

**OAKLAND COUNTY,
MICHIGAN
COUNTY-WIDE
COST ALLOCATION PLAN
FISCAL 2014**

Based on Actual Costs
For The Fiscal Year Ended
September 30, 2014

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, 2014 to establish cost allocations or billings for the year beginning October 1, 2015, 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

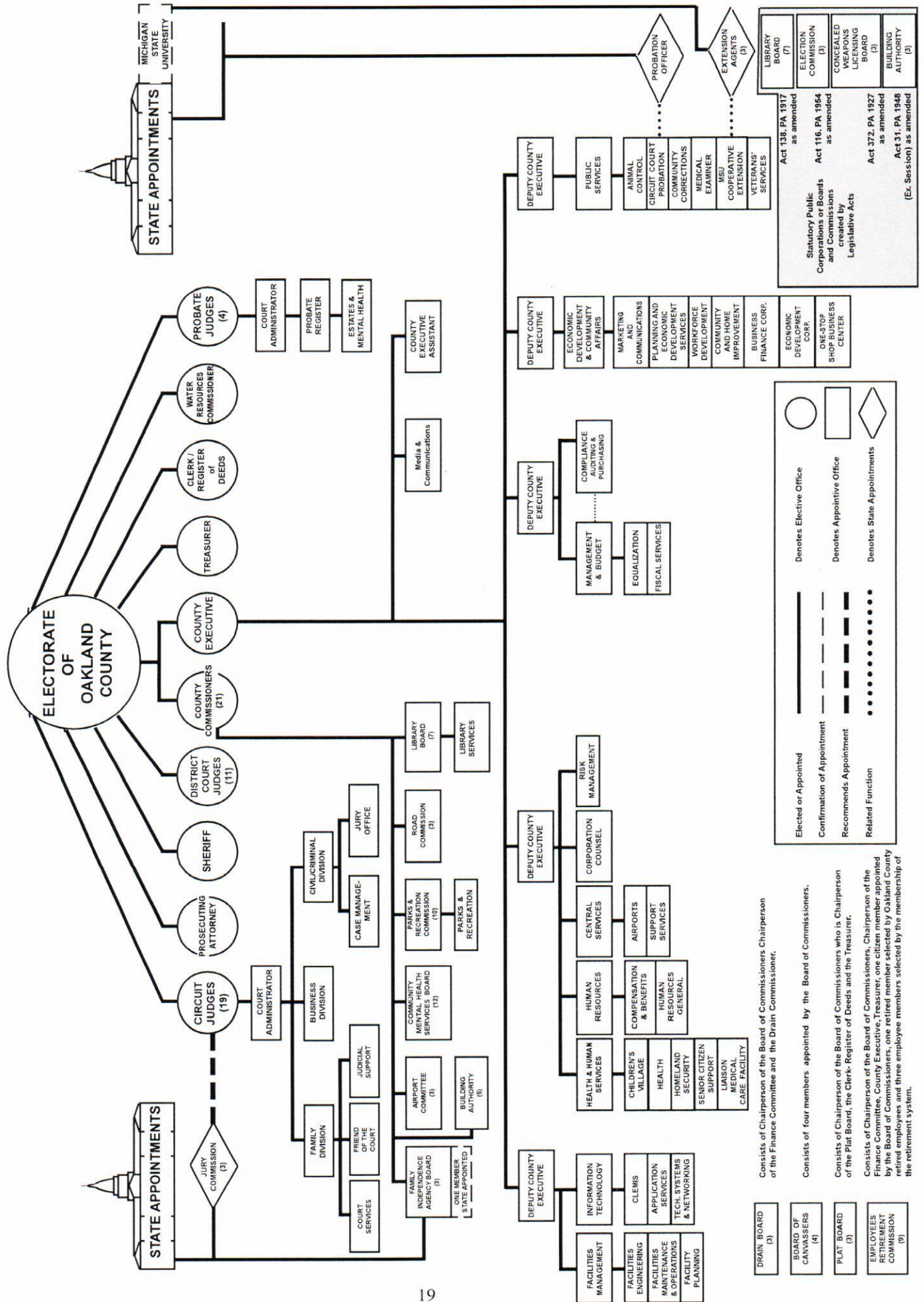
Signature: Laurie Van Pelt

Name of Official: Laurie Van Pelt

Title: Director – Management & Budget

Date: 8/21/2015

OAKLAND COUNTY GOVERNMENT ORGANIZATIONAL CHART



Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2014
For Use in Fiscal Year Beginning October 1, 2015

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 2014. 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 2013 and FY 2014 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, 2014
For Use in Fiscal Year Beginning October 1, 2015**

Grant Departments	(Base) Direct Wages	Fixed Rate	Gross Recoveries	Less FY 2013/14		Actual Indirect Costs	Carry Forward FY 2015/16	Proposed Costs FY 2015/16	Proposed Rate FY 2015/16
				Carry- Forward	Net Recoveries				
Friend of the Court	7,937,182	N/A	845,271	5,859	839,412	794,061	(45,351)	748,710	N/A
Health Division	12,460,050	14.99%	1,867,761	97,968	1,769,793	1,747,667	(22,126)	1,725,541	13.85%
Workforce Development	403,448	44.97%	181,431	(4,872)	186,303	149,172	(37,131)	112,041	27.77%
Prosecuting Attorney - CRP	1,222,474	N/A	136,897	(8,908)	145,805	144,133	(1,672)	142,461	N/A
Road Patrol Grant	436,425	10.89%	47,527	6,951	40,576	34,204	(6,372)	27,832	6.38%
Human Services	3,198,373	24.98%	798,954	119,678	679,276	672,410	(6,866)	665,544	20.81%
Water Res. Comm. (CPF)	331,814	9.24%	30,660	(54,484)	85,144	72,971	(12,173)	60,798	18.32%
Child Care Fund	10,436,270	14.77%	1,541,437	0	1,541,437	1,449,840	(91,597)	1,358,243	13.01%

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2014
For Use in Fiscal Year Beginning October 1, 2015

Proprietary Funds	Actual Indirect Costs	Fixed Costs FY 2013/14	Roll Forward FY 2015/16	Proposed Costs FY 2015/16
Parks & Recreation	704,655	623,275	81,380	786,035
Fire Records	81,863	100,675	(18,812)	63,051
Airport	430,610	480,995	(50,385)	380,225
Drain Proprietary Funds	985,965	801,627	184,338	1,170,303
Delq Tax Revolving	101,700	81,591	20,109	121,809
Facilities & Operations	1,154,152	1,210,301	(56,149)	1,098,003
Information Tech - Clemis	309,503	285,757	23,746	333,249
Information Technology	1,470,038	1,416,088	53,950	1,523,988
Drain Equipment	99,888	200,181	(100,293)	(405)
Radio Communication	204,283	173,271	31,012	235,295
Motor Pool	546,694	535,074	11,620	558,314
Telephone Communication	153,152	172,722	(19,570)	133,582
Building & Liability Insurance	154,549	181,273	(26,724)	127,825
Fringe Benefits	189,773	301,954	(112,181)	77,592
Delq Pers. Prop. Tax	162,171	249,319	(87,148)	75,023
Totals	6,748,996	6,814,103	(65,107)	6,683,889

**Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2014
For Use in Fiscal Year Beginning October 1, 2015**

Non-Billed Departments	(Base) Direct Wages	Fixed Rate	Actual Indirect Costs	Roll Forward FY 2013/14	Proposed Costs FY 2015/16	Proposed Rate FY 2015/16
Co Exec Emergency Mgmt	-	0.00%	-	-	-	N/A
M & B - Equalization	4,068,521	0.00%	672,354	-	672,354	16.53%
M & B - Reimbursement	1,369,090	0.00%	389,825	-	389,825	28.47%
Human Svc - Admin	138,558	0.00%	21,197	-	21,197	15.30%
Human Svc - Homeland	487,060		98,611	-	98,611	20.25%
Public Svc - Admin	138,558	0.00%	15,979	-	15,979	11.53%
Public Svc - Vets Svcs	786,135	0.00%	99,155	-	99,155	12.61%
Public Svc - Community Correcti	2,134,236	0.00%	243,059	-	243,059	11.39%
Public Svc - MSU Ext.	415,428	0.00%	63,489	-	63,489	15.28%
Public Svc - Animal Control	1,415,004	0.00%	212,251	-	212,251	15.00%
Public Svc - CC Probation	-	0.00%	138,172	-	138,172	N/A
Public Svc - Medical Exam	2,017,473	0.00%	433,381	-	433,381	21.48%
C&ED - Admin	243,103	0.00%	41,920	-	41,920	17.24%
C&ED - Dev & Planning	2,614,308	0.00%	652,448	-	652,448	24.96%
Clerk	3,253,147	0.00%	1,851,644	-	1,851,644	56.92%
District Court	7,135,040	0.00%	488,232	-	488,232	6.84%
Probate Court	2,535,252	0.00%	394,156	-	394,156	15.55%
Family Court	11,802,469	0.00%	1,571,015	-	1,571,015	13.31%
Prosecuting Attorney	9,173,071	0.00%	1,063,846	-	1,063,846	11.60%
Sheriff	64,021,412	0.00%	5,754,167	-	5,754,167	8.99%
Board of Commissioners	1,200,326	0.00%	122,350	-	122,350	10.19%
Library	303,063	0.00%	118,540	-	118,540	39.11%
Water Resources Commissioner	1,628,007	0.00%	293,443	-	293,443	18.02%
Road Commissioner	-	0.00%	74,272	-	74,272	N/A
Register of Deeds Automation	220,303	0.00%	35,644	-	35,644	16.18%
Oakland Enhance	272,959	0.00%	19,010	-	19,010	6.96%
Property Tax Forfeiture Fund	-	0.00%	-	-	-	N/A
Water Res. Comm. (SRF)	1,455,636	0.00%	328,982	-	328,982	22.60%
Restricted Funds	-	0.00%	152	-	152	N/A
County Market	-	0.00%	-	-	-	N/A
Social Welfare	-	0.00%	2,187	-	2,187	N/A

Oakland County, Michigan
Indirect Cost Overhead Rates
Based on Year Ended September 30, 2014
For Use in Fiscal Year Beginning October 1, 2015

Non-Billed Departments	(Base) Direct Wages	Fixed Rate	Actual Indirect Costs	Roll Forward FY 2013/14	Proposed Costs FY 2015/16	Proposed Rate FY 2015/16
Multi Organization Grants	896,647	0.00%	86,880	-	86,880	9.69%
LE Grants Misc	765,441	0.00%	89,082	-	89,082	11.64%
LE Grants CLEMIS		0.00%	3,100	-	3,100	N/A
Housing & Community Dev.	1,283,809	0.00%	217,147	-	217,147	16.91%
Other Grants	144,552	0.00%	83,764	-	83,764	57.95%
PSP & COPS Prog	-	0.00%	62	-	62	N/A
Judicial Grants	190,499	0.00%	71,386	-	71,386	37.47%
Brownfield Initiative	-	0.00%	6,115	-	6,115	N/A
Pollution Control	-	0.00%	-	-	-	N/A
County Veterans Trust	-	0.00%	8,862	-	8,862	N/A
Revenue Sharing	-	0.00%	1,587	-	1,587	N/A
Waste Resource Mgmt	666	0.00%	22	-	22	3.30%
MI Child	-	0.00%	1,837	-	1,837	N/A
Misc Debt Service Funds	-	0.00%	413	-	413	N/A
Water Res. Comm. (DSF)	-	0.00%	3,241	-	3,241	N/A
Project Work Orders	-	0.00%	41,262	-	41,262	N/A
Medical Care Facility	-	0.00%	11,530	-	11,530	N/A
Retirement	-	0.00%	100,837	-	100,837	N/A
Retiree Health Care	-	0.00%	39,453	-	39,453	N/A
Int. Ret. Med. Ben.	-	0.00%	26,713	-	26,713	N/A
Road Comm Retire	-	0.00%	8,264	-	8,264	N/A
Misc Trust Funds	-	0.00%	249	-	249	N/A

Oakland County, Michigan Indirect Cost Comparison

Exhibit D

Grant Departments	Based on FY 2013		Based on FY 2014	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Friend of the Court	788,643	N/A	794,061	N/A
Health Division	1,748,301	15.15%	1,747,667	13.84%
Workforce Development	154,769	22.43%	149,172	27.76%
Prosecuting Attorney - CRP	139,482	N/A	144,133	N/A
Road Patrol Grant	37,232	10.12%	34,204	6.38%
Human Services	699,246	26.21%	672,410	20.80%
Water Res. Comm. (CPF)	67,997	4.84%	72,971	18.31%
Child Care Fund	1,482,885	14.02%	1,449,840	13.01%

Proprietary Funds	Based on FY 2013		Based on FY 2014	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Parks & Recreation	626,230	N/A	704,655	N/A
Fire Records	80,625	N/A	81,863	N/A
Airport	433,618	N/A	430,610	N/A
Drain Proprietary Funds	877,351	N/A	985,965	N/A
Delq Tax Revolving	74,110	N/A	101,700	N/A
Facilities & Operations	1,154,506	N/A	1,154,152	N/A
Information Tech - Clemis	261,400	N/A	309,503	N/A
Information Technology	1,393,375	N/A	1,470,038	N/A
Drain Equipment	78,174	N/A	99,888	N/A
Radio Communication	157,934	N/A	204,283	N/A
Motor Pool	507,889	N/A	546,694	N/A
Telephone Communication	166,328	N/A	153,152	N/A
Building & Liability Insurance	151,918	N/A	154,549	N/A
Fringe Benefits	391,553	N/A	189,773	N/A
Delq. Pers. Prop. Tax	313,499	N/A	162,171	N/A
Totals	6,668,510		6,748,996	

Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2013		Based on FY 2014	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Non-Billed Departments				
Co. Exec Emerg Mgmt	0	0.00%	0	N/A
M & B - Equalization	692,874	16.55%	672,354	16.06%
M & B - Reimbursement	374,883	26.62%	389,825	27.67%
Human Svc - Admin	34,881	25.59%	21,197	15.55%
Human Svc - Homeland Sec.	107,476	25.00%	98,611	22.94%
Public Svc - Admin	13,249	11.33%	15,979	13.67%
Public Svc - Vets Svcs	98,651	12.85%	99,155	12.92%
Public Svc - Community Corr.	232,921	10.98%	243,059	11.45%
Public Svc - MSU Ext.	63,641	13.74%	63,489	13.70%
Public Svc - Animal Control	198,122	15.04%	212,251	16.11%
Public Svc - CC Probation	135,475	N/A	138,172	N/A
Public Svc - Medical Exam	440,150	21.97%	433,381	21.63%
C&ED - Admin	43,755	13.56%	41,920	12.99%
C&ED - Dev & Planning	623,169	25.31%	652,448	26.50%
Clerk	1,531,255	46.67%	1,851,644	56.43%
District Court	471,943	6.57%	488,232	6.79%
Probate Court	440,814	17.59%	394,156	15.73%
Family Court	1,514,447	13.00%	1,571,015	13.49%
Prosecuting Attorney	1,004,972	11.23%	1,063,846	11.89%
Sheriff	5,569,950	8.94%	5,754,167	9.24%
Board of Commissioners	132,367	10.95%	122,350	10.12%
Library	108,466	33.48%	118,540	36.59%
Water Resources Comm.	250,386	16.50%	293,443	19.34%
Road Commissioner	75,146	N/A	74,272	N/A
Register of Deeds Automator	216,463	91.43%	35,644	15.05%
Oakland Enhance	17,587	6.62%	19,010	7.15%
Property Tax Forfeiture Fund	0	N/A	0	N/A
Water Res. Comm. (SRF)	434,384	36.83%	328,982	27.88%

Oakland County, Michigan Indirect Cost Comparison

	Based on FY 2013		Based on FY 2014	
	Actual Indirect Costs	Proposed Rate	Actual Indirect Costs	Proposed Rate
Non-Billed Departments				
Restricted Funds	806	N/A	152	N/A
County Market	0	N/A	0	N/A
Social Welfare	7,972	N/A	2,187	N/A
Multi Organization Grants	114,953	12.57%	86,880	9.50%
LE Grants Misc	109,053	13.01%	89,082	10.62%
LE Grants CLEMIS	6,870	N/A	3,100	N/A
Housing & Community Dev.	189,457	15.82%	217,147	18.13%
Other Grants	107,422	67.49%	83,764	52.62%
COPS More	8,887	N/A	62	N/A
Judicial Grants	52,132	51.65%	71,386	70.72%
Brownfield Initiative	117	N/A	6,115	N/A
Pollution Control	999	N/A	0	N/A
County Veterans Trust	7,091	N/A	8,862	N/A
Revenue Sharing	0	N/A	1,587	N/A
Waste Resource Mgmt	1,501	3.76%	22	0.06%
MI Child	2,663	N/A	1,837	N/A
Misc Debt Service Funds	571	N/A	413	N/A
Water Res. Comm. (DSF)	3,058	N/A	3,241	N/A
Project Work Orders	24,054	N/A	41,262	N/A
Medical Care Facility	72,824	N/A	11,530	N/A
Retirement	85,928	N/A	100,837	N/A
Retiree Health Care	39,171	N/A	39,453	N/A
Int. Ret. Med. Ben.	28,628	N/A	26,713	N/A
Road Comm Retire	7,747	N/A	8,264	N/A
Misc Trust Funds	179	N/A	249	N/A

Oakland County, Michigan
CAP to CAFR Reconciliation
Based on The Fiscal Year Ended September 30, 2014

Fund	Object	Name	CAP Page	Expenses	Notes
10100	9010101	Non-departmental	80	16,579,188	
		Total Per CAFR page 128		<u>16,579,188</u>	
10100	101010X	Co Exec. - Admin	88	2,887,395	
10100	101020X	Co Exec. - Auditing/Compliance	95	549,454	
10100	1010501	Co Exec. - Corp Counsel	106	2,230,201	
10100	1010210	Co Exec - Purchasing	120	1,177,667	
		Total Per CAFR page 126		<u>6,844,717</u>	
10100	1020101	Mgmt & Budget - Admin	115	242,084	
10100	10206XX	Mgmt & Budget - Fiscal Svcs	139	5,930,867	
		Sub Total Mgmt & Budget		<u>6,172,951</u>	
10100	1020501	Mgmt & Budget - Equalization		8,481,586	Non Central Service
10100	1020650	Mgmt & Budget - Reimb.		2,848,844	Non Central Service
		Total Per CAFR page 126		<u>17,503,381</u>	
10100	1040XXX	Facilities Management	171	1,134,883	
		Total Per CAFR page 126		<u>1,134,883</u>	
10100	1030101	Central Services - Admin	226	233,594	
10100	10308XX	Central Servcies - Support Svcs	231	2,243,796	
		Total Per CAFR page 126		<u>2,477,390</u>	
10100	1050XXX	Human Resources	245	3,619,391	
		Total Per CAFR page 126		<u>3,619,391</u>	
10100	70101XX	Treasurer	254	8,707,588	
		Total Per CAFR page 127		<u>8,707,588</u>	

Oakland County, Michigan
CAP to CAFR Reconciliation
Based on The Fiscal Year Ended September 30, 2014

Fund	Object	Name	CAP Page	Expenses	Notes
10100	2010101	Clerk/ROD - Admin	270	810,058	
10100	2010601	Clerk/ROD - Micrographics	270	<u>533,290</u>	
		Sub Total Clerk		1,343,348	
10100	2010201	Clerk/ROD - Clerk Admin		733,540	Non Central Service
10100	2010205	Clerk/ROD - Vital Stats		752,198	Non Central Service
10100	2010210	Clerk/ROD - Legal Records		2,517,944	Non Central Service
10100	2010301	Clerk/ROD - Elections		1,295,149	Non Central Service
10100	2010401	Clerk/ROD - ROD		2,253,564	Non Central Service
10100	2010501	Clerk/ROD - Jury Comm		<u>106,315</u>	Non Central Service
		Total Per CAFR page 127		<u>9,002,058</u>	

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, 2014. 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 Year Ended September 30, 2014

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Detail

Central Service Departments	M&B Equalization	M&B Reimb.	Hum Svc Admin	Hum Svc Homeland	Pub Svc Admin	Pub Svc Vets Svc	Pub Svc Comm Cor
Building Use Charge	36,128	10,196	935	18,248	4,396	14,283	45,317
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	139,173	44,989	4,108	15,354	4,453	28,473	70,465
County Executive Compliance	3,486	6,316	522	617	94	2,416	1,894
County Executive Corp Counsel	1,698	88,285	1,698	22,071	1,698	0	5,094
Mgmt & Budget Admin	116,292	39,133	0	0	0	0	0
County Executive Purchasing	(8,386)	3,171	1,218	2,087	(7)	(691)	1,110
Mgmt & Budget Fiscal Services	58,968	21,547	6,801	10,791	1,759	17,851	32,016
Facilities Management	24,907	17,376	1,222	14,348	909	11,713	26,506
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	216,092	107,967	2,108	5,646	0	7,369	18,268
Human Resources	83,371	26,950	2,461	9,197	2,668	17,057	42,212
Treasurer	625	23,895	124	252	9	684	177
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	672,354	389,825	21,197	98,611	15,979	99,155	243,059
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	672,354	389,825	21,197	98,611	15,979	99,155	243,059
Adjustments	0	0	0	0	0	0	0
Proposed Costs	672,354	389,825	21,197	98,611	15,979	99,155	243,059



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Detail

Central Service Departments	Pub Svc MSU Ext	Pub Svc Animal	Pub Svc CC Prob	Pub Svc Med Exam	C&ED Admin	C&ED Dev & Plan	Clerk / ROD
Building Use Charge	10,229	15,615	76,459	200,729	8,202	217,565	63,580
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	13,577	43,005	0	61,838	7,847	86,752	0
County Executive Compliance	448	1,519	248	1,867	214	2,730	3,148
County Executive Corp Counsel	0	27,164	0	16,978	0	139,217	320,879
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	(200)	18,436	(11,204)	19,304	49	8,063	(4,029)
Mgmt & Budget Fiscal Services	7,315	26,996	2,660	34,016	3,861	70,968	64,298
Facilities Management	18,995	22,163	63,277	58,277	2,304	44,997	108,350
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	3,994	31,029	6,700	2,279	14,692	25,751	215,207
Human Resources	8,134	25,761	0	37,044	4,701	51,968	68,607
Treasurer	997	563	32	1,049	50	4,437	70,125
Clerk Admin/Micrographics	0	0	0	0	0	0	941,479
Total Allocated	63,489	212,251	138,172	433,381	41,920	652,448	1,851,644
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	63,489	212,251	138,172	433,381	41,920	652,448	1,851,644
Adjustments	0	0	0	0	0	0	0
Proposed Costs	63,489	212,251	138,172	433,381	41,920	652,448	1,851,644



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Detail

Central Service Departments	District Court	Probate Court	Family Court	Prosecuting Atty	Sheriff Office	BOC Bd of Comm	BOC Library
Building Use Charge	0	31,208	256,882	89,816	1,970,819	14,200	32,749
Non-Departmental	971	0	0	0	2,376	0	0
County Executive Admin	0	0	0	0	0	0	0
County Executive Compliance	6,411	2,451	15,546	10,457	243,390	1,082	550
County Executive Corp Counsel	37,351	89,982	62,818	23,769	359,924	37,351	15,280
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	1,010	(4,521)	(13,648)	(12,302)	17,016	794	(2,480)
Mgmt & Budget Fiscal Services	194,425	80,351	386,666	133,906	1,052,654	18,308	8,034
Facilities Management	59,050	53,182	420,593	153,061	669,994	22,235	55,809
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	37,017	68,134	159,551	481,336	131,275	3,624	419
Human Resources	140,959	50,260	235,515	181,423	1,286,108	24,240	5,997
Treasurer	11,038	4,190	47,092	2,175	20,611	99	2,182
Clerk Admin/Micrographics	0	18,919	0	205	0	417	0
Total Allocated	488,232	394,156	1,571,015	1,063,846	5,754,167	122,350	118,540
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	488,232	394,156	1,571,015	1,063,846	5,754,167	122,350	118,540
Adjustments	0	0	0	0	0	0	0
Proposed Costs	488,232	394,156	1,571,015	1,063,846	5,754,167	122,350	118,540



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Detail

Central Service Departments	Water Res. Comm.	Parks & Rec	Road Commission	Friend of Court	Health	ROD Automation	Oakland Enhance
Building Use Charge	48,652	4,038	31,849	78,046	119,348	0	0
Non-Departmental	0	0	0	0	100	0	0
County Executive Admin	0	0	0	0	423,223	0	9,059
County Executive Compliance	39,470	9,396	0	24,620	11,831	898	195
County Executive Corp Counsel	44,142	159,591	0	11,884	146,009	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	(5,927)	141,636	68	(2,856)	24,224	3,308	0
Mgmt & Budget Fiscal Services	37,855	136,323	3,082	181,870	288,464	26,552	4,239
Facilities Management	66,687	6,766	15,583	260,125	150,271	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	28,782	12,856	0	77,363	227,611	0	0
Human Resources	33,329	129,338	0	160,045	253,529	4,771	5,427
Treasurer	450	104,711	23,602	2,964	103,057	115	90
Clerk Admin/Micrographics	3	0	88	0	0	0	0
Total Allocated	293,443	704,655	74,272	794,061	1,747,667	35,644	19,010
Roll Forward	0	81,380	0	(45,351)	0	0	0
Cost With Roll Forward	293,443	786,035	74,272	748,710	1,747,667	35,644	19,010
Adjustments	0	0	0	0	0	0	0
Proposed Costs	293,443	786,035	74,272	748,710	1,747,667	35,644	19,010



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Detail

Central Service Departments	Water Res Co SRF	Restricted Funds	Social Welfare	Multi Org Grants	Workforce Develop	LE Grants Misc	LE Grants PA-CRP
Building Use Charge	0	0	0	0	25,537	0	8,514
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	0	0	0	0	11,764	0	0
County Executive Compliance	5,653	1	1,601	750	7,869	653	1,020
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	35,819	(46)	0	3,475	(652)	(239)	1,225
Mgmt & Budget Fiscal Services	254,495	177	583	64,640	87,461	73,183	52,482
Facilities Management	0	0	0	0	5,282	0	14,509
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	1,448	0	0	0	2,207	0	41,102
Human Resources	29,801	0	0	17,871	7,047	15,280	25,055
Treasurer	1,766	20	3	144	2,657	205	226
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	328,982	152	2,187	86,880	149,172	89,082	144,133
Roll Forward	0	0	0	0	0	0	(1,672)
Cost With Roll Forward	328,982	152	2,187	86,880	149,172	89,082	142,461
Adjustments	0	0	0	0	0	0	0
Proposed Costs	328,982	152	2,187	86,880	149,172	89,082	142,461



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Detail

Central Service Departments	LE Grants CLEMIS	LE Grants Rd Pat	House Comm Dev	Hum Svcs Grants	Other Grants	PSP & COPS Prog	Judicial Grants
Building Use Charge	0	0	11,716	25,831	0	0	0
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	0	0	43,002	105,873	0	0	0
County Executive Compliance	79	323	4,443	6,306	1,274	0	196
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	2,002	68	29,179	49,553	6,137	62	5,274
Mgmt & Budget Fiscal Services	972	25,159	57,506	344,813	70,063	0	61,924
Facilities Management	0	0	8,078	33,426	0	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	0	31,090	40,880	0	0	0
Human Resources	0	8,653	25,759	63,423	2,692	0	3,789
Treasurer	47	1	6,275	2,305	357	0	203
Clerk Admin/Micrographics	0	0	99	0	3,241	0	0
Total Allocated	3,100	34,204	217,147	672,410	83,764	62	71,386
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,100	34,204	217,147	672,410	83,764	62	71,386
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,100	34,204	217,147	672,410	83,764	62	71,386



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Detail

Central Service Departments	Brownfield Init.	Child Care Fund	Co Vets Trust	Revenue Share	Waste Res. Mgmt	MI Child	Misc DSF
Building Use Charge	0	314,447	0	0	0	0	0
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	0	301,461	0	0	0	0	0
County Executive Compliance	113	14,673	155	150	0	7	0
County Executive Corp Counsel	0	16,978	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	2,997	43,243	0	0	0	1,158	0
Mgmt & Budget Fiscal Services	2,891	283,736	7,965	1,437	8	643	370
Facilities Management	0	232,579	0	0	0	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	29,836	0	0	0	0	0
Human Resources	0	208,036	0	0	14	0	0
Treasurer	114	4,851	742	0	0	29	43
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	6,115	1,449,840	8,862	1,587	22	1,837	413
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	6,115	1,449,840	8,862	1,587	22	1,837	413
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,115	1,449,840	8,862	1,587	22	1,837	413



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Detail

Central Service Departments	Water Res Co DSF	Proj Work Orders	Water Res Co CPF	Medical Care Fac	Fire Record Mgmt	Airport	Drain Prop Funds
Building Use Charge	0	0	0	0	0	0	0
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	0	0	0	0	8,332	36,643	0
County Executive Compliance	0	0	1,620	0	271	2,700	16,152
County Executive Corp Counsel	0	0	0	0	0	22,071	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	0	33,318	16,206	0	432	24,081	229,463
Mgmt & Budget Fiscal Services	3,041	7,128	47,850	0	67,829	209,554	486,963
Facilities Management	0	0	0	0	0	0	0
Central Services Admin	0	0	0	0	0	108,102	0
Central Services Support Svcs	0	0	0	11,530	0	3,006	17,041
Human Resources	0	0	6,793	0	4,991	21,950	183,459
Treasurer	200	816	502	0	8	2,503	52,887
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	3,241	41,262	72,971	11,530	81,863	430,610	985,965
Roll Forward	0	0	0	0	(18,812)	(50,385)	184,338
Cost With Roll Forward	3,241	41,262	72,971	11,530	63,051	380,225	1,170,303
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,241	41,262	72,971	11,530	63,051	380,225	1,170,303



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Allocated Costs By Department

Detail

Central Service Departments	Delq Tax Revolv	Fac & Operations	Info Tech Clemis	Info Technology	Drain Equipment	Radio Communicat	Motor Pool
Building Use Charge	0	47,768	24,945	191,532	0	510	2,567
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	0	249,407	40,799	252,447	0	17,974	24,922
County Executive Compliance	181	10,361	2,721	11,746	80	2,421	3,549
County Executive Corp Counsel	0	0	0	332,763	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	204	160,081	15,993	76,834	31,941	11,441	116,933
Mgmt & Budget Fiscal Services	2,329	442,697	185,553	356,941	56,622	153,067	135,536
Facilities Management	0	85,607	14,230	92,294	0	6,240	31,400
Central Services Admin	0	0	0	0	0	0	73,526
Central Services Support Svcs	6,331	1,118	201	1,771	0	1	137,060
Human Resources	2,028	149,405	24,440	151,227	10,366	10,767	14,929
Treasurer	90,627	7,708	621	2,483	879	1,862	6,272
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	101,700	1,154,152	309,503	1,470,038	99,888	204,283	546,694
Roll Forward	20,109	(56,149)	23,746	53,950	(100,293)	31,012	11,620
Cost With Roll Forward	121,809	1,098,003	333,249	1,523,988	(405)	235,295	558,314
Adjustments	0	0	0	0	0	0	0
Proposed Costs	121,809	1,098,003	333,249	1,523,988	(405)	235,295	558,314



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Allocated Costs By Department

Detail

Central Service Departments	Communication	Bldg & Liab Ins	Fringe Benefits	Delq Per Prop Tx	Public Transport	Retirement	Retiree Hlt Care
Building Use Charge	2,708	20,989	48,369	598	0	0	0
Non-Departmental	0	0	0	0	0	0	0
County Executive Admin	6,918	15,199	37,137	0	0	0	0
County Executive Compliance	1,100	2,011	889	311	0	0	0
County Executive Corp Counsel	0	31,203	15,280	0	0	5,094	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	11,909	4,601	7,610	0	0	(50)	0
Mgmt & Budget Fiscal Services	124,220	51,509	26,094	4,237	278	32,809	39,010
Facilities Management	1,325	4,341	21,068	1,019	0	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	15,083	9,962	0	0	23,596	0
Human Resources	4,145	9,104	22,247	4,290	0	0	0
Treasurer	827	509	1,117	151,716	32	39,388	443
Clerk Admin/Micrographics	0	0	0	0	0	0	0
Total Allocated	153,152	154,549	189,773	162,171	310	100,837	39,453
Roll Forward	(19,570)	(26,724)	(112,181)	(87,148)	0	0	0
Cost With Roll Forward	133,582	127,825	77,592	75,023	310	100,837	39,453
Adjustments	0	0	0	0	0	0	0
Proposed Costs	133,582	127,825	77,592	75,023	310	100,837	39,453



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Allocated Costs By Department

Detail

Central Service Departments	Int Ret Med Ben	Road Comm Retire	Economic Develop	Others	SubTotal	Direct Billed	Unallocated
Building Use Charge	0	0	0	231,419	4,356,939	0	0
Non-Departmental	0	0	0	960	4,407	0	15,180,431
County Executive Admin	0	0	0	0	2,104,194	0	828,518
County Executive Compliance	0	0	0	0	493,195	0	0
County Executive Corp Counsel	0	0	0	0	2,036,272	0	0
Mgmt & Budget Admin	0	0	0	0	155,425	0	0
County Executive Purchasing	0	0	(61)	272	1,095,706	0	0
Mgmt & Budget Fiscal Services	26,713	0	0	106	6,763,170	0	0
Facilities Management	0	0	0	177,818	3,077,916	0	0
Central Services Admin	0	0	0	0	181,628	0	0
Central Services Support Svcs	0	0	0	351	2,258,684	0	190,962
Human Resources	0	0	0	0	3,918,633	0	0
Treasurer	0	8,264	0	197,492	1,012,539	0	7,772,375
Clerk Admin/Micrographics	0	0	0	0	964,451	0	0
Total Allocated	26,713	8,264	(61)	608,418	28,423,159	0	23,972,286
Roll Forward	0	0	0	0	(112,130)	0	0
Cost With Roll Forward	26,713	8,264	(61)	608,418	28,311,029	0	23,972,286
Adjustments	0	0	0	0	0	0	0
Proposed Costs	26,713	8,264	(61)	608,418	28,311,029	0	23,972,286



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Allocated Costs By Department

Detail

Central Service Departments	Total
Building Use Charge	4,356,939
Non-Departmental	15,184,838
County Executive Admin	2,932,712
County Executive Compliance	493,195
County Executive Corp Counsel	2,036,272
Mgmt & Budget Admin	155,425
County Executive Purchasing	1,095,706
Mgmt & Budget Fiscal Services	6,763,170
Facilities Management	3,077,916
Central Services Admin	181,628
Central Services Support Svcs	2,449,646
Human Resources	3,918,633
Treasurer	8,784,914
Clerk Admin/Micrographics	964,451
Total Allocated	<u>52,395,445</u>
Roll Forward	(112,130)
Cost With Roll Forward	<u>52,283,315</u>
Adjustments	<u>0</u>
Proposed Costs	<u><u>52,283,315</u></u>



