

**OAKLAND COUNTY,
MICHIGAN
COUNTY-WIDE
COST ALLOCATION PLAN
FISCAL 2012**

Based on Actual Costs
For The Year Ended
September 30, 2012

MAXIMUS[®]
HELPING GOVERNMENT SERVE THE PEOPLE[®]

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

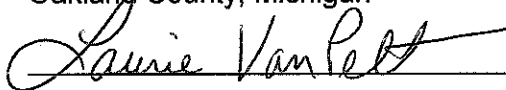
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

1.) All costs included in this proposal for the year ended September 30, 2012 to establish cost allocations or billings for the year beginning October 1, 2013, 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

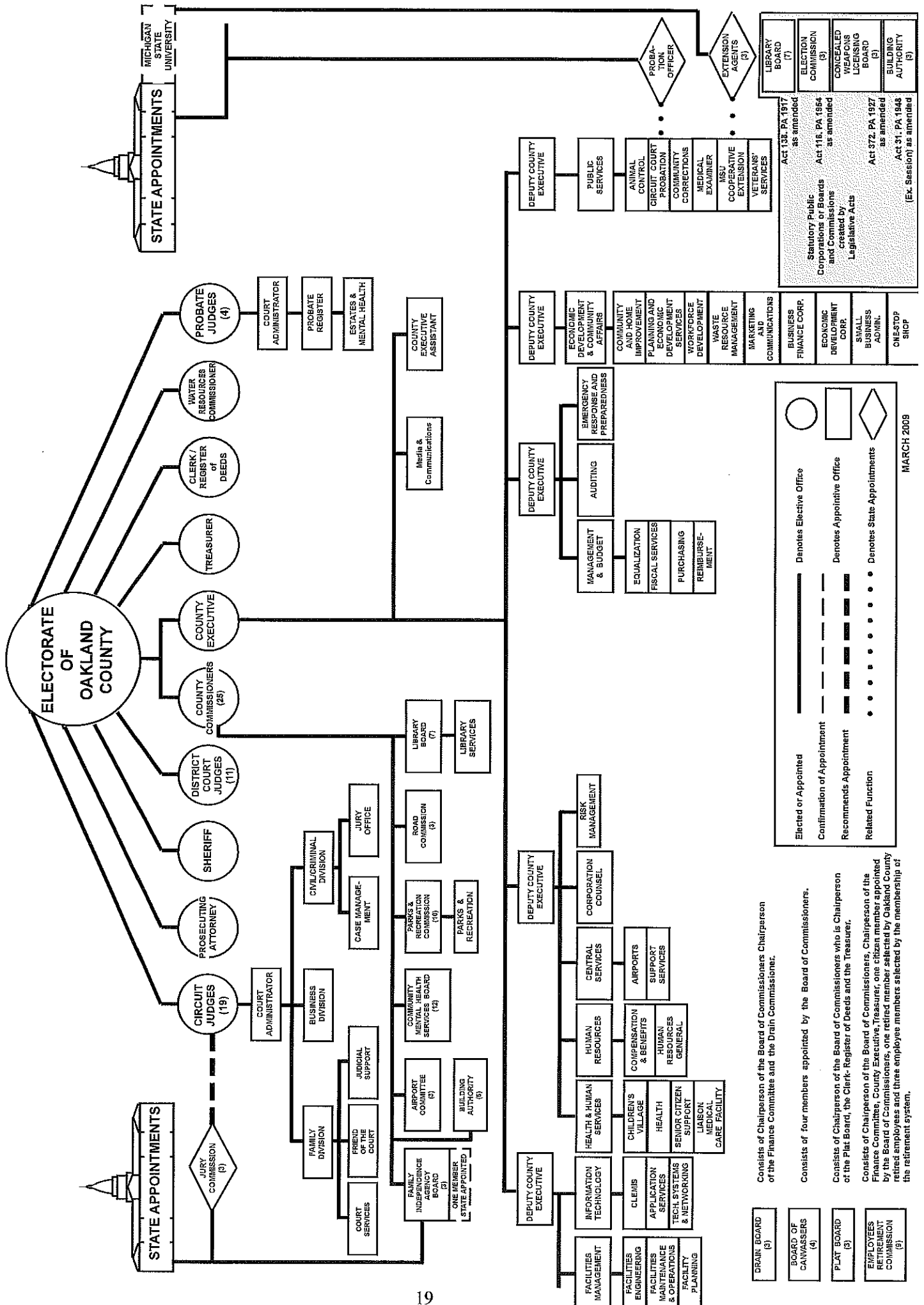
Signature: 

Name of Official: Laurie Van Pelt

Title: Director – Management & Budget

Date: 8/15/13

OAKLAND COUNTY GOVERNMENT ORGANIZATIONAL CHART



Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2012
For Use in Fiscal Year Beginning October 1, 2013

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 2012. 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 2011 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, 2012
 For Use in Fiscal Year Beginning October 1, 2013**

Grant Departments	(Base) Direct Wages	Fixed Rate	Gross Recoveries	Less FY 2011/12		Actual Indirect Costs	Roll Forward FY 2013/14	Proposed Costs FY 2013/14	Proposed Rate FY 2013/14
				Roll- Forward	Net Recoveries				
Friend of the Court	7,931,496	N/A	907,267	73,714	833,553	839,412	5,859	845,271	N/A
Health Division	12,320,446	15.16%	1,867,780	217,447	1,650,333	1,748,301	97,968	1,846,269	14.99%
JTPA	410,085	55.37%	227,064	32,905	194,159	189,287	(4,872)	184,415	44.97%
Prosecuting Attorney - CRP	1,250,959	N/A	169,436	14,723	154,713	145,805	(8,908)	136,897	N/A
Road Patrol Grant	414,977	8.72%	36,186	4,902	31,284	38,235	6,951	45,186	10.89%
Human Services	3,322,749	18.70%	621,354	30,675	590,679	710,357	119,678	830,035	24.98%
Water Res. Comm. (CPF)	645,996	35.97%	232,365	63,702	168,663	114,179	(54,484)	59,695	9.24%

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2012
For Use in Fiscal Year Beginning October 1, 2013

Proprietary Funds	Actual Indirect Costs	Fixed Costs FY 2011/12	Roll Forward FY 2013/14	Proposed Costs FY 2013/14
Parks & Recreation	623,275	636,281	(13,006)	610,269
Fire Records	100,675	65,114	35,561	136,236
Airport	480,995	481,019	(24)	480,971
Drain Proprietary Funds	801,627	764,227	37,400	839,027
Delq Tax Revolving	81,591	71,465	10,126	91,717
Facilities & Operations	1,210,301	1,200,268	10,033	1,220,334
Information Tech - Clemis	285,757	293,485	(7,728)	278,029
Information Technology	1,416,088	1,377,730	38,358	1,454,446
Drain Equipment	200,181	133,608	66,573	266,754
Radio Communication	173,271	160,618	12,653	185,924
Motor Pool	535,074	505,502	29,572	564,646
Communication	172,722	238,315	(65,593)	107,129
Building & Liability Insurance	181,273	209,118	(27,845)	153,428
Fringe Benefits	301,954	306,173	(4,219)	297,735
Delq Pers. Prop. Tax	249,319	232,151	17,168	266,487
Totals	6,814,103	6,675,074	139,029	6,953,132

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2012
For Use in Fiscal Year Beginning October 1, 2013

Non-Billed Departments	(Base) Direct Wages	Fixed Rate	Actual Indirect Costs	Roll Forward FY 2011/12	Proposed Costs FY 2013/14	Proposed Rate FY 2013/14
Co Exec Emergency Mgmt	-	0.00%	28	-	28	N/A
M & B - Equalization	4,401,315	0.00%	680,161	-	680,161	15.45%
M & B - Reimbursement	1,404,001	0.00%	466,348	-	466,348	33.22%
Human Svc - Admin	135,212	0.00%	28,867	-	28,867	21.35%
Human Svc - Homeland	458,968		100,939	-	100,939	21.99%
Public Svc - Admin	122,920	0.00%	16,767	-	16,767	13.64%
Public Svc - Vets Svcs	785,876	0.00%	106,797	-	106,797	13.59%
Public Svc - Community Correcti	2,038,498	0.00%	234,185	-	234,185	11.49%
Public Svc - MSU Ext.	497,966	0.00%	70,527	-	70,527	14.16%
Public Svc - Animal Control	1,188,893	0.00%	207,524	-	207,524	17.46%
Public Svc - CC Probation	-	0.00%	145,656	-	145,656	N/A
Public Svc - Medical Exam	2,039,037	0.00%	432,299	-	432,299	21.20%
C&ED - Admin	319,177	0.00%	44,499	-	44,499	13.94%
C&ED - Dev & Planning	2,509,641	0.00%	644,205	-	644,205	25.67%
Clerk	3,532,313	0.00%	1,764,033	-	1,764,033	49.94%
District Court	7,286,946	0.00%	481,980	-	481,980	6.61%
Probate Court	2,591,894	0.00%	388,075	-	388,075	14.97%
Family Court	11,660,766	0.00%	1,566,131	-	1,566,131	13.43%
Prosecuting Attorney	9,168,257	0.00%	1,084,201	-	1,084,201	11.83%
Sheriff	64,329,120	0.00%	5,600,549	-	5,600,549	8.71%
Board of Commissioners	1,327,316	0.00%	261,427	-	261,427	19.70%
Library	408,542	0.00%	124,390	-	124,390	30.45%
Water Resources Commissioner	1,520,417	0.00%	261,650	-	261,650	17.21%
Road Commissioner	-	0.00%	52,846	-	52,846	N/A
Register of Deeds Automation	-	0.00%	25,398	-	25,398	N/A
Oakland Enhance	231,739	0.00%	16,258	-	16,258	7.02%
Property Tax Forfeiture Fund	-	0.00%	1,200	-	1,200	N/A
Water Res. Comm. (SRF)	1,191,813	0.00%	459,930	-	459,930	38.59%
Restricted Funds	-	0.00%	5,269	-	5,269	N/A
County Market	-	0.00%	6,902	-	6,902	N/A
Social Welfare	-	0.00%	8,751	-	8,751	N/A

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2012
For Use in Fiscal Year Beginning October 1, 2013

Non-Billed Departments	(Base) Direct Wages	Fixed Rate	Actual Indirect Costs	Roll Forward FY 2011/12	Proposed Costs FY 2013/14	Proposed Rate FY 2013/14
Multi Organization Grants	942,471	0.00%	128,789	-	128,789	13.67%
LE Grants Misc	1,068,100	0.00%	154,857	-	154,857	14.50%
LE Grants CLEMIS		0.00%	1,658	-	1,658	N/A
Housing & Community Dev.	1,181,895	0.00%	183,640	-	183,640	15.54%
Other Grants	182,963	0.00%	110,044	-	110,044	60.15%
COPS More	-	0.00%	6,999	-	6,999	N/A
Judicial Grants	130,756	0.00%	47,421	-	47,421	36.27%
Brownfield Initiative	254	0.00%	4,102	-	4,102	1614.96%
Pollution Control	-	0.00%	1,351	-	1,351	N/A
Juvenile Maint	10,237,066	0.00%	1,511,724	-	1,511,724	14.77%
County Veterans Trust	-	0.00%	5,251	-	5,251	N/A
CCIRF	-	0.00%	12	-	12	N/A
Waste Resource Mgmt	36,433	0.00%	1,300	-	1,300	3.57%
MI Child	-	0.00%	1,425	-	1,425	N/A
Water Res. Comm. (DSF)	-	0.00%	3,293	-	3,293	N/A
Misc Debt Service Funds	-	0.00%	440	-	440	N/A
Misc Capital Project Funds	-	0.00%	23,596	-	23,596	N/A
Medical Care Facility	-	0.00%	82,540	-	82,540	N/A
Retirement	-	0.00%	85,061	-	85,061	N/A
Retiree Health Care	-	0.00%	28,103	-	28,103	N/A
Int. Ret. Med. Ben.	-	0.00%	22,335	-	22,335	N/A
Road Comm Retire	-	0.00%	6,706	-	6,706	N/A
Misc Trust Funds	-	0.00%	9,434	-	9,434	N/A

Oakland County, Michigan Indirect Cost Comparison

Exhibit D

	Based on FY 2012		Based on FY 2011	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Grant Departments				
Friend of the Court	839,412	N/A	823,901	N/A
Health Division	1,748,301	14.99%	1,816,274	14.05%
JTPA	189,287	44.97%	259,026	48.68%
Prosecuting Attorney - CRP	145,805	N/A	154,946	N/A
Road Patrol Grant	38,235	10.89%	41,114	8.21%
Human Services	710,357	24.98%	692,934	22.76%
Water Res. Comm. (CPF)	114,179	9.24%	118,023	31.22%

	Based on FY 2012		Based on FY 2011	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Proprietary Funds				
Parks & Recreation	623,275	N/A	605,164	N/A
Fire Records	100,675	N/A	65,141	N/A
Airport	480,995	N/A	441,860	N/A
Drain Proprietary Funds	801,627	N/A	784,148	N/A
Delq Tax Revolving	81,591	N/A	70,741	N/A
Facilities & Operations	1,210,301	N/A	1,176,519	N/A
Information Tech - Clemis	285,757	N/A	264,680	N/A
Information Technology	1,416,088	N/A	1,344,264	N/A
Drain Equipment	200,181	N/A	132,640	N/A
Radio Communication	173,271	N/A	168,092	N/A
Motor Pool	535,074	N/A	532,032	N/A
Communication	172,722	N/A	238,760	N/A
Building & Liability Insurance	181,273	N/A	214,185	N/A
Fringe Benefits	301,954	N/A	274,053	N/A
Delq. Pers. Prop. Tax	249,319	N/A	230,951	N/A
Totals	6,814,103		6,543,230	

Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2012		Based on FY 2011	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Non-Billed Departments				
Co. Exec Emerg Mgmt	28	N/A	0	0.00%
M & B - Equalization	680,161	15.45%	714,115	15.68%
M & B - Reimbursement	466,348	33.22%	392,978	29.37%
Human Svc - Admin	28,867	21.35%	30,004	22.11%
Human Svc - Homeland Sec.	100,939	21.99%	129,767	28.79%
Public Svc - Admin	16,767	13.64%	16,370	13.27%
Public Svc - Vets Svcs	106,797	13.59%	102,632	13.03%
Public Svc - Community Corr.	234,185	11.49%	246,464	11.97%
Public Svc - MSU Ext.	70,527	14.16%	83,686	16.38%
Public Svc - Animal Control	207,524	17.46%	198,466	17.12%
Public Svc - CC Probation	145,656	N/A	151,621	N/A
Public Svc - Medical Exam	432,299	21.20%	445,931	21.54%
C&ED - Admin	44,499	13.94%	36,544	15.61%
C&ED - Dev & Planning	644,205	25.67%	693,012	26.69%
Clerk	1,764,033	49.94%	2,090,650	59.00%
District Court	481,980	6.61%	466,915	6.28%
Probate Court	388,075	14.97%	411,316	15.09%
Family Court	1,566,131	13.43%	1,661,161	13.66%
Prosecuting Attorney	1,084,201	11.83%	990,527	10.78%
Sheriff	5,600,549	8.71%	5,929,344	9.91%
Board of Commissioners	261,427	19.70%	154,284	11.36%
Library	124,390	30.45%	113,278	27.63%
Water Resources Comm.	261,650	17.21%	351,121	36.53%
Road Commissioner	52,846	N/A	73,780	N/A
Road Comm Special Assess	-	N/A	12	N/A
Register of Deeds Automator	25,398	N/A	7,450	N/A
Oakland Enhance	16,258	7.02%	19,174	7.84%
Property Tax Forfeiture Fund	1,200	N/A	1,961	N/A

Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2012		Based on FY 2011	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Non-Billed Departments				
Water Res. Comm. (SRF)	459,930	38.59%	385,369	25.56%
Restricted Funds	5,269	N/A	3,660	N/A
County Market	6,902	N/A	5,089	N/A
Social Welfare	8,751	N/A	6,454	N/A
Multi Organization Grants	128,789	13.67%	127,517	12.91%
LE Grants Misc	154,857	14.50%	161,869	14.85%
LE Grants CLEMIS	1,658	N/A	2,909	N/A
Housing & Community Dev.	183,640	15.54%	225,701	17.60%
Other Grants	110,044	60.15%	101,704	59.51%
COPS More	6,999	N/A	8,112	N/A
Judicial Grants	47,421	36.27%	19,215	126.64%
Brownfield Initiative	4,102	1614.96%	5,859	N/A
Pollution Control	1,351	N/A	843	N/A
Juvenile Maint	1,511,724	14.77%	1,502,795	15.01%
County Veterans Trust	5,251	N/A	4,302	N/A
CCIRF	12	N/A	207	N/A
Waste Resource Mgmt	1,300	3.57%	1,288	3.57%
MI Child	1,425	N/A	883	N/A
Water Res. Comm. (DSF)	3,293	N/A	61,669	N/A
Misc Debt Service Funds	440	N/A	444	N/A
Misc Capital Project Funds	23,596	N/A	35,614	N/A
Medical Care Facility	82,540	N/A	77,110	N/A
Sheriff Aviation	-	N/A	0	N/A
Jail Inmate Commissry	-	N/A	0	N/A
Retirement	85,061	N/A	126,417	N/A
Retiree Health Care	28,103	N/A	59,846	N/A
Int. Ret. Med. Ben.	22,335	N/A	50,558	N/A
Road Comm Retire	6,706	N/A	7,860	N/A

Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2012		Based on FY 2011	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Non-Billed Departments				
Misc Trust Funds	9,434	N/A	9,267	N/A

Oakland County, MI
CAP to CAFR Reconciliation
Based on The Fiscal Year Ended September 30, 2012

Fund	Object	Name	CAP Page	Expenses	Notes
10100	9010101	Non-departmental	93	17,096,029	
		Total Per CAFR page 125		17,096,029	
10100	10101XX	Co Exec. - Admin	101	2,689,247	
10100	10102XX	Co Exec. - Auditing	108	562,130	
10100	101050X	Co Exec. - Corp Counsel	118	2,249,366	
		Sub Total County Executive		5,500,743	
		Co Exec. - Emergency Mgmt.		638	Non Central Service
		Total Per CAFR page 123		5,501,381	
10100	1020101	Mgmt & Budget - Admin	126	236,061	
10100	1020401	Mgmt & Budget - Purchasing	131	1,165,755	
10100	10206XX	Mgmt & Budget - Fiscal Svcs	150	5,985,629	
		Sub Total Mgmt & Budget		7,387,445	
10100	1020501	Mgmt & Budget - Equalization		8,891,768	Non Central Service
10100	1020650	Mgmt & Budget - Reimb.		2,876,726	Non Central Service
		Total Per CAFR page 123		19,155,939	
10100	1040XXX	Facilities Management	183	1,141,158	
		Total Per CAFR page 123		1,141,158	
10100	1030101	Central Services - Admin	240	229,735	
10100	10308XX	Central Servcies - Support Svcs	245	2,226,122	
		Total Per CAFR page 123		2,455,857	
10100	1050XXX	Human Resources	259	3,692,889	
		Total Per CAFR page 123		3,692,889	
10100	70101XX	Treasurer	268	8,323,793	
		Total Per CAFR page 124		8,323,793	
10100	2010101	Clerk/ROD - Admin	287	935,241	
10100	2010601	Clerk/ROD - Micrographics	287	623,852	
		Sub Total Clerk		1,559,093	
10100	2010201	Clerk/ROD - Clerk Admin		600,929	Non Central Service
10100	2010205	Clerk/ROD - Vital Stats		755,850	Non Central Service
10100	2010210	Clerk/ROD - Legal Records		2,573,098	Non Central Service
10100	2010301	Clerk/ROD - Elections		2,061,752	Non Central Service
10100	2010401	Clerk/ROD - ROD		2,544,817	Non Central Service
10100	2010501	Clerk/ROD - Jury Comm		101,033	Non Central Service
		Total Per CAFR page 124		10,196,572	

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, 2012. 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, 2012

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Allocated Costs By Department

Detail

Central Service Departments	Co Exec Emergenc	M&B Equalization	M&B Reimb.	Hum Svc Admin	Hum Svc Homeland	Pub Svc Admin	Pub Svc Vets Svc
Building Use Charge	0	27,524	9,988	781	18,248	5,354	15,831
Equipment Use Charge	0	0	0	0	0	0	0
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	14	159,996	49,061	4,334	15,656	4,264	30,368
County Executive Auditing	1	7,995	4,985	2,001	1,253	1,192	1,602
County Executive Corp Counsel	0	12,631	157,887	4,210	29,472	0	4,210
Mgmt & Budget Admin	0	119,890	38,245	0	0	0	0
Mgmt & Budget Purchasing	0	(8,321)	3,165	768	128	925	(587)
Mgmt & Budget Fiscal Services	5	56,281	21,849	10,260	8,915	1,631	17,146
Facilities Management	0	23,773	17,609	986	13,518	890	11,461
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	186,086	113,957	2,790	4,415	0	8,344
Human Resources	8	92,886	28,483	2,516	9,090	2,476	17,630
Treasurer	0	1,304	21,119	221	244	35	792
Clerk Admin/Micrographics	0	116	0	0	0	0	0
Total Allocated	28	680,161	466,348	28,867	100,939	16,767	106,797
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	28	680,161	466,348	28,867	100,939	16,767	106,797
Adjustments	0	0	0	0	0	0	0
Proposed Costs	28	680,161	466,348	28,867	100,939	16,767	106,797



Oakland County, Michigan
Cost Allocation Plan
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Allocated Costs By Department

Detail

Central Service Departments	Pub Svc Comm Cor	Pub Svc MSU Ext	Pub Svc Animal	Pub Svc CC Prob	Pub Svc Med Exam	C&ED Admin	C&ED Dev & Plan
Building Use Charge	35,964	10,229	13,711	78,850	200,729	9,840	265,001
Equipment Use Charge	0	0	0	0	0	0	0
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	71,314	17,584	37,808	0	66,488	11,106	88,815
County Executive Auditing	3,961	989	2,570	510	4,089	807	5,637
County Executive Corp Counsel	6,316	0	33,683	0	14,736	0	105,257
Mgmt & Budget Admin	0	0	0	0	0	0	0
Mgmt & Budget Purchasing	(77)	(1,580)	13,364	(6,082)	18,575	(139)	5,021
Mgmt & Budget Fiscal Services	28,147	7,901	21,611	2,390	31,115	5,176	61,815
Facilities Management	23,478	17,897	19,532	60,381	55,403	2,209	44,047
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	23,415	6,507	29,191	9,558	1,681	9,005	10,879
Human Resources	41,402	10,208	21,950	0	38,600	6,448	51,562
Treasurer	265	792	14,104	49	883	47	6,171
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	234,185	70,527	207,524	145,656	432,299	44,499	644,205
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	234,185	70,527	207,524	145,656	432,299	44,499	644,205
Adjustments	0	0	0	0	0	0	0
Proposed Costs	234,185	70,527	207,524	145,656	432,299	44,499	644,205



Oakland County, Michigan
Cost Allocation Plan
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Allocated Costs By Department

Detail

Central Service Departments	Clerk / ROD	District Court	Probate Court	Family Court	Prosecuting Atty	Sheriff Office	BOC Bd of Comm
Building Use Charge	62,282	0	30,570	256,000	87,983	2,036,966	13,869
Equipment Use Charge	0	0	0	0	0	0	0
Non-Departmental	0	628	0	0	0	1,992	0
County Executive Admin	0	0	0	0	0	0	0
County Executive Auditing	7,829	17,301	5,269	29,550	16,885	172,839	2,539
County Executive Corp Counsel	246,304	27,367	82,101	33,683	33,683	290,513	172,623
Mgmt & Budget Admin	0	0	0	0	0	0	0
Mgmt & Budget Purchasing	(2,942)	6,611	(374)	(5,383)	(8,880)	50,804	544
Mgmt & Budget Fiscal Services	69,101	170,106	63,855	346,041	122,422	937,352	18,187
Facilities Management	109,810	51,841	53,899	427,200	155,121	635,099	22,434
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	194,727	48,892	70,873	195,105	481,913	111,446	3,209
Human Resources	76,013	148,811	52,800	241,084	185,457	1,337,825	27,876
Treasurer	39,943	10,423	13,605	42,851	9,617	25,713	146
Clerk Admin/Micrographics	960,966	0	15,477	0	0	0	0
Total Allocated	1,764,033	481,980	388,075	1,566,131	1,084,201	5,600,549	261,427
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,764,033	481,980	388,075	1,566,131	1,084,201	5,600,549	261,427
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,764,033	481,980	388,075	1,566,131	1,084,201	5,600,549	261,427



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Allocated Costs By Department

Detail

Central Service Departments	BOC Library	Water Res. Comm.	Parks & Rec	Road Commission	Friend of Court	Health	ROD Automation
Building Use Charge	32,080	48,652	0	19,398	59,330	125,945	0
Equipment Use Charge	0	0	0	0	0	0	0
Non-Departmental	0	0	0	0	0	65	0
County Executive Admin	0	0	0	0	0	445,049	0
County Executive Auditing	1,271	4,856	28,538	0	33,617	43,686	1,543
County Executive Corp Counsel	16,841	29,472	134,730	0	16,841	159,992	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
Mgmt & Budget Purchasing	(1,607)	1,163	108,873	62	(3,452)	36,226	3,694
Mgmt & Budget Fiscal Services	8,433	54,232	102,378	2,484	187,343	276,221	8,382
Facilities Management	56,560	61,673	14,067	9,120	286,732	137,426	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	507	24,457	12,298	0	93,593	230,231	11,690
Human Resources	8,365	36,550	125,362	0	165,053	258,372	0
Treasurer	1,940	458	97,029	21,712	355	35,088	89
Clerk Admin/Micrographics	0	137	0	70	0	0	0
Total Allocated	124,390	261,650	623,275	52,846	839,412	1,748,301	25,398
Roll Forward	0	0	(13,006)	0	5,859	0	0
Cost With Roll Forward	124,390	261,650	610,269	52,846	845,271	1,748,301	25,398
Adjustments	0	0	0	0	0	0	0
Proposed Costs	124,390	261,650	610,269	52,846	845,271	1,748,301	25,398



Oakland County, Michigan
Cost Allocation Plan
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Allocated Costs By Department

Detail

Central Service Departments	Oakland Enhance	Prop Tax Forfeit	Water Res Co SRF	Restricted Funds	County Market	Social Welfare	Multi Org Grants
Building Use Charge	0	0	0	0	1,590	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	7,879	0	0	0	0	0	0
County Executive Auditing	369	0	6,610	62	1,767	5,734	5,210
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
Mgmt & Budget Purchasing	0	0	25,140	3,233	0	0	8,111
Mgmt & Budget Fiscal Services	3,344	1,068	399,130	1,767	0	2,955	95,564
Facilities Management	0	0	0	0	3,545	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	0	995	0	0	0	0
Human Resources	4,575	0	25,017	0	0	0	19,613
Treasurer	91	132	3,038	207	0	62	291
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	16,258	1,200	459,930	5,269	6,902	8,751	128,789
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	16,258	1,200	459,930	5,269	6,902	8,751	128,789
Adjustments	0	0	0	0	0	0	0
Proposed Costs	16,258	1,200	459,930	5,269	6,902	8,751	128,789



Oakland County, Michigan
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Allocated Costs By Department

Detail

Central Service Departments	JTPA Grants	LE Grants Misc	LE Grants PA-CRP	LE Grants CLEMIS	LE Grants Rd Pat	House Comm Dev	Hum Svcs Grants
Building Use Charge	31,105	0	8,340	0	0	8,631	25,694
Equipment Use Charge	0	0	0	0	0	0	0
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	12,536	0	0	0	0	42,184	115,334
County Executive Auditing	23,325	2,026	2,294	157	684	8,045	12,035
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
Mgmt & Budget Purchasing	(372)	(438)	2,453	495	0	21,249	37,085
Mgmt & Budget Fiscal Services	103,342	130,888	58,614	989	28,626	46,746	397,726
Facilities Management	5,170	0	14,704	0	0	7,455	32,133
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	2,424	0	32,817	0	0	20,217	21,584
Human Resources	7,278	22,123	26,391	0	8,874	24,489	66,957
Treasurer	4,479	258	192	17	51	4,624	1,809
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	189,287	154,857	145,805	1,658	38,235	183,640	710,357
Roll Forward	0	0	(8,908)	0	0	0	0
Cost With Roll Forward	189,287	154,857	136,897	1,658	38,235	183,640	710,357
Adjustments	0	0	0	0	0	0	0
Proposed Costs	189,287	154,857	136,897	1,658	38,235	183,640	710,357



Oakland County, Michigan
Cost Allocation Plan
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Allocated Costs By Department

Detail

Central Service Departments	Other Grants	PSP & COPS Prog	Judicial Grants	Brownfield Init.	Pollution Ctrl	Juvenile Maint	Co Vets Trust
Building Use Charge	0	0	0	0	0	300,113	0
Equipment 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	0	312,114	0
County Executive Auditing	4,359	393	219	158	80	33,713	203
County Executive Corp Counsel	0	0	0	0	0	21,051	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
Mgmt & Budget Purchasing	17,545	4,023	1,239	1,548	618	69,794	0
Mgmt & Budget Fiscal Services	81,866	2,469	43,064	2,310	642	274,977	4,579
Facilities Management	0	0	0	0	0	227,600	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	35	0	0	0	0	55,108	0
Human Resources	3,509	0	2,535	5	0	208,748	0
Treasurer	962	114	364	81	11	8,506	469
Clerk Admin/Micrographics	1,768	0	0	0	0	0	0
Total Allocated	110,044	6,999	47,421	4,102	1,351	1,511,724	5,251
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	110,044	6,999	47,421	4,102	1,351	1,511,724	5,251
Adjustments	0	0	0	0	0	0	0
Proposed Costs	110,044	6,999	47,421	4,102	1,351	1,511,724	5,251



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Allocated Costs By Department

Detail

Central Service Departments	CCIRF	Waste Res. Mgmt	MI Child	BA Work Rel/Jail	Ofc Bld Ren Debt	Misc DSF	Water Res Co DSF
Building Use Charge	0	0	0	0	0	0	0
Equipment 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	0	0	0
County Executive Auditing	0	58	6	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
Mgmt & Budget Purchasing	0	0	743	0	0	0	0
Mgmt & Budget Fiscal Services	10	438	659	42	53	296	3,089
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	802	0	0	0	0	0
Treasurer	2	2	17	5	7	37	204
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	12	1,300	1,425	47	60	333	3,293
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	12	1,300	1,425	47	60	333	3,293
Adjustments	0	0	0	0	0	0	0
Proposed Costs	12	1,300	1,425	47	60	333	3,293



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Allocated Costs By Department

Detail

Central Service Departments	Proj Work Orders	Work Rel & Adm	Airport T Hanger	Water Res Co CPF	Medical Care Fac	Fire Record Mgmt	Airport
Building Use Charge	0	0	0	0	0	0	0
Equipment 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	0	8,380	38,133
County Executive Auditing	0	0	0	6,215	0	557	6,897
County Executive Corp Counsel	0	0	0	0	0	0	18,946
Mgmt & Budget Admin	0	0	0	0	0	0	0
Mgmt & Budget Purchasing	13,056	3,816	0	11,631	0	185	20,682
Mgmt & Budget Fiscal Services	3,320	2,643	21	83,267	0	86,681	256,290
Facilities Management	0	0	0	0	64,213	0	4,079
Central Services Admin	0	0	0	0	0	0	109,013
Central Services Support Svcs	0	0	0	0	18,327	0	2,359
Human Resources	0	0	0	12,582	0	4,865	22,137
Treasurer	411	327	2	484	0	7	2,459
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	16,787	6,786	23	114,179	82,540	100,675	480,995
Roll Forward	0	0	0	0	0	35,561	(24)
Cost With Roll Forward	16,787	6,786	23	114,179	82,540	136,236	480,971
Adjustments	0	0	0	0	0	0	0
Proposed Costs	16,787	6,786	23	114,179	82,540	136,236	480,971



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Allocated Costs By Department

Detail

Central Service Departments	Drain Prop Funds	Delq Tax Revolv	Fac & Operations	Info Tech Clemis	Info Technology	Drain Equipment	Radio Communicat
Building Use Charge	0	0	41,575	30,097	200,874	0	510
Equipment Use Charge	0	0	0	0	0	0	0
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	0	0	261,597	44,086	247,091	0	18,258
County Executive Auditing	29,441	298	21,140	7,347	23,230	19,941	7,713
County Executive Corp Counsel	0	0	0	0	248,409	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
Mgmt & Budget Purchasing	196,592	0	204,793	10,574	76,741	27,281	11,356
Mgmt & Budget Fiscal Services	333,157	1,500	441,753	149,593	377,335	133,275	116,695
Facilities Management	0	0	77,658	17,341	91,737	0	5,939
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	12,761	6,412	1,712	114	4,043	0	0
Human Resources	167,267	1,303	151,870	25,594	143,449	18,860	10,600
Treasurer	62,409	72,078	8,203	1,011	3,179	824	2,200
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	801,627	81,591	1,210,301	285,757	1,416,088	200,181	173,271
Roll Forward	37,400	10,126	10,033	(7,728)	38,358	66,573	12,653
Cost With Roll Forward	839,027	91,717	1,220,334	278,029	1,454,446	266,754	185,924
Adjustments	0	0	0	0	0	0	0
Proposed Costs	839,027	91,717	1,220,334	278,029	1,454,446	266,754	185,924



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Allocated Costs By Department

Detail

Central Service Departments	Motor Pool	Communication	Bldg & Liab Ins	Fringe Benefits	Delq Per Prop Tx	Public Transport	Undistribute Tax
Building Use Charge	2,567	1,993	25,565	50,657	6,570	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	25,582	7,660	15,432	39,970	0	0	0
County Executive Auditing	6,665	2,639	3,355	1,961	941	0	0
County Executive Corp Counsel	0	0	31,955	54,734	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
Mgmt & Budget Purchasing	104,378	26,426	6,504	7,024	0	0	0
Mgmt & Budget Fiscal Services	137,148	126,690	69,501	96,363	5,914	444	2,812
Facilities Management	29,881	937	4,249	20,084	11,584	0	0
Central Services Admin	73,133	0	0	0	0	0	0
Central Services Support Svcs	136,122	0	15,205	6,453	0	0	0
Human Resources	14,852	4,447	8,959	23,205	7,668	0	0
Treasurer	4,746	1,930	548	1,503	216,642	55	349
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	535,074	172,722	181,273	301,954	249,319	499	3,161
Roll Forward	29,572	(65,593)	(27,845)	(4,219)	17,168	0	0
Cost With Roll Forward	564,646	107,129	153,428	297,735	266,487	499	3,161
Adjustments	0	0	0	0	0	0	0
Proposed Costs	564,646	107,129	153,428	297,735	266,487	499	3,161



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Allocated Costs By Department

Detail

Central Service Departments	Escheats	Public Library	Retirement	Retiree Hlt Care	Int Ret Med Ben	Road Comm Retire	Contractor Ret.
Building Use Charge	0	0	0	0	0	0	0
Equipment 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	0	0	0
County Executive Auditing	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
Mgmt & Budget Purchasing	0	0	(24)	0	0	0	0
Mgmt & Budget Fiscal Services	285	391	42,618	27,729	22,313	138	254
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	10,714	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Treasurer	35	49	31,753	374	22	6,568	31
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	320	440	85,061	28,103	22,335	6,706	285
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	320	440	85,061	28,103	22,335	6,706	285
Adjustments	0	0	0	0	0	0	0
Proposed Costs	320	440	85,061	28,103	22,335	6,706	285



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Allocated Costs By Department

Detail

Central Service Departments	Circuit Ct Trust	ROD Trust	Special Trust	Sheriff NET Forf	Economic Develop	Others	SubTotal
Building Use Charge	0	0	0	0	0	281,261	4,482,267
Equipment Use Charge	0	0	0	0	0	0	0
Non-Departmental	0	0	0	0	0	96	2,781
County Executive Admin	0	0	0	0	0	0	2,198,093
County Executive Auditing	0	0	0	0	0	0	649,162
County Executive Corp Counsel	0	0	0	0	0	0	1,987,647
Mgmt & Budget Admin	0	0	0	0	0	0	158,135
Mgmt & Budget Purchasing	0	0	0	0	(23)	433	1,124,390
Mgmt & Budget Fiscal Services	0	0	285	244	2,887	602	6,848,180
Facilities Management	0	0	0	0	0	187,051	3,117,526
Central Services Admin	0	0	0	0	0	0	182,146
Central Services Support Svcs	0	0	0	0	0	349	2,232,520
Human Resources	0	0	0	0	0	0	4,025,401
Treasurer	865	47	35	31	358	201,044	991,606
Clerk Admin/Micrographics	0	0	0	0	0	0	978,534
Total Allocated	865	47	320	275	3,222	670,836	28,978,388
Roll Forward	0	0	0	0	0	0	135,980
Cost With Roll Forward	865	47	320	275	3,222	670,836	29,114,368
Adjustments	0	0	0	0	0	0	0
Proposed Costs	865	47	320	275	3,222	670,836	29,114,368



