



SUPPLEMENTAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2014

Prepared by: Department of Management & Budget
Fiscal Services Division

COUNTY OF OAKLAND
Supplemental Financial Statements
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September 30, 2014

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REPORT OF
THE
2014 FISCAL YEAR
BUDGET

Statement of Revenues Compared with
Estimates, Statement of Expenditures,
Encumbrances and Appropriation
Carried Forward Compared
With Appropriation

COUNTY OF OAKLAND
Revenues and Expenditures for General Fund General Purpose Funds
For the Year End September 30, 2014

	Adopted Budget	Budget Amendments	Amended Budget 9/30/2014	Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Uncollected Unencumbered Balance
Revenues								
Taxes	\$201,548,043.00	\$540,708.00	\$202,088,751.00	\$207,034,581.93	\$0.00	\$207,034,581.93	\$0.00	\$4,945,830.93
Federal Grants	566,834.00	84,311.00	651,145.00	539,647.49	0.00	\$539,647.49	0.00	(\$111,497.51)
State Grants	19,121,173.00	295,446.00	19,416,619.00	17,220,690.51	0.00	\$17,220,690.51	0.00	(\$2,195,928.49)
Intergovernmental	11,479,595.00	5,251,674.00	16,731,269.00	16,236,137.59	0.00	\$16,236,137.59	0.00	(\$495,131.41)
Charges for Services	102,483,531.00	(26,109.00)	102,457,422.00	111,360,700.14	0.00	\$111,360,700.14	0.00	\$8,903,278.14
Indirect Cost Recovery	7,700,000.00	0.00	7,700,000.00	8,415,106.69	0.00	\$8,415,106.69	0.00	\$715,106.69
Investment Income	1,844,900.00	0.00	1,844,900.00	3,040,444.10	0.00	\$3,040,444.10	0.00	\$1,195,544.10
Other Revenues	432,300.00	76,482.00	508,782.00	682,237.25	0.00	\$682,237.25	0.00	\$173,455.25
Contributions	43,700.00	118,084.00	161,784.00	124,332.64	0.00	\$124,332.64	0.00	(\$37,451.36)
Insurance Recoveries	0.00	183,718.00	183,718.00	183,717.89	0.00	\$183,717.89	0.00	(\$0.11)
Transfers In	40,318,866.00	2,751,922.00	43,070,788.00	0.00	42,945,469.43	\$42,945,469.43	0.00	(\$125,318.57)
Sub-Total Resources	385,538,942.00	9,276,236.00	394,815,178.00	364,837,596.23	42,945,469.43	407,783,065.66	0.00	12,967,887.66
Resources Carried Forward	33,754,856.00	4,297,380.50	38,052,236.50	0.00	0.00	0.00	0.00	(38,052,236.50)
Total Governmental Resources	\$419,293,798.00	\$13,573,616.50	\$432,867,414.50	\$364,837,596.23	\$42,945,469.43	\$407,783,065.66	\$0.00	(\$25,084,348.84)
Expenditures								
Administration of Justice								
Circuit Court Dept	\$51,200,089.00	\$839,288.20	\$52,039,377.20	\$39,330,187.75	\$4,427,129.67	\$43,757,317.42	\$0.00	\$8,282,059.78
District Court Dept	16,342,701.00	266,469.36	16,609,170.36	15,598,782.24	0.00	15,598,782.24	2,638.00	1,007,750.12
Probate Court Dept	5,965,337.00	177,148.00	6,142,485.00	5,962,587.65	0.00	5,962,587.65	0.00	179,897.35
Total Admin. Of Justice	73,508,127.00	1,282,905.56	74,791,032.56	60,891,557.64	4,427,129.67	65,318,687.31	2,638.00	9,469,707.25
Law Enforcement								
Prosecuting Attorney Dept	18,871,394.00	219,617.00	19,091,011.00	17,489,016.51	937,883.23	18,426,899.74	0.00	664,111.26
Sheriff Dept	136,859,083.00	3,535,674.20	140,394,757.20	135,556,116.76	1,176,306.97	136,732,423.73	523,657.97	3,138,675.50
Total Law Enforcement	155,730,477.00	3,755,291.20	159,485,768.20	153,045,133.27	2,114,190.20	155,159,323.47	523,657.97	3,802,786.76
General Government								
Co Clerk Reg Of Deeds Dept	10,352,072.00	162,600.00	10,514,672.00	9,002,057.88	0.00	9,002,057.88	0.00	1,512,614.12
Treasurers Dept	8,554,912.00	613,052.86	9,167,964.86	8,707,587.84	0.00	8,707,587.84	0.00	460,377.02
Board of Commissioners Dept	4,169,210.00	111,123.00	4,280,333.00	3,970,853.32	0.00	3,970,853.32	1,499.99	307,979.69
Water Resources Commissioner Dept.	5,287,716.00	368,864.16	5,656,580.16	5,438,683.89	47,313.00	5,485,996.89	0.00	170,583.27
Total General Government	28,363,910.00	1,255,640.02	29,619,550.02	27,119,182.93	47,313.00	27,166,495.93	1,499.99	2,451,554.10

COUNTY OF OAKLAND
Revenues and Expenditures for General Fund General Purpose Funds
For the Year End September 30, 2014

	Adopted Budget	Budget Amendments	Amended Budget 9/30/2014	Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Uncollected Unencumbered Balance
County Executive								
County Exec Admin Dept	6,945,207.00	543,447.00	7,488,654.00	6,844,717.02	0.00	6,844,717.02	700.84	643,236.14
Management and Budget Dept	19,442,560.00	781,061.00	20,223,621.00	17,503,381.20	0.00	17,503,381.20	0.00	2,720,239.80
Central Services Department	2,559,981.00	43,445.00	2,603,426.00	2,477,389.83	0.00	2,477,389.83	0.00	126,036.17
Facilities Management Dept	1,172,561.00	18,537.00	1,191,098.00	1,134,883.28	0.00	1,134,883.28	0.00	56,214.72
Human Resources Dept	4,145,238.00	156,909.00	4,302,147.00	3,619,391.19	0.00	3,619,391.19	0.00	682,755.81
Health and Human Services Dept	63,391,260.00	3,511,947.79	66,903,207.79	58,089,439.57	35,506.00	58,124,945.57	630.00	8,777,632.22
Public Services Dept	16,311,412.00	665,273.93	16,976,685.93	16,524,210.81	0.00	16,524,210.81	0.00	452,475.12
Economic Dev and Community Affairs Dept	7,499,290.00	911,070.00	8,410,360.00	7,163,028.34	503,727.00	7,666,755.34	26,233.33	717,371.33
Total County Executive	121,467,509.00	6,631,690.72	128,099,199.72	113,356,441.24	539,233.00	113,895,674.24	27,564.17	14,175,961.31
Total Departments	379,070,023.00	12,925,527.50	391,995,550.50	354,412,315.08	7,127,865.87	361,540,180.95	555,360.13	29,900,009.42
Non-Departmental Appropriations	40,223,775.00	648,089.00	40,871,864.00	16,579,187.86	18,452,162.13	35,031,349.99	0.00	5,840,514.01
Total Governmental Expenditures	\$419,293,798.00	\$13,573,616.50	\$432,867,414.50	\$370,991,502.94	\$25,580,028.00	\$396,571,530.94	\$555,360.13	\$35,740,523.43
General Fund General Purpose Funds								
Revenues	419,293,798.00	13,573,616.50	432,867,414.50	364,837,596.23	42,945,469.43	407,783,065.66	0.00	(25,084,348.84)
Expenditures	419,293,798.00	13,573,616.50	432,867,414.50	370,991,502.94	25,580,028.00	396,571,530.94	555,360.13	35,740,523.43
Excess Revenues over/(under) Expenditures	\$0.00	\$0.00	\$0.00	(\$6,153,906.71)	\$17,365,441.43	\$11,211,534.72	(\$555,360.13)	\$10,656,174.59
Adjustments to Unassigned Fund Balance								
Add to General Fund Balance								
Committed to FY 2014								\$33,754,856.00
Committed to FY 2016								17,850,210.00
Committed to FY 2017								16,591,471.00
Committed to FY 2015								7,298,298.00
Personal Property Tax Reduction Phase 2								4,000,000.00
Building Security Cameras and Consoles								2,743,014.00
DB Pension Contribution 2016-2019								2,000,000.00
Prior Years Encumbrances								500,279.50
Property Tax Forfeiture Activities								156,581.93
Buy Local								50,000.00
Board of Commissioners' Project								40,000.00
Decrease in Prepays								31,974.12
Quality of Life Initiatives								20,000.00
Decrease in Inventories								4,697.82
Total Additions to General Fund Balance								\$85,041,382.37

COUNTY OF OAKLAND
Revenues and Expenditures for General Fund General Purpose Funds
For the Year End September 30, 2014

	Adopted Budget	Budget Amendments	Amended Budget 9/30/2014	Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Uncollected Unencumbered Balance
Deduct from Unassigned Fund Balance								
Committed to FY 2018 and beyond								(\$34,161,565.00)
Increase in Restricted Funds								(\$8,252,377.66)
Technology Replacement/Hardware								(7,500,000.00)
Millage Rollback 2015-2019								(7,500,000.00)
Emergency Salaries								(5,000,000.00)
Catastrophic Claims								(5,000,000.00)
HR Comp/Workforce Planning								(4,000,000.00)
Fed Health Care Impact								(4,000,000.00)
Capital Reserve								(3,200,000.00)
Homeland Security Enhancements								(3,000,000.00)
Data Privacy and Security								(3,000,000.00)
DWSD Evaluation/Alternatives								(2,500,000.00)
Financial System Updates								(2,200,000.00)
Unfunded Mandates								(1,500,000.00)
Federal Regulatory Changes								(1,500,000.00)
Pandemic Response								(1,000,000.00)
Business Continuity Planning								(700,000.00)
HR Legal								(400,000.00)
Carryforwards								(25,456.00)
Rx Discount Card Program								(19,383.75)
Total Subtractions from General Fund Balance								<u>(\$94,458,782.41)</u>
Adjusted Total including Additions and Subtractions								\$1,238,774.55
Beginning FY 2014 Balance								<u>1,091,218.02</u>
Unassigned Balance at end of FY 2014								<u><u>\$2,329,992.57</u></u>

OAKLAND COUNTY GENERAL FUND

INDIVIDUAL BALANCE SHEET
AND
ANALYSIS OF CHANGES
IN
FUND BALANCE

COUNTY OF OAKLAND
General Fund
Balance Sheet
September 30, 2014

Assets

Pooled Cash and Investments	\$ 245,319,964.09
Receivables (net of allowances for uncollectibles where applicable):	
Current Property Taxes	23,227,918.81
Delinquent Property Taxes	861,340.61
Due from Other Governmental Units	8,303,046.77
Due from Component Units	130,515.68
Accrued Interest Receivable	123,993.89
Accounts Receivable	709,909.76
Contracts Receivable	44,916,221.22
Due from Other Funds	4,838,806.57
Inventories	140,860.36
Prepayments	81,114.92
Total Assets	<u><u>328,653,692.68</u></u>

Liabilities

Vouchers Payable	8,473,941.32
Accrued Payroll	4,042,165.22
Due to Other Governmental Units	989,183.36
Due to Other Funds	221,134.17
Due to Component Units	-
Unearned Revenue	43,569,297.21
Other Accrued Liabilities	4,108,947.16
Total Liabilities	<u><u>61,404,668.44</u></u>

Deferred Inflows of Resources

Unavailable Revenue - Grants	94,832.53
Unavailable Revenue - Property Taxes	13,169,618.27
Total Deferred Inflows of Resources	<u><u>13,264,450.80</u></u>

Fund Balance

Nonspendable:	
Inventories	140,860.36
Prepayments	81,114.92
Restricted	28,453,510.62
Assigned	222,979,094.97
Unassigned	2,329,992.57
Total Fund Balances	<u><u>253,984,573.44</u></u>

Total Liabilities, Deferred Inflows of Resources and Fund Balance

\$ 328,653,692.68

COUNTY OF OAKLAND
General Fund
Analysis of Changes in Fund Balance
For the year ended September 30, 2014

2013 Tax Levy (For fiscal year 2014)		\$ 209,050,905.00	
Less: Delinquent Taxes	\$ 989,920.00		
Tax Financing Offsets	4,600,000.00		
Millage Reduction	<u>1,690,734.00</u>		
		<u>7,280,654.00</u>	
			201,770,251.00
Current Collections	201,764,165.62		
Delinquent Tax Revolving	<u>5,110,711.96</u>		
		<u>206,874,877.58</u>	
Over (Under) Collected			5,104,626.58
Add: Delinquent Taxes - Prior Years	98,500.00		
Less: Collections	<u>418,435.64</u>		
			319,935.64
Add: Trailer Tax	80,000.00		
Less: Collections	<u>88,129.00</u>		
			8,129.00
Add: Payment in Lieu of Taxes	140,000.00		
Less: Collections	<u>490,010.99</u>		
		<u>350,010.99</u>	
			5,782,702.21
Revenues			
General Fund:			
Estimated	211,715,414.50		
Less: Collections	<u>182,803,562.55</u>		
			(28,911,851.95)
Other Budgeted Funds (Schedule No. 1)			
Estimated	19,063,249.00		
Less: Collections	<u>17,108,049.90</u>		
			<u>(1,955,199.10)</u>
			(25,084,348.84)
Expenditures			
General			
Appropriation	390,950,226.50		
Less: Actual	<u>360,843,552.75</u>		
			30,106,673.75
Other Budgeted Funds:			
Appropriation	41,917,188.00		
Less: Actual	<u>36,283,338.32</u>		
			<u>5,633,849.68</u>
			35,740,523.43
Increase (Decrease) in Fund Balance			<u>10,656,174.59</u>
Unassigned Fund Balance, October 1, 2013			1,091,218.02

COUNTY OF OAKLAND
General Fund
Analysis of Changes in Fund Balance
For the year ended September 30, 2014

Other Authorized Adjustments:

Decreases:	34,161,565.00	
Committed to FY2018 and Beyond	8,252,377.66	
Increases in Restricted Funds	7,500,000.00	
Technology Replacement/Hardware	7,500,000.00	
Millage Rollback 2015 - 2019	5,000,000.00	
Emergency Salaries	5,000,000.00	
Catastrophic Claims	4,000,000.00	
HR Comp/Workforce Planning	4,000,000.00	
Fed Healthcare Impact	3,200,000.00	
Capital Reserve	3,000,000.00	
Homeland Security Enhancements	3,000,000.00	
Data Privacy and Security	2,500,000.00	
DWSD Evaluations/Alternatives	2,200,000.00	
Financial System Upgrades	1,500,000.00	
Unfunded Mandates	1,500,000.00	
Federal Regulatory Changes	1,000,000.00	
Pandemic Response	700,000.00	
Business Continuity Planning	400,000.00	
HR Legal	25,456.00	
Carry Forwards	19,383.75	
Rx Discount Card Program	<u>19,383.75</u>	94,458,782.41
Increases:	33,754,856.00	
Committed to FY2014	17,850,210.00	
Committed to FY2016	16,591,471.00	
Committed to FY2017	7,298,298.00	
Committed to FY2015	4,000,000.00	
Personal Property Tax Reduction Phase 2	2,743,014.00	
Building Security Cameras & Consoles	2,000,000.00	
DB Pension Contribution 2016 - 2019	500,279.50	
Prior Years Encumbrances	156,581.93	
Property Tax Forfeiture Activities	50,000.00	
Buy Local	40,000.00	
Board of Commissioner's Projects	31,974.12	
Decrease in Prepaids	20,000.00	
Quality of Life Initiatives	4,697.82	
Decrease in Inventories	<u>4,697.82</u>	85,041,382.37

Unassigned Fund Balance, September 30, 2014

\$ 2,329,992.57

COUNTY OF OAKLAND
Analysis of Changes in Fund Balance - Schedule No. 1
Statement of Revenues - Budget and Actual
Budgeted Funds other than General Fund
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues			
Child Care Fund	\$ 19,062,249.00	\$ 17,108,049.90	\$ (1,954,199.10)
Social Welfare - Foster Care	1,000.00	-	(1,000.00)
Total Change in Fund Balance	\$ 19,063,249.00	\$ 17,108,049.90	\$ (1,955,199.10)

COUNTY OF OAKLAND
Analysis of Changes in Fund Balance - Schedule No. 2
Statement of Appropriations and Expenditures
Budgeted Funds other than General Fund
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Expenditures			
Child Care Fund	\$ 41,915,188.00	\$ 35,727,978.19	\$ 6,187,209.81
Social Welfare - Foster Care	2,000.00	-	2,000.00
Total Change in Fund Balance	\$ 41,917,188.00	\$ 35,727,978.19	\$ 6,189,209.81

OAKLAND COUNTY GENERAL FUND

STATEMENT OF REVENUES-
BUDGET AND ACTUAL
PRESENTED BY DIVISION

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COUNTY EXECUTIVE:			
COMPLIANCE OFFICE:			
Refunds Miscellaneous	\$ 230,000.00	\$ 333,178.70	\$ 103,178.70
Total Compliance Office	230,000.00	333,178.70	103,178.70
CORPORATION COUNSEL:			
Reimb General	-	230.00	230.00
Total Corporation Counsel	-	230.00	230.00
TOTAL COUNTY ADMINISTRATION	230,000.00	333,408.70	103,408.70
MANAGEMENT AND BUDGET:			
EQUALIZATION			
Reimb Equalization Services	3,233,968.00	3,326,022.10	92,054.10
Total Equalization	3,233,968.00	3,326,022.10	92,054.10
FISCAL SERVICES			
Court Ordered Board and Care	300,000.00	282,858.36	(17,141.64)
Late Penalty	84,400.00	139,669.53	55,269.53
Reimb Contracts	11,000.00	12,238.06	1,238.06
Reimb Filing Fees	3,600.00	4,188.47	588.47
Reimb Postage	1,000.00	938.96	(61.04)
Tax Intercept Fee	100,000.00	104,602.69	4,602.69
Total Fiscal Services	500,000.00	544,496.07	44,496.07
TOTAL MANAGEMENT AND BUDGET	3,733,968.00	3,870,518.17	136,550.17
SUPPORT SERVICES:			
Commission Vending Machines	50,000.00	44,141.07	(5,858.93)
Metered Postage	35,700.00	51,309.49	15,609.49
Oakland Room Meals	500.00	-	(500.00)
Printing	300.00	-	(300.00)
Standard Mail	300,000.00	233,106.06	(66,893.94)
County Auction	3,800.00	925.97	(2,874.03)
Total Support Services	390,300.00	329,482.59	(60,817.41)
TOTAL CENTRAL SERVICES	390,300.00	329,482.59	(60,817.41)
FACILITIES ENGINEERING:			
Refund Prior Years Expenditure	14,389.00	-	(14,389.00)
Total Facilities Engineering	14,389.00	-	(14,389.00)
TOTAL FACILITIES MANAGEMENT	14,389.00	-	(14,389.00)
HUMAN RESOURCES:			
ADMINISTRATION:			
Miscellaneous	175.00	78.00	(97.00)
Total Administration	175.00	78.00	(97.00)
GENERAL:			
Miscellaneous	300.00	358.25	58.25
Total General	300.00	358.25	58.25
TOTAL HUMAN RESOURCES	475.00	436.25	(38.75)