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs Fiscal 2014	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
M&B Equalization	672,354	0	0	672,354	0	672,354
M&B Reimb.	389,825	0	0	389,825	0	389,825
Hum Svc Admin	21,197	0	0	21,197	0	21,197
Hum Svc Homeland	98,611	0	0	98,611	0	98,611
Pub Svc Admin	15,979	0	0	15,979	0	15,979
Pub Svc Vets Svc	99,155	0	0	99,155	0	99,155
Pub Svc Comm Cor	243,059	0	0	243,059	0	243,059
Pub Svc MSU Ext	63,489	0	0	63,489	0	63,489
Pub Svc Animal	212,251	0	0	212,251	0	212,251
Pub Svc CC Prob	138,172	0	0	138,172	0	138,172
Pub Svc Med Exam	433,381	0	0	433,381	0	433,381
C&ED Admin	41,920	0	0	41,920	0	41,920
C&ED Dev & Plan	652,448	0	0	652,448	0	652,448
Clerk / ROD	1,851,644	0	0	1,851,644	0	1,851,644
District Court	488,232	0	0	488,232	0	488,232
Probate Court	394,156	0	0	394,156	0	394,156
Family Court	1,571,015	0	0	1,571,015	0	1,571,015
Prosecuting Atty	1,063,846	0	0	1,063,846	0	1,063,846
Sheriff Office	5,754,167	0	0	5,754,167	0	5,754,167
BOC Bd of Comm	122,350	0	0	122,350	0	122,350
BOC Library	118,540	0	0	118,540	0	118,540
Water Res. Comm.	293,443	0	0	293,443	0	293,443
Parks & Rec	704,655	623,275	81,380	786,035	0	786,035
Road Commission	74,272	0	0	74,272	0	74,272
Friend of Court	794,061	839,412	(45,351)	748,710	0	748,710
Health	1,747,667	0	0	1,747,667	0	1,747,667
ROD Automation	35,644	0	0	35,644	0	35,644
Oakland Enhance	19,010	0	0	19,010	0	19,010
Water Res Co SRF	328,982	0	0	328,982	0	328,982
Restricted Funds	152	0	0	152	0	152
Social Welfare	2,187	0	0	2,187	0	2,187
Multi Org Grants	86,880	0	0	86,880	0	86,880
Workforce Develop	149,172	0	0	149,172	0	149,172
LE Grants Misc	89,082	0	0	89,082	0	89,082



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs Fiscal 2014	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
LE Grants PA-CRP	144,133	145,805	(1,672)	142,461	0	142,461
LE Grants CLEMIS	3,100	0	0	3,100	0	3,100
LE Grants Rd Pat	34,204	0	0	34,204	0	34,204
House Comm Dev	217,147	0	0	217,147	0	217,147
Hum Svcs Grants	672,410	0	0	672,410	0	672,410
Other Grants	83,764	0	0	83,764	0	83,764
PSP & COPS Prog	62	0	0	62	0	62
Judicial Grants	71,386	0	0	71,386	0	71,386
Brownfield Init.	6,115	0	0	6,115	0	6,115
Child Care Fund	1,449,840	0	0	1,449,840	0	1,449,840
Co Vets Trust	8,862	0	0	8,862	0	8,862
Revenue Share	1,587	0	0	1,587	0	1,587
Waste Res. Mgmt	22	0	0	22	0	22
MI Child	1,837	0	0	1,837	0	1,837
Misc DSF	413	0	0	413	0	413
Water Res Co DSF	3,241	0	0	3,241	0	3,241
Proj Work Orders	41,262	0	0	41,262	0	41,262
Water Res Co CPF	72,971	0	0	72,971	0	72,971
Medical Care Fac	11,530	0	0	11,530	0	11,530
Fire Record Mgmt	81,863	100,675	(18,812)	63,051	0	63,051
Airport	430,610	480,995	(50,385)	380,225	0	380,225
Drain Prop Funds	985,965	801,627	184,338	1,170,303	0	1,170,303
Delq Tax Revolv	101,700	81,591	20,109	121,809	0	121,809
Fac & Operations	1,154,152	1,210,301	(56,149)	1,098,003	0	1,098,003
Info Tech Clemis	309,503	285,757	23,746	333,249	0	333,249
Info Technology	1,470,038	1,416,088	53,950	1,523,988	0	1,523,988
Drain Equipment	99,888	200,181	(100,293)	(405)	0	(405)
Radio Communicat	204,283	173,271	31,012	235,295	0	235,295
Motor Pool	546,694	535,074	11,620	558,314	0	558,314
Communication	153,152	172,722	(19,570)	133,582	0	133,582
Bldg & Liab Ins	154,549	181,273	(26,724)	127,825	0	127,825
Fringe Benefits	189,773	301,954	(112,181)	77,592	0	77,592
Delq Per Prop Tx	162,171	249,319	(87,148)	75,023	0	75,023
Public Transport	310	0	0	310	0	310



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2014	Fixed Costs Fiscal 2014	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Retirement	100,837	0	0	100,837	0	100,837
Retiree Hlt Care	39,453	0	0	39,453	0	39,453
Int Ret Med Ben	26,713	0	0	26,713	0	26,713
Road Comm Retire	8,264	0	0	8,264	0	8,264
Economic Develop	(61)	0	0	(61)	0	(61)
Others	608,418	0	0	608,418	0	608,418
SubTotal	28,423,159	7,799,320	(112,130)	28,311,029	0	28,311,029
Direct Billed	0					0
Unallocated	23,972,286					23,972,286
Total	52,395,445					52,283,315



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	5,236,470	
Non-Departmental	16,579,188	0	
County Executive Admin	2,887,395	0	
County Executive Compliance	549,454	240,500	
County Executive Corp Counsel	2,230,201	(230)	
Mgmt & Budget Admin	242,084	0	
County Executive Purchasing	1,177,667	(333,179)	
Mgmt & Budget Fiscal Services	5,930,867	0	
Facilities Management	1,134,883	701,721	
Central Services Admin	233,594	0	
Central Services Support Svcs	2,243,796	(329,483)	
Human Resources	3,619,391	190	
Treasurer	8,707,588	0	
Clerk Admin/Micrographics	1,343,348	0	
M&B Equalization			672,354
M&B Reimb.			389,825
Hum Svc Admin			21,197
Hum Svc Homeland			98,611
Pub Svc Admin			15,979
Pub Svc Vets Svc			99,155
Pub Svc Comm Cor			243,059
Pub Svc MSU Ext			63,489
Pub Svc Animal			212,251
Pub Svc CC Prob			138,172
Pub Svc Med Exam			433,381
C&ED Admin			41,920
C&ED Dev & Plan			652,448
Clerk / ROD			1,851,644
District Court			488,232
Probate Court			394,156
Family Court			1,571,015
Prosecuting Atty			1,063,846
Sheriff Office			5,754,167
BOC Bd of Comm			122,350
BOC Library			118,540
Water Res. Comm.			293,443

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Parks & Rec			704,655
Road Commission			74,272
Friend of Court			794,061
Health			1,747,667
ROD Automation			35,644
Oakland Enhance			19,010
Water Res Co SRF			328,982
Restricted Funds			152
Social Welfare			2,187
Multi Org Grants			86,880
Workforce Develp			149,172
LE Grants Misc			89,082
LE Grants PA-CRP			144,133
LE Grants CLEMIS			3,100
LE Grants Rd Pat			34,204
House Comm Dev			217,147
Hum Svcs Grants			672,410
Other Grants			83,764
PSP & COPS Prog			62
Judicial Grants			71,386
Brownfield Init.			6,115
Child Care Fund			1,449,840
Co Vets Trust			8,862
Revenue Share			1,587
Waste Res. Mgmt			22
MI Child			1,837
Misc DSF			413
Water Res Co DSF			3,241
Proj Work Orders			41,262
Water Res Co CPF			72,971
Medical Care Fac			11,530
Fire Record Mgmt			81,863
Airport			430,610
Drain Prop Funds			985,965
Delq Tax Revolv			101,700
Fac & Operations			1,154,152

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Info Tech Clemis			309,503	
Info Technology			1,470,038	
Drain Equipment			99,888	
Radio Communicat			204,283	
Motor Pool			546,694	
Communication			153,152	
Bldg & Liab Ins			154,549	
Fringe Benefits			189,773	
Delq Per Prop Tx			162,171	
Public Transport			310	
Retirement			100,837	
Retiree Hlt Care			39,453	
Int Ret Med Ben			26,713	
Road Comm Retire			8,264	
Economic Develop			(61)	
Others			608,418	
Direct Billed Total			0	
Unallocated Total			23,972,286	
Totals	46,879,456	5,515,989	52,395,445	Deviation 0

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Non-Departmental 2.5	County Executive Admin 3.5	County Executive 4.5	County Executive Corp 5.5	Mgmt & Budget Admin 6.5	County Executive 7.5
Building Use Charge	(5,236,470)	0	0	0	0	0	0
Non-Departmental	0	(16,599,085)	0	1,549	0	0	2,283
County Executive Admin	181,554	0	(3,198,266)	1,185	45,846	0	(2,005)
County Executive Compliance	4,518	0	9,793	(822,844)	3,162	0	4,120
County Executive Corp Counsel	9,986	0	40,007	917	(2,346,739)	0	(1,504)
Mgmt & Budget Admin	9,903	0	4,525	99	5,094	(268,389)	(12)
County Executive Purchasing	71,288	0	20,434	52,699	62,818	17,492	(1,111,615)
Mgmt & Budget Fiscal Services	239,716	1,096	96,002	2,438	11,884	95,472	(2,568)
Facilities Management	58,043	1,355,742	19,607	467	56,027	0	4,394
Central Services Admin	4,202	0	4,422	96	0	0	(4)
Central Services Support Svcs	60,804	0	22,397	922	1,698	0	6,460
Human Resources	207,499	16,019	48,367	54,511	54,329	0	1,080
Treasurer	21,189	41,390	0	214,214	69,609	0	3,436
Clerk Admin/Micrographics	10,829	0	0	552	0	0	229
M&B Equalization	36,128	0	139,173	3,486	1,698	116,292	(8,386)
M&B Reimb.	10,196	0	44,989	6,316	88,285	39,133	3,171
Hum Svc Admin	935	0	4,108	522	1,698	0	1,218
Hum Svc Homeland	18,248	0	15,354	617	22,071	0	2,087
Pub Svc Admin	4,396	0	4,453	94	1,698	0	(7)
Pub Svc Vets Svc	14,283	0	28,473	2,416	0	0	(691)
Pub Svc Comm Cor	45,317	0	70,465	1,894	5,094	0	1,110
Pub Svc MSU Ext	10,229	0	13,577	448	0	0	(200)
Pub Svc Animal	15,615	0	43,005	1,519	27,164	0	18,436
Pub Svc CC Prob	76,459	0	0	248	0	0	(11,204)
Pub Svc Med Exam	200,729	0	61,838	1,867	16,978	0	19,304
C&ED Admin	8,202	0	7,847	214	0	0	49
C&ED Dev & Plan	217,565	0	86,752	2,730	139,217	0	8,063
Clerk / ROD	63,580	0	0	3,148	320,879	0	(4,029)
District Court	0	971	0	6,411	37,351	0	1,010
Probate Court	31,208	0	0	2,451	89,982	0	(4,521)
Family Court	256,882	0	0	15,546	62,818	0	(13,648)
Prosecuting Atty	89,816	0	0	10,457	23,769	0	(12,302)
Sheriff Office	1,970,819	2,376	0	243,390	359,924	0	17,016
BOC Bd of Comm	14,200	0	0	1,082	37,351	0	794
BOC Library	32,749	0	0	550	15,280	0	(2,480)



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Non-Departmental 2.5	County Executive Admin 3.5	County Executive 4.5	County Executive Corp 5.5	Mgmt & Budget Admin 6.5	County Executive 7.5
Water Res. Comm.	48,652	0	0	39,470	44,142	0	(5,927)
Parks & Rec	4,038	0	0	9,396	159,591	0	141,636
Road Commission	31,849	0	0	0	0	0	68
Friend of Court	78,046	0	0	24,620	11,884	0	(2,856)
Health	119,348	100	423,223	11,831	146,009	0	24,224
ROD Automation	0	0	0	898	0	0	3,308
Oakland Enhance	0	0	9,059	195	0	0	0
Water Res Co SRF	0	0	0	5,653	0	0	35,819
Restricted Funds	0	0	0	1	0	0	(46)
Social Welfare	0	0	0	1,601	0	0	0
Multi Org Grants	0	0	0	750	0	0	3,475
Workforce Develp	25,537	0	11,764	7,869	0	0	(652)
LE Grants Misc	0	0	0	653	0	0	(239)
LE Grants PA-CRP	8,514	0	0	1,020	0	0	1,225
LE Grants CLEMIS	0	0	0	79	0	0	2,002
LE Grants Rd Pat	0	0	0	323	0	0	68
House Comm Dev	11,716	0	43,002	4,443	0	0	29,179
Hum Svcs Grants	25,831	0	105,873	6,306	0	0	49,553
Other Grants	0	0	0	1,274	0	0	6,137
PSP & COPS Prog	0	0	0	0	0	0	62
Judicial Grants	0	0	0	196	0	0	5,274
Brownfield Init.	0	0	0	113	0	0	2,997
Child Care Fund	314,447	0	301,461	14,673	16,978	0	43,243
Co Vets Trust	0	0	0	155	0	0	0
Revenue Share	0	0	0	150	0	0	0
Waste Res. Mgmt	0	0	0	0	0	0	0
MI Child	0	0	0	7	0	0	1,158
Misc DSF	0	0	0	0	0	0	0
Water Res Co DSF	0	0	0	0	0	0	0
Proj Work Orders	0	0	0	0	0	0	33,318
Water Res Co CPF	0	0	0	1,620	0	0	16,206
Medical Care Fac	0	0	0	0	0	0	0
Fire Record Mgmt	0	0	8,332	271	0	0	432
Airport	0	0	36,643	2,700	22,071	0	24,081
Drain Prop Funds	0	0	0	16,152	0	0	229,463



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Detail Of Allocated Costs

Department	Building Use Charge 1.5	Non-Departmental 2.5	County Executive Admin 3.5	County Executive 4.5	County Executive Corp 5.5	Mgmt & Budget Admin 6.5	County Executive 7.5
Delq Tax Revolv	0	0	0	181	0	0	204
Fac & Operations	47,768	0	249,407	10,361	0	0	160,081
Info Tech Clemis	24,945	0	40,799	2,721	0	0	15,993
Info Technology	191,532	0	252,447	11,746	332,763	0	76,834
Drain Equipment	0	0	0	80	0	0	31,941
Radio Communicat	510	0	17,974	2,421	0	0	11,441
Motor Pool	2,567	0	24,922	3,549	0	0	116,933
Communication	2,708	0	6,918	1,100	0	0	11,909
Bldg & Liab Ins	20,989	0	15,199	2,011	31,203	0	4,601
Fringe Benefits	48,369	0	37,137	889	15,280	0	7,610
Delq Per Prop Tx	598	0	0	311	0	0	0
Public Transport	0	0	0	0	0	0	0
Retirement	0	0	0	0	5,094	0	(50)
Retiree Hlt Care	0	0	0	0	0	0	0
Int Ret Med Ben	0	0	0	0	0	0	0
Road Comm Retire	0	0	0	0	0	0	0
Economic Develop	0	0	0	0	0	0	(61)
Others	231,419	960	0	0	0	0	272
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	15,180,431	828,518	0	0	0	0
Total	0	0	0	0	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Detail Of Allocated Costs

Department	Mgmt & Budget Fiscal 8.5	Facilities Management 9.5	Central Services Admin 10.5	Central Services Support 11.5	Human Resources 12.5	Treasurer 13.5	Clerk 14.5
Building Use Charge	0	0	0	0	0	0	0
Non-Departmental	15,897	0	0	0	0	168	0
County Executive Admin	17,097	35,953	0	5,856	25,276	109	0
County Executive Compliance	3,705	895	0	866	5,788	43	0
County Executive Corp Counsel	13,814	16,704	0	13,105	23,645	63	31
Mgmt & Budget Admin	1,520	1,961	0	534	2,674	7	0
County Executive Purchasing	7,103	14,117	0	6,500	12,077	2,599	0
Mgmt & Budget Fiscal Services	(7,053,328)	47,471	0	51,652	56,738	522,560	0
Facilities Management	11,825	(3,410,068)	0	55,431	11,588	340	0
Central Services Admin	1,734	869	(247,705)	175	2,614	3	0
Central Services Support Svcs	129,854	120,397	66,077	(2,758,093)	13,237	512	421,422
Human Resources	30,692	42,916	0	42,871	(4,121,364)	3,499	0
Treasurer	47,382	36,110	0	131,457	37,042	(9,314,900)	5,483
Clerk Admin/Micrographics	9,535	14,759	0	0	12,052	83	(1,391,387)
M&B Equalization	58,968	24,907	0	216,092	83,371	625	0
M&B Reimb.	21,547	17,376	0	107,967	26,950	23,895	0
Hum Svc Admin	6,801	1,222	0	2,108	2,461	124	0
Hum Svc Homeland	10,791	14,348	0	5,646	9,197	252	0
Pub Svc Admin	1,759	909	0	0	2,668	9	0
Pub Svc Vets Svc	17,851	11,713	0	7,369	17,057	684	0
Pub Svc Comm Cor	32,016	26,506	0	18,268	42,212	177	0
Pub Svc MSU Ext	7,315	18,995	0	3,994	8,134	997	0
Pub Svc Animal	26,996	22,163	0	31,029	25,761	563	0
Pub Svc CC Prob	2,660	63,277	0	6,700	0	32	0
Pub Svc Med Exam	34,016	58,277	0	2,279	37,044	1,049	0
C&ED Admin	3,861	2,304	0	14,692	4,701	50	0
C&ED Dev & Plan	70,968	44,997	0	25,751	51,968	4,437	0
Clerk / ROD	64,298	108,350	0	215,207	68,607	70,125	941,479
District Court	194,425	59,050	0	37,017	140,959	11,038	0
Probate Court	80,351	53,182	0	68,134	50,260	4,190	18,919
Family Court	386,666	420,593	0	159,551	235,515	47,092	0
Prosecuting Atty	133,906	153,061	0	481,336	181,423	2,175	205
Sheriff Office	1,052,654	669,994	0	131,275	1,286,108	20,611	0
BOC Bd of Comm	18,308	22,235	0	3,624	24,240	99	417
BOC Library	8,034	55,809	0	419	5,997	2,182	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Detail Of Allocated Costs

Department	Mgmt & Budget Fiscal 8.5	Facilities Management 9.5	Central Services Admin 10.5	Central Services Support 11.5	Human Resources 12.5	Treasurer 13.5	Clerk 14.5
Water Res. Comm.	37,855	66,687	0	28,782	33,329	450	3
Parks & Rec	136,323	6,766	0	12,856	129,338	104,711	0
Road Commission	3,082	15,583	0	0	0	23,602	88
Friend of Court	181,870	260,125	0	77,363	160,045	2,964	0
Health	288,464	150,271	0	227,611	253,529	103,057	0
ROD Automation	26,552	0	0	0	4,771	115	0
Oakland Enhance	4,239	0	0	0	5,427	90	0
Water Res Co SRF	254,495	0	0	1,448	29,801	1,766	0
Restricted Funds	177	0	0	0	0	20	0
Social Welfare	583	0	0	0	0	3	0
Multi Org Grants	64,640	0	0	0	17,871	144	0
Workforce Develop	87,461	5,282	0	2,207	7,047	2,657	0
LE Grants Misc	73,183	0	0	0	15,280	205	0
LE Grants PA-CRP	52,482	14,509	0	41,102	25,055	226	0
LE Grants CLEMIS	972	0	0	0	0	47	0
LE Grants Rd Pat	25,159	0	0	0	8,653	1	0
House Comm Dev	57,506	8,078	0	31,090	25,759	6,275	99
Hum Svcs Grants	344,813	33,426	0	40,880	63,423	2,305	0
Other Grants	70,063	0	0	0	2,692	357	3,241
PSP & COPS Prog	0	0	0	0	0	0	0
Judicial Grants	61,924	0	0	0	3,789	203	0
Brownfield Init.	2,891	0	0	0	0	114	0
Child Care Fund	283,736	232,579	0	29,836	208,036	4,851	0
Co Vets Trust	7,965	0	0	0	0	742	0
Revenue Share	1,437	0	0	0	0	0	0
Waste Res. Mgmt	8	0	0	0	14	0	0
MI Child	643	0	0	0	0	29	0
Misc DSF	370	0	0	0	0	43	0
Water Res Co DSF	3,041	0	0	0	0	200	0
Proj Work Orders	7,128	0	0	0	0	816	0
Water Res Co CPF	47,850	0	0	0	6,793	502	0
Medical Care Fac	0	0	0	11,530	0	0	0
Fire Record Mgmt	67,829	0	0	0	4,991	8	0
Airport	209,554	0	108,102	3,006	21,950	2,503	0
Drain Prop Funds	486,963	0	0	17,041	183,459	52,887	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Detail Of Allocated Costs

Department	Mgmt & Budget Fiscal 8.5	Facilities Management 9.5	Central Services Admin 10.5	Central Services Support 11.5	Human Resources 12.5	Treasurer 13.5	Clerk 14.5
Delq Tax Revolv	2,329	0	0	6,331	2,028	90,627	0
Fac & Operations	442,697	85,607	0	1,118	149,405	7,708	0
Info Tech Clemis	185,553	14,230	0	201	24,440	621	0
Info Technology	356,941	92,294	0	1,771	151,227	2,483	0
Drain Equipment	56,622	0	0	0	10,366	879	0
Radio Communicat	153,067	6,240	0	1	10,767	1,862	0
Motor Pool	135,536	31,400	73,526	137,060	14,929	6,272	0
Communication	124,220	1,325	0	0	4,145	827	0
Bldg & Liab Ins	51,509	4,341	0	15,083	9,104	509	0
Fringe Benefits	26,094	21,068	0	9,962	22,247	1,117	0
Delq Per Prop Tx	4,237	1,019	0	0	4,290	151,716	0
Public Transport	278	0	0	0	0	32	0
Retirement	32,809	0	0	23,596	0	39,388	0
Retiree Hlt Care	39,010	0	0	0	0	443	0
Int Ret Med Ben	26,713	0	0	0	0	0	0
Road Comm Retire	0	0	0	0	0	8,264	0
Economic Develop	0	0	0	0	0	0	0
Others	106	177,818	0	351	0	197,492	0
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	0	190,962	0	7,772,375	0
Total	0	0	0	0	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Detail Of Allocated Costs

Department	Total Plan Allocated
Building Use Charge	0
Non-Departmental	0
County Executive Admin	0
County Executive Compliance	0
County Executive Corp Counsel	0
Mgmt & Budget Admin	0
County Executive Purchasing	0
Mgmt & Budget Fiscal Services	0
Facilities Management	0
Central Services Admin	0
Central Services Support Svcs	0
Human Resources	0
Treasurer	0
Clerk Admin/Micrographics	0
M&B Equalization	672,354
M&B Reimb.	389,825
Hum Svc Admin	21,197
Hum Svc Homeland	98,611
Pub Svc Admin	15,979
Pub Svc Vets Svc	99,155
Pub Svc Comm Cor	243,059
Pub Svc MSU Ext	63,489
Pub Svc Animal	212,251
Pub Svc CC Prob	138,172
Pub Svc Med Exam	433,381
C&ED Admin	41,920
C&ED Dev & Plan	652,448
Clerk / ROD	1,851,644
District Court	488,232
Probate Court	394,156
Family Court	1,571,015
Prosecuting Atty	1,063,846
Sheriff Office	5,754,167
BOC Bd of Comm	122,350
BOC Library	118,540



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Detail Of Allocated Costs

Department	Total Plan Allocated
Water Res. Comm.	293,443
Parks & Rec	704,655
Road Commission	74,272
Friend of Court	794,061
Health	1,747,667
ROD Automation	35,644
Oakland Enhance	19,010
Water Res Co SRF	328,982
Restricted Funds	152
Social Welfare	2,187
Multi Org Grants	86,880
Workforce Develp	149,172
LE Grants Misc	89,082
LE Grants PA-CRP	144,133
LE Grants CLEMIS	3,100
LE Grants Rd Pat	34,204
House Comm Dev	217,147
Hum Svcs Grants	672,410
Other Grants	83,764
PSP & COPS Prog	62
Judicial Grants	71,386
Brownfield Init.	6,115
Child Care Fund	1,449,840
Co Vets Trust	8,862
Revenue Share	1,587
Waste Res. Mgmt	22
MI Child	1,837
Misc DSF	413
Water Res Co DSF	3,241
Proj Work Orders	41,262
Water Res Co CPF	72,971
Medical Care Fac	11,530
Fire Record Mgmt	81,863
Airport	430,610
Drain Prop Funds	985,965

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Detail Of Allocated Costs

Department	Total Plan Allocated
Delq Tax Revolv	101,700
Fac & Operations	1,154,152
Info Tech Clemis	309,503
Info Technology	1,470,038
Drain Equipment	99,888
Radio Communicat	204,283
Motor Pool	546,694
Communication	153,152
Bldg & Liab Ins	154,549
Fringe Benefits	189,773
Delq Per Prop Tx	162,171
Public Transport	310
Retirement	100,837
Retiree Hlt Care	39,453
Int Ret Med Ben	26,713
Road Comm Retire	8,264
Economic Develop	(61)
Others	608,418
Direct Billings	0
Unallocated	23,972,286
Total	52,395,445



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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 P&R (Market)	Assigned square footage by department	Building square footage summary
1.4.22 South Ofc Bldg	Assigned square footage by department	Building square footage summary
1.4.23 Boot Camp	Direct allocation to Sheriff	Facilities Management
1.4.24 Mens Facility	Assigned square footage by department	Building square footage summary
1.4.25 D Building	Assigned square footage by department	Building square footage summary
1.4.26 Central Garage	Assigned square footage by department	Building square footage summary
1.4.27 Service Center	Direct allocation to Facilities Management	Facilities Management
1.4.28 EOB 41 West	Assigned square footage by department	Building square footage summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule E - Summary of Allocation Basis

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



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule E - Summary of Allocation Basis

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



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule E - Summary of Allocation Basis

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



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

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

Buildings

North Office Building
North Office Health Center
Courthouse
Central Service Building
Information Technology Building
Annex I
Annex II
Oak Pointe
Public Works
Child Care Center
Health Service Center
Southfield Health Center
Law Enforcement Complex
Medical Examiner
Child Welfare
Work Release
Animal Control

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

Trusty Camp
Materials Management
Sheriff Administration
Farmers Market
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 Year Ended September 30, 2014
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:			<u>0</u>	0
Building Use Charge	5,236,470			
Total Departmental Cost Adjustments:	<u>5,236,470</u>			<u>5,236,470</u>
Total To Be Allocated:	<u><u>5,236,470</u></u>	<u><u>0</u></u>	<u><u>5,236,470</u></u>	<u><u>5,236,470</u></u>



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	5,236,470	0	31,259	96,157	636,542
Functional Cost	5,236,470	0	31,259	96,157	636,542
Allocation Step 1					
1st Allocation	5,236,470	0	31,259	96,157	636,542
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	5,236,470	0	31,259	96,157	636,542



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	156,113
Functional Cost	2,560	224,206	58,038	18,428	156,113
Allocation Step 1					
1st Allocation	2,560	224,206	58,038	18,428	156,113
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	156,113



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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 Year Ended September 30, 2014
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	314,027	711,056	18,708	74,052
Functional Cost	200,729	314,027	711,056	18,708	74,052
Allocation Step 1					
1st Allocation	200,729	314,027	711,056	18,708	74,052
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	200,729	314,027	711,056	18,708	74,052



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Materials Mgmt	Sheriff Admin	P&R (Market)	South Ofc Bldg	Boot 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	16,244	245,979	1,590	144,191	46,474
Functional Cost	16,244	245,979	1,590	144,191	46,474
Allocation Step 1					
1st Allocation	16,244	245,979	1,590	144,191	46,474
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	16,244	245,979	1,590	144,191	46,474



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Mens Facility	D Building	Central Garage	Service Center	EOB 41 West
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	21,729	12,441	3,077	49,611	1,074,497
Functional Cost	21,729	12,441	3,077	49,611	1,074,497
Allocation Step 1					
1st Allocation	21,729	12,441	3,077	49,611	1,074,497
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	21,729	12,441	3,077	49,611	1,074,497



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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 Year Ended September 30, 2014
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
Hum Svc Admin	817	0.9720	935		935		935
C&ED Admin	483	0.5746	553		553		553
Health	62,346	74.1738	71,322		71,322		71,322
Hum Svcs Grants	20,041	23.8430	22,927		22,927		22,927
Child Care Fund	367	0.4366	420		420		420
SubTotal	84,054	100.0000	96,157		96,157		96,157
TOTAL	84,054	100.0000	96,157		96,157		96,157

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	9,986		9,986		9,986
Central Services Support Svcs	23,913	5.7608	36,670		36,670		36,670
Treasurer	13,818	3.3288	21,189		21,189		21,189
Clerk Admin/Micrographics	5,079	1.2236	7,788		7,788		7,788
M&B Reimb.	6,649	1.6018	10,196		10,196		10,196
Pub Svc CC Prob	3,785	0.9118	5,804		5,804		5,804
Clerk / ROD	41,462	9.9884	63,580		63,580		63,580
Probate Court	20,351	4.9027	31,208		31,208		31,208
Family Court	158,743	38.2418	243,427		243,427		243,427
Prosecuting Atty	58,571	14.1101	89,816		89,816		89,816
Sheriff Office	12,974	3.1255	19,895		19,895		19,895
BOC Bd of Comm	8,257	1.9892	12,662		12,662		12,662
BOC Library	21,356	5.1448	32,749		32,749		32,749
LE Grants PA-CRP	5,552	1.3375	8,514		8,514		8,514
Fac & Operations	7,354	1.7716	11,277		11,277		11,277
Delq Per Prop Tx	390	0.0940	598		598		598
Others	20,335	4.8988	31,183		31,183		31,183
SubTotal	415,101	100.0000	636,542		636,542		636,542
TOTAL	415,101	100.0000	636,542		636,542		636,542

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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 Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Info Tech Bldg

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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 Year Ended September 30, 2014
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 Year Ended September 30, 2014
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	17,610	23.1421	36,128		36,128		36,128
Pub Svc Comm Cor	13,155	17.2876	26,988		26,988		26,988
Sheriff Office	1,577	2.0724	3,235		3,235		3,235
Friend of Court	38,042	49.9928	78,046		78,046		78,046
House Comm Dev	5,711	7.5051	11,716		11,716		11,716
SubTotal	76,095	100.0000	156,113		156,113		156,113
TOTAL	76,095	100.0000	156,113		156,113		156,113

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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 Year Ended September 30, 2014
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 Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Health Svc Ctr

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - S. Health Svc

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	2,558	6.7325	2,448		2,448		2,448
Health	32,402	85.2796	31,006		31,006		31,006
Hum Svcs Grants	3,035	7.9879	2,904		2,904		2,904
SubTotal	37,995	100.0000	36,358		36,358		36,358
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 Year Ended September 30, 2014
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 Year Ended September 30, 2014
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 Year Ended September 30, 2014
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
Child Care Fund	169,559	100.0000	314,027		314,027		314,027
SubTotal	169,559	100.0000	314,027		314,027		314,027
TOTAL	169,559	100.0000	314,027		314,027		314,027

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	711,056		711,056		711,056
SubTotal	61,138	100.0000	711,056		711,056		711,056
TOTAL	61,138	100.0000	711,056		711,056		711,056

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Animal Shelter

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Trusty Camp

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Materials Mgmt

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Sheriff Admin

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - P&R (Market)

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - South Ofc Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Pub Svc Vets Svc	3,930	7.1879	10,364		10,364		10,364
Pub Svc Comm Cor	6,166	11.2775	16,261		16,261		16,261
Pub Svc CC Prob	20,649	37.7669	54,456		54,456		54,456
Family Court	5,102	9.3315	13,455		13,455		13,455
Sheriff Office	351	0.6420	926		926		926
BOC Bd of Comm	583	1.0663	1,538		1,538		1,538
Health	4,066	7.4367	10,723		10,723		10,723
Fac & Operations	2,261	4.1353	5,963		5,963		5,963
Info Technology	8,741	15.9872	23,052		23,052		23,052
Others	2,826	5.1687	7,453		7,453		7,453
SubTotal	54,675	100.0000	144,191		144,191		144,191
TOTAL	54,675	100.0000	144,191		144,191		144,191

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Boot Camp

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

Allocation Basis: Direct allocation to Sheriff

Allocation Source: Facilities Management



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Mens Facility

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - D Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Others	3,164	100.0000	12,441		12,441		12,441
SubTotal	3,164	100.0000	12,441		12,441		12,441
TOTAL	3,164	100.0000	12,441		12,441		12,441

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Central Garage

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

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Service Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	100	100.0000	49,611		49,611		49,611
SubTotal	100	100.0000	49,611		49,611		49,611
TOTAL	100	100.0000	49,611		49,611		49,611

Allocation Basis: Direct allocation to Facilities Management

Allocation Source: Facilities Management

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - EOB 41 West

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Admin	17,802	16.8967	181,554		181,554		181,554
County Executive Compliance	443	0.4205	4,518		4,518		4,518
Mgmt & Budget Admin	971	0.9216	9,903		9,903		9,903
County Executive Purchasing	6,990	6.6345	71,288		71,288		71,288
Mgmt & Budget Fiscal Services	23,505	22.3096	239,716		239,716		239,716
Central Services Admin	412	0.3910	4,202		4,202		4,202
Human Resources	20,346	19.3113	207,499		207,499		207,499
Pub Svc Admin	431	0.4091	4,396		4,396		4,396
C&ED Admin	750	0.7119	7,649		7,649		7,649
C&ED Dev & Plan	21,333	20.2481	217,565		217,565		217,565
Workforce Develop	2,504	2.3767	25,537		25,537		25,537
Bldg & Liab Ins	2,058	1.9533	20,989		20,989		20,989
Fringe Benefits	1,029	0.9767	10,494		10,494		10,494
Others	6,784	6.4390	69,187		69,187		69,187
SubTotal	105,358	100.0000	1,074,497		1,074,497		1,074,497
TOTAL	105,358	100.0000	1,074,497		1,074,497		1,074,497