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Allocated Costs By Department

Detail

Central Service Departments	Direct Billed	Unallocated	Total
Building Use Charge	0	0	4,482,267
Equipment Use Charge	0	0	0
Non-Departmental	0	15,776,813	15,779,594
County Executive Admin	0	600,075	2,798,168
County Executive Auditing	0	0	649,162
County Executive Corp Counsel	0	0	1,987,647
Mgmt & Budget Admin	0	0	158,135
Mgmt & Budget Purchasing	0	0	1,124,390
Mgmt & Budget Fiscal Services	0	0	6,848,180
Facilities Management	0	0	3,117,526
Central Services Admin	0	0	182,146
Central Services Support Svcs	0	296,880	2,529,400
Human Resources	0	0	4,025,401
Treasurer	0	7,316,232	8,307,838
Clerk Admin/Micrographics	0	0	978,534
Total Allocated	0	23,990,000	52,968,388
Roll Forward	0	0	135,980
Cost With Roll Forward	0	23,990,000	53,104,368
Adjustments	0	0	0
Proposed Costs	0	23,990,000	53,104,368



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2012	Fixed Costs Fiscal 2012	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Co Exec Emergenc	28	0	0	28	0	28
M&B Equalization	680,161	0	0	680,161	0	680,161
M&B Reimb.	466,348	0	0	466,348	0	466,348
Hum Svc Admin	28,867	0	0	28,867	0	28,867
Hum Svc Homeland	100,939	0	0	100,939	0	100,939
Pub Svc Admin	16,767	0	0	16,767	0	16,767
Pub Svc Vets Svc	106,797	0	0	106,797	0	106,797
Pub Svc Comm Cor	234,185	0	0	234,185	0	234,185
Pub Svc MSU Ext	70,527	0	0	70,527	0	70,527
Pub Svc Animal	207,524	0	0	207,524	0	207,524
Pub Svc CC Prob	145,656	0	0	145,656	0	145,656
Pub Svc Med Exam	432,299	0	0	432,299	0	432,299
C&ED Admin	44,499	0	0	44,499	0	44,499
C&ED Dev & Plan	644,205	0	0	644,205	0	644,205
Clerk / ROD	1,764,033	0	0	1,764,033	0	1,764,033
District Court	481,980	0	0	481,980	0	481,980
Probate Court	388,075	0	0	388,075	0	388,075
Family Court	1,566,131	0	0	1,566,131	0	1,566,131
Prosecuting Atty	1,084,201	0	0	1,084,201	0	1,084,201
Sheriff Office	5,600,549	0	0	5,600,549	0	5,600,549
BOC Bd of Comm	261,427	0	0	261,427	0	261,427
BOC Library	124,390	0	0	124,390	0	124,390
Water Res. Comm.	261,650	0	0	261,650	0	261,650
Parks & Rec	623,275	636,281	(13,006)	610,269	0	610,269
Road Commission	52,846	0	0	52,846	0	52,846
Friend of Court	839,412	833,553	5,859	845,271	0	845,271
Health	1,748,301	0	0	1,748,301	0	1,748,301
ROD Automation	25,398	0	0	25,398	0	25,398
Oakland Enhance	16,258	0	0	16,258	0	16,258
Prop Tax Forfeit	1,200	0	0	1,200	0	1,200
Water Res Co SRF	459,930	0	0	459,930	0	459,930
Restricted Funds	5,269	0	0	5,269	0	5,269
County Market	6,902	0	0	6,902	0	6,902
Social Welfare	8,751	0	0	8,751	0	8,751



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2012	Fixed Costs Fiscal 2012	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Multi Org Grants	128,789	0	0	128,789	0	128,789
JTPA Grants	189,287	0	0	189,287	0	189,287
LE Grants Misc	154,857	0	0	154,857	0	154,857
LE Grants PA-CRP	145,805	154,713	(8,908)	136,897	0	136,897
LE Grants CLEMIS	1,658	0	0	1,658	0	1,658
LE Grants Rd Pat	38,235	0	0	38,235	0	38,235
House Comm Dev	183,640	0	0	183,640	0	183,640
Hum Svcs Grants	710,357	0	0	710,357	0	710,357
Other Grants	110,044	0	0	110,044	0	110,044
PSP & COPS Prog	6,999	0	0	6,999	0	6,999
Judicial Grants	47,421	0	0	47,421	0	47,421
Brownfield Init.	4,102	0	0	4,102	0	4,102
Pollution Ctrl	1,351	0	0	1,351	0	1,351
Juvenile Maint	1,511,724	0	0	1,511,724	0	1,511,724
Co Vets Trust	5,251	0	0	5,251	0	5,251
CCIRF	12	0	0	12	0	12
Waste Res. Mgmt	1,300	0	0	1,300	0	1,300
MI Child	1,425	0	0	1,425	0	1,425
BA Work Rel/Jail	47	0	0	47	0	47
Ofc Bld Ren Debt	60	0	0	60	0	60
Misc DSF	333	0	0	333	0	333
Water Res Co DSF	3,293	0	0	3,293	0	3,293
Proj Work Orders	16,787	0	0	16,787	0	16,787
Work Rel & Adm	6,786	0	0	6,786	0	6,786
Airport T Hanger	23	0	0	23	0	23
Water Res Co CPF	114,179	0	0	114,179	0	114,179
Medical Care Fac	82,540	0	0	82,540	0	82,540
Fire Record Mgmt	100,675	65,114	35,561	136,236	0	136,236
Airport	480,995	481,019	(24)	480,971	0	480,971
Drain Prop Funds	801,627	764,227	37,400	839,027	0	839,027
Delq Tax Revolv	81,591	71,465	10,126	91,717	0	91,717
Fac & Operations	1,210,301	1,200,268	10,033	1,220,334	0	1,220,334
Info Tech Clemis	285,757	293,485	(7,728)	278,029	0	278,029
Info Technology	1,416,088	1,377,730	38,358	1,454,446	0	1,454,446



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2012	Fixed Costs Fiscal 2012	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Drain Equipment	200,181	133,608	66,573	266,754	0	266,754
Radio Communicat	173,271	160,618	12,653	185,924	0	185,924
Motor Pool	535,074	505,502	29,572	564,646	0	564,646
Communication	172,722	238,315	(65,593)	107,129	0	107,129
Bldg & Liab Ins	181,273	209,118	(27,845)	153,428	0	153,428
Fringe Benefits	301,954	306,173	(4,219)	297,735	0	297,735
Delq Per Prop Tx	249,319	232,151	17,168	266,487	0	266,487
Public Transport	499	0	0	499	0	499
Undistribute Tax	3,161	0	0	3,161	0	3,161
Escheats	320	0	0	320	0	320
Public Library	440	0	0	440	0	440
Retirement	85,061	0	0	85,061	0	85,061
Retiree Hlt Care	28,103	0	0	28,103	0	28,103
Int Ret Med Ben	22,335	0	0	22,335	0	22,335
Road Comm Retire	6,706	0	0	6,706	0	6,706
Contractor Ret.	285	0	0	285	0	285
Circuit Ct Trust	865	0	0	865	0	865
ROD Trust	47	0	0	47	0	47
Special Trust	320	0	0	320	0	320
Sheriff NET Forf	275	0	0	275	0	275
Economic Develop	3,222	0	0	3,222	0	3,222
Others	670,836	0	0	670,836	0	670,836
SubTotal	28,978,388	7,663,340	135,980	29,114,368	0	29,114,368
Direct Billed	0					0
Unallocated	23,990,000					23,990,000
Total	52,968,388					53,104,368



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	5,508,289	
Equipment Use Charge	0	16,396	
Non-Departmental	17,096,029	0	
County Executive Admin	2,689,247	0	
County Executive Auditing	562,130	227,000	
County Executive Corp Counsel	2,249,366	0	
Mgmt & Budget Admin	236,061	0	
Mgmt & Budget Purchasing	1,165,755	(242,897)	
Mgmt & Budget Fiscal Services	5,985,629	(1,912)	
Facilities Management	1,141,158	788,242	
Central Services Admin	229,735	0	
Central Services Support Svcs	2,226,122	(390,668)	
Human Resources	3,692,889	59	
Treasurer	8,323,793	0	
Clerk Admin/Micrographics	1,559,093	(93,128)	
Co Exec Emergenc			28
M&B Equalization			680,161
M&B Reimb.			466,348
Hum Svc Admin			28,867
Hum Svc Homeland			100,939
Pub Svc Admin			16,767
Pub Svc Vets Svc			106,797
Pub Svc Comm Cor			234,185
Pub Svc MSU Ext			70,527
Pub Svc Animal			207,524
Pub Svc CC Prob			145,656
Pub Svc Med Exam			432,299
C&ED Admin			44,499
C&ED Dev & Plan			644,205
Clerk / ROD			1,764,033
District Court			481,980
Probate Court			388,075
Family Court			1,566,131
Prosecuting Atty			1,084,201
Sheriff Office			5,600,549
BOC Bd of Comm			261,427

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BOC Library			124,390
Water Res. Comm.			261,650
Parks & Rec			623,275
Road Commission			52,846
Friend of Court			839,412
Health			1,748,301
ROD Automation			25,398
Oakland Enhance			16,258
Prop Tax Forfeit			1,200
Water Res Co SRF			459,930
Restricted Funds			5,269
County Market			6,902
Social Welfare			8,751
Multi Org Grants			128,789
JTPA Grants			189,287
LE Grants Misc			154,857
LE Grants PA-CRP			145,805
LE Grants CLEMIS			1,658
LE Grants Rd Pat			38,235
House Comm Dev			183,640
Hum Svcs Grants			710,357
Other Grants			110,044
PSP & COPS Prog			6,999
Judicial Grants			47,421
Brownfield Init.			4,102
Pollution Ctrl			1,351
Juvenile Maint			1,511,724
Co Vets Trust			5,251
CCIRF			12
Waste Res. Mgmt			1,300
MI Child			1,425
BA Work Rel/Jail			47
Ofc Bld Ren Debt			60
Misc DSF			333
Water Res Co DSF			3,293
Proj Work Orders			16,787

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Work Rel & Adm			6,786
Airport T Hanger			23
Water Res Co CPF			114,179
Medical Care Fac			82,540
Fire Record Mgmt			100,675
Airport			480,995
Drain Prop Funds			801,627
Delq Tax Revolv			81,591
Fac & Operations			1,210,301
Info Tech Clemis			285,757
Info Technology			1,416,088
Drain Equipment			200,181
Radio Communicat			173,271
Motor Pool			535,074
Communication			172,722
Bldg & Liab Ins			181,273
Fringe Benefits			301,954
Delq Per Prop Tx			249,319
Public Transport			499
Undistribute Tax			3,161
Escheats			320
Public Library			440
Retirement			85,061
Retiree Hlt Care			28,103
Int Ret Med Ben			22,335
Road Comm Retire			6,706
Contractor Ret.			285
Circuit Ct Trust			865
ROD Trust			47
Special Trust			320
Sheriff NET Forf			275
Economic Develop			3,222
Others			670,836

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Direct Billed Total			0	
Unallocated Total			23,990,000	Deviation
Totals	<u>47,157,007</u>	<u>5,811,381</u>	<u>52,968,388</u>	<u>0</u>



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Equipment Use Charge 2.5	Non-Departmental 3.5	County Executive Admin 4.5	County Executive Auditing 5.5	County Executive Corp 6.5	Mgmt & Budget Admin 7.5
Building Use Charge	(5,508,289)	0	0	0	0	0	0
Equipment Use Charge	0	(16,396)	0	0	0	0	0
Non-Departmental	0	0	(17,118,917)	0	3,656	0	0
County Executive Admin	221,138	0	0	(3,082,280)	2,374	83,685	0
County Executive Auditing	4,541	0	0	10,432	(820,783)	0	0
County Executive Corp Counsel	9,782	0	0	43,140	2,023	(2,372,369)	0
Mgmt & Budget Admin	12,062	3,422	0	4,754	212	2,105	(265,257)
Mgmt & Budget Purchasing	86,831	1,058	0	22,069	1,049	48,418	17,943
Mgmt & Budget Fiscal Services	291,980	0	1,096	103,370	5,382	27,367	89,179
Facilities Management	56,538	0	1,310,262	19,248	1,026	71,576	0
Central Services Admin	5,118	1,696	0	4,637	207	2,105	0
Central Services Support Svcs	62,891	3,701	0	23,367	5,328	8,421	0
Human Resources	252,740	518	0	53,095	49,988	67,365	0
Treasurer	14,772	1,689	27,965	0	98,974	73,680	0
Clerk Admin/Micrographics	7,629	4,312	0	0	1,402	0	0
Co Exec Emergenc	0	0	0	14	1	0	0
M&B Equalization	27,524	0	0	159,996	7,995	12,631	119,890
M&B Reimb.	9,988	0	0	49,061	4,985	157,887	38,245
Hum Svc Admin	781	0	0	4,334	2,001	4,210	0
Hum Svc Homeland	18,248	0	0	15,656	1,253	29,472	0
Pub Svc Admin	5,354	0	0	4,264	1,192	0	0
Pub Svc Vets Svc	15,831	0	0	30,368	1,602	4,210	0
Pub Svc Comm Cor	35,964	0	0	71,314	3,961	6,316	0
Pub Svc MSU Ext	10,229	0	0	17,584	989	0	0
Pub Svc Animal	13,711	0	0	37,808	2,570	33,683	0
Pub Svc CC Prob	78,850	0	0	0	510	0	0
Pub Svc Med Exam	200,729	0	0	66,488	4,089	14,736	0
C&ED Admin	9,840	0	0	11,106	807	0	0
C&ED Dev & Plan	265,001	0	0	88,815	5,637	105,257	0
Clerk / ROD	62,282	0	0	0	7,829	246,304	0
District Court	0	0	628	0	17,301	27,367	0
Probate Court	30,570	0	0	0	5,269	82,101	0
Family Court	256,000	0	0	0	29,550	33,683	0
Prosecuting Atty	87,983	0	0	0	16,885	33,683	0
Sheriff Office	2,036,966	0	1,992	0	172,839	290,513	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Equipment Use Charge 2.5	Non-Departmental 3.5	County Executive Admi 4.5	County Executive Auditing 5.5	County Executive Corp 6.5	Mgmt & Budget Admin 7.5
BOC Bd of Comm	13,869	0	0	0	2,539	172,623	0
BOC Library	32,080	0	0	0	1,271	16,841	0
Water Res. Comm.	48,652	0	0	0	4,856	29,472	0
Parks & Rec	0	0	0	0	28,538	134,730	0
Road Commission	19,398	0	0	0	0	0	0
Friend of Court	59,330	0	0	0	33,617	16,841	0
Health	125,945	0	65	445,049	43,686	159,992	0
ROD Automation	0	0	0	0	1,543	0	0
Oakland Enhance	0	0	0	7,879	369	0	0
Prop Tax Forfeit	0	0	0	0	0	0	0
Water Res Co SRF	0	0	0	0	6,610	0	0
Restricted Funds	0	0	0	0	62	0	0
County Market	1,590	0	0	0	1,767	0	0
Social Welfare	0	0	0	0	5,734	0	0
Multi Org Grants	0	0	0	0	5,210	0	0
JTPA Grants	31,105	0	0	12,536	23,325	0	0
LE Grants Misc	0	0	0	0	2,026	0	0
LE Grants PA-CRP	8,340	0	0	0	2,294	0	0
LE Grants CLEMIS	0	0	0	0	157	0	0
LE Grants Rd Pat	0	0	0	0	684	0	0
House Comm Dev	8,631	0	0	42,184	8,045	0	0
Hum Svcs Grants	25,694	0	0	115,334	12,035	0	0
Other Grants	0	0	0	0	4,359	0	0
PSP & COPS Prog	0	0	0	0	393	0	0
Judicial Grants	0	0	0	0	219	0	0
Brownfield Init.	0	0	0	0	158	0	0
Pollution Ctrl	0	0	0	0	80	0	0
Juvenile Maint	300,113	0	0	312,114	33,713	21,051	0
Co Vets Trust	0	0	0	0	203	0	0
CCIRF	0	0	0	0	0	0	0
Waste Res. Mgmt	0	0	0	0	58	0	0
MI Child	0	0	0	0	6	0	0
BA Work Rel/Jail	0	0	0	0	0	0	0
Ofc Bld Ren Debt	0	0	0	0	0	0	0
Misc DSF	0	0	0	0	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Equipment Use Charge 2.5	Non-Departmental 3.5	County Executive Admi 4.5	County Executive Auditing 5.5	County Executive Corp 6.5	Mgmt & Budget Admin 7.5
Water Res Co DSF	0	0	0	0	0	0	0
Proj Work Orders	0	0	0	0	0	0	0
Work Rel & Adm	0	0	0	0	0	0	0
Airport T Hanger	0	0	0	0	0	0	0
Water Res Co CPF	0	0	0	0	6,215	0	0
Medical Care Fac	0	0	0	0	0	0	0
Fire Record Mgmt	0	0	0	8,380	557	0	0
Airport	0	0	0	38,133	6,897	18,946	0
Drain Prop Funds	0	0	0	0	29,441	0	0
Delq Tax Revolv	0	0	0	0	298	0	0
Fac & Operations	41,575	0	0	261,597	21,140	0	0
Info Tech Clemis	30,097	0	0	44,086	7,347	0	0
Info Technology	200,874	0	0	247,091	23,230	248,409	0
Drain Equipment	0	0	0	0	19,941	0	0
Radio Communicat	510	0	0	18,258	7,713	0	0
Motor Pool	2,567	0	0	25,582	6,665	0	0
Communication	1,993	0	0	7,660	2,639	0	0
Bldg & Liab Ins	25,565	0	0	15,432	3,355	31,955	0
Fringe Benefits	50,657	0	0	39,970	1,961	54,734	0
Delq Per Prop Tx	6,570	0	0	0	941	0	0
Public Transport	0	0	0	0	0	0	0
Undistribute Tax	0	0	0	0	0	0	0
Escheats	0	0	0	0	0	0	0
Public Library	0	0	0	0	0	0	0
Retirement	0	0	0	0	0	0	0
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
Contractor Ret.	0	0	0	0	0	0	0
Circuit Ct Trust	0	0	0	0	0	0	0
ROD Trust	0	0	0	0	0	0	0
Special Trust	0	0	0	0	0	0	0
Sheriff NET Forf	0	0	0	0	0	0	0
Economic Develop	0	0	0	0	0	0	0
Others	281,261	0	96	0	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Equipment Use Charge 2.5	Non-Departmental 3.5	County Executive Admin 4.5	County Executive Auditing 5.5	County Executive Corp 6.5	Mgmt & Budget Admin 7.5
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	15,776,813	600,075	0	0	0
Total	0	0	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Detail Of Allocated Costs

Department	Mgmt & Budget 8.5	Mgmt & Budget Fiscal 9.5	Facilities Management 10.5	Central Services Admin 11.5	Central Services Support 12.5	Human Resources 13.5	Treasurer 14.5
Building Use Charge	0	0	0	0	0	0	0
Equipment Use Charge	0	0	0	0	0	0	0
Non-Departmental	2,963	16,145	0	0	0	0	124
County Executive Admin	14	15,423	35,576	0	8,771	25,961	91
County Executive Auditing	100	3,341	5,584	0	1,666	5,969	20
County Executive Corp Counsel	(352)	12,956	17,013	0	13,708	24,685	48
Mgmt & Budget Admin	(8)	1,532	1,940	0	443	2,720	14
Mgmt & Budget Purchasing	(1,139,912)	6,901	13,969	0	5,961	12,628	227
Mgmt & Budget Fiscal Services	(1,548)	(7,110,722)	46,974	0	56,206	59,148	447,851
Facilities Management	2,370	7,857	(3,445,104)	0	35,757	11,014	56
Central Services Admin	(3)	1,545	850	(248,950)	404	2,653	3
Central Services Support Svcs	5,826	119,549	124,167	66,804	(2,864,801)	13,371	462
Human Resources	6,827	25,807	42,009	0	41,851	(4,235,701)	2,553
Treasurer	(585)	40,901	26,045	0	114,493	37,739	(8,759,466)
Clerk Admin/Micrographics	(82)	10,585	13,451	0	56,141	14,412	179
Co Exec Emergenc	0	5	0	0	0	8	0
M&B Equalization	(8,321)	56,281	23,773	0	186,086	92,886	1,304
M&B Reimb.	3,165	21,849	17,609	0	113,957	28,483	21,119
Hum Svc Admin	768	10,260	986	0	2,790	2,516	221
Hum Svc Homeland	128	8,915	13,518	0	4,415	9,090	244
Pub Svc Admin	925	1,631	890	0	0	2,476	35
Pub Svc Vets Svc	(587)	17,146	11,461	0	8,344	17,630	792
Pub Svc Comm Cor	(77)	28,147	23,478	0	23,415	41,402	265
Pub Svc MSU Ext	(1,580)	7,901	17,897	0	6,507	10,208	792
Pub Svc Animal	13,364	21,611	19,532	0	29,191	21,950	14,104
Pub Svc CC Prob	(6,082)	2,390	60,381	0	9,558	0	49
Pub Svc Med Exam	18,575	31,115	55,403	0	1,681	38,600	883
C&ED Admin	(139)	5,176	2,209	0	9,005	6,448	47
C&ED Dev & Plan	5,021	61,815	44,047	0	10,879	51,562	6,171
Clerk / ROD	(2,942)	69,101	109,810	0	194,727	76,013	39,943
District Court	6,611	170,106	51,841	0	48,892	148,811	10,423
Probate Court	(374)	63,855	53,899	0	70,873	52,800	13,605
Family Court	(5,383)	346,041	427,200	0	195,105	241,084	42,851
Prosecuting Atty	(8,880)	122,422	155,121	0	481,913	185,457	9,617
Sheriff Office	50,804	937,352	635,099	0	111,446	1,337,825	25,713



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Detail Of Allocated Costs

Department	Mgmt & Budget 8.5	Mgmt & Budget Fiscal 9.5	Facilities Management 10.5	Central Services Admin 11.5	Central Services Support 12.5	Human Resources 13.5	Treasurer 14.5
BOC Bd of Comm	544	18,187	22,434	0	3,209	27,876	146
BOC Library	(1,607)	8,433	56,560	0	507	8,365	1,940
Water Res. Comm.	1,163	54,232	61,673	0	24,457	36,550	458
Parks & Rec	108,873	102,378	14,067	0	12,298	125,362	97,029
Road Commission	62	2,484	9,120	0	0	0	21,712
Friend of Court	(3,452)	187,343	286,732	0	93,593	165,053	355
Health	36,226	276,221	137,426	0	230,231	258,372	35,088
ROD Automation	3,694	8,382	0	0	11,690	0	89
Oakland Enhance	0	3,344	0	0	0	4,575	91
Prop Tax Forfeit	0	1,068	0	0	0	0	132
Water Res Co SRF	25,140	399,130	0	0	995	25,017	3,038
Restricted Funds	3,233	1,767	0	0	0	0	207
County Market	0	0	3,545	0	0	0	0
Social Welfare	0	2,955	0	0	0	0	62
Multi Org Grants	8,111	95,564	0	0	0	19,613	291
JTPA Grants	(372)	103,342	5,170	0	2,424	7,278	4,479
LE Grants Misc	(438)	130,888	0	0	0	22,123	258
LE Grants PA-CRP	2,453	58,614	14,704	0	32,817	26,391	192
LE Grants CLEMIS	495	989	0	0	0	0	17
LE Grants Rd Pat	0	28,626	0	0	0	8,874	51
House Comm Dev	21,249	46,746	7,455	0	20,217	24,489	4,624
Hum Svcs Grants	37,085	397,726	32,133	0	21,584	66,957	1,809
Other Grants	17,545	81,866	0	0	35	3,509	962
PSP & COPS Prog	4,023	2,469	0	0	0	0	114
Judicial Grants	1,239	43,064	0	0	0	2,535	364
Brownfield Init.	1,548	2,310	0	0	0	5	81
Pollution Ctrl	618	642	0	0	0	0	11
Juvenile Maint	69,794	274,977	227,600	0	55,108	208,748	8,506
Co Vets Trust	0	4,579	0	0	0	0	469
CCIRF	0	10	0	0	0	0	2
Waste Res. Mgmt	0	438	0	0	0	802	2
MI Child	743	659	0	0	0	0	17
BA Work Rel/Jail	0	42	0	0	0	0	5
Ofc Bld Ren Debt	0	53	0	0	0	0	7
Misc DSF	0	296	0	0	0	0	37



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Detail Of Allocated Costs

Department	Mgmt & Budget 8.5	Mgmt & Budget Fiscal 9.5	Facilities Management 10.5	Central Services Admin 11.5	Central Services Support 12.5	Human Resources 13.5	Treasurer 14.5
Water Res Co DSF	0	3,089	0	0	0	0	204
Proj Work Orders	13,056	3,320	0	0	0	0	411
Work Rel & Adm	3,816	2,643	0	0	0	0	327
Airport T Hanger	0	21	0	0	0	0	2
Water Res Co CPF	11,631	83,267	0	0	0	12,582	484
Medical Care Fac	0	0	64,213	0	18,327	0	0
Fire Record Mgmt	185	86,681	0	0	0	4,865	7
Airport	20,682	256,290	4,079	109,013	2,359	22,137	2,459
Drain Prop Funds	196,592	333,157	0	0	12,761	167,267	62,409
Delq Tax Revolv	0	1,500	0	0	6,412	1,303	72,078
Fac & Operations	204,793	441,753	77,658	0	1,712	151,870	8,203
Info Tech Clemis	10,574	149,593	17,341	0	114	25,594	1,011
Info Technology	76,741	377,335	91,737	0	4,043	143,449	3,179
Drain Equipment	27,281	133,275	0	0	0	18,860	824
Radio Communicat	11,356	116,695	5,939	0	0	10,600	2,200
Motor Pool	104,378	137,148	29,881	73,133	136,122	14,852	4,746
Communication	26,426	126,690	937	0	0	4,447	1,930
Bldg & Liab Ins	6,504	69,501	4,249	0	15,205	8,959	548
Fringe Benefits	7,024	96,363	20,084	0	6,453	23,205	1,503
Delq Per Prop Tx	0	5,914	11,584	0	0	7,668	216,642
Public Transport	0	444	0	0	0	0	55
Undistribute Tax	0	2,812	0	0	0	0	349
Escheats	0	285	0	0	0	0	35
Public Library	0	391	0	0	0	0	49
Retirement	(24)	42,618	0	0	10,714	0	31,753
Retiree Hlt Care	0	27,729	0	0	0	0	374
Int Ret Med Ben	0	22,313	0	0	0	0	22
Road Comm Retire	0	138	0	0	0	0	6,568
Contractor Ret.	0	254	0	0	0	0	31
Circuit Ct Trust	0	0	0	0	0	0	865
ROD Trust	0	0	0	0	0	0	47
Special Trust	0	285	0	0	0	0	35
Sheriff NET Forf	0	244	0	0	0	0	31
Economic Develop	(23)	2,887	0	0	0	0	358
Others	433	602	187,051	0	349	0	201,044



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Detail Of Allocated Costs

Department	Mgmt & Budget 8.5	Mgmt & Budget Fiscal 9.5	Facilities Management 10.5	Central Services Admin 11.5	Central Services Support 12.5	Human Resources 13.5	Treasurer 14.5
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	0	296,880	0	7,316,232
Total	0	0	0	0	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Detail Of Allocated Costs

Department	Clerk 15.5	Total Plan Allocated
Building Use Charge	0	0
Equipment Use Charge	0	0
Non-Departmental	0	0
County Executive Admin	0	0
County Executive Auditing	0	0
County Executive Corp Counsel	0	0
Mgmt & Budget Admin	0	0
Mgmt & Budget Purchasing	0	0
Mgmt & Budget Fiscal Services	0	0
Facilities Management	0	0
Central Services Admin	0	0
Central Services Support Svcs	595,460	0
Human Resources	0	0
Treasurer	0	0
Clerk Admin/Micrographics	(1,573,994)	0
Co Exec Emergenc	0	28
M&B Equalization	116	680,161
M&B Reimb.	0	466,348
Hum Svc Admin	0	28,867
Hum Svc Homeland	0	100,939
Pub Svc Admin	0	16,767
Pub Svc Vets Svc	0	106,797
Pub Svc Comm Cor	0	234,185
Pub Svc MSU Ext	0	70,527
Pub Svc Animal	0	207,524
Pub Svc CC Prob	0	145,656
Pub Svc Med Exam	0	432,299
C&ED Admin	0	44,499
C&ED Dev & Plan	0	644,205
Clerk / ROD	960,966	1,764,033
District Court	0	481,980
Probate Court	15,477	388,075
Family Court	0	1,566,131
Prosecuting Atty	0	1,084,201
Sheriff Office	0	5,600,549



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Detail Of Allocated Costs

Department	Clerk 15.5	Total Plan Allocated
BOC Bd of Comm	0	261,427
BOC Library	0	124,390
Water Res. Comm.	137	261,650
Parks & Rec	0	623,275
Road Commission	70	52,846
Friend of Court	0	839,412
Health	0	1,748,301
ROD Automation	0	25,398
Oakland Enhance	0	16,258
Prop Tax Forfeit	0	1,200
Water Res Co SRF	0	459,930
Restricted Funds	0	5,269
County Market	0	6,902
Social Welfare	0	8,751
Multi Org Grants	0	128,789
JTPA Grants	0	189,287
LE Grants Misc	0	154,857
LE Grants PA-CRP	0	145,805
LE Grants CLEMIS	0	1,658
LE Grants Rd Pat	0	38,235
House Comm Dev	0	183,640
Hum Svcs Grants	0	710,357
Other Grants	1,768	110,044
PSP & COPS Prog	0	6,999
Judicial Grants	0	47,421
Brownfield Init.	0	4,102
Pollution Ctrl	0	1,351
Juvenile Maint	0	1,511,724
Co Vets Trust	0	5,251
CCIRF	0	12
Waste Res. Mgmt	0	1,300
MI Child	0	1,425
BA Work Rel/Jail	0	47
Ofc Bld Ren Debt	0	60
Misc DSF	0	333



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Detail Of Allocated Costs

Department	Clerk 15.5	Total Plan Allocated
Water Res Co DSF	0	3,293
Proj Work Orders	0	16,787
Work Rel & Adm	0	6,786
Airport T Hanger	0	23
Water Res Co CPF	0	114,179
Medical Care Fac	0	82,540
Fire Record Mgmt	0	100,675
Airport	0	480,995
Drain Prop Funds	0	801,627
Delq Tax Revolv	0	81,591
Fac & Operations	0	1,210,301
Info Tech Clemis	0	285,757
Info Technology	0	1,416,088
Drain Equipment	0	200,181
Radio Communicat	0	173,271
Motor Pool	0	535,074
Communication	0	172,722
Bldg & Liab Ins	0	181,273
Fringe Benefits	0	301,954
Delq Per Prop Tx	0	249,319
Public Transport	0	499
Undistribute Tax	0	3,161
Escheats	0	320
Public Library	0	440
Retirement	0	85,061
Retiree Hlt Care	0	28,103
Int Ret Med Ben	0	22,335
Road Comm Retire	0	6,706
Contractor Ret.	0	285
Circuit Ct Trust	0	865
ROD Trust	0	47
Special Trust	0	320
Sheriff NET Forf	0	275
Economic Develop	0	3,222
Others	0	670,836



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Detail Of Allocated Costs

Department	Clerk 15.5	Total Plan Allocated
Direct Billings	0	0
Unallocated	0	23,990,000
Total	0	52,968,388

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Building Use Charge		
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 Farmers 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, 2012
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Equipment Use Charge		
2.4.1 Equipment Use	Dollar amount of equipment by department	Fixed Asset Report
Non-Departmental		
3.4.1 Specific Serv	Dollar amount of expenses by benefiting department	Expenditure financial analysis inquiry
3.4.2 Grounds Care	Direct allocation to Facilities Management	Expenditure financial analysis inquiry
3.4.3 FM&O	Direct allocation to Facilities Management	Expenditure financial analysis inquire
County Executive Admin		
4.4.1 Administration	Dollar amount of personnel expenses by department	Annual Financial Statement
County Executive Auditing		
5.4.1 General Audits	Dollar amount of expense by benefiting dept. (1,000)	General ledger
5.4.2 Audits/Bank Rec	Number of hours by benefiting department	Annual Audit Division Time Summary
County Executive Corp Counsel		
6.4.1 Civil Counsel	Number of cases by department	Annual file summary
6.4.2 Bldg Liab	Direct allocation to the liability fund	Corporation Counsel
Mgmt & Budget Admin		
7.4.1 Budget Admin	Personnel expenses by benefiting division	Employee Earnings Distribution Report
Mgmt & Budget Purchasing		
8.4.1 Purch General	Number of purchase orders by benefiting department	Purchase order summary
8.4.2 Purch I.T.	Number of purchase orders by benefiting department	Purchase order summary
8.4.3 Purch Admin	Direct allocation to Other Grants	Purchasing Department
8.4.4 OfficeMax	Dollar amount of supply charges by department	Annual supply chargeback summary
8.4.5 PCARD	Dollar amount of PCARD purchases by department	PCARD purchase report
Mgmt & Budget Fiscal Services		
9.4.1 General Acctng	Dollar amount of expense by benefiting department	General ledger
9.4.2 Payroll Svcs	Dollar amount of personnel expenses by department	Annual Financial Statements
9.4.3 Budgeting	Dollar amount of expense by benefiting dept. (1,000)	General ledger
9.4.4 Grant Acctng	Assigned wages by benefiting grant	Grant accounting worksheet
9.4.5 Fund Accounting	Assigned wages by benefiting department	Employee assignment summary
9.4.6 Accts Payable	Number of accounting transactions by benefiting dept.	Detail General Ledger



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
9.4.7 Drain Acctng	Percentage of effort by benefiting department	Labor distribution summary
9.4.8 Billed Acctng	Personnel expenses by benefiting department	Labor Distribution Report
9.4.9 Prof Services	Dollar amount of services by benefiting department	Paid Invoices
Facilities Management		
10.4.1 N. Office Bldg	Assigned square footage by department	Building square footage summary
10.4.2 NO Health Ctr	Assigned square footage by department	Building square footage summary
10.4.3 Courthouse	Assigned square footage by department	Building square footage summary
10.4.4 Central Svc Bld	Assigned square footage by department	Building square footage summary
10.4.5 Info Tech Bldg	Assigned square footage by department	Building square footage summary
10.4.6 Annex I	Assigned square footage by department	Building square footage summary
10.4.7 Annex II	Assigned square footage by department	Building square footage summary
10.4.8 Oak Pointe	Assigned square footage by department	Building square footage summary
10.4.9 Public Works	Assigned square footage by department	Building square footage summary
10.4.10 Child Care Ctr	Assigned square footage by department	Building square footage summary
10.4.11 Health Svc Ctr	Assigned square footage by department	Building square footage summary
10.4.12 S. Health Svc	Assigned square footage by department	Building square footage summary
10.4.13 Law Enf Complex	Assigned square footage by department	Building square footage summary
10.4.14 Medical Exam	Assigned square footage by department	Building square footage summary
10.4.15 Child Welfare	Assigned square footage by department	Building square footage summary
10.4.16 Work Release	Assigned square footage by department	Building square footage summary
10.4.17 Animal Shelter	Assigned square footage by department	Building square footage summary
10.4.18 Trusty Camp	Assigned square footage by department	Building square footage summary
10.4.19 Materials Mgmt	Assigned square footage by department	Building square footage summary
10.4.20 Sheriff Admin	Assigned square footage by department	Building square footage summary
10.4.21 Farmers Market	Assigned square footage by department	Building square footage summary
10.4.22 W Oakland Bldg	Assigned square footage by department	Building square footage summary
10.4.23 South Ofc Bldg	Assigned square footage by department	Building square footage summary
10.4.24 Mens Facility	Assigned square footage by department	Building square footage summary
10.4.25 D Building	Assigned square footage by department	Building square footage summary
10.4.26 Central Garage	Assigned square footage by department	Building square footage summary
10.4.27 Med Care Fac.	Assigned square footage by department	Building square footage summary
10.4.28 EOB 41 West	Assigned square footage by department	Building square footage summary
10.4.29 District Court	Assigned square footage by department	Building square footage summary
10.4.30 Other Locations	Dollar amount of assigned wages by location	Property Manager allocation summary
10.4.31 Building Secur	Direct allocation to benefiting department	Court security summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Central Services Admin		
11.4.1 Cent Svcs Admin	Dollar amount of personnel expenses by supervised dept	Annual financial statement
Central Services Support Svcs		
12.4.1 Mail Services	Dollar amount of mail charges	Annual mail chargeback summary
12.4.2 Records Retent	Records Count by department	Record summary log
12.4.3 Materials Mgmt	Direct allocation to Facilities	Consultant's workpapers
12.4.4 Admin Supt MP	Direct allocation to Motor Pool	Consultant's workpapers
Human Resources		
13.4.1 Personnel Svcs	Dollar amount of personnel expenses by department	Annual Financial Statement
Treasurer		
14.4.1 Cash Accounting	Number of cash trasactions by department	Cash transaction summary
14.4.2 Disb General	Number of vouchers by department	Voucher transaction count summary
14.4.3 Disb Specific	Number of checks and direct deposits by department	Check and direct deposit summary
14.4.4 Delq Tax Fund	Direct allocation to the Delinquent Tax Fund	County Treasurer
14.4.5 Delq Per Prop	Direct allocation to Delinquent Personal Property Tax	County Treasurer
Clerk Admin/Micrographics		
15.4.1 Admin Support	Dollar amount of wages and fringe benefits by dept	Detail General Ledger
15.4.2 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, 2012
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	5,508,289			
Total Departmental Cost Adjustments:	5,508,289			5,508,289
Total To Be Allocated:	5,508,289	0		5,508,289