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
HUMAN SERVICES:			
HEALTH			
Federal Operating Grants	88,207.00	94,757.00	6,550.00
State Operating Grants	2,409,641.00	2,401,363.86	(8,277.14)
Health State Subsidy	2,152,829.00	2,152,829.00	-
Administration Fees	223,961.00	-	(223,961.00)
Bac-T Test	45,000.00	41,394.00	(3,606.00)
Bodies Disinter or Reinter	500.00	590.00	90.00
Campground License Fees	2,000.00	1,123.00	(877.00)
Class Fees	59,650.00	54,071.70	(5,578.30)
Clinic Charges	250,000.00	235,177.24	(14,822.76)
Dental Services Fees	8,000.00	7,395.00	(605.00)
Diff Between Chg and Init Pay	(25,000.00)	(110,685.25)	(85,685.25)
Duplicate Record Fees	600.00	1,047.34	447.34
Flu 3rd Party	100,000.00	141,295.55	41,295.55
Flu Vaccine Fees	145,000.00	79,569.31	(65,430.69)
Food Plan Reviews	45,000.00	54,658.98	9,658.98
Food Service Licenses	1,090,000.00	1,174,299.00	84,299.00
Hepatitis Vaccine	63,000.00	17,105.10	(45,894.90)
HPV Vaccine	13,000.00	5,938.00	(7,062.00)
Immunizations	225,000.00	429,812.41	204,812.41
Inspection Fees	168,000.00	198,917.06	30,917.06
Laboratory Charges	21,000.00	9,381.94	(11,618.06)
Licensed Fac Inspect 3rd Party	16,000.00	15,810.00	(190.00)
Licensed Facility Inspections	23,000.00	8,390.00	(14,610.00)
Licenses	16,000.00	23,150.00	7,150.00
MCV4 Vaccine	35,000.00	6,659.00	(28,341.00)
Medical Records	100.00	-	(100.00)
Miscellaneous	-	2,375.05	2,375.05
Partial Chem Test	10,090.00	7,568.00	(2,522.00)
Permits	278,400.00	348,293.30	69,893.30
Plan Review Fees	7,000.00	17,165.00	10,165.00
Pneumo Vax	5,025.00	2,916.60	(2,108.40)
Pneumo Vax 3rd Party	15,000.00	26,399.45	11,399.45
Rabies Vaccine Fees	12,000.00	41,285.53	29,285.53
Radon Testing	16,000.00	8,222.00	(7,778.00)
Reimb General	-	436,056.18	436,056.18
Reimb Salaries	78,000.00	69,176.20	(8,823.80)
Sanitary Code Appeals Fee	2,100.00	3,200.00	1,100.00
Subdivision Control Plats	500.00	1,515.00	1,015.00
TB Tests	20,000.00	26,797.20	6,797.20
Tdap Vaccine Fees	50,000.00	9,937.20	(40,062.80)
Water Sample Tests	3,000.00	2,156.00	(844.00)
Donations	-	500.00	500.00
Cash Overages	-	137.82	137.82
County Auction	-	1,060.75	1,060.75
Prior Years Revenue	-	400.00	400.00
Refund Prior Years Expenditure	-	60.00	60.00
	7,672,603.00	8,049,270.52	376,667.52
TRANSFERS IN:			
Restricted Funds	3,200.00	3,200.00	-
Total Health	7,675,803.00	8,052,470.52	376,667.52

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
HOMELAND SECURITY:			
Disaster Control Fed Subsidy	85,498.00	16,220.42	(69,277.58)
Federal Operating Grants	9,940.00	11,707.55	1,767.55
Local Match	54,000.00	-	(54,000.00)
Educational Training	-	208.00	208.00
Prior Years Adjustments	-	28.00	28.00
Refund Prior Years Expenditure	-	24,217.78	24,217.78
Total Homeland Security	<u>149,438.00</u>	<u>52,381.75</u>	<u>(97,056.25)</u>
TOTAL HUMAN SERVICES	<u>7,825,241.00</u>	<u>8,104,852.27</u>	<u>279,611.27</u>
PUBLIC SERVICES:			
VETERANS SERVICES:			
Reimb General	-	500.00	500.00
Total Veterans Services	<u>-</u>	<u>500.00</u>	<u>500.00</u>
COMMUNITY CORRECTIONS:			
Fee Income	231,000.00	215,919.25	(15,080.75)
Total Community Corrections	<u>231,000.00</u>	<u>215,919.25</u>	<u>(15,080.75)</u>
MSU EXTENSION - OAKLAND COUNTY:			
Reimb General	21,000.00	25,297.55	4,297.55
Total MSU Extension - Oakland County	<u>21,000.00</u>	<u>25,297.55</u>	<u>4,297.55</u>
ANIMAL CONTROL:			
Adoptions	23,850.00	14,508.78	(9,341.22)
Animal Shots	28,200.00	15,878.15	(12,321.85)
Animal Sterilization Fees	85,000.00	31,830.00	(53,170.00)
Claimed Animals	21,500.00	20,158.00	(1,342.00)
Fee Income	-	1,472.00	1,472.00
Miscellaneous	7,100.00	9,134.00	2,034.00
Photostats	203.00	97.00	(106.00)
Pound Fees	39,200.00	31,499.00	(7,701.00)
Refunds Miscellaneous	-	100.00	100.00
Reimb General	750.00	3,453.16	2,703.16
Sale of Animals	1,000.00	970.00	(30.00)
Sale of Licenses	667,892.00	862,036.77	194,144.77
Service Fees	27,500.00	30,751.00	3,251.00
Adjustment Prior Years Revenue	-	4,354.29	4,354.29
Cash Overages	-	30.00	30.00
	<u>902,195.00</u>	<u>1,026,272.15</u>	<u>124,077.15</u>
TRANSFERS IN:			
Restricted Funds	63,500.00	63,500.00	-
	<u>63,500.00</u>	<u>63,500.00</u>	<u>-</u>
Total Animal Control	<u>965,695.00</u>	<u>1,089,772.15</u>	<u>124,077.15</u>
MEDICAL EXAMINER:			
Autopsies	64,000.00	74,000.00	10,000.00
Cremation Approval Fee	199,000.00	229,595.00	30,595.00
Medical Services	22,000.00	24,364.57	2,364.57
Miscellaneous	23,000.00	22,063.80	(936.20)
Total Medical Examiner	<u>308,000.00</u>	<u>350,023.37</u>	<u>42,023.37</u>
TOTAL PUBLIC SERVICES	<u>1,525,695.00</u>	<u>1,681,512.32</u>	<u>155,817.32</u>

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMUNITY AND ECONOMIC DEVELOPMENT:			
ADMINISTRATION:			
Registration Fees	5,204.00	5,203.92	(0.08)
Reimb Salaries	-	9,400.00	9,400.00
Contributions Operating	42,526.00	22,825.64	(19,700.36)
Donations	21,000.00	24,000.00	3,000.00
Refund Prior Years Expenditure	-	1,000.00	1,000.00
Total Administration	68,730.00	62,429.56	(6,300.44)
PLANNING AND DEVELOPMENT SERVICES:			
Application and Admin Fee	5,000.00	5,000.00	-
Economic Development Fees	60,000.00	60,000.00	-
Registration Fees	31,800.00	38,375.64	6,575.64
Reimb General	202,351.00	177,554.65	(24,796.35)
Sale of Maps	50,000.00	39,859.17	(10,140.83)
Seminars/Conferences	109,500.00	185,384.61	75,884.61
Donations	22,700.00	3,000.00	(19,700.00)
Total Planning and Development Services	481,351.00	509,174.07	27,823.07
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	550,081.00	571,603.63	21,522.63
TOTAL COUNTY EXECUTIVE	14,270,149.00	14,891,813.93	621,664.93
CLERK/REGISTER OF DEEDS			
ADMINISTRATION:			
Microfilming	25,000.00	-	(25,000.00)
Photostats	2,000.00	-	(2,000.00)
Total Administration	27,000.00	-	(27,000.00)
COUNTY CLERK:			
Admission to the Bar	6,100.00	7,125.00	1,025.00
Appeals Appellate Court	8,000.00	7,200.00	(800.00)
Assumed Names	67,000.00	54,634.00	(12,366.00)
Bond Fees	55,000.00	57,179.16	2,179.16
Certified Copies	1,000,000.00	1,264,707.82	264,707.82
Civil Action Entry Fees	400,000.00	380,095.00	(19,905.00)
Co partnership New	2,000.00	1,360.00	(640.00)
Construction Lien	1,500.00	1,610.00	110.00
Costs	7,000.00	7,250.00	250.00
CVR County Portion	20,000.00	39,386.77	19,386.77
e Filing Fees	200,000.00	198,553.55	(1,446.45)
Forfeiture of Bonds	12,000.00	60,700.01	48,700.01
Forfeiture of Surety Bonds	50,000.00	2,850.00	(47,150.00)
Garnishment Fees	60,000.00	91,935.00	31,935.00
Gun Permits	306,500.00	380,424.00	73,924.00
Jury Fees	150,000.00	180,020.00	30,020.00
Marriage Fees	-	1,160.00	1,160.00
Marriage Licenses	35,000.00	40,135.00	5,135.00
Marriage Waivers	11,500.00	11,465.00	(35.00)
Miscellaneous	12,000.00	12,308.98	308.98
Motion Fees	250,000.00	237,050.00	(12,950.00)
Notary Commission	32,000.00	26,572.00	(5,428.00)
Order Reinstating Case	4,000.00	4,230.00	230.00
Passport Fees	1,600.00	1,600.00	-

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Paternity Judgement Fee	1,500.00	1,494.00	(6.00)
Photographs	67,000.00	115,820.00	48,820.00
Photostats	100,000.00	94,412.00	(5,588.00)
Interest Court Cases	-	2,036.54	2,036.54
Interest on Investments	2,500.00	45,487.00	42,987.00
Cash Overages	-	145.08	145.08
Total County Clerk	2,862,200.00	3,328,945.91	466,745.91
ELECTIONS			
Board of Canvasser Service Fee	13,000.00	-	(13,000.00)
Election Filing Fees Late	7,000.00	25,958.32	18,958.32
Election Recount Forfeitures	200.00	860.00	660.00
Miscellaneous	-	133.00	133.00
Nominating Filing Forfeit	7,000.00	9,800.00	2,800.00
Passport Fees	8,400.00	11,425.00	3,025.00
Photographs	3,000.00	2,590.21	(409.79)
Photostats	-	452.97	452.97
Qualified Voter File Fees	300.00	650.00	350.00
Reimb General	50,000.00	75,007.04	25,007.04
Voter Registration Application	8,800.00	6,836.64	(1,963.36)
Total Elections	97,700.00	133,713.18	36,013.18
REGISTER OF DEEDS:			
Chattel Mortgages	35,000.00	22,593.00	(12,407.00)
Deeds	500,000.00	384,896.00	(115,104.00)
Enhanced Access Fees	700,000.00	590,694.07	(109,305.93)
Fed Tax Liens Cert of Release	20,000.00	-	(20,000.00)
Land Transfer Tax	4,000,000.00	7,498,797.29	3,498,797.29
Miscellaneous	1,500.00	1,485.00	(15.00)
Mortgages	1,800,000.00	1,873,312.00	73,312.00
Photostats	70,000.00	48,910.00	(21,090.00)
Plat Service Fees	750.00	-	(750.00)
Recording Fees	1,000,000.00	1,137,297.00	137,297.00
Reimb General	-	44,000.00	44,000.00
Remonumentation Fee	15,000.00	15,533.35	533.35
Tract Index	60,000.00	19,959.50	(40,040.50)
Cash Overages	-	4,110.19	4,110.19
Total Register of Deeds	8,202,250.00	11,641,587.40	3,439,337.40
TOTAL CLERK/REGISTER OF DEEDS	11,189,150.00	15,104,246.49	3,915,096.49
TREASURER:			
Payment in Lieu of Taxes	140,000.00	490,010.99	350,010.99
Property Tax Levy	-	6,809.77	6,809.77
Trailer Tax	-	7,270.00	7,270.00
Administration Fees	330,000.00	440,047.27	110,047.27
Alternate Energy	4,500.00	-	(4,500.00)
Bond Fees	700.00	125.00	(575.00)
Civil Action Service Fees	1,200,000.00	878,514.66	(321,485.34)
Deeds	23,000.00	32,061.54	9,061.54
Delinquent Per Prop Tax Admin	5,000.00	129.30	(4,870.70)
Election Filing Fees Late	4,000.00	975.00	(3,025.00)
Foreclosure Notification Fee	275,000.00	293,549.68	18,549.68
Industrial Facilities Tax	112,000.00	414,190.04	302,190.04

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Maintenance Contracts	-	93,013.96	93,013.96
Obsolete Property	500.00	7,106.76	6,606.76
Photostats	6,900.00	11,756.90	4,856.90
Pilot State Owned Land	48,000.00	-	(48,000.00)
Pymts Other Than Anticipated	1,068,000.00	6,291,611.36	5,223,611.36
Recording Fee Forfeiture Certi	125,000.00	120,539.58	(4,460.42)
Recording Fee Redemption Certi	125,000.00	119,338.92	(5,661.08)
Sale of Publications	1,500.00	1,623.00	123.00
Service Fees	11,000.00	13,657.95	2,657.95
Tax Reverted Land Co Portion	66,000.00	127,824.00	61,824.00
Tax Statements	148,000.00	107,636.25	(40,363.75)
TDRRZ Act 376	3,500.00	14,808.72	11,308.72
TIFA DDA Recovery Ad Valorem	760,000.00	578,940.94	(181,059.06)
TIFA DDA Recovery IFT	33,000.00	72,411.10	39,411.10
Title Search Fees	2,000,000.00	2,083,673.03	83,673.03
Income from Investments	40,000.00	277,055.87	237,055.87
Cash Overages	-	789.03	789.03
Refund Prior Years Expenditure	-	451.00	451.00
	6,530,600.00	12,485,921.62	5,955,321.62
TRANSFERS IN:			
Delinquent Tax Revolving	4,626,247.00	4,626,246.90	(0.10)
TOTAL TREASURER	11,156,847.00	17,112,168.52	5,955,321.52
JUSTICE ADMINISTRATION:			
CIRCUIT COURT:			
ADMINISTRATION:			
Donations	75,558.00	69,740.00	(5,818.00)
Total Administration	75,558.00	69,740.00	(5,818.00)
CIVIL/CRIMINAL DIVISION:			
Drug Case Management	4,500.00	4,012.14	(487.86)
Civil Mediation Payments	568,000.00	500,200.00	(67,800.00)
Costs	770,000.00	704,205.74	(65,794.26)
DNA Testing Fees	-	179.88	179.88
e Filing Fees	180,000.00	198,544.71	18,544.71
Forensic Lab Fees	-	127.93	127.93
Judge On Line Services	12,000.00	9,799.50	(2,200.50)
Jury Fees	280,000.00	229,710.00	(50,290.00)
Mediation Fines	110,000.00	124,050.00	14,050.00
Miscellaneous	-	400.00	400.00
Refund Fees PD Def Attorney	920,000.00	907,992.10	(12,007.90)
Reimb Court Services	2,000.00	5,241.97	3,241.97
Total Civil/Criminal Division	2,846,500.00	2,684,463.97	(162,036.03)
FAMILY DIVISION:			
Adoptive Info Request Fee	20,000.00	16,750.00	(3,250.00)
Assessment Fees	3,000.00	2,507.00	(493.00)
Costs	2,000.00	350.00	(1,650.00)
Court Service Fees Probation	170,000.00	120,555.70	(49,444.30)
Court Service Fees Traffic	12,000.00	5,492.50	(6,507.50)
CVR County Portion	-	531.84	531.84
Diversion Fees	10,000.00	3,682.00	(6,318.00)
Miscellaneous	24,000.00	22,869.45	(1,130.55)

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Probation Fees	5,000.00	402.50	(4,597.50)
Psych Testing and Evaluation	1,000.00	125.00	(875.00)
Refund Fees PD Def Attorney	350,000.00	250,913.84	(99,086.16)
Reimb Clinical Evaluations	55,000.00	46,848.31	(8,151.69)
Reimb State County Agent	180,000.00	180,533.04	533.04
Service Fees	12,000.00	9,105.00	(2,895.00)
Tours	7,000.00	5,259.00	(1,741.00)
Total Family Division	851,000.00	665,925.18	(185,074.82)
TOTAL CIRCUIT COURT	3,773,058.00	3,420,129.15	(352,928.85)

DISTRICT COURT:

DIVISION I (NOVI):

Drug Case Management	500.00	652.24	152.24
Assessment Fees	235,500.00	138,761.14	(96,738.86)
Assessments and PSI	215,000.00	180,812.81	(34,187.19)
Bond Fees	4,000.00	4,351.20	351.20
Class Fees	14,400.00	2,160.00	(12,240.00)
Community Service Oversight	125,000.00	108,109.00	(16,891.00)
CVR County Portion	5,000.00	17,663.65	12,663.65
Drug Treatment Court Fee	50,000.00	44,700.00	(5,300.00)
Drunk Driving Caseflow DDCAF	40,000.00	38,692.55	(1,307.45)
Filing Fees DCU	185,000.00	146,742.00	(38,258.00)
Forfeiture of Bonds	50,000.00	156,826.00	106,826.00
Garnishment Fees	135,000.00	148,050.00	13,050.00
Jury Fees	2,000.00	1,600.00	(400.00)
Late Penalty	55,000.00	90,111.79	35,111.79
License Reinstatement Fees	29,000.00	32,640.00	3,640.00
Marriage Fees	1,500.00	2,270.00	770.00
Miscellaneous	50,000.00	47,807.00	(2,193.00)
No Insurance Proof Fee	7,000.00	9,500.00	2,500.00
NSF Check Fees	2,000.00	1,835.00	(165.00)
Ordinance Fines and Costs	1,765,000.00	1,490,185.11	(274,814.89)
Probation Fees	1,039,000.00	774,833.57	(264,166.43)
Refund Fees PD Def Attorney	175,600.00	179,793.18	4,193.18
Show Cause Fee	45,000.00	47,865.70	2,865.70
State Law Costs	190,000.00	297,488.83	107,488.83
Warrant Recall Fee	30,000.00	30,285.00	285.00
Income from Investments	500.00	456.46	(43.54)
Cash Overages	-	36.00	36.00
Prior Years Adjustments	-	0.20	0.20
Total Division I (Novi)	4,451,000.00	3,994,228.43	(456,771.57)

DIVISION II (CLARKSTON):

Drug Case Management	300.00	322.51	22.51
Assessment Fees	32,000.00	20,845.00	(11,155.00)
Assessments and PSI	75,000.00	70,134.00	(4,866.00)
Bond Fees	3,000.00	3,564.00	564.00
Community Service Oversight	-	140.00	140.00
CVR County Portion	9,500.00	12,885.35	3,385.35
Drug Treatment Court Fee	30,000.00	22,105.00	(7,895.00)
Drunk Driving Caseflow DDCAF	22,700.00	23,773.26	1,073.26
Filing Fees DCU	106,000.00	78,641.00	(27,359.00)
Forfeiture of Bonds	20,000.00	17,353.00	(2,647.00)

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Garnishment Fees	127,000.00	93,405.00	(33,595.00)
Jury Fees	2,500.00	1,760.00	(740.00)
Late Penalty	40,000.00	63,227.79	23,227.79
License Reinstatement Fees	16,000.00	21,540.00	5,540.00
Marriage Fees	1,000.00	1,030.00	30.00
Miscellaneous	25,000.00	25,123.00	123.00
No Insurance Proof Fee	4,500.00	7,850.00	3,350.00
NSF Check Fees	1,000.00	665.00	(335.00)
Ordinance Fines and Costs	500,000.00	582,957.10	82,957.10
Probation Fees	270,000.00	253,945.47	(16,054.53)
Refund Fees PD Def Attorney	100,000.00	87,189.00	(12,811.00)
Show Cause Fee	10,000.00	11,321.00	1,321.00
State Law Costs	280,000.00	395,930.85	115,930.85
Warrant Recall Fee	12,500.00	13,705.65	1,205.65
Income from Investments	500.00	304.28	(195.72)
Cash Overages	-	115.00	115.00
Total Division II (Clarkston)	1,688,500.00	1,809,832.26	121,332.26
DIVISION III (ROCHESTER HILLS):			
Drug Case Management	700.00	519.87	(180.13)
Assessment Fees	1,500.00	1,380.00	(120.00)
Assessments and PSI	195,500.00	158,710.00	(36,790.00)
Bond Fees	17,400.00	14,650.50	(2,749.50)
CVR County Portion	22,000.00	21,877.80	(122.20)
Drug Treatment Court Fee	44,000.00	33,355.00	(10,645.00)
Drunk Driving Caseflow DDCAF	35,000.00	40,853.76	5,853.76
Filing Fees DCU	170,000.00	114,195.00	(55,805.00)
Forfeiture of Bonds	70,000.00	88,688.00	18,688.00
Garnishment Fees	161,000.00	129,465.00	(31,535.00)
Jury Fees	1,600.00	2,160.00	560.00
Late Penalty	126,000.00	106,381.61	(19,618.39)
License Reinstatement Fees	52,000.00	42,810.00	(9,190.00)
Marriage Fees	1,300.00	1,520.00	220.00
Miscellaneous	45,000.00	45,541.00	541.00
No Insurance Proof Fee	26,100.00	33,350.00	7,250.00
NSF Check Fees	4,000.00	1,835.00	(2,165.00)
Ordinance Fines and Costs	1,535,000.00	1,469,543.31	(65,456.69)
Probation Fees	872,845.00	784,609.90	(88,235.10)
Refund Fees PD Def Attorney	102,000.00	70,161.89	(31,838.11)
Show Cause Fee	7,100.00	6,485.00	(615.00)
State Law Costs	400,000.00	315,343.75	(84,656.25)
Warrant Recall Fee	33,500.00	33,515.74	15.74
Income from Investments	400.00	760.72	360.72
Total Division III (Rochester Hills)	3,923,945.00	3,517,712.85	(406,232.15)
DIVISION IV (TROY):			
Drug Case Management	500.00	346.58	(153.42)
Assessment Fees	20,000.00	40,746.79	20,746.79
Assessments and PSI	85,000.00	109,105.00	24,105.00
Bond Fees	8,000.00	10,531.00	2,531.00
CVR County Portion	6,000.00	14,516.95	8,516.95
Drug Treatment Court Fee	19,000.00	12,925.00	(6,075.00)
Drunk Driving Caseflow DDCAF	30,000.00	39,529.15	9,529.15