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Central Svc Bld	Info Tech Bldg	Annex I
County Executive Admin	181,554	0	0	0	0	0	0
County Executive Compliance	4,518	0	0	0	0	0	0
County Executive Corp Counsel	9,986	0	0	9,986	0	0	0
Mgmt & Budget Admin	9,903	0	0	0	0	0	0
County Executive Purchasing	71,288	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	239,716	0	0	0	0	0	0
Facilities Management	58,043	0	0	0	0	0	0
Central Services Admin	4,202	0	0	0	0	0	0
Central Services Support Svcs	60,804	0	0	36,670	0	0	0
Human Resources	207,499	0	0	0	0	0	0
Treasurer	21,189	0	0	21,189	0	0	0
Clerk Admin/Micrographics	10,829	0	0	7,788	0	3,041	0
M&B Equalization	36,128	0	0	0	0	0	0
M&B Reimb.	10,196	0	0	10,196	0	0	0
Hum Svc Admin	935	0	935	0	0	0	0
Hum Svc Homeland	18,248	0	0	0	0	0	18,248
Pub Svc Admin	4,396	0	0	0	0	0	0
Pub Svc Vets Svc	14,283	3,919	0	0	0	0	0
Pub Svc Comm Cor	45,317	0	0	0	0	0	0
Pub Svc MSU Ext	10,229	10,229	0	0	0	0	0
Pub Svc Animal	15,615	0	0	0	0	0	0
Pub Svc CC Prob	76,459	16,199	0	5,804	0	0	0
Pub Svc Med Exam	200,729	0	0	0	0	0	0
C&ED Admin	8,202	0	553	0	0	0	0
C&ED Dev & Plan	217,565	0	0	0	0	0	0
Clerk / ROD	63,580	0	0	63,580	0	0	0
Probate Court	31,208	0	0	31,208	0	0	0
Family Court	256,882	0	0	243,427	0	0	0
Prosecuting Atty	89,816	0	0	89,816	0	0	0
Sheriff Office	1,970,819	0	0	19,895	0	0	25,753
BOC Bd of Comm	14,200	0	0	12,662	0	0	0
BOC Library	32,749	0	0	32,749	0	0	0
Water Res. Comm.	48,652	728	0	0	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Total	N. Office Bldg	NO Health Ctr	Court House	Central Svc Bld	Info Tech Bldg	Annex I
Parks & Rec	4,038	0	0	0	0	0	0
Road Commission	31,849	0	0	0	0	31,849	0
Friend of Court	78,046	0	0	0	0	0	0
Health	119,348	0	71,322	0	0	0	0
Workforce Develop	25,537	0	0	0	0	0	0
LE Grants PA-CRP	8,514	0	0	8,514	0	0	0
House Comm Dev	11,716	0	0	0	0	0	0
Hum Svcs Grants	25,831	0	22,927	0	0	0	0
Child Care Fund	314,447	0	420	0	0	0	0
Fac & Operations	47,768	0	0	11,277	2,382	0	0
Info Tech Clemis	24,945	0	0	0	0	18,128	6,817
Info Technology	191,532	0	0	0	0	168,480	0
Radio Communicat	510	0	0	0	0	0	0
Motor Pool	2,567	0	0	0	0	0	0
Communication	2,708	0	0	0	0	2,708	0
Bldg & Liab Ins	20,989	0	0	0	0	0	0
Fringe Benefits	48,369	0	0	0	0	0	0
Delq Per Prop Tx	598	0	0	598	0	0	0
Others	231,419	184	0	31,183	178	0	7,220
Direct Billed	0	0	0	0	0	0	0
Total	5,236,470	31,259	96,157	636,542	2,560	224,206	58,038



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Annex II	Oak Pointe	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
County Executive Admin	0	0	0	0	0	0	0
County Executive Compliance	0	0	0	0	0	0	0
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	0	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	0
Facilities Management	0	0	3,216	0	0	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	15,213	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Clerk Admin/Micrographics	0	0	0	0	0	0	0
M&B Equalization	0	36,128	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	26,988	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	3,235	0	0	0	0	906,317
BOC Bd of Comm	0	0	0	0	0	0	0
BOC Library	0	0	0	0	0	0	0
Water Res. Comm.	2,459	0	45,465	0	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Annex II	Oak Pointe	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Parks & Rec	0	0	0	0	0	2,448	0
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	78,046	0	0	0	0	0
Health	0	0	0	0	4,190	31,006	0
Workforce Develop	0	0	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0	0	0
House Comm Dev	0	11,716	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0	2,904	0
Child Care Fund	0	0	0	0	0	0	0
Fac & Operations	0	0	28,146	0	0	0	0
Info Tech Clemis	0	0	0	0	0	0	0
Info Technology	0	0	0	0	0	0	0
Radio Communicat	0	0	0	0	0	0	0
Motor Pool	0	0	0	0	0	0	0
Communication	0	0	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0	0	0
Fringe Benefits	0	0	0	37,875	0	0	0
Delq Per Prop Tx	0	0	0	0	0	0	0
Others	756	0	0	0	15,127	0	0
Direct Billed	0	0	0	0	0	0	0
Total	18,428	156,113	76,827	37,875	19,317	36,358	908,385



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
County Executive Admin	0	0	0	0	0	0	0
County Executive Compliance	0	0	0	0	0	0	0
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	0	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	5,216	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0	8,921	0
Human Resources	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Clerk Admin/Micrographics	0	0	0	0	0	0	0
M&B Equalization	0	0	0	0	0	0	0
M&B Reimb.	0	0	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0	0	0
Pub Svc Comm Cor	0	0	0	0	0	0	0
Pub Svc MSU Ext	0	0	0	0	0	0	0
Pub Svc Animal	0	0	0	15,615	0	0	0
Pub Svc CC Prob	0	0	0	0	0	0	0
Pub Svc Med Exam	200,729	0	0	0	0	0	0
C&ED Admin	0	0	0	0	0	0	0
C&ED Dev & Plan	0	0	0	0	0	0	0
Clerk / ROD	0	0	0	0	0	0	0
Probate Court	0	0	0	0	0	0	0
Family Court	0	0	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0	0	0
Sheriff Office	0	0	711,056	0	11,184	0	245,979
BOC Bd of Comm	0	0	0	0	0	0	0
BOC Library	0	0	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Parks & Rec	0	0	0	0	0	0	0
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	0	0	0	0	0	0
Health	0	0	0	0	0	2,107	0
Workforce Develop	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
Child Care Fund	0	314,027	0	0	0	0	0
Fac & Operations	0	0	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0	0	0
Info Technology	0	0	0	0	0	0	0
Radio Communicat	0	0	0	0	0	0	0
Motor Pool	0	0	0	0	0	0	0
Communication	0	0	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0	0	0
Fringe Benefits	0	0	0	0	0	0	0
Delq Per Prop Tx	0	0	0	0	0	0	0
Others	0	0	0	3,093	62,868	0	0
Direct Billed	0	0	0	0	0	0	0
Total	200,729	314,027	711,056	18,708	74,052	16,244	245,979



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	P&R (Market)	South Ofc Bldg	Boot Camp	Mens Facility	D Building	Central Garage	Service Center
County Executive Admin	0	0	0	0	0	0	0
County Executive Compliance	0	0	0	0	0	0	0
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	0	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	0	49,611
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	10,364	0	0	0	0	0
Pub Svc Comm Cor	0	16,261	0	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	54,456	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	13,455	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0	0	0
Sheriff Office	0	926	46,474	0	0	0	0
BOC Bd of Comm	0	1,538	0	0	0	0	0
BOC Library	0	0	0	0	0	0	0
Water Res. Comm.	0	0	0	0	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	P&R (Market)	South Ofc Bldg	Boot Camp	Mens Facility	D Building	Central Garage	Service Center
Parks & Rec	1,590	0	0	0	0	0	0
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	0	0	0	0	0	0
Health	0	10,723	0	0	0	0	0
Workforce Develop	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
Child Care Fund	0	0	0	0	0	0	0
Fac & Operations	0	5,963	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0	0	0
Info Technology	0	23,052	0	0	0	0	0
Radio Communicat	0	0	0	0	0	510	0
Motor Pool	0	0	0	0	0	2,567	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	7,453	0	21,729	12,441	0	0
Direct Billed	0	0	0	0	0	0	0
Total	1,590	144,191	46,474	21,729	12,441	3,077	49,611



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department EOB 41 West

County Executive Admin	181,554
County Executive Compliance	4,518
County Executive Corp Counsel	0
Mgmt & Budget Admin	9,903
County Executive Purchasing	71,288
Mgmt & Budget Fiscal Services	239,716
Facilities Management	0
Central Services Admin	4,202
Central Services Support Svcs	0
Human Resources	207,499
Treasurer	0
Clerk Admin/Micrographics	0
M&B Equalization	0
M&B Reimb.	0
Hum Svc Admin	0
Hum Svc Homeland	0
Pub Svc Admin	4,396
Pub Svc Vets Svc	0
Pub Svc Comm Cor	0
Pub Svc MSU Ext	0
Pub Svc Animal	0
Pub Svc CC Prob	0
Pub Svc Med Exam	0
C&ED Admin	7,649
C&ED Dev & Plan	217,565
Clerk / ROD	0
Probate Court	0
Family Court	0
Prosecuting Atty	0
Sheriff Office	0
BOC Bd of Comm	0
BOC Library	0
Water Res. Comm.	0



All Monetary Values Are \$ Dollars
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Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	EOB 41 West
Parks & Rec	0
Road Commission	0
Friend of Court	0
Health	0
Workforce Develop	25,537
LE Grants PA-CRP	0
House Comm Dev	0
Hum Svcs Grants	0
Child Care Fund	0
Fac & Operations	0
Info Tech Clemis	0
Info Technology	0
Radio Communicat	0
Motor Pool	0
Communication	0
Bldg & Liab Ins	20,989
Fringe Benefits	10,494
Delq Per Prop Tx	0
Others	69,187
Direct Billed	0
Total	1,074,497



**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 Year Ended September 30, 2014
Schedule .2 - Costs To Be Allocated
For Department Non-Departmental

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,579,188			16,579,188
County Executive Compliance		1,549	1,549	
County Executive Purchasing		2,283	2,283	
Mgmt & Budget Fiscal Services		15,897	15,897	
Treasurer		168	168	
Total Allocated Additions:		<u>19,897</u>	<u>19,897</u>	19,897
Total To Be Allocated:	<u>16,579,188</u>	<u>19,897</u>	<u>16,599,085</u>	<u>16,599,085</u>



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	2,658,125	0	0	500,004	610,898
Insurance	292,470	0	263,617	0	0
Miscellaneous	42,435	0	42,435	0	0
Other Expenses	13,586,158	0	0	0	0
Departmental Totals					
Total Expenditures	16,579,188	0	306,052	500,004	610,898
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	16,579,188	0	306,052	500,004	610,898
Allocation Step 1					
Unallocated Costs	(15,162,234)	0	0	0	0
1st Allocation	1,416,954	0	306,052	500,004	610,898
Allocation Step 2					
Inbound- All Others	19,897	19,897	0	0	0
Reallocate Admin Costs		(19,897)	367	600	733
Unallocated Costs	(18,197)	0	0	0	0
2nd Allocation	1,700	0	367	600	733
Total For 0025 Non-Departmental					
Total Allocated	1,418,654	0	306,419	500,604	611,631



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	1,547,223
Insurance	28,853
Miscellaneous	0
Other Expenses	13,586,158
Departmental Totals	
Total Expenditures	15,162,234
Deductions	
Total Deductions	0
Functional Cost	15,162,234
Allocation Step 1	
Unallocated Costs	(15,162,234)
1st Allocation	0
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	18,197
Unallocated Costs	(18,197)
2nd Allocation	0
Total For 0025 Non-Departmental	
Total Allocated	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	1,095.00	0.3578	1,095		1,095	1	1,096
Facilities Management	243,214.49	79.4683	243,215		243,215	292	243,507
Human Resources	16,000.00	5.2279	16,000		16,000	19	16,019
Treasurer	41,339.61	13.5074	41,340		41,340	50	41,390
District Court	969.62	0.3168	970		970	1	971
Sheriff Office	2,373.37	0.7755	2,373		2,373	3	2,376
Health	100.31	0.0328	100		100		100
Others	959.35	0.3135	959		959	1	960
SubTotal	306,051.75	100.0000	306,052		306,052	367	306,419
TOTAL	306,051.75	100.0000	306,052		306,052	367	306,419

Allocation Basis: Dollar amount of expenses by benefiting department

Allocation Source: Expenditure financial analysis inquiry



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	500,004		500,004	600	500,604
SubTotal	100	100.0000	500,004		500,004	600	500,604
TOTAL	100	100.0000	500,004		500,004	600	500,604

Allocation Basis: Direct allocation to Facilities Management

Allocation Source: Expenditure financial analysis inquiry

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	610,898		610,898	733	611,631
SubTotal	100	100.0000	610,898		610,898	733	611,631
TOTAL	100	100.0000	610,898		610,898	733	611,631

Allocation Basis: Direct allocation to Facilities Management

Allocation Source: Expenditure financial analysis inquire



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	1,355,742	243,507	500,604	611,631
Human Resources	16,019	16,019	0	0
Treasurer	41,390	41,390	0	0
District Court	971	971	0	0
Sheriff Office	2,376	2,376	0	0
Health	100	100	0	0
Others	960	960	0	0
Direct Billed	0	0	0	0
Total	1,418,654	306,419	500,604	611,631



**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 Year Ended September 30, 2014
Schedule .2 - Costs To Be Allocated
For Department County Executive Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,887,395			2,887,395
Building Use Charge	181,554		181,554	
County Executive Compliance		1,185	1,185	
County Executive Corp Counsel		45,846	45,846	
County Executive Purchasing		(2,005)	(2,005)	
Mgmt & Budget Fiscal Services		17,097	17,097	
Facilities Management		35,953	35,953	
Central Services Support Svcs		5,856	5,856	
Human Resources		25,276	25,276	
Treasurer		109	109	
Total Allocated Additions:	181,554	129,317	310,871	310,871
Total To Be Allocated:	3,068,949	129,317		3,198,266



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department County Executive Admin

	Total	General & Admin	Administration	General Govt
Wages & Benefits				
SALARIES & WAGES	1,306,513	0	1,051,648	254,865
FRINGE BENEFITS	810,097	0	652,047	158,050
Other Expense & Cost				
Supplies	20,187	0	16,249	3,938
Travel	12,855	0	10,347	2,508
Operating Expenses	24,998	0	20,121	4,877
Professional Serv	254,170	0	0	254,170
Internal Charges	458,575	0	369,107	89,468
Departmental Totals				
Total Expenditures	2,887,395	0	2,119,519	767,876
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	2,887,395	0	2,119,519	767,876
Allocation Step 1				
Inbound- All Others	181,554	0	146,138	35,416
Unallocated Costs	(803,292)	0	0	(803,292)
1st Allocation	2,265,657	0	2,265,657	0
Allocation Step 2				
Inbound- All Others	129,317	0	104,091	25,226
Unallocated Costs	(25,226)	0	0	(25,226)
2nd Allocation	104,091	0	104,091	0
Total For 0030 County Executive				
Total Allocated	2,369,748	0	2,369,748	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department County Executive Admin

Activity - Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Compliance	484,667	0.4133	9,363		9,363	430	9,793
County Executive Corp Counsel	1,979,977	1.6883	38,250		38,250	1,757	40,007
Mgmt & Budget Admin	223,906	0.1909	4,326		4,326	199	4,525
County Executive Purchasing	1,011,288	0.8623	19,536		19,536	898	20,434
Mgmt & Budget Fiscal Services	4,751,192	4.0512	91,785		91,785	4,217	96,002
Facilities Management	970,393	0.8274	18,746		18,746	861	19,607
Central Services Admin	218,855	0.1866	4,228		4,228	194	4,422
Central Services Support Svcs	1,108,443	0.9451	21,413		21,413	984	22,397
Human Resources	2,393,691	2.0410	46,242		46,242	2,125	48,367
M&B Equalization	6,887,716	5.8729	133,060		133,060	6,113	139,173
M&B Reimb.	2,226,518	1.8985	43,013		43,013	1,976	44,989
Hum Svc Admin	203,355	0.1734	3,928		3,928	180	4,108
Hum Svc Homeland	759,884	0.6479	14,680		14,680	674	15,354
Pub Svc Admin	220,385	0.1879	4,257		4,257	196	4,453
Pub Svc Vets Svc	1,409,142	1.2015	27,222		27,222	1,251	28,473
Pub Svc Comm Cor	3,487,344	2.9735	67,370		67,370	3,095	70,465
Pub Svc MSU Ext	671,974	0.5730	12,981		12,981	596	13,577
Pub Svc Animal	2,128,339	1.8148	41,116		41,116	1,889	43,005
Pub Svc Med Exam	3,060,382	2.6095	59,122		59,122	2,716	61,838
C&ED Admin	388,348	0.3311	7,502		7,502	345	7,847
C&ED Dev & Plan	4,293,389	3.6608	82,941		82,941	3,811	86,752
Health	20,945,535	17.8594	404,635		404,635	18,588	423,223
Oakland Enhance	448,330	0.3823	8,661		8,661	398	9,059
Workforce Develop	582,203	0.4964	11,247		11,247	517	11,764
House Comm Dev	2,128,157	1.8146	41,113		41,113	1,889	43,002
Hum Svcs Grants	5,239,732	4.4677	101,223		101,223	4,650	105,873
Child Care Fund	14,919,392	12.7212	288,219		288,219	13,242	301,461
Fire Record Mgmt	412,350	0.3516	7,966		7,966	366	8,332
Airport	1,813,441	1.5463	35,033		35,033	1,610	36,643
Fac & Operations	12,343,249	10.5246	238,452		238,452	10,955	249,407



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department County Executive Admin

Activity - Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Info Tech Clemis	2,019,138	1.7216	39,007		39,007	1,792	40,799
Info Technology	12,493,674	10.6529	241,358		241,358	11,089	252,447
Radio Communicat	889,540	0.7585	17,184		17,184	790	17,974
Motor Pool	1,233,392	1.0517	23,827		23,827	1,095	24,922
Communication	342,369	0.2919	6,614		6,614	304	6,918
Bldg & Liab Ins	752,163	0.6413	14,531		14,531	668	15,199
Fringe Benefits	1,837,936	1.5671	35,506		35,506	1,631	37,137
SubTotal	117,279,789	100.0000	2,265,657		2,265,657	104,091	2,369,748
TOTAL	117,279,789	100.0000	2,265,657		2,265,657	104,091	2,369,748

Allocation Basis: Dollar amount of personnel expenses by department

Allocation Source: Annual Financial Statement



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department County Executive Admin

Receiving Department	Total	Administration
County Executive Compliance	9,793	9,793
County Executive Corp Counsel	40,007	40,007
Mgmt & Budget Admin	4,525	4,525
County Executive Purchasing	20,434	20,434
Mgmt & Budget Fiscal Services	96,002	96,002
Facilities Management	19,607	19,607
Central Services Admin	4,422	4,422
Central Services Support Svcs	22,397	22,397
Human Resources	48,367	48,367
M&B Equalization	139,173	139,173
M&B Reimb.	44,989	44,989
Hum Svc Admin	4,108	4,108
Hum Svc Homeland	15,354	15,354
Pub Svc Admin	4,453	4,453
Pub Svc Vets Svc	28,473	28,473
Pub Svc Comm Cor	70,465	70,465
Pub Svc MSU Ext	13,577	13,577
Pub Svc Animal	43,005	43,005
Pub Svc Med Exam	61,838	61,838
C&ED Admin	7,847	7,847
C&ED Dev & Plan	86,752	86,752
Health	423,223	423,223
Oakland Enhance	9,059	9,059
Workforce Develp	11,764	11,764
House Comm Dev	43,002	43,002
Hum Svcs Grants	105,873	105,873
Child Care Fund	301,461	301,461
Fire Record Mgmt	8,332	8,332
Airport	36,643	36,643
Fac & Operations	249,407	249,407
Info Tech Clemis	40,799	40,799
Info Technology	252,447	252,447
Radio Communicat	17,974	17,974



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department County Executive Admin

Receiving Department	Total	Administration
Motor Pool	24,922	24,922
Communication	6,918	6,918
Bldg & Liab Ins	15,199	15,199
Fringe Benefits	37,137	37,137
Direct Billed	0	0
Total	<u>2,369,748</u>	<u>2,369,748</u>



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

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

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

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

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

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

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

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .2 - Costs To Be Allocated
For Department County Executive Compliance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	549,454			549,454
Building Use Charge	4,518		4,518	
County Executive Admin	9,363	430	9,793	
County Executive Compliance		225	225	
County Executive Corp Counsel		3,162	3,162	
County Executive Purchasing		4,120	4,120	
Mgmt & Budget Fiscal Services		3,705	3,705	
Facilities Management		895	895	
Central Services Support Svcs		866	866	
Human Resources		5,788	5,788	
Treasurer		43	43	
Total Allocated Additions:	13,881	19,234	33,115	33,115
Annual County Audit	240,500			
Total Departmental Cost Adjustments:	240,500			240,500
Total To Be Allocated:	803,835	19,234		823,069



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department County Executive Compliance

	Total	General & Admin	General Audits	Audits/Bank Rec	Purchasing Adm
Wages & Benefits					
SALARIES & WAGES	308,725	0	4,523	276,525	27,677
FRINGE BENEFITS	175,942	0	2,586	157,592	15,764
Other Expense & Cost					
Supplies	1,144	0	17	1,024	103
Operating Expenses	19,685	0	289	17,632	1,764
Contract Services	908	0	13	814	81
Travel	3,093	0	45	2,771	277
Internal Charges	39,957	0	587	35,790	3,580
Departmental Totals					
Total Expenditures	549,454	0	8,060	492,148	49,246
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Annual County Audit	240,500	0	240,500	0	0
Functional Cost	789,954	0	248,560	492,148	49,246
Allocation Step 1					
Inbound- All Others	13,881	0	203	12,434	1,244
1st Allocation	803,835	0	248,763	504,582	50,490
Allocation Step 2					
Inbound- All Others	19,234	0	282	17,228	1,724
2nd Allocation	19,234	0	282	17,228	1,724
Total For 0040 County Executive					
Total Allocated	823,069	0	249,045	521,810	52,214



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department County Executive Compliance

Activity - General Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	3,773	0.6227	1,549		1,549		1,549
County Executive Admin	2,887	0.4765	1,185		1,185		1,185
County Executive Compliance	549	0.0906	225		225		225
County Executive Corp Counsel	2,230	0.3680	916		916	1	917
Mgmt & Budget Admin	242	0.0399	99		99		99
County Executive Purchasing	1,178	0.1944	484		484	1	485
Mgmt & Budget Fiscal Services	5,931	0.9788	2,435		2,435	3	2,438
Facilities Management	1,135	0.1873	466		466	1	467
Central Services Admin	234	0.0386	96		96		96
Central Services Support Svcs	2,244	0.3703	921		921	1	922
Human Resources	3,619	0.5973	1,486		1,486	2	1,488
Treasurer	8,708	1.4371	3,575		3,575	4	3,579
Clerk Admin/Micrographics	1,343	0.2216	551		551	1	552
M&B Equalization	8,482	1.3998	3,482		3,482	4	3,486
M&B Reimb.	2,849	0.4702	1,170		1,170	1	1,171
Hum Svc Admin	1,269	0.2094	521		521	1	522
Hum Svc Homeland	1,501	0.2477	616		616	1	617
Pub Svc Admin	229	0.0378	94		94		94
Pub Svc Vets Svc	1,754	0.2895	720		720	1	721
Pub Svc Comm Cor	4,608	0.7605	1,892		1,892	2	1,894
Pub Svc MSU Ext	1,090	0.1799	447		447	1	448
Pub Svc Animal	3,696	0.6100	1,517		1,517	2	1,519
Pub Svc CC Prob	605	0.0998	248		248		248
Pub Svc Med Exam	4,542	0.7496	1,865		1,865	2	1,867
C&ED Admin	521	0.0860	214		214		214
C&ED Dev & Plan	6,642	1.0962	2,727		2,727	3	2,730
Clerk / ROD	7,659	1.2640	3,144		3,144	4	3,148
District Court	15,599	2.5744	6,404		6,404	7	6,411
Probate Court	5,963	0.9841	2,448		2,448	3	2,451
Family Court	30,166	4.9784	12,384		12,384	14	12,398



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department County Executive Compliance

Activity - General Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Atty	17,489	2.8863	7,180		7,180	8	7,188
Sheriff Office	135,556	22.3710	55,658		55,658	66	55,724
BOC Bd of Comm	2,634	0.4347	1,081		1,081	1	1,082
BOC Library	1,337	0.2207	549		549	1	550
Water Res. Comm.	4,579	0.7557	1,880		1,880	2	1,882
Parks & Rec	22,861	3.7729	9,385		9,385	11	9,396
Friend of Court	15,869	2.6189	6,515		6,515	7	6,522
Health	28,784	4.7504	11,817		11,817	14	11,831
ROD Automation	2,184	0.3604	897		897	1	898
Oakland Enhance	476	0.0786	195		195		195
Water Res Co SRF	13,756	2.2702	5,647		5,647	6	5,653
Restricted Funds	3	0.0005	1		1		1
Social Welfare	141	0.0233	58		58		58
Multi Org Grants	1,824	0.3010	749		749	1	750
Workforce Develp	19,146	3.1598	7,860		7,860	9	7,869
LE Grants Misc	1,589	0.2622	652		652	1	653
LE Grants PA-CRP	2,481	0.4095	1,019		1,019	1	1,020
LE Grants CLEMIS	193	0.0319	79		79		79
LE Grants Rd Pat	787	0.1299	323		323		323
House Comm Dev	10,811	1.7842	4,438		4,438	5	4,443
Hum Svcs Grants	15,344	2.5323	6,299		6,299	7	6,306
Other Grants	3,101	0.5118	1,273		1,273	1	1,274
Judicial Grants	478	0.0789	196		196		196
Brownfield Init.	276	0.0456	113		113		113
Child Care Fund	35,700	5.8917	14,656		14,656	17	14,673
Co Vets Trust	377	0.0622	155		155		155
Revenue Share	365	0.0602	150		150		150
Waste Res. Mgmt	1	0.0002					
MI Child	17	0.0028	7		7		7
Water Res Co CPF	3,940	0.6502	1,618		1,618	2	1,620



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department County Executive Compliance

Activity - General Audits

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fire Record Mgmt	661	0.1091	271		271		271
Airport	6,570	1.0843	2,697		2,697	3	2,700
Drain Prop Funds	39,296	6.4852	16,133		16,133	19	16,152
Delq Tax Revolv	441	0.0728	181		181		181
Fac & Operations	25,208	4.1602	10,349		10,349	12	10,361
Info Tech Clemis	6,621	1.0927	2,718		2,718	3	2,721
Info Technology	28,578	4.7164	11,733		11,733	13	11,746
Drain Equipment	196	0.0323	80		80		80
Radio Communicat	5,890	0.9721	2,418		2,418	3	2,421
Motor Pool	8,634	1.4249	3,545		3,545	4	3,549
Communication	2,678	0.4420	1,099		1,099	1	1,100
Bldg & Liab Ins	4,894	0.8077	2,009		2,009	2	2,011
Fringe Benefits	2,162	0.3568	888		888	1	889
Delq Per Prop Tx	758	0.1251	311		311		311
SubTotal	605,934	100.0000	248,763		248,763	282	249,045
TOTAL	605,934	100.0000	248,763		248,763	282	249,045

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

Allocation Source: General ledger



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department County Executive Compliance

Activity - Audits/Bank Rec

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Human Resources	438.00	10.1612	51,272		51,272	1,751	53,023
Treasurer	1,740.00	40.3665	203,682		203,682	6,953	210,635
M&B Reimb.	42.50	0.9860	4,975		4,975	170	5,145
Pub Svc Vets Svc	14.00	0.3248	1,639		1,639	56	1,695
Family Court	26.00	0.6032	3,044		3,044	104	3,148
Prosecuting Atty	27.00	0.6264	3,161		3,161	108	3,269
Sheriff Office	1,550.25	35.9645	181,470		181,470	6,196	187,666
Water Res. Comm.	310.50	7.2033	36,347		36,347	1,241	37,588
Friend of Court	149.50	3.4683	17,500		17,500	598	18,098
Social Welfare	12.75	0.2958	1,492		1,492	51	1,543
SubTotal	4,310.50	100.0000	504,582		504,582	17,228	521,810
TOTAL	4,310.50	100.0000	504,582		504,582	17,228	521,810

Allocation Basis: Number of hours by benefiting department

Allocation Source: Annual Audit Division Time Summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department County Executive Compliance

Activity - Purchasing Adm

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Purchasing	100	100.0000	50,490		50,490	1,724	52,214
SubTotal	100	100.0000	50,490		50,490	1,724	52,214
TOTAL	100	100.0000	50,490		50,490	1,724	52,214

Allocation Basis: Direct allocation to Purchasing

Allocation Source: Compliance Office time allocation summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department County Executive Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
Non-Departmental	1,549	1,549	0	0
County Executive Admin	1,185	1,185	0	0
County Executive Compliance	225	225	0	0
County Executive Corp Counsel	917	917	0	0
Mgmt & Budget Admin	99	99	0	0
County Executive Purchasing	52,699	485	0	52,214
Mgmt & Budget Fiscal Services	2,438	2,438	0	0
Facilities Management	467	467	0	0
Central Services Admin	96	96	0	0
Central Services Support Svcs	922	922	0	0
Human Resources	54,511	1,488	53,023	0
Treasurer	214,214	3,579	210,635	0
Clerk Admin/Micrographics	552	552	0	0
M&B Equalization	3,486	3,486	0	0
M&B Reimb.	6,316	1,171	5,145	0
Hum Svc Admin	522	522	0	0
Hum Svc Homeland	617	617	0	0
Pub Svc Admin	94	94	0	0
Pub Svc Vets Svc	2,416	721	1,695	0
Pub Svc Comm Cor	1,894	1,894	0	0
Pub Svc MSU Ext	448	448	0	0
Pub Svc Animal	1,519	1,519	0	0
Pub Svc CC Prob	248	248	0	0
Pub Svc Med Exam	1,867	1,867	0	0
C&ED Admin	214	214	0	0
C&ED Dev & Plan	2,730	2,730	0	0
Clerk / ROD	3,148	3,148	0	0
District Court	6,411	6,411	0	0
Probate Court	2,451	2,451	0	0
Family Court	15,546	12,398	3,148	0
Prosecuting Atty	10,457	7,188	3,269	0
Sheriff Office	243,390	55,724	187,666	0
BOC Bd of Comm	1,082	1,082	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department County Executive Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
BOC Library	550	550	0	0
Water Res. Comm.	39,470	1,882	37,588	0
Parks & Rec	9,396	9,396	0	0
Friend of Court	24,620	6,522	18,098	0
Health	11,831	11,831	0	0
ROD Automation	898	898	0	0
Oakland Enhance	195	195	0	0
Water Res Co SRF	5,653	5,653	0	0
Restricted Funds	1	1	0	0
Social Welfare	1,601	58	1,543	0
Multi Org Grants	750	750	0	0
Workforce Develp	7,869	7,869	0	0
LE Grants Misc	653	653	0	0
LE Grants PA-CRP	1,020	1,020	0	0
LE Grants CLEMIS	79	79	0	0
LE Grants Rd Pat	323	323	0	0
House Comm Dev	4,443	4,443	0	0
Hum Svcs Grants	6,306	6,306	0	0
Other Grants	1,274	1,274	0	0
Judicial Grants	196	196	0	0
Brownfield Init.	113	113	0	0
Child Care Fund	14,673	14,673	0	0
Co Vets Trust	155	155	0	0
Revenue Share	150	150	0	0
MI Child	7	7	0	0
Water Res Co CPF	1,620	1,620	0	0
Fire Record Mgmt	271	271	0	0
Airport	2,700	2,700	0	0
Drain Prop Funds	16,152	16,152	0	0
Delq Tax Revolv	181	181	0	0
Fac & Operations	10,361	10,361	0	0
Info Tech Clemis	2,721	2,721	0	0
Info Technology	11,746	11,746	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department County Executive Compliance

Receiving Department	Total	General Audits	Audits/Bank Rec	Purchasing Adm
Drain Equipment	80	80	0	0
Radio Communicat	2,421	2,421	0	0
Motor Pool	3,549	3,549	0	0
Communication	1,100	1,100	0	0
Bldg & Liab Ins	2,011	2,011	0	0
Fringe Benefits	889	889	0	0
Delq Per Prop Tx	311	311	0	0
Direct Billed	0	0	0	0
Total	823,069	249,045	521,810	52,214



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

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

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

Building Liability – this activity identifies the costs of providing administrative support and building costs to counsel staff included directly in the Building Liability fund. These costs have been allocated directly to the benefiting fund.