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Total	General & Admin	N. Office Bldg	NO Health Ctr	Court House
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Use Charge	5,508,289	0	31,259	94,972	623,545
Functional Cost	5,508,289	0	31,259	94,972	623,545
Allocation Step 1					
1st Allocation	5,508,289	0	31,259	94,972	623,545
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	5,508,289	0	31,259	94,972	623,545



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Central Svc Bld	Info Tech Bldg	Annex I	Annex II	Oak Pointe
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
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
Allocation Step 1					
1st Allocation	2,560	224,206	58,038	18,428	117,800
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
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, 2012
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
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
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
Allocation Step 1					
1st Allocation	76,827	37,875	19,317	36,358	908,385
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
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, 2012
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Use Charge	200,729	300,113	778,406	16,427	74,052
Functional Cost	200,729	300,113	778,406	16,427	74,052
Allocation Step 1					
1st Allocation	200,729	300,113	778,406	16,427	74,052
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	200,729	300,113	778,406	16,427	74,052



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Materials Mgmt	Sheriff Admin	Farmers Market	W Oakland Bldg	South Ofc Bldg
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
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
Allocation Step 1					
1st Allocation	16,244	245,979	1,590	39,664	144,191
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
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, 2012
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Boot Camp	Mens Facility	D Building	Central Garage	Service Center
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
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
Allocation Step 1					
1st Allocation	46,474	21,729	12,441	3,077	48,835
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
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, 2012
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

EOB 41 West

Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Cost Adjustments	
Building Use Charge	1,308,768
Functional Cost	1,308,768
Allocation Step 1	
1st Allocation	1,308,768
Allocation Step 2	
2nd Allocation	0
Total For 0010 Building Use	
Total Allocated	1,308,768



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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, 2012
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 Auditing	4,019	4.7815	4,541		4,541		4,541
Hum Svc Admin	691	0.8221	781		781		781
C&ED Admin	463	0.5508	523		523		523
Health	51,408	61.1607	58,085		58,085		58,085
Hum Svcs Grants	20,116	23.9322	22,729		22,729		22,729
Others	7,357	8.7527	8,313		8,313		8,313
SubTotal	84,054	100.0000	94,972		94,972		94,972
TOTAL	84,054	100.0000	94,972		94,972		94,972

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	9,782		9,782		9,782
Central Services Support Svcs	23,913	5.7608	35,921		35,921		35,921
Treasurer	9,834	2.3691	14,772		14,772		14,772
Clerk Admin/Micrographics	5,079	1.2236	7,629		7,629		7,629
M&B Reimb.	6,649	1.6018	9,988		9,988		9,988
Pub Svc CC Prob	3,785	0.9118	5,686		5,686		5,686
Clerk / ROD	41,462	9.9884	62,282		62,282		62,282
Probate Court	20,351	4.9027	30,570		30,570		30,570
Family Court	158,743	38.2418	238,457		238,457		238,457
Prosecuting Atty	58,571	14.1101	87,983		87,983		87,983
Sheriff Office	12,974	3.1255	19,489		19,489		19,489
BOC Bd of Comm	8,257	1.9892	12,403		12,403		12,403
BOC Library	21,356	5.1448	32,080		32,080		32,080
LE Grants PA-CRP	5,552	1.3375	8,340		8,340		8,340
Fac & Operations	7,354	1.7716	11,047		11,047		11,047
Delq Per Prop Tx	4,374	1.0537	6,570		6,570		6,570
Others	20,335	4.8988	30,546		30,546		30,546
SubTotal	415,101	100.0000	623,545		623,545		623,545
TOTAL	415,101	100.0000	623,545		623,545		623,545

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, 2012
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, 2012
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
Road Commission	6,540	8.6518	19,398		19,398		19,398
Info Tech Clemis	7,849	10.3835	23,280		23,280		23,280
Info Technology	56,820	75.1677	168,531		168,531		168,531
Communication	672	0.8890	1,993		1,993		1,993
Others	3,710	4.9080	11,004		11,004		11,004
SubTotal	75,591	100.0000	224,206		224,206		224,206
TOTAL	75,591	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, 2012
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, 2012
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
TOTAL	34,157	100.0000	18,428		18,428		18,428

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	17,782	23.3651	27,524		27,524		27,524
Pub Svc Comm Cor	12,845	16.8780	19,882		19,882		19,882
Sheriff Office	1,572	2.0656	2,433		2,433		2,433
Friend of Court	38,330	50.3646	59,330		59,330		59,330
House Comm Dev	5,576	7.3267	8,631		8,631		8,631
SubTotal	76,105	100.0000	117,800		117,800		117,800
TOTAL	76,105	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, 2012
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, 2012
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
TOTAL	12,552	100.0000	37,875		37,875		37,875

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, 2012
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	11,605	49.0179	9,469		9,469		9,469
Hum Svcs Grants	484	2.0444	395		395		395
Others	11,586	48.9377	9,453		9,453		9,453
SubTotal	23,675	100.0000	19,317		19,317		19,317
TOTAL	23,675	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, 2012
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
Health	30,295	79.7341	28,990		28,990		28,990
Hum Svcs Grants	2,686	7.0694	2,570		2,570		2,570
Others	5,014	13.1965	4,798		4,798		4,798
SubTotal	37,995	100.0000	36,358		36,358		36,358
TOTAL	37,995	100.0000	36,358		36,358		36,358

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, 2012
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, 2012
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, 2012
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	300,113		300,113		300,113
SubTotal	169,559	100.0000	300,113		300,113		300,113
TOTAL	169,559	100.0000	300,113		300,113		300,113

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	778,406		778,406		778,406
SubTotal	61,138	100.0000	778,406		778,406		778,406
TOTAL	61,138	100.0000	778,406		778,406		778,406

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
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Schedule .4 - Detail Activity Allocations
For Department Building 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	13,711		13,711		13,711
Others	3,828	16.5349	2,716		2,716		2,716
SubTotal	23,151	100.0000	16,427		16,427		16,427
TOTAL	23,151	100.0000	16,427		16,427		16,427

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
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Schedule .4 - Detail Activity Allocations
For Department Building 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
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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	5,898	27.6227	4,487		4,487		4,487
Central Services Support Svcs	15,454	72.3773	11,757		11,757		11,757
SubTotal	21,352	100.0000	16,244		16,244		16,244
TOTAL	21,352	100.0000	16,244		16,244		16,244

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
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Schedule .4 - Detail Activity Allocations
For Department Building 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
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Activity - Farmers Market

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Market	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



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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



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Activity - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Vets Svc	4,517	8.2615	11,912		11,912		11,912
Pub Svc Comm Cor	5,314	9.7193	14,014		14,014		14,014
Pub Svc CC Prob	21,600	39.5063	56,965		56,965		56,965
Family Court	6,652	12.1664	17,543		17,543		17,543
Sheriff Office	353	0.6456	931		931		931
BOC Bd of Comm	556	1.0169	1,466		1,466		1,466
Info Technology	12,264	22.4307	32,343		32,343		32,343
Others	3,419	6.2533	9,017		9,017		9,017
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
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Schedule .4 - Detail Activity Allocations
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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
TOTAL	100	100.0000	46,474		46,474		46,474

Allocation Basis: Direct allocation to Sheriff

Allocation Source: Facilities Management



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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



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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

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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



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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
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Schedule .4 - Detail Activity Allocations
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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	221,138		221,138		221,138
Mgmt & Budget Admin	971	0.9216	12,062		12,062		12,062
Mgmt & Budget Purchasing	6,990	6.6345	86,831		86,831		86,831
Mgmt & Budget Fiscal Services	23,505	22.3096	291,980		291,980		291,980
Central Services Admin	412	0.3910	5,118		5,118		5,118
Human Resources	20,346	19.3113	252,740		252,740		252,740
Pub Svc Admin	431	0.4091	5,354		5,354		5,354
C&ED Admin	750	0.7119	9,317		9,317		9,317
C&ED Dev & Plan	21,333	20.2481	265,001		265,001		265,001
JTPA Grants	2,504	2.3767	31,105		31,105		31,105
Bldg & Liab Ins	2,058	1.9533	25,565		25,565		25,565
Fringe Benefits	1,029	0.9767	12,782		12,782		12,782
Others	7,227	6.8595	89,775		89,775		89,775
SubTotal	105,358	100.0000	1,308,768		1,308,768		1,308,768
TOTAL	105,358	100.0000	1,308,768		1,308,768		1,308,768

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
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Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Central Svc Bld	Info Tech Bldg	Annex I
County Executive Admin	221,138	0	0	0	0	0	0
County Executive Auditing	4,541	0	4,541	0	0	0	0
County Executive Corp Counsel	9,782	0	0	9,782	0	0	0
Mgmt & Budget Admin	12,062	0	0	0	0	0	0
Mgmt & Budget Purchasing	86,831	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	291,980	0	0	0	0	0	0
Facilities Management	56,538	0	0	0	0	0	0
Central Services Admin	5,118	0	0	0	0	0	0
Central Services Support Svcs	62,891	0	0	35,921	0	0	0
Human Resources	252,740	0	0	0	0	0	0
Treasurer	14,772	0	0	14,772	0	0	0
Clerk Admin/Micrographics	7,629	0	0	7,629	0	0	0
M&B Equalization	27,524	0	0	0	0	0	0
M&B Reimb.	9,988	0	0	9,988	0	0	0
Hum Svc Admin	781	0	781	0	0	0	0
Hum Svc Homeland	18,248	0	0	0	0	0	18,248
Pub Svc Admin	5,354	0	0	0	0	0	0
Pub Svc Vets Svc	15,831	3,919	0	0	0	0	0
Pub Svc Comm Cor	35,964	0	0	0	0	0	0
Pub Svc MSU Ext	10,229	10,229	0	0	0	0	0
Pub Svc Animal	13,711	0	0	0	0	0	0
Pub Svc CC Prob	78,850	16,199	0	5,686	0	0	0
Pub Svc Med Exam	200,729	0	0	0	0	0	0
C&ED Admin	9,840	0	523	0	0	0	0
C&ED Dev & Plan	265,001	0	0	0	0	0	0
Clerk / ROD	62,282	0	0	62,282	0	0	0
Probate Court	30,570	0	0	30,570	0	0	0
Family Court	256,000	0	0	238,457	0	0	0
Prosecuting Atty	87,983	0	0	87,983	0	0	0
Sheriff Office	2,036,966	0	0	19,489	0	0	25,753
BOC Bd of Comm	13,869	0	0	12,403	0	0	0
BOC Library	32,080	0	0	32,080	0	0	0
Water Res. Comm.	48,652	728	0	0	0	0	0



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Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Central Svc Bld	Info Tech Bldg	Annex I
Road Commission	19,398	0	0	0	0	19,398	0
Friend of Court	59,330	0	0	0	0	0	0
Health	125,945	0	58,085	0	0	0	0
County Market	1,590	0	0	0	0	0	0
JTPA Grants	31,105	0	0	0	0	0	0
LE Grants PA-CRP	8,340	0	0	8,340	0	0	0
House Comm Dev	8,631	0	0	0	0	0	0
Hum Svcs Grants	25,694	0	22,729	0	0	0	0
Juvenile Maint	300,113	0	0	0	0	0	0
Fac & Operations	41,575	0	0	11,047	2,382	0	0
Info Tech Clemis	30,097	0	0	0	0	23,280	6,817
Info Technology	200,874	0	0	0	0	168,531	0
Radio Communicat	510	0	0	0	0	0	0
Motor Pool	2,567	0	0	0	0	0	0
Communication	1,993	0	0	0	0	1,993	0
Bldg & Liab Ins	25,565	0	0	0	0	0	0
Fringe Benefits	50,657	0	0	0	0	0	0
Delq Per Prop Tx	6,570	0	0	6,570	0	0	0
Others	281,261	184	8,313	30,546	178	11,004	7,220
Direct Billed	0	0	0	0	0	0	0
Total	5,508,289	31,259	94,972	623,545	2,560	224,206	58,038



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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 Auditing	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
Mgmt & Budget 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	27,524	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	19,882	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	2,433	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



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Receiving Department	Annex II	Oak Pointe	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	59,330	0	0	0	0	0
Health	0	0	0	0	9,469	28,990	0
County Market	0	0	0	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	8,631	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	395	2,570	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	9,453	4,798	0
Direct Billed	0	0	0	0	0	0	0
Total	18,428	117,800	76,827	37,875	19,317	36,358	908,385



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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 Auditing	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
Mgmt & Budget 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	4,487	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0	11,757	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	13,711	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	778,406	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



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Receiving Department	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
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	0	0
County Market	0	0	0	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	300,113	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	2,716	62,868	0	0
Direct Billed	0	0	0	0	0	0	0
Total	200,729	300,113	778,406	16,427	74,052	16,244	245,979



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Receiving Department	Farmers 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 Auditing	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
Mgmt & Budget 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	11,912	0	0	0	0
Pub Svc Comm Cor	0	0	14,014	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	56,965	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	17,543	0	0	0	0
Prosecuting Atty	0	0	0	0	0	0	0
Sheriff Office	0	0	931	46,474	0	0	0
BOC Bd of Comm	0	0	1,466	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, 2012
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Farmers Market	W Oakland Bldg	South Ofc Bldg	Boot Camp	Mens Facility	D Building	Central Garage
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	0	0	0	0	0	0
Health	0	29,401	0	0	0	0	0
County Market	1,590	0	0	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	32,343	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	9,017	0	21,729	12,441	0
Direct Billed	0	0	0	0	0	0	0
Total	1,590	39,664	144,191	46,474	21,729	12,441	3,077



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Service Center	EOB 41 West
County Executive Admin	0	221,138
County Executive Auditing	0	0
County Executive Corp Counsel	0	0
Mgmt & Budget Admin	0	12,062
Mgmt & Budget Purchasing	0	86,831
Mgmt & Budget Fiscal Services	0	291,980
Facilities Management	48,835	0
Central Services Admin	0	5,118
Central Services Support Svcs	0	0
Human Resources	0	252,740
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	5,354
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	9,317
C&ED Dev & Plan	0	265,001
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, 2012
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Service Center	EOB 41 West
Road Commission	0	0
Friend of Court	0	0
Health	0	0
County Market	0	0
JTPA Grants	0	31,105
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	25,565
Fringe Benefits	0	12,782
Delq Per Prop Tx	0	0
Others	0	89,775
Direct Billed	0	0
Total	48,835	1,308,768



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

This schedule identifies the cost of equipment utilized by those departments that provide administrative support to other departments and programs. The cost of equipment represents the equipment that is included in the general fixed assets and not charged through the Equipment Fund. Equipment was separated into the following activity:

Equipment Use – this activity accounts for personal equipment assigned to specific central service departments. The basis of allocation is the dollar amount of assigned equipment by benefiting department. A 6.67% use charge was applied to the equipment cost of each central service department.

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, 2012
Schedule .2 - Costs To Be Allocated
For Department Equipment Use Charge

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Equipment Use	16,396			
Total Departmental Cost Adjustments:	16,396			16,396
Total To Be Allocated:	16,396	0		16,396

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Equipment Use Charge

	Total	General & Admin	Equipment Use
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Equipment Use	16,396	0	16,396
Functional Cost	16,396	0	16,396
Allocation Step 1			
1st Allocation	16,396	0	16,396
Allocation Step 2			
2nd Allocation	0	0	0
Total For 0020 Equipment Use			
Total Allocated	16,396	0	16,396



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .4 - Detail Activity Allocations
For Department Equipment Use Charge

Activity - Equipment Use

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mgmt & Budget Admin	51,323	20.8680	3,422		3,422		3,422
Mgmt & Budget Purchasing	15,877	6.4556	1,058		1,058		1,058
Central Services Admin	25,442	10.3448	1,696		1,696		1,696
Central Services Support Svcs	55,522	22.5753	3,701		3,701		3,701
Human Resources	7,763	3.1564	518		518		518
Treasurer	25,334	10.3008	1,689		1,689		1,689
Clerk Admin/Micrographics	64,680	26.2991	4,312		4,312		4,312
SubTotal	245,941	100.0000	16,396		16,396		16,396
TOTAL	245,941	100.0000	16,396		16,396		16,396

Allocation Basis: Dollar amount of equipment by department

Allocation Source: Fixed Asset Report



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Equipment Use Charge

Receiving Department	Total	Equipment Use
Mgmt & Budget Admin	3,422	3,422
Mgmt & Budget Purchasing	1,058	1,058
Central Services Admin	1,696	1,696
Central Services Support Svcs	3,701	3,701
Human Resources	518	518
Treasurer	1,689	1,689
Clerk Admin/Micrographics	4,312	4,312
Direct Billed	0	0
Total	16,396	16,396



**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, 2012
Schedule .2 - Costs To Be Allocated
For Department Non-Departmental

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,096,029			17,096,029
County Executive Auditing		3,656	3,656	
Mgmt & Budget Purchasing		2,963	2,963	
Mgmt & Budget Fiscal Services		16,145	16,145	
Treasurer		124	124	
Total Allocated Additions:		<u>22,888</u>	<u>22,888</u>	<u>22,888</u>
Total To Be Allocated:	<u>17,096,029</u>	<u>22,888</u>	<u>17,118,917</u>	<u>17,118,917</u>



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

	Total	General & Admin	Specific Serv	Grounds Care	FM&O
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Buildings	2,782,038	0	0	600,000	556,875
Insurance	195,215	0	154,411	0	0
Miscellaneous	39,633	0	29,023	0	0
Other Expenses	14,079,143	0	0	0	0
Departmental Totals					
Total Expenditures	17,096,029	0	183,434	600,000	556,875
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	17,096,029	0	183,434	600,000	556,875
Allocation Step 1					
Unallocated Costs	(15,755,720)	0	0	0	0
1st Allocation	1,340,309	0	183,434	600,000	556,875
Allocation Step 2					
Inbound- All Others	22,888	22,888	0	0	0
Reallocate Admin Costs		(22,888)	246	803	746
Unallocated Costs	(21,093)	0	0	0	0
2nd Allocation	1,795	0	246	803	746
Total For 0025 Non-Departmental					
Total Allocated	1,342,104	0	183,680	600,803	557,621



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Non-Departmental

	General Gov't
<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Buildings	1,625,163
Insurance	40,804
Miscellaneous	10,610
Other Expenses	14,079,143
Departmental Totals	
Total Expenditures	15,755,720
Deductions	
Total Deductions	0
Functional Cost	15,755,720
Allocation Step 1	
Unallocated Costs	(15,755,720)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	21,093
Unallocated Costs	(21,093)
2nd Allocation	0
Total For 0025 Non-Departmental	
Total Allocated	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	0.5969	1,095		1,095	1	1,096
Facilities Management	151,634	82.6642	151,634		151,634	204	151,838
Treasurer	27,928	15.2251	27,928		27,928	37	27,965
District Court	627	0.3418	627		627	1	628
Sheriff Office	1,989	1.0843	1,989		1,989	3	1,992
Health	65	0.0354	65		65		65
Others	96	0.0523	96		96		96
SubTotal	183,434	100.0000	183,434		183,434	246	183,680
TOTAL	183,434	100.0000	183,434		183,434	246	183,680

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, 2012
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	803	600,803
SubTotal	100	100.0000	600,000		600,000	803	600,803
TOTAL	100	100.0000	600,000		600,000	803	600,803

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, 2012
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	556,875		556,875	746	557,621
SubTotal	100	100.0000	556,875		556,875	746	557,621
TOTAL	100	100.0000	556,875		556,875	746	557,621

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, 2012
Schedule .5 - Allocation Summary
For Department Non-Departmental

Receiving Department	Total	Specific Serv	Grounds Care	FM&O
Mgmt & Budget Fiscal Services	1,096	1,096	0	0
Facilities Management	1,310,262	151,838	600,803	557,621
Treasurer	27,965	27,965	0	0
District Court	628	628	0	0
Sheriff Office	1,992	1,992	0	0
Health	65	65	0	0
Others	96	96	0	0
Direct Billed	0	0	0	0
Total	1,342,104	183,680	600,803	557,621



**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, 2012
Schedule .2 - Costs To Be Allocated
For Department County Executive Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,689,247			2,689,247
Building Use Charge	221,138		221,138	
County Executive Auditing		2,374	2,374	
County Executive Corp Counsel		83,685	83,685	
Mgmt & Budget Purchasing		14	14	
Mgmt & Budget Fiscal Services		15,423	15,423	
Facilities Management		35,576	35,576	
Central Services Support Svcs		8,771	8,771	
Human Resources		25,961	25,961	
Treasurer		91	91	
Total Allocated Additions:	221,138	171,895	393,033	393,033
Total To Be Allocated:	2,910,385	171,895		3,082,280



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department County Executive Admin

	Total	General & Admin	Administration	General Govt
Wages & Benefits				
SALARIES & WAGES	1,297,948	0	1,045,273	252,675
FRINGE BENEFITS	818,313	0	658,987	159,326
Other Expense & Cost				
Supplies	32,778	0	26,396	6,382
Operating Expenses	33,409	0	26,904	6,505
Professional Serv	144,482	0	116,351	28,131
Internal Charges	362,317	0	291,774	70,543
Departmental Totals				
Total Expenditures	2,689,247	0	2,165,685	523,562
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	2,689,247	0	2,165,685	523,562
Allocation Step 1				
Inbound- All Others	221,138	0	178,088	43,050
Unallocated Costs	(566,612)	0	0	(566,612)
1st Allocation	2,343,773	0	2,343,773	0
Allocation Step 2				
Inbound- All Others	171,895	0	138,432	33,463
Unallocated Costs	(33,463)	0	0	(33,463)
2nd Allocation	138,432	0	138,432	0
Total For 0030 County Executive				
Total Allocated	2,482,205	0	2,482,205	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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 Auditing	486,588	0.4203	9,850		9,850	582	10,432
County Executive Corp Counsel	2,012,211	1.7380	40,734		40,734	2,406	43,140
Mgmt & Budget Admin	221,764	0.1915	4,489		4,489	265	4,754
Mgmt & Budget Purchasing	1,029,377	0.8891	20,838		20,838	1,231	22,069
Mgmt & Budget Fiscal Services	4,821,565	4.1645	97,605		97,605	5,765	103,370
Facilities Management	897,798	0.7754	18,175		18,175	1,073	19,248
Central Services Admin	216,269	0.1868	4,378		4,378	259	4,637
Central Services Support Svcs	1,089,953	0.9414	22,064		22,064	1,303	23,367
Human Resources	2,476,534	2.1390	50,134		50,134	2,961	53,095
Co Exec Emergenc	638	0.0006	13		13	1	14
M&B Equalization	7,462,805	6.4457	151,073		151,073	8,923	159,996
M&B Reimb.	2,288,406	1.9765	46,325		46,325	2,736	49,061
Hum Svc Admin	202,152	0.1746	4,092		4,092	242	4,334
Hum Svc Homeland	730,263	0.6307	14,783		14,783	873	15,656
Pub Svc Admin	198,896	0.1718	4,026		4,026	238	4,264
Pub Svc Vets Svc	1,416,465	1.2234	28,674		28,674	1,694	30,368
Pub Svc Comm Cor	3,326,375	2.8730	67,337		67,337	3,977	71,314
Pub Svc MSU Ext	820,176	0.7084	16,603		16,603	981	17,584
Pub Svc Animal	1,763,486	1.5231	35,699		35,699	2,109	37,808
Pub Svc Med Exam	3,101,258	2.6786	62,780		62,780	3,708	66,488
C&ED Admin	518,065	0.4475	10,487		10,487	619	11,106
C&ED Dev & Plan	4,142,655	3.5781	83,862		83,862	4,953	88,815
Health	20,758,578	17.9297	420,230		420,230	24,819	445,049
Oakland Enhance	367,518	0.3174	7,440		7,440	439	7,879
JTPA Grants	584,728	0.5050	11,837		11,837	699	12,536
House Comm Dev	1,967,581	1.6994	39,831		39,831	2,353	42,184
Hum Svcs Grants	5,379,587	4.6464	108,902		108,902	6,432	115,334
Juvenile Maint	14,558,121	12.5740	294,707		294,707	17,407	312,114
Fire Record Mgmt	390,887	0.3376	7,913		7,913	467	8,380
Airport	1,778,629	1.5362	36,006		36,006	2,127	38,133



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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
Fac & Operations	12,201,860	10.5389	247,008		247,008	14,589	261,597
Info Tech Clemis	2,056,322	1.7761	41,627		41,627	2,459	44,086
Info Technology	11,525,248	9.9545	233,311		233,311	13,780	247,091
Radio Communicat	851,655	0.7356	17,240		17,240	1,018	18,258
Motor Pool	1,193,229	1.0306	24,155		24,155	1,427	25,582
Communication	357,321	0.3086	7,233		7,233	427	7,660
Bldg & Liab Ins	719,795	0.6217	14,571		14,571	861	15,432
Fringe Benefits	1,864,357	1.6103	37,741		37,741	2,229	39,970
SubTotal	115,779,115	100.0000	2,343,773		2,343,773	138,432	2,482,205
TOTAL	115,779,115	100.0000	2,343,773		2,343,773	138,432	2,482,205

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, 2012
Schedule .5 - Allocation Summary
For Department County Executive Admin

Receiving Department	Total	Administration
County Executive Auditing	10,432	10,432
County Executive Corp Counsel	43,140	43,140
Mgmt & Budget Admin	4,754	4,754
Mgmt & Budget Purchasing	22,069	22,069
Mgmt & Budget Fiscal Services	103,370	103,370
Facilities Management	19,248	19,248
Central Services Admin	4,637	4,637
Central Services Support Svcs	23,367	23,367
Human Resources	53,095	53,095
Co Exec Emergenc	14	14
M&B Equalization	159,996	159,996
M&B Reimb.	49,061	49,061
Hum Svc Admin	4,334	4,334
Hum Svc Homeland	15,656	15,656
Pub Svc Admin	4,264	4,264
Pub Svc Vets Svc	30,368	30,368
Pub Svc Comm Cor	71,314	71,314
Pub Svc MSU Ext	17,584	17,584
Pub Svc Animal	37,808	37,808
Pub Svc Med Exam	66,488	66,488
C&ED Admin	11,106	11,106
C&ED Dev & Plan	88,815	88,815
Health	445,049	445,049
Oakland Enhance	7,879	7,879
JTPA Grants	12,536	12,536
House Comm Dev	42,184	42,184
Hum Svcs Grants	115,334	115,334
Juvenile Maint	312,114	312,114
Fire Record Mgmt	8,380	8,380
Airport	38,133	38,133
Fac & Operations	261,597	261,597
Info Tech Clemis	44,086	44,086
Info Technology	247,091	247,091

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department County Executive Admin

Receiving Department	Total	Administration
Radio Communicat	18,258	18,258
Motor Pool	25,582	25,582
Communication	7,660	7,660
Bldg & Liab Ins	15,432	15,432
Fringe Benefits	39,970	39,970
Direct Billed	0	0
Total	2,482,205	2,482,205



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

The County Executive Audit 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 Audit Division has been separated into the following activities based on the number of total audit hours by audit type.

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

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

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

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .2 - Costs To Be Allocated
For Department County Executive Auditing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	562,130			562,130
Building Use Charge	4,541		4,541	
County Executive Admin	9,850	582	10,432	
County Executive Auditing		496	496	
Mgmt & Budget Purchasing		100	100	
Mgmt & Budget Fiscal Services		3,341	3,341	
Facilities Management		5,584	5,584	
Central Services Support Svcs		1,666	1,666	
Human Resources		5,969	5,969	
Treasurer		20	20	
Total Allocated Additions:	14,391	17,758	32,149	32,149
Annual County Audit	227,000			
Total Departmental Cost Adjustments:	227,000			227,000
Total To Be Allocated:	803,521	17,758		821,279



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department County Executive Auditing

	Total	General & Admin	General Audits	Audits/Bank Rec
Wages & Benefits				
SALARIES & WAGES	303,410	0	172,124	131,286
FRINGE BENEFITS	183,178	0	103,917	79,261
Other Expense & Cost				
Supplies	810	0	460	350
Contract Services	3,552	0	2,015	1,537
Professional Serv	113	0	64	49
Internal Charges	71,067	0	40,316	30,751
Departmental Totals				
Total Expenditures	562,130	0	318,896	243,234
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Annual County Audit	227,000	0	227,000	0
Functional Cost				
Functional Cost	789,130	0	545,896	243,234
Allocation Step 1				
Inbound- All Others	14,391	0	8,165	6,226
1st Allocation	803,521	0	554,061	249,460
Allocation Step 2				
Inbound- All Others	17,758	0	10,075	7,683
2nd Allocation	17,758	0	10,075	7,683
Total For 0040 County Executive				
Total Allocated	821,279	0	564,136	257,143



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .4 - Detail Activity Allocations
For Department County Executive Auditing

Activity - General Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	4,141	0.6599	3,656		3,656		3,656
County Executive Admin	2,689	0.4285	2,374		2,374		2,374
County Executive Auditing	562	0.0896	496		496		496
County Executive Corp Counsel	2,249	0.3584	1,986		1,986	37	2,023
Mgmt & Budget Admin	236	0.0376	208		208	4	212
Mgmt & Budget Purchasing	1,166	0.1858	1,030		1,030	19	1,049
Mgmt & Budget Fiscal Services	5,986	0.9539	5,285		5,285	97	5,382
Facilities Management	1,141	0.1818	1,007		1,007	19	1,026
Central Services Admin	230	0.0367	203		203	4	207
Central Services Support Svcs	2,226	0.3547	1,965		1,965	36	2,001
Human Resources	3,693	0.5885	3,261		3,261	60	3,321
Treasurer	8,324	1.3265	7,350		7,350	135	7,485
Clerk Admin/Micrographics	1,559	0.2484	1,377		1,377	25	1,402
Co Exec Emergenc	1	0.0002	1		1		1
M&B Equalization	8,892	1.4170	7,851		7,851	144	7,995
M&B Reimb.	2,877	0.4585	2,540		2,540	47	2,587
Hum Svc Admin	2,226	0.3547	1,965		1,965	36	2,001
Hum Svc Homeland	1,393	0.2220	1,230		1,230	23	1,253
Pub Svc Admin	204	0.0325	180		180	3	183
Pub Svc Vets Svc	1,782	0.2840	1,573		1,573	29	1,602
Pub Svc Comm Cor	4,404	0.7018	3,889		3,889	72	3,961
Pub Svc MSU Ext	1,100	0.1753	971		971	18	989
Pub Svc Animal	2,859	0.4556	2,524		2,524	46	2,570
Pub Svc CC Prob	567	0.0904	501		501	9	510
Pub Svc Med Exam	4,547	0.7246	4,015		4,015	74	4,089
C&ED Admin	897	0.1429	792		792	15	807
C&ED Dev & Plan	6,269	0.9990	5,535		5,535	102	5,637
Clerk / ROD	8,637	1.3764	7,626		7,626	140	7,766
District Court	16,206	2.5826	14,309		14,309	263	14,572
Probate Court	5,860	0.9339	5,174		5,174	95	5,269

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .4 - Detail Activity Allocations
For Department County Executive Auditing

Activity - General Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Family Court	30,266	4.8232	26,724		26,724	492	27,216
Prosecuting Atty	17,268	2.7519	15,247		15,247	281	15,528
Sheriff Office	135,717	21.6283	119,833		119,833	2,206	122,039
BOC Bd of Comm	2,823	0.4499	2,493		2,493	46	2,539
BOC Library	1,413	0.2252	1,248		1,248	23	1,271
Water Res. Comm.	5,400	0.8606	4,768		4,768	88	4,856
Parks & Rec	20,109	3.2046	17,755		17,755	327	18,082
Friend of Court	15,822	2.5214	13,970		13,970	257	14,227
Health	28,290	4.5083	24,979		24,979	460	25,439
ROD Automation	1,716	0.2735	1,515		1,515	28	1,543
Oakland Enhance	410	0.0653	362		362	7	369
Water Res Co SRF	7,351	1.1715	6,491		6,491	119	6,610
Restricted Funds	69	0.0110	61		61	1	62
Social Welfare	694	0.1106	613		613	11	624
Multi Org Grants	5,794	0.9233	5,116		5,116	94	5,210
JTPA Grants	25,940	4.1338	22,904		22,904	421	23,325
LE Grants Misc	2,253	0.3590	1,989		1,989	37	2,026
LE Grants PA-CRP	2,552	0.4067	2,253		2,253	41	2,294
LE Grants CLEMIS	174	0.0277	154		154	3	157
LE Grants Rd Pat	761	0.1213	672		672	12	684
House Comm Dev	8,947	1.4258	7,900		7,900	145	8,045
Hum Svcs Grants	13,385	2.1331	11,818		11,818	217	12,035
Other Grants	4,847	0.7724	4,280		4,280	79	4,359
PSP & COPS Prog	437	0.0696	386		386	7	393
Judicial Grants	243	0.0387	215		215	4	219
Brownfield Init.	176	0.0280	155		155	3	158
Pollution Ctrl	90	0.0143	79		79	1	80
Juvenile Maint	37,492	5.9748	33,104		33,104	609	33,713
Co Vets Trust	225	0.0359	199		199	4	203
Waste Res. Mgmt	64	0.0102	57		57	1	58

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .4 - Detail Activity Allocations
For Department County Executive Auditing

Activity - General Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MI Child	7	0.0011	6		6		6
Water Res Co CPF	6,912	1.1015	6,103		6,103	112	6,215
Fire Record Mgmt	620	0.0988	547		547	10	557
Airport	7,670	1.2223	6,772		6,772	125	6,897
Drain Prop Funds	32,741	5.2177	28,909		28,909	532	29,441
Delq Tax Revolv	332	0.0529	293		293	5	298
Fac & Operations	23,510	3.7466	20,758		20,758	382	21,140
Info Tech Clemis	8,170	1.3020	7,214		7,214	133	7,347
Info Technology	25,833	4.1168	22,810		22,810	420	23,230
Drain Equipment	22,176	3.5340	19,581		19,581	360	19,941
Radio Communicat	8,578	1.3670	7,574		7,574	139	7,713
Motor Pool	7,412	1.1812	6,545		6,545	120	6,665
Communication	2,934	0.4676	2,591		2,591	48	2,639
Bldg & Liab Ins	3,731	0.5946	3,294		3,294	61	3,355
Fringe Benefits	2,181	0.3476	1,926		1,926	35	1,961
Delq Per Prop Tx	1,046	0.1667	924		924	17	941
SubTotal	627,504	100.0000	554,061		554,061	10,075	564,136
TOTAL	627,504	100.0000	554,061		554,061	10,075	564,136

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, 2012
Schedule .4 - Detail Activity Allocations
For Department County Executive Auditing