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Filing Fees DCU	80,000.00	54,316.00	(25,684.00)
Forfeiture of Bonds	60,000.00	62,962.00	2,962.00
Garnishment Fees	75,000.00	55,500.00	(19,500.00)
Jury Fees	3,500.00	5,080.00	1,580.00
Late Penalty	50,000.00	50,201.90	201.90
License Reinstatement Fees	14,000.00	15,975.00	1,975.00
Marriage Fees	600.00	950.00	350.00
Miscellaneous	65,000.00	65,440.52	440.52
No Insurance Proof Fee	18,000.00	16,975.00	(1,025.00)
NSF Check Fees	1,000.00	630.00	(370.00)
Ordinance Fines and Costs	970,000.00	920,535.50	(49,464.50)
Probation Fees	500,000.00	517,519.80	17,519.80
Refund Fees PD Def Attorney	70,000.00	138,677.32	68,677.32
Show Cause Fee	8,000.00	17,561.00	9,561.00
State Law Costs	155,000.00	155,508.42	508.42
Warrant Recall Fee	10,000.00	17,904.00	7,904.00
Income from Investments	1,000.00	1,064.99	64.99
Cash Overages	-	58.20	58.20
Total Division IV (Troy)	2,249,600.00	2,324,560.12	74,960.12
TOTAL DISTRICT COURT	12,313,045.00	11,646,333.66	(666,711.34)
PROBATE COURT:			
JUDICIAL SUPPORT:			
Account Filings Probate	22,000.00	19,350.00	(2,650.00)
Ancillary Fees	1,000.00	186.00	(814.00)
Application and Admin Fee	400.00	650.00	250.00
Certified Copies	120,000.00	126,372.00	6,372.00
e Filing Fees	8,000.00	-	(8,000.00)
Foreign Letter Ancillary	100.00	110.00	10.00
Gross Estate Fees	240,000.00	267,067.83	27,067.83
Judge On Line Services	5,000.00	6,720.00	1,720.00
Jury Fees	900.00	480.00	(420.00)
Marriage Ceremony	100.00	72.00	(28.00)
Marriage Licenses	-	2.00	2.00
Miscellaneous	200.00	842.70	642.70
Miscellaneous Petitions	18,000.00	16,270.00	(1,730.00)
Motion Fees	3,000.00	3,440.00	440.00
Objection	2,000.00	2,260.00	260.00
Photostats	22,000.00	26,374.00	4,374.00
Refund Fees PD Def Attorney	54,000.00	49,349.25	(4,650.75)
Safe Deposit Fee	300.00	290.00	(10.00)
Statement and Proof of Claim	8,000.00	7,650.00	(350.00)
Will Deposits	10,000.00	10,975.00	975.00
Cash Overages	-	3.00	3.00
Total Judicial Support	515,000.00	538,463.78	23,463.78
TOTAL PROBATE COURT	515,000.00	538,463.78	23,463.78
TOTAL JUSTICE ADMINISTRATION	16,601,103.00	15,604,926.59	(996,176.41)
LAW ENFORCEMENT:			
PROSECUTING ATTORNEY:			
ADMINISTRATION:			
Federal Operating Grants	85,500.00	65,683.71	(19,816.29)
State Operating Grants	85,500.00	65,683.67	(19,816.33)

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Educational Training	6,100.00	8,780.00	2,680.00
Extradition Recovery Fee	12,500.00	10,943.94	(1,556.06)
Forensic Lab Fees	-	127.93	127.93
Microfilming	1,500.00	3,574.82	2,074.82
Miscellaneous	115,000.00	-	(115,000.00)
Reimb General	66,000.00	27,704.57	(38,295.43)
State Approp Victim Witness	188,900.00	188,900.00	-
Welfare Fraud Case Review	12,000.00	3,521.25	(8,478.75)
Restr P A Seized Funds	-	9,926.61	9,926.61
Total Administration	<u>573,000.00</u>	<u>384,846.50</u>	<u>(188,153.50)</u>
TOTAL PROSECUTING ATTORNEY	<u>573,000.00</u>	<u>384,846.50</u>	<u>(188,153.50)</u>
SHERIFF:			
SHERIFF'S OFFICE:			
Social Security Incentive Pmts	100,000.00	169,400.00	69,400.00
DNA Testing Fees	1,000.00	124.49	(875.51)
Reimb General	-	25,203.46	25,203.46
Subpoena Fees	900.00	399.46	(500.54)
County Auction	5,000.00	9,550.00	4,550.00
Enhancement Funds	-	2,710.82	2,710.82
	<u>106,900.00</u>	<u>207,388.23</u>	<u>100,488.23</u>
TRANSFERS IN:			
Restricted Funds	46,972.00	46,971.57	(0.43)
Total Sheriff's Office	<u>153,872.00</u>	<u>254,359.80</u>	<u>100,487.80</u>
ADMINISTRATIVE SERVICES:			
Commission Contracts	-	51,014.47	51,014.47
Fee Income	-	3,931.00	3,931.00
Fingerprints	20,500.00	70,695.00	50,195.00
Gun Registrations	157,000.00	216,135.00	59,135.00
Miscellaneous	3,500.00	2,955.00	(545.00)
Photographs	7,000.00	7,567.00	567.00
Photostats	55,000.00	100,649.59	45,649.59
Registration Fees	1,200.00	38,285.00	37,085.00
Reimb Postage	4,900.00	-	(4,900.00)
Cash Overages	-	12.00	12.00
Refund Prior Years Expenditure	-	275.00	275.00
Total Administrative Services	<u>249,100.00</u>	<u>491,519.06</u>	<u>242,419.06</u>
CORRECTIVE SERVICES:			
Federal Operating Grants	82,000.00	26,233.00	(55,767.00)
Board and Care	-	65,275.00	65,275.00
Clinic Charges	62,000.00	54,867.83	(7,132.17)
Commission Contracts	650,000.00	615,454.32	(34,545.68)
Dental Services Fees	4,000.00	4,637.76	637.76
Diverted Felon	2,200,000.00	1,559,815.00	(640,185.00)
Fee Income	24,000.00	1,553.96	(22,446.04)
Hospital Cost Recovery	3,000.00	-	(3,000.00)
Inmate Board and Care	340,000.00	487,110.82	147,110.82
Miscellaneous	8,000.00	2,981.33	(5,018.67)
OUIL Third Offense	44,000.00	63,858.00	19,858.00
Reimb Contracts	-	128,626.00	128,626.00
Reimb Court Services	-	4,914.56	4,914.56

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Reimb Salaries	171,266.00	70,021.74	(101,244.26)
Transportation of Prisoners	12,000.00	15,079.08	3,079.08
Refund Prior Years Expenditure	-	201.82	201.82
	<u>3,600,266.00</u>	<u>3,100,630.22</u>	<u>(499,635.78)</u>
TRANSFERS IN:			
Restricted Funds	260,154.00	260,153.64	(0.36)
Total Corrective Services	<u>3,860,420.00</u>	<u>3,360,783.86</u>	<u>(499,636.14)</u>
CORRECTIVE SERVICES-SATELLITES:			
Board and Care	161,659.00	86,922.00	(74,737.00)
Reimb Court Services	361,522.00	305,801.52	(55,720.48)
Reimb Salaries	-	9,696.00	9,696.00
	<u>523,181.00</u>	<u>402,419.52</u>	<u>(120,761.48)</u>
TRANSFERS IN:			
Facilities Maint and Operation	41,589.00	41,589.00	-
	<u>41,589.00</u>	<u>41,589.00</u>	<u>-</u>
Total Corrective Services-Satellites	<u>564,770.00</u>	<u>444,008.52</u>	<u>(120,761.48)</u>
PATROL SERVICES:			
State Operating Grants	400.00	285.00	(115.00)
Marine Safety	119,000.00	119,575.00	575.00
Fee Income	-	6,714.00	6,714.00
Inspection of Boat Livery	1,000.00	52.00	(948.00)
Liquor Control Sheriff	-	6,089.05	6,089.05
Miscellaneous	1,000.00	314.22	(685.78)
OUIL Third Offense	35,000.00	-	(35,000.00)
Reimb Salaries	4,600,998.00	4,578,102.59	(22,895.41)
Sheriff Special Deputies	40,402,057.00	40,276,537.86	(125,519.14)
Wrecker Service	6,000.00	5,460.00	(540.00)
County Auction	6,000.00	-	(6,000.00)
Refund Prior Years Expenditure	-	2,909.93	2,909.93
	<u>45,171,455.00</u>	<u>44,996,039.65</u>	<u>(175,415.35)</u>
TRANSFERS IN:			
Restricted Funds	338,732.00	338,732.00	-
OTHER FINANCING SOURCES:			
Insurance Recovery	183,718.00	183,717.89	(0.11)
Total Patrol Services	<u>45,693,905.00</u>	<u>45,518,489.54</u>	<u>(175,415.46)</u>
SHERIFF EMERG. PREPAREDNESS TRAINING:			
Civil Action Service Fees	964,000.00	561,487.97	(402,512.03)
Dispatch Services	1,124,400.00	1,108,324.97	(16,075.03)
Reimb General	-	337.30	337.30
Prior Years Adjustments	-	101,126.13	101,126.13
	<u>2,088,400.00</u>	<u>1,771,276.37</u>	<u>(317,123.63)</u>
TRANSFERS IN:			
Restricted Funds	28,689.00	28,688.60	(0.40)
Total Sheriff Emerg. Preparedness Training	<u>2,117,089.00</u>	<u>1,799,964.97</u>	<u>(317,124.03)</u>
INVESTIGATIVE & FORENSIC SERVICES:			
Confiscated Property	500.00	12,992.85	12,492.85
Drug Testing	683,892.00	865,920.00	182,028.00
Forensic Lab Fees	43,999.00	-	(43,999.00)

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Miscellaneous	-	5,344.37	5,344.37
Refund Forensic Lab Fees	50,000.00	-	(50,000.00)
Refunds NET	5,000.00	5,527.08	527.08
Reimb Salaries	-	57,164.03	57,164.03
Interest Credited	-	15.88	15.88
Refund Prior Years Expenditure	-	56,187.87	56,187.87
	<u>783,391.00</u>	<u>1,003,152.08</u>	<u>219,761.08</u>
TRANSFERS IN:			
Restricted Funds	724,352.00	583,924.19	(140,427.81)
Total Investigative & Forensic Services	<u>1,507,743.00</u>	<u>1,587,076.27</u>	<u>79,333.27</u>
TOTAL SHERIFF	<u>54,146,899.00</u>	<u>53,456,202.02</u>	<u>(690,696.98)</u>
TOTAL LAW ENFORCEMENT	<u>54,719,899.00</u>	<u>53,841,048.52</u>	<u>(878,850.48)</u>
LEGISLATIVE:			
BOARD OF COMMISSIONERS:			
ADMINISTRATION:			
Fee Income	-	19,383.75	19,383.75
Per Diem	600.00	450.00	(150.00)
Donations	-	4,267.00	4,267.00
Total Administration	<u>600.00</u>	<u>24,100.75</u>	<u>23,500.75</u>
LIBRARY BOARD			
Copier Machine Charges	14,000.00	6,850.68	(7,149.32)
Miscellaneous	6,000.00	4,642.70	(1,357.30)
Reimb Salaries	-	2,840.98	2,840.98
Total Library Board	<u>20,000.00</u>	<u>14,334.36</u>	<u>(5,665.64)</u>
TOTAL LEGISLATIVE	<u>20,600.00</u>	<u>38,435.11</u>	<u>17,835.11</u>
WATER RESOURCES COMMISSIONER:			
ADMINISTRATION:			
State Operating Grants	45,000.00	-	(45,000.00)
Plat Service Fees	1,000.00	-	(1,000.00)
Reimb General	817,422.00	940,066.89	122,644.89
Reimb Salaries Constr Admin	131,293.00	149,806.86	18,513.86
Soil Erosion Fees	520,000.00	860,817.71	340,817.71
Prior Years Adjustments	-	1,445.78	1,445.78
Refund Prior Years Expenditure	-	300.00	300.00
Total Administration	<u>1,514,715.00</u>	<u>1,952,437.24</u>	<u>437,722.24</u>
TOTAL WATER RESOURCES COMMISSIONER	<u>1,514,715.00</u>	<u>1,952,437.24</u>	<u>437,722.24</u>
TOTAL DEPARTMENTAL REVENUES	<u>109,472,463.00</u>	<u>118,545,076.40</u>	<u>9,072,613.40</u>
NON-DEPARTMENTAL REVENUES			
NON-DEPARTMENTAL OPERATIONS			
Delinquent Tax Current	(989,920.00)	-	989,920.00
Delinquent Tax Prior Years	98,500.00	(418,435.64)	(516,935.64)
Delinquent Tax Revolving Fund	-	5,110,711.96	5,110,711.96
Millage Reduction	(1,690,734.00)	-	1,690,734.00
Property Tax Levy	209,050,905.00	201,757,355.85	(7,293,549.15)
Tax Financing Offsets	(4,600,000.00)	-	4,600,000.00
Trailer Tax	80,000.00	80,859.00	859.00
Cigarette Tax Distribution	64,000.00	47,854.00	(16,146.00)
Convention Facility Liquor Tax	8,972,674.00	8,972,674.00	-
State Court Fund Disb PA189	5,500,000.00	5,045,572.37	(454,427.63)

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Circuit Court Judge Salary	866,381.00	823,032.00	(43,349.00)
District Court Judge Salary	455,990.00	457,240.00	1,250.00
Probate Judges Salary	592,724.00	594,936.88	2,212.88
Commission Public Telephone	950,000.00	1,153,338.07	203,338.07
Garnishment Fees	-	450.00	450.00
Interest and Penalty	-	4,907.20	4,907.20
Licenses	12,000.00	12,000.00	-
Miscellaneous	-	21,413.34	21,413.34
NSF Check Fees	-	5,591.00	5,591.00
Refunds Miscellaneous	-	4.40	4.40
Reimb of Employee Compensation	-	4,236.30	4,236.30
Service Fees	-	208.33	208.33
Indirect Cost Recovery	7,700,000.00	8,415,106.69	715,106.69
Accrued Interest Adjustments	-	12,886.24	12,886.24
Income from Investments	1,800,000.00	2,951,325.90	1,151,325.90
Increase Market Value Invest	-	(250,949.78)	(250,949.78)
County Auction	-	250.00	250.00
Prior Years Adjustments	417,500.00	65,378.04	(352,121.96)
Refund Prior Years Expenditure	62,093.00	299,034.66	236,941.66
Sale of Equipment	-	12,204.00	12,204.00
	<u>229,342,113.00</u>	<u>235,179,184.81</u>	<u>5,837,071.81</u>
TRANSFERS IN:			
Revenue Sharing Reserve	26,137,353.00	26,137,353.00	-
Project Work Orders	-	13,401.55	13,401.55
Delinquent Tax Revolving	10,800,000.00	10,800,000.00	-
	<u>36,937,353.00</u>	<u>36,950,754.55</u>	<u>13,401.55</u>
Total Non-departmental Operations	<u>266,279,466.00</u>	<u>272,129,939.36</u>	<u>5,850,473.36</u>
RESERVED FOR TRANSFER:			
Encumbrance and Approp Carry Forward	2,471,690.50	-	(2,471,690.50)
Planned Use of Balance	35,580,546.00	-	(35,580,546.00)
Total Reserved for Transfer	<u>38,052,236.50</u>	<u>-</u>	<u>(38,052,236.50)</u>
TOTAL NON-DEPARTMENTAL REVENUES	<u>304,331,702.50</u>	<u>272,129,939.36</u>	<u>(32,201,763.14)</u>
TOTAL GENERAL FUND REVENUES	<u>\$ 413,804,165.50</u>	<u>\$ 390,675,015.76</u>	<u>\$ (23,129,149.74)</u>