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

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .2 - Costs To Be Allocated
For Department County Executive Corp Counsel

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,230,201			2,230,201
Building Use Charge	9,986		9,986	
County Executive Admin	38,250	1,757	40,007	
County Executive Compliance	916	1	917	
County Executive Corp Counsel		90,110	90,110	
County Executive Purchasing		(1,504)	(1,504)	
Mgmt & Budget Fiscal Services		13,814	13,814	
Facilities Management		16,704	16,704	
Central Services Support Svcs		13,105	13,105	
Human Resources		23,645	23,645	
Treasurer		63	63	
Clerk Admin/Micrographics		31	31	
Total Allocated Additions:	49,152	157,726	206,878	206,878
Misc Reimbursement	(230)			
Total Departmental Cost Adjustments:	(230)			(230)
Total To Be Allocated:	2,279,123	157,726		2,436,849



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department County Executive Corp Counsel

	Total	General & Admin	Civil Counsel	Bldg Liab
Wages & Benefits				
SALARIES & WAGES	1,264,925	125,758	1,139,167	0
FRINGE BENEFITS	715,052	71,076	643,976	0
Other Expense & Cost				
Supplies	7,743	770	6,973	0
Operating Exp	30,398	3,022	27,376	0
Travel	5,448	542	4,906	0
Building Space	113,936	6,164	101,608	6,164
Internal Charges	92,699	9,214	83,485	0
Departmental Totals				
Total Expenditures	2,230,201	216,546	2,007,491	6,164
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Misc Reimbursement	(230)	(230)	0	0
Functional Cost	2,229,971	216,316	2,007,491	6,164
Allocation Step 1				
Inbound- All Others	49,152	4,887	44,265	0
Reallocate Admin Costs		(221,203)	202,578	18,625
1st Allocation	2,279,123	0	2,254,334	24,789
Allocation Step 2				
Inbound- All Others	157,726	15,681	142,045	0
Reallocate Admin Costs		(15,681)	14,361	1,320
2nd Allocation	157,726	0	156,406	1,320



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department County Executive Corp Counsel

	Total	General & Admin	Civil Counsel	Bldg Liab
Total For 0050 County Executive				
Total Allocated	2,436,849	0	2,410,740	26,109



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	29	2.0337	45,846		45,846		45,846
County Executive Compliance	2	0.1403	3,162		3,162		3,162
County Executive Corp Counsel	57	3.9972	90,110		90,110		90,110
Mgmt & Budget Admin	3	0.2104	4,743		4,743	351	5,094
County Executive Purchasing	37	2.5947	58,493		58,493	4,325	62,818
Mgmt & Budget Fiscal Services	7	0.4909	11,066		11,066	818	11,884
Facilities Management	33	2.3142	52,169		52,169	3,858	56,027
Central Services Support Svcs	1	0.0701	1,581		1,581	117	1,698
Human Resources	32	2.2440	50,588		50,588	3,741	54,329
Treasurer	41	2.8752	64,816		64,816	4,793	69,609
M&B Equalization	1	0.0701	1,581		1,581	117	1,698
M&B Reimb.	52	3.6466	82,206		82,206	6,079	88,285
Hum Svc Admin	1	0.0701	1,581		1,581	117	1,698
Hum Svc Homeland	13	0.9116	20,551		20,551	1,520	22,071
Pub Svc Admin	1	0.0701	1,581		1,581	117	1,698
Pub Svc Comm Cor	3	0.2104	4,743		4,743	351	5,094
Pub Svc Animal	16	1.1220	25,294		25,294	1,870	27,164
Pub Svc Med Exam	10	0.7013	15,809		15,809	1,169	16,978
C&ED Dev & Plan	82	5.7504	129,632		129,632	9,585	139,217
Clerk / ROD	189	13.2539	298,786		298,786	22,093	320,879
District Court	22	1.5428	34,779		34,779	2,572	37,351
Probate Court	53	3.7167	83,787		83,787	6,195	89,982
Family Court	37	2.5947	58,493		58,493	4,325	62,818
Prosecuting Atty	14	0.9818	22,132		22,132	1,637	23,769
Sheriff Office	212	14.8664	335,144		335,144	24,780	359,924
BOC Bd of Comm	22	1.5428	34,779		34,779	2,572	37,351
BOC Library	9	0.6311	14,228		14,228	1,052	15,280
Water Res. Comm.	26	1.8233	41,103		41,103	3,039	44,142
Parks & Rec	94	6.5919	148,603		148,603	10,988	159,591
Friend of Court	7	0.4909	11,066		11,066	818	11,884

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	86	6.0309	135,956		135,956	10,053	146,009
Child Care Fund	10	0.7013	15,809		15,809	1,169	16,978
Airport	13	0.9116	20,551		20,551	1,520	22,071
Info Technology	196	13.7447	309,852		309,852	22,911	332,763
Bldg & Liab Ins	3	0.2104	4,743		4,743	351	5,094
Fringe Benefits	9	0.6311	14,228		14,228	1,052	15,280
Retirement	3	0.2104	4,743		4,743	351	5,094
SubTotal	1,426	100.0000	2,254,334		2,254,334	156,406	2,410,740
TOTAL	1,426	100.0000	2,254,334		2,254,334	156,406	2,410,740

Allocation Basis: Number of cases by department

Allocation Source: Annual file summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	24,789		24,789	1,320	26,109
SubTotal	100	100.0000	24,789		24,789	1,320	26,109
TOTAL	100	100.0000	24,789		24,789	1,320	26,109

Allocation Basis: Direct allocation to the liability fund

Allocation Source: Corporation Counsel



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department County Executive Corp Counsel

Receiving Department	Total	Civil Counsel	Bldg Liab
County Executive Admin	45,846	45,846	0
County Executive Compliance	3,162	3,162	0
County Executive Corp Counsel	90,110	90,110	0
Mgmt & Budget Admin	5,094	5,094	0
County Executive Purchasing	62,818	62,818	0
Mgmt & Budget Fiscal Services	11,884	11,884	0
Facilities Management	56,027	56,027	0
Central Services Support Svcs	1,698	1,698	0
Human Resources	54,329	54,329	0
Treasurer	69,609	69,609	0
M&B Equalization	1,698	1,698	0
M&B Reimb.	88,285	88,285	0
Hum Svc Admin	1,698	1,698	0
Hum Svc Homeland	22,071	22,071	0
Pub Svc Admin	1,698	1,698	0
Pub Svc Comm Cor	5,094	5,094	0
Pub Svc Animal	27,164	27,164	0
Pub Svc Med Exam	16,978	16,978	0
C&ED Dev & Plan	139,217	139,217	0
Clerk / ROD	320,879	320,879	0
District Court	37,351	37,351	0
Probate Court	89,982	89,982	0
Family Court	62,818	62,818	0
Prosecuting Atty	23,769	23,769	0
Sheriff Office	359,924	359,924	0
BOC Bd of Comm	37,351	37,351	0
BOC Library	15,280	15,280	0
Water Res. Comm.	44,142	44,142	0
Parks & Rec	159,591	159,591	0
Friend of Court	11,884	11,884	0
Health	146,009	146,009	0
Child Care Fund	16,978	16,978	0
Airport	22,071	22,071	0

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department County Executive Corp Counsel

Receiving Department	Total	Civil Counsel	Bldg Liab
Info Technology	332,763	332,763	0
Bldg & Liab Ins	31,203	5,094	26,109
Fringe Benefits	15,280	15,280	0
Retirement	5,094	5,094	0
Direct Billed	0	0	0
Total	2,436,849	2,410,740	26,109



**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 Year Ended September 30, 2014
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	242,084			242,084
Building Use Charge	9,903		9,903	
County Executive Admin	4,326	199	4,525	
County Executive Compliance	99		99	
County Executive Corp Counsel	4,743	351	5,094	
County Executive Purchasing		(12)	(12)	
Mgmt & Budget Fiscal Services		1,520	1,520	
Facilities Management		1,961	1,961	
Central Services Support Svcs		534	534	
Human Resources		2,674	2,674	
Treasurer		7	7	
Total Allocated Additions:	19,071	7,234	26,305	26,305
Total To Be Allocated:	261,155	7,234		268,389



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Admin

	Total	General & Admin	Budget Admin
Wages & Benefits			
SALARIES & WAGES	138,558	0	138,558
FRINGE BENEFITS	85,348	0	85,348
Other Expense & Cost			
Operating Exp	2,064	0	2,064
Travel	1,082	0	1,082
Internal Charges	15,032	0	15,032
Departmental Totals			
Total Expenditures	242,084	0	242,084
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	242,084	0	242,084
Allocation Step 1			
Inbound- All Others	19,071	0	19,071
1st Allocation	261,155	0	261,155
Allocation Step 2			
Inbound- All Others	7,234	0	7,234
2nd Allocation	7,234	0	7,234
Total For 0060 Mgmt & Budget			
Total Allocated	268,389	0	268,389



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Admin

Activity - Budget Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Purchasing	611,973	6.5175	17,021		17,021	471	17,492
Mgmt & Budget Fiscal Services	3,340,145	35.5723	92,899		92,899	2,573	95,472
M&B Equalization	4,068,521	43.3295	113,157		113,157	3,135	116,292
M&B Reimb.	1,369,090	14.5807	38,078		38,078	1,055	39,133
SubTotal	9,389,729	100.0000	261,155		261,155	7,234	268,389
TOTAL	9,389,729	100.0000	261,155		261,155	7,234	268,389

Allocation Basis: Personnel expenses by benefiting division

Allocation Source: Employee Earnings Distribution Report



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Admin

Receiving Department	Total	Budget Admin
County Executive Purchasing	17,492	17,492
Mgmt & Budget Fiscal Services	95,472	95,472
M&B Equalization	116,292	116,292
M&B Reimb.	39,133	39,133
Direct Billed	0	0
Total	<u>268,389</u>	<u>268,389</u>



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

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

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

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

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

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

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

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

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

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .2 - Costs To Be Allocated
For Department County Executive Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,177,667			1,177,667
Building Use Charge	71,288		71,288	
County Executive Admin	19,536	898	20,434	
County Executive Compliance	50,974	1,725	52,699	
County Executive Corp Counsel	58,493	4,325	62,818	
Mgmt & Budget Admin	17,021	471	17,492	
County Executive Purchasing		(316)	(316)	
Mgmt & Budget Fiscal Services		7,103	7,103	
Facilities Management		14,117	14,117	
Central Services Support Svcs		6,500	6,500	
Human Resources		12,077	12,077	
Treasurer		2,599	2,599	
Total Allocated Additions:	217,312	49,499	266,811	266,811
Misc Reimbursement	(333,179)			
Total Departmental Cost Adjustments:	(333,179)			(333,179)
Total To Be Allocated:	1,061,800	49,499		1,111,299



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department County Executive Purchasing

	Total	General & Admin	Purch General	Purch I.T.	Auditing
Wages & Benefits					
SALARIES & WAGES	611,973	82,950	473,468	53,625	1,930
FRINGE BENEFITS	399,315	54,107	308,950	34,980	1,278
Other Expense & Cost					
Supplies	1,791	243	1,385	157	6
Operating Exp	1,879	255	1,453	165	6
Travel	4,601	623	3,560	403	15
Bldg Space Costs	107,160	15,978	91,182	0	0
Internal Charges	50,948	6,903	39,419	4,463	163
Departmental Totals					
Total Expenditures	1,177,667	161,059	919,417	93,793	3,398
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Misc Reimbursement	(333,179)	0	(2,643)	0	0
Functional Cost	844,488	161,059	916,774	93,793	3,398
Allocation Step 1					
Inbound- 0060 Mgmt & Budget Admin	17,021	3	17,018	0	0
Inbound- All Others	200,291	200,291	0	0	0
Reallocate Admin Costs		(361,353)	324,603	36,750	0
1st Allocation	1,061,800	0	1,258,395	130,543	3,398
Allocation Step 2					
Inbound- 0060 Mgmt & Budget Admin	471	0	471	0	0
Inbound- All Others	49,028	49,028	0	0	0
Reallocate Admin Costs		(49,028)	44,042	4,986	0
2nd Allocation	49,499	0	44,513	4,986	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department County Executive Purchasing

	Total	General & Admin	Purch General	Purch I.T.	Auditing
Total For 0070 County Executive					
Total Allocated	1,111,299	0	1,302,908	135,529	3,398



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department County Executive Purchasing

	OfficeMax	PCARD
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
Supplies	0	0
Operating Exp	0	0
Travel	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	(266,074)	(64,462)
Functional Cost	(266,074)	(64,462)
Allocation Step 1		
Inbound- 0060 Mgmt & Budget Admin	0	0
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
1st Allocation	(266,074)	(64,462)
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 Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department County Executive Purchasing

	OfficeMax	PCARD
<hr/>		
Total For 0070 County Executive		
Total Allocated	(266,074)	(64,462)



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department County Executive Purchasing

Activity - Purch General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	41	0.2143	2,697		2,697		2,697
County Executive Admin	29	0.1516	1,907		1,907		1,907
County Executive Compliance	17	0.0889	1,118		1,118		1,118
County Executive Corp Counsel	14	0.0732	921		921		921
County Executive Purchasing	1	0.0052	66		66		66
Mgmt & Budget Fiscal Services	11	0.0575	723		723	26	749
Facilities Management	77	0.4024	5,064		5,064	180	5,244
Central Services Support Svcs	103	0.5383	6,774		6,774	241	7,015
Human Resources	71	0.3711	4,670		4,670	166	4,836
Treasurer	122	0.6376	8,024		8,024	285	8,309
Clerk Admin/Micrographics	19	0.0993	1,250		1,250	44	1,294
M&B Equalization	9	0.0470	592		592	21	613
M&B Reimb.	75	0.3920	4,933		4,933	175	5,108
Hum Svc Admin	20	0.1045	1,315		1,315	47	1,362
Hum Svc Homeland	54	0.2822	3,552		3,552	126	3,678
Pub Svc Vets Svc	9	0.0470	592		592	21	613
Pub Svc Comm Cor	70	0.3659	4,604		4,604	164	4,768
Pub Svc MSU Ext	9	0.0470	592		592	21	613
Pub Svc Animal	307	1.6046	20,192		20,192	718	20,910
Pub Svc CC Prob	6	0.0314	395		395	14	409
Pub Svc Med Exam	325	1.6986	21,376		21,376	760	22,136
C&ED Admin	2	0.0105	132		132	5	137
C&ED Dev & Plan	203	1.0610	13,351		13,351	475	13,826
Clerk / ROD	88	0.4599	5,788		5,788	206	5,994
District Court	280	1.4634	18,416		18,416	655	19,071
Probate Court	37	0.1934	2,434		2,434	87	2,521
Family Court	198	1.0349	13,023		13,023	463	13,486
Prosecuting Atty	84	0.4390	5,525		5,525	196	5,721
Sheriff Office	1,056	5.5193	69,454		69,454	2,470	71,924
BOC Bd of Comm	39	0.2038	2,565		2,565	91	2,656



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department County Executive Purchasing

Activity - Purch General

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BOC Library	9	0.0470	592		592	21	613
Water Res. Comm.	90	0.4704	5,919		5,919	211	6,130
Parks & Rec	2,435	12.7267	160,152		160,152	5,695	165,847
Road Commission	1	0.0052	66		66	2	68
Friend of Court	51	0.2666	3,354		3,354	119	3,473
Health	632	3.3032	41,567		41,567	1,478	43,045
Water Res Co SRF	530	2.7701	34,859		34,859	1,240	36,099
Multi Org Grants	60	0.3136	3,946		3,946	140	4,086
LE Grants PA-CRP	69	0.3606	4,538		4,538	161	4,699
LE Grants Rd Pat	1	0.0052	66		66	2	68
House Comm Dev	455	2.3781	29,926		29,926	1,064	30,990
Hum Svcs Grants	855	4.4687	56,234		56,234	2,000	58,234
Other Grants	101	0.5279	6,643		6,643	236	6,879
Judicial Grants	79	0.4129	5,196		5,196	185	5,381
Brownfield Init.	44	0.2300	2,894		2,894	103	2,997
Child Care Fund	739	3.8624	48,605		48,605	1,729	50,334
MI Child	17	0.0889	1,118		1,118	40	1,158
Proj Work Orders	492	2.5715	32,359		32,359	1,151	33,510
Water Res Co CPF	238	1.2439	15,653		15,653	557	16,210
Airport	375	1.9600	24,664		24,664	877	25,541
Drain Prop Funds	3,494	18.2617	229,802		229,802	8,173	237,975
Delq Tax Revolv	3	0.0157	197		197	7	204
Fac & Operations	2,524	13.1919	166,006		166,006	5,904	171,910
Drain Equipment	489	2.5558	32,162		32,162	1,144	33,306
Motor Pool	1,729	9.0367	113,718		113,718	4,044	117,762
Bldg & Liab Ins	74	0.3868	4,867		4,867	173	5,040
Fringe Benefits	167	0.8728	10,984		10,984	391	11,375
Others	4	0.0209	263		263	9	272
SubTotal	19,133	100.0000	1,258,395		1,258,395	44,513	1,302,908
TOTAL	19,133	100.0000	1,258,395		1,258,395	44,513	1,302,908



**Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department County Executive Purchasing**

Allocation Basis: Number of purchase orders by benefiting department

Allocation Source: Purchase order summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department County Executive Purchasing

Activity - Purch I.T.

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ROD Automation	53	2.4458	3,193		3,193	122	3,315
LE Grants CLEMIS	32	1.4767	1,928		1,928	74	2,002
PSP & COPS Prog	1	0.0461	60		60	2	62
Fire Record Mgmt	7	0.3230	422		422	16	438
Info Tech Clemis	263	12.1366	15,843		15,843	605	16,448
Info Technology	1,408	64.9746	84,820		84,820	3,240	88,060
Radio Communicat	209	9.6447	12,590		12,590	481	13,071
Communication	194	8.9525	11,687		11,687	446	12,133
SubTotal	2,167	100.0000	130,543		130,543	4,986	135,529
TOTAL	2,167	100.0000	130,543		130,543	4,986	135,529

Allocation Basis: Number of purchase orders by benefiting department

Allocation Source: Purchase order summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department County Executive Purchasing

Activity - Auditing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Compliance	100	100.0000	3,398		3,398		3,398
SubTotal	100	100.0000	3,398		3,398		3,398
TOTAL	100	100.0000	3,398		3,398		3,398

Allocation Basis: Direct allocation to Auditing

Allocation Source: Employee time allocation summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department County Executive Purchasing

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Admin	11,201	1.3597	-3,618		-3,618		-3,618
County Executive Compliance	1,076	0.1306	-348		-348		-348
County Executive Corp Counsel	6,626	0.8044	-2,140		-2,140		-2,140
County Executive Purchasing	1,017	0.1235	-328		-328		-328
Mgmt & Budget Fiscal Services	9,422	1.1438	-3,043		-3,043		-3,043
Facilities Management	2,074	0.2518	-670		-670		-670
Central Services Support Svcs	1,477	0.1793	-477		-477		-477
Human Resources	8,924	1.0833	-2,882		-2,882		-2,882
Treasurer	14,105	1.7123	-4,556		-4,556		-4,556
Clerk Admin/Micrographics	3,114	0.3780	-1,006		-1,006		-1,006
M&B Equalization	26,679	3.2387	-8,617		-8,617		-8,617
M&B Reimb.	5,786	0.7024	-1,869		-1,869		-1,869
Hum Svc Admin	348	0.0422	-112		-112		-112
Hum Svc Homeland	4,425	0.5372	-1,429		-1,429		-1,429
Pub Svc Vets Svc	3,736	0.4535	-1,207		-1,207		-1,207
Pub Svc Comm Cor	10,637	1.2913	-3,436		-3,436		-3,436
Pub Svc MSU Ext	2,286	0.2775	-738		-738		-738
Pub Svc Animal	5,195	0.6306	-1,678		-1,678		-1,678
Pub Svc CC Prob	34,877	4.2339	-11,265		-11,265		-11,265
Pub Svc Med Exam	7,542	0.9156	-2,436		-2,436		-2,436
C&ED Admin	88	0.0107	-28		-28		-28
C&ED Dev & Plan	10,619	1.2891	-3,430		-3,430		-3,430
Clerk / ROD	29,546	3.5867	-9,543		-9,543		-9,543
District Court	52,290	6.3477	-16,890		-16,890		-16,890
Probate Court	20,632	2.5046	-6,664		-6,664		-6,664
Family Court	75,345	9.1465	-24,336		-24,336		-24,336
Prosecuting Atty	49,330	5.9884	-15,934		-15,934		-15,934
Sheriff Office	143,268	17.3918	-46,277		-46,277		-46,277
BOC Bd of Comm	5,063	0.6146	-1,635		-1,635		-1,635
BOC Library	2,988	0.3627	-965		-965		-965



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department County Executive Purchasing

Activity - OfficeMax

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Water Res. Comm.	34,596	4.1998	-11,175		-11,175		-11,175
Parks & Rec	37,126	4.5069	-11,992		-11,992		-11,992
Friend of Court	18,634	2.2621	-6,019		-6,019		-6,019
Health	54,203	6.5800	-17,508		-17,508		-17,508
Restricted Funds	38	0.0046	-12		-12		-12
Multi Org Grants	1,411	0.1713	-456		-456		-456
Workforce Develop	1,895	0.2300	-612		-612		-612
LE Grants PA-CRP	9,623	1.1682	-3,108		-3,108		-3,108
House Comm Dev	4,954	0.6014	-1,600		-1,600		-1,600
Hum Svcs Grants	22,296	2.7066	-7,202		-7,202		-7,202
Other Grants	1,729	0.2099	-558		-558		-558
Judicial Grants	6	0.0007	-2		-2		-2
Child Care Fund	17,966	2.1810	-5,803		-5,803		-5,803
Proj Work Orders	96	0.0117	-31		-31		-31
Airport	1,300	0.1578	-420		-420		-420
Drain Prop Funds	10,998	1.3351	-3,552		-3,552		-3,552
Fac & Operations	14,760	1.7918	-4,767		-4,767		-4,767
Info Tech Clemis	137	0.0166	-44		-44		-44
Info Technology	30,751	3.7330	-9,933		-9,933		-9,933
Drain Equipment	41	0.0050	-13		-13		-13
Radio Communicat	2,822	0.3426	-912		-912		-912
Motor Pool	1,892	0.2297	-611		-611		-611
Bldg & Liab Ins	1,237	0.1502	-400		-400		-400
Fringe Benefits	5,532	0.6716	-1,787		-1,787		-1,787
SubTotal	823,759	100.0000	-266,074		-266,074		-266,074
TOTAL	823,759	100.0000	-266,074		-266,074		-266,074

Allocation Basis: Dollar amount of supply charges by department

Allocation Source: Annual supply chargeback summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department County Executive Purchasing

Activity - PCARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Non-Departmental	42,042	0.6422	-414		-414		-414
County Executive Admin	29,896	0.4567	-294		-294		-294
County Executive Compliance	4,857	0.0742	-48		-48		-48
County Executive Corp Counsel	28,978	0.4426	-285		-285		-285
Mgmt & Budget Admin	1,222	0.0187	-12		-12		-12
County Executive Purchasing	5,467	0.0835	-54		-54		-54
Mgmt & Budget Fiscal Services	27,807	0.4248	-274		-274		-274
Facilities Management	18,271	0.2791	-180		-180		-180
Central Services Admin	374	0.0057	-4		-4		-4
Central Services Support Svcs	7,885	0.1204	-78		-78		-78
Human Resources	88,795	1.3564	-874		-874		-874
Treasurer	32,244	0.4925	-317		-317		-317
Clerk Admin/Micrographics	6,002	0.0917	-59		-59		-59
M&B Equalization	38,794	0.5926	-382		-382		-382
M&B Reimb.	6,955	0.1062	-68		-68		-68
Hum Svc Admin	3,212	0.0491	-32		-32		-32
Hum Svc Homeland	16,469	0.2516	-162		-162		-162
Pub Svc Admin	756	0.0115	-7		-7		-7
Pub Svc Vets Svc	9,818	0.1500	-97		-97		-97
Pub Svc Comm Cor	22,533	0.3442	-222		-222		-222
Pub Svc MSU Ext	7,667	0.1171	-75		-75		-75
Pub Svc Animal	80,806	1.2343	-796		-796		-796
Pub Svc CC Prob	35,310	0.5394	-348		-348		-348
Pub Svc Med Exam	40,219	0.6144	-396		-396		-396
C&ED Admin	6,097	0.0931	-60		-60		-60
C&ED Dev & Plan	236,962	3.6196	-2,333		-2,333		-2,333
Clerk / ROD	48,795	0.7454	-480		-480		-480
District Court	118,919	1.8165	-1,171		-1,171		-1,171
Probate Court	38,400	0.5866	-378		-378		-378
Family Court	284,156	4.3405	-2,798		-2,798		-2,798

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department County Executive Purchasing

Activity - PCARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Atty	212,131	3.2403	-2,089		-2,089		-2,089
Sheriff Office	876,504	13.3887	-8,631		-8,631		-8,631
BOC Bd of Comm	23,034	0.3518	-227		-227		-227
BOC Library	216,111	3.3011	-2,128		-2,128		-2,128
Water Res. Comm.	89,566	1.3681	-882		-882		-882
Parks & Rec	1,241,127	18.9585	-12,219		-12,219		-12,219
Friend of Court	31,498	0.4811	-310		-310		-310
Health	133,382	2.0374	-1,313		-1,313		-1,313
ROD Automation	729	0.0111	-7		-7		-7
Water Res Co SRF	28,393	0.4337	-280		-280		-280
Restricted Funds	3,422	0.0523	-34		-34		-34
Multi Org Grants	15,712	0.2400	-155		-155		-155
Workforce Develop	4,044	0.0618	-40		-40		-40
LE Grants Misc	24,274	0.3708	-239		-239		-239
LE Grants PA-CRP	37,137	0.5673	-366		-366		-366
House Comm Dev	21,387	0.3267	-211		-211		-211
Hum Svcs Grants	150,195	2.2943	-1,479		-1,479		-1,479
Other Grants	18,683	0.2854	-184		-184		-184
Judicial Grants	10,613	0.1621	-105		-105		-105
Child Care Fund	130,826	1.9984	-1,288		-1,288		-1,288
Proj Work Orders	16,354	0.2498	-161		-161		-161
Water Res Co CPF	362	0.0055	-4		-4		-4
Fire Record Mgmt	560	0.0086	-6		-6		-6
Airport	105,662	1.6140	-1,040		-1,040		-1,040
Drain Prop Funds	503,757	7.6950	-4,960		-4,960		-4,960
Fac & Operations	717,217	10.9556	-7,062		-7,062		-7,062
Info Tech Clemis	41,744	0.6376	-411		-411		-411
Info Technology	131,274	2.0052	-1,293		-1,293		-1,293
Drain Equipment	137,318	2.0976	-1,352		-1,352		-1,352
Radio Communicat	72,929	1.1140	-718		-718		-718



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department County Executive Purchasing

Activity - PCARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Motor Pool	22,169	0.3386	-218		-218		-218
Communication	22,713	0.3469	-224		-224		-224
Bldg & Liab Ins	3,989	0.0609	-39		-39		-39
Fringe Benefits	200,830	3.0677	-1,978		-1,978		-1,978
Retirement	5,071	0.0775	-50		-50		-50
Economic Develop	6,153	0.0940	-61		-61		-61
SubTotal	6,546,578	100.0000	-64,462		-64,462		-64,462
TOTAL	6,546,578	100.0000	-64,462		-64,462		-64,462

Allocation Basis: Dollar amount of PCARD purchases by department

Allocation Source: PCARD purchase report

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department County Executive Purchasing

Receiving Department	Total	Purch General	Purch I.T.	Auditing	OfficeMax	PCARD
Non-Departmental	2,283	2,697	0	0	0	(414)
County Executive Admin	(2,005)	1,907	0	0	(3,618)	(294)
County Executive Compliance	4,120	1,118	0	3,398	(348)	(48)
County Executive Corp Counsel	(1,504)	921	0	0	(2,140)	(285)
Mgmt & Budget Admin	(12)	0	0	0	0	(12)
County Executive Purchasing	(316)	66	0	0	(328)	(54)
Mgmt & Budget Fiscal Services	(2,568)	749	0	0	(3,043)	(274)
Facilities Management	4,394	5,244	0	0	(670)	(180)
Central Services Admin	(4)	0	0	0	0	(4)
Central Services Support Svcs	6,460	7,015	0	0	(477)	(78)
Human Resources	1,080	4,836	0	0	(2,882)	(874)
Treasurer	3,436	8,309	0	0	(4,556)	(317)
Clerk Admin/Micrographics	229	1,294	0	0	(1,006)	(59)
M&B Equalization	(8,386)	613	0	0	(8,617)	(382)
M&B Reimb.	3,171	5,108	0	0	(1,869)	(68)
Hum Svc Admin	1,218	1,362	0	0	(112)	(32)
Hum Svc Homeland	2,087	3,678	0	0	(1,429)	(162)
Pub Svc Admin	(7)	0	0	0	0	(7)
Pub Svc Vets Svc	(691)	613	0	0	(1,207)	(97)
Pub Svc Comm Cor	1,110	4,768	0	0	(3,436)	(222)
Pub Svc MSU Ext	(200)	613	0	0	(738)	(75)
Pub Svc Animal	18,436	20,910	0	0	(1,678)	(796)
Pub Svc CC Prob	(11,204)	409	0	0	(11,265)	(348)
Pub Svc Med Exam	19,304	22,136	0	0	(2,436)	(396)
C&ED Admin	49	137	0	0	(28)	(60)
C&ED Dev & Plan	8,063	13,826	0	0	(3,430)	(2,333)
Clerk / ROD	(4,029)	5,994	0	0	(9,543)	(480)
District Court	1,010	19,071	0	0	(16,890)	(1,171)
Probate Court	(4,521)	2,521	0	0	(6,664)	(378)
Family Court	(13,648)	13,486	0	0	(24,336)	(2,798)
Prosecuting Atty	(12,302)	5,721	0	0	(15,934)	(2,089)
Sheriff Office	17,016	71,924	0	0	(46,277)	(8,631)
BOC Bd of Comm	794	2,656	0	0	(1,635)	(227)



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department County Executive Purchasing

Receiving Department	Total	Purch General	Purch I.T.	Auditing	OfficeMax	PCARD
BOC Library	(2,480)	613	0	0	(965)	(2,128)
Water Res. Comm.	(5,927)	6,130	0	0	(11,175)	(882)
Parks & Rec	141,636	165,847	0	0	(11,992)	(12,219)
Road Commission	68	68	0	0	0	0
Friend of Court	(2,856)	3,473	0	0	(6,019)	(310)
Health	24,224	43,045	0	0	(17,508)	(1,313)
ROD Automation	3,308	0	3,315	0	0	(7)
Water Res Co SRF	35,819	36,099	0	0	0	(280)
Restricted Funds	(46)	0	0	0	(12)	(34)
Multi Org Grants	3,475	4,086	0	0	(456)	(155)
Workforce Develp	(652)	0	0	0	(612)	(40)
LE Grants Misc	(239)	0	0	0	0	(239)
LE Grants PA-CRP	1,225	4,699	0	0	(3,108)	(366)
LE Grants CLEMIS	2,002	0	2,002	0	0	0
LE Grants Rd Pat	68	68	0	0	0	0
House Comm Dev	29,179	30,990	0	0	(1,600)	(211)
Hum Svcs Grants	49,553	58,234	0	0	(7,202)	(1,479)
Other Grants	6,137	6,879	0	0	(558)	(184)
PSP & COPS Prog	62	0	62	0	0	0
Judicial Grants	5,274	5,381	0	0	(2)	(105)
Brownfield Init.	2,997	2,997	0	0	0	0
Child Care Fund	43,243	50,334	0	0	(5,803)	(1,288)
MI Child	1,158	1,158	0	0	0	0
Proj Work Orders	33,318	33,510	0	0	(31)	(161)
Water Res Co CPF	16,206	16,210	0	0	0	(4)
Fire Record Mgmt	432	0	438	0	0	(6)
Airport	24,081	25,541	0	0	(420)	(1,040)
Drain Prop Funds	229,463	237,975	0	0	(3,552)	(4,960)
Delq Tax Revolv	204	204	0	0	0	0
Fac & Operations	160,081	171,910	0	0	(4,767)	(7,062)
Info Tech Clemis	15,993	0	16,448	0	(44)	(411)
Info Technology	76,834	0	88,060	0	(9,933)	(1,293)
Drain Equipment	31,941	33,306	0	0	(13)	(1,352)



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department County Executive Purchasing

Receiving Department	Total	Purch General	Purch I.T.	Auditing	OfficeMax	PCARD
Radio Communicat	11,441	0	13,071	0	(912)	(718)
Motor Pool	116,933	117,762	0	0	(611)	(218)
Communication	11,909	0	12,133	0	0	(224)
Bldg & Liab Ins	4,601	5,040	0	0	(400)	(39)
Fringe Benefits	7,610	11,375	0	0	(1,787)	(1,978)
Retirement	(50)	0	0	0	0	(50)
Economic Develop	(61)	0	0	0	0	(61)
Others	272	272	0	0	0	0
Direct Billed	0	0	0	0	0	0
Total	1,111,299	1,302,908	135,529	3,398	(266,074)	(64,462)



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 Year Ended September 30, 2014
Schedule .2 - Costs To Be Allocated
For Department Mgmt & Budget Fiscal Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,930,867			5,930,867
Building Use Charge	239,716		239,716	
Non-Departmental	1,095	1	1,096	
County Executive Admin	91,785	4,217	96,002	
County Executive Compliance	2,435	3	2,438	
County Executive Corp Counsel	11,066	818	11,884	
Mgmt & Budget Admin	92,899	2,573	95,472	
County Executive Purchasing	(2,594)	26	(2,568)	
Mgmt & Budget Fiscal Services		34,330	34,330	
Facilities Management		47,471	47,471	
Central Services Support Svcs		51,652	51,652	
Human Resources		56,738	56,738	
Treasurer		522,560	522,560	
Total Allocated Additions:	436,402	720,389	1,156,791	1,156,791
Total To Be Allocated:	6,367,269	720,389		7,087,658



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Total	General & Admin	General Acctng	Payroll Svcs	Budgeting
Wages & Benefits					
SALARIES & WAGES	2,905,069	103,839	354,475	342,385	428,609
FRINGE BENEFITS	1,846,124	65,907	225,227	217,658	272,303
Other Expense & Cost					
Supplies	18,389	656	2,243	2,168	2,712
Postage	25,049	0	0	0	0
Operating Expenses	21,632	772	2,639	2,550	3,191
Professional Serv	73,233	0	45,000	0	0
Development Charges	268,743	0	161,758	106,985	0
Internal Charges	772,628	27,583	94,261	91,093	113,963
Departmental Totals					
Total Expenditures	5,930,867	198,757	885,603	762,839	820,778
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	5,930,867	198,757	885,603	762,839	820,778
Allocation Step 1					
Inbound- 0060 Mgmt & Budget Admin	92,899	92,899	0	0	0
Inbound- All Others	343,503	12,278	41,914	40,485	50,680
Reallocate Admin Costs		(303,934)	33,281	32,156	40,241
1st Allocation	6,367,269	0	960,798	835,480	911,699
Allocation Step 2					
Inbound- 0060 Mgmt & Budget Admin	2,573	2,573	0	0	0
Inbound- 0110 Central Services Support Svcs:	18,137	10,846	0	7,291	0
Inbound- 0140 Treasurer: Cash Accounting	310,835	0	69,782	123,029	0
Inbound- 0140 Treasurer: Disb Specific	211,658	0	0	211,658	0
Inbound- All Others	177,186	6,333	21,620	20,883	26,142
Reallocate Admin Costs		(19,752)	2,163	2,090	2,615
2nd Allocation	720,389	0	93,565	364,951	28,757



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	7,087,658	0	1,054,363	1,200,431	940,456



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	259,564	919,200	219,281	277,716	0
FRINGE BENEFITS	164,859	584,299	139,382	176,489	0
Other Expense & Cost					
Supplies	1,642	5,822	1,388	1,758	0
Postage	0	0	25,049	0	0
Operating Expenses	1,932	6,847	1,633	2,068	0
Professional Serv	0	0	0	0	0
Development Charges	0	0	0	0	0
Internal Charges	68,996	244,536	58,333	73,863	0
Departmental Totals					
Total Expenditures	496,993	1,760,704	445,066	531,894	0
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	496,993	1,760,704	445,066	531,894	0
Allocation Step 1					
Inbound- 0060 Mgmt & Budget Admin	0	0	0	0	0
Inbound- All Others	30,692	108,688	25,928	32,838	0
Reallocate Admin Costs	24,376	86,346	20,607	26,078	40,849
1st Allocation	552,061	1,955,738	491,601	590,810	40,849
Allocation Step 2					
Inbound- 0060 Mgmt & Budget Admin	0	0	0	0	0
Inbound- 0110 Central Services Support Svcs:	0	0	0	0	0
Inbound- 0140 Treasurer: Cash Accounting	21,199	30,462	0	66,363	0
Inbound- 0140 Treasurer: Disb Specific	0	0	0	0	0
Inbound- All Others	15,831	56,065	13,374	16,938	0
Reallocate Admin Costs	1,584	5,611	1,339	1,695	2,655
2nd Allocation	38,614	92,138	14,713	84,996	2,655



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	590,675	2,047,876	506,314	675,806	43,504



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Prof Services
<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Supplies	0
Postage	0
Operating Expenses	0
Professional Serv	28,233
Development Charges	0
Internal Charges	0
Departmental Totals	
Total Expenditures	28,233
Deductions	
Total Deductions	0
Functional Cost	28,233
Allocation Step 1	
Inbound- 0060 Mgmt & Budget Admin	0
Inbound- All Others	0
Reallocate Admin Costs	0
1st Allocation	28,233
Allocation Step 2	
Inbound- 0060 Mgmt & Budget Admin	0
Inbound- 0110 Central Services Support Svcs:	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 Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Mgmt & Budget Fiscal Services