Activity - Audits/Bank Rec

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Central Services Support Svcs	52.75	1.2941	3,228		3,228	99	3,327
Human Resources	739.75	18.1484	45,273		45,273	1,394	46,667
Treasurer	1,450.25	35.5791	88,756		88,756	2,733	91,489
M&B Reimb.	38.00	0.9323	2,326		2,326	72	2,398
Pub Svc Admin	16.00	0.3925	979		979	30	1,009
Clerk / ROD	1.00	0.0245	61		61	2	63
District Court	43.25	1.0611	2,647		2,647	82	2,729
Family Court	37.00	0.9077	2,264		2,264	70	2,334
Prosecuting Atty	21.50	0.5275	1,316		1,316	41	1,357
Sheriff Office	805.25	19.7553	49,282		49,282	1,518	50,800
Parks & Rec	165.75	4.0664	10,144		10,144	312	10,456
Friend of Court	307.37	7.5408	18,811		18,811	579	19,390
Health	289.25	7.0962	17,702		17,702	545	18,247
County Market	28.00	0.6869	1,714		1,714	53	1,767
Social Welfare	81.00	1.9872	4,957		4,957	153	5,110
SubTotal	4,076.12	100.0000	249,460		249,460	7,683	257,143
TOTAL	4,076.12	100.0000	249,460		249,460	7,683	257,143

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, 2012
Schedule .5 - Allocation Summary
For Department County Executive Auditing

Receiving Department	Total	General Audits	Audits/Bank Rec
Non-Departmental	3,656	3,656	0
County Executive Admin	2,374	2,374	0
County Executive Auditing	496	496	0
County Executive Corp Counsel	2,023	2,023	0
Mgmt & Budget Admin	212	212	0
Mgmt & Budget Purchasing	1,049	1,049	0
Mgmt & Budget Fiscal Services	5,382	5,382	0
Facilities Management	1,026	1,026	0
Central Services Admin	207	207	0
Central Services Support Svcs	5,328	2,001	3,327
Human Resources	49,988	3,321	46,667
Treasurer	98,974	7,485	91,489
Clerk Admin/Micrographics	1,402	1,402	0
Co Exec Emergenc	1	1	0
M&B Equalization	7,995	7,995	0
M&B Reimb.	4,985	2,587	2,398
Hum Svc Admin	2,001	2,001	0
Hum Svc Homeland	1,253	1,253	0
Pub Svc Admin	1,192	183	1,009
Pub Svc Vets Svc	1,602	1,602	0
Pub Svc Comm Cor	3,961	3,961	0
Pub Svc MSU Ext	989	989	0
Pub Svc Animal	2,570	2,570	0
Pub Svc CC Prob	510	510	0
Pub Svc Med Exam	4,089	4,089	0
C&ED Admin	807	807	0
C&ED Dev & Plan	5,637	5,637	0
Clerk / ROD	7,829	7,766	63
District Court	17,301	14,572	2,729
Probate Court	5,269	5,269	0
Family Court	29,550	27,216	2,334
Prosecuting Atty	16,885	15,528	1,357
Sheriff Office	172,839	122,039	50,800



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department County Executive Auditing

Receiving Department	Total	General Audits	Audits/Bank Rec
BOC Bd of Comm	2,539	2,539	0
BOC Library	1,271	1,271	0
Water Res. Comm.	4,856	4,856	0
Parks & Rec	28,538	18,082	10,456
Friend of Court	33,617	14,227	19,390
Health	43,686	25,439	18,247
ROD Automation	1,543	1,543	0
Oakland Enhance	369	369	0
Water Res Co SRF	6,610	6,610	0
Restricted Funds	62	62	0
County Market	1,767	0	1,767
Social Welfare	5,734	624	5,110
Multi Org Grants	5,210	5,210	0
JTPA Grants	23,325	23,325	0
LE Grants Misc	2,026	2,026	0
LE Grants PA-CRP	2,294	2,294	0
LE Grants CLEMIS	157	157	0
LE Grants Rd Pat	684	684	0
House Comm Dev	8,045	8,045	0
Hum Svcs Grants	12,035	12,035	0
Other Grants	4,359	4,359	0
PSP & COPS Prog	393	393	0
Judicial Grants	219	219	0
Brownfield Init.	158	158	0
Pollution Ctrl	80	80	0
Juvenile Maint	33,713	33,713	0
Co Vets Trust	203	203	0
Waste Res. Mgmt	58	58	0
MI Child	6	6	0
Water Res Co CPF	6,215	6,215	0
Fire Record Mgmt	557	557	0
Airport	6,897	6,897	0
Drain Prop Funds	29,441	29,441	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department County Executive Auditing

Receiving Department	Total	General Audits	Audits/Bank Rec
Delq Tax Revolv	298	298	0
Fac & Operations	21,140	21,140	0
Info Tech Clemis	7,347	7,347	0
Info Technology	23,230	23,230	0
Drain Equipment	19,941	19,941	0
Radio Communicat	7,713	7,713	0
Motor Pool	6,665	6,665	0
Communication	2,639	2,639	0
Bldg & Liab Ins	3,355	3,355	0
Fringe Benefits	1,961	1,961	0
Delq Per Prop Tx	941	941	0
Direct Billed	0	0	0
Total	821,279	564,136	257,143



**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.

Administration – separate functions have been identified to account for the cost of providing administrative support 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, 2012
Schedule .2 - Costs To Be Allocated
For Department County Executive Corp Counsel

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,249,366			2,249,366
Building Use Charge	9,782		9,782	
County Executive Admin	40,734	2,406	43,140	
County Executive Auditing	1,986	37	2,023	
County Executive Corp Counsel		150,252	150,252	
Mgmt & Budget Purchasing		(352)	(352)	
Mgmt & Budget Fiscal Services		12,956	12,956	
Facilities Management		17,013	17,013	
Central Services Support Svcs		13,708	13,708	
Human Resources		24,685	24,685	
Treasurer		48	48	
Total Allocated Additions:	52,502	220,753	273,255	273,255
Total To Be Allocated:	2,301,868	220,753		2,522,621

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department County Executive Corp Counsel

	Total	General & Admin	Civil Counsel	Bldg Liab
Wages & Benefits				
SALARIES & WAGES	1,292,814	136,246	1,156,568	0
FRINGE BENEFITS	719,398	75,825	643,573	0
Other Expense & Cost				
Supplies	4,737	499	4,238	0
Operating Exp	35,461	3,738	31,723	0
Internal Charges	196,956	20,759	176,197	0
Departmental Totals				
Total Expenditures	2,249,366	237,067	2,012,299	0
Deductions				
Total Deductions	0	0	0	0
Functional Cost	2,249,366	237,067	2,012,299	0
Allocation Step 1				
Inbound- All Others	52,502	5,533	46,969	0
Reallocate Admin Costs		(242,600)	223,046	19,554
1st Allocation	2,301,868	0	2,282,314	19,554
Allocation Step 2				
Inbound- All Others	220,753	23,265	197,488	0
Reallocate Admin Costs		(23,265)	21,390	1,875
2nd Allocation	220,753	0	218,878	1,875
Total For 0050 County Executive				
Total Allocated	2,522,621	0	2,501,192	21,429



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	44	3.6667	83,685		83,685		83,685
County Executive Corp Counsel	79	6.5833	150,252		150,252		150,252
Mgmt & Budget Admin	1	0.0833	1,902		1,902	203	2,105
Mgmt & Budget Purchasing	23	1.9167	43,744		43,744	4,674	48,418
Mgmt & Budget Fiscal Services	13	1.0833	24,725		24,725	2,642	27,367
Facilities Management	34	2.8333	64,666		64,666	6,910	71,576
Central Services Admin	1	0.0833	1,902		1,902	203	2,105
Central Services Support Svcs	4	0.3333	7,608		7,608	813	8,421
Human Resources	32	2.6667	60,862		60,862	6,503	67,365
Treasurer	35	2.9167	66,567		66,567	7,113	73,680
M&B Equalization	6	0.5000	11,412		11,412	1,219	12,631
M&B Reimb.	75	6.2500	142,645		142,645	15,242	157,887
Hum Svc Admin	2	0.1667	3,804		3,804	406	4,210
Hum Svc Homeland	14	1.1667	26,627		26,627	2,845	29,472
Pub Svc Vets Svc	2	0.1667	3,804		3,804	406	4,210
Pub Svc Comm Cor	3	0.2500	5,706		5,706	610	6,316
Pub Svc Animal	16	1.3333	30,431		30,431	3,252	33,683
Pub Svc Med Exam	7	0.5833	13,313		13,313	1,423	14,736
C&ED Dev & Plan	50	4.1667	95,096		95,096	10,161	105,257
Clerk / ROD	117	9.7500	222,526		222,526	23,778	246,304
District Court	13	1.0833	24,725		24,725	2,642	27,367
Probate Court	39	3.2500	74,175		74,175	7,926	82,101
Family Court	16	1.3333	30,431		30,431	3,252	33,683
Prosecuting Atty	16	1.3333	30,431		30,431	3,252	33,683
Sheriff Office	138	11.5001	262,466		262,466	28,047	290,513
BOC Bd of Comm	82	6.8333	155,958		155,958	16,665	172,623
BOC Library	8	0.6667	15,215		15,215	1,626	16,841
Water Res. Comm.	14	1.1667	26,627		26,627	2,845	29,472
Parks & Rec	64	5.3333	121,723		121,723	13,007	134,730
Friend of Court	8	0.6667	15,215		15,215	1,626	16,841

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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
Health	76	6.3333	144,547		144,547	15,445	159,992
Juvenile Maint	10	0.8333	19,019		19,019	2,032	21,051
Airport	9	0.7500	17,117		17,117	1,829	18,946
Info Technology	118	9.8333	224,428		224,428	23,981	248,409
Bldg & Liab Ins	5	0.4167	9,510		9,510	1,016	10,526
Fringe Benefits	26	2.1667	49,450		49,450	5,284	54,734
SubTotal	1,200	100.0000	2,282,314		2,282,314	218,878	2,501,192
TOTAL	1,200	100.0000	2,282,314		2,282,314	218,878	2,501,192

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, 2012
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	19,554		19,554	1,875	21,429
SubTotal	100	100.0000	19,554		19,554	1,875	21,429
TOTAL	100	100.0000	19,554		19,554	1,875	21,429

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, 2012
Schedule .5 - Allocation Summary
For Department County Executive Corp Counsel

Receiving Department	Total	Civil Counsel	Bldg Liab
County Executive Admin	83,685	83,685	0
County Executive Corp Counsel	150,252	150,252	0
Mgmt & Budget Admin	2,105	2,105	0
Mgmt & Budget Purchasing	48,418	48,418	0
Mgmt & Budget Fiscal Services	27,367	27,367	0
Facilities Management	71,576	71,576	0
Central Services Admin	2,105	2,105	0
Central Services Support Svcs	8,421	8,421	0
Human Resources	67,365	67,365	0
Treasurer	73,680	73,680	0
M&B Equalization	12,631	12,631	0
M&B Reimb.	157,887	157,887	0
Hum Svc Admin	4,210	4,210	0
Hum Svc Homeland	29,472	29,472	0
Pub Svc Vets Svc	4,210	4,210	0
Pub Svc Comm Cor	6,316	6,316	0
Pub Svc Animal	33,683	33,683	0
Pub Svc Med Exam	14,736	14,736	0
C&ED Dev & Plan	105,257	105,257	0
Clerk / ROD	246,304	246,304	0
District Court	27,367	27,367	0
Probate Court	82,101	82,101	0
Family Court	33,683	33,683	0
Prosecuting Atty	33,683	33,683	0
Sheriff Office	290,513	290,513	0
BOC Bd of Comm	172,623	172,623	0
BOC Library	16,841	16,841	0
Water Res. Comm.	29,472	29,472	0
Parks & Rec	134,730	134,730	0
Friend of Court	16,841	16,841	0
Health	159,992	159,992	0
Juvenile Maint	21,051	21,051	0
Airport	18,946	18,946	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department County Executive Corp Counsel

Receiving Department	Total	Civil Counsel	Bldg Liab
Info Technology	248,409	248,409	0
Bldg & Liab Ins	31,955	10,526	21,429
Fringe Benefits	54,734	54,734	0
Direct Billed	0	0	0
Total	2,522,621	2,501,192	21,429



**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, 2012
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	236,061			236,061
Building Use Charge	12,062		12,062	
Equipment Use Charge	3,422		3,422	
County Executive Admin	4,489	265	4,754	
County Executive Auditing	208	4	212	
County Executive Corp Counsel	1,902	203	2,105	
Mgmt & Budget Purchasing		(8)	(8)	
Mgmt & Budget Fiscal Services		1,532	1,532	
Facilities Management		1,940	1,940	
Central Services Support Svcs		443	443	
Human Resources		2,720	2,720	
Treasurer		14	14	
Total Allocated Additions:	22,083	7,113	29,196	29,196
Total To Be Allocated:	258,144	7,113		265,257



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Admin

	Total	General & Admin	Budget Admin
Wages & Benefits			
SALARIES & WAGES	135,212	0	135,212
FRINGE BENEFITS	86,552	0	86,552
Other Expense & Cost			
Operating Exp	4,002	0	4,002
Internal Charges	10,295	0	10,295
Departmental Totals			
Total Expenditures	236,061	0	236,061
Deductions			
Total Deductions	0	0	0
Functional Cost	236,061	0	236,061
Allocation Step 1			
Inbound- All Others	22,083	0	22,083
1st Allocation	258,144	0	258,144
Allocation Step 2			
Inbound- All Others	7,113	0	7,113
2nd Allocation	7,113	0	7,113
Total For 0060 Mgmt & Budget			
Total Allocated	265,257	0	265,257



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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
Mgmt & Budget Purchasing	658,727	6.7645	17,462		17,462	481	17,943
Mgmt & Budget Fiscal Services	3,273,911	33.6201	86,788		86,788	2,391	89,179
M&B Equalization	4,401,315	45.1976	116,675		116,675	3,215	119,890
M&B Reimb.	1,404,001	14.4178	37,219		37,219	1,026	38,245
SubTotal	9,737,954	100.0000	258,144		258,144	7,113	265,257
TOTAL	9,737,954	100.0000	258,144		258,144	7,113	265,257

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, 2012
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Admin

Receiving Department	Total	Budget Admin
Mgmt & Budget Purchasing	17,943	17,943
Mgmt & Budget Fiscal Services	89,179	89,179
M&B Equalization	119,890	119,890
M&B Reimb.	38,245	38,245
Direct Billed	0	0
Total	265,257	265,257



**Oakland County, Michigan
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.

Purchasing Administration – This activity distributes a share of Purchasing administration to programs in which the wages of the purchasing agent is charged directly to the program.

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
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, 2012
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,165,755			1,165,755
Building Use Charge	86,831		86,831	
Equipment Use Charge	1,058		1,058	
County Executive Admin	20,838	1,231	22,069	
County Executive Auditing	1,030	19	1,049	
County Executive Corp Counsel	43,744	4,674	48,418	
Mgmt & Budget Admin	17,462	481	17,943	
Mgmt & Budget Purchasing		(113)	(113)	
Mgmt & Budget Fiscal Services		6,901	6,901	
Facilities Management		13,969	13,969	
Central Services Support Svcs		5,961	5,961	
Human Resources		12,628	12,628	
Treasurer		227	227	
Total Allocated Additions:	170,963	45,978	216,941	216,941
Misc Reimbursement	(242,897)			
Total Departmental Cost Adjustments:	(242,897)			(242,897)
Total To Be Allocated:	1,093,821	45,978		1,139,799



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Purchasing

	Total	General & Admin	Purch General	Purch I.T.	Purch Admin
Wages & Benefits					
SALARIES & WAGES	627,551	105,618	464,189	57,744	0
FRINGE BENEFITS	401,827	67,627	297,232	36,968	0
Other Expense & Cost					
Supplies	2,184	368	1,615	201	0
Operating Exp	3,804	640	2,814	350	0
Bldg Space Costs	73,040	13,542	59,498	0	0
Internal Charges	57,349	9,652	42,421	5,276	0
Departmental Totals					
Total Expenditures	1,165,755	197,447	867,769	100,539	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	(242,897)	0	(9,384)	0	0
Functional Cost	922,858	197,447	858,385	100,539	0
Allocation Step 1					
Inbound- 0010 Building Use Charge: EOB 41	86,831	16,098	70,733	0	0
Inbound- 0060 Mgmt & Budget Admin	17,462	17,462	0	0	0
Inbound- All Others	66,670	11,221	49,314	6,135	0
Reallocate Admin Costs		(242,228)	203,277	25,289	13,662
1st Allocation	1,093,821	0	1,181,709	131,963	13,662
Allocation Step 2					
Inbound- 0060 Mgmt & Budget Admin	481	481	0	0	0
Inbound- All Others	45,497	7,657	33,654	4,186	0
Reallocate Admin Costs		(8,138)	6,829	850	459
2nd Allocation	45,978	0	40,483	5,036	459



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Purchasing

	Total	General & Admin	Purch General	Purch I.T.	Purch Admin
Total For 0070 Mgmt & Budget					
Total Allocated	1,139,799	0	1,222,192	136,999	14,121



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Purchasing

	OfficeMax	PCARD
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
Supplies	0	0
Operating Exp	0	0
Bldg Space Costs	0	0
Internal Charges	0	0
Departmental Totals		
Total Expenditures	0	0
Deductions		
Total Deductions	0	0
Cost Adjustments		
Misc Reimbursement	(196,777)	(36,736)
Functional Cost	(196,777)	(36,736)
Allocation Step 1		
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	(196,777)	(36,736)
Allocation Step 2		
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, 2012
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Purchasing

	OfficeMax	PCARD
<hr/>		
Total For 0070 Mgmt & Budget		
Total Allocated	(196,777)	(36,736)



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - Purch General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	53	0.2683	3,171		3,171		3,171
County Executive Admin	31	0.1569	1,855		1,855		1,855
County Executive Auditing	5	0.0253	299		299		299
County Executive Corp Counsel	13	0.0658	778		778		778
Mgmt & Budget Purchasing	2	0.0101	120		120		120
Mgmt & Budget Fiscal Services	16	0.0810	957		957	33	990
Facilities Management	43	0.2177	2,573		2,573	89	2,662
Central Services Support Svcs	97	0.4911	5,803		5,803	200	6,003
Human Resources	134	0.6784	8,017		8,017	276	8,293
Treasurer	54	0.2734	3,231		3,231	111	3,342
Clerk Admin/Micrographics	29	0.1468	1,735		1,735	60	1,795
M&B Equalization	1	0.0051	60		60	2	62
M&B Reimb.	78	0.3949	4,667		4,667	161	4,828
Hum Svc Admin	16	0.0810	957		957	33	990
Hum Svc Homeland	23	0.1164	1,376		1,376	47	1,423
Pub Svc Admin	15	0.0759	897		897	31	928
Pub Svc Vets Svc	5	0.0253	299		299	10	309
Pub Svc Comm Cor	49	0.2481	2,932		2,932	101	3,033
Pub Svc MSU Ext	6	0.0304	359		359	12	371
Pub Svc Animal	249	1.2606	14,897		14,897	513	15,410
Pub Svc CC Prob	6	0.0304	359		359	12	371
Pub Svc Med Exam	327	1.6555	19,564		19,564	674	20,238
C&ED Admin	1	0.0051	60		60	2	62
C&ED Dev & Plan	159	0.8050	9,513		9,513	328	9,841
Clerk / ROD	108	0.5468	6,461		6,461	223	6,684
District Court	314	1.5897	18,786		18,786	647	19,433
Probate Court	71	0.3595	4,248		4,248	146	4,394
Family Court	203	1.0277	12,145		12,145	418	12,563
Prosecuting Atty	99	0.5012	5,923		5,923	204	6,127
Sheriff Office	1,533	7.7612	91,715		91,715	3,159	94,874



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - Purch General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BOC Bd of Comm	23	0.1164	1,376		1,376	47	1,423
BOC Library	9	0.0456	538		538	19	557
Water Res. Comm.	72	0.3645	4,308		4,308	148	4,456
Parks & Rec	1,976	10.0041	118,219		118,219	4,071	122,290
Road Commission	1	0.0051	60		60	2	62
Friend of Court	56	0.2835	3,350		3,350	115	3,465
Health	817	4.1363	48,879		48,879	1,683	50,562
Water Res Co SRF	410	2.0757	24,529		24,529	845	25,374
Restricted Funds	58	0.2936	3,470		3,470	120	3,590
Multi Org Grants	134	0.6784	8,017		8,017	276	8,293
LE Grants Misc	2	0.0101	120		120	4	124
LE Grants PA-CRP	72	0.3645	4,308		4,308	148	4,456
LE Grants CLEMIS	8	0.0405	479		479	16	495
House Comm Dev	363	1.8378	21,717		21,717	748	22,465
Hum Svcs Grants	706	3.5743	42,238		42,238	1,455	43,693
Other Grants	88	0.4455	5,265		5,265	181	5,446
PSP & COPS Prog	65	0.3291	3,889		3,889	134	4,023
Judicial Grants	21	0.1063	1,256		1,256	43	1,299
Brownfield Init.	25	0.1266	1,496		1,496	52	1,548
Pollution Ctrl	10	0.0506	598		598	21	619
Juvenile Maint	1,200	6.0753	71,793		71,793	2,472	74,265
MI Child	12	0.0608	718		718	25	743
Proj Work Orders	211	1.0682	12,624		12,624	435	13,059
Work Rel & Adm	62	0.3139	3,709		3,709	128	3,837
Water Res Co CPF	188	0.9518	11,248		11,248	387	11,635
Fire Record Mgmt	3	0.0152	179		179	6	185
Airport	350	1.7720	20,940		20,940	721	21,661
Drain Prop Funds	3,246	16.4338	194,199		194,199	6,688	200,887
Fac & Operations	3,402	17.2239	203,528		203,528	7,011	210,539
Drain Equipment	461	2.3339	27,580		27,580	950	28,530

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - Purch General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Motor Pool	1,693	8.5713	101,288		101,288	3,488	104,776
Bldg & Liab Ins	111	0.5620	6,641		6,641	229	6,870
Fringe Benefits	150	0.7594	8,974		8,974	309	9,283
Others	7	0.0354	419		419	14	433
SubTotal	19,752	100.0000	1,181,709		1,181,709	40,483	1,222,192
TOTAL	19,752	100.0000	1,181,709		1,181,709	40,483	1,222,192

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, 2012
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - Purch I.T.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ROD Automation	46	2.7611	3,644		3,644	139	3,783
Info Tech Clemis	133	7.9832	10,535		10,535	402	10,937
Info Technology	1,013	60.8043	80,239		80,239	3,063	83,302
Radio Communicat Communication	150 324	9.0036 19.4478	11,881 25,664		11,881 25,664	453 979	12,334 26,643
SubTotal	1,666	100.0000	131,963		131,963	5,036	136,999
TOTAL	1,666	100.0000	131,963		131,963	5,036	136,999

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, 2012
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - Purch Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Other Grants	100	100.0000	13,662		13,662	459	14,121
SubTotal	100	100.0000	13,662		13,662	459	14,121
TOTAL	100	100.0000	13,662		13,662	459	14,121

Allocation Basis: Direct allocation to Other Grants

Allocation Source: Purchasing Department



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Admin	9,686	0.8727	-1,717		-1,717		-1,717
County Executive Auditing	990	0.0892	-176		-176		-176
County Executive Corp Counsel	5,673	0.5112	-1,006		-1,006		-1,006
Mgmt & Budget Purchasing	1,169	0.1053	-207		-207		-207
Mgmt & Budget Fiscal Services	13,217	1.1909	-2,343		-2,343		-2,343
Facilities Management	1,342	0.1209	-238		-238		-238
Central Services Support Svcs	835	0.0752	-148		-148		-148
Human Resources	5,605	0.5050	-994		-994		-994
Treasurer	20,286	1.8278	-3,597		-3,597		-3,597
Clerk Admin/Micrographics	10,014	0.9023	-1,775		-1,775		-1,775
M&B Equalization	43,472	3.9169	-7,708		-7,708		-7,708
M&B Reimb.	8,810	0.7938	-1,562		-1,562		-1,562
Hum Svc Admin	1,199	0.1080	-213		-213		-213
Hum Svc Homeland	6,257	0.5638	-1,109		-1,109		-1,109
Pub Svc Vets Svc	4,726	0.4258	-838		-838		-838
Pub Svc Comm Cor	16,193	1.4590	-2,871		-2,871		-2,871
Pub Svc MSU Ext	10,113	0.9112	-1,793		-1,793		-1,793
Pub Svc Animal	10,371	0.9345	-1,839		-1,839		-1,839
Pub Svc CC Prob	35,213	3.1728	-6,243		-6,243		-6,243
Pub Svc Med Exam	8,063	0.7265	-1,430		-1,430		-1,430
C&ED Admin	812	0.0732	-144		-144		-144
C&ED Dev & Plan	18,365	1.6547	-3,256		-3,256		-3,256
Clerk / ROD	51,450	4.6358	-9,122		-9,122		-9,122
District Court	67,845	6.1130	-12,029		-12,029		-12,029
Probate Court	25,461	2.2941	-4,514		-4,514		-4,514
Family Court	92,215	8.3088	-16,350		-16,350		-16,350
Prosecuting Atty	76,878	6.9269	-13,631		-13,631		-13,631
Sheriff Office	217,997	19.6421	-38,651		-38,651		-38,651
BOC Bd of Comm	3,810	0.3433	-676		-676		-676
BOC Library	4,762	0.4291	-844		-844		-844



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Water Res. Comm.	16,850	1.5182	-2,988		-2,988		-2,988
Parks & Rec	41,399	3.7302	-7,340		-7,340		-7,340
Friend of Court	36,911	3.3258	-6,544		-6,544		-6,544
Health	74,957	6.7538	-13,290		-13,290		-13,290
Restricted Funds	612	0.0551	-109		-109		-109
Multi Org Grants	377	0.0340	-67		-67		-67
JTPA Grants	2,028	0.1827	-360		-360		-360
LE Grants PA-CRP	10,118	0.9117	-1,794		-1,794		-1,794
House Comm Dev	6,114	0.5509	-1,084		-1,084		-1,084
Hum Svcs Grants	34,201	3.0816	-6,064		-6,064		-6,064
Other Grants	10,128	0.9126	-1,796		-1,796		-1,796
Judicial Grants	19	0.0017	-3		-3		-3
Juvenile Maint	21,849	1.9687	-3,874		-3,874		-3,874
Airport	2,208	0.1989	-391		-391		-391
Drain Prop Funds	9,711	0.8750	-1,722		-1,722		-1,722
Fac & Operations	19,060	1.7174	-3,379		-3,379		-3,379
Info Tech Clemis	1,060	0.0955	-188		-188		-188
Info Technology	33,385	3.0081	-5,919		-5,919		-5,919
Drain Equipment	1,796	0.1618	-318		-318		-318
Radio Communicat	3,656	0.3294	-648		-648		-648
Motor Pool	1,756	0.1582	-311		-311		-311
Bldg & Liab Ins	1,856	0.1672	-329		-329		-329
Fringe Benefits	6,967	0.6277	-1,235		-1,235		-1,235
SubTotal	1,109,847	100.0000	-196,777		-196,777		-196,777
TOTAL	1,109,847	100.0000	-196,777		-196,777		-196,777

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, 2012
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - PCARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	34,837	0.5659	-208		-208		-208
County Executive Admin	20,846	0.3386	-124		-124		-124
County Executive Auditing	3,784	0.0615	-23		-23		-23
County Executive Corp Counsel	20,754	0.3371	-124		-124		-124
Mgmt & Budget Admin	1,390	0.0226	-8		-8		-8
Mgmt & Budget Purchasing	4,394	0.0714	-26		-26		-26
Mgmt & Budget Fiscal Services	32,712	0.5314	-195		-195		-195
Facilities Management	9,016	0.1465	-54		-54		-54
Central Services Admin	527	0.0086	-3		-3		-3
Central Services Support Svcs	4,811	0.0781	-29		-29		-29
Human Resources	79,181	1.2862	-472		-472		-472
Treasurer	55,334	0.8988	-330		-330		-330
Clerk Admin/Micrographics	17,075	0.2774	-102		-102		-102
M&B Equalization	113,172	1.8383	-675		-675		-675
M&B Reimb.	16,892	0.2744	-101		-101		-101
Hum Svc Admin	1,532	0.0249	-9		-9		-9
Hum Svc Homeland	31,251	0.5076	-186		-186		-186
Pub Svc Admin	525	0.0085	-3		-3		-3
Pub Svc Vets Svc	9,718	0.1579	-58		-58		-58
Pub Svc Comm Cor	40,033	0.6503	-239		-239		-239
Pub Svc MSU Ext	26,397	0.4288	-158		-158		-158
Pub Svc Animal	34,695	0.5636	-207		-207		-207
Pub Svc CC Prob	35,213	0.5720	-210		-210		-210
Pub Svc Med Exam	39,044	0.6342	-233		-233		-233
C&ED Admin	9,616	0.1562	-57		-57		-57
C&ED Dev & Plan	262,125	4.2578	-1,564		-1,564		-1,564
Clerk / ROD	84,513	1.3728	-504		-504		-504
District Court	132,938	2.1594	-793		-793		-793
Probate Court	42,611	0.6922	-254		-254		-254
Family Court	267,544	4.3459	-1,596		-1,596		-1,596

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - PCARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Atty	230,622	3.7461	-1,376		-1,376		-1,376
Sheriff Office	908,114	14.7510	-5,419		-5,419		-5,419
BOC Bd of Comm	33,979	0.5519	-203		-203		-203
BOC Library	221,284	3.5944	-1,320		-1,320		-1,320
Water Res. Comm.	51,190	0.8315	-305		-305		-305
Parks & Rec	1,018,157	16.5380	-6,077		-6,077		-6,077
Friend of Court	62,463	1.0146	-373		-373		-373
Health	175,310	2.8477	-1,046		-1,046		-1,046
ROD Automation	14,937	0.2426	-89		-89		-89
Water Res Co SRF	39,189	0.6366	-234		-234		-234
Restricted Funds	41,543	0.6748	-248		-248		-248
Multi Org Grants	19,277	0.3131	-115		-115		-115
JTPA Grants	2,028	0.0329	-12		-12		-12
LE Grants Misc	94,177	1.5298	-562		-562		-562
LE Grants PA-CRP	35,024	0.5689	-209		-209		-209
House Comm Dev	22,055	0.3583	-132		-132		-132
Hum Svcs Grants	91,217	1.4817	-544		-544		-544
Other Grants	37,817	0.6143	-226		-226		-226
Judicial Grants	9,537	0.1549	-57		-57		-57
Pollution Ctrl	163	0.0026	-1		-1		-1
Juvenile Maint	100,071	1.6255	-597		-597		-597
Proj Work Orders	466	0.0076	-3		-3		-3
Work Rel & Adm	3,471	0.0564	-21		-21		-21
Water Res Co CPF	718	0.0117	-4		-4		-4
Airport	98,531	1.6005	-588		-588		-588
Drain Prop Funds	431,221	7.0045	-2,573		-2,573		-2,573
Fac & Operations	396,677	6.4434	-2,367		-2,367		-2,367
Info Tech Clemis	29,322	0.4763	-175		-175		-175
Info Technology	107,573	1.7474	-642		-642		-642
Drain Equipment	156,030	2.5345	-931		-931		-931



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Purchasing

Activity - PCARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Radio Communicat	55,250	0.8975	-330		-330		-330
Motor Pool	14,561	0.2365	-87		-87		-87
Communication	36,287	0.5894	-217		-217		-217
Bldg & Liab Ins	6,172	0.1003	-37		-37		-37
Fringe Benefits	171,608	2.7875	-1,024		-1,024		-1,024
Retirement	3,962	0.0644	-24		-24		-24
Economic Develop	3,819	0.0620	-23		-23		-23
SubTotal	6,156,302	100.0000	-36,736		-36,736		-36,736
TOTAL	6,156,302	100.0000	-36,736		-36,736		-36,736

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, 2012
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Purchasing

Receiving Department	Total	Purch General	Purch I.T.	Purch Admin	OfficeMax	PCARD
Non-Departmental	2,963	3,171	0	0	0	(208)
County Executive Admin	14	1,855	0	0	(1,717)	(124)
County Executive Auditing	100	299	0	0	(176)	(23)
County Executive Corp Counsel	(352)	778	0	0	(1,006)	(124)
Mgmt & Budget Admin	(8)	0	0	0	0	(8)
Mgmt & Budget Purchasing	(113)	120	0	0	(207)	(26)
Mgmt & Budget Fiscal Services	(1,548)	990	0	0	(2,343)	(195)
Facilities Management	2,370	2,662	0	0	(238)	(54)
Central Services Admin	(3)	0	0	0	0	(3)
Central Services Support Svcs	5,826	6,003	0	0	(148)	(29)
Human Resources	6,827	8,293	0	0	(994)	(472)
Treasurer	(585)	3,342	0	0	(3,597)	(330)
Clerk Admin/Micrographics	(82)	1,795	0	0	(1,775)	(102)
M&B Equalization	(8,321)	62	0	0	(7,708)	(675)
M&B Reimb.	3,165	4,828	0	0	(1,562)	(101)
Hum Svc Admin	768	990	0	0	(213)	(9)
Hum Svc Homeland	128	1,423	0	0	(1,109)	(186)
Pub Svc Admin	925	928	0	0	0	(3)
Pub Svc Vets Svc	(587)	309	0	0	(838)	(58)
Pub Svc Comm Cor	(77)	3,033	0	0	(2,871)	(239)
Pub Svc MSU Ext	(1,580)	371	0	0	(1,793)	(158)
Pub Svc Animal	13,364	15,410	0	0	(1,839)	(207)
Pub Svc CC Prob	(6,082)	371	0	0	(6,243)	(210)
Pub Svc Med Exam	18,575	20,238	0	0	(1,430)	(233)
C&ED Admin	(139)	62	0	0	(144)	(57)
C&ED Dev & Plan	5,021	9,841	0	0	(3,256)	(1,564)
Clerk / ROD	(2,942)	6,684	0	0	(9,122)	(504)
District Court	6,611	19,433	0	0	(12,029)	(793)
Probate Court	(374)	4,394	0	0	(4,514)	(254)
Family Court	(5,383)	12,563	0	0	(16,350)	(1,596)
Prosecuting Atty	(8,880)	6,127	0	0	(13,631)	(1,376)
Sheriff Office	50,804	94,874	0	0	(38,651)	(5,419)
BOC Bd of Comm	544	1,423	0	0	(676)	(203)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Purchasing

Receiving Department	Total	Purch General	Purch I.T.	Purch Admin	OfficeMax	PCARD
BOC Library	(1,607)	557	0	0	(844)	(1,320)
Water Res. Comm.	1,163	4,456	0	0	(2,988)	(305)
Parks & Rec	108,873	122,290	0	0	(7,340)	(6,077)
Road Commission	62	62	0	0	0	0
Friend of Court	(3,452)	3,465	0	0	(6,544)	(373)
Health	36,226	50,562	0	0	(13,290)	(1,046)
ROD Automation	3,694	0	3,783	0	0	(89)
Water Res Co SRF	25,140	25,374	0	0	0	(234)
Restricted Funds	3,233	3,590	0	0	(109)	(248)
Multi Org Grants	8,111	8,293	0	0	(67)	(115)
JTPA Grants	(372)	0	0	0	(360)	(12)
LE Grants Misc	(438)	124	0	0	0	(562)
LE Grants PA-CRP	2,453	4,456	0	0	(1,794)	(209)
LE Grants CLEMIS	495	495	0	0	0	0
House Comm Dev	21,249	22,465	0	0	(1,084)	(132)
Hum Svcs Grants	37,085	43,693	0	0	(6,064)	(544)
Other Grants	17,545	5,446	0	14,121	(1,796)	(226)
PSP & COPS Prog	4,023	4,023	0	0	0	0
Judicial Grants	1,239	1,299	0	0	(3)	(57)
Brownfield Init.	1,548	1,548	0	0	0	0
Pollution Ctrl	618	619	0	0	0	(1)
Juvenile Maint	69,794	74,265	0	0	(3,874)	(597)
MI Child	743	743	0	0	0	0
Proj Work Orders	13,056	13,059	0	0	0	(3)
Work Rel & Adm	3,816	3,837	0	0	0	(21)
Water Res Co CPF	11,631	11,635	0	0	0	(4)
Fire Record Mgmt	185	185	0	0	0	0
Airport	20,682	21,661	0	0	(391)	(588)
Drain Prop Funds	196,592	200,887	0	0	(1,722)	(2,573)
Fac & Operations	204,793	210,539	0	0	(3,379)	(2,367)
Info Tech Clemis	10,574	0	10,937	0	(188)	(175)
Info Technology	76,741	0	83,302	0	(5,919)	(642)
Drain Equipment	27,281	28,530	0	0	(318)	(931)