OAKLAND COUNTY GENERAL FUND

STATEMENT OF
APPROPRIATIONS
AND EXPENDITURES
PRESENTED BY DIVISION

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COUNTY EXECUTIVE:			
ADMINISTRATION:			
ADMINISTRATIVE:			
SALARIES	\$ 1,325,864.00	\$ 1,306,512.79	\$ 19,351.21
FRINGE BENEFITS	840,874.00	810,097.61	30,776.39
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	421.76	(421.76)
Advertising	500.00	120.00	380.00
Contracted Services	1,600.00	720.34	879.66
Equipment Maintenance	200.00	-	200.00
Freight and Express	400.00	119.96	280.04
Library Continuations	1,900.00	3,650.47	(1,750.47)
Membership Dues	6,800.00	3,499.25	3,300.75
Periodicals Books Publ Sub	2,200.00	2,698.88	(498.88)
Personal Mileage	5,800.00	7,585.38	(1,785.38)
Printing	47,100.00	2,243.16	44,856.84
Professional Services	668,000.00	254,170.36	413,829.64
Special Projects	10,000.00	12,112.59	(2,112.59)
Training	-	342.00	(342.00)
Travel and Conference	10,000.00	5,268.94	4,731.06
Workshops and Meeting	1,500.00	1,312.62	187.38
	<u>756,000.00</u>	<u>294,265.71</u>	<u>461,734.29</u>
COMMODITIES:			
Metered Postage	12,871.00	4,254.34	8,616.66
Office Supplies	14,073.00	13,689.71	383.29
	<u>26,944.00</u>	<u>17,944.05</u>	<u>8,999.95</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	272,915.00	272,915.04	(0.04)
Convenience Copier	14,950.00	54.18	14,895.82
Equipment Rental	1,824.00	1,824.00	-
Info Tech Development	723.00	723.00	-
Info Tech Operations	116,450.00	112,528.70	3,921.30
Info Tech Managed Print Svcs	-	5,368.81	(5,368.81)
Insurance Fund	1,045.00	1,044.00	1.00
Maintenance Department Charges	22,086.00	22,084.67	1.33
Motor Pool Fuel Charges	1,019.00	715.75	303.25
Motor Pool	5,526.00	7,665.14	(2,139.14)
Telephone Communications	40,857.00	33,651.81	7,205.19
	<u>477,395.00</u>	<u>458,575.10</u>	<u>18,819.90</u>
Total Administrative	<u>3,427,077.00</u>	<u>2,887,395.26</u>	<u>539,681.74</u>
COMPLIANCE OFFICE:			
SALARIES	913,435.00	920,698.68	(7,263.68)
FRINGE BENEFITS	590,099.00	575,255.71	14,843.29
CONTRACTUAL SERVICES:			
Freight and Express	300.00	-	300.00
Membership Dues	4,741.00	4,356.00	385.00
Periodicals Books Publ Sub	-	44.00	(44.00)
Personal Mileage	2,088.00	1,998.73	89.27
Printing	1,501.00	80.50	1,420.50
Professional Services	25,000.00	907.50	24,092.50
Software Rental Lease Purchase	-	16,480.72	(16,480.72)
Training Related	1,880.00	-	1,880.00
Travel and Conference	4,300.00	5,696.01	(1,396.01)
	<u>39,810.00</u>	<u>29,563.46</u>	<u>10,246.54</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:			
Expendable Equipment	3,272.00	683.37	2,588.63
Metered Postage	970.00	485.22	484.78
Office Supplies	5,200.00	2,369.76	2,830.24
	<u>9,442.00</u>	<u>3,538.35</u>	<u>5,903.65</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	113,955.00	113,955.00	-
Convenience Copier	3,500.00	51.62	3,448.38
Equipment Rental	1,680.00	1,680.00	-
Info Tech Development	11,822.00	11,822.00	-
Info Tech Operations	65,995.00	55,009.37	10,985.63
Info Tech Managed Print Svcs	-	2,071.54	(2,071.54)
Insurance Fund	741.00	740.40	0.60
Maintenance Department Charges	912.00	911.42	0.58
Telephone Communications	12,240.00	11,823.90	416.10
	<u>210,845.00</u>	<u>198,065.25</u>	<u>12,779.75</u>
Total Compliance Office	<u>1,763,631.00</u>	<u>1,727,121.45</u>	<u>36,509.55</u>
CORPORATION COUNSEL:			
SALARIES	1,283,425.00	1,264,925.28	18,499.72
FRINGE BENEFITS	<u>735,647.00</u>	<u>715,052.04</u>	<u>20,594.96</u>
CONTRACTUAL SERVICES:			
Computer Research Service	15,000.00	10,198.32	4,801.68
Court Cost	2,000.00	1,075.63	924.37
Library Continuations	8,500.00	10,094.38	(1,594.38)
Membership Dues	5,800.00	4,682.00	1,118.00
Miscellaneous	500.00	47.68	452.32
Periodicals Books Publ Sub	2,500.00	1,008.50	1,491.50
Personal Mileage	5,800.00	1,998.64	3,801.36
Printing	859.00	168.36	690.64
Professional Services	1,500.00	-	1,500.00
Reporter and Steno Services	500.00	-	500.00
Training	-	1,800.00	(1,800.00)
Travel and Conference	4,500.00	3,449.46	1,050.54
Workshops and Meeting	400.00	345.50	54.50
	<u>47,859.00</u>	<u>34,868.47</u>	<u>12,990.53</u>
COMMODITIES:			
Computer Supplies	3,000.00	1,915.54	1,084.46
Expendable Equipment	1,500.00	1,145.56	354.44
Metered Postage	1,001.00	874.98	126.02
Office Supplies	5,573.00	4,732.84	840.16
Postage-Standard Mailing	200.00	50.10	149.90
	<u>11,274.00</u>	<u>8,719.02</u>	<u>2,554.98</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	113,936.00	113,936.04	(0.04)
Convenience Copier	1,345.00	65.64	1,279.36
Info Tech Development	2,945.00	2,945.00	-
Info Tech Operations	83,881.00	75,516.62	8,364.38
Info Tech Managed Print Svcs	-	766.65	(766.65)
Insurance Fund	2,087.00	2,086.44	0.56
Maintenance Department Charges	792.00	791.80	0.20
Telephone Communications	14,755.00	10,527.31	4,227.69
	<u>219,741.00</u>	<u>206,635.50</u>	<u>13,105.50</u>
Total Corporation Counsel	<u>2,297,946.00</u>	<u>2,230,200.31</u>	<u>67,745.69</u>
TOTAL ADMINISTRATION	<u>7,488,654.00</u>	<u>6,844,717.02</u>	<u>643,936.98</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
MANAGEMENT AND BUDGET:			
ADMINISTRATION:			
SALARIES	137,916.00	138,558.01	(642.01)
FRINGE BENEFITS	87,622.00	85,348.18	2,273.82
CONTRACTUAL SERVICES:			
Membership Dues	1,000.00	660.00	340.00
Periodicals Books Publ Sub	-	220.00	(220.00)
Personal Mileage	692.00	228.40	463.60
Printing	425.00	-	425.00
Training	-	1,184.26	(1,184.26)
Travel and Conference	1,800.00	853.25	946.75
	<u>3,917.00</u>	<u>3,145.91</u>	<u>771.09</u>
COMMODITIES:			
Office Supplies	100.00	-	100.00
INTERNAL SERVICES:			
Bldg Space Cost Allocation	14,879.00	14,879.04	(0.04)
Insurance Fund	152.00	152.88	(0.88)
	<u>15,031.00</u>	<u>15,031.92</u>	<u>(0.92)</u>
Total Administration	<u>244,586.00</u>	<u>242,084.02</u>	<u>2,501.98</u>
EQUALIZATION			
SALARIES	4,851,345.00	4,068,521.08	782,823.92
FRINGE BENEFITS	3,394,308.00	2,819,194.83	575,113.17
CONTRACTUAL SERVICES:			
Advertising	1,000.00	1,236.25	(236.25)
Communications	400.00	-	400.00
Equipment Maintenance	800.00	-	800.00
Library Continuations	31.00	-	31.00
Membership Dues	15,859.00	20,815.19	(4,956.19)
Periodicals Books Publ Sub	-	2,968.13	(2,968.13)
Personal Mileage	108,249.00	70,965.99	37,283.01
Printing	83,839.00	58,719.55	25,119.45
Professional Services	50,000.00	175.00	49,825.00
Travel and Conference	12,200.00	3,592.78	8,607.22
	<u>272,378.00</u>	<u>158,472.89</u>	<u>113,905.11</u>
COMMODITIES:			
Expendable Equipment	2,900.00	-	2,900.00
Metered Postage	109,974.00	99,588.50	10,385.50
Office Supplies	45,952.00	29,464.26	16,487.74
Postage-Standard Mailing	200.00	11.41	188.59
	<u>159,026.00</u>	<u>129,064.17</u>	<u>29,961.83</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	196,311.00	196,311.00	-
Convenience Copier	12,735.00	595.51	12,139.49
Info Tech Development	482,214.00	482,213.15	0.85
Info Tech Operations	632,886.00	534,912.26	97,973.74
Info Tech Managed Print Svcs	-	16,674.52	(16,674.52)
Insurance Fund	3,569.00	3,566.88	2.12
Maintenance Department Charges	1,882.00	1,881.58	0.42
Motor Pool	395.00	323.50	71.50
Telephone Communications	69,918.00	69,854.70	63.30
	<u>1,399,910.00</u>	<u>1,306,333.10</u>	<u>93,576.90</u>
Total Equalization	<u>10,076,967.00</u>	<u>8,481,586.07</u>	<u>1,595,380.93</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
FISCAL SERVICES			
SALARIES	4,717,510.00	4,274,158.96	443,351.04
FRINGE BENEFITS	3,203,013.00	2,703,551.44	499,461.56
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	207.42	(207.42)
Cash Shortage	-	1.00	(1.00)
Charge Card Fee	-	4.00	(4.00)
Contracted Services	-	292.50	(292.50)
Equipment Maintenance	100.00	675.00	(575.00)
Filing Fees	19,700.00	13,952.00	5,748.00
Library Continuations	200.00	340.00	(140.00)
Mail Handling-Postage Svc	1,000.00	-	1,000.00
Membership Dues	4,500.00	3,450.00	1,050.00
Periodicals Books Publ Sub	-	1,178.68	(1,178.68)
Personal Mileage	2,800.00	853.53	1,946.47
Printing	42,100.00	18,846.20	23,253.80
Professional Services	139,500.00	107,668.23	31,831.77
Publishing Legal Notices	2,300.00	3,378.25	(1,078.25)
Refund Prior Years Revenue	-	195.40	(195.40)
Software Rental Lease Purchase	-	22.90	(22.90)
Training	14,600.00	10,818.15	3,781.85
Travel Employee Taxable Meals	-	13.80	(13.80)
	<u>226,800.00</u>	<u>161,897.06</u>	<u>64,902.94</u>
COMMODITIES:			
Expendable Equipment	7,000.00	1,625.00	5,375.00
Metered Postage	131,900.00	99,430.95	32,469.05
Office Supplies	22,900.00	15,487.54	7,412.46
Postage-Standard Mailing	-	224.00	(224.00)
	<u>161,800.00</u>	<u>116,767.49</u>	<u>45,032.51</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	476,694.00	476,694.00	-
Convenience Copier	8,141.00	369.14	7,771.86
Equipment Rental	6,000.00	6,000.00	-
Info Tech CLEMIS	14,647.00	15,223.58	(576.58)
Info Tech Development	300,201.00	300,199.99	1.01
Info Tech Operations	741,533.00	664,158.05	77,374.95
Info Tech Managed Print Svcs	-	17,184.33	(17,184.33)
Insurance Fund	3,625.00	3,623.76	1.24
Maintenance Department Charges	1,328.00	1,326.82	1.18
Telephone Communications	40,776.00	38,556.49	2,219.51
	<u>1,592,945.00</u>	<u>1,523,336.16</u>	<u>69,608.84</u>
Total Fiscal Services	<u>9,902,068.00</u>	<u>8,779,711.11</u>	<u>1,122,356.89</u>
TOTAL MANAGEMENT AND BUDGET	<u>20,223,621.00</u>	<u>17,503,381.20</u>	<u>2,720,239.80</u>
CENTRAL SERVICES:			
ADMINISTRATION:			
SALARIES	137,916.00	139,128.36	(1,212.36)
FRINGE BENEFITS	81,318.00	79,726.25	1,591.75
CONTRACTUAL SERVICES:			
Membership Dues	-	195.00	(195.00)
Periodicals Books Publ Sub	-	179.00	(179.00)
Personal Mileage	116.00	49.28	66.72
Travel and Conference	2,500.00	-	2,500.00
	<u>2,616.00</u>	<u>423.28</u>	<u>2,192.72</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:			
Metered Postage	482.00	130.49	351.51
	482.00	130.49	351.51
INTERNAL SERVICES:			
Bldg Space Cost Allocation	6,313.00	6,312.96	0.04
Insurance Fund	153.00	152.88	0.12
Maintenance Department Charges	526.00	525.33	0.67
Motor Pool Fuel Charges	784.00	917.40	(133.40)
Motor Pool	4,736.00	5,633.64	(897.64)
Telephone Communications	742.00	643.76	98.24
	13,254.00	14,185.97	(931.97)
Total Administration	235,586.00	233,594.35	1,991.65
SUPPORT SERVICES:			
SALARIES	686,286.00	672,636.95	13,649.05
FRINGE BENEFITS	469,013.00	435,806.62	33,206.38
CONTRACTUAL SERVICES:			
Auction Expense	1,000.00	20.95	979.05
Contracted Services	5,000.00	4,199.05	800.95
Copy Charges	100.00	-	100.00
Equipment Maintenance	12,680.00	2,742.71	9,937.29
Equipment Rental	3,000.00	960.00	2,040.00
Licenses and Permits	31,050.00	30,286.00	764.00
Mail Handling-Postage Svc	250,000.00	200,032.77	49,967.23
Maintenance Contract	41,150.00	32,893.17	8,256.83
Membership Dues	-	30.00	(30.00)
Miscellaneous	-	206.19	(206.19)
Personal Mileage	90.00	15.68	74.32
Printing	735.00	150.50	584.50
Travel and Conference	500.00	-	500.00
	345,305.00	271,537.02	73,767.98
COMMODITIES:			
Expendable Equipment	6,000.00	4,785.20	1,214.80
Metered Postage	25,000.00	29,620.98	(4,620.98)
Office Supplies	17,517.00	12,005.38	5,511.62
Paper Printing	100.00	-	100.00
Printing Supplies	50.00	-	50.00
	48,667.00	46,411.56	2,255.44
INTERNAL SERVICES:			
Bldg Space Cost Allocation	687,532.00	687,531.96	0.04
Convenience Copier	1,927.00	41.83	1,885.17
Equipment Rental	3,192.00	3,192.00	-
Info Tech Development	28,945.00	28,943.62	1.38
Info Tech Operations	53,199.00	53,254.15	(55.15)
Info Tech Managed Print Svcs	-	1,238.64	(1,238.64)
Insurance Fund	2,052.00	1,192.15	859.85
Maintenance Department Charges	6,174.00	6,172.86	1.14
Motor Pool Fuel Charges	5,332.00	5,400.50	(68.50)
Motor Pool	21,972.00	21,778.76	193.24
Telephone Communications	8,244.00	8,656.86	(412.86)
	818,569.00	817,403.33	1,165.67
Total Support Services	2,367,840.00	2,243,795.48	124,044.52
TOTAL CENTRAL SERVICES	2,603,426.00	2,477,389.83	126,036.17

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
FACILITIES MANAGEMENT:			
ADMINISTRATION:			
SALARIES	125,378.00	125,961.78	(583.78)
FRINGE BENEFITS	77,188.00	73,588.04	3,599.96
CONTRACTUAL SERVICES:			
Membership Dues	1,000.00	2,932.55	(1,932.55)
Periodicals Books Publ Sub	500.00	-	500.00
Personal Mileage	696.00	394.07	301.93
Printing	881.00	850.25	30.75
Sublet Repairs	-	2,120.00	(2,120.00)
Travel and Conference	2,000.00	465.90	1,534.10
	5,077.00	6,762.77	(1,685.77)
COMMODITIES:			
Maintenance Supplies	-	5.99	(5.99)
Metered Postage	287.00	296.92	(9.92)
Office Supplies	400.00	486.91	(86.91)
	687.00	789.82	(102.82)
INTERNAL SERVICES:			
Bldg Space Cost Allocation	7,382.00	7,382.04	(0.04)
Info Tech Operations	11,052.00	11,758.95	(706.95)
Insurance Fund	210.00	210.00	-
	18,644.00	19,350.99	(706.99)
Total Administration	226,974.00	226,453.40	520.60
FACILITIES ENGINEERING:			
SALARIES	477,813.00	484,365.35	(6,552.35)
FRINGE BENEFITS	327,100.00	286,478.18	40,621.82
CONTRACTUAL SERVICES:			
Equipment Maintenance	2,000.00	1,208.05	791.95
Freight and Express	200.00	90.45	109.55
Licenses and Permits	3,000.00	7,025.40	(4,025.40)
Membership Dues	1,300.00	1,620.00	(320.00)
Periodicals Books Publ Sub	200.00	105.33	94.67
Personal Mileage	2,088.00	328.44	1,759.56
Printing	437.00	75.75	361.25
Professional Services	70,517.00	51,830.72	18,686.28
Software Support Maintenance	2,200.00	-	2,200.00
Travel and Conference	1,800.00	3,629.17	(1,829.17)
	83,742.00	65,913.31	17,828.69
COMMODITIES:			
Computer Supplies	400.00	388.88	11.12
Drafting Supplies and Maps	150.00	-	150.00
Dry Goods and Clothing	300.00	213.35	86.65
Employee Footwear	-	60.00	(60.00)
Expendable Equipment	2,000.00	-	2,000.00
Maintenance Supplies	150.00	-	150.00
Metered Postage	157.00	2.94	154.06
Office Supplies	1,200.00	1,772.95	(572.95)
Photographic Supplies	100.00	-	100.00
Testing Materials	1,000.00	340.17	659.83
	5,457.00	2,778.29	2,678.71
INTERNAL SERVICES:			
Bldg Space Cost Allocation	28,123.00	28,122.96	0.04
Info Tech Operations	14,157.00	13,415.84	741.16
Info Tech Managed Print Svcs	3,600.00	3,588.13	11.87

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Insurance Fund	893.00	892.44	0.56
Maintenance Department Charges	316.00	315.10	0.90
Motor Pool Fuel Charges	1,647.00	1,552.40	94.60
Motor Pool	12,068.00	12,000.00	68.00
Telephone Communications	9,208.00	9,007.88	200.12
	<u>70,012.00</u>	<u>68,894.75</u>	<u>1,117.25</u>
Total Facilities Engineering	964,124.00	908,429.88	55,694.12
TOTAL FACILITIES MANAGEMENT	<u>1,191,098.00</u>	<u>1,134,883.28</u>	<u>56,214.72</u>
HUMAN RESOURCES:			
ADMINISTRATION:			
SALARIES	469,794.00	439,336.01	30,457.99
FRINGE BENEFITS	<u>301,531.00</u>	<u>219,178.08</u>	<u>82,352.92</u>
CONTRACTUAL SERVICES:			
Court Reporter Services	4,000.00	2,503.75	1,496.25
Employee Med Exams ADA	2,000.00	2,250.00	(250.00)
Fees - Per Diems	13,500.00	327.16	13,172.84
Legal Services	190,000.00	75,687.30	114,312.70
Membership Dues	9,595.00	6,325.00	3,270.00
Personal Mileage	816.00	67.57	748.43
Printing	1,275.00	4,692.83	(3,417.83)
Professional Services	44,000.00	9,159.87	34,840.13
Travel and Conference	6,879.00	5,553.37	1,325.63
Workshops and Meeting	1,000.00	668.00	332.00
	<u>273,065.00</u>	<u>107,234.85</u>	<u>165,830.15</u>
COMMODITIES:			
Other Expendable Equipment	-	2,964.00	(2,964.00)
Metered Postage	13,341.00	16,288.10	(2,947.10)
Office Supplies	1,216.00	1,818.05	(602.05)
	<u>14,557.00</u>	<u>21,070.15</u>	<u>(6,513.15)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	36,830.00	36,830.04	(0.04)
Insurance Fund	153.00	152.88	0.12
Maintenance Department Charges	7,164.00	7,163.09	0.91
Motor Pool	-	110.70	(110.70)
Telephone Communications	2,138.00	2,945.35	(807.35)
	<u>46,285.00</u>	<u>47,202.06</u>	<u>(917.06)</u>
Total Administration	<u>1,105,232.00</u>	<u>834,021.15</u>	<u>271,210.85</u>
GENERAL:			
SALARIES	1,133,263.00	979,081.45	154,181.55
FRINGE BENEFITS	<u>720,179.00</u>	<u>591,003.12</u>	<u>129,175.88</u>
CONTRACTUAL SERVICES:			
Employees Medical Exams	37,000.00	40,796.79	(3,796.79)
Equipment Maintenance	1,100.00	-	1,100.00
Examination Material	48,000.00	33,038.00	14,962.00
Freight and Express	200.00	151.35	48.65
Membership Dues	2,000.00	969.00	1,031.00
Periodicals Books Publ Sub	4,200.00	1,371.00	2,829.00
Personal Mileage	2,298.00	489.98	1,808.02
Printing	8,500.00	4,737.64	3,762.36
Professional Services	3,000.00	-	3,000.00
Recruitment Expense	71,000.00	55,798.97	15,201.03
Software Rental Lease Purchase	56,245.00	53,925.00	2,320.00
Travel and Conference	10,000.00	5,804.39	4,195.61