	Prof Services
Total For 0080 Mgmt & Budget	
Total Allocated	28,233



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	3,773	0.6227	5,983		5,983		5,983
County Executive Admin	2,887	0.4765	4,578		4,578		4,578
County Executive Compliance	549	0.0906	871		871		871
County Executive Corp Counsel	2,230	0.3680	3,536		3,536		3,536
Mgmt & Budget Admin	242	0.0399	384		384		384
County Executive Purchasing	1,178	0.1944	1,868		1,868		1,868
Mgmt & Budget Fiscal Services	5,931	0.9788	9,404		9,404		9,404
Facilities Management	1,135	0.1873	1,800		1,800	180	1,980
Central Services Admin	234	0.0386	371		371	37	408
Central Services Support Svcs	2,244	0.3703	3,558		3,558	356	3,914
Human Resources	3,619	0.5973	5,738		5,738	575	6,313
Treasurer	8,708	1.4371	13,808		13,808	1,383	15,191
Clerk Admin/Micrographics	1,343	0.2216	2,130		2,130	213	2,343
M&B Equalization	8,482	1.3998	13,449		13,449	1,347	14,796
M&B Reimb.	2,849	0.4702	4,518		4,518	452	4,970
Hum Svc Admin	1,269	0.2094	2,012		2,012	202	2,214
Hum Svc Homeland	1,501	0.2477	2,380		2,380	238	2,618
Pub Svc Admin	229	0.0378	363		363	36	399
Pub Svc Vets Svc	1,754	0.2895	2,781		2,781	279	3,060
Pub Svc Comm Cor	4,608	0.7605	7,307		7,307	732	8,039
Pub Svc MSU Ext	1,090	0.1799	1,728		1,728	173	1,901
Pub Svc Animal	3,696	0.6100	5,861		5,861	587	6,448
Pub Svc CC Prob	605	0.0998	959		959	96	1,055
Pub Svc Med Exam	4,542	0.7496	7,202		7,202	721	7,923
C&ED Admin	521	0.0860	826		826	83	909
C&ED Dev & Plan	6,642	1.0962	10,532		10,532	1,055	11,587
Clerk / ROD	7,659	1.2640	12,144		12,144	1,216	13,360
District Court	15,599	2.5744	24,735		24,735	2,477	27,212
Probate Court	5,963	0.9841	9,455		9,455	947	10,402
Family Court	30,166	4.9784	47,833		47,833	4,791	52,624



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Atty	17,489	2.8863	27,731		27,731	2,778	30,509
Sheriff Office	135,556	22.3710	214,942		214,942	21,531	236,473
BOC Bd of Comm	2,634	0.4347	4,177		4,177	418	4,595
BOC Library	1,337	0.2207	2,120		2,120	212	2,332
Water Res. Comm.	4,579	0.7557	7,261		7,261	727	7,988
Parks & Rec	22,861	3.7729	36,249		36,249	3,631	39,880
Friend of Court	15,869	2.6189	25,163		25,163	2,520	27,683
Health	28,784	4.7504	45,641		45,641	4,571	50,212
ROD Automation	2,184	0.3604	3,463		3,463	347	3,810
Oakland Enhance	476	0.0786	755		755	76	831
Water Res Co SRF	13,756	2.2702	21,812		21,812	2,185	23,997
Restricted Funds	3	0.0005	5		5		5
Social Welfare	141	0.0233	224		224	22	246
Multi Org Grants	1,824	0.3010	2,892		2,892	290	3,182
Workforce Develp	19,146	3.1598	30,359		30,359	3,041	33,400
LE Grants Misc	1,589	0.2622	2,520		2,520	252	2,772
LE Grants PA-CRP	2,481	0.4095	3,934		3,934	394	4,328
LE Grants CLEMIS	193	0.0319	306		306	31	337
LE Grants Rd Pat	787	0.1299	1,248		1,248	125	1,373
House Comm Dev	10,811	1.7842	17,142		17,142	1,717	18,859
Hum Svcs Grants	15,344	2.5323	24,330		24,330	2,437	26,767
Other Grants	3,101	0.5118	4,917		4,917	492	5,409
Judicial Grants	478	0.0789	758		758	76	834
Brownfield Init.	276	0.0456	438		438	44	482
Child Care Fund	35,700	5.8917	56,608		56,608	5,670	62,278
Co Vets Trust	377	0.0622	598		598	60	658
Revenue Share	365	0.0602	579		579	58	637
Waste Res. Mgmt	1	0.0002	2		2		2
MI Child	17	0.0028	27		27	3	30
Water Res Co CPF	3,940	0.6502	6,247		6,247	626	6,873



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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
Fire Record Mgmt	661	0.1091	1,048		1,048	105	1,153
Airport	6,570	1.0843	10,418		10,418	1,043	11,461
Drain Prop Funds	39,296	6.4852	62,310		62,310	6,241	68,551
Delq Tax Revolv	441	0.0728	699		699	70	769
Fac & Operations	25,208	4.1602	39,971		39,971	4,003	43,974
Info Tech Clemis	6,621	1.0927	10,499		10,499	1,052	11,551
Info Technology	28,578	4.7164	45,315		45,315	4,539	49,854
Drain Equipment	196	0.0323	311		311	31	342
Radio Communicat	5,890	0.9721	9,339		9,339	935	10,274
Motor Pool	8,634	1.4249	13,690		13,690	1,371	15,061
Communication	2,678	0.4420	4,246		4,246	425	4,671
Bldg & Liab Ins	4,894	0.8077	7,760		7,760	777	8,537
Fringe Benefits	2,162	0.3568	3,428		3,428	343	3,771
Delq Per Prop Tx	758	0.1251	1,202		1,202	120	1,322
SubTotal	605,934	100.0000	960,798		960,798	93,565	1,054,363
TOTAL	605,934	100.0000	960,798		960,798	93,565	1,054,363

Allocation Basis: Dollar amount of expense by benefiting department

Allocation Source: General ledger



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	2,116,610	0.6170	5,155		5,155		5,155
County Executive Compliance	484,667	0.1413	1,180		1,180		1,180
County Executive Corp Counsel	1,979,977	0.5772	4,822		4,822		4,822
Mgmt & Budget Admin	223,906	0.0653	545		545		545
County Executive Purchasing	1,011,288	0.2948	2,463		2,463		2,463
Mgmt & Budget Fiscal Services	4,751,192	1.3850	11,571		11,571		11,571
Facilities Management	970,393	0.2829	2,363		2,363	1,065	3,428
Central Services Admin	218,855	0.0638	533		533	240	773
Central Services Support Svcs	1,108,443	0.3231	2,700		2,700	1,217	3,917
Human Resources	2,393,691	0.6978	5,830		5,830	2,627	8,457
Treasurer	3,060,212	0.8920	7,453		7,453	3,359	10,812
Clerk Admin/Micrographics	995,651	0.2902	2,425		2,425	1,093	3,518
M&B Equalization	6,887,716	2.0078	16,774		16,774	7,560	24,334
M&B Reimb.	2,226,518	0.6490	5,422		5,422	2,444	7,866
Hum Svc Admin	203,355	0.0593	495		495	223	718
Hum Svc Homeland	759,884	0.2215	1,851		1,851	834	2,685
Pub Svc Admin	220,385	0.0642	537		537	242	779
Pub Svc Vets Svc	1,409,142	0.4108	3,432		3,432	1,547	4,979
Pub Svc Comm Cor	3,487,344	1.0166	8,493		8,493	3,828	12,321
Pub Svc MSU Ext	671,974	0.1959	1,637		1,637	738	2,375
Pub Svc Animal	2,128,339	0.6204	5,183		5,183	2,336	7,519
Pub Svc Med Exam	3,060,382	0.8921	7,453		7,453	3,359	10,812
C&ED Admin	388,348	0.1132	946		946	426	1,372
C&ED Dev & Plan	4,293,389	1.2515	10,456		10,456	4,713	15,169
Clerk / ROD	5,667,979	1.6522	13,804		13,804	6,221	20,025
District Court	11,645,428	3.3946	28,361		28,361	12,782	41,143
Probate Court	4,152,241	1.2104	10,112		10,112	4,558	14,670
Family Court	19,457,267	5.6718	47,386		47,386	21,357	68,743
Prosecuting Atty	14,988,358	4.3691	36,503		36,503	16,452	52,955
Sheriff Office	106,252,787	30.9719	258,770		258,770	116,627	375,397



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Payroll Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BOC Bd of Comm	2,002,611	0.5838	4,877		4,877	2,198	7,075
BOC Library	495,482	0.1444	1,207		1,207	544	1,751
Water Res. Comm.	2,753,505	0.8026	6,706		6,706	3,022	9,728
Parks & Rec	10,685,376	3.1148	26,023		26,023	11,729	37,752
Friend of Court	13,222,232	3.8543	32,202		32,202	14,513	46,715
Health	20,945,535	6.1056	51,011		51,011	22,991	74,002
ROD Automation	394,174	0.1149	960		960	433	1,393
Oakland Enhance	448,330	0.1307	1,092		1,092	492	1,584
Water Res Co SRF	2,461,967	0.7177	5,996		5,996	2,702	8,698
Multi Org Grants	1,476,387	0.4304	3,596		3,596	1,621	5,217
Workforce Develop	582,203	0.1697	1,418		1,418	639	2,057
LE Grants Misc	1,262,384	0.3680	3,074		3,074	1,386	4,460
LE Grants PA-CRP	2,069,922	0.6034	5,041		5,041	2,272	7,313
LE Grants Rd Pat	714,863	0.2084	1,741		1,741	785	2,526
House Comm Dev	2,128,157	0.6204	5,183		5,183	2,336	7,519
Hum Svcs Grants	5,239,732	1.5274	12,761		12,761	5,751	18,512
Other Grants	222,444	0.0648	542		542	244	786
Judicial Grants	313,012	0.0912	762		762	344	1,106
Child Care Fund	17,187,067	5.0100	41,857		41,857	18,865	60,722
Waste Res. Mgmt	1,151	0.0003	3		3	1	4
Water Res Co CPF	561,209	0.1636	1,367		1,367	616	1,983
Fire Record Mgmt	412,350	0.1202	1,004		1,004	453	1,457
Airport	1,813,441	0.5286	4,416		4,416	1,990	6,406
Drain Prop Funds	15,156,591	4.4181	36,912		36,912	16,636	53,548
Delq Tax Revolv	167,594	0.0489	408		408	184	592
Fac & Operations	12,343,249	3.5980	30,061		30,061	13,548	43,609
Info Tech Clemis	2,019,138	0.5886	4,917		4,917	2,216	7,133
Info Technology	12,493,674	3.6419	30,427		30,427	13,714	44,141
Drain Equipment	856,358	0.2496	2,086		2,086	940	3,026
Radio Communicat	889,540	0.2593	2,166		2,166	976	3,142



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Payroll Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Motor Pool	1,233,392	0.3595	3,004		3,004	1,354	4,358
Communication	342,369	0.0998	834		834	376	1,210
Bldg & Liab Ins	752,163	0.2193	1,832		1,832	826	2,658
Fringe Benefits	1,837,936	0.5358	4,476		4,476	2,017	6,493
Delq Per Prop Tx	354,370	0.1033	863		863	389	1,252
SubTotal	343,055,629	100.0000	835,480		835,480	364,951	1,200,431
TOTAL	343,055,629	100.0000	835,480		835,480	364,951	1,200,431

Allocation Basis: Dollar amount of personnel expenses by department

Allocation Source: Annual Financial Statements

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	3,773	0.8790	8,014		8,014		8,014
County Executive Admin	2,887	0.6726	6,132		6,132		6,132
County Executive Compliance	549	0.1279	1,166		1,166		1,166
County Executive Corp Counsel	2,230	0.5196	4,737		4,737		4,737
Mgmt & Budget Admin	242	0.0564	514		514		514
County Executive Purchasing	1,178	0.2745	2,502		2,502		2,502
Mgmt & Budget Fiscal Services	5,931	1.3818	12,598		12,598		12,598
Facilities Management	1,135	0.2644	2,411		2,411	79	2,490
Central Services Admin	234	0.0545	497		497	16	513
Central Services Support Svcs	2,244	0.5228	4,767		4,767	156	4,923
Human Resources	3,619	0.8432	7,687		7,687	252	7,939
Treasurer	8,708	2.0288	18,497		18,497	607	19,104
Clerk Admin/Micrographics	1,343	0.3129	2,853		2,853	94	2,947
M&B Equalization	8,482	1.9762	18,017		18,017	591	18,608
M&B Reimb.	2,849	0.6638	6,052		6,052	199	6,251
Hum Svc Admin	1,269	0.2957	2,696		2,696	88	2,784
Hum Svc Homeland	1,501	0.3497	3,188		3,188	105	3,293
Pub Svc Admin	229	0.0534	486		486	16	502
Pub Svc Vets Svc	1,754	0.4087	3,726		3,726	122	3,848
Pub Svc Comm Cor	4,608	1.0736	9,788		9,788	321	10,109
Pub Svc MSU Ext	1,090	0.2540	2,315		2,315	76	2,391
Pub Svc Animal	3,696	0.8611	7,851		7,851	258	8,109
Pub Svc CC Prob	605	0.1410	1,285		1,285	42	1,327
Pub Svc Med Exam	4,542	1.0582	9,648		9,648	317	9,965
C&ED Admin	521	0.1214	1,107		1,107	36	1,143
C&ED Dev & Plan	6,642	1.5475	14,108		14,108	463	14,571
Clerk / ROD	7,659	1.7844	16,269		16,269	534	16,803
District Court	15,599	3.6343	33,134		33,134	1,088	34,222
Probate Court	5,963	1.3893	12,666		12,666	416	13,082
Family Court	30,166	7.0282	64,076		64,076	2,103	66,179

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Activity - Budgeting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Atty	17,489	4.0747	37,149		37,149	1,219	38,368
Sheriff Office	135,556	31.5822	287,935		287,935	9,456	297,391
BOC Bd of Comm	2,634	0.6137	5,595		5,595	184	5,779
BOC Library	1,337	0.3115	2,840		2,840	93	2,933
Friend of Court	15,869	3.6972	33,708		33,708	1,106	34,814
Health	28,784	6.7062	61,140		61,140	2,007	63,147
ROD Automation	2,184	0.5088	4,639		4,639	152	4,791
Oakland Enhance	476	0.1109	1,011		1,011	33	1,044
Social Welfare	141	0.0329	300		300	10	310
Multi Org Grants	1,824	0.4250	3,874		3,874	127	4,001
Workforce Develop	19,146	4.4607	40,668		40,668	1,335	42,003
LE Grants Misc	1,589	0.3702	3,375		3,375	111	3,486
LE Grants PA-CRP	2,481	0.5780	5,270		5,270	173	5,443
LE Grants Rd Pat	787	0.1834	1,672		1,672	55	1,727
House Comm Dev	10,811	2.5188	22,964		22,964	754	23,718
Hum Svcs Grants	15,344	3.5749	32,592		32,592	1,070	33,662
Other Grants	3,101	0.7225	6,587		6,587	216	6,803
Judicial Grants	478	0.1114	1,015		1,015	33	1,048
Brownfield Init.	276	0.0643	586		586	19	605
Child Care Fund	35,700	8.3175	75,831		75,831	2,489	78,320
Co Vets Trust	377	0.0878	801		801	26	827
Revenue Share	365	0.0850	775		775	25	800
Waste Res. Mgmt	1	0.0002	2		2		2
MI Child	17	0.0040	36		36	1	37
Delq Tax Revolv	441	0.1027	937		937	31	968
Delq Per Prop Tx	758	0.1766	1,610		1,610	53	1,663
SubTotal	429,214	100.0000	911,699		911,699	28,757	940,456
TOTAL	429,214	100.0000	911,699		911,699	28,757	940,456



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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 Year Ended September 30, 2014
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	21,675	8.3505	46,100		46,100	3,224	49,324
ROD Automation	6,834	2.6329	14,535		14,535	1,017	15,552
Multi Org Grants	22,404	8.6314	47,651		47,651	3,333	50,984
Workforce Develop	2,568	0.9894	5,462		5,462	382	5,844
LE Grants Misc	26,665	10.2730	56,713		56,713	3,967	60,680
LE Grants PA-CRP	11,624	4.4783	24,723		24,723	1,729	26,452
LE Grants Rd Pat	8,578	3.3048	18,244		18,244	1,276	19,520
House Comm Dev	1,903	0.7332	4,047		4,047	283	4,330
Hum Svcs Grants	107,988	41.6035	229,678		229,678	16,066	245,744
Other Grants	23,705	9.1326	50,418		50,418	3,526	53,944
Judicial Grants	25,120	9.6778	53,427		53,427	3,737	57,164
Brownfield Init.	357	0.1375	759		759	53	812
MI Child	143	0.0551	304		304	21	325
SubTotal	259,564	100.0000	552,061		552,061	38,614	590,675
TOTAL	259,564	100.0000	552,061		552,061	38,614	590,675

Allocation Basis: Assigned wages by benefiting grant

Allocation Source: Grant accounting worksheet



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	51,902	5.6464	110,429		110,429	5,203	115,632
Human Resources	2,117	0.2303	4,504		4,504	212	4,716
C&ED Dev & Plan	10,218	1.1116	21,740		21,740	1,024	22,764
District Court	6,246	0.6795	13,289		13,289	626	13,915
Probate Court	2,521	0.2743	5,364		5,364	253	5,617
Family Court	2,521	0.2743	5,364		5,364	253	5,617
Sheriff Office	44,940	4.8890	95,617		95,617	4,505	100,122
Parks & Rec	16,840	1.8320	35,830		35,830	1,688	37,518
Health	36,993	4.0245	78,708		78,708	3,708	82,416
LE Grants CLEMIS	285	0.0310	606		606	29	635
Child Care Fund	36,993	4.0245	78,708		78,708	3,708	82,416
Fire Record Mgmt	29,274	3.1847	62,285		62,285	2,934	65,219
Airport	86,040	9.3603	183,063		183,063	8,624	191,687
Drain Prop Funds	7,849	0.8539	16,700		16,700	787	17,487
Fac & Operations	159,394	17.3405	339,136		339,136	15,978	355,114
Info Tech Clemis	74,900	8.1484	159,361		159,361	7,508	166,869
Info Technology	118,025	12.8400	251,116		251,116	11,830	262,946
Radio Communicat	62,683	6.8193	133,368		133,368	6,283	139,651
Motor Pool	52,120	5.6701	110,893		110,893	5,224	116,117
Communication	53,117	5.7786	113,015		113,015	5,324	118,339
Bldg & Liab Ins	18,095	1.9686	38,500		38,500	1,814	40,314
Fringe Benefits	4,280	0.4656	9,106		9,106	429	9,535
Retirement	14,080	1.5318	29,957		29,957	1,411	31,368
Retiree Hlt Care	15,777	1.7164	33,568		33,568	1,581	35,149
Int Ret Med Ben	11,990	1.3044	25,511		25,511	1,202	26,713
SubTotal	919,200	100.0000	1,955,738		1,955,738	92,138	2,047,876
TOTAL	919,200	100.0000	1,955,738		1,955,738	92,138	2,047,876



**Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services**

Allocation Basis: Assigned wages by benefiting department

Allocation Source: Employee assignment summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	148	0.3864	1,900		1,900		1,900
County Executive Admin	96	0.2507	1,232		1,232		1,232
County Executive Compliance	38	0.0992	488		488		488
County Executive Corp Counsel	56	0.1462	719		719		719
Mgmt & Budget Admin	6	0.0157	77		77		77
County Executive Purchasing	21	0.0548	270		270		270
Mgmt & Budget Fiscal Services	59	0.1541	757		757		757
Facilities Management	297	0.7755	3,812		3,812	115	3,927
Central Services Admin	3	0.0078	39		39	1	40
Central Services Support Svcs	111	0.2898	1,425		1,425	43	1,468
Human Resources	247	0.6449	3,171		3,171	96	3,267
Treasurer	172	0.4491	2,208		2,208	67	2,275
Clerk Admin/Micrographics	55	0.1436	706		706	21	727
M&B Equalization	93	0.2428	1,194		1,194	36	1,230
M&B Reimb.	186	0.4857	2,388		2,388	72	2,460
Hum Svc Admin	82	0.2141	1,053		1,053	32	1,085
Hum Svc Homeland	166	0.4334	2,131		2,131	64	2,195
Pub Svc Admin	6	0.0157	77		77	2	79
Pub Svc Vets Svc	451	1.1776	5,789		5,789	175	5,964
Pub Svc Comm Cor	117	0.3055	1,502		1,502	45	1,547
Pub Svc MSU Ext	49	0.1279	629		629	19	648
Pub Svc Animal	372	0.9713	4,775		4,775	145	4,920
Pub Svc CC Prob	21	0.0548	270		270	8	278
Pub Svc Med Exam	402	1.0497	5,160		5,160	156	5,316
C&ED Admin	33	0.0862	424		424	13	437
C&ED Dev & Plan	520	1.3578	6,675		6,675	202	6,877
Clerk / ROD	1,067	2.7860	13,696		13,696	414	14,110
District Court	5,893	15.3872	75,644		75,644	2,289	77,933
Probate Court	2,766	7.2223	35,505		35,505	1,075	36,580
Family Court	14,632	38.2061	187,815		187,815	5,688	193,503



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	913	2.3839	11,719		11,719	355	12,074
Sheriff Office	3,272	8.5435	42,000		42,000	1,271	43,271
BOC Bd of Comm	65	0.1697	834		834	25	859
BOC Library	77	0.2011	988		988	30	1,018
Road Commission	233	0.6084	2,991		2,991	91	3,082
Friend of Court	157	0.4099	2,015		2,015	61	2,076
Health	1,413	3.6895	18,138		18,138	549	18,687
ROD Automation	76	0.1984	976		976	30	1,006
Oakland Enhance	59	0.1541	757		757	23	780
Restricted Funds	13	0.0339	167		167	5	172
Social Welfare	2	0.0052	26		26	1	27
Multi Org Grants	95	0.2481	1,219		1,219	37	1,256
LE Grants Misc	135	0.3525	1,733		1,733	52	1,785
LE Grants PA-CRP	149	0.3891	1,913		1,913	58	1,971
LE Grants Rd Pat	1	0.0026	13		13		13
Hum Svcs Grants	1,522	3.9741	19,537		19,537	591	20,128
Other Grants	236	0.6162	3,029		3,029	92	3,121
Judicial Grants	134	0.3499	1,720		1,720	52	1,772
Brownfield Init.	75	0.1958	963		963	29	992
Co Vets Trust	490	1.2794	6,290		6,290	190	6,480
MI Child	19	0.0496	244		244	7	251
Misc DSF	28	0.0731	359		359	11	370
Proj Work Orders	539	1.4074	6,919		6,919	209	7,128
Public Transport	21	0.0548	270		270	8	278
Retirement	109	0.2846	1,399		1,399	42	1,441
Retiree Hlt Care	292	0.7624	3,748		3,748	113	3,861
Others	8	0.0209	103		103	3	106
SubTotal	38,298	100.0000	491,601		491,601	14,713	506,314
TOTAL	38,298	100.0000	491,601		491,601	14,713	506,314



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Mgmt & Budget Fiscal Services

Allocation Basis: Number of accounting transactions by benefiting dept.

Allocation Source: Detail General Ledger

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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.	2.98	2.9800	17,606		17,606	2,533	20,139
Water Res Co SRF	32.82	32.8200	193,904		193,904	27,896	221,800
Water Res Co DSF	0.45	0.4500	2,659		2,659	382	3,041
Water Res Co CPF	5.77	5.7700	34,090		34,090	4,904	38,994
Drain Prop Funds	50.10	50.1000	295,995		295,995	42,583	338,578
Drain Equipment	7.88	7.8800	46,556		46,556	6,698	53,254
SubTotal	100.00	100.0000	590,810		590,810	84,996	675,806
TOTAL	100.00	100.0000	590,810		590,810	84,996	675,806

Allocation Basis: Percentage of effort by benefiting department

Allocation Source: Labor distribution summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	211,747	48.6690	19,881		19,881	1,292	21,173
Workforce Develp	41,572	9.5551	3,903		3,903	254	4,157
House Comm Dev	30,805	7.0804	2,892		2,892	188	3,080
Drain Prop Funds	87,996	20.2254	8,262		8,262	537	8,799
Fringe Benefits	62,956	14.4701	5,911		5,911	384	6,295
SubTotal	435,076	100.0000	40,849		40,849	2,655	43,504
TOTAL	435,076	100.0000	40,849		40,849	2,655	43,504

Allocation Basis: Personnel expenses by benefiting department

Allocation Source: Labor Distribution Report



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	21,258	75.2949	21,258		21,258		21,258
LE Grants PA-CRP	6,975	24.7051	6,975		6,975		6,975
SubTotal	28,233	100.0000	28,233		28,233		28,233
TOTAL	28,233	100.0000	28,233		28,233		28,233

Allocation Basis: Dollar amount of services by benefiting department

Allocation Source: Paid Invoices



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	15,897	5,983	0	8,014	0	0	1,900
County Executive Admin	17,097	4,578	5,155	6,132	0	0	1,232
County Executive Compliance	3,705	871	1,180	1,166	0	0	488
County Executive Corp Counsel	13,814	3,536	4,822	4,737	0	0	719
Mgmt & Budget Admin	1,520	384	545	514	0	0	77
County Executive Purchasing	7,103	1,868	2,463	2,502	0	0	270
Mgmt & Budget Fiscal Services	34,330	9,404	11,571	12,598	0	0	757
Facilities Management	11,825	1,980	3,428	2,490	0	0	3,927
Central Services Admin	1,734	408	773	513	0	0	40
Central Services Support Svcs	129,854	3,914	3,917	4,923	0	115,632	1,468
Human Resources	30,692	6,313	8,457	7,939	0	4,716	3,267
Treasurer	47,382	15,191	10,812	19,104	0	0	2,275
Clerk Admin/Micrographics	9,535	2,343	3,518	2,947	0	0	727
M&B Equalization	58,968	14,796	24,334	18,608	0	0	1,230
M&B Reimb.	21,547	4,970	7,866	6,251	0	0	2,460
Hum Svc Admin	6,801	2,214	718	2,784	0	0	1,085
Hum Svc Homeland	10,791	2,618	2,685	3,293	0	0	2,195
Pub Svc Admin	1,759	399	779	502	0	0	79
Pub Svc Vets Svc	17,851	3,060	4,979	3,848	0	0	5,964
Pub Svc Comm Cor	32,016	8,039	12,321	10,109	0	0	1,547
Pub Svc MSU Ext	7,315	1,901	2,375	2,391	0	0	648
Pub Svc Animal	26,996	6,448	7,519	8,109	0	0	4,920
Pub Svc CC Prob	2,660	1,055	0	1,327	0	0	278
Pub Svc Med Exam	34,016	7,923	10,812	9,965	0	0	5,316
C&ED Admin	3,861	909	1,372	1,143	0	0	437
C&ED Dev & Plan	70,968	11,587	15,169	14,571	0	22,764	6,877
Clerk / ROD	64,298	13,360	20,025	16,803	0	0	14,110
District Court	194,425	27,212	41,143	34,222	0	13,915	77,933
Probate Court	80,351	10,402	14,670	13,082	0	5,617	36,580
Family Court	386,666	52,624	68,743	66,179	0	5,617	193,503
Prosecuting Atty	133,906	30,509	52,955	38,368	0	0	12,074
Sheriff Office	1,052,654	236,473	375,397	297,391	0	100,122	43,271
BOC Bd of Comm	18,308	4,595	7,075	5,779	0	0	859

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng	Fund Accounting	Accts Payable
BOC Library	8,034	2,332	1,751	2,933	0	0	1,018
Water Res. Comm.	37,855	7,988	9,728	0	0	0	0
Parks & Rec	136,323	39,880	37,752	0	0	37,518	0
Road Commission	3,082	0	0	0	0	0	3,082
Friend of Court	181,870	27,683	46,715	34,814	49,324	0	2,076
Health	288,464	50,212	74,002	63,147	0	82,416	18,687
ROD Automation	26,552	3,810	1,393	4,791	15,552	0	1,006
Oakland Enhance	4,239	831	1,584	1,044	0	0	780
Water Res Co SRF	254,495	23,997	8,698	0	0	0	0
Restricted Funds	177	5	0	0	0	0	172
Social Welfare	583	246	0	310	0	0	27
Multi Org Grants	64,640	3,182	5,217	4,001	50,984	0	1,256
Workforce Develp	87,461	33,400	2,057	42,003	5,844	0	0
LE Grants Misc	73,183	2,772	4,460	3,486	60,680	0	1,785
LE Grants PA-CRP	52,482	4,328	7,313	5,443	26,452	0	1,971
LE Grants CLEMIS	972	337	0	0	0	635	0
LE Grants Rd Pat	25,159	1,373	2,526	1,727	19,520	0	13
House Comm Dev	57,506	18,859	7,519	23,718	4,330	0	0
Hum Svcs Grants	344,813	26,767	18,512	33,662	245,744	0	20,128
Other Grants	70,063	5,409	786	6,803	53,944	0	3,121
Judicial Grants	61,924	834	1,106	1,048	57,164	0	1,772
Brownfield Init.	2,891	482	0	605	812	0	992
Child Care Fund	283,736	62,278	60,722	78,320	0	82,416	0
Co Vets Trust	7,965	658	0	827	0	0	6,480
Revenue Share	1,437	637	0	800	0	0	0
Waste Res. Mgmt	8	2	4	2	0	0	0
MI Child	643	30	0	37	325	0	251
Misc DSF	370	0	0	0	0	0	370
Water Res Co DSF	3,041	0	0	0	0	0	0
Proj Work Orders	7,128	0	0	0	0	0	7,128
Water Res Co CPF	47,850	6,873	1,983	0	0	0	0
Fire Record Mgmt	67,829	1,153	1,457	0	0	65,219	0
Airport	209,554	11,461	6,406	0	0	191,687	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Total	General Acctng	Payroll Svcs	Budgeting	Grant Acctng	Fund Accounting	Accts Payable
Drain Prop Funds	486,963	68,551	53,548	0	0	17,487	0
Delq Tax Revolv	2,329	769	592	968	0	0	0
Fac & Operations	442,697	43,974	43,609	0	0	355,114	0
Info Tech Clemis	185,553	11,551	7,133	0	0	166,869	0
Info Technology	356,941	49,854	44,141	0	0	262,946	0
Drain Equipment	56,622	342	3,026	0	0	0	0
Radio Communicat	153,067	10,274	3,142	0	0	139,651	0
Motor Pool	135,536	15,061	4,358	0	0	116,117	0
Communication	124,220	4,671	1,210	0	0	118,339	0
Bldg & Liab Ins	51,509	8,537	2,658	0	0	40,314	0
Fringe Benefits	26,094	3,771	6,493	0	0	9,535	0
Delq Per Prop Tx	4,237	1,322	1,252	1,663	0	0	0
Public Transport	278	0	0	0	0	0	278
Retirement	32,809	0	0	0	0	31,368	1,441
Retiree Hlt Care	39,010	0	0	0	0	35,149	3,861
Int Ret Med Ben	26,713	0	0	0	0	26,713	0
Others	106	0	0	0	0	0	106
Direct Billed	0	0	0	0	0	0	0
Total	7,087,658	1,054,363	1,200,431	940,456	590,675	2,047,876	506,314



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

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



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Drain Acctng	Billed Acctng	Prof Services
BOC Library	0	0	0
Water Res. Comm.	20,139	0	0
Parks & Rec	0	21,173	0
Road Commission	0	0	0
Friend of Court	0	0	21,258
Health	0	0	0
ROD Automation	0	0	0
Oakland Enhance	0	0	0
Water Res Co SRF	221,800	0	0
Restricted Funds	0	0	0
Social Welfare	0	0	0
Multi Org Grants	0	0	0
Workforce Develp	0	4,157	0
LE Grants Misc	0	0	0
LE Grants PA-CRP	0	0	6,975
LE Grants CLEMIS	0	0	0
LE Grants Rd Pat	0	0	0
House Comm Dev	0	3,080	0
Hum Svcs Grants	0	0	0
Other Grants	0	0	0
Judicial Grants	0	0	0
Brownfield Init.	0	0	0
Child Care Fund	0	0	0
Co Vets Trust	0	0	0
Revenue Share	0	0	0
Waste Res. Mgmt	0	0	0
MI Child	0	0	0
Misc DSF	0	0	0
Water Res Co DSF	3,041	0	0
Proj Work Orders	0	0	0
Water Res Co CPF	38,994	0	0
Fire Record Mgmt	0	0	0
Airport	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Mgmt & Budget Fiscal Services

Receiving Department	Drain Acctng	Billed Acctng	Prof Services
Drain Prop Funds	338,578	8,799	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	53,254	0	0
Radio Communicat	0	0	0
Motor Pool	0	0	0
Communication	0	0	0
Bldg & Liab Ins	0	0	0
Fringe Benefits	0	6,295	0
Delq Per Prop Tx	0	0	0
Public Transport	0	0	0
Retirement	0	0	0
Retiree Hlt Care	0	0	0
Int Ret Med Ben	0	0	0
Others	0	0	0
Direct Billed	0	0	0
Total	675,806	43,504	28,233



**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 Year Ended September 30, 2014
Schedule .2 - Costs To Be Allocated
For Department Facilities Management

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,134,883			1,134,883
Building Use Charge	58,043		58,043	
Non-Departmental	1,354,117	1,625	1,355,742	
County Executive Admin	18,746	861	19,607	
County Executive Compliance	466	1	467	
County Executive Corp Counsel	52,169	3,858	56,027	
County Executive Purchasing	4,214	180	4,394	
Mgmt & Budget Fiscal Services	10,386	1,439	11,825	
Facilities Management		13,034	13,034	
Central Services Support Svcs		55,431	55,431	
Human Resources		11,588	11,588	
Treasurer		340	340	
Total Allocated Additions:	1,498,141	88,357	1,586,498	1,586,498
Building Security	701,721			
Total Departmental Cost Adjustments:	701,721			701,721
Total To Be Allocated:	3,334,745	88,357		3,423,102