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Purchasing

Receiving Department	Total	Purch General	Purch I.T.	Purch Admin	OfficeMax	PCARD
Radio Communicat	11,356	0	12,334	0	(648)	(330)
Motor Pool	104,378	104,776	0	0	(311)	(87)
Communication	26,426	0	26,643	0	0	(217)
Bldg & Liab Ins	6,504	6,870	0	0	(329)	(37)
Fringe Benefits	7,024	9,283	0	0	(1,235)	(1,024)
Retirement	(24)	0	0	0	0	(24)
Economic Develop	(23)	0	0	0	0	(23)
Others	433	433	0	0	0	0
Direct Billed	0	0	0	0	0	0
Total	1,139,799	1,222,192	136,999	14,121	(196,777)	(36,736)



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, 2012
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Fiscal Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,985,629			5,985,629
Building Use Charge	291,980		291,980	
Non-Departmental	1,095	1	1,096	
County Executive Admin	97,605	5,765	103,370	
County Executive Auditing	5,285	97	5,382	
County Executive Corp Counsel	24,725	2,642	27,367	
Mgmt & Budget Admin	86,788	2,391	89,179	
Mgmt & Budget Purchasing	(1,581)	33	(1,548)	
Mgmt & Budget Fiscal Services		32,015	32,015	
Facilities Management		46,974	46,974	
Central Services Support Svcs		56,206	56,206	
Human Resources		59,148	59,148	
Treasurer		447,851	447,851	
Total Allocated Additions:	<u>505,897</u>	<u>653,123</u>	<u>1,159,020</u>	<u>1,159,020</u>
Misc Reimb	(1,912)			
Total Departmental Cost Adjustments:	<u>(1,912)</u>			<u>(1,912)</u>
Total To Be Allocated:	<u><u>6,489,614</u></u>	<u><u>653,123</u></u>		<u><u>7,142,737</u></u>



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Total	General & Admin	General Acctng	Payroll Svcs	Budgeting
Wages & Benefits					
SALARIES & WAGES	2,917,868	113,074	331,297	296,928	391,899
FRINGE BENEFITS	1,903,696	73,863	216,069	193,796	255,666
Other Expense & Cost					
Supplies	56,873	2,207	6,455	5,790	7,638
Operating Expenses	18,279	709	2,075	1,861	2,455
Professional Serv	91,066	0	0	0	55,500
Development Charges	218,832	0	99,001	119,831	0
Internal Charges	779,015	30,226	88,418	79,304	104,622
Departmental Totals					
Total Expenditures	5,985,629	220,079	743,315	697,510	817,780
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Misc Reimb	(1,912)	(1,912)	0	0	0
Functional Cost	5,983,717	218,167	743,315	697,510	817,780
Allocation Step 1					
Inbound- 0060 Mgmt & Budget Admin	86,788	86,788	0	0	0
Inbound- All Others	419,109	16,241	47,586	42,649	56,291
Reallocate Admin Costs		(321,196)	33,661	30,192	39,828
1st Allocation	6,489,614	0	824,562	770,351	913,899
Allocation Step 2					
Inbound- 0060 Mgmt & Budget Admin	2,391	2,391	0	0	0
Inbound- 0140 Treasurer: Cash Accounting	272,846	0	20,982	104,799	0
Inbound- 0140 Treasurer: Disb Specific	174,951	0	0	174,951	0
Inbound- All Others	202,935	7,864	23,041	20,651	27,256
Reallocate Admin Costs		(10,255)	1,075	964	1,272
2nd Allocation	653,123	0	45,098	301,365	28,528



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	7,142,737	0	869,660	1,071,716	942,427



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Grant Acctng	Fund Accounting	Accts Payable	Drain Acctng	Billed Acctng
Wages & Benefits					
SALARIES & WAGES	315,968	902,249	231,975	334,478	0
FRINGE BENEFITS	206,170	588,624	151,344	218,164	0
Other Expense & Cost					
Supplies	6,159	17,585	4,521	6,518	0
Operating Expenses	1,980	5,651	1,453	2,095	0
Professional Serv	0	0	0	0	0
Development Charges	0	0	0	0	0
Internal Charges	84,367	240,871	61,932	89,275	0
Departmental Totals					
Total Expenditures	614,644	1,754,980	451,225	650,530	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Misc Reimb	0	0	0	0	0
Functional Cost					
Functional Cost	614,644	1,754,980	451,225	650,530	0
Allocation Step 1					
Inbound- 0060 Mgmt & Budget Admin	0	0	0	0	0
Inbound- All Others	45,384	129,595	33,320	48,043	0
Reallocate Admin Costs	32,120	91,702	23,576	34,015	36,102
1st Allocation	692,148	1,976,277	508,121	732,588	36,102
Allocation Step 2					
Inbound- 0060 Mgmt & Budget Admin	0	0	0	0	0
Inbound- 0140 Treasurer: Cash Accounting	14,488	75,142	1,392	56,043	0
Inbound- 0140 Treasurer: Disb Specific	0	0	0	0	0
Inbound- All Others	21,975	62,751	16,134	23,263	0
Reallocate Admin Costs	1,026	2,926	753	1,086	1,153
2nd Allocation	37,489	140,819	18,279	80,392	1,153



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	729,637	2,117,096	526,400	812,980	37,255



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Prof Services
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Supplies	0
Operating Expenses	0
Professional Serv	35,566
Development Charges	0
Internal Charges	0
Departmental Totals	
Total Expenditures	35,566
Deductions	
Total Deductions	0
Cost Adjustments	
Misc Reimb	0
Functional Cost	35,566
Allocation Step 1	
Inbound- 0060 Mgmt & Budget Admin	0
Inbound- All Others	0
Reallocate Admin Costs	0
1st Allocation	35,566
Allocation Step 2	
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, 2012
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Prof Services
<hr/>	
Total For 0080 Mgmt & Budget	
Total Allocated	35,566



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	4,141	0.6599	5,441		5,441		5,441
County Executive Admin	2,689	0.4285	3,533		3,533		3,533
County Executive Auditing	562	0.0896	738		738		738
County Executive Corp Counsel	2,249	0.3584	2,955		2,955		2,955
Mgmt & Budget Admin	236	0.0376	310		310		310
Mgmt & Budget Purchasing	1,166	0.1858	1,532		1,532		1,532
Mgmt & Budget Fiscal Services	5,986	0.9539	7,866		7,866		7,866
Facilities Management	1,141	0.1818	1,499		1,499	84	1,583
Central Services Admin	230	0.0367	302		302	17	319
Central Services Support Svcs	2,226	0.3547	2,925		2,925	164	3,089
Human Resources	3,693	0.5885	4,853		4,853	273	5,126
Treasurer	8,324	1.3265	10,938		10,938	615	11,553
Clerk Admin/Micrographics	1,559	0.2484	2,049		2,049	115	2,164
Co Exec Emergenc	1	0.0002	1		1		1
M&B Equalization	8,892	1.4170	11,684		11,684	657	12,341
M&B Reimb.	2,877	0.4585	3,780		3,780	213	3,993
Hum Svc Admin	2,226	0.3547	2,925		2,925	164	3,089
Hum Svc Homeland	1,393	0.2220	1,830		1,830	103	1,933
Pub Svc Admin	204	0.0325	268		268	15	283
Pub Svc Vets Svc	1,782	0.2840	2,342		2,342	132	2,474
Pub Svc Comm Cor	4,404	0.7018	5,787		5,787	325	6,112
Pub Svc MSU Ext	1,100	0.1753	1,445		1,445	81	1,526
Pub Svc Animal	2,859	0.4556	3,757		3,757	211	3,968
Pub Svc CC Prob	567	0.0904	745		745	42	787
Pub Svc Med Exam	4,547	0.7246	5,975		5,975	336	6,311
C&ED Admin	897	0.1429	1,179		1,179	66	1,245
C&ED Dev & Plan	6,269	0.9990	8,238		8,238	463	8,701
Clerk / ROD	8,637	1.3764	11,349		11,349	638	11,987
District Court	16,206	2.5826	21,295		21,295	1,197	22,492
Probate Court	5,860	0.9339	7,700		7,700	433	8,133



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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
Family Court	30,266	4.8232	39,771		39,771	2,236	42,007
Prosecuting Atty	17,268	2.7519	22,691		22,691	1,276	23,967
Sheriff Office	135,717	21.6283	178,337		178,337	10,022	188,359
BOC Bd of Comm	2,823	0.4499	3,710		3,710	209	3,919
BOC Library	1,413	0.2252	1,857		1,857	104	1,961
Water Res. Comm.	5,400	0.8606	7,096		7,096	399	7,495
Parks & Rec	20,109	3.2046	26,424		26,424	1,486	27,910
Friend of Court	15,822	2.5214	20,791		20,791	1,169	21,960
Health	28,290	4.5083	37,174		37,174	2,090	39,264
ROD Automation	1,716	0.2735	2,255		2,255	127	2,382
Oakland Enhance	410	0.0653	539		539	30	569
Water Res Co SRF	7,351	1.1715	9,659		9,659	543	10,202
Restricted Funds	69	0.0110	91		91	5	96
Social Welfare	694	0.1106	912		912	51	963
Multi Org Grants	5,794	0.9233	7,614		7,614	428	8,042
JTPA Grants	25,940	4.1338	34,086		34,086	1,916	36,002
LE Grants Misc	2,253	0.3590	2,961		2,961	166	3,127
LE Grants PA-CRP	2,552	0.4067	3,353		3,353	189	3,542
LE Grants CLEMIS	174	0.0277	229		229	13	242
LE Grants Rd Pat	761	0.1213	1,000		1,000	56	1,056
House Comm Dev	8,947	1.4258	11,757		11,757	661	12,418
Hum Svcs Grants	13,385	2.1331	17,588		17,588	989	18,577
Other Grants	4,847	0.7724	6,369		6,369	358	6,727
PSP & COPS Prog	437	0.0696	574		574	32	606
Judicial Grants	243	0.0387	319		319	18	337
Brownfield Init.	176	0.0280	231		231	13	244
Pollution Ctrl	90	0.0143	118		118	7	125
Juvenile Maint	37,492	5.9748	49,266		49,266	2,770	52,036
Co Vets Trust	225	0.0359	296		296	17	313
Waste Res. Mgmt	64	0.0102	84		84	5	89

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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
MI Child	7	0.0011	9		9	1	10
Water Res Co CPF	6,912	1.1015	9,083		9,083	511	9,594
Fire Record Mgmt	620	0.0988	815		815	46	861
Airport	7,670	1.2223	10,079		10,079	567	10,646
Drain Prop Funds	32,741	5.2177	43,023		43,023	2,419	45,442
Delq Tax Revolv	332	0.0529	436		436	25	461
Fac & Operations	23,510	3.7466	30,893		30,893	1,737	32,630
Info Tech Clemis	8,170	1.3020	10,736		10,736	604	11,340
Info Technology	25,833	4.1168	33,945		33,945	1,908	35,853
Drain Equipment	22,176	3.5340	29,140		29,140	1,638	30,778
Radio Communicat	8,578	1.3670	11,272		11,272	634	11,906
Motor Pool	7,412	1.1812	9,740		9,740	548	10,288
Communication	2,934	0.4676	3,855		3,855	217	4,072
Bldg & Liab Ins	3,731	0.5946	4,903		4,903	276	5,179
Fringe Benefits	2,181	0.3476	2,866		2,866	161	3,027
Delq Per Prop Tx	1,046	0.1667	1,374		1,374	77	1,451
SubTotal	627,504	100.0000	824,562		824,562	45,098	869,660
TOTAL	627,504	100.0000	824,562		824,562	45,098	869,660

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, 2012
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	2,116,261	0.6170	4,753		4,753		4,753
County Executive Auditing	486,588	0.1419	1,093		1,093		1,093
County Executive Corp Counsel	2,012,211	0.5867	4,520		4,520		4,520
Mgmt & Budget Admin	221,764	0.0647	498		498		498
Mgmt & Budget Purchasing	1,029,377	0.3001	2,312		2,312		2,312
Mgmt & Budget Fiscal Services	4,821,565	1.4058	10,830		10,830		10,830
Facilities Management	897,798	0.2618	2,017		2,017	814	2,831
Central Services Admin	216,269	0.0631	486		486	196	682
Central Services Support Svcs	1,089,953	0.3178	2,448		2,448	989	3,437
Human Resources	2,476,534	0.7221	5,563		5,563	2,246	7,809
Treasurer	3,032,089	0.8841	6,810		6,810	2,750	9,560
Clerk Admin/Micrographics	1,157,954	0.3376	2,601		2,601	1,050	3,651
Co Exec Emergenc	638	0.0002	1		1	1	2
M&B Equalization	7,462,805	2.1759	16,762		16,762	6,768	23,530
M&B Reimb.	2,288,406	0.6672	5,140		5,140	2,075	7,215
Hum Svc Admin	202,152	0.0589	454		454	183	637
Hum Svc Homeland	730,263	0.2129	1,640		1,640	662	2,302
Pub Svc Admin	198,896	0.0580	447		447	180	627
Pub Svc Vets Svc	1,416,465	0.4130	3,182		3,182	1,285	4,467
Pub Svc Comm Cor	3,326,375	0.9699	7,471		7,471	3,017	10,488
Pub Svc MSU Ext	820,176	0.2391	1,842		1,842	744	2,586
Pub Svc Animal	1,763,486	0.5142	3,961		3,961	1,599	5,560
Pub Svc Med Exam	3,101,258	0.9042	6,966		6,966	2,813	9,779
C&ED Admin	518,065	0.1511	1,164		1,164	470	1,634
C&ED Dev & Plan	4,142,655	1.2079	9,305		9,305	3,757	13,062
Clerk / ROD	6,107,207	1.7807	13,717		13,717	5,539	19,256
District Court	11,956,056	3.4860	26,854		26,854	10,843	37,697
Probate Court	4,242,178	1.2369	9,528		9,528	3,847	13,375
Family Court	19,369,564	5.6475	43,506		43,506	17,567	61,073
Prosecuting Atty	14,900,274	4.3444	33,467		33,467	13,514	46,981

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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
Sheriff Office	107,485,883	31.3391	241,424		241,424	97,486	338,910
BOC Bd of Comm	2,239,651	0.6530	5,030		5,030	2,031	7,061
BOC Library	672,120	0.1960	1,510		1,510	610	2,120
Water Res. Comm.	2,936,580	0.8562	6,596		6,596	2,663	9,259
Parks & Rec	10,072,042	2.9367	22,623		22,623	9,135	31,758
Friend of Court	13,260,959	3.8665	29,785		29,785	12,027	41,812
Health	20,758,578	6.0525	46,626		46,626	18,827	65,453
Oakland Enhance	367,518	0.1072	825		825	333	1,158
Water Res Co SRF	2,009,962	0.5860	4,515		4,515	1,823	6,338
Multi Org Grants	1,575,818	0.4595	3,539		3,539	1,429	4,968
JTPA Grants	584,728	0.1705	1,313		1,313	530	1,843
LE Grants Misc	1,777,433	0.5182	3,992		3,992	1,612	5,604
LE Grants PA-CRP	2,120,297	0.6182	4,762		4,762	1,923	6,685
LE Grants Rd Pat	712,911	0.2079	1,601		1,601	647	2,248
House Comm Dev	1,967,581	0.5737	4,419		4,419	1,784	6,203
Hum Svcs Grants	5,379,587	1.5685	12,083		12,083	4,879	16,962
Other Grants	281,995	0.0822	633		633	256	889
Judicial Grants	203,672	0.0594	457		457	185	642
Brownfield Init.	435	0.0001	1		1		1
Juvenile Maint	16,771,550	4.8900	37,670		37,670	15,211	52,881
Waste Res. Mgmt	64,392	0.0188	145		145	58	203
Water Res Co CPF	1,010,904	0.2947	2,271		2,271	917	3,188
Fire Record Mgmt	390,887	0.1140	878		878	355	1,233
Airport	1,778,629	0.5186	3,995		3,995	1,613	5,608
Drain Prop Funds	13,438,816	3.9183	30,185		30,185	12,188	42,373
Delq Tax Revolv	104,674	0.0305	235		235	95	330
Fac & Operations	12,201,860	3.5577	27,406		27,406	11,066	38,472
Info Tech Clemis	2,056,322	0.5996	4,619		4,619	1,865	6,484
Info Technology	11,525,248	3.3604	25,887		25,887	10,453	36,340
Drain Equipment	1,515,298	0.4418	3,403		3,403	1,374	4,777



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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
Radio Communicat	851,655	0.2483	1,913		1,913	772	2,685
Motor Pool	1,193,229	0.3479	2,680		2,680	1,082	3,762
Communication	357,321	0.1042	803		803	324	1,127
Bldg & Liab Ins	719,795	0.2099	1,617		1,617	653	2,270
Fringe Benefits	1,864,357	0.5436	4,188		4,188	1,691	5,879
Delq Per Prop Tx	616,095	0.1796	1,384		1,384	559	1,943
SubTotal	342,974,064	100.0000	770,351		770,351	301,365	1,071,716
TOTAL	342,974,064	100.0000	770,351		770,351	301,365	1,071,716

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, 2012
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	4,141	0.9379	8,572		8,572		8,572
County Executive Admin	2,689	0.6091	5,566		5,566		5,566
County Executive Auditing	562	0.1273	1,163		1,163		1,163
County Executive Corp Counsel	2,249	0.5094	4,655		4,655		4,655
Mgmt & Budget Admin	236	0.0535	489		489		489
Mgmt & Budget Purchasing	1,166	0.2641	2,414		2,414		2,414
Mgmt & Budget Fiscal Services	5,986	1.3558	12,391		12,391		12,391
Facilities Management	1,141	0.2584	2,362		2,362	77	2,439
Central Services Admin	230	0.0521	476		476	15	491
Central Services Support Svcs	2,226	0.5042	4,608		4,608	150	4,758
Human Resources	3,693	0.8365	7,645		7,645	248	7,893
Treasurer	8,324	1.8854	17,231		17,231	559	17,790
Clerk Admin/Micrographics	1,559	0.3531	3,227		3,227	105	3,332
Co Exec Emergenc	1	0.0002	2		2		2
M&B Equalization	8,892	2.0141	18,406		18,406	598	19,004
M&B Reimb.	2,877	0.6516	5,955		5,955	193	6,148
Hum Svc Admin	2,226	0.5042	4,608		4,608	150	4,758
Hum Svc Homeland	1,393	0.3155	2,884		2,884	94	2,978
Pub Svc Admin	204	0.0462	422		422	14	436
Pub Svc Vets Svc	1,782	0.4036	3,689		3,689	120	3,809
Pub Svc Comm Cor	4,404	0.9975	9,116		9,116	296	9,412
Pub Svc MSU Ext	1,100	0.2492	2,277		2,277	74	2,351
Pub Svc Animal	2,859	0.6476	5,918		5,918	192	6,110
Pub Svc CC Prob	567	0.1284	1,174		1,174	38	1,212
Pub Svc Med Exam	4,547	1.0299	9,412		9,412	306	9,718
C&ED Admin	897	0.2032	1,857		1,857	60	1,917
C&ED Dev & Plan	6,269	1.4199	12,977		12,977	421	13,398
Clerk / ROD	8,637	1.9563	17,879		17,879	580	18,459
District Court	16,206	3.6707	33,546		33,546	1,089	34,635
Probate Court	5,860	1.3273	12,130		12,130	394	12,524

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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
Family Court	30,266	6.8553	62,651		62,651	2,034	64,685
Prosecuting Atty	17,268	3.9112	35,745		35,745	1,161	36,906
Sheriff Office	135,717	30.7404	280,935		280,935	9,123	290,058
BOC Bd of Comm	2,823	0.6394	5,844		5,844	190	6,034
BOC Library	1,413	0.3200	2,925		2,925	95	3,020
Friend of Court	15,822	3.5837	32,752		32,752	1,063	33,815
Health	28,290	6.4078	58,560		58,560	1,901	60,461
ROD Automation	1,716	0.3887	3,552		3,552	115	3,667
Oakland Enhance	410	0.0929	849		849	28	877
Social Welfare	694	0.1572	1,437		1,437	47	1,484
Multi Org Grants	5,794	1.3124	11,994		11,994	389	12,383
JTPA Grants	25,940	5.8755	53,696		53,696	1,743	55,439
LE Grants Misc	2,253	0.5103	4,664		4,664	151	4,815
LE Grants PA-CRP	2,552	0.5780	5,283		5,283	172	5,455
LE Grants Rd Pat	761	0.1724	1,575		1,575	51	1,626
House Comm Dev	8,947	2.0265	18,520		18,520	601	19,121
Hum Svcs Grants	13,385	3.0317	27,707		27,707	900	28,607
Other Grants	4,847	1.0979	10,033		10,033	326	10,359
Judicial Grants	243	0.0550	503		503	16	519
Brownfield Init.	176	0.0399	364		364	12	376
Pollution Ctrl	90	0.0204	186		186	6	192
Juvenile Maint	37,492	8.4920	77,609		77,609	2,520	80,129
Co Vets Trust	225	0.0510	466		466	15	481
Waste Res. Mgmt	64	0.0145	132		132	4	136
MI Child	7	0.0016	14		14		14
Delq Tax Revolv	332	0.0752	687		687	22	709
Delq Per Prop Tx	1,046	0.2369	2,165		2,165	70	2,235
SubTotal	441,496	100.0000	913,899		913,899	28,528	942,427
TOTAL	441,496	100.0000	913,899		913,899	28,528	942,427



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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, 2012
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	26,022	8.2356	57,003		57,003	3,087	60,090
ROD Automation	699	0.2212	1,531		1,531	83	1,614
Multi Org Grants	29,371	9.2956	64,339		64,339	3,485	67,824
JTPA Grants	3,068	0.9710	6,721		6,721	364	7,085
LE Grants Misc	49,913	15.7969	109,338		109,338	5,922	115,260
LE Grants PA-CRP	14,238	4.5062	31,189		31,189	1,689	32,878
LE Grants Rd Pat	10,083	3.1911	22,087		22,087	1,196	23,283
House Comm Dev	2,747	0.8694	6,017		6,017	326	6,343
Hum Svcs Grants	138,134	43.7177	302,592		302,592	16,389	318,981
Other Grants	24,303	7.6916	53,237		53,237	2,884	56,121
Judicial Grants	16,727	5.2939	36,642		36,642	1,985	38,627
Brownfield Init.	448	0.1418	981		981	53	1,034
MI Child	215	0.0680	471		471	26	497
SubTotal	315,968	100.0000	692,148		692,148	37,489	729,637
TOTAL	315,968	100.0000	692,148		692,148	37,489	729,637

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, 2012
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	45,045	4.9925	98,666		98,666	7,030	105,696
C&ED Dev & Plan	8,895	0.9859	19,484		19,484	1,388	20,872
District Court	2,672	0.2961	5,853		5,853	417	6,270
Sheriff Office	21,438	2.3761	46,958		46,958	3,346	50,304
Parks & Rec	11,687	1.2953	25,599		25,599	1,824	27,423
Health	38,326	4.2478	83,949		83,949	5,982	89,931
LE Grants CLEMIS	318	0.0352	697		697	50	747
PSP & COPS Prog	794	0.0880	1,739		1,739	124	1,863
Juvenile Maint	38,326	4.2478	83,949		83,949	5,982	89,931
Fire Record Mgmt	36,049	3.9955	78,961		78,961	5,626	84,587
Airport	102,297	11.3380	224,070		224,070	15,966	240,036
Drain Prop Funds	6,581	0.7294	14,415		14,415	1,027	15,442
Fac & Operations	157,962	17.5078	345,996		345,996	24,655	370,651
Info Tech Clemis	56,156	6.2240	123,004		123,004	8,765	131,769
Info Technology	130,043	14.4132	284,845		284,845	20,297	305,142
Radio Communicat	43,514	4.8228	95,313		95,313	6,791	102,104
Motor Pool	52,461	5.8145	114,910		114,910	8,188	123,098
Communication	51,776	5.7385	113,410		113,410	8,081	121,491
Bldg & Liab Ins	26,445	2.9310	57,925		57,925	4,127	62,052
Fringe Benefits	33,979	3.7660	74,427		74,427	5,303	79,730
Retirement	17,523	1.9421	38,382		38,382	2,735	41,117
Retiree Hlt Care	10,529	1.1670	23,063		23,063	1,643	24,706
Int Ret Med Ben	9,433	1.0455	20,662		20,662	1,472	22,134
SubTotal	902,249	100.0000	1,976,277		1,976,277	140,819	2,117,096
TOTAL	902,249	100.0000	1,976,277		1,976,277	140,819	2,117,096

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, 2012
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	209	0.4195	2,132		2,132		2,132
County Executive Admin	154	0.3091	1,571		1,571		1,571
County Executive Auditing	34	0.0683	347		347		347
County Executive Corp Counsel	81	0.1626	826		826		826
Mgmt & Budget Admin	23	0.0462	235		235		235
Mgmt & Budget Purchasing	63	0.1265	643		643		643
Mgmt & Budget Fiscal Services	91	0.1827	928		928		928
Facilities Management	95	0.1907	969		969	35	1,004
Central Services Admin	5	0.0100	51		51	2	53
Central Services Support Svcs	243	0.4878	2,479		2,479	90	2,569
Human Resources	471	0.9455	4,804		4,804	175	4,979
Treasurer	189	0.3794	1,928		1,928	70	1,998
Clerk Admin/Micrographics	136	0.2730	1,387		1,387	51	1,438
M&B Equalization	133	0.2670	1,357		1,357	49	1,406
M&B Reimb.	425	0.8531	4,335		4,335	158	4,493
Hum Svc Admin	168	0.3372	1,714		1,714	62	1,776
Hum Svc Homeland	161	0.3232	1,642		1,642	60	1,702
Pub Svc Admin	27	0.0542	275		275	10	285
Pub Svc Vets Svc	605	1.2145	6,171		6,171	225	6,396
Pub Svc Comm Cor	202	0.4055	2,060		2,060	75	2,135
Pub Svc MSU Ext	136	0.2730	1,387		1,387	51	1,438
Pub Svc Animal	565	1.1342	5,763		5,763	210	5,973
Pub Svc CC Prob	37	0.0743	377		377	14	391
Pub Svc Med Exam	502	1.0077	5,120		5,120	187	5,307
C&ED Admin	36	0.0723	367		367	13	380
C&ED Dev & Plan	547	1.0980	5,579		5,579	203	5,782
Clerk / ROD	1,835	3.6836	18,717		18,717	682	19,399
District Court	6,528	13.1042	66,585		66,585	2,427	69,012
Probate Court	2,821	5.6628	28,774		28,774	1,049	29,823
Family Court	16,863	33.8507	172,004		172,004	6,272	178,276

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	1,378	2.7662	14,056		14,056	512	14,568
Sheriff Office	6,595	13.2387	67,269		67,269	2,452	69,721
BOC Bd of Comm	111	0.2228	1,132		1,132	41	1,173
BOC Library	126	0.2529	1,285		1,285	47	1,332
Road Commission	235	0.4717	2,397		2,397	87	2,484
Friend of Court	246	0.4938	2,509		2,509	91	2,600
Health	1,997	4.0088	20,369		20,369	743	21,112
ROD Automation	68	0.1365	694		694	25	719
Oakland Enhance	70	0.1405	714		714	26	740
Prop Tax Forfeit	101	0.2027	1,030		1,030	38	1,068
Restricted Funds	158	0.3172	1,612		1,612	59	1,671
Social Welfare	48	0.0964	490		490	18	508
Multi Org Grants	222	0.4456	2,264		2,264	83	2,347
LE Grants Misc	197	0.3955	2,009		2,009	73	2,082
LE Grants PA-CRP	147	0.2951	1,499		1,499	55	1,554
LE Grants Rd Pat	39	0.0783	398		398	15	413
Hum Svcs Grants	1,381	2.7722	14,086		14,086	513	14,599
Other Grants	735	1.4754	7,497		7,497	273	7,770
Judicial Grants	278	0.5581	2,836		2,836	103	2,939
Brownfield Init.	62	0.1245	632		632	23	655
Co Vets Trust	358	0.7186	3,652		3,652	133	3,785
CCIRF	1	0.0020	10		10		10
Waste Res. Mgmt	1	0.0020	10		10		10
MI Child	13	0.0261	133		133	5	138
BA Work Rel/Jail	4	0.0080	41		41	1	42
Ofc Bld Ren Debt	5	0.0100	51		51	2	53
Misc DSF	28	0.0562	286		286	10	296
Proj Work Orders	314	0.6303	3,203		3,203	117	3,320
Work Rel & Adm	250	0.5018	2,550		2,550	93	2,643
Airport T Hanger	2	0.0040	20		20	1	21



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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
Delq Per Prop Tx	27	0.0542	275		275	10	285
Public Transport	42	0.0843	428		428	16	444
Undistribute Tax	266	0.5340	2,713		2,713	99	2,812
Escheats	27	0.0542	275		275	10	285
Public Library	37	0.0743	377		377	14	391
Retirement	142	0.2850	1,448		1,448	53	1,501
Retiree Hlt Care	286	0.5741	2,917		2,917	106	3,023
Int Ret Med Ben	17	0.0341	173		173	6	179
Road Comm Retire	13	0.0261	133		133	5	138
Contractor Ret.	24	0.0482	245		245	9	254
Special Trust	27	0.0542	275		275	10	285
Sheriff NET Forf	23	0.0462	235		235	9	244
Economic Develop	273	0.5480	2,785		2,785	102	2,887
Others	57	0.1144	581		581	21	602
SubTotal	49,816	100.0000	508,121		508,121	18,279	526,400
TOTAL	49,816	100.0000	508,121		508,121	18,279	526,400

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, 2012
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.	4.61	4.6100	33,772		33,772	3,706	37,478
Water Res Co SRF	47.06	47.0600	344,757		344,757	37,833	382,590
Pollution Ctrl	0.04	0.0400	293		293	32	325
Water Res Co DSF	0.38	0.3800	2,784		2,784	305	3,089
Water Res Co CPF	8.67	8.6700	63,515		63,515	6,970	70,485
Drain Prop Funds	27.22	27.2200	199,410		199,410	21,883	221,293
Drain Equipment	12.02	12.0200	88,057		88,057	9,663	97,720
SubTotal	100.00	100.0000	732,588		732,588	80,392	812,980
TOTAL	100.00	100.0000	732,588		732,588	80,392	812,980

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, 2012
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	145,673	41.0296	14,813		14,813	474	15,287
JTPA Grants	28,337	7.9813	2,881		2,881	92	2,973
House Comm Dev	25,367	7.1448	2,579		2,579	82	2,661
Drain Prop Funds	82,026	23.1031	8,341		8,341	266	8,607
Fringe Benefits	73,640	20.7412	7,488		7,488	239	7,727
SubTotal	355,043	100.0000	36,102		36,102	1,153	37,255
TOTAL	355,043	100.0000	36,102		36,102	1,153	37,255

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, 2012
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	27,066	76.1008	27,066		27,066		27,066
LE Grants PA-CRP	8,500	23.8992	8,500		8,500		8,500
SubTotal	35,566	100.0000	35,566		35,566		35,566
TOTAL	35,566	100.0000	35,566		35,566		35,566

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, 2012
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	16,145	5,441	0	8,572	0	0	2,132
County Executive Admin	15,423	3,533	4,753	5,566	0	0	1,571
County Executive Auditing	3,341	738	1,093	1,163	0	0	347
County Executive Corp Counsel	12,956	2,955	4,520	4,655	0	0	826
Mgmt & Budget Admin	1,532	310	498	489	0	0	235
Mgmt & Budget Purchasing	6,901	1,532	2,312	2,414	0	0	643
Mgmt & Budget Fiscal Services	32,015	7,866	10,830	12,391	0	0	928
Facilities Management	7,857	1,583	2,831	2,439	0	0	1,004
Central Services Admin	1,545	319	682	491	0	0	53
Central Services Support Svcs	119,549	3,089	3,437	4,758	0	105,696	2,569
Human Resources	25,807	5,126	7,809	7,893	0	0	4,979
Treasurer	40,901	11,553	9,560	17,790	0	0	1,998
Clerk Admin/Micrographics	10,585	2,164	3,651	3,332	0	0	1,438
Co Exec Emergenc	5	1	2	2	0	0	0
M&B Equalization	56,281	12,341	23,530	19,004	0	0	1,406
M&B Reimb.	21,849	3,993	7,215	6,148	0	0	4,493
Hum Svc Admin	10,260	3,089	637	4,758	0	0	1,776
Hum Svc Homeland	8,915	1,933	2,302	2,978	0	0	1,702
Pub Svc Admin	1,631	283	627	436	0	0	285
Pub Svc Vets Svc	17,146	2,474	4,467	3,809	0	0	6,396
Pub Svc Comm Cor	28,147	6,112	10,488	9,412	0	0	2,135
Pub Svc MSU Ext	7,901	1,526	2,586	2,351	0	0	1,438
Pub Svc Animal	21,611	3,968	5,560	6,110	0	0	5,973
Pub Svc CC Prob	2,390	787	0	1,212	0	0	391
Pub Svc Med Exam	31,115	6,311	9,779	9,718	0	0	5,307
C&ED Admin	5,176	1,245	1,634	1,917	0	0	380
C&ED Dev & Plan	61,815	8,701	13,062	13,398	0	20,872	5,782
Clerk / ROD	69,101	11,987	19,256	18,459	0	0	19,399
District Court	170,106	22,492	37,697	34,635	0	6,270	69,012
Probate Court	63,855	8,133	13,375	12,524	0	0	29,823
Family Court	346,041	42,007	61,073	64,685	0	0	178,276
Prosecuting Atty	122,422	23,967	46,981	36,906	0	0	14,568
Sheriff Office	937,352	188,359	338,910	290,058	0	50,304	69,721

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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 Bd of Comm	18,187	3,919	7,061	6,034	0	0	1,173
BOC Library	8,433	1,961	2,120	3,020	0	0	1,332
Water Res. Comm.	54,232	7,495	9,259	0	0	0	0
Parks & Rec	102,378	27,910	31,758	0	0	27,423	0
Road Commission	2,484	0	0	0	0	0	2,484
Friend of Court	187,343	21,960	41,812	33,815	60,090	0	2,600
Health	276,221	39,264	65,453	60,461	0	89,931	21,112
ROD Automation	8,382	2,382	0	3,667	1,614	0	719
Oakland Enhance	3,344	569	1,158	877	0	0	740
Prop Tax Forfeit	1,068	0	0	0	0	0	1,068
Water Res Co SRF	399,130	10,202	6,338	0	0	0	0
Restricted Funds	1,767	96	0	0	0	0	1,671
Social Welfare	2,955	963	0	1,484	0	0	508
Multi Org Grants	95,564	8,042	4,968	12,383	67,824	0	2,347
JTPA Grants	103,342	36,002	1,843	55,439	7,085	0	0
LE Grants Misc	130,888	3,127	5,604	4,815	115,260	0	2,082
LE Grants PA-CRP	58,614	3,542	6,685	5,455	32,878	0	1,554
LE Grants CLEMIS	989	242	0	0	0	747	0
LE Grants Rd Pat	28,626	1,056	2,248	1,626	23,283	0	413
House Comm Dev	46,746	12,418	6,203	19,121	6,343	0	0
Hum Svcs Grants	397,726	18,577	16,962	28,607	318,981	0	14,599
Other Grants	81,866	6,727	889	10,359	56,121	0	7,770
PSP & COPS Prog	2,469	606	0	0	0	1,863	0
Judicial Grants	43,064	337	642	519	38,627	0	2,939
Brownfield Init.	2,310	244	1	376	1,034	0	655
Pollution Ctrl	642	125	0	192	0	0	0
Juvenile Maint	274,977	52,036	52,881	80,129	0	89,931	0
Co Vets Trust	4,579	313	0	481	0	0	3,785
CCIRF	10	0	0	0	0	0	10
Waste Res. Mgmt	438	89	203	136	0	0	10
MI Child	659	10	0	14	497	0	138
BA Work Rel/Jail	42	0	0	0	0	0	42
Ofc Bld Ren Debt	53	0	0	0	0	0	53