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
	243,543.00	197,082.12	46,460.88
COMMODITIES:			
Computer Supplies	2,000.00	-	2,000.00
Expendable Equipment	2,000.00	190.00	1,810.00
Other Expendable Equipment	-	150.00	(150.00)
Office Supplies	7,497.00	5,120.92	2,376.08
	<u>11,497.00</u>	<u>5,460.92</u>	<u>6,036.08</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	115,803.00	115,803.00	-
Convenience Copier	15,314.00	-	15,314.00
Equipment Rental	8,084.00	6,720.00	1,364.00
Info Tech Development	87,634.00	87,633.88	0.12
Info Tech Operations	480,457.00	422,293.81	58,163.19
Info Tech Managed Print Svcs	-	15,248.31	(15,248.31)
Insurance Fund	948.00	948.00	-
Telephone Communications	19,203.00	18,282.96	920.04
	<u>727,443.00</u>	<u>666,929.96</u>	<u>60,513.04</u>
Total General	<u>2,835,925.00</u>	<u>2,439,557.57</u>	<u>396,367.43</u>
COMPENSATION & BENEFITS:			
SALARIES	115,396.00	110,764.76	4,631.24
FRINGE BENEFITS	<u>55,294.00</u>	<u>54,327.44</u>	<u>966.56</u>
CONTRACTUAL SERVICES:			
Equipment Maintenance	100.00	-	100.00
Membership Dues	700.00	550.00	150.00
Periodicals Books Publ Sub	1,000.00	486.50	513.50
Personal Mileage	938.00	56.59	881.41
Printing	425.00	-	425.00
Software Support Maintenance	361.00	-	361.00
Travel and Conference	6,200.00	3,679.59	2,520.41
	<u>9,724.00</u>	<u>4,772.68</u>	<u>4,951.32</u>
COMMODITIES:			
Expendable Equipment	2,000.00	-	2,000.00
Office Supplies	5,253.00	2,385.09	2,867.91
	<u>7,253.00</u>	<u>2,385.09</u>	<u>4,867.91</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	159,286.00	159,285.96	0.04
Insurance Fund	1,083.00	1,082.88	0.12
Telephone Communications	12,954.00	13,193.66	(239.66)
	<u>173,323.00</u>	<u>173,562.50</u>	<u>(239.50)</u>
Total Compensation & Benefits	<u>360,990.00</u>	<u>345,812.47</u>	<u>15,177.53</u>
TOTAL HUMAN RESOURCES	<u>4,302,147.00</u>	<u>3,619,391.19</u>	<u>682,755.81</u>
HUMAN SERVICES:			
ADMINISTRATION:			
SALARIES	137,916.00	138,558.12	(642.12)
FRINGE BENEFITS	<u>66,190.00</u>	<u>64,796.34</u>	<u>1,393.66</u>
CONTRACTUAL SERVICES:			
Child Abuse Neglect Council	110,000.00	120,993.00	(10,993.00)
Fees - Per Diems	(2,300.00)	-	(2,300.00)
Hospital and Doctors-Indigents	250,000.00	-	250,000.00
Human Services Agency	894,200.00	814,200.00	80,000.00
Membership Dues	1,696.00	-	1,696.00
Periodicals Books Publ Sub	-	393.24	(393.24)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Personal Mileage	1,073.00	1,266.84	(193.84)
Printing	173.00	67.82	105.18
Private Institutions	40,000.00	-	40,000.00
Professional Services	85,000.00	5,928.00	79,072.00
Travel and Conference	3,000.00	272.60	2,727.40
	<u>1,382,842.00</u>	<u>943,121.50</u>	<u>439,720.50</u>
COMMODITIES:			
Office Supplies	1,200.00	1,172.24	27.76
	<u>1,200.00</u>	<u>1,172.24</u>	<u>27.76</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	(17,079.00)	6,759.00	(23,838.00)
Info Tech Operations	5,768.00	20,415.00	(14,647.00)
Insurance Fund	153.00	152.88	0.12
Telephone Communications	1,672.00	1,285.12	386.88
	<u>(9,486.00)</u>	<u>28,612.00</u>	<u>(38,098.00)</u>
NON-DEPARTMENTAL:			
Area Agency on Aging	80,472.00	60,354.00	20,118.00
Total Administration	<u>1,659,134.00</u>	<u>1,236,614.20</u>	<u>422,519.80</u>
HUMAN SERVICES FAMILY:			
CONTRACTUAL SERVICES:			
Fees - Per Diems	5,000.00	3,066.08	1,933.92
Membership Dues	5,009.00	5,980.42	(971.42)
Miscellaneous	19,816.00	19,816.00	-
Travel and Conference	2,847.00	959.95	1,887.05
	<u>32,672.00</u>	<u>29,822.45</u>	<u>2,849.55</u>
Total Human Services Family	<u>32,672.00</u>	<u>29,822.45</u>	<u>2,849.55</u>
HEALTH			
SALARIES	13,938,945.00	12,460,050.44	1,478,894.56
FRINGE BENEFITS	<u>9,781,961.00</u>	<u>8,485,484.29</u>	<u>1,296,476.71</u>
CONTRACTUAL SERVICES:			
Adj Prior Years Revenue	-	138,237.06	(138,237.06)
Advertising	5,000.00	2,549.00	2,451.00
Auction Expense	-	21.69	(21.69)
Cash Shortage	-	242.00	(242.00)
Communications	400.00	-	400.00
Contracted Services	184,886.00	165,310.00	19,576.00
Education Programs	80,200.00	75,365.01	4,834.99
Employees Medical Exams	20,000.00	8,637.64	11,362.36
Equipment Maintenance	24,776.00	12,099.35	12,676.65
Fees - Per Diems	2,700.00	2,421.06	278.94
Fees Civil Service	4,800.00	3,600.00	1,200.00
Freight and Express	6,000.00	2,521.50	3,478.50
Interpreter Fees	17,000.00	13,823.60	3,176.40
Laboratory Fees	2,000.00	328.00	1,672.00
Laundry and Cleaning	6,000.00	3,381.32	2,618.68
Licenses and Permits	16,600.00	7,091.43	9,508.57
Membership Dues	24,195.00	20,907.00	3,288.00
Periodicals Books Publ Sub	-	835.00	(835.00)
Personal Mileage	338,716.00	357,017.43	(18,301.43)
Printing	60,500.00	36,289.33	24,210.67
Professional Services	590,775.00	290,820.16	299,954.84
Refund Prior Years Revenue	-	131.00	(131.00)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Satellite Centers	4,486,337.00	1,467,157.22	3,019,179.78
Software Support Maintenance	-	69,712.43	(69,712.43)
TB Cases Outside	20,178.00	485.00	19,693.00
Training	4,200.00	6,185.93	(1,985.93)
Transportation of Clients	1,000.00	-	1,000.00
Travel and Conference	20,000.00	10,675.34	9,324.66
Travel Employee Taxable Meals	-	77.60	(77.60)
Workshops and Meeting	1,500.00	861.25	638.75
	<u>5,917,763.00</u>	<u>2,696,783.35</u>	<u>3,220,979.65</u>
COMMODITIES:			
Computer Supplies	-	859.16	(859.16)
Drugs	66,600.00	74,768.58	(8,168.58)
FA Proprietary Equipment Exp	26,750.00	-	26,750.00
Other Expendable Equipment	5,000.00	1,407.55	3,592.45
Laboratory Supplies	263,742.77	174,327.70	89,415.07
Material and Supplies	3,194.60	4,267.61	(1,073.01)
Medical Supplies	87,669.42	94,434.25	(6,764.83)
Metered Postage	40,285.00	35,208.00	5,077.00
Office Supplies	81,568.00	58,592.93	22,975.07
Photographic Supplies	1,000.00	-	1,000.00
Postage-Standard Mailing	3,400.00	86.64	3,313.36
Provisions	-	30.00	(30.00)
Testing Materials	7,430.00	1,425.15	6,004.85
Training-Educational Supplies	52,100.00	39,986.99	12,113.01
Uniforms	1,846.00	475.33	1,370.67
Vaccines	708,651.00	1,106,589.79	(397,938.79)
X-Ray Supplies	4,300.00	-	4,300.00
	<u>1,353,536.79</u>	<u>1,592,459.68</u>	<u>(238,922.89)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	1,191,876.00	1,194,571.76	(2,695.76)
Convenience Copier	18,489.00	2,122.48	16,366.52
Equipment Rental	57,030.00	50,791.06	6,238.94
Info Tech Development	558,910.00	558,909.27	0.73
Info Tech Operations	1,252,394.00	1,173,814.50	78,579.50
Info Tech Managed Print Svcs	-	29,229.68	(29,229.68)
Insurance Fund	27,338.00	27,325.32	12.68
Maintenance Department Charges	62,691.00	62,690.50	0.50
Motor Pool Fuel Charges	6,430.00	5,514.58	915.42
Motor Pool	27,313.00	32,950.97	(5,637.97)
Radio Communications	9,140.00	376.14	8,763.86
Telephone Communications	236,956.00	249,446.21	(12,490.21)
	<u>3,448,567.00</u>	<u>3,387,742.47</u>	<u>60,824.53</u>
NON-DEPARTMENTAL:			
West Nile Virus	191,000.00	164,117.59	26,882.41
	<u>191,000.00</u>	<u>164,117.59</u>	<u>26,882.41</u>
TRANSFERS OUT:			
Human Service Grants	8,640.00	-	8,640.00
Project Work Orders	7,498.00	7,498.00	-
	<u>16,138.00</u>	<u>7,498.00</u>	<u>8,640.00</u>
Total Health	<u>34,647,910.79</u>	<u>28,794,135.82</u>	<u>5,853,774.97</u>
HOMELAND SECURITY:			
SALARIES	490,969.00	487,059.53	3,909.47
FRINGE BENEFITS	290,070.00	272,824.93	17,245.07
CONTRACTUAL SERVICES:			

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Adj Prior Years Exp	-	194.47	(194.47)
Adj Prior Years Revenue	-	1.00	(1.00)
Advertising	5,600.00	-	5,600.00
Communications	14,000.00	12,462.39	1,537.61
Electrical Service	30,000.00	24,498.30	5,501.70
Employees Medical Exams	1,500.00	293.87	1,206.13
Equipment Maintenance	34,500.00	8,794.24	25,705.76
Fees Civil Service	2,760.00	2,760.00	-
Maintenance Contract	68,860.00	153,313.44	(84,453.44)
Membership Dues	600.00	150.00	450.00
Personal Mileage	6,960.00	3,456.36	3,503.64
Printing	23,120.00	17,884.38	5,235.62
Professional Services	5,500.00	1,764.36	3,735.64
Special Event Program	1,600.00	687.27	912.73
Travel and Conference	3,000.00	305.25	2,694.75
Travel Employee Taxable Meals	-	14.95	(14.95)
Workshops and Meeting	2,000.00	397.59	1,602.41
	<u>200,000.00</u>	<u>226,977.87</u>	<u>(26,977.87)</u>
COMMODITIES:			
Computer Supplies	1,000.00	887.83	112.17
Disaster Supplies	2,500.00	2,338.51	161.49
Gasoline Charges	-	15.01	(15.01)
Material and Supplies	-	5.00	(5.00)
Metered Postage	5,180.00	3,994.06	1,185.94
Office Supplies	8,000.00	4,808.26	3,191.74
Training-Educational Supplies	2,000.00	1,553.57	446.43
	<u>18,680.00</u>	<u>13,602.24</u>	<u>5,077.76</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	140,864.00	140,864.04	(0.04)
Convenience Copier	2,355.00	268.37	2,086.63
Info Tech Development	19,544.00	19,543.75	0.25
Info Tech Operations	240,278.00	257,130.76	(16,852.76)
Info Tech Managed Print Svcs	-	5,898.39	(5,898.39)
Insurance Fund	7,847.00	13,396.44	(5,549.44)
Maintenance Department Charges	7,663.00	7,662.60	0.40
Motor Pool Fuel Charges	1,255.00	1,397.74	(142.74)
Motor Pool	4,736.00	6,551.49	(1,815.49)
Radio Communications	5,399.00	4,953.30	445.70
Telephone Communications	22,021.00	22,678.57	(657.57)
	<u>451,962.00</u>	<u>480,345.45</u>	<u>(28,383.45)</u>
CAPITAL OUTLAY:			
Tornado Siren Equip	72,000.00	19,789.98	52,210.02
	<u>72,000.00</u>	<u>19,789.98</u>	<u>52,210.02</u>
Total Homeland Security	1,523,681.00	1,500,600.00	23,081.00
TOTAL HUMAN SERVICES	<u>37,863,397.79</u>	<u>31,561,172.47</u>	<u>6,302,225.32</u>
PUBLIC SERVICES:			
ADMINISTRATION:			
SALARIES	113,601.00	138,558.01	(24,957.01)
FRINGE BENEFITS	67,464.00	81,827.38	(14,363.38)
CONTRACTUAL SERVICES:			
Membership Dues	500.00	115.00	385.00
Special Event Program	2,500.00	-	2,500.00
Travel and Conference	1,500.00	1,807.90	(307.90)
	<u>4,500.00</u>	<u>1,922.90</u>	<u>2,577.10</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:			
Office Supplies	300.00	-	300.00
	300.00	-	300.00
INTERNAL SERVICES:			
Bldg Space Cost Allocation	6,601.00	6,600.96	0.04
Insurance Fund	149.00	148.44	0.56
Motor Pool	-	106.87	(106.87)
	6,750.00	6,856.27	(106.27)
Total Administration	192,615.00	229,164.56	(36,549.56)
VETERANS' SERVICES:			
SALARIES	849,539.00	786,135.08	63,403.92
FRINGE BENEFITS	662,887.00	623,006.85	39,880.15
CONTRACTUAL SERVICES:			
Advertising	1,000.00	973.45	26.55
Equipment Maintenance	600.00	484.20	115.80
Fees - Per Diems	2,088.00	1,160.82	927.18
Membership Dues	1,500.00	1,415.61	84.39
Miscellaneous	700.00	407.25	292.75
Personal Mileage	3,758.00	3,118.97	639.03
Printing	2,708.00	2,279.80	428.20
Soldier Burial	120,629.00	103,511.80	17,117.20
Soldier Relief	30,932.00	27,025.47	3,906.53
Special Event Program	3,865.00	5,160.00	(1,295.00)
Travel and Conference	8,000.00	4,062.86	3,937.14
Travel Employee Taxable Meals	-	2,223.36	(2,223.36)
	175,780.00	151,823.59	23,956.41
COMMODITIES:			
Computer Supplies	1,518.00	-	1,518.00
Metered Postage	6,114.00	5,428.49	685.51
Office Supplies	7,500.00	6,543.22	956.78
	15,132.00	11,971.71	3,160.29
INTERNAL SERVICES:			
Bldg Space Cost Allocation	80,898.00	80,898.00	-
Convenience Copier	4,168.00	(264.47)	4,432.47
Info Tech Development	3,030.00	3,030.00	-
Info Tech Operations	58,996.00	63,672.36	(4,676.36)
Info Tech Managed Print Svcs	-	4,916.09	(4,916.09)
Insurance Fund	1,015.00	1,014.00	1.00
Maintenance Department Charges	2,542.00	2,541.25	0.75
Motor Pool Fuel Charges	3,842.00	3,106.43	735.57
Motor Pool	9,868.00	11,508.68	(1,640.68)
Telephone Communications	10,227.00	10,630.76	(403.76)
	174,586.00	181,053.10	(6,467.10)
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	374.93	-	374.93
	374.93	-	374.93
Total Veterans' Services	1,878,298.93	1,753,990.33	124,308.60
COMMUNITY CORRECTIONS:			
SALARIES	2,185,541.00	2,134,235.92	51,305.08
FRINGE BENEFITS	1,398,031.00	1,353,107.53	44,923.47
CONTRACTUAL SERVICES:			
Contracted Services	418,440.00	458,787.25	(40,347.25)
Equipment Maintenance	1,500.00	-	1,500.00

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Library Continuations	142.00	231.00	(89.00)
Maintenance Contract	1,805.00	3,147.00	(1,342.00)
Membership Dues	1,075.00	560.00	515.00
Personal Mileage	10,208.00	4,486.23	5,721.77
Printing	10,995.00	9,678.64	1,316.36
Software Rental Lease Purchase	2,500.00	957.00	1,543.00
Transportation of Clients	4,000.00	-	4,000.00
Transportation Service	800.00	-	800.00
Travel and Conference	7,000.00	5,822.86	1,177.14
	458,465.00	483,669.98	(25,204.98)
COMMODITIES:			
Custodial Supplies	2,700.00	1,640.59	1,059.41
Expendable Equipment	5,125.00	4,994.56	130.44
Grounds Supplies	8,000.00	3,824.13	4,175.87
Material and Supplies	3,100.00	1,776.78	1,323.22
Metered Postage	2,090.00	3,622.20	(1,532.20)
Office Supplies	22,545.00	12,863.80	9,681.20
	43,560.00	28,722.06	14,837.94
INTERNAL SERVICES:			
Bldg Space Cost Allocation	194,679.00	194,679.00	-
Convenience Copier	10,115.00	17.44	10,097.56
Info Tech CLEMIS	22,105.00	22,975.73	(870.73)
Info Tech Development	81,384.00	81,383.07	0.93
Info Tech Operations	229,308.00	207,784.00	21,524.00
Info Tech Managed Print Svcs	-	9,561.51	(9,561.51)
Insurance Fund	305.00	304.44	0.56
Maintenance Department Charges	3,990.00	3,989.23	0.77
Motor Pool Fuel Charges	10,586.00	8,935.52	1,650.48
Motor Pool	39,469.00	51,578.76	(12,109.76)
Telephone Communications	30,394.00	27,262.18	3,131.82
	622,335.00	608,470.88	13,864.12
Total Community Corrections	4,707,932.00	4,608,206.37	99,725.63
MSU EXTENSION - OAKLAND COUNTY:			
SALARIES	443,431.00	415,428.01	28,002.99
FRINGE BENEFITS	297,954.00	256,546.28	41,407.72
CONTRACTUAL SERVICES:			
Communications	20.00	-	20.00
Equipment Maintenance	142.00	-	142.00
Miscellaneous	100.00	-	100.00
Personal Mileage	7,569.00	7,289.84	279.16
Printing	5,181.00	3,549.39	1,631.61
Professional Services	143,919.00	143,744.00	175.00
Rent	200.00	-	200.00
Special Event Program	4,700.00	3,518.46	1,181.54
Travel and Conference	2,900.00	2,038.51	861.49
Workshops and Meeting	1,000.00	339.34	660.66
	165,731.00	160,479.54	5,251.46
COMMODITIES:			
Custodial Supplies	100.00	-	100.00
Groceries	100.00	-	100.00
Metered Postage	4,900.00	2,353.84	2,546.16
Office Supplies	3,892.00	2,059.51	1,832.49
	8,992.00	4,413.35	4,578.65
INTERNAL SERVICES:			

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Bldg Space Cost Allocation	123,936.00	123,936.00	-
Convenience Copier	10,022.00	182.47	9,839.53
Info Tech Development	777.00	777.00	-
Info Tech Operations	106,270.00	95,376.69	10,893.31
Info Tech Managed Print Svcs	-	4,129.08	(4,129.08)
Insurance Fund	456.00	456.00	-
Maintenance Department Charges	7,194.00	7,193.77	0.23
Motor Pool	2,763.00	3,124.86	(361.86)
Telephone Communications	18,387.00	18,234.09	152.91
	<u>269,805.00</u>	<u>253,409.96</u>	<u>16,395.04</u>
Total MSU Extension - Oakland County	<u>1,185,913.00</u>	<u>1,090,277.14</u>	<u>95,635.86</u>
ANIMAL CONTROL:			
SALARIES	1,417,593.00	1,415,004.61	2,588.39
FRINGE BENEFITS	<u>778,832.00</u>	<u>713,334.28</u>	<u>65,497.72</u>
CONTRACTUAL SERVICES:			
Cash Shortage	-	153.00	(153.00)
Charge Card Fee	2,000.00	2,228.36	(228.36)
Contracted Services	-	27.75	(27.75)
Damage By Dogs	400.00	27.86	372.14
Employees Medical Exams	-	2,034.30	(2,034.30)
Employees Rabies Vaccines	3,000.00	-	3,000.00
Equipment Maintenance	2,826.00	4,525.42	(1,699.42)
Membership Dues	200.00	180.00	20.00
Miscellaneous	-	64.00	(64.00)
Periodicals Books Publ Sub	-	49.00	(49.00)
Personal Mileage	348.00	536.76	(188.76)
Printing	9,225.00	16,445.18	(7,220.18)
Professional Services	5,150.00	713.00	4,437.00
Special Event Program	28,500.00	34,353.10	(5,853.10)
Training	5,000.00	150.00	4,850.00
Travel and Conference	1,500.00	2,874.58	(1,374.58)
Uniform Cleaning	576.00	477.75	98.25
	<u>58,725.00</u>	<u>64,840.06</u>	<u>(6,115.06)</u>
COMMODITIES:			
Animal Supplies	44,250.00	49,133.26	(4,883.26)
Custodial Supplies	10,000.00	11,057.91	(1,057.91)
Deputy Supplies	9,000.00	2,823.05	6,176.95
Housekeeping and Janitor Exp	8,000.00	8,418.13	(418.13)
Medical Supplies	90,000.00	110,238.90	(20,238.90)
Metered Postage	22,905.00	22,810.91	94.09
Office Supplies	4,128.00	5,317.03	(1,189.03)
Postage-Standard Mailing	-	6.96	(6.96)
Tax Collection Supplies	2,806.00	5,538.08	(2,732.08)
Uniforms	3,783.00	4,529.42	(746.42)
	<u>194,872.00</u>	<u>219,873.65</u>	<u>(25,001.65)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	535,451.00	535,451.04	(0.04)
Convenience Copier	3,509.00	19.80	3,489.20
Equipment Rental	1,930.00	1,930.00	-
Info Tech CLEMIS	13,898.00	14,446.57	(548.57)
Info Tech Development	375,511.00	375,510.48	0.52
Info Tech Operations	73,746.00	75,350.50	(1,604.50)
Info Tech Managed Print Svcs	-	7,113.60	(7,113.60)
Insurance Fund	4,566.00	3,183.31	1,382.69