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Total	General & Admin	N. Office Bldg	NO Health Ctr	Courthouse
Wages & Benefits					
SALARIES & WAGES	610,327	0	12,268	27,465	135,490
FRINGE BENEFITS	360,065	0	7,237	16,203	79,935
Other Expense & Cost					
Supplies	4,434	0	89	200	985
Travel	4,818	0	97	217	1,069
Operating Expenses	15,162	0	305	682	3,365
Professional Serv	51,831	0	1,042	2,332	11,507
Internal Charges	88,246	0	1,774	3,971	19,590
Departmental Totals					
Total Expenditures	1,134,883	0	22,812	51,070	251,941
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	701,721	0	0	0	441,134
Functional Cost	1,836,604	0	22,812	51,070	693,075
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	49,611	0	1,191	2,669	13,172
Inbound- 0025 Non-Departmental: Specific	243,215	0	6,640	10,604	75,252
Inbound- 0025 Non-Departmental	500,004	0	11,450	25,650	126,703
Inbound- 0025 Non-Departmental: FM&O	610,898	0	12,279	27,490	135,620
Inbound- All Others	94,413	0	1,897	4,246	20,964
1st Allocation	3,334,745	0	56,269	121,729	1,064,786
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	292	0	8	13	94
Inbound- 0025 Non-Departmental	600	0	14	31	150
Inbound- 0025 Non-Departmental: FM&O	733	0	15	33	165
Inbound- All Others	86,732	0	1,743	3,901	19,255
2nd Allocation	88,357	0	1,780	3,978	19,664



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	3,423,102	0	58,049	125,707	1,084,450



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	6,225	24,657	9,704	11,169	24,840
FRINGE BENEFITS	3,673	14,547	5,725	6,589	14,655
Other Expense & Cost					
Supplies	45	179	71	81	180
Travel	49	195	77	88	196
Operating Expenses	155	613	241	277	617
Professional Serv	529	2,094	824	949	2,110
Internal Charges	900	3,565	1,403	1,615	3,592
Departmental Totals					
Total Expenditures	11,576	45,850	18,045	20,768	46,190
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Functional Cost					
Functional Cost	11,576	45,850	18,045	20,768	46,190
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	605	2,401	948	1,086	0
Inbound- 0025 Non-Departmental: Specific	2,846	6,324	4,913	3,697	5,934
Inbound- 0025 Non-Departmental	5,800	23,050	9,100	10,400	23,200
Inbound- 0025 Non-Departmental: FM&O	6,231	24,680	9,713	11,179	24,864
Inbound- All Others	960	3,817	1,505	1,725	3,843
1st Allocation	28,018	106,122	44,224	48,855	104,031
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	3	8	6	4	7
Inbound- 0025 Non-Departmental	7	28	11	12	28
Inbound- 0025 Non-Departmental: FM&O	7	30	12	13	30
Inbound- All Others	882	3,507	1,382	1,585	3,530
2nd Allocation	899	3,573	1,411	1,614	3,595



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	28,917	109,695	45,635	50,469	107,626



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	22,155	4,089	7,751	12,390	87,460
FRINGE BENEFITS	13,070	2,412	4,573	7,309	51,597
Other Expense & Cost					
Supplies	161	30	56	90	635
Travel	175	32	61	98	690
Operating Expenses	550	102	193	308	2,173
Professional Serv	1,881	347	658	1,052	7,427
Internal Charges	3,203	591	1,121	1,791	12,646
Departmental Totals					
Total Expenditures	41,195	7,603	14,413	23,038	162,628
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Functional Cost					
Functional Cost	41,195	7,603	14,413	23,038	162,628
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	2,153	397	754	0	8,508
Inbound- 0025 Non-Departmental: Specific	6,032	1,727	2,797	4,110	47,670
Inbound- 0025 Non-Departmental	20,700	3,850	7,200	0	81,751
Inbound- 0025 Non-Departmental: FM&O	22,176	4,093	7,758	12,401	87,542
Inbound- All Others	3,425	634	1,196	1,919	13,532
1st Allocation	95,681	18,304	34,118	41,468	401,631
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	7	2	3	5	57
Inbound- 0025 Non-Departmental	25	5	9	0	98
Inbound- 0025 Non-Departmental: FM&O	27	5	9	15	105
Inbound- All Others	3,147	582	1,098	1,763	12,431
2nd Allocation	3,206	594	1,119	1,783	12,691



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	98,887	18,898	35,237	43,251	414,322



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp
Wages & Benefits					
SALARIES & WAGES	12,634	55,357	19,958	7,568	18,798
FRINGE BENEFITS	7,453	32,658	11,774	4,465	11,090
Other Expense & Cost					
Supplies	92	402	145	55	137
Travel	100	437	158	60	148
Operating Expenses	314	1,375	496	188	467
Professional Serv	1,073	4,701	1,695	643	1,596
Internal Charges	1,827	8,004	2,886	1,094	2,718
Departmental Totals					
Total Expenditures	23,493	102,934	37,112	14,073	34,954
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Functional Cost					
Functional Cost	23,493	102,934	37,112	14,073	34,954
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	1,230	5,383	1,940	0	0
Inbound- 0025 Non-Departmental: Specific	5,326	0	9,485	2,651	3,746
Inbound- 0025 Non-Departmental	11,800	51,750	18,650	0	0
Inbound- 0025 Non-Departmental: FM&O	12,646	55,408	19,976	7,575	18,816
Inbound- All Others	1,953	8,562	3,087	1,169	2,911
1st Allocation	56,448	224,037	90,250	25,468	60,427
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	6	0	11	3	4
Inbound- 0025 Non-Departmental	14	62	22	0	0
Inbound- 0025 Non-Departmental: FM&O	15	66	24	9	23
Inbound- All Others	1,794	7,866	2,836	1,074	2,675
2nd Allocation	1,829	7,994	2,893	1,086	2,702



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	58,277	232,031	93,143	26,554	63,129



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Materials Mgmt	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility
Wages & Benefits					
SALARIES & WAGES	6,775	20,202	1,221	17,822	1,648
FRINGE BENEFITS	3,997	11,918	720	10,514	972
Other Expense & Cost					
Supplies	49	147	9	129	12
Travel	53	159	10	141	13
Operating Expenses	168	502	30	443	41
Professional Serv	575	1,716	104	1,513	140
Internal Charges	980	2,921	176	2,577	238
Departmental Totals					
Total Expenditures	12,597	37,565	2,270	33,139	3,064
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	0
Functional Cost					
Functional Cost	12,597	37,565	2,270	33,139	3,064
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	660	1,965	0	0	164
Inbound- 0025 Non-Departmental: Specific	681	5,326	0	5,399	0
Inbound- 0025 Non-Departmental	6,350	18,900	0	0	1,550
Inbound- 0025 Non-Departmental: FM&O	6,781	20,221	1,222	17,838	1,649
Inbound- All Others	1,052	3,125	188	2,761	258
1st Allocation	28,121	87,102	3,680	59,137	6,685
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	1	6	0	6	0
Inbound- 0025 Non-Departmental	8	23	0	0	2
Inbound- 0025 Non-Departmental: FM&O	8	24	1	21	2
Inbound- All Others	967	2,871	173	2,536	237
2nd Allocation	984	2,924	174	2,563	241



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Materials Mgmt	Sheriff Admin	P&R (Market)	South Ofc Bldg	Mens Facility
Total For 0090 Facilities					
Total Allocated	29,105	90,026	3,854	61,700	6,926



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	D Building	Central Garage	Med Care Fac.	EOB 41 West	District Court
Wages & Benefits					
SALARIES & WAGES	1,038	8,728	977	34,422	17,516
FRINGE BENEFITS	612	5,149	576	20,308	10,334
Other Expense & Cost					
Supplies	8	63	7	250	127
Travel	8	69	8	272	138
Operating Expenses	26	217	24	855	435
Professional Serv	88	741	83	2,923	1,488
Internal Charges	150	1,262	141	4,977	2,533
Departmental Totals					
Total Expenditures	1,930	16,229	1,816	64,007	32,571
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	54,267	0
Functional Cost					
Functional Cost	1,930	16,229	1,816	118,274	32,571
Allocation Step 1					
Inbound- 0010 Building Use Charge: Service	99	848	94	3,344	0
Inbound- 0025 Non-Departmental: Specific	243	1,070	0	19,238	11,504
Inbound- 0025 Non-Departmental	950	8,150	900	32,150	0
Inbound- 0025 Non-Departmental: FM&O	1,039	8,736	977	34,455	17,533
Inbound- All Others	160	1,348	149	5,320	2,707
1st Allocation	4,421	36,381	3,936	212,781	64,315
Allocation Step 2					
Inbound- 0025 Non-Departmental: Specific	0	1	0	23	14
Inbound- 0025 Non-Departmental	1	10	1	39	0
Inbound- 0025 Non-Departmental: FM&O	1	10	1	41	21
Inbound- All Others	147	1,238	137	4,888	2,487
2nd Allocation	149	1,259	139	4,991	2,522



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	D Building	Central Garage	Med Care Fac.	EOB 41 West	District Court
Total For 0090 Facilities					
Total Allocated	4,570	37,640	4,075	217,772	66,837



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Building Secur
<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Supplies	0
Travel	0
Operating Expenses	0
Professional Serv	0
Internal Charges	0
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Cost Adjustments	
Building Security	206,320
Functional Cost	206,320
Allocation Step 1	
Inbound- 0010 Building Use Charge: Service	0
Inbound- 0025 Non-Departmental: Specific	0
Inbound- 0025 Non-Departmental	0
Inbound- 0025 Non-Departmental: FM&O	0
Inbound- All Others	0
1st Allocation	206,320
Allocation Step 2	
Inbound- 0025 Non-Departmental: Specific	0
Inbound- 0025 Non-Departmental	0
Inbound- 0025 Non-Departmental: FM&O	0
Inbound- All Others	0
2nd Allocation	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Facilities Management

	Building Secur
<hr/>	
Total For 0090 Facilities	
Total Allocated	206,320



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	7,055		7,055	223	7,278
Pub Svc MSU Ext	12,295	32.7238	18,413		18,413	582	18,995
Pub Svc CC Prob	19,470	51.8205	29,160		29,160	924	30,084
Water Res. Comm.	875	2.3289	1,310		1,310	41	1,351
Others	221	0.5882	331		331	10	341
SubTotal	37,572	100.0000	56,269		56,269	1,780	58,049
TOTAL	37,572	100.0000	56,269		56,269	1,780	58,049

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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
Hum Svc Admin	817	0.9720	1,183		1,183	39	1,222
C&ED Admin	483	0.5746	699		699	23	722
Health	62,346	74.1738	90,292		90,292	2,951	93,243
Hum Svcs Grants	20,041	23.8430	29,024		29,024	948	29,972
Child Care Fund	367	0.4366	531		531	17	548
SubTotal	84,054	100.0000	121,729		121,729	3,978	125,707
TOTAL	84,054	100.0000	121,729		121,729	3,978	125,707

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Corp Counsel	6,512	1.5688	16,704		16,704		16,704
Central Services Support Svcs	23,913	5.7608	61,340		61,340	1,151	62,491
Treasurer	13,818	3.3288	35,445		35,445	665	36,110
Clerk Admin/Micrographics	5,079	1.2236	13,028		13,028	244	13,272
M&B Reimb.	6,649	1.6018	17,056		17,056	320	17,376
Pub Svc CC Prob	3,785	0.9118	9,709		9,709	182	9,891
Clerk / ROD	41,462	9.9884	106,355		106,355	1,995	108,350
Probate Court	20,351	4.9027	52,203		52,203	979	53,182
Family Court	158,743	38.2418	407,195		407,195	7,641	414,836
Prosecuting Atty	58,571	14.1101	150,242		150,242	2,819	153,061
Sheriff Office	12,974	3.1255	33,280		33,280	624	33,904
BOC Bd of Comm	8,257	1.9892	21,180		21,180	397	21,577
BOC Library	21,356	5.1448	54,781		54,781	1,028	55,809
LE Grants PA-CRP	5,552	1.3375	14,242		14,242	267	14,509
Fac & Operations	7,354	1.7716	18,864		18,864	354	19,218
Delq Per Prop Tx	390	0.0940	1,000		1,000	19	1,019
Others	20,335	4.8988	52,162		52,162	979	53,141
SubTotal	415,101	100.0000	1,064,786		1,064,786	19,664	1,084,450
TOTAL	415,101	100.0000	1,064,786		1,064,786	19,664	1,084,450

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	26,065		26,065	836	26,901
Others	1,326	6.9716	1,953		1,953	63	2,016
SubTotal	19,020	100.0000	28,018		28,018	899	28,917
TOTAL	19,020	100.0000	28,018		28,018	899	28,917

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Facilities Management

Activity - Info Tech Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clerk Admin/Micrographics	1,106	1.3564	1,439		1,439	48	1,487
Road Commission	11,583	14.2053	15,075		15,075	508	15,583
Info Tech Clemis	6,593	8.0856	8,581		8,581	289	8,870
Info Technology	61,273	75.1447	79,745		79,745	2,685	82,430
Communication	985	1.2080	1,282		1,282	43	1,325
SubTotal	81,540	100.0000	106,122		106,122	3,573	109,695
TOTAL	81,540	100.0000	106,122		106,122	3,573	109,695

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	13,904		13,904	444	14,348
Sheriff Office	13,223	44.3739	19,625		19,625	625	20,250
Info Tech Clemis	3,500	11.7454	5,194		5,194	166	5,360
Others	3,707	12.4400	5,501		5,501	176	5,677
SubTotal	29,799	100.0000	44,224		44,224	1,411	45,635
TOTAL	29,799	100.0000	44,224		44,224	1,411	45,635

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 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	40,332		40,332	1,333	41,665
Water Res. Comm.	4,557	13.3413	6,518		6,518	215	6,733
Others	1,402	4.1046	2,005		2,005	66	2,071
SubTotal	34,157	100.0000	48,855		48,855	1,614	50,469
TOTAL	34,157	100.0000	48,855		48,855	1,614	50,469

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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Activity - Oak Pointe

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
M&B Equalization	17,610	23.1421	24,075		24,075	832	24,907
Pub Svc Comm Cor	13,155	17.2876	17,984		17,984	621	18,605
Sheriff Office	1,577	2.0724	2,156		2,156	75	2,231
Friend of Court	38,042	49.9928	52,008		52,008	1,797	53,805
House Comm Dev	5,711	7.5051	7,808		7,808	270	8,078
SubTotal	76,095	100.0000	104,031		104,031	3,595	107,626
TOTAL	76,095	100.0000	104,031		104,031	3,595	107,626

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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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	4,005		4,005		4,005
Water Res. Comm.	40,142	59.1794	56,623		56,623	1,980	58,603
Fac & Operations	24,850	36.6352	35,053		35,053	1,226	36,279
SubTotal	67,831	100.0000	95,681		95,681	3,206	98,887
TOTAL	67,831	100.0000	95,681		95,681	3,206	98,887

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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Activity - Child Care Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Fringe Benefits	12,552	100.0000	18,304		18,304	594	18,898
SubTotal	12,552	100.0000	18,304		18,304	594	18,898
TOTAL	12,552	100.0000	18,304		18,304	594	18,898

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 - Health Svc Ctr

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health	5,136	21.6929	7,401		7,401	243	7,644
Others	18,540	78.3071	26,717		26,717	876	27,593
SubTotal	<u>23,676</u>	<u>100.0000</u>	<u>34,118</u>		<u>34,118</u>	<u>1,119</u>	<u>35,237</u>
TOTAL	<u><u>23,676</u></u>	<u><u>100.0000</u></u>	<u><u>34,118</u></u>		<u><u>34,118</u></u>	<u><u>1,119</u></u>	<u><u>35,237</u></u>

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 - S. Health Svc

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	2,558	6.7325	2,792		2,792	120	2,912
Health	32,402	85.2796	35,364		35,364	1,521	36,885
Hum Svcs Grants	3,035	7.9879	3,312		3,312	142	3,454
SubTotal	37,995	100.0000	41,468		41,468	1,783	43,251
TOTAL	37,995	100.0000	41,468		41,468	1,783	43,251

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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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	914		914	29	943
Sheriff Office	267,368	99.7724	400,717		400,717	12,662	413,379
SubTotal	267,978	100.0000	401,631		401,631	12,691	414,322
TOTAL	267,978	100.0000	401,631		401,631	12,691	414,322

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

Oakland County, Michigan
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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	56,448		56,448	1,829	58,277
SubTotal	38,680	100.0000	56,448		56,448	1,829	58,277
TOTAL	38,680	100.0000	56,448		56,448	1,829	58,277

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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Activity - Child Welfare

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Child Care Fund	169,559	100.0000	224,037		224,037	7,994	232,031
SubTotal	169,559	100.0000	224,037		224,037	7,994	232,031
TOTAL	169,559	100.0000	224,037		224,037	7,994	232,031

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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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	90,250		90,250	2,893	93,143
SubTotal	61,138	100.0000	90,250		90,250	2,893	93,143
TOTAL	61,138	100.0000	90,250		90,250	2,893	93,143

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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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	21,257		21,257	906	22,163
Others	3,828	16.5349	4,211		4,211	180	4,391
SubTotal	23,151	100.0000	25,468		25,468	1,086	26,554
TOTAL	23,151	100.0000	25,468		25,468	1,086	26,554

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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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	9,127		9,127	408	9,535
Others	48,948	84.8966	51,300		51,300	2,294	53,594
SubTotal	57,656	100.0000	60,427		60,427	2,702	63,129
TOTAL	57,656	100.0000	60,427		60,427	2,702	63,129

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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Activity - Materials Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Facilities Management	6,690	32.1094	9,029		9,029		9,029
Central Services Support Svcs	11,443	54.9220	15,445		15,445	796	16,241
Health	2,702	12.9686	3,647		3,647	188	3,835
SubTotal	20,835	100.0000	28,121		28,121	984	29,105
TOTAL	20,835	100.0000	28,121		28,121	984	29,105

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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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	87,102		87,102	2,924	90,026
SubTotal	61,891	100.0000	87,102		87,102	2,924	90,026
TOTAL	61,891	100.0000	87,102		87,102	2,924	90,026

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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Activity - P&R (Market)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	7,453	100.0000	3,680		3,680	174	3,854
SubTotal	7,453	100.0000	3,680		3,680	174	3,854
TOTAL	7,453	100.0000	3,680		3,680	174	3,854

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	3,930	7.1879	4,251		4,251	184	4,435
Pub Svc Comm Cor	6,166	11.2775	6,669		6,669	289	6,958
Pub Svc CC Prob	20,649	37.7669	22,333		22,333	969	23,302
Family Court	5,102	9.3315	5,518		5,518	239	5,757
Sheriff Office	351	0.6420	380		380	16	396
BOC Bd of Comm	583	1.0663	631		631	27	658
Health	4,066	7.4367	4,398		4,398	191	4,589
Fac & Operations	2,261	4.1353	2,446		2,446	106	2,552
Info Technology	8,741	15.9872	9,454		9,454	410	9,864
Others	2,826	5.1687	3,057		3,057	132	3,189
SubTotal	54,675	100.0000	59,137		59,137	2,563	61,700
TOTAL	54,675	100.0000	59,137		59,137	2,563	61,700

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	6,685		6,685	241	6,926
SubTotal	5,102	100.0000	6,685		6,685	241	6,926
TOTAL	5,102	100.0000	6,685		6,685	241	6,926

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	3,164	100.0000	4,421		4,421	149	4,570
SubTotal	3,164	100.0000	4,421		4,421	149	4,570
TOTAL	3,164	100.0000	4,421		4,421	149	4,570

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary

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Cost Allocation Plan
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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	6,031		6,031	209	6,240
Motor Pool	22,271	83.4214	30,350		30,350	1,050	31,400
SubTotal	26,697	100.0000	36,381		36,381	1,259	37,640
TOTAL	26,697	100.0000	36,381		36,381	1,259	37,640

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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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	100.0000	3,936		3,936	139	4,075
SubTotal	2,955	100.0000	3,936		3,936	139	4,075
TOTAL	2,955	100.0000	3,936		3,936	139	4,075

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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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	35,953		35,953		35,953
County Executive Compliance	443	0.4205	895		895		895
Mgmt & Budget Admin	971	0.9216	1,961		1,961		1,961
County Executive Purchasing	6,990	6.6345	14,117		14,117		14,117
Mgmt & Budget Fiscal Services	23,505	22.3096	47,471		47,471		47,471
Central Services Admin	412	0.3910	832		832	37	869
Human Resources	20,346	19.3113	41,091		41,091	1,825	42,916
Pub Svc Admin	431	0.4091	870		870	39	909
C&ED Admin	750	0.7119	1,515		1,515	67	1,582
C&ED Dev & Plan	21,333	20.2481	43,084		43,084	1,913	44,997
Workforce Develop	2,504	2.3767	5,057		5,057	225	5,282
Bldg & Liab Ins	2,058	1.9533	4,156		4,156	185	4,341
Fringe Benefits	1,029	0.9767	2,078		2,078	92	2,170
Others	6,784	6.4390	13,701		13,701	608	14,309
SubTotal	105,358	100.0000	212,781		212,781	4,991	217,772
TOTAL	105,358	100.0000	212,781		212,781	4,991	217,772

Allocation Basis: Assigned square footage by department

Allocation Source: Building square footage summary



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For Department Facilities Management

Activity - District Court

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
District Court	47,366	88.3496	56,822		56,822	2,228	59,050
Sheriff Office	5,719	10.6674	6,861		6,861	269	7,130
Fac & Operations	527	0.9830	632		632	25	657
SubTotal	53,612	100.0000	64,315		64,315	2,522	66,837
TOTAL	53,612	100.0000	64,315		64,315	2,522	66,837

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 - Building Secur

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Friend of Court	100	100.0000	206,320		206,320		206,320
SubTotal	100	100.0000	206,320		206,320		206,320
TOTAL	100	100.0000	206,320		206,320		206,320

Allocation Basis: Direct allocation to benefiting department

Allocation Source: Court security summary

Oakland County, Michigan
Cost Allocation Plan
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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	35,953	0	0	0	0	0	0
County Executive Compliance	895	0	0	0	0	0	0
County Executive Corp Counsel	16,704	0	0	16,704	0	0	0
Mgmt & Budget Admin	1,961	0	0	0	0	0	0
County Executive Purchasing	14,117	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	47,471	0	0	0	0	0	0
Facilities Management	13,034	0	0	0	0	0	0
Central Services Admin	869	0	0	0	0	0	0
Central Services Support Svcs	120,397	0	0	62,491	0	0	0
Human Resources	42,916	0	0	0	0	0	0
Treasurer	36,110	0	0	36,110	0	0	0
Clerk Admin/Micrographics	14,759	0	0	13,272	0	1,487	0
M&B Equalization	24,907	0	0	0	0	0	0
M&B Reimb.	17,376	0	0	17,376	0	0	0
Hum Svc Admin	1,222	0	1,222	0	0	0	0
Hum Svc Homeland	14,348	0	0	0	0	0	14,348
Pub Svc Admin	909	0	0	0	0	0	0
Pub Svc Vets Svc	11,713	7,278	0	0	0	0	0
Pub Svc Comm Cor	26,506	0	0	0	0	0	0
Pub Svc MSU Ext	18,995	18,995	0	0	0	0	0
Pub Svc Animal	22,163	0	0	0	0	0	0
Pub Svc CC Prob	63,277	30,084	0	9,891	0	0	0
Pub Svc Med Exam	58,277	0	0	0	0	0	0
C&ED Admin	2,304	0	722	0	0	0	0
C&ED Dev & Plan	44,997	0	0	0	0	0	0
Clerk / ROD	108,350	0	0	108,350	0	0	0
District Court	59,050	0	0	0	0	0	0
Probate Court	53,182	0	0	53,182	0	0	0
Family Court	420,593	0	0	414,836	0	0	0
Prosecuting Atty	153,061	0	0	153,061	0	0	0
Sheriff Office	669,994	0	0	33,904	0	0	20,250
BOC Bd of Comm	22,235	0	0	21,577	0	0	0
BOC Library	55,809	0	0	55,809	0	0	0



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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
Water Res. Comm.	66,687	1,351	0	0	0	0	0
Parks & Rec	6,766	0	0	0	0	0	0
Road Commission	15,583	0	0	0	0	15,583	0
Friend of Court	260,125	0	0	0	0	0	0
Health	150,271	0	93,243	0	0	0	0
Workforce Develop	5,282	0	0	0	0	0	0
LE Grants PA-CRP	14,509	0	0	14,509	0	0	0
House Comm Dev	8,078	0	0	0	0	0	0
Hum Svcs Grants	33,426	0	29,972	0	0	0	0
Child Care Fund	232,579	0	548	0	0	0	0
Fac & Operations	85,607	0	0	19,218	26,901	0	0
Info Tech Clemis	14,230	0	0	0	0	8,870	5,360
Info Technology	92,294	0	0	0	0	82,430	0
Radio Communicat	6,240	0	0	0	0	0	0
Motor Pool	31,400	0	0	0	0	0	0
Communication	1,325	0	0	0	0	1,325	0
Bldg & Liab Ins	4,341	0	0	0	0	0	0
Fringe Benefits	21,068	0	0	0	0	0	0
Delq Per Prop Tx	1,019	0	0	1,019	0	0	0
Others	177,818	341	0	53,141	2,016	0	5,677
Direct Billed	0	0	0	0	0	0	0
Total	3,423,102	58,049	125,707	1,084,450	28,917	109,695	45,635



Oakland County, Michigan
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Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Annex II	Oak Pointe	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
County Executive Admin	0	0	0	0	0	0	0
County Executive Compliance	0	0	0	0	0	0	0
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	0	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	0
Facilities Management	0	0	4,005	0	0	0	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	41,665	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	24,907	0	0	0	0	0
M&B Reimb.	0	0	0	0	0	0	0
Hum Svc Admin	0	0	0	0	0	0	0
Hum Svc Homeland	0	0	0	0	0	0	0
Pub Svc Admin	0	0	0	0	0	0	0
Pub Svc Vets Svc	0	0	0	0	0	0	0
Pub Svc Comm Cor	0	18,605	0	0	0	0	943
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	2,231	0	0	0	0	413,379
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 Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Annex II	Oak Pointe	Public Works	Child Care Ctr	Health Svc Ctr	S. Health Svc	Law Enf Complex
Water Res. Comm.	6,733	0	58,603	0	0	0	0
Parks & Rec	0	0	0	0	0	2,912	0
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	53,805	0	0	0	0	0
Health	0	0	0	0	7,644	36,885	0
Workforce Develop	0	0	0	0	0	0	0
LE Grants PA-CRP	0	0	0	0	0	0	0
House Comm Dev	0	8,078	0	0	0	0	0
Hum Svcs Grants	0	0	0	0	0	3,454	0
Child Care Fund	0	0	0	0	0	0	0
Fac & Operations	0	0	36,279	0	0	0	0
Info Tech Clemis	0	0	0	0	0	0	0
Info Technology	0	0	0	0	0	0	0
Radio Communicat	0	0	0	0	0	0	0
Motor Pool	0	0	0	0	0	0	0
Communication	0	0	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0	0	0
Fringe Benefits	0	0	0	18,898	0	0	0
Delq Per Prop Tx	0	0	0	0	0	0	0
Others	2,071	0	0	0	27,593	0	0
Direct Billed	0	0	0	0	0	0	0
Total	50,469	107,626	98,887	18,898	35,237	43,251	414,322



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
County Executive Admin	0	0	0	0	0	0	0
County Executive Compliance	0	0	0	0	0	0	0
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	0
County Executive Purchasing	0	0	0	0	0	0	0
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	0
Facilities Management	0	0	0	0	0	9,029	0
Central Services Admin	0	0	0	0	0	0	0
Central Services Support Svcs	0	0	0	0	0	16,241	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	22,163	0	0	0
Pub Svc CC Prob	0	0	0	0	0	0	0
Pub Svc Med Exam	58,277	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	93,143	0	9,535	0	90,026
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 Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	Medical Exam	Child Welfare	Work Release	Animal Shelter	Trusty Camp	Materials Mgmt	Sheriff Admin
Water Res. Comm.	0	0	0	0	0	0	0
Parks & Rec	0	0	0	0	0	0	0
Road Commission	0	0	0	0	0	0	0
Friend of Court	0	0	0	0	0	0	0
Health	0	0	0	0	0	3,835	0
Workforce Develop	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
Child Care Fund	0	232,031	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	4,391	53,594	0	0
Direct Billed	0	0	0	0	0	0	0
Total	58,277	232,031	93,143	26,554	63,129	29,105	90,026



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	P&R (Market)	South Ofc Bldg	Mens Facility	D Building	Central Garage	Med Care Fac.	EOB 41 West
County Executive Admin	0	0	0	0	0	0	35,953
County Executive Compliance	0	0	0	0	0	0	895
County Executive Corp Counsel	0	0	0	0	0	0	0
Mgmt & Budget Admin	0	0	0	0	0	0	1,961
County Executive Purchasing	0	0	0	0	0	0	14,117
Mgmt & Budget Fiscal Services	0	0	0	0	0	0	47,471
Facilities Management	0	0	0	0	0	0	0
Central Services Admin	0	0	0	0	0	0	869
Central Services Support Svcs	0	0	0	0	0	0	0
Human Resources	0	0	0	0	0	0	42,916
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	909
Pub Svc Vets Svc	0	4,435	0	0	0	0	0
Pub Svc Comm Cor	0	6,958	0	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	23,302	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	1,582
C&ED Dev & Plan	0	0	0	0	0	0	44,997
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	5,757	0	0	0	0	0
Prosecuting Atty	0	0	0	0	0	0	0
Sheriff Office	0	396	0	0	0	0	0
BOC Bd of Comm	0	658	0	0	0	0	0
BOC Library	0	0	0	0	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	P&R (Market)	South Ofc Bldg	Mens Facility	D Building	Central Garage	Med Care Fac.	EOB 41 West
Water Res. Comm.	0	0	0	0	0	0	0
Parks & Rec	3,854	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	4,589	0	0	0	4,075	0
Workforce Develop	0	0	0	0	0	0	5,282
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
Child Care Fund	0	0	0	0	0	0	0
Fac & Operations	0	2,552	0	0	0	0	0
Info Tech Clemis	0	0	0	0	0	0	0
Info Technology	0	9,864	0	0	0	0	0
Radio Communicat	0	0	0	0	6,240	0	0
Motor Pool	0	0	0	0	31,400	0	0
Communication	0	0	0	0	0	0	0
Bldg & Liab Ins	0	0	0	0	0	0	4,341
Fringe Benefits	0	0	0	0	0	0	2,170
Delq Per Prop Tx	0	0	0	0	0	0	0
Others	0	3,189	6,926	4,570	0	0	14,309
Direct Billed	0	0	0	0	0	0	0
Total	3,854	61,700	6,926	4,570	37,640	4,075	217,772



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	District Court	Building Secur
County Executive Admin	0	0
County Executive Compliance	0	0
County Executive Corp Counsel	0	0
Mgmt & Budget Admin	0	0
County Executive Purchasing	0	0
Mgmt & Budget Fiscal Services	0	0
Facilities Management	0	0
Central Services Admin	0	0
Central Services Support Svcs	0	0
Human Resources	0	0
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	0
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	0
C&ED Dev & Plan	0	0
Clerk / ROD	0	0
District Court	59,050	0
Probate Court	0	0
Family Court	0	0
Prosecuting Atty	0	0
Sheriff Office	7,130	0
BOC Bd of Comm	0	0
BOC Library	0	0



All Monetary Values Are \$ Dollars
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Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Facilities Management

Receiving Department	District Court	Building Secur
Water Res. Comm.	0	0
Parks & Rec	0	0
Road Commission	0	0
Friend of Court	0	206,320
Health	0	0
Workforce Develop	0	0
LE Grants PA-CRP	0	0
House Comm Dev	0	0
Hum Svcs Grants	0	0
Child Care Fund	0	0
Fac & Operations	657	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	0
Fringe Benefits	0	0
Delq Per Prop Tx	0	0
Others	0	0
Direct Billed	0	0
Total	66,837	206,320



**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 Year Ended September 30, 2014
Schedule .2 - Costs To Be Allocated
For Department Central Services Admin

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	233,594			233,594
Building Use Charge	4,202		4,202	
County Executive Admin	4,228	194	4,422	
County Executive Compliance	96		96	
County Executive Purchasing	(4)		(4)	
Mgmt & Budget Fiscal Services	1,440	294	1,734	
Facilities Management	832	37	869	
Central Services Support Svcs		175	175	
Human Resources		2,614	2,614	
Treasurer		3	3	
Total Allocated Additions:	10,794	3,317	14,111	14,111
Total To Be Allocated:	244,388	3,317		247,705



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Central Services Admin

	Total	General & Admin	Cent Svcs Admin
Wages & Benefits			
SALARIES & WAGES	139,129	0	139,129
FRINGE BENEFITS	79,726	0	79,726
Other Expense & Cost			
Supplies	130	0	130
Travel	49	0	49
Operating Expenses	374	0	374
Internal Charges	14,186	0	14,186
Departmental Totals			
Total Expenditures	233,594	0	233,594
Deductions			
Total Deductions	0	0	0
Functional Cost	233,594	0	233,594
Allocation Step 1			
Inbound- All Others	10,794	0	10,794
1st Allocation	244,388	0	244,388
Allocation Step 2			
Inbound- All Others	3,317	0	3,317
2nd Allocation	3,317	0	3,317
Total For 0100 Central Services			
Total Allocated	247,705	0	247,705



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	1,108,443	26.6756	65,192		65,192	885	66,077
Airport	1,813,441	43.6418	106,655		106,655	1,447	108,102
Motor Pool	1,233,392	29.6826	72,541		72,541	985	73,526
SubTotal	4,155,276	100.0000	244,388		244,388	3,317	247,705
TOTAL	4,155,276	100.0000	244,388		244,388	3,317	247,705

Allocation Basis: Dollar amount of personnel expenses by supervised dept

Allocation Source: Annual financial statement

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Central Services Admin

Receiving Department	Total	Cent Svcs Admin
Central Services Support Svcs	66,077	66,077
Airport	108,102	108,102
Motor Pool	73,526	73,526
Direct Billed	0	0
Total	247,705	247,705



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 Year Ended September 30, 2014
Schedule .2 - Costs To Be Allocated
For Department Central Services Support Svcs

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,243,796			2,243,796
Building Use Charge	60,804		60,804	
County Executive Admin	21,413	984	22,397	
County Executive Compliance	921	1	922	
County Executive Corp Counsel	1,581	117	1,698	
County Executive Purchasing	6,219	241	6,460	
Mgmt & Budget Fiscal Services	122,879	6,975	129,854	
Facilities Management	117,117	3,280	120,397	
Central Services Admin	65,192	885	66,077	
Central Services Support Svcs		596	596	
Human Resources		13,237	13,237	
Treasurer		512	512	
Clerk Admin/Micrographics		421,422	421,422	
Total Allocated Additions:	396,126	448,250	844,376	844,376
Misc Revenue	(329,483)			
Total Departmental Cost Adjustments:	(329,483)			(329,483)
Total To Be Allocated:	2,310,439	448,250		2,758,689