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng	Fund Accounting	Accts Payable
Misc DSF	296	0	0	0	0	0	296
Water Res Co DSF	3,089	0	0	0	0	0	0
Proj Work Orders	3,320	0	0	0	0	0	3,320
Work Rel & Adm	2,643	0	0	0	0	0	2,643
Airport T Hanger	21	0	0	0	0	0	21
Water Res Co CPF	83,267	9,594	3,188	0	0	0	0
Fire Record Mgmt	86,681	861	1,233	0	0	84,587	0
Airport	256,290	10,646	5,608	0	0	240,036	0
Drain Prop Funds	333,157	45,442	42,373	0	0	15,442	0
Delq Tax Revolv	1,500	461	330	709	0	0	0
Fac & Operations	441,753	32,630	38,472	0	0	370,651	0
Info Tech Clemis	149,593	11,340	6,484	0	0	131,769	0
Info Technology	377,335	35,853	36,340	0	0	305,142	0
Drain Equipment	133,275	30,778	4,777	0	0	0	0
Radio Communicat	116,695	11,906	2,685	0	0	102,104	0
Motor Pool	137,148	10,288	3,762	0	0	123,098	0
Communication	126,690	4,072	1,127	0	0	121,491	0
Bldg & Liab Ins	69,501	5,179	2,270	0	0	62,052	0
Fringe Benefits	96,363	3,027	5,879	0	0	79,730	0
Delq Per Prop Tx	5,914	1,451	1,943	2,235	0	0	285
Public Transport	444	0	0	0	0	0	444
Undistribute Tax	2,812	0	0	0	0	0	2,812
Escheats	285	0	0	0	0	0	285
Public Library	391	0	0	0	0	0	391
Retirement	42,618	0	0	0	0	41,117	1,501
Retiree Hlt Care	27,729	0	0	0	0	24,706	3,023
Int Ret Med Ben	22,313	0	0	0	0	22,134	179
Road Comm Retire	138	0	0	0	0	0	138
Contractor Ret.	254	0	0	0	0	0	254
Special Trust	285	0	0	0	0	0	285
Sheriff NET Forf	244	0	0	0	0	0	244
Economic Develop	2,887	0	0	0	0	0	2,887
Others	602	0	0	0	0	0	602



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng	Fund Accounting	Accts Payable
Direct Billed	0	0	0	0	0	0	0
Total	<u>7,142,737</u>	<u>869,660</u>	<u>1,071,716</u>	<u>942,427</u>	<u>729,637</u>	<u>2,117,096</u>	<u>526,400</u>



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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 Auditing	0	0	0
County Executive Corp Counsel	0	0	0
Mgmt & Budget Admin	0	0	0
Mgmt & Budget 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
Co Exec Emergenc	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



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Drain Acctng	Billed Acctng	Prof Services
BOC Bd of Comm	0	0	0
BOC Library	0	0	0
Water Res. Comm.	37,478	0	0
Parks & Rec	0	15,287	0
Road Commission	0	0	0
Friend of Court	0	0	27,066
Health	0	0	0
ROD Automation	0	0	0
Oakland Enhance	0	0	0
Prop Tax Forfeit	0	0	0
Water Res Co SRF	382,590	0	0
Restricted Funds	0	0	0
Social Welfare	0	0	0
Multi Org Grants	0	0	0
JTPA Grants	0	2,973	0
LE Grants Misc	0	0	0
LE Grants PA-CRP	0	0	8,500
LE Grants CLEMIS	0	0	0
LE Grants Rd Pat	0	0	0
House Comm Dev	0	2,661	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	325	0	0
Juvenile Maint	0	0	0
Co Vets Trust	0	0	0
CCIRF	0	0	0
Waste Res. Mgmt	0	0	0
MI Child	0	0	0
BA Work Rel/Jail	0	0	0
Ofc Bld Ren Debt	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Drain Acctng	Billed Acctng	Prof Services
Misc DSF	0	0	0
Water Res Co DSF	3,089	0	0
Proj Work Orders	0	0	0
Work Rel & Adm	0	0	0
Airport T Hanger	0	0	0
Water Res Co CPF	70,485	0	0
Fire Record Mgmt	0	0	0
Airport	0	0	0
Drain Prop Funds	221,293	8,607	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	97,720	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	7,727	0
Delq Per Prop Tx	0	0	0
Public Transport	0	0	0
Undistribute Tax	0	0	0
Escheats	0	0	0
Public Library	0	0	0
Retirement	0	0	0
Retiree Hlt Care	0	0	0
Int Ret Med Ben	0	0	0
Road Comm Retire	0	0	0
Contractor Ret.	0	0	0
Special Trust	0	0	0
Sheriff NET Forf	0	0	0
Economic Develop	0	0	0
Others	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Drain Acctng	Billed Acctng	Prof Services
Direct Billed	0	0	0
Total	<u>812,980</u>	<u>37,255</u>	<u>35,566</u>



**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, 2012
Schedule .2 - Costs To Be Allocated
For Department Facilities Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,141,158			1,141,158
Building Use Charge	56,538		56,538	
Non-Departmental	1,308,509	1,753	1,310,262	
County Executive Admin	18,175	1,073	19,248	
County Executive Auditing	1,007	19	1,026	
County Executive Corp Counsel	64,666	6,910	71,576	
Mgmt & Budget Purchasing	2,281	89	2,370	
Mgmt & Budget Fiscal Services	6,847	1,010	7,857	
Facilities Management		11,429	11,429	
Central Services Support Svcs		35,757	35,757	
Human Resources		11,014	11,014	
Treasurer		56	56	
Total Allocated Additions:	1,458,023	69,110	1,527,133	1,527,133
Building Security	789,146			
Misc Reimb	(904)			
Total Departmental Cost Adjustments:	788,242			788,242
Total To Be Allocated:	3,387,423	69,110		3,456,533



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Total	General & Admin	N. Office Bldg	NO Health Ctr	Courthouse
Wages & Benefits					
SALARIES & WAGES	569,131	0	10,870	24,359	120,141
FRINGE BENEFITS	328,667	0	6,278	14,067	69,380
Other Expense & Cost					
Supplies	2,708	0	52	116	575
Contract Services	26,055	0	498	1,115	5,500
Professional Serv	134,624	0	2,612	5,856	28,958
Internal Charges	79,973	0	1,527	3,423	16,881
Departmental Totals					
Total Expenditures	1,141,158	0	21,837	48,936	241,435
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	789,146	0	0	0	493,171
Misc Reimb	(904)	(904)	0	0	0
Functional Cost	1,929,400	(904)	21,837	48,936	734,606
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	48,835	0	1,143	2,549	12,594
Inbound- 0025 Non-Departmental: Specific	151,634	0	4,291	6,854	48,751
Inbound- 0025 Non-Departmental: Grounds	600,000	0	13,380	29,940	147,780
Inbound- 0025 Non-Departmental: FM&O	556,875	0	10,803	24,224	119,782
Inbound- All Others	100,679	0	1,925	4,306	21,262
Reallocate Admin Costs		904	(14)	(31)	(290)
1st Allocation	3,387,423	0	53,365	116,778	1,084,485
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	204	0	6	9	63
Inbound- 0025 Non-Departmental: Grounds	803	0	18	40	200
Inbound- 0025 Non-Departmental: FM&O	746	0	14	32	163
Inbound- All Others	67,357	0	1,288	2,881	14,224
2nd Allocation	69,110	0	1,326	2,962	14,650



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	3,456,533	0	54,691	119,740	1,099,135



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Central Svc Bld	Info Tech Bldg	Annex I	Annex II	Oak Pointe
Wages & Benefits					
SALARIES & WAGES	5,521	21,912	8,651	9,903	22,025
FRINGE BENEFITS	3,188	12,654	4,996	5,719	12,719
Other Expense & Cost					
Supplies	26	104	41	47	105
Contract Services	253	1,003	396	453	1,008
Professional Serv	1,319	5,264	2,073	2,383	5,304
Internal Charges	776	3,079	1,216	1,392	3,095
Departmental Totals					
Total Expenditures	11,083	44,016	17,373	19,897	44,256
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Misc Reimb	0	0	0	0	0
Functional Cost					
Functional Cost	11,083	44,016	17,373	19,897	44,256
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	576	2,295	903	1,035	0
Inbound- 0025 Non-Departmental: Specific	485	3,882	2,957	2,381	1,880
Inbound- 0025 Non-Departmental: Grounds	6,780	26,940	10,620	12,180	27,120
Inbound- 0025 Non-Departmental: FM&O	5,457	21,774	8,576	9,857	21,941
Inbound- All Others	974	3,872	1,527	1,750	3,898
Reallocate Admin Costs	(7)	(27)	(11)	(13)	(26)
1st Allocation	25,348	102,752	41,945	47,087	99,069
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	1	5	4	3	3
Inbound- 0025 Non-Departmental: Grounds	9	36	14	16	36
Inbound- 0025 Non-Departmental: FM&O	7	29	11	13	29
Inbound- All Others	652	2,591	1,021	1,171	2,608
2nd Allocation	669	2,661	1,050	1,203	2,676



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	26,017	105,413	42,995	48,290	101,745



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Wages & Benefits					
SALARIES & WAGES	19,635	3,642	6,830	10,984	77,573
FRINGE BENEFITS	11,339	2,103	3,944	6,343	44,797
Other Expense & Cost					
Supplies	93	17	32	52	369
Contract Services	899	167	313	503	3,551
Professional Serv	4,725	875	1,642	2,652	18,659
Internal Charges	2,759	512	960	1,543	10,900
Departmental Totals					
Total Expenditures	39,450	7,316	13,721	22,077	155,849
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Misc Reimb	0	0	0	0	0
Functional Cost					
Functional Cost	39,450	7,316	13,721	22,077	155,849
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	2,061	381	718	0	8,131
Inbound- 0025 Non-Departmental: Specific	0	1,122	1,956	2,654	30,842
Inbound- 0025 Non-Departmental: Grounds	24,180	4,440	8,400	0	95,400
Inbound- 0025 Non-Departmental: FM&O	19,546	3,620	6,794	10,970	77,183
Inbound- All Others	3,475	643	1,213	1,946	13,727
Reallocate Admin Costs	(24)	(5)	(9)	(10)	(102)
1st Allocation	88,688	17,517	32,793	37,637	381,030
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	0	2	3	4	41
Inbound- 0025 Non-Departmental: Grounds	32	6	11	0	128
Inbound- 0025 Non-Departmental: FM&O	26	5	9	15	103
Inbound- All Others	2,325	430	811	1,302	9,184
2nd Allocation	2,383	443	834	1,321	9,456



Oakland County, Michigan
Cost Allocation Plan
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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	91,071	17,960	33,627	38,958	390,486



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp
Wages & Benefits					
SALARIES & WAGES	11,212	49,116	17,700	6,716	16,676
FRINGE BENEFITS	6,475	28,364	10,222	3,878	9,630
Other Expense & Cost					
Supplies	53	234	84	32	79
Contract Services	513	2,249	810	307	763
Professional Serv	2,692	11,807	4,254	1,615	4,012
Internal Charges	1,575	6,902	2,487	944	2,343
Departmental Totals					
Total Expenditures	22,520	98,672	35,557	13,492	33,503
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Misc Reimb	0	0	0	0	0
Functional Cost					
Functional Cost	22,520	98,672	35,557	13,492	33,503
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	1,172	5,147	1,856	0	0
Inbound- 0025 Non-Departmental: Specific	3,442	0	6,126	1,243	2,305
Inbound- 0025 Non-Departmental: Grounds	13,800	60,360	21,780	0	0
Inbound- 0025 Non-Departmental: FM&O	11,138	48,838	17,597	6,683	16,595
Inbound- All Others	1,981	8,685	3,132	1,186	2,953
Reallocate Admin Costs	(14)	(59)	(23)	(6)	(15)
1st Allocation	54,039	221,643	86,025	22,598	55,341
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	5	0	8	2	3
Inbound- 0025 Non-Departmental: Grounds	18	81	29	0	0
Inbound- 0025 Non-Departmental: FM&O	15	65	24	9	22
Inbound- All Others	1,326	5,811	2,095	793	1,976
2nd Allocation	1,364	5,957	2,156	804	2,001



Oakland County, Michigan
Cost Allocation Plan
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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	55,403	227,600	88,181	23,402	57,342



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Materials Mgmt	Sheriff Admin	Farmers Market	W Oakland Bldg	South Ofc Bldg
Wages & Benefits					
SALARIES & WAGES	6,204	17,928	1,081	4,895	15,822
FRINGE BENEFITS	3,582	10,353	624	2,827	9,137
Other Expense & Cost					
Supplies	30	85	5	23	75
Contract Services	284	821	50	224	724
Professional Serv	1,481	4,308	256	1,185	3,810
Internal Charges	872	2,519	152	688	2,223
Departmental Totals					
Total Expenditures	12,453	36,014	2,168	9,842	31,791
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Misc Reimb	0	0	0	0	0
Functional Cost					
Functional Cost	12,453	36,014	2,168	9,842	31,791
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	650	1,880	0	0	0
Inbound- 0025 Non-Departmental: Specific	0	3,442	0	546	3,488
Inbound- 0025 Non-Departmental: Grounds	7,620	22,020	0	0	0
Inbound- 0025 Non-Departmental: FM&O	6,126	17,820	1,058	4,901	15,760
Inbound- All Others	1,094	3,170	191	868	2,801
Reallocate Admin Costs	(7)	(23)	(1)	(4)	(14)
1st Allocation	27,936	84,323	3,416	16,153	53,826
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	0	5	0	1	5
Inbound- 0025 Non-Departmental: Grounds	10	29	0	0	0
Inbound- 0025 Non-Departmental: FM&O	8	24	1	7	21
Inbound- All Others	732	2,121	128	580	1,874
2nd Allocation	750	2,179	129	588	1,900



Oakland County, Michigan
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Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Materials Mgmt	Sheriff Admin	Farmers Market	W Oakland Bldg	South Ofc Bldg
Total For 0090 Facilities					
Total Allocated	28,686	86,502	3,545	16,741	55,726



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Mens Facility	D Building	Central Garage	Med Care Fac.	EOB 41 West
Wages & Benefits					
SALARIES & WAGES	1,480	911	7,740	14,114	30,505
FRINGE BENEFITS	855	526	4,470	8,151	17,617
Other Expense & Cost					
Supplies	7	4	37	67	145
Contract Services	68	42	354	646	1,397
Professional Serv	350	215	1,858	3,393	7,337
Internal Charges	208	128	1,088	1,983	4,287
Departmental Totals					
Total Expenditures	2,968	1,826	15,547	28,354	61,288
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	60,423
Misc Reimb	0	0	0	0	0
Functional Cost					
Functional Cost	2,968	1,826	15,547	28,354	121,711
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	156	98	811	1,480	3,199
Inbound- 0025 Non-Departmental: Specific	0	136	0	2,957	12,449
Inbound- 0025 Non-Departmental: Grounds	1,800	1,140	9,480	17,340	37,500
Inbound- 0025 Non-Departmental: FM&O	1,448	891	7,685	14,033	30,350
Inbound- All Others	261	162	1,368	2,496	5,397
Reallocate Admin Costs	(2)	(1)	(9)	(18)	(56)
1st Allocation	6,631	4,252	34,882	66,642	210,550
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	0	0	0	4	17
Inbound- 0025 Non-Departmental: Grounds	2	2	13	23	50
Inbound- 0025 Non-Departmental: FM&O	2	1	10	19	41
Inbound- All Others	175	108	915	1,670	3,611
2nd Allocation	179	111	938	1,716	3,719



Oakland County, Michigan
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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	6,810	4,363	35,820	68,358	214,269



Oakland County, Michigan
Cost Allocation Plan
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Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	District Court	Other Locations	Building Secur
Wages & Benefits			
SALARIES & WAGES	15,537	9,448	0
FRINGE BENEFITS	8,973	5,456	0
Other Expense & Cost			
Supplies	74	45	0
Contract Services	711	433	0
Professional Serv	3,729	0	0
Internal Charges	2,183	1,328	0
Departmental Totals			
Total Expenditures	31,207	16,710	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Building Security	0	0	235,552
Misc Reimb	0	0	0
Functional Cost	31,207	16,710	235,552
Allocation Step 1			
Inbound- 0010 Building Use Charge: Service	0	0	0
Inbound- 0025 Non-Departmental: Specific	7,445	0	0
Inbound- 0025 Non-Departmental: Grounds	0	0	0
Inbound- 0025 Non-Departmental: FM&O	15,425	0	0
Inbound- All Others	2,746	1,670	0
Reallocate Admin Costs	(15)	(5)	(63)
1st Allocation	56,808	18,375	235,489
Allocation Step 2			
Inbound- 0025 Non-Departmental: Specific	10	0	0
Inbound- 0025 Non-Departmental: Grounds	0	0	0
Inbound- 0025 Non-Departmental: FM&O	21	0	0
Inbound- All Others	1,837	1,117	0
2nd Allocation	1,868	1,117	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	District Court	Other Locations	Building Secur
Total For 0090 Facilities			
Total Allocated	58,676	19,492	235,489



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	6,691		6,691	166	6,857
Pub Svc MSU Ext	12,295	32.7238	17,463		17,463	434	17,897
Pub Svc CC Prob	19,470	51.8205	27,654		27,654	687	28,341
Water Res. Comm.	875	2.3289	1,243		1,243	31	1,274
Others	221	0.5882	314		314	8	322
SubTotal	37,572	100.0000	53,365		53,365	1,326	54,691
TOTAL	37,572	100.0000	53,365		53,365	1,326	54,691

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, 2012
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 Auditing	4,019	4.7815	5,584		5,584		5,584
Hum Svc Admin	691	0.8221	960		960	26	986
C&ED Admin	463	0.5508	643		643	17	660
Health	51,408	61.1607	71,422		71,422	1,903	73,325
Hum Svcs Grants	20,116	23.9322	27,948		27,948	744	28,692
Others	7,357	8.7527	10,221		10,221	272	10,493
SubTotal	84,054	100.0000	116,778		116,778	2,962	119,740
TOTAL	84,054	100.0000	116,778		116,778	2,962	119,740

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, 2012
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	17,013		17,013		17,013
Central Services Support Svcs	23,913	5.7608	62,475		62,475	857	63,332
Treasurer	9,834	2.3691	25,692		25,692	353	26,045
Clerk Admin/Micrographics	5,079	1.2236	13,269		13,269	182	13,451
M&B Reimb.	6,649	1.6018	17,371		17,371	238	17,609
Pub Svc CC Prob	3,785	0.9118	9,889		9,889	136	10,025
Clerk / ROD	41,462	9.9884	108,323		108,323	1,487	109,810
Probate Court	20,351	4.9027	53,169		53,169	730	53,899
Family Court	158,743	38.2418	414,729		414,729	5,691	420,420
Prosecuting Atty	58,571	14.1101	153,021		153,021	2,100	155,121
Sheriff Office	12,974	3.1255	33,896		33,896	465	34,361
BOC Bd of Comm	8,257	1.9892	21,572		21,572	296	21,868
BOC Library	21,356	5.1448	55,794		55,794	766	56,560
LE Grants PA-CRP	5,552	1.3375	14,505		14,505	199	14,704
Fac & Operations	7,354	1.7716	19,213		19,213	264	19,477
Delq Per Prop Tx	4,374	1.0537	11,427		11,427	157	11,584
Others	20,335	4.8988	53,127		53,127	729	53,856
SubTotal	415,101	100.0000	1,084,485		1,084,485	14,650	1,099,135
TOTAL	415,101	100.0000	1,084,485		1,084,485	14,650	1,099,135

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, 2012
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	23,581		23,581	622	24,203
Others	1,326	6.9716	1,767		1,767	47	1,814
SubTotal	19,020	100.0000	25,348		25,348	669	26,017
TOTAL	19,020	100.0000	25,348		25,348	669	26,017

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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

Activity - Info Tech Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Road Commission	6,540	8.6518	8,890		8,890	230	9,120
Info Tech Clemis	7,849	10.3835	10,669		10,669	276	10,945
Info Technology	56,820	75.1677	77,237		77,237	2,000	79,237
Communication	672	0.8890	913		913	24	937
Others	3,710	4.9080	5,043		5,043	131	5,174
SubTotal	75,591	100.0000	102,752		102,752	2,661	105,413
TOTAL	75,591	100.0000	102,752		102,752	2,661	105,413

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
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Schedule .4 - Detail Activity Allocations
For Department 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	13,188		13,188	330	13,518
Sheriff Office	13,223	44.3739	18,612		18,612	466	19,078
Info Tech Clemis	3,500	11.7454	4,927		4,927	123	5,050
Others	3,707	12.4400	5,218		5,218	131	5,349
SubTotal	29,799	100.0000	41,945		41,945	1,050	42,995
TOTAL	29,799	100.0000	41,945		41,945	1,050	42,995

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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

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	38,872		38,872	994	39,866
Water Res. Comm.	4,557	13.3413	6,282		6,282	160	6,442
Others	1,402	4.1046	1,933		1,933	49	1,982
SubTotal	34,157	100.0000	47,087		47,087	1,203	48,290
TOTAL	34,157	100.0000	47,087		47,087	1,203	48,290

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, 2012
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	17,782	23.3651	23,148		23,148	625	23,773
Pub Svc Comm Cor	12,845	16.8780	16,721		16,721	452	17,173
Sheriff Office	1,572	2.0656	2,046		2,046	55	2,101
Friend of Court	38,330	50.3646	49,895		49,895	1,348	51,243
House Comm Dev	5,576	7.3267	7,259		7,259	196	7,455
SubTotal	76,105	100.0000	99,069		99,069	2,676	101,745
TOTAL	76,105	100.0000	99,069		99,069	2,676	101,745

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, 2012
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	3,712		3,712		3,712
Water Res. Comm.	40,142	59.1794	52,485		52,485	1,472	53,957
Fac & Operations	24,850	36.6352	32,491		32,491	911	33,402
SubTotal	67,831	100.0000	88,688		88,688	2,383	91,071
TOTAL	67,831	100.0000	88,688		88,688	2,383	91,071

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	17,517		17,517	443	17,960
SubTotal	12,552	100.0000	17,517		17,517	443	17,960
TOTAL	12,552	100.0000	17,517		17,517	443	17,960

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, 2012
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	11,605	49.0179	16,075		16,075	409	16,484
Hum Svcs Grants	484	2.0444	670		670	17	687
Others	11,586	48.9377	16,048		16,048	408	16,456
SubTotal	23,675	100.0000	32,793		32,793	834	33,627
TOTAL	23,675	100.0000	32,793		32,793	834	33,627

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, 2012
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
Health	30,295	79.7341	30,009		30,009	1,054	31,063
Hum Svcs Grants	2,686	7.0694	2,661		2,661	93	2,754
Others	5,014	13.1965	4,967		4,967	174	5,141
SubTotal	37,995	100.0000	37,637		37,637	1,321	38,958
TOTAL	37,995	100.0000	37,637		37,637	1,321	38,958

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, 2012
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	867		867	22	889
Sheriff Office	267,368	99.7724	380,163		380,163	9,434	389,597
SubTotal	267,978	100.0000	381,030		381,030	9,456	390,486
TOTAL	267,978	100.0000	381,030		381,030	9,456	390,486

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, 2012
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	54,039		54,039	1,364	55,403
SubTotal	38,680	100.0000	54,039		54,039	1,364	55,403
TOTAL	38,680	100.0000	54,039		54,039	1,364	55,403

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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

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	221,643		221,643	5,957	227,600
SubTotal	169,559	100.0000	221,643		221,643	5,957	227,600
TOTAL	169,559	100.0000	221,643		221,643	5,957	227,600

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
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Schedule .4 - Detail Activity Allocations
For Department 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	86,025		86,025	2,156	88,181
SubTotal	61,138	100.0000	86,025		86,025	2,156	88,181
TOTAL	61,138	100.0000	86,025		86,025	2,156	88,181

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
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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	18,861		18,861	671	19,532
Others	3,828	16.5349	3,737		3,737	133	3,870
SubTotal	23,151	100.0000	22,598		22,598	804	23,402
TOTAL	23,151	100.0000	22,598		22,598	804	23,402

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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

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	8,358		8,358	302	8,660
Others	48,948	84.8966	46,983		46,983	1,699	48,682
SubTotal	57,656	100.0000	55,341		55,341	2,001	57,342
TOTAL	57,656	100.0000	55,341		55,341	2,001	57,342

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
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Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	5,898	27.6227	7,717		7,717		7,717
Central Services Support Svcs	15,454	72.3773	20,219		20,219	750	20,969
SubTotal	21,352	100.0000	27,936		27,936	750	28,686
TOTAL	21,352	100.0000	27,936		27,936	750	28,686

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
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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	84,323		84,323	2,179	86,502
SubTotal	61,891	100.0000	84,323		84,323	2,179	86,502
TOTAL	61,891	100.0000	84,323		84,323	2,179	86,502

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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Activity - Farmers Market

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Market	7,453	100.0000	3,416		3,416	129	3,545
SubTotal	7,453	100.0000	3,416		3,416	129	3,545
TOTAL	7,453	100.0000	3,416		3,416	129	3,545

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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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	11,973		11,973	436	12,409
Others	4,383	25.8752	4,180		4,180	152	4,332
SubTotal	16,939	100.0000	16,153		16,153	588	16,741
TOTAL	16,939	100.0000	16,153		16,153	588	16,741

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
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Schedule .4 - Detail Activity Allocations
For Department 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	4,517	8.2615	4,447		4,447	157	4,604
Pub Svc Comm Cor	5,314	9.7193	5,231		5,231	185	5,416
Pub Svc CC Prob	21,600	39.5063	21,264		21,264	751	22,015
Family Court	6,652	12.1664	6,549		6,549	231	6,780
Sheriff Office	353	0.6456	348		348	12	360
BOC Bd of Comm	556	1.0169	547		547	19	566
Info Technology	12,264	22.4307	12,074		12,074	426	12,500
Others	3,419	6.2533	3,366		3,366	119	3,485
SubTotal	54,675	100.0000	53,826		53,826	1,900	55,726
TOTAL	54,675	100.0000	53,826		53,826	1,900	55,726

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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Activity - Mens Facility

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Others	5,102	100.0000	6,631		6,631	179	6,810
SubTotal	5,102	100.0000	6,631		6,631	179	6,810
TOTAL	5,102	100.0000	6,631		6,631	179	6,810

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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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	4,252		4,252	111	4,363
SubTotal	3,167	100.0000	4,252		4,252	111	4,363
TOTAL	3,167	100.0000	4,252		4,252	111	4,363

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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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	5,783		5,783	156	5,939
Motor Pool	22,271	83.4214	29,099		29,099	782	29,881
SubTotal	26,697	100.0000	34,882		34,882	938	35,820
TOTAL	26,697	100.0000	34,882		34,882	938	35,820

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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Schedule .4 - Detail Activity Allocations
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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	4,041		4,041	104	4,145
Medical Care Fac	45,781	93.9367	62,601		62,601	1,612	64,213
SubTotal	48,736	100.0000	66,642		66,642	1,716	68,358
TOTAL	48,736	100.0000	66,642		66,642	1,716	68,358

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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Schedule .4 - Detail Activity Allocations
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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	35,576		35,576		35,576
Mgmt & Budget Admin	971	0.9216	1,940		1,940		1,940
Mgmt & Budget Purchasing	6,990	6.6345	13,969		13,969		13,969
Mgmt & Budget Fiscal Services	23,505	22.3096	46,974		46,974		46,974
Central Services Admin	412	0.3910	823		823	27	850
Human Resources	20,346	19.3113	40,660		40,660	1,349	42,009
Pub Svc Admin	431	0.4091	861		861	29	890
C&ED Admin	750	0.7119	1,499		1,499	50	1,549
C&ED Dev & Plan	21,333	20.2481	42,632		42,632	1,415	44,047
JTPA Grants	2,504	2.3767	5,004		5,004	166	5,170
Bldg & Liab Ins	2,058	1.9533	4,113		4,113	136	4,249
Fringe Benefits	1,029	0.9767	2,056		2,056	68	2,124
Others	7,227	6.8595	14,443		14,443	479	14,922
SubTotal	105,358	100.0000	210,550		210,550	3,719	214,269
TOTAL	105,358	100.0000	210,550		210,550	3,719	214,269

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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Schedule .4 - Detail Activity Allocations
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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	50,190		50,190	1,651	51,841
Sheriff Office	5,719	10.6674	6,060		6,060	199	6,259
Fac & Operations	527	0.9830	558		558	18	576
SubTotal	53,612	100.0000	56,808		56,808	1,868	58,676
TOTAL	53,612	100.0000	56,808		56,808	1,868	58,676

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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Activity - Other Locations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	6,815	72.1698	13,261		13,261	806	14,067
Airport	1,976	20.9256	3,845		3,845	234	4,079
Info Tech Clemis	652	6.9046	1,269		1,269	77	1,346
SubTotal	9,443	100.0000	18,375		18,375	1,117	19,492
TOTAL	9,443	100.0000	18,375		18,375	1,117	19,492

Allocation Basis: Dollar amount of assigned wages by location

Allocation Source: Property Manager allocation summary



Oakland County, Michigan
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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	235,489		235,489		235,489
SubTotal	100	100.0000	235,489		235,489		235,489
TOTAL	100	100.0000	235,489		235,489		235,489

Allocation Basis: Direct allocation to benefiting department

Allocation Source: Court security summary

Oakland County, Michigan
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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	35,576	0	0	0	0	0	0
County Executive Auditing	5,584	0	5,584	0	0	0	0
County Executive Corp Counsel	17,013	0	0	17,013	0	0	0
Mgmt & Budget Admin	1,940	0	0	0	0	0	0
Mgmt & Budget Purchasing	13,969	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	46,974	0	0	0	0	0	0
Facilities Management	11,429	0	0	0	0	0	0
Central Services Admin	850	0	0	0	0	0	0
Central Services Support Svcs	124,167	0	0	63,332	0	0	0
Human Resources	42,009	0	0	0	0	0	0
Treasurer	26,045	0	0	26,045	0	0	0
Clerk Admin/Micrographics	13,451	0	0	13,451	0	0	0
M&B Equalization	23,773	0	0	0	0	0	0
M&B Reimb.	17,609	0	0	17,609	0	0	0
Hum Svc Admin	986	0	986	0	0	0	0
Hum Svc Homeland	13,518	0	0	0	0	0	13,518
Pub Svc Admin	890	0	0	0	0	0	0
Pub Svc Vets Svc	11,461	6,857	0	0	0	0	0
Pub Svc Comm Cor	23,478	0	0	0	0	0	0
Pub Svc MSU Ext	17,897	17,897	0	0	0	0	0
Pub Svc Animal	19,532	0	0	0	0	0	0
Pub Svc CC Prob	60,381	28,341	0	10,025	0	0	0
Pub Svc Med Exam	55,403	0	0	0	0	0	0
C&ED Admin	2,209	0	660	0	0	0	0
C&ED Dev & Plan	44,047	0	0	0	0	0	0
Clerk / ROD	109,810	0	0	109,810	0	0	0
District Court	51,841	0	0	0	0	0	0
Probate Court	53,899	0	0	53,899	0	0	0
Family Court	427,200	0	0	420,420	0	0	0
Prosecuting Atty	155,121	0	0	155,121	0	0	0
Sheriff Office	635,099	0	0	34,361	0	0	19,078
BOC Bd of Comm	22,434	0	0	21,868	0	0	0
BOC Library	56,560	0	0	56,560	0	0	0



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Receiving Department	Total	N. Office Bldg	NO Health Ctr	Courthouse	Central Svc Bld	Info Tech Bldg	Annex I
Water Res. Comm.	61,673	1,274	0	0	0	0	0
Parks & Rec	14,067	0	0	0	0	0	0
Road Commission	9,120	0	0	0	0	9,120	0
Friend of Court	286,732	0	0	0	0	0	0
Health	137,426	0	73,325	0	0	0	0
County Market	3,545	0	0	0	0	0	0
JTPA Grants	5,170	0	0	0	0	0	0
LE Grants PA-CRP	14,704	0	0	14,704	0	0	0
House Comm Dev	7,455	0	0	0	0	0	0
Hum Svcs Grants	32,133	0	28,692	0	0	0	0
Juvenile Maint	227,600	0	0	0	0	0	0
Medical Care Fac	64,213	0	0	0	0	0	0
Airport	4,079	0	0	0	0	0	0
Fac & Operations	77,658	0	0	19,477	24,203	0	0
Info Tech Clemis	17,341	0	0	0	0	10,945	5,050
Info Technology	91,737	0	0	0	0	79,237	0
Radio Communicat	5,939	0	0	0	0	0	0
Motor Pool	29,881	0	0	0	0	0	0
Communication	937	0	0	0	0	937	0
Bldg & Liab Ins	4,249	0	0	0	0	0	0
Fringe Benefits	20,084	0	0	0	0	0	0
Delq Per Prop Tx	11,584	0	0	11,584	0	0	0
Others	187,051	322	10,493	53,856	1,814	5,174	5,349
Direct Billed	0	0	0	0	0	0	0
Total	3,456,533	54,691	119,740	1,099,135	26,017	105,413	42,995



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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 Auditing	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
Mgmt & Budget Purchasing	0	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	0
Facilities Management	0	0	3,712	0	0	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	39,866	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	23,773	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	17,173	0	0	0	0	889
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	2,101	0	0	0	0	389,597
BOC Bd of Comm	0	0	0	0	0	0	0
BOC Library	0	0	0	0	0	0	0



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Receiving Department	Annex II	Oak Pointe	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Water Res. Comm.	6,442	0	53,957	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	51,243	0	0	0	0	0
Health	0	0	0	0	16,484	31,063	0
County Market	0	0	0	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	7,455	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	687	2,754	0
Juvenile Maint	0	0	0	0	0	0	0
Medical Care Fac	0	0	0	0	0	0	0
Airport	0	0	0	0	0	0	0
Fac & Operations	0	0	33,402	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	17,960	0	0	0
Delq Per Prop Tx	0	0	0	0	0	0	0
Others	1,982	0	0	0	16,456	5,141	0
Direct Billed	0	0	0	0	0	0	0
Total	48,290	101,745	91,071	17,960	33,627	38,958	390,486



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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 Auditing	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
Mgmt & Budget 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	7,717	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0	20,969	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	19,532	0	0	0
Pub Svc CC Prob	0	0	0	0	0	0	0
Pub Svc Med Exam	55,403	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	88,181	0	8,660	0	86,502
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, 2012
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	0	0
County Market	0	0	0	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	227,600	0	0	0	0	0
Medical Care Fac	0	0	0	0	0	0	0
Airport	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	3,870	48,682	0	0
Direct Billed	0	0	0	0	0	0	0
Total	55,403	227,600	88,181	23,402	57,342	28,686	86,502



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Farmers 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 Auditing	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
Mgmt & Budget 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	4,604	0	0	0	0
Pub Svc Comm Cor	0	0	5,416	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	22,015	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	6,780	0	0	0	0
Prosecuting Atty	0	0	0	0	0	0	0
Sheriff Office	0	0	360	0	0	0	0
BOC Bd of Comm	0	0	566	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, 2012
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Farmers 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	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	12,409	0	0	0	0	4,145
County Market	3,545	0	0	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
Medical Care Fac	0	0	0	0	0	0	64,213
Airport	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	12,500	0	0	0	0
Radio Communicat	0	0	0	0	0	5,939	0
Motor Pool	0	0	0	0	0	29,881	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	4,332	3,485	6,810	4,363	0	0
Direct Billed	0	0	0	0	0	0	0
Total	3,545	16,741	55,726	6,810	4,363	35,820	68,358