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Maintenance Department Charges	26,268.00	26,267.81	0.19
Motor Pool Fuel Charges	49,795.00	58,923.28	(9,128.28)
Motor Pool	131,828.00	157,333.19	(25,505.19)
Radio Communications	11,835.00	10,850.64	984.36
Telephone Communications	16,329.00	16,128.17	200.83
	<u>1,244,666.00</u>	<u>1,282,508.39</u>	<u>(37,842.39)</u>
Total Animal Control	3,694,688.00	3,695,560.99	(872.99)
CIRCUIT COURT PROBATION:			
CONTRACTUAL SERVICES:			
Equipment Maintenance	1,130.00	-	1,130.00
Interpreter Fees	375.00	-	375.00
Periodicals Books Publ Sub	-	356.27	(356.27)
Printing	5,851.00	3,433.15	2,417.85
	<u>7,356.00</u>	<u>3,789.42</u>	<u>3,566.58</u>
COMMODITIES:			
Expendable Equipment	-	3,979.68	(3,979.68)
Metered Postage	7,677.00	4,935.48	2,741.52
Office Supplies	39,293.00	35,103.96	4,189.04
	<u>46,970.00</u>	<u>44,019.12</u>	<u>2,950.88</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	438,034.00	438,034.08	(0.08)
Convenience Copier	24,424.00	1,149.23	23,274.77
Info Tech Operations	42,205.00	39,808.00	2,397.00
Info Tech Managed Print Svcs	-	18,805.98	(18,805.98)
Maintenance Department Charges	7,455.00	7,454.02	0.98
Telephone Communications	57,698.00	52,160.29	5,537.71
	<u>569,816.00</u>	<u>557,411.60</u>	<u>12,404.40</u>
Total Circuit Court Probation	624,142.00	605,220.14	18,921.86
MEDICAL EXAMINER:			
SALARIES	2,070,979.00	2,017,472.59	53,506.41
FRINGE BENEFITS	1,142,307.00	1,042,908.84	99,398.16
CONTRACTUAL SERVICES:			
Contracted Services	300.00	-	300.00
Employees Medical Exams	1,299.00	613.14	685.86
Equipment Maintenance	9,116.00	10,546.15	(1,430.15)
Equipment Rental	2,500.00	(197.31)	2,697.31
Freight and Express	3,000.00	1,442.26	1,557.74
Laboratory Fees	202,432.00	202,414.83	17.17
Laundry and Cleaning	1,700.00	2,466.26	(766.26)
Licenses and Permits	-	198.42	(198.42)
Membership Dues	5,500.00	4,251.22	1,248.78
Miscellaneous	400.00	270.61	129.39
Periodicals Books Publ Sub	2,000.00	473.50	1,526.50
Personal Mileage	2,253.00	116.27	2,136.73
Printing	2,125.00	1,086.39	1,038.61
Professional Services	5,297.00	2,877.30	2,419.70
Training	10,000.00	-	10,000.00
Transportation Service	96,000.00	124,396.00	(28,396.00)
Travel and Conference	3,900.00	822.60	3,077.40
	<u>347,822.00</u>	<u>351,777.64</u>	<u>(3,955.64)</u>
COMMODITIES:			
Custodial Supplies	2,000.00	1,531.01	468.99
Drug and Medicine Non-Legend	-	1,031.15	(1,031.15)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Expendable Equipment	-	8,245.60	(8,245.60)
FA Proprietary Equipment Exp	100.00	-	100.00
Film and Processing	5,075.00	1,944.08	3,130.92
Laboratory Supplies	121,324.00	126,811.94	(5,487.94)
Medical Supplies	80,254.00	73,168.98	7,085.02
Metered Postage	1,911.00	1,678.51	232.49
Office Supplies	11,520.00	8,743.06	2,776.94
	<u>222,184.00</u>	<u>223,154.33</u>	<u>(970.33)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	560,488.00	560,487.96	0.04
Convenience Copier	2,991.00	-	2,991.00
Equipment Rental	85,625.00	85,625.04	(0.04)
Info Tech Development	32,514.00	32,513.98	0.02
Info Tech Operations	159,912.00	150,399.99	9,512.01
Info Tech Managed Print Svcs	-	2,161.05	(2,161.05)
Insurance Fund	2,374.00	2,372.88	1.12
Maintenance Department Charges	12,849.00	12,848.21	0.79
Motor Pool Fuel Charges	6,744.00	6,801.79	(57.79)
Motor Pool	26,050.00	32,512.10	(6,462.10)
Telephone Communications	20,258.00	20,754.88	(496.88)
	<u>909,805.00</u>	<u>906,477.88</u>	<u>3,327.12</u>
Total Medical Examiner	4,693,097.00	4,541,791.28	151,305.72
TOTAL PUBLIC SERVICES	<u>16,976,685.93</u>	<u>16,524,210.81</u>	<u>452,475.12</u>
COMMUNITY AND ECONOMIC DEVELOPMENT:			
ADMINISTRATION:			
SALARIES	746,644.00	645,950.71	100,693.29
FRINGE BENEFITS	462,266.00	380,936.17	81,329.83
CONTRACTUAL SERVICES:			
Advertising	85,000.00	87,144.77	(2,144.77)
Business Recruitment	-	135.00	(135.00)
Communications	250.00	-	250.00
Interpreter Fees	-	163.35	(163.35)
Membership Dues	36,820.00	48,774.00	(11,954.00)
Periodicals Books Publ Sub	7,000.00	1,269.10	5,730.90
Personal Mileage	15,660.00	7,956.79	7,703.21
Printing	22,908.00	1,123.92	21,784.08
Professional Services	190,984.00	149,940.38	41,043.62
Software Support Maintenance	-	6,995.00	(6,995.00)
Training	-	697.00	(697.00)
Travel and Conference	12,400.00	3,062.96	9,337.04
Workshops and Meeting	14,204.00	7,067.57	7,136.43
	<u>385,226.00</u>	<u>314,329.84</u>	<u>70,896.16</u>
COMMODITIES:			
Expendable Equipment	-	516.77	(516.77)
Office Supplies	2,000.00	1,808.76	191.24
Photographic Supplies	200.00	-	200.00
Special Event Supplies	18,526.00	5,366.31	13,159.69
	<u>20,726.00</u>	<u>7,691.84</u>	<u>13,034.16</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	41,529.00	41,529.00	-
Info Tech Development	86,831.00	86,829.88	1.12
Info Tech Operations	11,442.00	11,054.00	388.00
Insurance Fund	1,271.00	1,270.44	0.56
Maintenance Department Charges	2,377.00	2,376.66	0.34

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Motor Pool	2,368.00	2,023.41	344.59
Telephone Communications	6,034.00	7,563.24	(1,529.24)
	<u>151,852.00</u>	<u>152,646.63</u>	<u>(794.63)</u>
Total Administration	1,766,714.00	1,501,555.19	265,158.81
PLANNING AND DEVELOPMENT SERVICES:			
SALARIES	2,341,377.00	2,211,460.28	129,916.72
FRINGE BENEFITS	1,556,052.00	1,443,390.26	112,661.74
CONTRACTUAL SERVICES:			
Advertising	62,352.00	76,729.34	(14,377.34)
Business Recruitment	151,680.00	145,380.54	6,299.46
Car Allowance	1,500.00	-	1,500.00
Charge Card Fee	900.00	867.64	32.36
Communications	250.00	-	250.00
Contracted Services	-	1,356.91	(1,356.91)
Equipment Maintenance	500.00	127.40	372.60
Freight and Express	7,140.00	178.55	6,961.45
Interpreter Fees	-	75.00	(75.00)
Legal Services	5,000.00	-	5,000.00
Licenses and Permits	-	140.00	(140.00)
Membership Dues	22,500.00	34,012.00	(11,512.00)
Miscellaneous	-	1,895.00	(1,895.00)
Periodicals Books Publ Sub	3,000.00	1,467.27	1,532.73
Personal Mileage	33,933.00	33,180.68	752.32
Printing	125,828.00	17,922.93	107,905.07
Professional Services	635,741.00	552,641.82	83,099.18
Public Notices	5,000.00	-	5,000.00
Software Support Maintenance	44,000.00	76,968.80	(32,968.80)
Training	-	2,448.52	(2,448.52)
Travel and Conference	30,500.00	24,982.37	5,517.63
Travel Employee Taxable Meals	-	12.65	(12.65)
Workshops and Meeting	155,316.00	119,991.15	35,324.85
	<u>1,285,140.00</u>	<u>1,090,378.57</u>	<u>194,761.43</u>
COMMODITIES:			
Computer Supplies	2,570.00	1,577.71	992.29
Drafting Supplies and Maps	22,500.00	13,112.75	9,387.25
Dry Goods and Clothing	10,500.00	15,522.55	(5,022.55)
Expendable Equipment	-	302.94	(302.94)
FA Proprietary Equipment Exp	1,700.00	-	1,700.00
Information Supplies	5,617.00	-	5,617.00
Metered Postage	10,920.00	18,969.50	(8,049.50)
Office Supplies	17,976.00	9,552.01	8,423.99
Photographic Supplies	900.00	469.46	430.54
Special Event Supplies	-	12,979.77	(12,979.77)
	<u>72,683.00</u>	<u>72,486.69</u>	<u>196.31</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	356,754.00	356,754.00	-
Convenience Copier	8,957.00	148.69	8,808.31
Equipment Rental	2,170.00	2,170.00	-
Info Tech Development	3,532.00	3,532.00	-
Info Tech Operations	418,355.00	396,654.08	21,700.92
Info Tech Managed Print Svcs	-	12,707.00	(12,707.00)
Insurance Fund	1,494.00	1,493.76	0.24
Maintenance Department Charges	8,741.00	8,740.74	0.26
Telephone Communications	59,044.00	61,557.08	(2,513.08)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Total Planning and Development Services	859,047.00	843,757.35	15,289.65
	6,114,299.00	5,661,473.15	452,825.85
COMMUNITY DEVELOPMENT:			
TRANSFERS OUT:			
Housing Community Development	503,727.00	503,727.00	-
Total Community Development	503,727.00	503,727.00	-
WORKFORCE DEVELOPMENT:			
SALARIES	17,020.00	-	17,020.00
FRINGE BENEFITS	8,600.00	-	8,600.00
Total Workforce Development	25,620.00	-	25,620.00
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	8,410,360.00	7,666,755.34	743,604.66
TOTAL COUNTY EXECUTIVE	99,059,389.72	87,331,901.14	11,727,488.58
CLERK/REGISTER OF DEEDS			
ADMINISTRATION:			
SALARIES	657,119.00	617,835.49	39,283.51
FRINGE BENEFITS	417,663.00	377,815.77	39,847.23
CONTRACTUAL SERVICES:			
Equipment Maintenance	5,000.00	-	5,000.00
Fees - Per Diems	400.00	-	400.00
Freight and Express	800.00	182.49	617.51
Maintenance Contract	59,000.00	61,387.00	(2,387.00)
Membership Dues	2,000.00	1,996.10	3.90
Personal Mileage	232.00	151.99	80.01
Printing	5,293.00	2,255.00	3,038.00
Transition Expense	4,377.00	4,377.00	-
Travel and Conference	7,000.00	239.65	6,760.35
Workshops and Meeting	2,000.00	1,162.44	837.56
	86,102.00	71,751.67	14,350.33
COMMODITIES:			
Expendable Equipment	1,000.00	-	1,000.00
Material and Supplies	58,000.00	110,406.15	(52,406.15)
Office Supplies	13,618.00	6,485.12	7,132.88
	72,618.00	116,891.27	(44,273.27)
INTERNAL SERVICES:			
Bldg Space Cost Allocation	102,487.00	102,487.08	(0.08)
Convenience Copier	713.00	117.10	595.90
Info Tech Development	4,869.00	4,869.15	(0.15)
Info Tech Operations	30,145.00	28,570.64	1,574.36
Info Tech Managed Print Svcs	-	4,143.49	(4,143.49)
Insurance Fund	3,893.00	3,890.88	2.12
Maintenance Department Charges	9,083.00	9,082.11	0.89
Motor Pool	1,578.00	527.55	1,050.45
Telephone Communications	7,954.00	5,366.03	2,587.97
	160,722.00	159,054.03	1,667.97
Total Administration	1,394,224.00	1,343,348.23	50,875.77
COUNTY CLERK:			
SALARIES	1,990,367.00	1,712,635.64	277,731.36
FRINGE BENEFITS	1,555,228.00	1,314,689.79	240,538.21
CONTRACTUAL SERVICES:			
Adj Prior Years Revenue	-	10,000.00	(10,000.00)
Cash Shortage	-	145.00	(145.00)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Charge Card Fee	18,000.00	21,310.81	(3,310.81)
Court Transcripts	127,000.00	71,490.10	55,509.90
Equipment Maintenance	4,000.00	2,439.35	1,560.65
Freight and Express	3,000.00	76.00	2,924.00
Library Continuations	400.00	571.00	(171.00)
Membership Dues	3,500.00	355.00	3,145.00
Personal Mileage	6,000.00	545.55	5,454.45
Printing	22,434.00	20,338.27	2,095.73
Professional Services	40,000.00	1,458.00	38,542.00
Refund Prior Years Revenue	-	60.00	(60.00)
Travel and Conference	5,675.00	450.00	5,225.00
Workshops and Meeting	2,000.00	-	2,000.00
	<u>232,009.00</u>	<u>129,239.08</u>	<u>102,769.92</u>
COMMODITIES:			
Metered Postage	43,887.00	45,389.21	(1,502.21)
Office Supplies	55,000.00	25,051.70	29,948.30
	<u>98,887.00</u>	<u>70,440.91</u>	<u>28,446.09</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	312,973.00	312,972.96	0.04
Convenience Copier	14,027.00	57.92	13,969.08
Equipment Rental	3,860.00	3,860.00	-
Info Tech Development	140,104.00	140,103.64	0.36
Info Tech Operations	301,336.00	290,468.72	10,867.28
Info Tech Managed Print Svcs	-	9,818.55	(9,818.55)
Telephone Communications	34,396.00	19,394.19	15,001.81
	<u>806,696.00</u>	<u>776,675.98</u>	<u>30,020.02</u>
Total County Clerk	<u>4,683,187.00</u>	<u>4,003,681.40</u>	<u>679,505.60</u>
ELECTIONS			
SALARIES	459,615.00	405,235.51	54,379.49
FRINGE BENEFITS	331,869.00	291,126.58	40,742.42
CONTRACTUAL SERVICES:			
Charge Card Fee	-	248.95	(248.95)
Contracted Services	-	927.69	(927.69)
Fees - Per Diems	46,325.00	21,375.12	24,949.88
Membership Dues	420.00	335.00	85.00
Personal Mileage	1,800.00	1,568.20	231.80
Printing	2,198.00	1,210.00	988.00
Professional Services	103,700.00	113,494.56	(9,794.56)
Travel and Conference	4,500.00	1,766.63	2,733.37
Travel Employee Taxable Meals	-	217.35	(217.35)
Workshops and Meeting	500.00	156.96	343.04
	<u>159,443.00</u>	<u>141,300.46</u>	<u>18,142.54</u>
COMMODITIES:			
Election Supplies	601,805.00	145,146.81	456,658.19
Metered Postage	11,830.00	9,479.80	2,350.20
Office Supplies	6,000.00	5,900.07	99.93
	<u>619,635.00</u>	<u>160,526.68</u>	<u>459,108.32</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	213,023.00	213,023.04	(0.04)
Convenience Copier	7,577.00	263.42	7,313.58
Info Tech Development	3,658.00	3,658.00	-
Info Tech Operations	45,429.00	41,544.16	3,884.84
Info Tech Managed Print Svcs	-	5,769.15	(5,769.15)
Telephone Communications	42,634.00	31,820.13	10,813.87

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
	312,321.00	296,077.90	16,243.10
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	-	881.89	(881.89)
	-	881.89	(881.89)
Total Elections	1,882,883.00	1,295,149.02	587,733.98
REGISTER OF DEEDS:			
SALARIES	1,227,462.00	1,121,234.97	106,227.03
FRINGE BENEFITS	933,282.00	808,384.15	124,897.85
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	45,170.21	(45,170.21)
Charge Card Fee	2,000.00	3,425.74	(1,425.74)
Equipment Maintenance	500.00	-	500.00
Library Continuations	150.00	140.00	10.00
Membership Dues	175.00	160.00	15.00
Personal Mileage	232.00	178.34	53.66
Printing	3,392.00	-	3,392.00
Professional Services	10,000.00	44,000.00	(34,000.00)
	16,449.00	93,074.29	(76,625.29)
COMMODITIES:			
Metered Postage	45,500.00	24,839.88	20,660.12
Office Supplies	36,502.00	17,262.25	19,239.75
	82,002.00	42,102.13	39,899.87
INTERNAL SERVICES:			
Bldg Space Cost Allocation	162,331.00	162,330.96	0.04
Convenience Copier	1,305.00	31.27	1,273.73
Equipment Rental	7,666.00	9,608.50	(1,942.50)
Info Tech Managed Print Svcs	-	1,133.27	(1,133.27)
Telephone Communications	1,462.00	15,664.76	(14,202.76)
	172,764.00	188,768.76	(16,004.76)
Total Register of Deeds	2,431,959.00	2,253,564.30	178,394.70
JURY COMMISSION:			
SALARIES	16,260.00	14,041.02	2,218.98
FRINGE BENEFITS	566.00	631.48	(65.48)
CONTRACTUAL SERVICES:			
Fees - Per Diems	-	188.46	(188.46)
Miscellaneous	1,000.00	-	1,000.00
Printing	5,585.00	1,670.00	3,915.00
	6,585.00	1,858.46	4,726.54
COMMODITIES:			
Metered Postage	61,941.00	53,577.59	8,363.41
Office Supplies	250.00	-	250.00
	62,191.00	53,577.59	8,613.41
INTERNAL SERVICES:			
Bldg Space Cost Allocation	28,920.00	28,920.00	-
Convenience Copier	238.00	33.47	204.53
Info Tech Development	427.00	427.00	-
Info Tech Operations	7,150.00	6,744.00	406.00
Maintenance Department Charges	82.00	81.91	0.09
	36,817.00	36,206.38	610.62
Total Jury Commission	122,419.00	106,314.93	16,104.07
TOTAL CLERK/REGISTER OF DEEDS	10,514,672.00	9,002,057.88	1,512,614.12

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
TREASURER:			
SALARIES	1,925,567.00	1,819,444.68	106,122.32
FRINGE BENEFITS	1,346,906.00	1,240,767.58	106,138.42
CONTRACTUAL SERVICES:			
Adj Prior Years Revenue	-	8,563.38	(8,563.38)
Advertising	112,000.00	110,264.99	1,735.01
Cash Shortage	2,200.00	1,606.76	593.24
Charge Card Fee	54,000.00	301.38	53,698.62
Contracted Services	735,000.00	929,428.76	(194,428.76)
Equipment Maintenance	500.00	1,941.00	(1,441.00)
Fees Civil Service	1,200,000.00	1,205,694.00	(5,694.00)
Foreclosure Notification	250,000.00	413,706.08	(163,706.08)
Mail Handling-Postage Svc	153,000.00	-	153,000.00
Membership Dues	5,190.00	3,566.00	1,624.00
Miscellaneous	500.00	626.24	(126.24)
Personal Mileage	4,180.00	623.93	3,556.07
Printing	11,385.00	50,071.54	(38,686.54)
Professional Services	29,000.00	30,617.50	(1,617.50)
Recording Fee-Forfeiture Cert	110,000.00	123,354.00	(13,354.00)
Recording Fee-Redemption Cert	88,000.00	104,022.00	(16,022.00)
Recording Fees	4,100.00	9,498.00	(5,398.00)
Refund Prior Years Revenue	-	250.00	(250.00)
Register of Deeds	-	5,972.00	(5,972.00)
Rent	-	8,250.00	(8,250.00)
Software Rental Lease Purchase	141,000.00	54,000.00	87,000.00
Title Search	1,700,000.00	1,446,450.00	253,550.00
Travel and Conference	3,850.00	4,298.82	(448.82)
Twp and City Treas Bonds	49,000.00	38,794.34	10,205.66
Workshops and Meeting	2,000.00	509.29	1,490.71
	4,654,905.00	4,552,410.01	102,494.99
COMMODITIES:			
Computer Supplies	27,221.10	7,802.22	19,418.88
FA Proprietary Equipment Exp	500.00	-	500.00
Metered Postage	38,835.00	40,888.87	(2,053.87)
Office Supplies	28,000.00	21,619.22	6,380.78
Tax Collection Supplies	1,400.00	27.51	1,372.49
	95,956.10	70,337.82	25,618.28
INTERNAL SERVICES:			
Bldg Space Cost Allocation	172,062.00	172,062.00	-
Convenience Copier	7,268.00	41.42	7,226.58
Equipment Rental	13,379.00	12,913.25	465.75
Info Tech Development	446,930.00	446,929.59	0.41
Info Tech Operations	357,549.00	357,505.74	43.26
Info Tech Managed Print Svcs	-	7,631.08	(7,631.08)
Insurance Fund	1,729.00	1,728.00	1.00
Maintenance Department Charges	3,154.00	3,153.32	0.68
Telephone Communications	21,216.00	21,132.00	84.00
	1,023,287.00	1,023,096.40	190.60
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	1,343.76	1,531.35	(187.59)
TRANSFERS OUT:			
Project Work Orders	120,000.00	-	120,000.00
TOTAL TREASURER	9,167,964.86	8,707,587.84	460,377.02