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	672,637	143,084	298,612	230,941	0
FRINGE BENEFITS	435,806	66,061	208,497	161,248	0
Other Expense & Cost					
Supplies	41,794	17	36,476	5,301	0
Professional Serv.	71,924	0	61,823	10,101	0
Operating Expense	204,232	0	204,232	0	0
Internal Charges	817,403	0	311,099	259,750	55,956
Departmental Totals					
Total Expenditures	2,243,796	209,162	1,120,739	667,341	55,956
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Misc Revenue	(329,483)	0	(284,416)	0	(926)
Functional Cost	1,914,313	209,162	836,323	667,341	55,030
Allocation Step 1					
Inbound- 0010 Building Use Charge: Court	36,670	0	10,106	10,106	0
Inbound- 0010 Building Use Charge: Annex II	15,213	0	7,606	7,607	0
Inbound- 0010 Building Use Charge: Materials	8,921	0	4,992	3,929	0
Inbound- 0080 Mgmt & Budget Fiscal Services:	110,429	0	110,429	0	0
Inbound- 0090 Facilities Management:	61,340	0	16,905	16,905	0
Inbound- 0090 Facilities Management: Annex II	40,332	0	20,166	20,166	0
Inbound- 0090 Facilities Management:	15,445	0	8,643	6,802	0
Inbound- All Others	107,776	22,926	47,847	37,003	0
Reallocate Admin Costs		(232,088)	55,191	42,681	0
Unallocated Costs	(190,445)	0	0	0	0
1st Allocation	2,119,994	0	1,118,208	812,540	55,030



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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:	5,203	0	5,203	0	0
Inbound- 0090 Facilities Management:	1,151	0	317	317	0
Inbound- 0090 Facilities Management: Annex II	1,333	0	666	667	0
Inbound- 0090 Facilities Management:	796	0	445	351	0
Inbound- 0145 Clerk Admin/Micrographics:	421,422	0	0	421,422	0
Inbound- All Others	18,345	3,902	8,144	6,299	0
Reallocate Admin Costs		(3,902)	928	718	0
Unallocated Costs	(517)	0	0	0	0
2nd Allocation	447,733	0	15,703	429,774	0
Total For 0110 Central Services					
Total Allocated	2,567,727	0	1,133,911	1,242,314	55,030



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Central Services Support Svcs

	Admin Supt MP	Copier Supplies	Food Services
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Supplies	0	0	0
Professional Serv.	0	0	0
Operating Expense	0	0	0
Internal Charges	0	0	190,598
Departmental Totals			
Total Expenditures	0	0	190,598
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Misc Revenue	0	0	(44,141)
Functional Cost			
Functional Cost	0	0	146,457
Allocation Step 1			
Inbound- 0010 Building Use Charge: Court	0	0	16,458
Inbound- 0010 Building Use Charge: Annex II	0	0	0
Inbound- 0010 Building Use Charge: Materials	0	0	0
Inbound- 0080 Mgmt & Budget Fiscal Services:	0	0	0
Inbound- 0090 Facilities Management:	0	0	27,530
Inbound- 0090 Facilities Management: Annex II	0	0	0
Inbound- 0090 Facilities Management:	0	0	0
Inbound- All Others	0	0	0
Reallocate Admin Costs	134,216	0	0
Unallocated Costs	0	0	(190,445)
1st Allocation	134,216	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Central Services Support Svcs

	Admin Supt MP	Copier Supplies	Food Services
Allocation Step 2			
Inbound- 0080 Mgmt & Budget Fiscal Services:	0	0	0
Inbound- 0090 Facilities Management:	0	0	517
Inbound- 0090 Facilities Management: Annex II	0	0	0
Inbound- 0090 Facilities Management:	0	0	0
Inbound- 0145 Clerk Admin/Micrographics:	0	0	0
Inbound- All Others	0	0	0
Reallocate Admin Costs	2,256	0	0
Unallocated Costs	0	0	(517)
2nd Allocation	2,256	0	0
Total For 0110 Central Services			
Total Allocated	136,472	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	4,254.34	0.5090	5,692		5,692		5,692
County Executive Compliance	33.22	0.0040	44		44		44
County Executive Corp Counsel	874.98	0.1047	1,171		1,171		1,171
County Executive Purchasing	452.00	0.0541	605		605		605
Mgmt & Budget Fiscal Services	25,049.15	2.9972	33,515		33,515		33,515
Facilities Management	299.86	0.0359	401		401		401
Central Services Admin	130.49	0.0156	175		175		175
Human Resources	16,288.10	1.9489	21,793		21,793	318	22,111
Treasurer	40,888.87	4.8925	54,708		54,708	798	55,506
M&B Equalization	99,588.50	11.9161	133,247		133,247	1,943	135,190
M&B Reimb.	74,381.80	8.9000	99,521		99,521	1,452	100,973
Hum Svc Homeland	3,994.06	0.4779	5,344		5,344	78	5,422
Pub Svc Vets Svc	5,428.49	0.6495	7,263		7,263	106	7,369
Pub Svc Comm Cor	3,622.20	0.4334	4,846		4,846	71	4,917
Pub Svc MSU Ext	2,353.84	0.2816	3,149		3,149	46	3,195
Pub Svc Animal	22,810.91	2.7294	30,520		30,520	445	30,965
Pub Svc CC Prob	4,935.48	0.5905	6,604		6,604	96	6,700
Pub Svc Med Exam	1,678.51	0.2008	2,246		2,246	33	2,279
C&ED Dev & Plan	18,969.50	2.2698	25,381		25,381	370	25,751
Clerk / ROD	133,286.48	15.9483	178,335		178,335	2,601	180,936
Probate Court	42,779.72	5.1187	57,238		57,238	835	58,073
Family Court	32,667.90	3.9088	43,709		43,709	638	44,347
Prosecuting Atty	24,291.41	2.9065	32,501		32,501	474	32,975
Sheriff Office	24,025.81	2.8748	32,146		32,146	469	32,615
BOC Bd of Comm	2,199.18	0.2631	2,942		2,942	43	2,985
BOC Library	308.93	0.0370	413		413	6	419
Water Res. Comm.	21,202.39	2.5369	28,368		28,368	414	28,782
Parks & Rec	9,470.28	1.1332	12,671		12,671	185	12,856
Friend of Court	47,131.59	5.6395	63,061		63,061	920	63,981
Health	35,208.00	4.2128	47,107		47,107	687	47,794



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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
Water Res Co SRF	1,066.84	0.1277	1,427		1,427	21	1,448
Workforce Develp	1,508.46	0.1805	2,018		2,018	29	2,047
LE Grants PA-CRP	30,277.72	3.6228	40,511		40,511	591	41,102
House Comm Dev	22,902.20	2.7403	30,643		30,643	447	31,090
Hum Svcs Grants	30,113.93	3.6032	40,292		40,292	588	40,880
Child Care Fund	5,626.65	0.6732	7,528		7,528	110	7,638
Airport	2,214.31	0.2650	2,963		2,963	43	3,006
Drain Prop Funds	12,553.65	1.5021	16,796		16,796	245	17,041
Delq Tax Revolv	4,663.63	0.5580	6,240		6,240	91	6,331
Info Tech Clemis	148.22	0.0177	198		198	3	201
Info Technology	222.64	0.0266	298		298	4	302
Radio Communicat	0.79	0.0001	1		1		1
Motor Pool	433.43	0.0519	580		580	8	588
Bldg & Liab Ins	688.41	0.0824	921		921	13	934
Fringe Benefits	7,338.39	0.8781	9,819		9,819	143	9,962
Retirement	17,382.59	2.0799	23,257		23,257	339	23,596
SubTotal	835,747.85	100.0000	1,118,208		1,118,208	15,703	1,133,911
TOTAL	835,747.85	100.0000	1,118,208		1,118,208	15,703	1,133,911

Allocation Basis: Dollar amount of mail charges

Allocation Source: Annual mail chargeback summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	0.0202	164		164		164
County Executive Compliance	40	0.1011	822		822		822
County Executive Corp Counsel	581	1.4687	11,934		11,934		11,934
Mgmt & Budget Admin	26	0.0657	534		534		534
County Executive Purchasing	287	0.7255	5,895		5,895		5,895
Mgmt & Budget Fiscal Services	883	2.2322	18,137		18,137		18,137
Central Services Support Svcs	29	0.0733	596		596		596
Human Resources	650	1.6432	13,351		13,351	7,409	20,760
Treasurer	2,378	6.0114	48,845		48,845	27,106	75,951
M&B Equalization	2,533	6.4033	52,029		52,029	28,873	80,902
M&B Reimb.	219	0.5536	4,498		4,498	2,496	6,994
Hum Svc Admin	66	0.1668	1,356		1,356	752	2,108
Hum Svc Homeland	7	0.0177	144		144	80	224
Pub Svc Comm Cor	418	1.0567	8,586		8,586	4,765	13,351
Pub Svc MSU Ext	25	0.0632	514		514	285	799
Pub Svc Animal	2	0.0051	41		41	23	64
C&ED Admin	460	1.1628	9,449		9,449	5,243	14,692
Clerk / ROD	1,073	2.7125	22,040		22,040	12,231	34,271
District Court	1,159	2.9299	23,806		23,806	13,211	37,017
Probate Court	315	0.7963	6,470		6,470	3,591	10,061
Family Court	3,607	9.1183	74,089		74,089	41,115	115,204
Prosecuting Atty	14,038	35.4870	288,347		288,347	160,014	448,361
Sheriff Office	3,089	7.8088	63,450		63,450	35,210	98,660
BOC Bd of Comm	20	0.0506	411		411	228	639
Friend of Court	419	1.0592	8,606		8,606	4,776	13,382
Health	5,630	14.2323	115,643		115,643	64,174	179,817
Workforce Develop	5	0.0126	103		103	57	160
Child Care Fund	695	1.7569	14,276		14,276	7,922	22,198
Medical Care Fac	361	0.9126	7,415		7,415	4,115	11,530
Fac & Operations	35	0.0885	719		719	399	1,118



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	46	0.1163	945		945	524	1,469
Bldg & Liab Ins	443	1.1199	9,099		9,099	5,050	14,149
Others	11	0.0278	226		226	125	351
SubTotal	39,558	100.0000	812,540		812,540	429,774	1,242,314
TOTAL	39,558	100.0000	812,540		812,540	429,774	1,242,314

Allocation Basis: Records Count by department

Allocation Source: Record summary log



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	55,030		55,030		55,030
SubTotal	100	100.0000	55,030		55,030		55,030
TOTAL	100	100.0000	55,030		55,030		55,030

Allocation Basis: Direct allocation to Facilities

Allocation Source: Consultant's workpapers

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Central Services Support Svcs

Activity - Admin Supt MP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Motor Pool	100	100.0000	134,216		134,216	2,256	136,472
SubTotal	100	100.0000	134,216		134,216	2,256	136,472
TOTAL	100	100.0000	134,216		134,216	2,256	136,472

Allocation Basis: Direct allocation to Motor Pool

Allocation Source: Consultant's workpapers



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	5,856	5,692	164	0	0
County Executive Compliance	866	44	822	0	0
County Executive Corp Counsel	13,105	1,171	11,934	0	0
Mgmt & Budget Admin	534	0	534	0	0
County Executive Purchasing	6,500	605	5,895	0	0
Mgmt & Budget Fiscal Services	51,652	33,515	18,137	0	0
Facilities Management	55,431	401	0	55,030	0
Central Services Admin	175	175	0	0	0
Central Services Support Svcs	596	0	596	0	0
Human Resources	42,871	22,111	20,760	0	0
Treasurer	131,457	55,506	75,951	0	0
M&B Equalization	216,092	135,190	80,902	0	0
M&B Reimb.	107,967	100,973	6,994	0	0
Hum Svc Admin	2,108	0	2,108	0	0
Hum Svc Homeland	5,646	5,422	224	0	0
Pub Svc Vets Svc	7,369	7,369	0	0	0
Pub Svc Comm Cor	18,268	4,917	13,351	0	0
Pub Svc MSU Ext	3,994	3,195	799	0	0
Pub Svc Animal	31,029	30,965	64	0	0
Pub Svc CC Prob	6,700	6,700	0	0	0
Pub Svc Med Exam	2,279	2,279	0	0	0
C&ED Admin	14,692	0	14,692	0	0
C&ED Dev & Plan	25,751	25,751	0	0	0
Clerk / ROD	215,207	180,936	34,271	0	0
District Court	37,017	0	37,017	0	0
Probate Court	68,134	58,073	10,061	0	0
Family Court	159,551	44,347	115,204	0	0
Prosecuting Atty	481,336	32,975	448,361	0	0
Sheriff Office	131,275	32,615	98,660	0	0
BOC Bd of Comm	3,624	2,985	639	0	0
BOC Library	419	419	0	0	0
Water Res. Comm.	28,782	28,782	0	0	0
Parks & Rec	12,856	12,856	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Central Services Support Svcs

Receiving Department	Total	Mail Services	Records Retent	Materials Mgmt	Admin Supt MP
Friend of Court	77,363	63,981	13,382	0	0
Health	227,611	47,794	179,817	0	0
Water Res Co SRF	1,448	1,448	0	0	0
Workforce Develp	2,207	2,047	160	0	0
LE Grants PA-CRP	41,102	41,102	0	0	0
House Comm Dev	31,090	31,090	0	0	0
Hum Svcs Grants	40,880	40,880	0	0	0
Child Care Fund	29,836	7,638	22,198	0	0
Medical Care Fac	11,530	0	11,530	0	0
Airport	3,006	3,006	0	0	0
Drain Prop Funds	17,041	17,041	0	0	0
Delq Tax Revolv	6,331	6,331	0	0	0
Fac & Operations	1,118	0	1,118	0	0
Info Tech Clemis	201	201	0	0	0
Info Technology	1,771	302	1,469	0	0
Radio Communicat	1	1	0	0	0
Motor Pool	137,060	588	0	0	136,472
Bldg & Liab Ins	15,083	934	14,149	0	0
Fringe Benefits	9,962	9,962	0	0	0
Retirement	23,596	23,596	0	0	0
Others	351	0	351	0	0
Direct Billed	0	0	0	0	0
Total	2,567,727	1,133,911	1,242,314	55,030	136,472



**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 Year Ended September 30, 2014
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,619,391			3,619,391
Building Use Charge	207,499		207,499	
Non-Departmental	16,000	19	16,019	
County Executive Admin	46,242	2,125	48,367	
County Executive Compliance	52,758	1,753	54,511	
County Executive Corp Counsel	50,588	3,741	54,329	
County Executive Purchasing	914	166	1,080	
Mgmt & Budget Fiscal Services	26,930	3,762	30,692	
Facilities Management	41,091	1,825	42,916	
Central Services Support Svcs	35,144	7,727	42,871	
Human Resources		28,585	28,585	
Treasurer		3,499	3,499	
Total Allocated Additions:	477,166	53,202	530,368	530,368
Misc Revenue	(436)			
Union Steward	626			
Total Departmental Cost Adjustments:	190			190
Total To Be Allocated:	4,096,747	53,202		4,149,949



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Svcs
Wages & Benefits			
SALARIES & WAGES	1,529,182	0	1,529,182
FRINGE BENEFITS	864,509	0	864,509
Other Expense & Cost			
Supplies	35,042	0	35,042
Professional Serv	9,160	0	9,160
Travel	15,651	0	15,651
Operating Expenses	278,152	0	278,152
Internal Charges	887,695	0	887,695
Departmental Totals			
Total Expenditures	3,619,391	0	3,619,391
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Misc Revenue	(436)	0	(436)
Union Steward	626	0	626
Functional Cost	3,619,581	0	3,619,581
Allocation Step 1			
Inbound- All Others	477,166	0	477,166
1st Allocation	4,096,747	0	4,096,747
Allocation Step 2			
Inbound- All Others	53,202	0	53,202
2nd Allocation	53,202	0	53,202
Total For 0130 Human Resources			
Total Allocated	4,149,949	0	4,149,949



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	2,116,610	0.6170	25,276		25,276		25,276
County Executive Compliance	484,667	0.1413	5,788		5,788		5,788
County Executive Corp Counsel	1,979,977	0.5772	23,645		23,645		23,645
Mgmt & Budget Admin	223,906	0.0653	2,674		2,674		2,674
County Executive Purchasing	1,011,288	0.2948	12,077		12,077		12,077
Mgmt & Budget Fiscal Services	4,751,192	1.3850	56,738		56,738		56,738
Facilities Management	970,393	0.2829	11,588		11,588		11,588
Central Services Admin	218,855	0.0638	2,614		2,614		2,614
Central Services Support Svcs	1,108,443	0.3231	13,237		13,237		13,237
Human Resources	2,393,691	0.6978	28,585		28,585		28,585
Treasurer	3,060,212	0.8920	36,545		36,545	497	37,042
Clerk Admin/Micrographics	995,651	0.2902	11,890		11,890	162	12,052
M&B Equalization	6,887,716	2.0078	82,253		82,253	1,118	83,371
M&B Reimb.	2,226,518	0.6490	26,589		26,589	361	26,950
Hum Svc Admin	203,355	0.0593	2,428		2,428	33	2,461
Hum Svc Homeland	759,884	0.2215	9,074		9,074	123	9,197
Pub Svc Admin	220,385	0.0642	2,632		2,632	36	2,668
Pub Svc Vets Svc	1,409,142	0.4108	16,828		16,828	229	17,057
Pub Svc Comm Cor	3,487,344	1.0166	41,646		41,646	566	42,212
Pub Svc MSU Ext	671,974	0.1959	8,025		8,025	109	8,134
Pub Svc Animal	2,128,339	0.6204	25,416		25,416	345	25,761
Pub Svc Med Exam	3,060,382	0.8921	36,547		36,547	497	37,044
C&ED Admin	388,348	0.1132	4,638		4,638	63	4,701
C&ED Dev & Plan	4,293,389	1.2515	51,271		51,271	697	51,968
Clerk / ROD	5,667,979	1.6522	67,687		67,687	920	68,607
District Court	11,645,428	3.3946	139,069		139,069	1,890	140,959
Probate Court	4,152,241	1.2104	49,586		49,586	674	50,260
Family Court	19,457,267	5.6718	232,357		232,357	3,158	235,515
Prosecuting Atty	14,988,358	4.3691	178,990		178,990	2,433	181,423
Sheriff Office	106,252,787	30.9719	1,268,862		1,268,862	17,246	1,286,108



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BOC Bd of Comm	2,002,611	0.5838	23,915		23,915	325	24,240
BOC Library	495,482	0.1444	5,917		5,917	80	5,997
Water Res. Comm.	2,753,505	0.8026	32,882		32,882	447	33,329
Parks & Rec	10,685,376	3.1148	127,604		127,604	1,734	129,338
Friend of Court	13,222,232	3.8543	157,899		157,899	2,146	160,045
Health	20,945,535	6.1056	250,130		250,130	3,399	253,529
ROD Automation	394,174	0.1149	4,707		4,707	64	4,771
Oakland Enhance	448,330	0.1307	5,354		5,354	73	5,427
Water Res Co SRF	2,461,967	0.7177	29,401		29,401	400	29,801
Multi Org Grants	1,476,387	0.4304	17,631		17,631	240	17,871
Workforce Develop	582,203	0.1697	6,953		6,953	94	7,047
LE Grants Misc	1,262,384	0.3680	15,075		15,075	205	15,280
LE Grants PA-CRP	2,069,922	0.6034	24,719		24,719	336	25,055
LE Grants Rd Pat	714,863	0.2084	8,537		8,537	116	8,653
House Comm Dev	2,128,157	0.6204	25,414		25,414	345	25,759
Hum Svcs Grants	5,239,732	1.5274	62,573		62,573	850	63,423
Other Grants	222,444	0.0648	2,656		2,656	36	2,692
Judicial Grants	313,012	0.0912	3,738		3,738	51	3,789
Child Care Fund	17,187,067	5.0100	205,247		205,247	2,789	208,036
Waste Res. Mgmt	1,151	0.0003	14		14		14
Water Res Co CPF	561,209	0.1636	6,702		6,702	91	6,793
Fire Record Mgmt	412,350	0.1202	4,924		4,924	67	4,991
Airport	1,813,441	0.5286	21,656		21,656	294	21,950
Drain Prop Funds	15,156,591	4.4181	180,999		180,999	2,460	183,459
Delq Tax Revolv	167,594	0.0489	2,001		2,001	27	2,028
Fac & Operations	12,343,249	3.5980	147,402		147,402	2,003	149,405
Info Tech Cleemis	2,019,138	0.5886	24,112		24,112	328	24,440
Info Technology	12,493,674	3.6419	149,199		149,199	2,028	151,227
Drain Equipment	856,358	0.2496	10,227		10,227	139	10,366
Radio Communicat	889,540	0.2593	10,623		10,623	144	10,767



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Personnel Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Motor Pool	1,233,392	0.3595	14,729		14,729	200	14,929
Communication	342,369	0.0998	4,089		4,089	56	4,145
Bldg & Liab Ins	752,163	0.2193	8,982		8,982	122	9,104
Fringe Benefits	1,837,936	0.5358	21,949		21,949	298	22,247
Delq Per Prop Tx	354,370	0.1033	4,232		4,232	58	4,290
SubTotal	343,055,629	100.0000	4,096,747		4,096,747	53,202	4,149,949
TOTAL	343,055,629	100.0000	4,096,747		4,096,747	53,202	4,149,949

Allocation Basis: Dollar amount of personnel expenses by department

Allocation Source: Annual Financial Statement



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
County Executive Admin	25,276	25,276
County Executive Compliance	5,788	5,788
County Executive Corp Counsel	23,645	23,645
Mgmt & Budget Admin	2,674	2,674
County Executive Purchasing	12,077	12,077
Mgmt & Budget Fiscal Services	56,738	56,738
Facilities Management	11,588	11,588
Central Services Admin	2,614	2,614
Central Services Support Svcs	13,237	13,237
Human Resources	28,585	28,585
Treasurer	37,042	37,042
Clerk Admin/Micrographics	12,052	12,052
M&B Equalization	83,371	83,371
M&B Reimb.	26,950	26,950
Hum Svc Admin	2,461	2,461
Hum Svc Homeland	9,197	9,197
Pub Svc Admin	2,668	2,668
Pub Svc Vets Svc	17,057	17,057
Pub Svc Comm Cor	42,212	42,212
Pub Svc MSU Ext	8,134	8,134
Pub Svc Animal	25,761	25,761
Pub Svc Med Exam	37,044	37,044
C&ED Admin	4,701	4,701
C&ED Dev & Plan	51,968	51,968
Clerk / ROD	68,607	68,607
District Court	140,959	140,959
Probate Court	50,260	50,260
Family Court	235,515	235,515
Prosecuting Atty	181,423	181,423
Sheriff Office	1,286,108	1,286,108
BOC Bd of Comm	24,240	24,240
BOC Library	5,997	5,997
Water Res. Comm.	33,329	33,329



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Parks & Rec	129,338	129,338
Friend of Court	160,045	160,045
Health	253,529	253,529
ROD Automation	4,771	4,771
Oakland Enhance	5,427	5,427
Water Res Co SRF	29,801	29,801
Multi Org Grants	17,871	17,871
Workforce Develp	7,047	7,047
LE Grants Misc	15,280	15,280
LE Grants PA-CRP	25,055	25,055
LE Grants Rd Pat	8,653	8,653
House Comm Dev	25,759	25,759
Hum Svcs Grants	63,423	63,423
Other Grants	2,692	2,692
Judicial Grants	3,789	3,789
Child Care Fund	208,036	208,036
Waste Res. Mgmt	14	14
Water Res Co CPF	6,793	6,793
Fire Record Mgmt	4,991	4,991
Airport	21,950	21,950
Drain Prop Funds	183,459	183,459
Delq Tax Revolv	2,028	2,028
Fac & Operations	149,405	149,405
Info Tech Clemis	24,440	24,440
Info Technology	151,227	151,227
Drain Equipment	10,366	10,366
Radio Communicat	10,767	10,767
Motor Pool	14,929	14,929
Communication	4,145	4,145
Bldg & Liab Ins	9,104	9,104
Fringe Benefits	22,247	22,247
Delq Per Prop Tx	4,290	4,290

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Svcs
Direct Billed	0	0
Total	<u>4,149,949</u>	<u>4,149,949</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 Year Ended September 30, 2014
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	8,707,588			8,707,588
Building Use Charge	21,189		21,189	
Non-Departmental	41,340	50	41,390	
County Executive Compliance	207,257	6,957	214,214	
County Executive Corp Counsel	64,816	4,793	69,609	
County Executive Purchasing	3,151	285	3,436	
Mgmt & Budget Fiscal Services	41,966	5,416	47,382	
Facilities Management	35,445	665	36,110	
Central Services Support Svcs	103,553	27,904	131,457	
Human Resources	36,545	497	37,042	
Treasurer		52,602	52,602	
Clerk Admin/Micrographics		5,483	5,483	
Total Allocated Additions:	555,262	104,652	659,914	659,914
Total To Be Allocated:	9,262,850	104,652		9,367,502



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Cash Accounting	Disb General	Disb Specific
Wages & Benefits					
SALARIES & WAGES	1,512,208	272,686	289,393	22,761	93,912
FRINGE BENEFITS	1,005,969	170,241	195,758	15,425	63,642
Other Expense & Cost					
Supplies	44,122	33,704	1,105	768	3,169
Postage	39,617	9,663	0	2,003	8,262
Bonds	38,794	0	0	0	0
Travel	4,914	4,869	0	0	0
Professional Serv	15,044	1,062	13,632	0	0
Software	54,000	0	0	10,535	43,465
Operating Expenses	8,401	3,475	340	10	43
Expendable Equip	1,531	0	0	0	0
ISF IT Development	440,952	107,303	0	0	0
ISF IT Oper/Print	360,149	45,955	48,800	3,854	15,847
ISF Specific	33,902	0	3,860	1,593	6,572
ISF Others	182,116	25,933	27,518	2,167	8,924
Treasurer Tax Adm	4,965,869	0	0	0	0
Departmental Totals					
Total Expenditures	8,707,588	674,891	580,406	59,116	243,836
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	8,707,588	674,891	580,406	59,116	243,836
Allocation Step 1					
Inbound- 0040 County Executive Compliance:	203,682	0	187,734	15,948	0
Inbound- All Others	351,580	77,559	55,936	4,395	18,142
Reallocate Admin Costs		(752,450)	125,509	9,857	40,708
Unallocated Costs	(7,721,245)	0	0	0	0
1st Allocation	1,541,605	0	949,585	89,316	302,686



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Cash Accounting	Disb General	Disb Specific
Allocation Step 2					
Inbound- 0040 County Executive Compliance:	6,953	0	6,409	544	0
Inbound- 0140 Treasurer: Cash Accounting	52,407	0	0	28,541	0
Inbound- 0145 Clerk Admin/Micrographics:	5,483	0	0	0	0
Inbound- All Others	39,809	8,782	6,334	498	2,054
Reallocate Admin Costs		(8,782)	1,465	115	475
Unallocated Costs	(51,130)	0	0	0	0
2nd Allocation	53,522	0	14,208	29,698	2,529
Total For 0140 Treasurer					
Total Allocated	1,595,127	0	963,793	119,014	305,215



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	142,403	691,053
FRINGE BENEFITS	0	0	96,800	464,103
Other Expense & Cost				
Supplies	0	0	0	5,376
Postage	0	0	0	19,689
Bonds	0	0	0	38,794
Travel	0	0	45	0
Professional Serv	0	0	0	350
Software	0	0	0	0
Operating Expenses	0	11	610	3,912
Expendable Equip	0	0	0	1,531
ISF IT Development	0	0	0	333,649
ISF IT Oper/Print	16,099	37,347	24,022	168,225
ISF Specific	0	0	0	21,877
ISF Others	9,088	0	13,549	94,937
Treasurer Tax Adm	0	0	0	4,965,869
Departmental Totals				
Total Expenditures	25,187	37,358	277,429	6,809,365
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	25,187	37,358	277,429	6,809,365
Allocation Step 1				
Inbound- 0040 County Executive Compliance:	0	0	0	0
Inbound- All Others	0	0	27,529	168,019
Reallocate Admin Costs	41,385	96,088	61,776	377,127
Unallocated Costs	0	0	(366,734)	(7,354,511)
1st Allocation	66,572	133,446	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Delq Tax Fund	Delq Per Prop	Investment Serv	General Gov't
Allocation Step 2				
Inbound- 0040 County Executive Compliance:	0	0	0	0
Inbound- 0140 Treasurer: Cash Accounting	0	0	23,866	0
Inbound- 0145 Clerk Admin/Micrographics:	5,483	0	0	0
Inbound- All Others	0	0	3,117	19,024
Reallocate Admin Costs	483	1,121	721	4,402
Unallocated Costs	0	0	(27,704)	(23,426)
2nd Allocation	5,966	1,121	0	0
Total For 0140 Treasurer				
Total Allocated	72,538	134,567	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
County Executive Purchasing	60	0.2712	2,575		2,575		2,575
Mgmt & Budget Fiscal Services	7,242	32.7336	310,835		310,835		310,835
Central Services Support Svcs	9	0.0407	386		386		386
Human Resources	75	0.3390	3,219		3,219		3,219
Treasurer	1,221	5.5189	52,407		52,407		52,407
M&B Equalization	11	0.0497	472		472	12	484
M&B Reimb.	537	2.4272	23,049		23,049	564	23,613
Pub Svc MSU Ext	21	0.0949	901		901	22	923
Pub Svc Med Exam	10	0.0452	429		429	11	440
C&ED Dev & Plan	83	0.3752	3,562		3,562	87	3,649
Clerk / ROD	1,558	7.0421	66,871		66,871	1,638	68,509
District Court	48	0.2170	2,060		2,060	50	2,110
Family Court	48	0.2170	2,060		2,060	50	2,110
Prosecuting Atty	18	0.0814	773		773	19	792
Sheriff Office	356	1.6091	15,280		15,280	374	15,654
BOC Library	47	0.2124	2,017		2,017	49	2,066
Parks & Rec	2,159	9.7586	92,667		92,667	2,269	94,936
Friend of Court	62	0.2802	2,661		2,661	65	2,726
Health	2,295	10.3734	98,504		98,504	2,412	100,916
House Comm Dev	110	0.4972	4,721		4,721	116	4,837
Drain Prop Funds	864	3.9053	37,084		37,084	908	37,992
Delq Tax Revolv	409	1.8487	17,555		17,555	430	17,985
Delq Per Prop Tx	390	1.7628	16,739		16,739	410	17,149
Others	4,491	20.2992	192,758		192,758	4,722	197,480
SubTotal	22,124	100.0000	949,585		949,585	14,208	963,793
TOTAL	22,124	100.0000	949,585		949,585	14,208	963,793

Allocation Basis: Number of cash trasactions by department

Allocation Source: Cash transaction summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	148	0.1876	168		168		168
County Executive Admin	96	0.1217	109		109		109
County Executive Compliance	38	0.0482	43		43		43
County Executive Corp Counsel	56	0.0710	63		63		63
Mgmt & Budget Admin	6	0.0076	7		7		7
County Executive Purchasing	21	0.0266	24		24		24
Mgmt & Budget Fiscal Services	59	0.0748	67		67		67
Facilities Management	300	0.3803	340		340		340
Central Services Admin	3	0.0038	3		3		3
Central Services Support Svcs	111	0.1407	126		126		126
Human Resources	247	0.3131	280		280		280
Treasurer	172	0.2181	195		195		195
Clerk Admin/Micrographics	55	0.0697	62		62	21	83
M&B Equalization	93	0.1179	105		105	36	141
M&B Reimb.	186	0.2358	211		211	71	282
Hum Svc Admin	82	0.1040	93		93	31	124
Hum Svc Homeland	166	0.2105	188		188	64	252
Pub Svc Admin	6	0.0076	7		7	2	9
Pub Svc Vets Svc	451	0.5718	511		511	173	684
Pub Svc Comm Cor	117	0.1483	132		132	45	177
Pub Svc MSU Ext	49	0.0621	55		55	19	74
Pub Svc Animal	372	0.4716	421		421	142	563
Pub Svc CC Prob	21	0.0266	24		24	8	32
Pub Svc Med Exam	402	0.5096	455		455	154	609
C&ED Admin	33	0.0418	37		37	13	50
C&ED Dev & Plan	520	0.6592	589		589	199	788
Clerk / ROD	1,067	1.3527	1,208		1,208	408	1,616
District Court	5,893	7.4710	6,673		6,673	2,255	8,928
Probate Court	2,766	3.5067	3,132		3,132	1,058	4,190
Family Court	14,632	18.5505	16,565		16,565	5,596	22,161



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	913	1.1575	1,034		1,034	349	1,383
Sheriff Office	3,272	4.1482	3,705		3,705	1,252	4,957
BOC Bd of Comm	65	0.0824	74		74	25	99
BOC Library	77	0.0976	87		87	29	116
Water Res. Comm.	297	0.3765	336		336	114	450
Parks & Rec	6,452	8.1797	7,306		7,306	2,469	9,775
Road Commission	233	0.2954	264		264	89	353
Friend of Court	157	0.1990	178		178	60	238
Health	1,413	1.7914	1,600		1,600	541	2,141
ROD Automation	76	0.0964	86		86	29	115
Oakland Enhance	59	0.0748	67		67	23	90
Water Res Co SRF	1,166	1.4782	1,320		1,320	446	1,766
Restricted Funds	13	0.0165	15		15	5	20
Social Welfare	2	0.0025	2		2	1	3
Multi Org Grants	95	0.1204	108		108	36	144
Workforce Develop	1,754	2.2237	1,986		1,986	671	2,657
LE Grants Misc	135	0.1712	153		153	52	205
LE Grants PA-CRP	149	0.1889	169		169	57	226
LE Grants CLEMIS	31	0.0393	35		35	12	47
LE Grants Rd Pat	1	0.0013	1		1		1
House Comm Dev	949	1.2031	1,075		1,075	363	1,438
Hum Svcs Grants	1,522	1.9296	1,723		1,723	582	2,305
Other Grants	236	0.2992	267		267	90	357
Judicial Grants	134	0.1699	152		152	51	203
Brownfield Init.	75	0.0951	85		85	29	114
Child Care Fund	3,202	4.0594	3,626		3,626	1,225	4,851
Co Vets Trust	490	0.6212	555		555	187	742
MI Child	19	0.0241	22		22	7	29
Misc DSF	28	0.0355	32		32	11	43
Water Res Co DSF	132	0.1673	149		149	51	200



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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
Proj Work Orders	539	0.6833	610		610	206	816
Water Res Co CPF	331	0.4196	375		375	127	502
Fire Record Mgmt	5	0.0063	6		6	2	8
Airport	1,652	2.0944	1,871		1,871	632	2,503
Drain Prop Funds	9,832	12.4648	11,133		11,133	3,762	14,895
Delq Tax Revolv	69	0.0875	78		78	26	104
Fac & Operations	5,088	6.4505	5,761		5,761	1,947	7,708
Info Tech Clemis	410	0.5198	464		464	157	621
Info Technology	1,639	2.0779	1,856		1,856	627	2,483
Drain Equipment	580	0.7353	657		657	222	879
Radio Communicat	1,229	1.5581	1,392		1,392	470	1,862
Motor Pool	4,140	5.2486	4,688		4,688	1,584	6,272
Communication	546	0.6922	618		618	209	827
Bldg & Liab Ins	336	0.4260	380		380	129	509
Fringe Benefits	737	0.9344	835		835	282	1,117
Public Transport	21	0.0266	24		24	8	32
Retirement	109	0.1382	123		123	42	165
Retiree Hlt Care	292	0.3702	331		331	112	443
Others	8	0.0101	9		9	3	12
SubTotal	78,878	100.0000	89,316		89,316	29,698	119,014
TOTAL	78,878	100.0000	89,316		89,316	29,698	119,014