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	EOB 41 West	District Court	Other Locations	Building Secur
County Executive Admin	35,576	0	0	0
County Executive Auditing	0	0	0	0
County Executive Corp Counsel	0	0	0	0
Mgmt & Budget Admin	1,940	0	0	0
Mgmt & Budget Purchasing	13,969	0	0	0
Mgmt & Budget Fiscal Services	46,974	0	0	0
Facilities Management	0	0	0	0
Central Services Admin	850	0	0	0
Central Services Support Svcs	0	0	0	0
Human Resources	42,009	0	0	0
Treasurer	0	0	0	0
Clerk Admin/Micrographics	0	0	0	0
M&B Equalization	0	0	0	0
M&B Reimb.	0	0	0	0
Hum Svc Admin	0	0	0	0
Hum Svc Homeland	0	0	0	0
Pub Svc Admin	890	0	0	0
Pub Svc Vets Svc	0	0	0	0
Pub Svc Comm Cor	0	0	0	0
Pub Svc MSU Ext	0	0	0	0
Pub Svc Animal	0	0	0	0
Pub Svc CC Prob	0	0	0	0
Pub Svc Med Exam	0	0	0	0
C&ED Admin	1,549	0	0	0
C&ED Dev & Plan	44,047	0	0	0
Clerk / ROD	0	0	0	0
District Court	0	51,841	0	0
Probate Court	0	0	0	0
Family Court	0	0	0	0
Prosecuting Atty	0	0	0	0
Sheriff Office	0	6,259	0	0
BOC Bd of Comm	0	0	0	0
BOC Library	0	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	EOB 41 West	District Court	Other Locations	Building Secur
Water Res. Comm.	0	0	0	0
Parks & Rec	0	0	14,067	0
Road Commission	0	0	0	0
Friend of Court	0	0	0	235,489
Health	0	0	0	0
County Market	0	0	0	0
JTPA Grants	5,170	0	0	0
LE Grants PA-CRP	0	0	0	0
House Comm Dev	0	0	0	0
Hum Svcs Grants	0	0	0	0
Juvenile Maint	0	0	0	0
Medical Care Fac	0	0	0	0
Airport	0	0	4,079	0
Fac & Operations	0	576	0	0
Info Tech Clemis	0	0	1,346	0
Info Technology	0	0	0	0
Radio Communicat	0	0	0	0
Motor Pool	0	0	0	0
Communication	0	0	0	0
Bldg & Liab Ins	4,249	0	0	0
Fringe Benefits	2,124	0	0	0
Delq Per Prop Tx	0	0	0	0
Others	14,922	0	0	0
Direct Billed	0	0	0	0
Total	214,269	58,676	19,492	235,489



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, 2012
Schedule .2 - Costs To Be Allocated
For Department Central Services Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	229,735			229,735
Building Use Charge	5,118		5,118	
Equipment Use Charge	1,696		1,696	
County Executive Admin	4,378	259	4,637	
County Executive Auditing	203	4	207	
County Executive Corp Counsel	1,902	203	2,105	
Mgmt & Budget Purchasing	(3)		(3)	
Mgmt & Budget Fiscal Services	1,315	230	1,545	
Facilities Management	823	27	850	
Central Services Support Svcs		404	404	
Human Resources		2,653	2,653	
Treasurer		3	3	
Total Allocated Additions:	15,432	3,783	19,215	19,215
Total To Be Allocated:	245,167	3,783		248,950



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Central Services Admin

	Total	General & Admin	Cent Svcs Admin
Wages & Benefits			
SALARIES & WAGES	135,795	0	135,795
FRINGE BENEFITS	80,474	0	80,474
Other Expense & Cost			
Supplies	550	0	550
Operating Expenses	567	0	567
Internal Charges	12,349	0	12,349
Departmental Totals			
Total Expenditures	229,735	0	229,735
Deductions			
Total Deductions	0	0	0
Functional Cost	229,735	0	229,735
Allocation Step 1			
Inbound- All Others	15,432	0	15,432
1st Allocation	245,167	0	245,167
Allocation Step 2			
Inbound- All Others	3,783	0	3,783
2nd Allocation	3,783	0	3,783
Total For 0100 Central Services			
Total Allocated	248,950	0	248,950



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	1,089,953	26.8342	65,789		65,789	1,015	66,804
Airport	1,778,629	43.7890	107,356		107,356	1,657	109,013
Motor Pool	1,193,229	29.3768	72,022		72,022	1,111	73,133
SubTotal	4,061,811	100.0000	245,167		245,167	3,783	248,950
TOTAL	4,061,811	100.0000	245,167		245,167	3,783	248,950

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, 2012
Schedule .5 - Allocation Summary
For Department Central Services Admin

Receiving Department	Total	Cent Svcs Admin
Central Services Support Svcs	66,804	66,804
Airport	109,013	109,013
Motor Pool	73,133	73,133
Direct Billed	0	0
Total	248,950	248,950



**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, 2012
Schedule .2 - Costs To Be Allocated
For Department Central Services Support Svcs

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,226,122			2,226,122
Building Use Charge	62,891		62,891	
Equipment Use Charge	3,701		3,701	
County Executive Admin	22,064	1,303	23,367	
County Executive Auditing	5,193	135	5,328	
County Executive Corp Counsel	7,608	813	8,421	
Mgmt & Budget Purchasing	5,626	200	5,826	
Mgmt & Budget Fiscal Services	111,126	8,423	119,549	
Facilities Management	121,566	2,601	124,167	
Central Services Admin	65,789	1,015	66,804	
Central Services Support Svcs		1,354	1,354	
Human Resources		13,371	13,371	
Treasurer		462	462	
Clerk Admin/Micrographics		595,460	595,460	
Total Allocated Additions:	405,564	625,137	1,030,701	1,030,701
Misc Revenue	(390,668)			
Total Departmental Cost Adjustments:	(390,668)			(390,668)
Total To Be Allocated:	2,241,018	625,137		2,866,155



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Central Services Support Svcs

	Total	General & Admin	Mail Services	Records Retent	Materials Mgmt
Wages & Benefits					
SALARIES & WAGES	653,841	133,495	302,042	218,304	0
FRINGE BENEFITS	436,112	72,399	211,123	152,590	0
Other Expense & Cost					
Supplies	68,360	0	28,039	3,987	0
Operating Expense	332,883	10	319,982	10,295	0
Internal Charges	734,926	0	229,166	213,185	38,607
Departmental Totals					
Total Expenditures	2,226,122	205,904	1,090,352	598,361	38,607
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Misc Revenue	(390,668)	0	(327,479)	0	(3,267)
Functional Cost					
Functional Cost	1,835,454	205,904	762,873	598,361	35,340
Allocation Step 1					
Inbound- 0010 Building Use Charge: Court	35,921	0	9,900	9,900	0
Inbound- 0010 Building Use Charge: Annex II	15,213	0	7,606	7,607	0
Inbound- 0010 Building Use Charge: Materials	11,757	0	1,108	3,694	0
Inbound- 0020 Equipment Use Charge	3,701	1,731	1,970	0	0
Inbound- 0080 Mgmt & Budget Fiscal Services:	98,666	0	98,666	0	0
Inbound- 0090 Facilities Management:	62,475	0	17,218	17,218	0
Inbound- 0090 Facilities Management: Annex II	38,872	0	19,436	19,436	0
Inbound- 0090 Facilities Management:	20,219	0	1,905	6,353	0
Inbound- All Others	118,740	24,243	54,852	39,645	0
Reallocate Admin Costs		(231,878)	57,274	41,390	0
Unallocated Costs	(296,052)	0	0	0	0
1st Allocation	1,944,966	0	1,032,808	743,604	35,340



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Central Services Support Svcs

	Total	General & Admin	Mail Services	Records Retent	Materials Mgmt
Allocation Step 2					
Inbound- 0080 Mgmt & Budget Fiscal Services:	7,030	0	7,030	0	0
Inbound- 0090 Facilities Management:	857	0	236	236	0
Inbound- 0090 Facilities Management: Annex II	994	0	497	497	0
Inbound- 0090 Facilities Management:	750	0	71	236	0
Inbound- 0145 Clerk Admin/Micrographics:	595,460	0	0	595,460	0
Inbound- All Others	20,046	4,093	9,260	6,693	0
Reallocate Admin Costs		(4,093)	1,011	731	0
Unallocated Costs	(828)	0	0	0	0
2nd Allocation	624,309	0	18,105	603,853	0
Total For 0110 Central Services					
Total Allocated	2,569,275	0	1,050,913	1,347,457	35,340



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Central Services Support Svcs

	Admin Supt MP	Supplies	Food Services
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Supplies	0	36,334	0
Operating Expense	0	2,012	584
Internal Charges	0	81,794	172,174
Departmental Totals			
Total Expenditures	0	120,140	172,758
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Misc Revenue	0	(10,028)	(49,894)
Functional Cost			
Functional Cost	0	110,112	122,864
Allocation Step 1			
Inbound- 0010 Building Use Charge: Court	0	0	16,121
Inbound- 0010 Building Use Charge: Annex II	0	0	0
Inbound- 0010 Building Use Charge: Materials	0	6,955	0
Inbound- 0020 Equipment Use Charge	0	0	0
Inbound- 0080 Mgmt & Budget Fiscal Services:	0	0	0
Inbound- 0090 Facilities Management:	0	0	28,039
Inbound- 0090 Facilities Management: Annex II	0	0	0
Inbound- 0090 Facilities Management:	0	11,961	0
Inbound- All Others	0	0	0
Reallocate Admin Costs	133,214	0	0
Unallocated Costs	0	(129,028)	(167,024)
1st Allocation	133,214	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Central Services Support Svcs

	Admin Supt MP	Supplies	Food Services
Allocation Step 2			
Inbound- 0080 Mgmt & Budget Fiscal Services:	0	0	0
Inbound- 0090 Facilities Management:	0	0	385
Inbound- 0090 Facilities Management: Annex II	0	0	0
Inbound- 0090 Facilities Management:	0	443	0
Inbound- 0145 Clerk Admin/Micrographics:	0	0	0
Inbound- All Others	0	0	0
Reallocate Admin Costs	2,351	0	0
Unallocated Costs	0	(443)	(385)
2nd Allocation	2,351	0	0
Total For 0110 Central Services			
Total Allocated	135,565	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	7,098	0.8361	8,635		8,635		8,635
County Executive Auditing	10	0.0012	12		12		12
County Executive Corp Counsel	641	0.0755	780		780		780
Mgmt & Budget Purchasing	218	0.0257	265		265		265
Mgmt & Budget Fiscal Services	30,681	3.6140	37,326		37,326		37,326
Facilities Management	343	0.0404	417		417		417
Central Services Admin	332	0.0391	404		404		404
Central Services Support Svcs	328	0.0386	399		399		399
Human Resources	16,556	1.9502	20,142		20,142	370	20,512
Treasurer	43,761	5.1548	53,239		53,239	979	54,218
Clerk Admin/Micrographics	45,313	5.3376	55,127		55,127	1,014	56,141
M&B Equalization	96,069	11.3164	116,877		116,877	2,149	119,026
M&B Reimb.	87,960	10.3612	107,011		107,011	1,968	108,979
Hum Svc Homeland	3,384	0.3986	4,117		4,117	76	4,193
Pub Svc Vets Svc	6,734	0.7932	8,193		8,193	151	8,344
Pub Svc Comm Cor	4,056	0.4778	4,934		4,934	91	5,025
Pub Svc MSU Ext	4,561	0.5373	5,549		5,549	102	5,651
Pub Svc Animal	23,382	2.7543	28,446		28,446	523	28,969
Pub Svc CC Prob	7,714	0.9087	9,385		9,385	173	9,558
Pub Svc Med Exam	1,357	0.1598	1,651		1,651	30	1,681
C&ED Dev & Plan	8,781	1.0344	10,683		10,683	196	10,879
Clerk / ROD	102,813	12.1108	125,083		125,083	2,299	127,382
Probate Court	41,695	4.9114	50,726		50,726	933	51,659
Family Court	34,047	4.0105	41,421		41,421	762	42,183
Prosecuting Atty	21,780	2.5656	26,497		26,497	487	26,984
Sheriff Office	23,797	2.8032	28,951		28,951	532	29,483
BOC Bd of Comm	2,104	0.2478	2,560		2,560	47	2,607
BOC Library	409	0.0482	498		498	9	507
Water Res. Comm.	19,740	2.3253	24,015		24,015	442	24,457
Parks & Rec	9,926	1.1692	12,076		12,076	222	12,298



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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
Friend of Court	51,383	6.0526	62,512		62,512	1,150	63,662
Health	40,467	4.7668	49,232		49,232	905	50,137
ROD Automation	9,435	1.1114	11,479		11,479	211	11,690
Water Res Co SRF	803	0.0946	977		977	18	995
JTPA Grants	1,829	0.2154	2,225		2,225	41	2,266
LE Grants PA-CRP	26,487	3.1200	32,224		32,224	593	32,817
House Comm Dev	16,318	1.9222	19,852		19,852	365	20,217
Hum Svcs Grants	17,421	2.0521	21,194		21,194	390	21,584
Other Grants	28	0.0033	34		34	1	35
Juvenile Maint	6,323	0.7448	7,692		7,692	141	7,833
Airport	1,904	0.2243	2,316		2,316	43	2,359
Drain Prop Funds	10,300	1.2133	12,531		12,531	230	12,761
Delq Tax Revolv	5,175	0.6096	6,296		6,296	116	6,412
Info Tech Clemis	92	0.0108	112		112	2	114
Info Technology	243	0.0286	296		296	5	301
Motor Pool	450	0.0530	547		547	10	557
Bldg & Liab Ins	833	0.0981	1,013		1,013	19	1,032
Fringe Benefits	5,208	0.6135	6,336		6,336	117	6,453
Retirement	8,648	1.0187	10,521		10,521	193	10,714
SubTotal	848,937	100.0000	1,032,808		1,032,808	18,105	1,050,913
TOTAL	848,937	100.0000	1,032,808		1,032,808	18,105	1,050,913

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, 2012
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	0.0183	136		136		136
County Executive Auditing	97	0.2225	1,654		1,654		1,654
County Executive Corp Counsel	758	1.7385	12,928		12,928		12,928
Mgmt & Budget Admin	26	0.0596	443		443		443
Mgmt & Budget Purchasing	334	0.7661	5,696		5,696		5,696
Mgmt & Budget Fiscal Services	1,107	2.5390	18,880		18,880		18,880
Central Services Support Svcs	56	0.1284	955		955		955
Human Resources	673	1.5436	11,478		11,478	9,861	21,339
Treasurer	1,901	4.3601	32,422		32,422	27,853	60,275
M&B Equalization	2,115	4.8509	36,072		36,072	30,988	67,060
M&B Reimb.	157	0.3601	2,678		2,678	2,300	4,978
Hum Svc Admin	88	0.2018	1,501		1,501	1,289	2,790
Hum Svc Homeland	7	0.0161	119		119	103	222
Pub Svc Comm Cor	580	1.3303	9,892		9,892	8,498	18,390
Pub Svc MSU Ext	27	0.0619	460		460	396	856
Pub Svc Animal	7	0.0161	119		119	103	222
C&ED Admin	284	0.6514	4,844		4,844	4,161	9,005
Clerk / ROD	2,124	4.8716	36,225		36,225	31,120	67,345
District Court	1,542	3.5367	26,299		26,299	22,593	48,892
Probate Court	606	1.3899	10,335		10,335	8,879	19,214
Family Court	4,823	11.0619	82,257		82,257	70,665	152,922
Prosecuting Atty	14,348	32.9083	244,708		244,708	210,221	454,929
Sheriff Office	2,585	5.9289	44,088		44,088	37,875	81,963
BOC Bd of Comm	19	0.0436	324		324	278	602
Friend of Court	944	2.1651	16,100		16,100	13,831	29,931
Health	5,680	13.0275	96,873		96,873	83,221	180,094
JTPA Grants	5	0.0115	85		85	73	158
Juvenile Maint	1,491	3.4197	25,429		25,429	21,846	47,275
Medical Care Fac	578	1.3257	9,858		9,858	8,469	18,327
Fac & Operations	54	0.1239	921		921	791	1,712

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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
Info Technology	118	0.2706	2,013		2,013	1,729	3,742
Bldg & Liab Ins	447	1.0252	7,624		7,624	6,549	14,173
Others	11	0.0252	188		188	161	349
SubTotal	43,600	100.0000	743,604		743,604	603,853	1,347,457
TOTAL	43,600	100.0000	743,604		743,604	603,853	1,347,457

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, 2012
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	35,340		35,340		35,340
SubTotal	100	100.0000	35,340		35,340		35,340
TOTAL	100	100.0000	35,340		35,340		35,340

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, 2012
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	133,214		133,214	2,351	135,565
SubTotal	100	100.0000	133,214		133,214	2,351	135,565
TOTAL	100	100.0000	133,214		133,214	2,351	135,565

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, 2012
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	8,771	8,635	136	0	0
County Executive Auditing	1,666	12	1,654	0	0
County Executive Corp Counsel	13,708	780	12,928	0	0
Mgmt & Budget Admin	443	0	443	0	0
Mgmt & Budget Purchasing	5,961	265	5,696	0	0
Mgmt & Budget Fiscal Services	56,206	37,326	18,880	0	0
Facilities Management	35,757	417	0	35,340	0
Central Services Admin	404	404	0	0	0
Central Services Support Svcs	1,354	399	955	0	0
Human Resources	41,851	20,512	21,339	0	0
Treasurer	114,493	54,218	60,275	0	0
Clerk Admin/Micrographics	56,141	56,141	0	0	0
M&B Equalization	186,086	119,026	67,060	0	0
M&B Reimb.	113,957	108,979	4,978	0	0
Hum Svc Admin	2,790	0	2,790	0	0
Hum Svc Homeland	4,415	4,193	222	0	0
Pub Svc Vets Svc	8,344	8,344	0	0	0
Pub Svc Comm Cor	23,415	5,025	18,390	0	0
Pub Svc MSU Ext	6,507	5,651	856	0	0
Pub Svc Animal	29,191	28,969	222	0	0
Pub Svc CC Prob	9,558	9,558	0	0	0
Pub Svc Med Exam	1,681	1,681	0	0	0
C&ED Admin	9,005	0	9,005	0	0
C&ED Dev & Plan	10,879	10,879	0	0	0
Clerk / ROD	194,727	127,382	67,345	0	0
District Court	48,892	0	48,892	0	0
Probate Court	70,873	51,659	19,214	0	0
Family Court	195,105	42,183	152,922	0	0
Prosecuting Atty	481,913	26,984	454,929	0	0
Sheriff Office	111,446	29,483	81,963	0	0
BOC Bd of Comm	3,209	2,607	602	0	0
BOC Library	507	507	0	0	0
Water Res. Comm.	24,457	24,457	0	0	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Central Services Support Svcs

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Parks & Rec	12,298	12,298	0	0	0
Friend of Court	93,593	63,662	29,931	0	0
Health	230,231	50,137	180,094	0	0
ROD Automation	11,690	11,690	0	0	0
Water Res Co SRF	995	995	0	0	0
JTPA Grants	2,424	2,266	158	0	0
LE Grants PA-CRP	32,817	32,817	0	0	0
House Comm Dev	20,217	20,217	0	0	0
Hum Svcs Grants	21,584	21,584	0	0	0
Other Grants	35	35	0	0	0
Juvenile Maint	55,108	7,833	47,275	0	0
Medical Care Fac	18,327	0	18,327	0	0
Airport	2,359	2,359	0	0	0
Drain Prop Funds	12,761	12,761	0	0	0
Delq Tax Revolv	6,412	6,412	0	0	0
Fac & Operations	1,712	0	1,712	0	0
Info Tech Clemis	114	114	0	0	0
Info Technology	4,043	301	3,742	0	0
Motor Pool	136,122	557	0	0	135,565
Bldg & Liab Ins	15,205	1,032	14,173	0	0
Fringe Benefits	6,453	6,453	0	0	0
Retirement	10,714	10,714	0	0	0
Others	349	0	349	0	0
Direct Billed	0	0	0	0	0
Total	2,569,275	1,050,913	1,347,457	35,340	135,565



**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, 2012
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,692,889			3,692,889
Building Use Charge	252,740		252,740	
Equipment Use Charge	518		518	
County Executive Admin	50,134	2,961	53,095	
County Executive Auditing	48,534	1,454	49,988	
County Executive Corp Counsel	60,862	6,503	67,365	
Mgmt & Budget Purchasing	6,551	276	6,827	
Mgmt & Budget Fiscal Services	22,865	2,942	25,807	
Facilities Management	40,660	1,349	42,009	
Central Services Support Svcs	31,620	10,231	41,851	
Human Resources		30,381	30,381	
Treasurer		2,553	2,553	
Total Allocated Additions:	514,484	58,650	573,134	573,134
Misc Revenue	(648)			
Union Steward	707			
Total Departmental Cost Adjustments:	59			59
Total To Be Allocated:	4,207,432	58,650		4,266,082



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Svcs
Wages & Benefits			
SALARIES & WAGES	1,542,903	0	1,542,903
FRINGE BENEFITS	933,630	0	933,630
Other Expense & Cost			
Supplies	30,865	0	30,865
Professional Serv	45,062	0	45,062
Contract Services	213,891	0	213,891
Operating Expenses	154,456	0	154,456
Internal Charges	772,082	0	772,082
Departmental Totals			
Total Expenditures	3,692,889	0	3,692,889
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Misc Revenue	(648)	0	(648)
Union Steward	707	0	707
Functional Cost	3,692,948	0	3,692,948
Allocation Step 1			
Inbound- All Others	514,484	0	514,484
1st Allocation	4,207,432	0	4,207,432
Allocation Step 2			
Inbound- All Others	58,650	0	58,650
2nd Allocation	58,650	0	58,650
Total For 0130 Human Resources			
Total Allocated	4,266,082	0	4,266,082



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	2,116,261	0.6170	25,961		25,961		25,961
County Executive Auditing	486,588	0.1419	5,969		5,969		5,969
County Executive Corp Counsel	2,012,211	0.5867	24,685		24,685		24,685
Mgmt & Budget Admin	221,764	0.0647	2,720		2,720		2,720
Mgmt & Budget Purchasing	1,029,377	0.3001	12,628		12,628		12,628
Mgmt & Budget Fiscal Services	4,821,565	1.4058	59,148		59,148		59,148
Facilities Management	897,798	0.2618	11,014		11,014		11,014
Central Services Admin	216,269	0.0631	2,653		2,653		2,653
Central Services Support Svcs	1,089,953	0.3178	13,371		13,371		13,371
Human Resources	2,476,534	0.7221	30,381		30,381		30,381
Treasurer	3,032,089	0.8841	37,196		37,196	543	37,739
Clerk Admin/Micrographics	1,157,954	0.3376	14,205		14,205	207	14,412
Co Exec Emergenc	638	0.0002	8		8		8
M&B Equalization	7,462,805	2.1759	91,550		91,550	1,336	92,886
M&B Reimb.	2,288,406	0.6672	28,073		28,073	410	28,483
Hum Svc Admin	202,152	0.0589	2,480		2,480	36	2,516
Hum Svc Homeland	730,263	0.2129	8,959		8,959	131	9,090
Pub Svc Admin	198,896	0.0580	2,440		2,440	36	2,476
Pub Svc Vets Svc	1,416,465	0.4130	17,376		17,376	254	17,630
Pub Svc Comm Cor	3,326,375	0.9699	40,806		40,806	596	41,402
Pub Svc MSU Ext	820,176	0.2391	10,061		10,061	147	10,208
Pub Svc Animal	1,763,486	0.5142	21,634		21,634	316	21,950
Pub Svc Med Exam	3,101,258	0.9042	38,045		38,045	555	38,600
C&ED Admin	518,065	0.1511	6,355		6,355	93	6,448
C&ED Dev & Plan	4,142,655	1.2079	50,820		50,820	742	51,562
Clerk / ROD	6,107,207	1.7807	74,920		74,920	1,093	76,013
District Court	11,956,056	3.4860	146,671		146,671	2,140	148,811
Probate Court	4,242,178	1.2369	52,041		52,041	759	52,800
Family Court	19,369,564	5.6475	237,616		237,616	3,468	241,084
Prosecuting Atty	14,900,274	4.3444	182,789		182,789	2,668	185,457

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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
Sheriff Office	107,485,883	31.3391	1,318,583		1,318,583	19,242	1,337,825
BOC Bd of Comm	2,239,651	0.6530	27,475		27,475	401	27,876
BOC Library	672,120	0.1960	8,245		8,245	120	8,365
Water Res. Comm.	2,936,580	0.8562	36,024		36,024	526	36,550
Parks & Rec	10,072,042	2.9367	123,559		123,559	1,803	125,362
Friend of Court	13,260,959	3.8665	162,679		162,679	2,374	165,053
Health	20,758,578	6.0525	254,656		254,656	3,716	258,372
Oakland Enhance	367,518	0.1072	4,509		4,509	66	4,575
Water Res Co SRF	2,009,962	0.5860	24,657		24,657	360	25,017
Multi Org Grants	1,575,818	0.4595	19,331		19,331	282	19,613
JTPA Grants	584,728	0.1705	7,173		7,173	105	7,278
LE Grants Misc	1,777,433	0.5182	21,805		21,805	318	22,123
LE Grants PA-CRP	2,120,297	0.6182	26,011		26,011	380	26,391
LE Grants Rd Pat	712,911	0.2079	8,746		8,746	128	8,874
House Comm Dev	1,967,581	0.5737	24,137		24,137	352	24,489
Hum Svcs Grants	5,379,587	1.5685	65,994		65,994	963	66,957
Other Grants	281,995	0.0822	3,459		3,459	50	3,509
Judicial Grants	203,672	0.0594	2,499		2,499	36	2,535
Brownfield Init.	435	0.0001	5		5		5
Juvenile Maint	16,771,550	4.8900	205,745		205,745	3,003	208,748
Waste Res. Mgmt	64,392	0.0188	790		790	12	802
Water Res Co CPF	1,010,904	0.2947	12,401		12,401	181	12,582
Fire Record Mgmt	390,887	0.1140	4,795		4,795	70	4,865
Airport	1,778,629	0.5186	21,819		21,819	318	22,137
Drain Prop Funds	13,438,816	3.9183	164,861		164,861	2,406	167,267
Delq Tax Revolv	104,674	0.0305	1,284		1,284	19	1,303
Fac & Operations	12,201,860	3.5577	149,686		149,686	2,184	151,870
Info Tech Clemis	2,056,322	0.5996	25,226		25,226	368	25,594
Info Technology	11,525,248	3.3604	141,386		141,386	2,063	143,449
Drain Equipment	1,515,298	0.4418	18,589		18,589	271	18,860

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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
Radio Communicat	851,655	0.2483	10,448		10,448	152	10,600
Motor Pool	1,193,229	0.3479	14,638		14,638	214	14,852
Communication	357,321	0.1042	4,383		4,383	64	4,447
Bldg & Liab Ins	719,795	0.2099	8,830		8,830	129	8,959
Fringe Benefits	1,864,357	0.5436	22,871		22,871	334	23,205
Delq Per Prop Tx	616,095	0.1796	7,558		7,558	110	7,668
SubTotal	342,974,064	100.0000	4,207,432		4,207,432	58,650	4,266,082
TOTAL	342,974,064	100.0000	4,207,432		4,207,432	58,650	4,266,082

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, 2012
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
County Executive Admin	25,961	25,961
County Executive Auditing	5,969	5,969
County Executive Corp Counsel	24,685	24,685
Mgmt & Budget Admin	2,720	2,720
Mgmt & Budget Purchasing	12,628	12,628
Mgmt & Budget Fiscal Services	59,148	59,148
Facilities Management	11,014	11,014
Central Services Admin	2,653	2,653
Central Services Support Svcs	13,371	13,371
Human Resources	30,381	30,381
Treasurer	37,739	37,739
Clerk Admin/Micrographics	14,412	14,412
Co Exec Emergenc	8	8
M&B Equalization	92,886	92,886
M&B Reimb.	28,483	28,483
Hum Svc Admin	2,516	2,516
Hum Svc Homeland	9,090	9,090
Pub Svc Admin	2,476	2,476
Pub Svc Vets Svc	17,630	17,630
Pub Svc Comm Cor	41,402	41,402
Pub Svc MSU Ext	10,208	10,208
Pub Svc Animal	21,950	21,950
Pub Svc Med Exam	38,600	38,600
C&ED Admin	6,448	6,448
C&ED Dev & Plan	51,562	51,562
Clerk / ROD	76,013	76,013
District Court	148,811	148,811
Probate Court	52,800	52,800
Family Court	241,084	241,084
Prosecuting Atty	185,457	185,457
Sheriff Office	1,337,825	1,337,825
BOC Bd of Comm	27,876	27,876
BOC Library	8,365	8,365



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Water Res. Comm.	36,550	36,550
Parks & Rec	125,362	125,362
Friend of Court	165,053	165,053
Health	258,372	258,372
Oakland Enhance	4,575	4,575
Water Res Co SRF	25,017	25,017
Multi Org Grants	19,613	19,613
JTPA Grants	7,278	7,278
LE Grants Misc	22,123	22,123
LE Grants PA-CRP	26,391	26,391
LE Grants Rd Pat	8,874	8,874
House Comm Dev	24,489	24,489
Hum Svcs Grants	66,957	66,957
Other Grants	3,509	3,509
Judicial Grants	2,535	2,535
Brownfield Init.	5	5
Juvenile Maint	208,748	208,748
Waste Res. Mgmt	802	802
Water Res Co CPF	12,582	12,582
Fire Record Mgmt	4,865	4,865
Airport	22,137	22,137
Drain Prop Funds	167,267	167,267
Delq Tax Revolv	1,303	1,303
Fac & Operations	151,870	151,870
Info Tech Clemis	25,594	25,594
Info Technology	143,449	143,449
Drain Equipment	18,860	18,860
Radio Communicat	10,600	10,600
Motor Pool	14,852	14,852
Communication	4,447	4,447
Bldg & Liab Ins	8,959	8,959
Fringe Benefits	23,205	23,205
Delq Per Prop Tx	7,668	7,668

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Direct Billed	0	0
Total	<u>4,266,082</u>	<u>4,266,082</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, 2012
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,323,793			8,323,793
Building Use Charge	14,772		14,772	
Equipment Use Charge	1,689		1,689	
Non-Departmental	27,928	37	27,965	
County Executive Auditing	96,106	2,868	98,974	
County Executive Corp Counsel	66,567	7,113	73,680	
Mgmt & Budget Purchasing	(696)	111	(585)	
Mgmt & Budget Fiscal Services	36,907	3,994	40,901	
Facilities Management	25,692	353	26,045	
Central Services Support Svcs	85,661	28,832	114,493	
Human Resources	37,196	543	37,739	
Treasurer		77,815	77,815	
Total Allocated Additions:	391,822	121,666	513,488	513,488
Total To Be Allocated:	8,715,615	121,666		8,837,281



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Cash Accounting	Disb General	Disb Specific
Wages & Benefits					
SALARIES & WAGES	1,665,455	409,465	292,824	24,235	92,996
FRINGE BENEFITS	1,124,634	276,548	197,711	16,420	62,755
Other Expense & Cost					
Supplies	46,141	11,346	8,112	674	2,575
Postage	41,365	0	0	0	0
Bonds	39,595	0	0	0	0
Professional Serv	14,909	3,666	2,621	218	832
Other Services	21,091	5,186	3,708	308	1,177
Charge Card Fee	49,335	0	0	0	0
Development Charges	431,498	35,196	0	0	0
Internal Charges	488,923	120,226	85,953	7,138	27,282
Treasurer Tax Adm	4,400,847	0	0	0	0
Departmental Totals					
Total Expenditures	8,323,793	861,633	590,929	48,993	187,617
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	8,323,793	861,633	590,929	48,993	187,617
Allocation Step 1					
Inbound- 0040 County Executive Auditing:	88,756	0	88,756	0	0
Inbound- All Others	303,066	74,511	53,286	4,410	16,923
Reallocate Admin Costs		(936,144)	149,783	12,357	47,556
Unallocated Costs	(7,289,862)	0	0	0	0
1st Allocation	1,425,753	0	882,754	65,760	252,096
Allocation Step 2					
Inbound- 0040 County Executive Auditing:	2,733	0	2,733	0	0
Inbound- 0140 Treasurer: Cash Accounting	77,703	0	0	77,703	0
Inbound- All Others	41,230	10,137	7,249	600	2,302
Reallocate Admin Costs		(10,137)	1,622	134	515
Unallocated Costs	(26,370)	0	0	0	0
2nd Allocation	95,296	0	11,604	78,437	2,817



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Cash Accounting	Disb General	Disb Specific
Total For 0140 Treasurer					
Total Allocated	1,521,049	0	894,358	144,197	254,913



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Delq Tax Fund	Delq Per Prop	Investment Serv	General Gov't
Wages & Benefits				
SALARIES & WAGES	0	0	139,533	706,402
FRINGE BENEFITS	0	0	94,244	476,956
Other Expense & Cost				
Supplies	0	0	3,867	19,567
Postage	0	0	0	41,365
Bonds	0	0	0	39,595
Professional Serv	0	0	1,249	6,323
Other Services	0	0	1,767	8,945
Charge Card Fee	0	0	0	49,335
Development Charges	0	0	0	396,302
Internal Charges	0	0	40,972	207,352
Treasurer Tax Adm	0	0	0	4,400,847
Departmental Totals				
Total Expenditures	0	0	281,632	6,352,989
Deductions				
Total Deductions	0	0	0	0
Functional Cost	0	0	281,632	6,352,989
Allocation Step 1				
Inbound- 0040 County Executive Auditing:	0	0	0	0
Inbound- All Others	0	0	25,391	128,545
Reallocate Admin Costs	30,144	194,999	71,334	429,971
Unallocated Costs	0	0	(378,357)	(6,911,505)
1st Allocation	30,144	194,999	0	0
Allocation Step 2				
Inbound- 0040 County Executive Auditing:	0	0	0	0
Inbound- 0140 Treasurer: Cash Accounting	0	0	0	0
Inbound- All Others	0	0	3,454	17,488
Reallocate Admin Costs	326	2,112	772	4,656
Unallocated Costs	0	0	(4,226)	(22,144)
2nd Allocation	326	2,112	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Delq Tax Fund	Delq Per Prop	Investment Serv	General Gov't
Total For 0140 Treasurer				
Total Allocated	30,470	197,111	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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
Mgmt & Budget Purchasing	6	0.0215	190		190		190
Mgmt & Budget Fiscal Services	8,638	30.9085	272,846		272,846		272,846
Central Services Support Svcs	10	0.0358	316		316		316
Human Resources	72	0.2576	2,274		2,274		2,274
Treasurer	2,460	8.8024	77,703		77,703		77,703
M&B Equalization	35	0.1252	1,106		1,106	24	1,130
M&B Reimb.	637	2.2793	20,121		20,121	441	20,562
Hum Svc Homeland	1	0.0036	32		32	1	33
Pub Svc MSU Ext	19	0.0680	600		600	13	613
Pub Svc Animal	414	1.4814	13,077		13,077	287	13,364
Pub Svc Med Exam	7	0.0250	221		221	5	226
C&ED Dev & Plan	169	0.6047	5,338		5,338	117	5,455
Clerk / ROD	1,163	4.1614	36,735		36,735	805	37,540
District Court	58	0.2075	1,832		1,832	40	1,872
Probate Court	307	1.0985	9,697		9,697	213	9,910
Family Court	10	0.0358	316		316	7	323
Prosecuting Atty	242	0.8659	7,644		7,644	168	7,812
Sheriff Office	529	1.8929	16,709		16,709	366	17,075
BOC Library	55	0.1968	1,737		1,737	38	1,775
Parks & Rec	2,722	9.7399	85,979		85,979	1,884	87,863
Friend of Court	1	0.0036	32		32	1	33
Health	1,006	3.5997	31,776		31,776	696	32,472
House Comm Dev	95	0.3399	3,001		3,001	66	3,067
Juvenile Maint	98	0.3507	3,096		3,096	68	3,164
Drain Prop Funds	1,493	5.3423	47,159		47,159	1,034	48,193
Delq Tax Revolv	870	3.1130	27,480		27,480	602	28,082
Delq Per Prop Tx	604	2.1612	19,078		19,078	418	19,496
Others	6,226	22.2779	196,659		196,659	4,310	200,969
SubTotal	27,947	100.0000	882,754		882,754	11,604	894,358
TOTAL	27,947	100.0000	882,754		882,754	11,604	894,358



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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, 2012
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	209	0.1883	124		124		124
County Executive Admin	154	0.1387	91		91		91
County Executive Auditing	34	0.0306	20		20		20
County Executive Corp Counsel	81	0.0730	48		48		48
Mgmt & Budget Admin	23	0.0207	14		14		14
Mgmt & Budget Purchasing	63	0.0568	37		37		37
Mgmt & Budget Fiscal Services	91	0.0820	54		54		54
Facilities Management	95	0.0856	56		56		56
Central Services Admin	5	0.0045	3		3		3
Central Services Support Svcs	247	0.2225	146		146		146
Human Resources	471	0.4244	279		279		279
Treasurer	189	0.1703	112		112		112
Clerk Admin/Micrographics	136	0.1225	81		81	98	179
M&B Equalization	133	0.1198	79		79	95	174
M&B Reimb.	425	0.3829	252		252	305	557
Hum Svc Admin	168	0.1514	100		100	121	221
Hum Svc Homeland	161	0.1451	95		95	116	211
Pub Svc Admin	27	0.0243	16		16	19	35
Pub Svc Vets Svc	605	0.5451	358		358	434	792
Pub Svc Comm Cor	202	0.1820	120		120	145	265
Pub Svc MSU Ext	136	0.1225	81		81	98	179
Pub Svc Animal	565	0.5090	335		335	405	740
Pub Svc CC Prob	37	0.0333	22		22	27	49
Pub Svc Med Exam	502	0.4523	297		297	360	657
C&ED Admin	36	0.0324	21		21	26	47
C&ED Dev & Plan	547	0.4928	324		324	392	716
Clerk / ROD	1,835	1.6533	1,087		1,087	1,316	2,403
District Court	6,528	5.8815	3,868		3,868	4,683	8,551
Probate Court	2,821	2.5416	1,671		1,671	2,024	3,695
Family Court	16,863	15.1934	9,988		9,988	12,100	22,088