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
JUSTICE ADMINISTRATION:			
CIRCUIT COURT:			
JUDICIAL ADMINISTRATION DIV:			
SALARIES	4,856,006.00	4,668,259.73	187,746.27
FRINGE BENEFITS	3,408,013.00	2,989,864.35	418,148.65
CONTRACTUAL SERVICES:			
Advertising	-	478.25	(478.25)
Equipment Maintenance	-	399.30	(399.30)
Library Continuations	39,543.00	130,217.55	(90,674.55)
Membership Dues	1,200.00	1,045.00	155.00
Personal Mileage	4,640.00	6,185.76	(1,545.76)
Printing	11,601.00	1,809.63	9,791.37
Professional Services	16,615.00	11,977.70	4,637.30
Special Projects	145,061.00	18,165.66	126,895.34
Travel and Conference	2,292.00	3,582.11	(1,290.11)
Workshops and Meeting	-	1,319.76	(1,319.76)
	220,952.00	175,180.72	45,771.28
COMMODITIES:			
Expendable Equipment	58,243.28	8,163.78	50,079.50
Office Supplies	24,285.00	8,479.62	15,805.38
	82,528.28	16,643.40	65,884.88
INTERNAL SERVICES:			
Bldg Space Cost Allocation	276,995.00	276,995.04	(0.04)
Convenience Copier	877.00	53.19	823.81
Info Tech CLEMIS	18,850.00	17,548.62	1,301.38
Info Tech Development	15,423.00	15,422.39	0.61
Info Tech Operations	23,841.00	50,063.34	(26,222.34)
Info Tech Managed Print Svcs	-	2,152.59	(2,152.59)
Maintenance Department Charges	45,831.00	45,830.56	0.44
Telephone Communications	20,145.00	20,802.75	(657.75)
	401,962.00	428,868.48	(26,906.48)
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	2,007.92	-	2,007.92
Furniture and Fixtures	-	14,116.08	(14,116.08)
	2,007.92	14,116.08	(12,108.16)
TRANSFERS OUT:			
Judicial Grants	75,558.00	69,740.00	5,818.00
Total Judicial Administration Division	9,047,027.20	8,362,672.76	684,354.44
COURT BUSINESS DIVISION:			
SALARIES	984,176.00	1,028,721.25	(44,545.25)
FRINGE BENEFITS	659,223.00	669,666.17	(10,443.17)
CONTRACTUAL SERVICES:			
Equipment Maintenance	3,300.00	-	3,300.00
Membership Dues	500.00	150.00	350.00
Personal Mileage	1,160.00	1,131.03	28.97
Printing	510.00	-	510.00
Professional Services	4,000.00	-	4,000.00
Software Support Maintenance	2,600.00	-	2,600.00
Travel and Conference	672.00	-	672.00
Travel Employee Taxable Meals	-	10.29	(10.29)
Visiting Judges	29,050.00	-	29,050.00
Workshops and Meeting	-	60.48	(60.48)
	41,792.00	1,351.80	40,440.20

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:			
Computer Supplies	8,100.00	1,454.33	6,645.67
Expendable Equipment	4,000.00	3,889.88	110.12
Other Expendable Equipment	-	375.18	(375.18)
Metered Postage	18,200.00	10,019.80	8,180.20
Office Supplies	5,142.00	6,122.56	(980.56)
	<u>35,442.00</u>	<u>21,861.75</u>	<u>13,580.25</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	68,706.00	68,706.00	-
Convenience Copier	6,649.00	380.46	6,268.54
Equipment Rental	4,218.00	4,218.00	-
Info Tech Development	2,676.00	2,675.67	0.33
Info Tech Operations	77,290.00	77,082.99	207.01
Info Tech Managed Print Svcs	-	3,564.46	(3,564.46)
Insurance Fund	4,423.00	4,420.44	2.56
Telephone Communications	10,810.00	8,517.83	2,292.17
	<u>174,772.00</u>	<u>169,565.85</u>	<u>5,206.15</u>
Total Court Business Division	<u>1,895,405.00</u>	<u>1,891,166.82</u>	<u>4,238.18</u>
CIVIL/CRIMINAL DIVISION:			
SALARIES	1,209,676.00	1,156,123.33	53,552.67
FRINGE BENEFITS	<u>798,656.00</u>	<u>749,797.52</u>	<u>48,858.48</u>
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	7,772.19	(7,772.19)
Advertising	-	175.79	(175.79)
Attorney Fees Mediators	575,000.00	492,200.00	82,800.00
Charge Card Fee	-	405.19	(405.19)
Computer Research Service	51,500.00	32,448.00	19,052.00
Court Reporter Services	8,000.00	260.00	7,740.00
Court Transcripts	15,000.00	5,581.79	9,418.21
Defense Atty Fees	2,125,585.00	1,756,007.43	369,577.57
Defense Atty Fees Appellate	373,826.00	249,804.42	124,021.58
Defense Atty Fees District	191,687.00	126,595.00	65,092.00
Defense Atty Fees Trials	453,075.00	217,382.00	235,693.00
Direct Client Services	3,000.00	2,433.07	566.93
Equipment Maintenance	12,000.00	6,609.14	5,390.86
Expert Witness Fee and Mileage	18,000.00	11,000.00	7,000.00
Interpreter Fees	50,000.00	23,202.35	26,797.65
Juror Fees and Mileage	700,170.00	441,399.80	258,770.20
Laundry and Cleaning	1,500.00	81.30	1,418.70
Medical Services Physicians	-	360.00	(360.00)
Membership Dues	17,100.00	17,015.00	85.00
Periodicals Books Publ Sub	-	2,079.29	(2,079.29)
Personal Mileage	1,160.00	269.60	890.40
Printing	47,600.00	20,496.67	27,103.33
Professional Services	2,777.00	36,355.75	(33,578.75)
Refund Prior Years Revenue	-	4,242.40	(4,242.40)
Transcript on Appeals	140,000.00	109,771.15	30,228.85
Travel and Conference	6,540.00	10,504.80	(3,964.80)
Violation Probation Atty Fees	280,000.00	291,100.00	(11,100.00)
Workshops and Meeting	2,000.00	976.00	1,024.00
	<u>5,075,520.00</u>	<u>3,866,528.13</u>	<u>1,208,991.87</u>
COMMODITIES:			
Dry Goods and Clothing	4,000.00	445.95	3,554.05
Incentives	-	492.50	(492.50)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Metered Postage	46,717.00	19,624.90	27,092.10
Office Supplies	70,707.00	38,389.44	32,317.56
Postage-Standard Mailing	25,000.00	20,905.00	4,095.00
	<u>146,424.00</u>	<u>79,857.79</u>	<u>66,566.21</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	1,700,677.00	1,700,676.96	0.04
Convenience Copier	7,771.00	440.30	7,330.70
Equipment Rental	113,195.00	116,127.80	(2,932.80)
Info Tech Development	409,976.00	409,974.72	1.28
Info Tech Operations	609,418.00	553,306.39	56,111.61
Info Tech Managed Print Svcs	-	12,227.10	(12,227.10)
Telephone Communications	77,577.00	74,858.44	2,718.56
	<u>2,918,614.00</u>	<u>2,867,611.71</u>	<u>51,002.29</u>
Total Civil/Criminal Division	<u>10,148,890.00</u>	<u>8,719,918.48</u>	<u>1,428,971.52</u>
FAMILY DIVISION:			
SALARIES	5,844,832.00	4,949,364.45	895,467.55
FRINGE BENEFITS	<u>3,973,564.00</u>	<u>3,245,470.17</u>	<u>728,093.83</u>
CONTRACTUAL SERVICES:			
Advertising	8,000.00	16,887.33	(8,887.33)
Communications	100.00	-	100.00
Court Reporter Services	5,000.00	4,550.00	450.00
Court Transcripts	25,000.00	3,055.00	21,945.00
Defense Atty Fees	806,620.00	717,377.29	89,242.71
Defense Atty Fees Appellate	10,000.00	-	10,000.00
Defense Atty Fees Paternity	20,130.00	12,578.56	7,551.44
Defense Atty Fees PPO	1,472.00	21,840.00	(20,368.00)
Defense Atty Fees Support	5,086.00	5,425.00	(339.00)
Direct Client Services	-	47.49	(47.49)
Equipment Maintenance	5,000.00	572.95	4,427.05
Expert Witness Fee and Mileage	9,000.00	5,800.00	3,200.00
Family Counseling Services	5,000.00	-	5,000.00
Fees Guardian Ad Litem	495,243.00	382,632.00	112,611.00
Interpreter Fees	24,000.00	54,344.71	(30,344.71)
Laundry and Cleaning	-	24.00	(24.00)
Library Continuations	-	231.97	(231.97)
Membership Dues	12,000.00	8,490.00	3,510.00
Officer Fees	-	44.00	(44.00)
Periodicals Books Publ Sub	-	165.36	(165.36)
Personal Mileage	14,077.00	80,923.23	(66,846.23)
Printing	28,611.00	10,193.03	18,417.97
Professional Services	27,000.00	61,171.92	(34,171.92)
Psychological Testing	8,000.00	-	8,000.00
Refund Prior Years Revenue	-	1,705.59	(1,705.59)
Software Support Maintenance	-	600.00	(600.00)
Training	2,000.00	-	2,000.00
Transcript on Appeals	30,000.00	34,933.70	(4,933.70)
Transportation of Clients	1,500.00	-	1,500.00
Travel and Conference	13,910.00	13,570.95	339.05
Travel Employee Taxable Meals	-	20.00	(20.00)
Witness Fees and Mileage	6,000.00	168.80	5,831.20
Workshops and Meeting	3,200.00	1,078.74	2,121.26
	<u>1,565,949.00</u>	<u>1,438,431.62</u>	<u>127,517.38</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:			
Dry Goods and Clothing	3,000.00	401.95	2,598.05
Expendable Equipment	31,000.00	8,628.15	22,371.85
Other Expendable Equipment	-	195.00	(195.00)
Metered Postage	16,835.00	3,023.20	13,811.80
Office Supplies	39,974.00	44,966.97	(4,992.97)
	<u>90,809.00</u>	<u>57,215.27</u>	<u>33,593.73</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	774,419.00	774,418.92	0.08
Convenience Copier	11,708.00	369.16	11,338.84
Equipment Rental	52,393.00	59,020.00	(6,627.00)
Info Tech Development	4,421.00	4,420.98	0.02
Info Tech Operations	651,668.00	614,963.10	36,704.90
Info Tech Managed Print Svcs	-	33,854.79	(33,854.79)
Maintenance Department Charges	205.00	204.69	0.31
Motor Pool	-	102.62	(102.62)
Telephone Communications	85,512.00	84,128.83	1,383.17
	<u>1,580,326.00</u>	<u>1,571,483.09</u>	<u>8,842.91</u>
TRANSFERS OUT:			
Friend of the Court Grant	5,014,997.00	4,356,688.78	658,308.22
Multi Organizational Grants	200.00	700.89	(500.89)
	<u>5,015,197.00</u>	<u>4,357,389.67</u>	<u>657,807.33</u>
Total Family Division	18,070,677.00	15,619,354.27	2,451,322.73
TOTAL CIRCUIT COURT	<u>39,161,999.20</u>	<u>34,593,112.33</u>	<u>4,568,886.87</u>
DISTRICT COURT:			
ADMINISTRATION:			
SALARIES	153,772.00	135,485.73	18,286.27
FRINGE BENEFITS	51,896.00	58,694.05	(6,798.05)
CONTRACTUAL SERVICES:			
Visiting Judges	7,000.00	3,400.40	3,599.60
COMMODITIES:			
Dry Goods and Clothing	300.00	-	300.00
Total Administration	<u>212,968.00</u>	<u>197,580.18</u>	<u>15,387.82</u>
DIVISION I (NOVI):			
SALARIES	2,475,347.00	2,391,569.11	83,777.89
FRINGE BENEFITS	1,713,380.00	1,515,357.44	198,022.56
CONTRACTUAL SERVICES:			
Bank Charges	8,000.00	8,343.42	(343.42)
Cash Shortage	-	60.00	(60.00)
Communications	-	169.50	(169.50)
Computer Research Service	4,380.00	3,456.00	924.00
Defense Atty Fees	141,500.00	146,310.00	(4,810.00)
Drug Testing	15,000.00	13,076.00	1,924.00
Electrical Service	72,000.00	68,664.47	3,335.53
Equipment Maintenance	3,000.00	-	3,000.00
Equipment Rental	825.00	780.00	45.00
Interpreter Fees	15,000.00	14,246.96	753.04
Juror Fees and Mileage	8,000.00	6,017.30	1,982.70
Laundry and Cleaning	118.00	54.00	64.00
Library Continuations	4,476.00	14,137.11	(9,661.11)
Medical Exam	30,313.00	2,230.00	28,083.00
Membership Dues	4,126.00	3,977.50	148.50

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Periodicals Books Publ Sub	500.00	423.33	76.67
Personal Mileage	6,033.00	1,546.23	4,486.77
Printing	11,231.00	9,940.63	1,290.37
Professional Services	10,991.00	6,089.04	4,901.96
Property Taxes	65,483.00	57,800.12	7,682.88
Rent	372,000.00	370,189.97	1,810.03
Software Support Maintenance	71,792.00	69,044.41	2,747.59
Travel and Conference	5,480.00	8,386.49	(2,906.49)
Workshops and Meeting	-	135.00	(135.00)
	850,248.00	805,077.48	45,170.52
COMMODITIES:			
Dry Goods and Clothing	1,000.00	-	1,000.00
Expendable Equipment	1,217.00	-	1,217.00
Grounds Supplies	900.00	430.12	469.88
Office Supplies	29,264.00	23,005.96	6,258.04
Postage-Standard Mailing	29,000.00	23,000.00	6,000.00
Provisions	475.00	440.37	34.63
Small Tools	700.00	-	700.00
	62,556.00	46,876.45	15,679.55
INTERNAL SERVICES:			
Convenience Copier	3,090.00	139.59	2,950.41
Equipment Rental	13,269.00	8,031.59	5,237.41
Info Tech CLEMIS	24,838.00	25,818.78	(980.78)
Info Tech Development	9,510.00	9,510.00	-
Info Tech Operations	271,483.00	248,592.32	22,890.68
Info Tech Managed Print Svcs	-	6,944.25	(6,944.25)
Insurance Fund	1,690.00	1,688.88	1.12
Maintenance Department Charges	68,943.00	68,942.11	0.89
Telephone Communications	39,056.00	37,353.39	1,702.61
	431,879.00	407,020.91	24,858.09
Total Division I (Novi)	5,533,410.00	5,165,901.39	367,508.61
DIVISION II (CLARKSTON):			
SALARIES	1,176,507.00	1,163,690.93	12,816.07
FRINGE BENEFITS	770,782.00	704,842.75	65,939.25
CONTRACTUAL SERVICES:			
Bank Charges	4,653.00	6,104.43	(1,451.43)
Cash Shortage	-	110.00	(110.00)
Computer Research Service	4,000.00	1,152.00	2,848.00
Court Transcripts	500.00	82.00	418.00
Defense Atty Fees	120,000.00	96,770.70	23,229.30
Drug Testing	1,000.00	-	1,000.00
Electrical Service	32,000.00	24,654.34	7,345.66
Equipment Maintenance	1,000.00	2,289.87	(1,289.87)
Equipment Rental	1,599.00	780.00	819.00
Expert Witness Fee and Mileage	104.00	-	104.00
Filing Fees	920.00	1,860.00	(940.00)
Interpreter Fees	10,556.00	6,897.45	3,658.55
Juror Fees and Mileage	9,800.00	6,204.60	3,595.40
Laundry and Cleaning	200.00	-	200.00
Library Continuations	4,000.00	5,640.14	(1,640.14)
Medical Exam	7,600.00	2,300.00	5,300.00
Membership Dues	3,000.00	1,715.00	1,285.00
Officer Fees	104.00	-	104.00
Periodicals Books Publ Sub	553.00	549.43	3.57

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Personal Mileage	2,912.00	1,026.84	1,885.16
Printing	9,076.00	5,207.22	3,868.78
Professional Services	6,442.00	3,242.84	3,199.16
Property Taxes	38,000.00	39,121.44	(1,121.44)
Recruitment Expense	100.00	-	100.00
Rent	274,022.00	274,362.87	(340.87)
Software Support Maintenance	37,007.00	27,126.90	9,880.10
Travel and Conference	7,240.00	2,571.52	4,668.48
Travel Employee Taxable Meals	-	32.98	(32.98)
	<u>576,388.00</u>	<u>509,802.57</u>	<u>66,585.43</u>
COMMODITIES:			
Dry Goods and Clothing	748.00	467.95	280.05
Expendable Equipment	3,000.00	-	3,000.00
Office Supplies	23,235.00	22,346.27	888.73
Postage-Standard Mailing	22,000.00	21,013.10	986.90
Provisions	389.00	44.99	344.01
	<u>49,372.00</u>	<u>43,872.31</u>	<u>5,499.69</u>
INTERNAL SERVICES:			
Convenience Copier	4,263.00	183.98	4,079.02
Equipment Rental	9,155.00	10,403.75	(1,248.75)
Info Tech CLEMIS	19,368.00	20,132.67	(764.67)
Info Tech Development	9,510.00	9,510.00	-
Info Tech Operations	139,982.00	132,031.90	7,950.10
Info Tech Managed Print Svcs	-	3,238.84	(3,238.84)
Insurance Fund	795.00	794.88	0.12
Maintenance Department Charges	36,618.00	36,617.73	0.27
Telephone Communications	16,049.00	18,656.85	(2,607.85)
	<u>235,740.00</u>	<u>231,570.60</u>	<u>4,169.40</u>
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	15,766.36	15,766.36	-
Total Division II (Clarkston)	<u>2,824,555.36</u>	<u>2,669,545.52</u>	<u>155,009.84</u>
DIVISION III (ROCHESTER HILLS):			
SALARIES	2,251,990.00	2,134,448.03	117,541.97
FRINGE BENEFITS	1,508,717.00	1,418,033.61	90,683.39
CONTRACTUAL SERVICES:			
Bank Charges	10,750.00	7,258.02	3,491.98
Computer Research Service	7,600.00	4,032.00	3,568.00
Court Transcripts	500.00	86.90	413.10
Defense Atty Fees	108,000.00	72,745.00	35,255.00
Equipment Maintenance	1,800.00	903.40	896.60
Equipment Rental	1,582.00	780.00	802.00
Interpreter Fees	24,600.00	22,681.47	1,918.53
Juror Fees and Mileage	37,000.00	21,095.90	15,904.10
Laundry and Cleaning	100.00	-	100.00
Library Continuations	1,571.00	5,496.97	(3,925.97)
Medical Exam	7,400.00	3,020.00	4,380.00
Membership Dues	7,000.00	4,965.00	2,035.00
Periodicals Books Publ Sub	2,500.00	2,001.00	499.00
Personal Mileage	4,524.00	1,237.91	3,286.09
Printing	12,913.00	5,650.36	7,262.64
Professional Services	3,560.00	3,546.84	13.16
Software Support Maintenance	64,927.00	59,873.06	5,053.94
Special Event Program	300.00	161.70	138.30
Travel and Conference	8,739.00	1,487.38	7,251.62

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
	305,366.00	217,022.91	88,343.09
COMMODITIES:			
Dry Goods and Clothing	1,500.00	-	1,500.00
Expendable Equipment	4,180.00	-	4,180.00
Laboratory Supplies	3,345.00	132.00	3,213.00
Office Supplies	52,072.00	47,481.69	4,590.31
Postage-Standard Mailing	50,000.00	40,000.00	10,000.00
Provisions	420.00	335.43	84.57
	111,517.00	87,949.12	23,567.88
INTERNAL SERVICES:			
Bldg Space Cost Allocation	393,919.00	393,918.96	0.04
Convenience Copier	11,613.00	900.24	10,712.76
Equipment Rental	50,434.00	51,715.25	(1,281.25)
Info Tech CLEMIS	26,581.00	27,628.81	(1,047.81)
Info Tech Development	9,510.00	9,510.00	-
Info Tech Operations	266,175.00	253,781.70	12,393.30
Info Tech Managed Print Svcs	-	16,278.86	(16,278.86)
Insurance Fund	1,390.00	1,388.88	1.12
Maintenance Department Charges	37,363.00	37,362.63	0.37
Telephone Communications	60,065.00	56,631.92	3,433.08
	857,050.00	849,117.25	7,932.75
Total Division III (Rochester Hills)	5,034,640.00	4,706,570.92	328,069.08
DIVISION IV (TROY):			
SALARIES	1,339,141.00	1,309,846.55	29,294.45
FRINGE BENEFITS	900,310.00	813,460.18	86,849.82
CONTRACTUAL SERVICES:			
Bank Charges	4,500.00	5,912.50	(1,412.50)
Cash Shortage	-	124.00	(124.00)
Court Transcripts	200.00	166.05	33.95
Defense Atty Fees	75,000.00	106,570.22	(31,570.22)
Electrical Service	93,297.00	81,351.94	11,945.06
Equipment Maintenance	1,500.00	1,094.75	405.25
Equipment Rental	1,300.00	1,008.00	292.00
Interpreter Fees	18,000.00	24,209.34	(6,209.34)
Juror Fees and Mileage	12,200.00	12,845.50	(645.50)
Library Continuations	2,056.00	4,426.81	(2,370.81)
Membership Dues	2,885.00	1,940.00	945.00
Officer Fees	100.00	-	100.00
Personal Mileage	4,796.00	1,833.79	2,962.21
Printing	4,776.00	3,255.04	1,520.96
Professional Services	5,700.00	4,010.44	1,689.56
Rent	157,604.00	157,604.04	(0.04)
Software Support Maintenance	35,261.00	33,518.20	1,742.80
Travel and Conference	3,500.00	1,809.67	1,690.33
Workshops and Meeting	1,500.00	986.59	513.41
	424,175.00	442,666.88	(18,491.88)
COMMODITIES:			
Dry Goods and Clothing	500.00	25.00	475.00
Expendable Equipment	1,500.00	78.39	1,421.61
Office Supplies	27,532.00	23,918.50	3,613.50
Postage-Standard Mailing	25,000.00	20,000.00	5,000.00
Provisions	500.00	194.65	305.35
	55,032.00	44,216.54	10,815.46