Allocation Basis: Number of vouchers by department

Allocation Source: Voucher transaction count summary



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	183,003	69.9269	211,658		211,658		211,658
Family Court	19,198	7.3357	22,204		22,204	617	22,821
Road Commission	19,558	7.4733	22,621		22,621	628	23,249
Retirement	32,995	12.6077	38,162		38,162	1,061	39,223
Road Comm Retire	6,952	2.6564	8,041		8,041	223	8,264
SubTotal	261,706	100.0000	302,686		302,686	2,529	305,215
TOTAL	261,706	100.0000	302,686		302,686	2,529	305,215

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 Year Ended September 30, 2014
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	66,572		66,572	5,966	72,538
SubTotal	100	100.0000	66,572		66,572	5,966	72,538
TOTAL	100	100.0000	66,572		66,572	5,966	72,538

Allocation Basis: Direct allocation to the Delinquent Tax Fund

Allocation Source: County Treasurer



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
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	133,446		133,446	1,121	134,567
SubTotal	100	100.0000	133,446		133,446	1,121	134,567
TOTAL	100	100.0000	133,446		133,446	1,121	134,567

Allocation Basis: Direct allocation to Delinquent Personal Property Tax

Allocation Source: County Treasurer



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund	Delq Per Prop
Non-Departmental	168	0	168	0	0	0
County Executive Admin	109	0	109	0	0	0
County Executive Compliance	43	0	43	0	0	0
County Executive Corp Counsel	63	0	63	0	0	0
Mgmt & Budget Admin	7	0	7	0	0	0
County Executive Purchasing	2,599	2,575	24	0	0	0
Mgmt & Budget Fiscal Services	522,560	310,835	67	211,658	0	0
Facilities Management	340	0	340	0	0	0
Central Services Admin	3	0	3	0	0	0
Central Services Support Svcs	512	386	126	0	0	0
Human Resources	3,499	3,219	280	0	0	0
Treasurer	52,602	52,407	195	0	0	0
Clerk Admin/Micrographics	83	0	83	0	0	0
M&B Equalization	625	484	141	0	0	0
M&B Reimb.	23,895	23,613	282	0	0	0
Hum Svc Admin	124	0	124	0	0	0
Hum Svc Homeland	252	0	252	0	0	0
Pub Svc Admin	9	0	9	0	0	0
Pub Svc Vets Svc	684	0	684	0	0	0
Pub Svc Comm Cor	177	0	177	0	0	0
Pub Svc MSU Ext	997	923	74	0	0	0
Pub Svc Animal	563	0	563	0	0	0
Pub Svc CC Prob	32	0	32	0	0	0
Pub Svc Med Exam	1,049	440	609	0	0	0
C&ED Admin	50	0	50	0	0	0
C&ED Dev & Plan	4,437	3,649	788	0	0	0
Clerk / ROD	70,125	68,509	1,616	0	0	0
District Court	11,038	2,110	8,928	0	0	0
Probate Court	4,190	0	4,190	0	0	0
Family Court	47,092	2,110	22,161	22,821	0	0
Prosecuting Atty	2,175	792	1,383	0	0	0
Sheriff Office	20,611	15,654	4,957	0	0	0
BOC Bd of Comm	99	0	99	0	0	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund	Delq Per Prop
BOC Library	2,182	2,066	116	0	0	0
Water Res. Comm.	450	0	450	0	0	0
Parks & Rec	104,711	94,936	9,775	0	0	0
Road Commission	23,602	0	353	23,249	0	0
Friend of Court	2,964	2,726	238	0	0	0
Health	103,057	100,916	2,141	0	0	0
ROD Automation	115	0	115	0	0	0
Oakland Enhance	90	0	90	0	0	0
Water Res Co SRF	1,766	0	1,766	0	0	0
Restricted Funds	20	0	20	0	0	0
Social Welfare	3	0	3	0	0	0
Multi Org Grants	144	0	144	0	0	0
Workforce Develp	2,657	0	2,657	0	0	0
LE Grants Misc	205	0	205	0	0	0
LE Grants PA-CRP	226	0	226	0	0	0
LE Grants CLEMIS	47	0	47	0	0	0
LE Grants Rd Pat	1	0	1	0	0	0
House Comm Dev	6,275	4,837	1,438	0	0	0
Hum Svcs Grants	2,305	0	2,305	0	0	0
Other Grants	357	0	357	0	0	0
Judicial Grants	203	0	203	0	0	0
Brownfield Init.	114	0	114	0	0	0
Child Care Fund	4,851	0	4,851	0	0	0
Co Vets Trust	742	0	742	0	0	0
MI Child	29	0	29	0	0	0
Misc DSF	43	0	43	0	0	0
Water Res Co DSF	200	0	200	0	0	0
Proj Work Orders	816	0	816	0	0	0
Water Res Co CPF	502	0	502	0	0	0
Fire Record Mgmt	8	0	8	0	0	0
Airport	2,503	0	2,503	0	0	0
Drain Prop Funds	52,887	37,992	14,895	0	0	0
Delq Tax Revolv	90,627	17,985	104	0	72,538	0



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Disb General	Disb Specific	Delq Tax Fund	Delq Per Prop
Fac & Operations	7,708	0	7,708	0	0	0
Info Tech Clemis	621	0	621	0	0	0
Info Technology	2,483	0	2,483	0	0	0
Drain Equipment	879	0	879	0	0	0
Radio Communicat	1,862	0	1,862	0	0	0
Motor Pool	6,272	0	6,272	0	0	0
Communication	827	0	827	0	0	0
Bldg & Liab Ins	509	0	509	0	0	0
Fringe Benefits	1,117	0	1,117	0	0	0
Delq Per Prop Tx	151,716	17,149	0	0	0	134,567
Public Transport	32	0	32	0	0	0
Retirement	39,388	0	165	39,223	0	0
Retiree Hlt Care	443	0	443	0	0	0
Road Comm Retire	8,264	0	0	8,264	0	0
Others	197,492	197,480	12	0	0	0
Direct Billed	0	0	0	0	0	0
Total	1,595,127	963,793	119,014	305,215	72,538	134,567



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 Year Ended September 30, 2014
Schedule .2 - Costs To Be Allocated
For Department Clerk Admin/Micrographics

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,343,348			1,343,348
Building Use Charge	10,829		10,829	
County Executive Compliance	551	1	552	
County Executive Purchasing	185	44	229	
Mgmt & Budget Fiscal Services	8,114	1,421	9,535	
Facilities Management	14,467	292	14,759	
Human Resources	11,890	162	12,052	
Treasurer	62	21	83	
Clerk Admin/Micrographics		25,600	25,600	
Total Allocated Additions:	46,098	27,541	73,639	73,639
Total To Be Allocated:	1,389,446	27,541		1,416,987

Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .3 - Costs Allocated By Activity
For Department Clerk Admin/Micrographics

	Total	General & Admin	Admin Support	Micrographics
Wages & Benefits				
SALARIES & WAGES	449,363	0	428,743	20,620
FRINGE BENEFITS	272,598	0	260,086	12,512
Other Expense & Cost				
Supplies	6,516	0	6,217	299
Operating Expenses	8,110	0	7,738	372
Internal Charges	73,471	0	70,099	3,372
Micrographics	533,290	0	0	533,290
Departmental Totals				
Total Expenditures	1,343,348	0	772,883	570,465
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,343,348	0	772,883	570,465
Allocation Step 1				
Inbound- 0010 Building Use Charge	10,829	0	3,804	7,025
Inbound- 0090 Facilities Management	14,467	0	5,083	9,384
Inbound- All Others	20,802	0	14,435	6,367
1st Allocation	1,389,446	0	796,205	593,241
Allocation Step 2				
Inbound- 0090 Facilities Management	292	0	103	189
Inbound- All Others	27,249	0	18,908	8,341
2nd Allocation	27,541	0	19,011	8,530
Total For 0145 Clerk				
Total Allocated	1,416,987	0	815,216	601,771



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .4 - Detail Activity Allocations
For Department Clerk Admin/Micrographics

Activity - Admin Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Clerk / ROD	5,667,979	99.6025	793,040		793,040	18,935	811,975
Other Grants	22,621	0.3975	3,165		3,165	76	3,241
SubTotal	5,690,600	100.0000	796,205		796,205	19,011	815,216
TOTAL	5,690,600	100.0000	796,205		796,205	19,011	815,216

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 Year Ended September 30, 2014
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
County Executive Corp Counsel	31.50	0.0052	31		31		31
Central Services Support Svcs	428,844.00	71.0374	421,422		421,422		421,422
Treasurer	5,579.45	0.9242	5,483		5,483		5,483
Clerk Admin/Micrographics	26,050.50	4.3152	25,600		25,600		25,600
Clerk / ROD	124,252.04	20.5822	122,102		122,102	7,402	129,504
Probate Court	18,151.94	3.0068	17,838		17,838	1,081	18,919
Prosecuting Atty	196.00	0.0325	193		193	12	205
BOC Bd of Comm	400.00	0.0663	393		393	24	417
Water Res. Comm.	3.50	0.0006	3		3		3
Road Commission	84.00	0.0139	83		83	5	88
House Comm Dev	94.50	0.0157	93		93	6	99
SubTotal	603,687.43	100.0000	593,241		593,241	8,530	601,771
TOTAL	603,687.43	100.0000	593,241		593,241	8,530	601,771

Allocation Basis: Dollar amount of Micrographics charges by department

Allocation Source: General ledger



Oakland County, Michigan
Cost Allocation Plan
Based On The Year Ended September 30, 2014
Schedule .5 - Allocation Summary
For Department Clerk Admin/Micrographics

Receiving Department	Total	Admin Support	Micrographics
County Executive Corp Counsel	31	0	31
Central Services Support Svcs	421,422	0	421,422
Treasurer	5,483	0	5,483
Clerk Admin/Micrographics	25,600	0	25,600
Clerk / ROD	941,479	811,975	129,504
Probate Court	18,919	0	18,919
Prosecuting Atty	205	0	205
BOC Bd of Comm	417	0	417
Water Res. Comm.	3	0	3
Road Commission	88	0	88
House Comm Dev	99	0	99
Other Grants	3,241	3,241	0
Direct Billed	0	0	0
Total	1,416,987	815,216	601,771



Internal Service Fund

Schedules

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2014

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 2014 annual financial statements.

Working capital reserves - Internal service funds are dependent upon a reasonable level of working capital reserve to operate from one billing cycle to the next. Charges by an internal service activity to provide for the establishment and maintenance of a reasonable level of working capital reserve, in addition to the full recovery of costs, are allowable. A working capital reserve as part of retained earnings of up to 60 days cash expenses for normal operating purposes is considered reasonable. A working capital reserve exceeding 60 days may be approved by the cognizant Federal agency in exceptional cases.

Contributions to a reserve for certain self-insurance programs including workers compensation, unemployment compensation, and severance pay are allowable subject to the following provisions:

- (1) The type of coverage and the extent of coverage and the rates and premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks. However, provision for known or reasonably estimated self-insured liabilities, which do not become payable for more than one year after the provision is made, shall not exceed the discounted present value of the liability. The rate used for discounting the liability must be determined by giving consideration to such factors as the governmental unit's settlement rate for those liabilities and its investment rate of return.
- (2) Earnings or investment income on reserves must be credited to those reserves.
- (3) Contributions to reserves must be based on sound actuarial principles using historical experience and reasonable assumptions. Reserve levels must be analyzed and updated at least biennially for each major risk being insured and take into account any reinsurance, coinsurance, etc. Reserve levels related to employee-related coverages will normally be limited to the value of claims submitted and adjudicated but not paid, submitted but not adjudicated, and incurred but not submitted. Reserve levels in excess of the amounts based on the above must be identified and justified in the cost allocation plan or indirect cost rate proposal.
- (4) Accounting records, actuarial studies, and cost allocations (or billings) must recognize any significant differences due to types of insured risk and losses generated by the various insured activities or agencies of the governmental unit. If individual departments or agencies of the governmental unit experience significantly different levels of claims for a particular risk, those differences are to be recognized by the use of separate allocations or other techniques resulting in an equitable allocation.
- (5) Whenever funds are transferred from a self-insurance reserve to other accounts (e.g., general fund), refunds shall be made to the Federal Government for its share of funds transferred, including earned or imputed interest from the date of transfer.

The following information is provided for information purposes. It will be necessary for the County to monitor the retained earnings for each type of coverage to insure that retained earnings are within acceptable limits.

The retained earnings for each fund per the audit were adjusted to reflect capital contributions, operating transfers in, and operating transfers out that were either subsidies or withdrawals from each respective fund and were not based on provided services. If a transfer into a fund was intended to pay for unbilled services, this amount was treated similar to revenue generated for billed services and was not adjusted out of the retained earnings.

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2014

Income Statement:	Total	Facilities Maintenance & Operations	Information Technology	Drain Equipment	Motor Pool	Telephone	Liability Insurance
Operating Revenues	236,342,369	28,292,688	24,823,618	28,751,018	8,139,170	2,811,978	2,311,995
Operating Expenses	(194,590,603)	(25,136,003)	(28,577,772)	(26,076,994)	(6,670,076)	(2,572,108)	(4,894,130)
Depreciation	(4,824,616)	(72,064)	(2,059,496)	(623,458)	(1,964,069)	(105,529)	-
Total Expenses	<u>(199,415,219)</u>	<u>(25,208,067)</u>	<u>(30,637,268)</u>	<u>(26,700,452)</u>	<u>(8,634,145)</u>	<u>(2,677,637)</u>	<u>(4,894,130)</u>
Net Profit/(Loss)	36,927,150	3,084,621	(5,813,650)	2,050,566	(494,975)	134,341	(2,582,135)
Non Operating Revenue/(Exp)	(46,560,840)	172,491	157,469	272,146	237,513	57,571	302,166
Net Operating Transfers In/(Out)	<u>10,154,657</u>	<u>(4,740,237)</u>	<u>7,359,205</u>	<u>1,438,578</u>	<u>321,022</u>	<u>5,254</u>	<u>-</u>
Net Increase/(Decrease)	520,967	(1,483,125)	1,703,024	3,761,290	63,560	197,166	(2,279,969)
Beginning R.E. per CAFR	<u>98,234,821</u>	<u>11,925,535</u>	<u>19,906,562</u>	<u>4,599,883</u>	<u>8,153,178</u>	<u>3,919,061</u>	<u>14,796,234</u>
Ending R.E. per CAFR	<u>98,755,788</u>	<u>10,442,410</u>	<u>21,609,586</u>	<u>8,361,173</u>	<u>8,216,738</u>	<u>4,116,227</u>	<u>12,516,265</u>
<i>A-87 R.E. Adjustments:</i>							
Prior Years Adjustments	(96,515,437)	(5,457,168)	(54,689,397)	(3,133,689)	(9,782,986)	(3,171,836)	(14,731,905)
Current Year Adjustments	<u>(12,963,897)</u>	<u>68,888</u>	<u>(6,935,674)</u>	<u>-</u>	<u>(321,022)</u>	<u>(5,254)</u>	<u>-</u>
Total Adjustments	<u>(109,479,334)</u>	<u>(5,388,280)</u>	<u>(61,625,071)</u>	<u>(3,133,689)</u>	<u>(10,104,008)</u>	<u>(3,177,090)</u>	<u>(14,731,905)</u>
A-87 Adjusted R.E.	(10,723,546)	5,054,130	(40,015,485)	5,227,484	(1,887,270)	939,137	(2,215,640)
Sixty Day Operating Expense	<u>(32,431,767)</u>	<u>(4,189,334)</u>	<u>(4,762,962)</u>	<u>(4,346,166)</u>	<u>(1,111,679)</u>	<u>(428,685)</u>	<u>(815,688)</u>
Excess Reserves	<u>(43,155,313)</u>	<u>864,796</u>	<u>(44,778,447)</u>	<u>881,318</u>	<u>(2,998,949)</u>	<u>510,452</u>	<u>(3,031,328)</u>
Excess months of WCR		0.4	(18.8)	0.4	(5.4)	2.4	(7.4)

Oakland County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended September 30, 2014

Income Statement:	Fringe Benefits
Operating Revenues	<u>141,211,902</u>
Operating Expenses	(100,663,520)
Depreciation	-
Total Expenses	<u>(100,663,520)</u>
Net Profit/(Loss)	40,548,382
Non Operating Revenue/(Exp)	(47,760,196)
Net Operating Transfers In/(Out)	<u>5,770,835</u>
Net Increase/(Decrease)	(1,440,979)
Beginning R.E. per CAFR	<u>34,934,368</u>
Ending R.E. per CAFR	<u>33,493,389</u>
<i>A-87 R.E. Adjustments:</i>	
Prior Years Adjustments	(5,548,456)
Current Year Adjustments	<u>(5,770,835)</u>
Total Adjustments	<u>(11,319,291)</u>
A-87 Adjusted R.E.	22,174,098
Sixty Day Operating Expense	<u>(16,777,253)</u>
Excess Reserves	<u><u>5,396,845</u></u>
Excess months of WCR	0.6

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, 2014**

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Assets				
Current assets				
Pooled cash and investments	\$ 10,365,692	\$ 12,941,668	\$ 1,950,011	\$ 3,373,026
Due from other governmental units	5,586	10,824	33,511	3,265
Due from component units	5,123	22,836	2,132	-
Accrued interest receivable	16,694	38,445	1,532	5,648
Accounts receivable (net of allowance for uncollectibles where applicable)	225,195	49,661	102,785	-
Due from other funds	-	222,439	-	-
Inventories and supplies	195,695	29,865	493,616	323,466
Prepayments and other assets	199	2,613,224	-	4,214
Total current assets	<u>10,814,184</u>	<u>15,928,962</u>	<u>2,583,587</u>	<u>3,709,619</u>
Noncurrent assets				
Capital assets, at cost				
Land	-	-	130,000	-
Buildings and improvements	525,283	-	1,867,642	424,860
Equipment and vehicles	2,036,667	58,287,393	6,559,459	14,916,688
Infrastructure	3,169,683	-	-	-
Construction in progress	-	1,448,957	2,538,412	-
	5,731,633	59,736,350	11,095,513	15,341,548
Less: Accumulated depreciation	5,416,517	52,447,958	4,539,459	10,787,688
Capital assets, net	<u>315,116</u>	<u>7,288,392</u>	<u>6,556,054</u>	<u>4,553,860</u>
Total assets	<u>\$ 11,129,300</u>	<u>\$ 23,217,354</u>	<u>\$ 9,139,641</u>	<u>\$ 8,263,479</u>

(continued)

**County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
September 30, 2014**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2014
Assets				
Current assets				
Pooled cash and investments	\$ 4,046,353	\$ 17,909,948	\$ 63,198,248	\$ 113,784,946
Due from other governmental units	442	-	280	53,908
Due from component units	-	-	-	30,091
Accrued interest receivable	3,759	120,404	433,556	620,038
Accounts receivable (net of allowance for uncollectibles where applicable)	343	-	90	378,074
Due from other funds	-	-	-	222,439
Inventories and supplies	-	-	-	1,042,642
Prepayments and other assets	43,521	574,476	2,400,562	5,636,196
Total current assets	4,094,418	18,604,828	66,032,736	121,768,334
Noncurrent assets				
Capital assets, at cost				
Land	-	-	-	130,000
Buildings and improvements	-	-	-	2,817,785
Equipment and vehicles	4,838,959	-	-	86,639,166
Infrastructure	-	-	-	3,169,683
Construction in progress	-	-	-	3,987,369
	4,838,959	-	-	96,744,003
Less: Accumulated depreciation	4,673,242	-	-	77,864,864
Capital assets, net	165,717	-	-	18,879,139
Total assets	\$ 4,260,135	\$ 18,604,828	\$ 66,032,736	\$ 140,647,473

(continued)

**County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
September 30, 2014**

	Facilities			
	Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Liabilities				
Current liabilities				
Vouchers payable	\$ 198,442	\$ 637,561	\$ 203,922	\$ 45,253
Due to other governmental units	-	-	-	-
Due to other funds	42,277	169,730	240	-
Unearned revenue	92,012	250	-	-
Current portion of compensated absences	-	-	-	-
Current portion of claims and judgments	-	-	-	-
Current portion of advances payable	-	-	155,414	-
Other accrued liabilities	354,159	800,227	341,594	1,488
Total current liabilities	<u>686,890</u>	<u>1,607,768</u>	<u>701,170</u>	<u>46,741</u>
Noncurrent liabilities				
Accrued compensated absences	-	-	-	-
Claims and judgments	-	-	-	-
Advances payable	-	-	77,298	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>77,298</u>	<u>-</u>
Total liabilities	<u>686,890</u>	<u>1,607,768</u>	<u>778,468</u>	<u>46,741</u>
Net Position				
Net investment in capital assets	315,116	7,288,392	6,556,054	4,553,860
Unrestricted	10,127,294	14,321,194	1,805,119	3,662,878
Total net position	<u>\$ 10,442,410</u>	<u>\$ 21,609,586</u>	<u>\$ 8,361,173</u>	<u>\$ 8,216,738</u>

(continued)

**County of Oakland
Combining Statement of Net Position (Continued)
Internal Service Funds
September 30, 2014**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2014
Liabilities				
Current liabilities				
Vouchers payable	\$ 121,048	\$ 154,440	\$ 1,947,752	\$ 3,308,418
Due to other governmental units	-	-	281,239	281,239
Due to other funds	-	-	-	212,247
Unearned revenue	-	-	-	92,262
Current portion of compensated absences	-	-	1,231,535	1,231,535
Current portion of claims and judgments	-	501,269	2,811,696	3,312,965
Current portion of advances payable	-	-	-	155,414
Other accrued liabilities	22,860	156,573	2,862,495	4,539,396
Total current liabilities	143,908	812,282	9,134,717	13,133,476
Noncurrent liabilities				
Accrued compensated absences	-	-	11,083,815	11,083,815
Claims and judgments	-	5,276,281	12,320,815	17,597,096
Advances payable	-	-	-	77,298
Total noncurrent liabilities	-	5,276,281	23,404,630	28,758,209
Total liabilities	143,908	6,088,563	32,539,347	41,891,685
Net Position				
Net investment in capital assets	165,717	-	-	18,879,139
Unrestricted	3,950,510	12,516,265	33,493,389	79,876,649
Total net position	\$ 4,116,227	\$ 12,516,265	\$ 33,493,389	\$ 98,755,788

**County of Oakland
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
Year Ended September 30, 2014**

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Operating revenues				
Charges for services	\$ 28,265,199	\$ 24,798,672	\$ 27,936,764	\$ 8,123,784
Other	27,489	24,946	814,254	15,386
Total operating revenues	<u>28,292,688</u>	<u>24,823,618</u>	<u>28,751,018</u>	<u>8,139,170</u>
Operating expenses				
Salaries	7,313,795	7,754,763	12,658,514	709,543
Fringe benefits	5,029,454	4,738,911	8,761,616	523,849
Contractual services	10,329,392	14,221,848	829,842	1,305,596
Commodities	1,268,212	648,214	859,521	3,772,854
Depreciation	72,064	2,059,496	623,438	1,964,069
Internal services	1,195,150	1,214,036	2,967,521	358,234
Total operating expenses	<u>25,208,067</u>	<u>30,637,268</u>	<u>26,700,452</u>	<u>8,634,145</u>
Operating income (loss)	<u>3,084,621</u>	<u>(5,813,650)</u>	<u>2,050,566</u>	<u>(494,975)</u>
Nonoperating revenues (expenses)				
Contributions	-	-	261,174	-
Interest revenue	171,306	157,039	10,055	41,579
Interest expense	-	-	(6,818)	-
Bonds maturing	-	-	-	-
Gain on sale of property and equipment	1,185	430	7,735	195,934
Net nonoperating revenues (expenses)	<u>172,491</u>	<u>157,469</u>	<u>272,146</u>	<u>237,513</u>
Income (loss) before transfers and contributions	<u>3,257,112</u>	<u>(5,656,181)</u>	<u>2,322,712</u>	<u>(257,462)</u>
Capital contributions	-	3,314,998	237,161	-
Transfers in	71,489	4,044,207	1,201,417	321,022
Transfers out	<u>(4,811,726)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	<u>(1,483,125)</u>	<u>1,703,024</u>	<u>3,761,290</u>	<u>63,560</u>
Net position				
October 1, 2013	<u>11,925,535</u>	<u>19,906,562</u>	<u>4,599,883</u>	<u>8,153,178</u>
September 30, 2014	<u>\$ 10,442,410</u>	<u>\$ 21,609,586</u>	<u>\$ 8,361,173</u>	<u>\$ 8,216,738</u>

(continued)

County of Oakland
Combining Statement of Revenues, Expenses, and Changes in Net Position (Continued)
Internal Service Funds
Year Ended September 30, 2014

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2014
Operating revenues				
Charges for services	\$ 2,811,820	\$ 2,300,635	\$ 141,207,383	\$ 235,444,257
Other	158	11,360	4,519	898,112
Total operating revenues	<u>2,811,978</u>	<u>2,311,995</u>	<u>141,211,902</u>	<u>236,342,369</u>
Operating expenses				
Salaries	201,549	496,300	1,158,718	30,293,182
Fringe benefits	140,820	255,863	679,218	20,129,731
Contractual services	1,610,596	3,540,795	98,501,616	130,339,685
Commodities	96,799	18,117	12,867	6,676,584
Depreciation	105,529	-	-	4,824,596
Internal services	522,344	583,055	311,101	7,151,441
Total operating expenses	<u>2,677,637</u>	<u>4,894,130</u>	<u>100,663,520</u>	<u>199,415,219</u>
Operating income (loss)	<u>134,341</u>	<u>(2,582,135)</u>	<u>40,548,382</u>	<u>36,927,150</u>
Nonoperating revenues (expenses)				
Contributions	-	-	-	261,174
Interest revenue	57,571	302,166	573,026	1,312,742
Interest expense	-	-	(26,833,222)	(26,840,040)
Bonds maturing	-	-	(21,500,000)	(21,500,000)
Gain on sale of property and equipment	-	-	-	205,284
Net nonoperating revenues (expenses)	<u>57,571</u>	<u>302,166</u>	<u>(47,760,196)</u>	<u>(46,560,840)</u>
Income (loss) before transfers and contributions	<u>191,912</u>	<u>(2,279,969)</u>	<u>(7,211,814)</u>	<u>(9,633,690)</u>
Capital contributions	5,254	-	-	3,557,413
Transfers in	-	-	5,770,835	11,408,970
Transfers out	-	-	-	(4,811,726)
Change in net position	<u>197,166</u>	<u>(2,279,969)</u>	<u>(1,440,979)</u>	<u>520,967</u>
Net position				
October 1, 2013	<u>3,919,061</u>	<u>14,796,234</u>	<u>34,934,368</u>	<u>98,234,821</u>
September 30, 2014	<u>\$ 4,116,227</u>	<u>\$ 12,516,265</u>	<u>\$ 33,493,389</u>	<u>\$ 98,755,788</u>

**County of Oakland
Combining Statement of Cash Flows
Internal Service Funds
Year Ended September 30, 2014**

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Cash flows from operating activities				
Cash received from users	\$ 28,200,972	\$24,573,051	\$29,530,070	\$8,141,419
Cash paid to suppliers	(17,735,546)	(19,763,486)	(13,369,393)	(6,553,830)
Cash paid to employees	(7,313,795)	(7,754,763)	(12,658,514)	(709,543)
	<u>3,151,631</u>	<u>(2,945,198)</u>	<u>3,502,163</u>	<u>878,046</u>
Net cash provided by (used in) operating activities				
Cash flows from noncapital financing activities				
Transfers from other funds	71,489	3,906,676	1,201,417	-
Transfers to other funds	(4,811,726)	-	-	-
Contributions	-	-	261,174	-
Amounts received on contracts	-	-	-	-
Interest received on contracts	-	-	-	-
Net cash provided by (used in) noncapital financing activities	<u>(4,740,237)</u>	<u>3,906,676</u>	<u>1,462,591</u>	<u>-</u>
Cash flows from capital and related financing activities				
Transfers from other funds	-	137,531	-	321,022
Contributions for capital acquisitions	-	-	237,161	-
Proceeds from sale of capital assets	1,185	430	7,735	405,950
Acquisition of capital assets	(56,298)	(103,321)	(3,539,943)	(1,657,228)
Amount paid on advances	-	-	(189,811)	-
Interest paid on advances	-	-	(6,818)	-
Net cash provided by (used in) capital and related financing activities	<u>(55,113)</u>	<u>34,640</u>	<u>(3,491,676)</u>	<u>(930,256)</u>
Cash flows from investing activities				
Interest on investments	167,712	151,872	9,162	39,852
Net cash provided by investing activities	<u>167,712</u>	<u>151,872</u>	<u>9,162</u>	<u>39,852</u>
Net increase (decrease) in cash and cash equivalents	<u>(1,476,007)</u>	<u>1,147,990</u>	<u>1,482,240</u>	<u>(12,358)</u>
Pooled cash and investments				
October 1, 2013	11,841,699	11,793,678	467,771	3,385,384
September 30, 2014	<u>\$ 10,365,692</u>	<u>\$ 12,941,668</u>	<u>\$ 1,950,011</u>	<u>\$ 3,373,026</u>

(continued)

**County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2014**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2014
Cash flows from operating activities				
Cash received from users	\$ 2,812,020	\$ 2,311,995	\$141,211,607	\$ 236,781,134
Cash paid to suppliers	(2,303,017)	(4,744,686)	(96,522,096)	(160,992,054)
Cash paid to employees	(201,549)	(496,300)	(1,158,718)	(30,293,182)
	<u>307,454</u>	<u>(2,928,991)</u>	<u>43,530,793</u>	<u>45,495,898</u>
Net cash provided by (used in) operating activities				
Cash flows from noncapital financing activities				
Transfers from other funds	-	-	-	5,179,582
Transfers to other funds	-	-	-	(4,811,726)
Contributions	-	-	-	261,174
Principal paid on debt	-	-	(21,500,000)	(21,500,000)
Interest paid on debt	-	-	(26,833,222)	(26,833,222)
	<u>-</u>	<u>-</u>	<u>(48,333,222)</u>	<u>(47,704,192)</u>
Net cash provided by (used in) noncapital financing activities				
Cash flows from capital and related financing activities				
Transfers from other funds	-	-	5,770,835	6,229,388
Contributions for capital acquisitions	5,254	-	-	242,415
Proceeds from sale of capital assets	-	-	-	415,300
Acquisition of capital assets	-	-	-	(5,356,790)
Amount paid on advances	-	-	-	(189,811)
Interest paid on advances	-	-	-	(6,818)
	<u>5,254</u>	<u>-</u>	<u>5,770,835</u>	<u>1,333,684</u>
Net cash provided by (used in) capital and related financing activities				
Cash flows from investing activities				
Interest on investments	56,130	294,469	542,202	1,261,399
	<u>56,130</u>	<u>294,469</u>	<u>542,202</u>	<u>1,261,399</u>
Net cash provided by investing activities				
Net increase (decrease) in cash and cash equivalents	368,838	(2,634,522)	1,510,608	386,789
Pooled cash and investments				
October 1, 2013	3,677,515	20,544,470	61,687,640	113,398,157
September 30, 2014	<u>\$ 4,046,353</u>	<u>\$ 17,909,948</u>	<u>\$ 63,198,248</u>	<u>\$ 113,784,946</u>

**County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2014**

	Facilities Maintenance and Operations	Information Technology	Drain Equipment	Motor Pool
Operating income (loss)	\$3,084,621	\$(5,813,650)	\$ 2,050,566	\$ (494,975)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	72,064	2,059,496	623,438	1,964,069
(Increase) decrease in due from other governmental units	2,637	(8,068)	38,645	2,249
(Increase) decrease in due from component units	(5,102)	(210,753)	49,937	-
(Increase) decrease in accounts receivable	(61,263)	(18,597)	41,567	-
(Increase) decrease in due from other funds	811	(13,149)	648,903	-
(Increase) decrease in inventories and supplies	(9,526)	8,731	(65,395)	(58,889)
(Increase) decrease in prepayments and other assets	(199)	823,802	-	(1,699)
Increase (decrease) in vouchers payable	66,018	81,313	138,005	(473,208)
Increase (decrease) in due to other governmental units	-	-	-	-
Increase (decrease) in due to component units	-	-	(5,336)	-
Increase (decrease) in due to other funds	42,277	169,730	(14,969)	(55,922)
Increase (decrease) in unearned revenue	(28,799)	-	-	-
Increase (decrease) in current portion of compensated absences	-	-	-	-
Increase (decrease) in current portion of claims and judgments	-	-	-	-
Increase (decrease) increase in other accrued liabilities	(11,908)	(24,053)	(3,198)	(3,579)
Increase (decrease) in accrued compensated absences	-	-	-	-
Increase (decrease) in claims and judgments	-	-	-	-
Net cash provided by (used in) operating activities	<u>\$3,151,631</u>	<u>\$(2,945,198)</u>	<u>\$ 3,502,163</u>	<u>\$ 878,046</u>

(continued)

**County of Oakland
Combining Statement of Cash Flows (Continued)
Internal Service Funds
Year Ended September 30, 2014**

	Telephone Communications	Building and Liability Insurance	Fringe Benefits	Totals September 30, 2014
Operating (loss) income	\$ 134,341	\$ (2,582,135)	\$ 40,548,382	\$ 36,927,150
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	105,529	-	-	4,824,596
(Increase) decrease in due from other governmental units	20	-	(280)	35,203
(Increase) decrease in due from component units	-	-	-	(165,918)
(Increase) decrease in accounts receivable	22	-	(15)	(38,286)
(Increase) decrease in due from other funds	-	-	-	636,565
(Increase) decrease in inventories and supplies	-	-	-	(125,079)
(Increase) decrease in prepayments and other assets	(1,121)	(5,272)	14,407	829,918
Increase (decrease) in vouchers payable	53,519	122,683	1,139,421	1,127,751
Increase (decrease) in due to other governmental units	-	-	(50,208)	(50,208)
Increase (decrease) in due to component units	-	-	-	(5,336)
Increase (decrease) in due to other funds	-	-	-	141,116
Increase (decrease) in unearned revenue	-	-	-	(28,799)
Increase (decrease) in current portion of compensated absences	-	-	26,072	26,072
Increase (decrease) in current portion of claims and judgments	-	(396,626)	(888,637)	(1,285,263)
Increase (decrease) in other accrued liabilities	15,144	156,573	742,264	871,243
Increase (decrease) in accrued compensated absences	-	-	234,644	234,644
Increase (decrease) in claims and judgments	-	(224,214)	1,764,743	1,540,529
Net cash provided by (used in) operating activities	\$ 307,454	\$ (2,928,991)	\$ 43,530,793	\$ 45,495,898