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	1,378	1.2415	816		816	989	1,805
Sheriff Office	6,595	5.9418	3,907		3,907	4,731	8,638
BOC Bd of Comm	111	0.1000	66		66	80	146
BOC Library	126	0.1135	75		75	90	165
Water Res. Comm.	350	0.3153	207		207	251	458
Parks & Rec	6,997	6.3040	4,146		4,146	5,020	9,166
Road Commission	235	0.2117	139		139	169	308
Friend of Court	246	0.2216	146		146	176	322
Health	1,997	1.7992	1,183		1,183	1,433	2,616
ROD Automation	68	0.0613	40		40	49	89
Oakland Enhance	70	0.0631	41		41	50	91
Prop Tax Forfeit	101	0.0910	60		60	72	132
Water Res Co SRF	2,319	2.0893	1,374		1,374	1,664	3,038
Restricted Funds	158	0.1424	94		94	113	207
Social Welfare	48	0.0432	28		28	34	62
Multi Org Grants	222	0.2000	132		132	159	291
JTPA Grants	3,419	3.0804	2,026		2,026	2,453	4,479
LE Grants Misc	197	0.1775	117		117	141	258
LE Grants PA-CRP	147	0.1324	87		87	105	192
LE Grants CLEMIS	13	0.0117	8		8	9	17
LE Grants Rd Pat	39	0.0351	23		23	28	51
House Comm Dev	1,189	1.0712	704		704	853	1,557
Hum Svcs Grants	1,381	1.2442	818		818	991	1,809
Other Grants	735	0.6622	435		435	527	962
PSP & COPS Prog	87	0.0784	52		52	62	114
Judicial Grants	278	0.2505	165		165	199	364
Brownfield Init.	62	0.0559	37		37	44	81
Pollution Ctrl	8	0.0072	5		5	6	11
Juvenile Maint	4,078	3.6741	2,416		2,416	2,926	5,342
Co Vets Trust	358	0.3225	212		212	257	469

Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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
CCIRF	1	0.0009	1		1	1	2
Waste Res. Mgmt	1	0.0009	1		1	1	2
MI Child	13	0.0117	8		8	9	17
BA Work Rel/Jail	4	0.0036	2		2	3	5
Ofc Bld Ren Debt	5	0.0045	3		3	4	7
Misc DSF	28	0.0252	17		17	20	37
Water Res Co DSF	156	0.1405	92		92	112	204
Proj Work Orders	314	0.2829	186		186	225	411
Work Rel & Adm	250	0.2252	148		148	179	327
Airport T Hanger	2	0.0018	1		1	1	2
Water Res Co CPF	369	0.3325	219		219	265	484
Fire Record Mgmt	5	0.0045	3		3	4	7
Airport	1,877	1.6911	1,112		1,112	1,347	2,459
Drain Prop Funds	10,853	9.7781	6,430		6,430	7,786	14,216
Delq Tax Revolv	10,326	9.3033	6,118		6,118	7,408	13,526
Fac & Operations	6,262	5.6418	3,710		3,710	4,493	8,203
Info Tech Clemis	772	0.6955	457		457	554	1,011
Info Technology	2,427	2.1866	1,438		1,438	1,741	3,179
Drain Equipment	629	0.5667	373		373	451	824
Radio Communicat	1,679	1.5127	995		995	1,205	2,200
Motor Pool	3,623	3.2642	2,147		2,147	2,599	4,746
Communication	1,474	1.3280	873		873	1,057	1,930
Bldg & Liab Ins	418	0.3766	248		248	300	548
Fringe Benefits	1,147	1.0334	680		680	823	1,503
Delq Per Prop Tx	27	0.0243	16		16	19	35
Public Transport	42	0.0378	25		25	30	55
Undistribute Tax	266	0.2397	158		158	191	349
Escheats	27	0.0243	16		16	19	35
Public Library	37	0.0333	22		22	27	49
Retirement	142	0.1279	84		84	102	186



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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
Retiree Hlt Care	286	0.2577	169		169	205	374
Int Ret Med Ben	17	0.0153	10		10	12	22
Road Comm Retire	13	0.0117	8		8	9	17
Contractor Ret.	24	0.0216	14		14	17	31
Circuit Ct Trust	660	0.5946	391		391	474	865
ROD Trust	36	0.0324	21		21	26	47
Special Trust	27	0.0243	16		16	19	35
Sheriff NET Forf	23	0.0207	14		14	17	31
Economic Develop	273	0.2460	162		162	196	358
Others	57	0.0514	34		34	41	75
SubTotal	110,993	100.0000	65,760		65,760	78,437	144,197
TOTAL	110,993	100.0000	65,760		65,760	78,437	144,197

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, 2012
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	175,451	69.3987	174,951		174,951		174,951
Family Court	19,776	7.8223	19,720		19,720	720	20,440
Road Commission	20,709	8.1913	20,650		20,650	754	21,404
Retirement	30,542	12.0807	30,455		30,455	1,112	31,567
Road Comm Retire	6,338	2.5070	6,320		6,320	231	6,551
SubTotal	252,816	100.0000	252,096		252,096	2,817	254,913
TOTAL	252,816	100.0000	252,096		252,096	2,817	254,913

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, 2012
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	30,144		30,144	326	30,470
SubTotal	100	100.0000	30,144		30,144	326	30,470
TOTAL	100	100.0000	30,144		30,144	326	30,470

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, 2012
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	194,999		194,999	2,112	197,111
SubTotal	100	100.0000	194,999		194,999	2,112	197,111
TOTAL	100	100.0000	194,999		194,999	2,112	197,111

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, 2012
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund	Delq Per Prop
Non-Departmental	124	0	124	0	0	0
County Executive Admin	91	0	91	0	0	0
County Executive Auditing	20	0	20	0	0	0
County Executive Corp Counsel	48	0	48	0	0	0
Mgmt & Budget Admin	14	0	14	0	0	0
Mgmt & Budget Purchasing	227	190	37	0	0	0
Mgmt & Budget Fiscal Services	447,851	272,846	54	174,951	0	0
Facilities Management	56	0	56	0	0	0
Central Services Admin	3	0	3	0	0	0
Central Services Support Svcs	462	316	146	0	0	0
Human Resources	2,553	2,274	279	0	0	0
Treasurer	77,815	77,703	112	0	0	0
Clerk Admin/Micrographics	179	0	179	0	0	0
M&B Equalization	1,304	1,130	174	0	0	0
M&B Reimb.	21,119	20,562	557	0	0	0
Hum Svc Admin	221	0	221	0	0	0
Hum Svc Homeland	244	33	211	0	0	0
Pub Svc Admin	35	0	35	0	0	0
Pub Svc Vets Svc	792	0	792	0	0	0
Pub Svc Comm Cor	265	0	265	0	0	0
Pub Svc MSU Ext	792	613	179	0	0	0
Pub Svc Animal	14,104	13,364	740	0	0	0
Pub Svc CC Prob	49	0	49	0	0	0
Pub Svc Med Exam	883	226	657	0	0	0
C&ED Admin	47	0	47	0	0	0
C&ED Dev & Plan	6,171	5,455	716	0	0	0
Clerk / ROD	39,943	37,540	2,403	0	0	0
District Court	10,423	1,872	8,551	0	0	0
Probate Court	13,605	9,910	3,695	0	0	0
Family Court	42,851	323	22,088	20,440	0	0
Prosecuting Atty	9,617	7,812	1,805	0	0	0
Sheriff Office	25,713	17,075	8,638	0	0	0
BOC Bd of Comm	146	0	146	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund	Delq Per Prop
BOC Library	1,940	1,775	165	0	0	0
Water Res. Comm.	458	0	458	0	0	0
Parks & Rec	97,029	87,863	9,166	0	0	0
Road Commission	21,712	0	308	21,404	0	0
Friend of Court	355	33	322	0	0	0
Health	35,088	32,472	2,616	0	0	0
ROD Automation	89	0	89	0	0	0
Oakland Enhance	91	0	91	0	0	0
Prop Tax Forfeit	132	0	132	0	0	0
Water Res Co SRF	3,038	0	3,038	0	0	0
Restricted Funds	207	0	207	0	0	0
Social Welfare	62	0	62	0	0	0
Multi Org Grants	291	0	291	0	0	0
JTPA Grants	4,479	0	4,479	0	0	0
LE Grants Misc	258	0	258	0	0	0
LE Grants PA-CRP	192	0	192	0	0	0
LE Grants CLEMIS	17	0	17	0	0	0
LE Grants Rd Pat	51	0	51	0	0	0
House Comm Dev	4,624	3,067	1,557	0	0	0
Hum Svcs Grants	1,809	0	1,809	0	0	0
Other Grants	962	0	962	0	0	0
PSP & COPS Prog	114	0	114	0	0	0
Judicial Grants	364	0	364	0	0	0
Brownfield Init.	81	0	81	0	0	0
Pollution Ctrl	11	0	11	0	0	0
Juvenile Maint	8,506	3,164	5,342	0	0	0
Co Vets Trust	469	0	469	0	0	0
CCIRF	2	0	2	0	0	0
Waste Res. Mgmt	2	0	2	0	0	0
MI Child	17	0	17	0	0	0
BA Work Rel/Jail	5	0	5	0	0	0
Ofc Bld Ren Debt	7	0	7	0	0	0
Misc DSF	37	0	37	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund	Delq Per Prop
Water Res Co DSF	204	0	204	0	0	0
Proj Work Orders	411	0	411	0	0	0
Work Rel & Adm	327	0	327	0	0	0
Airport T Hanger	2	0	2	0	0	0
Water Res Co CPF	484	0	484	0	0	0
Fire Record Mgmt	7	0	7	0	0	0
Airport	2,459	0	2,459	0	0	0
Drain Prop Funds	62,409	48,193	14,216	0	0	0
Delq Tax Revolv	72,078	28,082	13,526	0	30,470	0
Fac & Operations	8,203	0	8,203	0	0	0
Info Tech Clemis	1,011	0	1,011	0	0	0
Info Technology	3,179	0	3,179	0	0	0
Drain Equipment	824	0	824	0	0	0
Radio Communicat	2,200	0	2,200	0	0	0
Motor Pool	4,746	0	4,746	0	0	0
Communication	1,930	0	1,930	0	0	0
Bldg & Liab Ins	548	0	548	0	0	0
Fringe Benefits	1,503	0	1,503	0	0	0
Delq Per Prop Tx	216,642	19,496	35	0	0	197,111
Public Transport	55	0	55	0	0	0
Undistribute Tax	349	0	349	0	0	0
Escheats	35	0	35	0	0	0
Public Library	49	0	49	0	0	0
Retirement	31,753	0	186	31,567	0	0
Retiree Hlt Care	374	0	374	0	0	0
Int Ret Med Ben	22	0	22	0	0	0
Road Comm Retire	6,568	0	17	6,551	0	0
Contractor Ret.	31	0	31	0	0	0
Circuit Ct Trust	865	0	865	0	0	0
ROD Trust	47	0	47	0	0	0
Special Trust	35	0	35	0	0	0
Sheriff NET Forf	31	0	31	0	0	0
Economic Develop	358	0	358	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund	Delq Per Prop
Others	201,044	200,969	75	0	0	0
Direct Billed	0	0	0	0	0	0
Total	1,521,049	894,358	144,197	254,913	30,470	197,111



**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, 2012
Schedule .2 - Costs To Be Allocated
For Department Clerk Admin/Micrographics

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,559,093			1,559,093
Postage	(45,313)			
County Directory	(21,190)			
Total Deductions:	(66,503)			(66,503)
Building Use Charge	7,629		7,629	
Equipment Use Charge	4,312		4,312	
County Executive Auditing	1,377	25	1,402	
Mgmt & Budget Purchasing	(142)	60	(82)	
Mgmt & Budget Fiscal Services	9,264	1,321	10,585	
Facilities Management	13,269	182	13,451	
Central Services Support Svcs	55,127	1,014	56,141	
Human Resources	14,205	207	14,412	
Treasurer	81	98	179	
Total Allocated Additions:	105,122	2,907	108,029	108,029
Reimbursement	(26,625)			
Total Departmental Cost Adjustments:	(26,625)			(26,625)
Total To Be Allocated:	1,571,087	2,907		1,573,994



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Clerk Admin/Micrographics

	Total	General & Admin	Admin Support	Micrographics
Wages & Benefits				
SALARIES & WAGES	462,840	0	432,535	30,305
FRINGE BENEFITS	270,656	0	252,928	17,728
Other Expense & Cost				
Supplies	15,639	0	14,615	1,024
Operating Expenses	12,501	0	11,682	819
Internal Charges	107,102	0	100,087	7,015
*Postage	45,313	45,313	0	0
*County Directory	21,190	21,190	0	0
Micrographics	623,852	0	0	623,852
Departmental Totals				
Total Expenditures	1,559,093	66,503	811,847	680,743
Deductions				
Total Deductions	(66,503)	(66,503)	0	0
Cost Adjustments				
Reimbursement	(26,625)	0	0	(26,625)
Functional Cost				
Functional Cost	1,465,965	0	811,847	654,118
Allocation Step 1				
Inbound- 0010 Building Use Charge	7,629	0	2,680	4,949
Inbound- 0090 Facilities Management	13,269	0	4,661	8,608
Inbound- All Others	84,224	0	51,427	32,797
1st Allocation	1,571,087	0	870,615	700,472
Allocation Step 2				
Inbound- 0090 Facilities Management	182	0	64	118
Inbound- All Others	2,725	0	1,664	1,061
2nd Allocation	2,907	0	1,728	1,179



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
Schedule .3 - Costs Allocated By Activity
For Department Clerk Admin/Micrographics

	Total	General & Admin	Admin Support	Micrographics
Total For 0145 Clerk				
Total Allocated	1,573,994	0	872,343	701,651



Oakland County, Michigan
Cost Allocation Plan
Based On The Fiscal Year Ended September 30, 2012
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	6,103,206	99.8023	868,894		868,894	1,725	870,619
Other Grants	12,087	0.1977	1,721		1,721	3	1,724
SubTotal	6,115,293	100.0000	870,615		870,615	1,728	872,343
TOTAL	6,115,293	100.0000	870,615		870,615	1,728	872,343

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, 2012
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	1,000,157	85.0083	595,460		595,460		595,460
M&B Equalization	193	0.0164	115		115	1	116
Clerk / ROD	150,065	12.7548	89,344		89,344	1,003	90,347
Probate Court	25,707	2.1850	15,305		15,305	172	15,477
Water Res. Comm.	227	0.0193	135		135	2	137
Road Commission	116	0.0099	69		69	1	70
Other Grants	74	0.0063	44		44		44
SubTotal	1,176,539	100.0000	700,472		700,472	1,179	701,651
TOTAL	1,176,539	100.0000	700,472		700,472	1,179	701,651

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, 2012
Schedule .5 - Allocation Summary
For Department Clerk Admin/Micrographics

Receiving Department	Total	Admin Support	Micrographics
Central Services Support Svcs	595,460	0	595,460
M&B Equalization	116	0	116
Clerk / ROD	960,966	870,619	90,347
Probate Court	15,477	0	15,477
Water Res. Comm.	137	0	137
Road Commission	70	0	70
Other Grants	1,768	1,724	44
Direct Billed	0	0	0
Total	1,573,994	872,343	701,651



Internal Service Fund

Schedules

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, 2012

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Assets				
Current assets	\$ 12,201,159	\$ 13,485,527	\$ 1,429,754	\$ 4,519,112
Pooled cash and investments	9,164	12,758	20,580	3,784
Due from other governmental units	7,135	11,055	1,380	-
Due from component units	19,010	37,765	1,322	4,950
Accrued interest receivable	80,754	48,587	136,943	-
Accounts receivable (net of allowance for uncollectibles where applicable)	-	-	2,602	-
Due from other funds	140,790	38,596	367,767	309,880
Inventories and supplies	-	2,186,179	-	4,026
Prepayments and other assets	-	-	-	-
Total current assets	<u>12,458,012</u>	<u>15,820,467</u>	<u>1,960,348</u>	<u>4,841,752</u>
Noncurrent assets				
Capital assets, at cost				
Land	-	-	130,000	-
Buildings and improvements	525,283	-	1,541,974	424,860
Equipment and vehicles	2,009,658	54,886,486	5,382,516	13,087,227
Infrastructure	3,169,683	-	-	-
Construction in progress	-	3,830,086	-	-
Total capital assets	<u>5,704,624</u>	<u>58,716,572</u>	<u>7,054,490</u>	<u>13,512,087</u>
Less: Accumulated depreciation	<u>5,403,057</u>	<u>51,287,278</u>	<u>3,484,519</u>	<u>9,214,730</u>
Capital assets, net	<u>301,567</u>	<u>7,429,294</u>	<u>3,569,971</u>	<u>4,297,357</u>
Total assets	<u>\$ 12,759,579</u>	<u>\$ 23,249,761</u>	<u>\$ 5,530,319</u>	<u>\$ 9,139,109</u>

(continued)

**County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
September 30, 2012**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2012
Assets				
Current assets				
Pooled cash and investments	\$ 3,500,164	\$ 21,400,362	\$ 53,823,662	\$ 110,359,740
Due from other governmental units	181	-	-	46,467
Due from component units	-	-	-	19,570
Accrued interest receivable	3,856	121,211	409,538	597,652
Accounts receivable (net of allowance for uncollectibles where applicable)	366	-	-	266,650
Due from other funds	-	-	-	2,602
Inventories and supplies	-	-	-	857,033
Prepayments and other assets	40,835	409,158	2,730,424	5,370,622
Total current assets	<u>3,545,402</u>	<u>21,930,731</u>	<u>56,963,624</u>	<u>117,520,336</u>
Noncurrent assets				
Capital assets, at cost				
Land	-	-	-	130,000
Buildings and improvements	-	-	-	2,492,117
Equipment and vehicles	4,833,705	-	-	80,199,592
Infrastructure	-	-	-	3,169,683
Construction in progress	-	-	-	3,830,086
	<u>4,833,705</u>	<u>-</u>	<u>-</u>	<u>89,821,478</u>
Less: Accumulated depreciation	<u>4,444,073</u>	<u>-</u>	<u>-</u>	<u>73,833,657</u>
Capital assets, net	<u>389,632</u>	<u>-</u>	<u>-</u>	<u>15,987,821</u>
Total assets	<u>\$ 3,935,034</u>	<u>\$ 21,930,731</u>	<u>\$ 56,963,624</u>	<u>\$ 133,508,157</u>
				(continued)

**County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
September 30, 2012**

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Liabilities				
Current liabilities	\$ 175,229	\$ 1,294,189	\$ 61,119	\$ 153,282
Vouchers payable	-	-	-	-
Due to other governmental units	-	26,707	10,714	-
Due to other funds	22,334	250	-	-
Unearned revenue	-	-	-	-
Current portion of compensated absences	-	-	-	-
Current portion of claims and judgments	-	-	189,811	-
Current portion of advances payable	146,880	437,696	292,246	1,589
Other accrued liabilities	344,443	1,758,842	553,890	154,871
Total current liabilities				
Noncurrent liabilities				
Accrued compensated absences	-	-	-	-
Claims and judgments	-	-	-	-
Advances payable	-	-	-	422,523
Total noncurrent liabilities				422,523
Total liabilities	344,443	1,758,842	553,890	577,394
Net Position				
Invested in capital assets	301,567	7,429,294	3,569,971	4,297,357
Unrestricted	12,113,569	14,061,625	983,935	4,686,881
Total net position	\$ 12,415,136	\$ 21,490,919	\$ 4,553,906	\$ 8,984,238

(continued)

**County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
September 30, 2012**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2012
Liabilities				
Current liabilities				
Vouchers payable	\$ 40,344	\$ 21,610	\$ 2,599,509	\$ 4,345,282
Due to other governmental units	-	-	473,761	473,761
Due to other funds	-	-	-	37,421
Unearned revenue	-	-	-	22,584
Current portion of compensated absences	-	-	1,214,192	1,214,192
Current portion of claims and judgments	-	1,080,772	2,655,000	3,735,772
Current portion of advances payable	-	-	-	189,811
Other accrued liabilities	68,730	-	2,308,365	3,255,506
Total current liabilities	109,074	1,102,382	9,250,827	13,274,329
Noncurrent liabilities				
Accrued compensated absences	-	-	10,927,729	10,927,729
Claims and judgments	-	4,358,091	11,700,975	16,059,066
Advances payable	-	-	-	422,523
Total noncurrent liabilities	-	4,358,091	22,628,704	27,409,318
Total liabilities	109,074	5,460,473	31,879,531	40,683,647
Net Position				
Invested in capital assets	389,632	-	-	15,987,821
Unrestricted	3,436,328	16,470,258	25,084,093	76,836,689
Total net position	\$ 3,825,960	\$ 16,470,258	\$ 25,084,093	\$ 92,824,510

County of Oakland
Combining Statement of Revenue, Expenses, and Changes in Net Position
Internal Service Funds
Year Ended September 30, 2012

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Operating revenue				
Charges for services	\$ 24,653,023	\$ 22,393,977	\$ 21,748,763	\$ 8,817,636
Other	58,432	48,931	3,115	21,040
Total operating revenue	<u>24,711,455</u>	<u>22,442,908</u>	<u>21,751,878</u>	<u>8,838,676</u>
Operating expenses				
Salaries	7,149,551	7,061,603	9,816,331	676,787
Fringe benefits	5,052,309	4,463,645	7,097,922	516,442
Contractual services	9,182,742	10,919,388	900,973	986,193
Commodities	1,069,098	841,662	1,158,335	3,255,101
Depreciation	52,684	1,368,661	548,737	1,646,074
Internal services	1,003,535	1,178,481	2,653,805	331,330
Total operating expenses	<u>23,509,919</u>	<u>25,833,440</u>	<u>22,176,103</u>	<u>7,411,927</u>
Operating income (loss)	<u>1,201,536</u>	<u>(3,390,532)</u>	<u>(424,225)</u>	<u>1,426,749</u>
Nonoperating revenue (expenses)				
Interest revenue	88,049	71,058	12,156	23,503
Interest expense	-	-	(15,860)	-
Bonds maturing	-	-	-	-
Gain on sale of property and equipment	200	5,421	24,542	183,288
Net nonoperating revenue (expenses)	<u>88,249</u>	<u>76,479</u>	<u>20,838</u>	<u>206,791</u>
Income (loss) before transfers and contributions	<u>1,289,785</u>	<u>(3,314,053)</u>	<u>(403,387)</u>	<u>1,633,540</u>
Capital contributions	-	495,657	-	-
Transfers in	212,705	925,008	-	70,635
Transfers out	(1,587,595)	-	(30,332)	(500,000)
Change in net position	<u>(85,105)</u>	<u>(1,893,388)</u>	<u>(433,719)</u>	<u>1,204,175</u>
Net position				
October 1, 2011	12,500,241	23,384,307	4,987,625	7,780,063
September 30, 2012	<u>\$ 12,415,136</u>	<u>\$ 21,490,919</u>	<u>\$ 4,553,906</u>	<u>\$ 8,984,238</u>

(continued)

**County of Oakland
Combining Statement of Revenue, Expenses, and Changes in Net Position (Continued)
Internal Service Funds
Year Ended September 30, 2012**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2012
Operating revenue				
Charges for services	\$ 2,680,010	\$ 2,117,080	\$143,227,085	\$225,637,574
Other	485	17,105	-	149,108
Total operating revenue	<u>2,680,495</u>	<u>2,134,185</u>	<u>143,227,085</u>	<u>225,786,682</u>
Operating expenses				
Salaries	204,492	447,320	1,150,738	26,506,822
Fringe benefits	152,829	272,475	713,619	18,269,241
Contractual services	1,684,065	2,911,637	86,520,272	113,105,270
Commodities	176,049	14,381	12,291	6,526,917
Depreciation	196,940	-	-	3,813,096
Internal services	519,533	84,847	304,160	6,075,691
Total operating expenses	<u>2,933,908</u>	<u>3,730,660</u>	<u>88,701,080</u>	<u>174,297,037</u>
Operating income (loss)	<u>(253,413)</u>	<u>(1,596,475)</u>	<u>54,526,005</u>	<u>51,489,645</u>
Nonoperating revenue (expenses)				
Interest revenue	24,510	132,276	380,878	732,430
Interest expense	-	-	(29,243,638)	(29,259,498)
Bonds maturing	-	-	(19,545,000)	(19,545,000)
Gain on sale of property and equipment	-	-	-	213,451
Net nonoperating revenue (expenses)	<u>24,510</u>	<u>132,276</u>	<u>(48,407,760)</u>	<u>(47,858,617)</u>
Income (loss) before transfers and contributions	<u>(228,903)</u>	<u>(1,464,199)</u>	<u>6,118,245</u>	<u>3,631,028</u>
Capital contributions	-	-	-	495,657
Transfers in	-	-	-	1,208,348
Transfers out	-	-	-	(2,117,927)
Change in net position	<u>(228,903)</u>	<u>(1,464,199)</u>	<u>6,118,245</u>	<u>3,217,106</u>
Net position				
October 1, 2011	4,054,863	17,934,457	18,965,848	89,607,404
September 30, 2012	<u>\$ 3,825,960</u>	<u>\$ 16,470,258</u>	<u>\$ 25,084,093</u>	<u>\$ 92,824,510</u>

**County of Oakland
Combining Statement of Cash Flows
Internal Service Funds
Year Ended September 30, 2012**

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Cash flows from operating activities				
Cash received from users	\$ 24,697,137	\$ 22,453,171	\$ 21,876,373	\$ 8,835,172
Cash paid to suppliers	(16,388,738)	(17,947,837)	(12,214,388)	(5,099,452)
Cash paid to employees	(7,149,551)	(7,061,603)	(9,816,331)	(676,787)
Net cash provided by (used in) operating activities	1,158,848	(2,556,269)	(154,346)	3,058,933
Cash flows from noncapital financing activities				
Transfers from other funds	212,705	906,676	-	-
Transfers to other funds	(1,587,595)	-	(30,332)	(500,000)
Amounts received on contracts	-	-	-	-
Interest received on contracts	-	-	-	-
Net cash provided by (used in) noncapital financing activities	(1,374,890)	906,676	(30,332)	(500,000)
Cash flows from capital and related financing activities				
Transfers from other funds	-	18,332	-	70,635
Proceeds from sale of capital assets	200	5,421	24,542	490,024
Acquisition of capital assets	(32,911)	(1,326,407)	(128,756)	(1,948,936)
Amount paid on advances	-	-	(189,811)	-
Interest paid on advances	-	-	(15,860)	-
Net cash used in capital and related financing activities	(32,711)	(1,302,654)	(309,885)	(1,388,277)
Cash flows from investing activities				
Interest on investments	121,911	98,312	15,676	28,580
Net cash provided by investing activities	121,911	98,312	15,676	28,580
Net increase (decrease) in cash and cash equivalents	(126,842)	(2,853,935)	(478,887)	1,199,236
Pooled cash and investments				
October 1, 2011	12,328,001	16,339,462	1,908,641	3,319,876
September 30, 2012	\$ 12,201,159	\$ 13,485,527	\$ 1,429,754	\$ 4,519,112

(continued)

**County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2012**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2012
Cash flows from operating activities				
Cash received from users	\$ 2,685,402	\$ 2,134,185	\$143,227,315	\$ 225,908,755
Cash paid to suppliers	(2,647,205)	(2,336,192)	(87,730,753)	(144,364,565)
Cash paid to employees	(204,492)	(447,320)	(1,150,738)	(26,506,822)
Net cash provided by (used in) operating activities	(166,295)	(649,327)	54,345,824	55,037,368
Cash flows from noncapital financing activities				
Transfers from other funds	-	-	-	1,119,381
Transfers to other funds	-	-	-	(2,117,927)
Principal paid on debt	-	-	(19,545,000)	(19,545,000)
Interest paid on debt	-	-	(29,243,638)	(29,243,638)
Net cash provided by (used in) noncapital financing activities	-	-	(48,788,638)	(49,787,184)
Cash flows from capital and related financing activities				
Transfers from other funds	-	-	-	88,967
Proceeds from sale of capital assets	-	-	-	520,187
Acquisition of capital assets	-	-	-	(3,437,010)
Amount paid on advances	-	-	-	(189,811)
Interest paid on advances	-	-	-	(15,860)
Net cash used in capital and related financing activities	-	-	-	(3,033,527)
Cash flows from investing activities				
Interest on investments	31,411	175,434	426,834	898,158
Net cash provided by investing activities	31,411	175,434	426,834	898,158
Net increase (decrease) in cash and cash equivalents	(134,884)	(473,893)	5,984,020	3,114,815
Pooled cash and investments				
October 1, 2011	3,635,048	21,874,255	47,839,642	107,244,925
September 30, 2012	\$ 3,500,164	\$ 21,400,362	\$ 53,823,662	\$ 110,359,740

(continued)

**County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2012**

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Operating income (loss)	\$ 1,201,536	\$ (3,390,532)	\$ (424,225)	\$ 1,426,749
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	52,684	1,368,661	548,737	1,646,074
(Increase) decrease in due from other governmental units	(1,108)	(6,032)	108,402	(3,504)
(Increase) decrease in due from component units	794	310	10,318	-
(Increase) decrease in accounts receivable	(14,004)	15,860	8,377	-
(Increase) decrease in due from other funds	-	-	(2,602)	-
(Increase) decrease in inventories and supplies	(55,157)	(21,634)	(367,767)	(29,919)
(Increase) decrease in prepayments and other assets	-	(252,053)	-	654
Increase (decrease) in vouchers payable	1,236	7,621	25,545	22,815
Increase (decrease) in due to other governmental units	-	-	-	-
Increase (decrease) in due to other funds	-	26,625	10,714	-
Increase (decrease) in unearned revenue	22,334	125	-	-
Increase (decrease) in current portion of compensated absences	-	-	-	-
Increase (decrease) in current portion of claims and judgments	-	-	-	-
Increase (decrease) increase in other accrued liabilities	(49,467)	(305,220)	(71,845)	(3,936)
Increase (decrease) in accrued compensated absences	-	-	-	-
Increase (decrease) in claims and judgments	-	-	-	-
Net cash provided by (used in) operating activities	<u>\$ 1,158,848</u>	<u>\$ (2,556,269)</u>	<u>\$ (154,346)</u>	<u>\$ 3,058,933</u>

(continued)

**County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2012**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2012
Operating (loss) income	\$ (253,413)	\$ (1,596,475)	\$ 54,526,005	\$ 51,489,645
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	196,940	-	-	3,813,096
(Increase) decrease in due from other governmental units	620	-	155	98,533
(Increase) decrease in due from component units	-	-	-	11,422
(Increase) decrease in accounts receivable	3,148	-	75	13,456
(Increase) decrease in due from other funds	1,139	-	-	(1,463)
(Increase) decrease in inventories and supplies	-	-	-	(474,477)
(Increase) decrease in prepayments and other assets	33,317	(177,559)	381,290	(14,351)
Increase (decrease) in vouchers payable	(53,638)	(1,003)	1,096,878	1,099,454
Increase (decrease) in due to other governmental units	-	-	(19,876)	(19,876)
Increase (decrease) in due to other funds	-	-	-	37,339
Increase (decrease) in deferred revenue	-	-	-	22,459
Increase (decrease) in current portion of compensated absences	-	-	(30,556)	(30,556)
Increase (decrease) in current portion of claims and judgments	-	19,382	(253,333)	(233,951)
Increase (decrease) in other accrued liabilities	(94,408)	(72)	(1,472,394)	(1,997,342)
Increase (decrease) in accrued compensated absences	-	-	(275,004)	(275,004)
Increase (decrease) in claims and judgments	-	1,106,400	392,584	1,498,984
Net cash provided by (used in) operating activities	<u>\$ (166,295)</u>	<u>\$ (649,327)</u>	<u>\$ 54,345,824</u>	<u>\$ 55,037,368</u>
Noncash transactions				
Non-cash capital and related financing activities included \$495,657 for capital assets contributed to the Information Technology fund.				

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2012

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 2012 annual financial statements. 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 only funds that have excess reserves beyond the allowable 60 days operating expenses include Facilities Maintenance, Telephone Fund, Liability Insurance 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 limits.

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.

Liability Insurance Fund – the Liability Insurance fund currently has 3.6 months of excess working capital reserves which is only slightly more than the allowable amount and represents a decrease from the previous year. It will be necessary for the County to monitor the rates to insure the retained earnings are maintained within acceptable levels.

Fringe Benefits 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.

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2012

	Facilities						Liability Insurance
	Total	Maintenance & Operations	Information Technology	Drain Equipment	Motor Pool	Telephone	
Income Statement:							
Operating Revenues	225,786,682	24,711,455	22,442,908	21,751,878	8,838,676	2,680,495	2,134,185
Operating Expenses	(170,483,941)	(23,457,235)	(24,464,779)	(21,627,366)	(5,765,853)	(2,736,968)	(3,730,660)
Depreciation	(3,813,096)	(52,684)	(1,368,661)	(548,737)	(1,646,074)	(196,940)	-
Total Expenses	(174,297,037)	(23,509,919)	(25,833,440)	(22,176,103)	(7,411,927)	(2,933,908)	(3,730,660)
Net Profit/(Loss)	51,489,645	1,201,536	(3,390,532)	(424,225)	1,426,749	(253,413)	(1,596,475)
Non Operating Revenue/(Exp)	(47,858,617)	88,249	76,479	20,838	206,791	24,510	132,276
Net Operating Transfers In/(Out)	(413,922)	(1,374,890)	1,420,665	(30,332)	(429,365)	-	-
Net Increase/(Decrease)	3,217,106	(85,105)	(1,893,388)	(433,719)	1,204,175	(228,903)	(1,464,199)
Beginning R.E. per CAFR	89,607,404	12,500,241	23,384,307	4,987,625	7,780,063	4,054,863	17,934,457
Ending R.E. per CAFR	92,824,510	12,415,136	21,490,919	4,553,906	8,984,238	3,825,960	16,470,258
<i>A-87 R.E. Adjustments:</i>							
Prior Years Adjustments	(88,298,972)	(5,954,971)	(49,864,915)	(3,139,855)	(11,338,844)	(3,154,753)	(14,710,721)
Current Year Adjustments	(1,621,705)	497,803	(2,503,806)	6,848	429,365	(17,083)	(21,384)
Total Adjustments	(89,920,677)	(5,457,168)	(52,368,721)	(3,133,007)	(10,909,479)	(3,171,836)	(14,732,105)
A-87 Adjusted R.E.	2,903,833	6,957,968	(30,877,802)	1,420,899	(1,925,241)	654,124	1,738,153
Sixty Day Operating Expense	(28,413,990)	(3,909,539)	(4,077,463)	(3,604,561)	(960,976)	(456,161)	(621,777)
Excess Reserves	(25,510,157)	3,048,429	(34,955,265)	(2,183,662)	(2,886,217)	197,963	1,116,376
Excess months of WCR		1.6	(17.1)	(1.2)	(6.0)	0.9	3.6

Oakland County, Michigan
 Internal Service Fund Summary
 Based On The Fiscal Year Ended September 30, 2012

Income Statement:		Fringe
Operating Revenues		Benefits
		<u>143,227,085</u>
Operating Expenses		(88,701,080)
Depreciation		-
Total Expenses		<u>(88,701,080)</u>
Net Profit/(Loss)		54,526,005
Non Operating Revenue/(Exp)		(48,407,760)
Net Operating Transfers In/(Out)		<u>-</u>
Net Increase/(Decrease)		6,118,245
Beginning R.E. per CAFR		<u>18,965,848</u>
Ending R.E. per CAFR		<u>25,084,093</u>
<i>A-87 R.E. Adjustments:</i>		
Prior Years Adjustments		(134,913)
Current Year Adjustments		(13,448)
Total Adjustments		<u>(148,361)</u>
A-87 Adjusted R.E.		24,935,732
Sixty Day Operating Expense		<u>(14,783,513)</u>
Excess Reserves		<u>10,152,219</u>
Excess months of WCR		1.4