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:			
Convenience Copier	3,708.00	1,652.81	2,055.19
Equipment Rental	12,381.00	7,529.75	4,851.25
Info Tech CLEMIS	18,873.00	19,614.66	(741.66)
Info Tech Development	9,510.00	9,509.50	0.50
Info Tech Operations	214,052.00	180,017.16	34,034.84
Info Tech Managed Print Svcs	-	4,442.79	(4,442.79)
Insurance Fund	965.00	964.44	0.56
Maintenance Department Charges	5,314.00	5,313.67	0.33
Telephone Communications	20,136.00	19,949.30	186.70
	<u>284,939.00</u>	<u>248,994.08</u>	<u>35,944.92</u>
Total Division IV (Troy)	3,003,597.00	2,859,184.23	144,412.77
TOTAL DISTRICT COURT	<u>16,609,170.36</u>	<u>15,598,782.24</u>	<u>1,010,388.12</u>
PROBATE COURT:			
JUDICIAL/ADMINISTRATION:			
SALARIES	1,456,794.00	1,457,301.66	(507.66)
FRINGE BENEFITS	896,750.00	837,499.56	59,250.44
CONTRACTUAL SERVICES:			
Court Reporter Services	3,000.00	-	3,000.00
Library Continuations	16,981.00	8,918.23	8,062.77
Membership Dues	500.00	-	500.00
Personal Mileage	-	1,229.68	(1,229.68)
Travel and Conference	2,000.00	-	2,000.00
Visiting Judges	7,000.00	-	7,000.00
	<u>29,481.00</u>	<u>10,147.91</u>	<u>19,333.09</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	198,380.00	198,379.92	0.08
Info Tech Development	3,151.00	3,151.00	-
Info Tech Operations	88,355.00	91,475.07	(3,120.07)
Maintenance Department Charges	977.00	976.62	0.38
Telephone Communications	10,482.00	10,051.42	430.58
	<u>301,345.00</u>	<u>304,034.03</u>	<u>(2,689.03)</u>
Total Judicial/Administration	<u>2,684,370.00</u>	<u>2,608,983.16</u>	<u>75,386.84</u>
JUDICIAL SUPPORT:			
SALARIES	1,109,025.00	1,077,950.82	31,074.18
FRINGE BENEFITS	846,716.00	779,489.19	67,226.81
CONTRACTUAL SERVICES:			
Advertising	4,300.00	2,220.45	2,079.55
Car Allowance	2,000.00	2,933.94	(933.94)
Cash Shortage	-	7.00	(7.00)
Contracted Services	-	60.00	(60.00)
Court Reporter Services	-	1,910.00	(1,910.00)
Court Transcripts	1,000.00	49.20	950.80
Defense Atty Fees	298,552.00	324,554.60	(26,002.60)
Equipment Maintenance	2,000.00	868.50	1,131.50
Expert Witness Fee and Mileage	1,000.00	-	1,000.00
Fees Guardian Ad Litem	247,294.00	231,769.50	15,524.50
Guardian Review-Adult	5,000.00	12,430.00	(7,430.00)
Guardian Review-Minor	5,000.00	660.00	4,340.00
Interpreter Fees	3,000.00	9,603.32	(6,603.32)
Medical Services Guardianship	5,000.00	33,162.50	(28,162.50)
Medical Services Probate Exam	30,600.00	13,587.50	17,012.50
Membership Dues	5,000.00	5,325.00	(325.00)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Periodicals Books Publ Sub	-	692.50	(692.50)
Personal Mileage	3,480.00	828.09	2,651.91
Printing	17,028.00	5,498.19	11,529.81
Professional Services	67,080.00	71,735.05	(4,655.05)
Transcript on Appeals	-	477.05	(477.05)
Travel and Conference	6,500.00	3,859.73	2,640.27
Visiting Judges	3,000.00	5,728.04	(2,728.04)
Workshops and Meeting	-	97.40	(97.40)
	<u>706,834.00</u>	<u>728,057.56</u>	<u>(21,223.56)</u>
COMMODITIES:			
Computer Supplies	1,600.00	-	1,600.00
Dry Goods and Clothing	400.00	-	400.00
Expendable Equipment	36,668.00	5,251.42	31,416.58
Incentives	-	21.72	(21.72)
Metered Postage	38,220.00	42,779.72	(4,559.72)
Office Supplies	23,889.00	28,199.34	(4,310.34)
	<u>100,777.00</u>	<u>76,252.20</u>	<u>24,524.80</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	157,681.00	157,680.96	0.04
Convenience Copier	18,549.00	652.41	17,896.59
Equipment Rental	99,515.00	83,496.00	16,019.00
Info Tech CLEMIS	14,892.00	16,081.52	(1,189.52)
Info Tech Development	73,426.00	73,425.24	0.76
Info Tech Operations	297,427.00	324,960.13	(27,533.13)
Info Tech Managed Print Svcs	-	2,719.50	(2,719.50)
Insurance Fund	11,673.00	11,666.88	6.12
Maintenance Department Charges	926.00	925.12	0.88
Telephone Communications	20,674.00	20,246.96	427.04
	<u>694,763.00</u>	<u>691,854.72</u>	<u>2,908.28</u>
Total Judicial Support	3,458,115.00	3,353,604.49	104,510.51
TOTAL PROBATE COURT	<u>6,142,485.00</u>	<u>5,962,587.65</u>	<u>179,897.35</u>
TOTAL JUSTICE ADMINISTRATION	<u>61,913,654.56</u>	<u>56,154,482.22</u>	<u>5,759,172.34</u>
LAW ENFORCEMENT:			
PROSECUTING ATTORNEY:			
ADMINISTRATION:			
SALARIES	1,301,580.00	1,284,169.48	17,410.52
FRINGE BENEFITS	<u>870,101.00</u>	<u>861,927.86</u>	<u>8,173.14</u>
CONTRACTUAL SERVICES:			
Computer Research Service	65,000.00	50,722.23	14,277.77
Court Transcripts	15,000.00	21,062.08	(6,062.08)
Equipment Maintenance	1,300.00	321.00	979.00
Expert Witness Fee and Mileage	31,989.00	37,885.98	(5,896.98)
Extradition Expense	28,017.00	60,048.14	(32,031.14)
Filing Fees	22,000.00	19,377.56	2,622.44
Freight and Express	2,000.00	1,442.26	557.74
Interpreter Fees	-	1,236.02	(1,236.02)
Library Continuations	36,900.00	72,311.83	(35,411.83)
Membership Dues	47,000.00	45,056.50	1,943.50
Microfilming and Reproductions	3,500.00	273.60	3,226.40
Miscellaneous	1,030.00	1,397.98	(367.98)
Periodicals Books Publ Sub	4,000.00	6,509.66	(2,509.66)
Personal Mileage	4,914.00	918.52	3,995.48
Printing	36,313.00	32,861.75	3,451.25
Professional Services	10,000.00	1,388.32	8,611.68

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Training	18,000.00	645.40	17,354.60
Transcript on Appeals	4,000.00	6,660.55	(2,660.55)
Travel and Conference	15,000.00	-	15,000.00
Witness Fees and Mileage	50,000.00	30,493.65	19,506.35
Workshops and Meeting	-	8,240.56	(8,240.56)
	<u>395,963.00</u>	<u>398,853.59</u>	<u>(2,890.59)</u>
COMMODITIES:			
Expendable Equipment	5,000.00	276.34	4,723.66
Metered Postage	29,831.00	24,291.41	5,539.59
Office Supplies	60,925.00	51,657.48	9,267.52
Provisions	700.00	-	700.00
Security Supplies	5,000.00	-	5,000.00
Special Event Supplies	-	394.63	(394.63)
	<u>101,456.00</u>	<u>76,619.86</u>	<u>24,836.14</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	1,024,773.00	1,024,773.00	-
Convenience Copier	44,458.00	792.36	43,665.64
Info Tech CLEMIS	21,606.00	22,457.72	(851.72)
Info Tech Development	74,680.00	74,679.98	0.02
Info Tech Operations	622,326.00	599,678.01	22,647.99
Info Tech Managed Print Svcs	-	54,626.10	(54,626.10)
Insurance Fund	5,709.00	5,706.00	3.00
Maintenance Department Charges	19,906.00	19,905.28	0.72
Motor Pool Fuel Charges	9,410.00	7,823.26	1,586.74
Motor Pool	47,364.00	57,080.84	(9,716.84)
Radio Communications	5,805.00	3,656.16	2,148.84
Telephone Communications	73,447.00	77,746.88	(4,299.88)
	<u>1,949,484.00</u>	<u>1,948,925.59</u>	<u>558.41</u>
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	39,731.00	38,341.22	1,389.78
	<u>39,731.00</u>	<u>38,341.22</u>	<u>1,389.78</u>
TRANSFERS OUT:			
Law Enforcement Grants	101,340.00	85,011.23	16,328.77
Multi Organizational Grants	4,288.00	-	4,288.00
	<u>105,628.00</u>	<u>85,011.23</u>	<u>20,616.77</u>
Total Administration	<u>4,763,943.00</u>	<u>4,693,848.83</u>	<u>70,094.17</u>
LITIGATION:			
SALARIES	5,769,825.00	5,577,276.67	192,548.33
FRINGE BENEFITS	3,711,270.00	3,479,983.62	231,286.38
CONTRACTUAL SERVICES:			
Clothing Allowance	1,500.00	1,500.00	-
Personal Mileage	21,796.00	28,453.63	(6,657.63)
Training	-	225.00	(225.00)
	<u>23,296.00</u>	<u>30,178.63</u>	<u>(6,882.63)</u>
TRANSFERS OUT:			
Law Enforcement Grants	855,589.00	845,094.83	10,494.17
Multi Organizational Grants	7,466.00	7,777.17	(311.17)
	<u>863,055.00</u>	<u>852,872.00</u>	<u>10,183.00</u>
Total Litigation	<u>10,367,446.00</u>	<u>9,940,310.92</u>	<u>427,135.08</u>
WARRANTS:			
SALARIES	1,307,951.00	1,238,718.79	69,232.21
FRINGE BENEFITS	847,711.00	829,097.77	18,613.23
CONTRACTUAL SERVICES:			

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Personal Mileage	3,199.00	4,019.02	(820.02)
Total Warrants	<u>2,158,861.00</u>	<u>2,071,835.58</u>	<u>87,025.42</u>
APPELLATE:			
SALARIES	1,082,866.00	1,072,905.84	9,960.16
FRINGE BENEFITS	<u>709,437.00</u>	<u>644,278.16</u>	<u>65,158.84</u>
CONTRACTUAL SERVICES:			
Personal Mileage	8,458.00	3,720.41	4,737.59
Total Appellate	<u>1,800,761.00</u>	<u>1,720,904.41</u>	<u>79,856.59</u>
TOTAL PROSECUTING ATTORNEY	<u>19,091,011.00</u>	<u>18,426,899.74</u>	<u>664,111.26</u>
SHERIFF:			
SHERIFF'S OFFICE:			
SALARIES	1,014,971.00	1,019,828.05	(4,857.05)
FRINGE BENEFITS	<u>676,771.00</u>	<u>655,288.83</u>	<u>21,482.17</u>
CONTRACTUAL SERVICES:			
Auction Expense	500.00	495.82	4.18
Communications	5,000.00	14,429.64	(9,429.64)
Contracted Services	12,000.00	1,100.00	10,900.00
Equipment Maintenance	1,000.00	2,238.00	(1,238.00)
Library Continuations	2,100.00	5,405.50	(3,305.50)
Officers Training	-	519.80	(519.80)
Personal Mileage	2,320.00	1,121.38	1,198.62
Printing	-	270.64	(270.64)
Travel and Conference	-	14.50	(14.50)
Travel Employee Taxable Meals	-	82.80	(82.80)
Workshops and Meeting	500.00	-	500.00
	<u>23,420.00</u>	<u>25,678.08</u>	<u>(2,258.08)</u>
COMMODITIES:			
Deputy Supplies	-	(61.98)	61.98
Material and Supplies	20,000.00	29,045.71	(9,045.71)
Office Supplies	23,316.00	92,705.86	(69,389.86)
Provisions	1,500.00	12.97	1,487.03
	<u>44,816.00</u>	<u>121,702.56</u>	<u>(76,886.56)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	253,143.00	253,143.00	-
Info Tech Operations	14,057.00	12,769.19	1,287.81
Insurance Fund	24,329.00	24,061.06	267.94
Motor Pool Fuel Charges	8,234.00	9,216.37	(982.37)
Motor Pool	26,050.00	50,791.07	(24,741.07)
Telephone Communications	13,964.00	16,122.12	(2,158.12)
	<u>339,777.00</u>	<u>366,102.81</u>	<u>(26,325.81)</u>
Total Sheriff's Office	<u>2,099,755.00</u>	<u>2,188,600.33</u>	<u>(88,845.33)</u>
ADMINISTRATIVE SERVICES:			
SALARIES	1,229,404.00	1,198,393.76	31,010.24
FRINGE BENEFITS	<u>851,329.00</u>	<u>805,238.50</u>	<u>46,090.50</u>
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	591.60	(591.60)
Cash Shortage	-	384.63	(384.63)
Contracted Services	-	7,719.00	(7,719.00)
Equipment Maintenance	5,000.00	5,637.16	(637.16)
Fees Civil Service	-	49,672.37	(49,672.37)
Freight and Express	2,000.00	4,196.68	(2,196.68)
Library Continuations	25,000.00	18,936.28	6,063.72

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Membership Dues	10,000.00	13,176.00	(3,176.00)
Officers Training	-	(20.00)	20.00
Periodicals Books Publ Sub	5,000.00	3,232.88	1,767.12
Personal Mileage	1,161.00	3,394.53	(2,233.53)
Printing	126,975.00	64,824.14	62,150.86
Professional Services	7,500.00	33,226.28	(25,726.28)
Travel and Conference	19,000.00	14,037.82	4,962.18
Uniform Cleaning	150,000.00	116,113.14	33,886.86
	<u>351,636.00</u>	<u>335,122.51</u>	<u>16,513.49</u>
COMMODITIES:			
Custodial Supplies	-	299.51	(299.51)
Deputy Supplies	403,408.70	598,824.25	(195,415.55)
Other Expendable Equipment	-	217.00	(217.00)
Indigent Orders	30,000.00	22,249.88	7,750.12
Inmate Recreational Supplies	15,000.00	6,178.16	8,821.84
Metered Postage	25,920.00	24,025.81	1,894.19
Office Supplies	54,296.00	11,983.76	42,312.24
Postage-Standard Mailing	5,500.00	12.12	5,487.88
Uniforms	278,861.00	312,317.95	(33,456.95)
	<u>812,985.70</u>	<u>976,108.44</u>	<u>(163,122.74)</u>
INTERNAL SERVICES:			
Convenience Copier	7,778.00	(58.93)	7,836.93
Equipment Rental	17,443.00	15,115.93	2,327.07
Info Tech CLEMIS	3,604.00	3,524.00	80.00
Info Tech Operations	175,246.00	183,634.14	(8,388.14)
Info Tech Managed Print Svcs	-	14,783.22	(14,783.22)
Insurance Fund	4,103.00	4,100.88	2.12
Radio Communications	153,666.00	380.97	153,285.03
Telephone Communications	13,217.00	13,556.07	(339.07)
	<u>375,057.00</u>	<u>235,036.28</u>	<u>140,020.72</u>
TRANSFERS OUT:			
Project Work Orders	103,136.00	103,136.00	-
	<u>103,136.00</u>	<u>103,136.00</u>	<u>-</u>
Total Administrative Services	<u>3,723,547.70</u>	<u>3,653,035.49</u>	<u>70,512.21</u>
CORRECTIVE SERVICES:			
SALARIES	18,631,193.00	18,567,283.64	63,909.36
FRINGE BENEFITS	12,985,722.00	12,457,677.97	528,044.03
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	11,061.70	(11,061.70)
Contracted Services	7,582,533.00	6,263,696.20	1,318,836.80
Equipment Maintenance	30,000.00	22,229.83	7,770.17
Interpreter Fees	-	7,076.72	(7,076.72)
Laundry and Cleaning	29,000.00	1,302.38	27,697.62
Miscellaneous	-	79.65	(79.65)
Officers Training	-	38,969.96	(38,969.96)
Personal Mileage	2,320.00	1,067.88	1,252.12
Printing	2,000.00	178.95	1,821.05
Prisoner Housing-Outside Co	100,000.00	-	100,000.00
Professional Services	-	2,117.84	(2,117.84)
Transportation of Prisoners	22,000.00	904.25	21,095.75
Travel and Conference	-	8.00	(8.00)
Travel Employee Taxable Meals	-	255.30	(255.30)
Watershed-Huron River	-	328.43	(328.43)
	<u>7,767,853.00</u>	<u>6,349,277.09</u>	<u>1,418,575.91</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:			
Bedding and Linen	100,000.00	59,206.63	40,793.37
Computer Supplies	30,000.00	28,336.86	1,663.14
Culinary Supplies	30,000.00	17,248.49	12,751.51
Custodial Supplies	205,000.00	175,901.66	29,098.34
Dry Goods and Clothing	100,000.00	54,079.25	45,920.75
Other Expendable Equipment	130,519.63	186,964.19	(56,444.56)
Groceries	10,000.00	-	10,000.00
Indigent Orders	-	910.40	(910.40)
Office Supplies	40,000.00	16,276.55	23,723.45
Provisions	10,000.00	-	10,000.00
	<u>655,519.63</u>	<u>538,924.03</u>	<u>116,595.60</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	4,229,458.00	4,229,457.96	0.04
Convenience Copier	19,342.00	(1,506.56)	20,848.56
Equipment Rental	2,160.00	2,160.00	-
CLEMIS Development	308,620.00	308,619.40	0.60
Info Tech CLEMIS	15,391.00	40,441.50	(25,050.50)
Info Tech Development	45,965.00	45,965.17	(0.17)
Info Tech Operations	2,991,160.00	2,861,905.73	129,254.27
Info Tech Managed Print Svcs	-	33,302.04	(33,302.04)
Insurance Fund	104,739.00	105,238.76	(499.76)
Maintenance Department Charges	151,136.00	151,135.51	0.49
Motor Pool Fuel Charges	31,367.00	21,220.16	10,146.84
Motor Pool	110,514.00	80,693.27	29,820.73
Radio Communications	-	147,359.70	(147,359.70)
Telephone Communications	24,933.00	24,564.09	368.91
	<u>8,034,785.00</u>	<u>8,050,556.73</u>	<u>(15,771.73)</u>
TRANSFERS OUT:			
Project Work Orders	49,079.00	49,079.00	-
Radio Communications	11,100.00	11,000.00	100.00
	<u>60,179.00</u>	<u>60,079.00</u>	<u>100.00</u>
Total Corrective Services	<u>48,135,251.63</u>	<u>46,023,798.46</u>	<u>2,111,453.17</u>
CORRECTIVE SERVICES-SATELLITES:			
SALARIES	7,391,422.00	7,908,225.34	(516,803.34)
FRINGE BENEFITS	4,368,024.00	4,582,681.91	(214,657.91)
CONTRACTUAL SERVICES:			
Equipment Maintenance	22,000.00	17,017.33	4,982.67
Laundry and Cleaning	50,500.00	23,161.30	27,338.70
Personal Mileage	-	1.00	(1.00)
Printing	4,250.00	-	4,250.00
Professional Services	-	1,153.00	(1,153.00)
Travel Employee Taxable Meals	-	6,443.41	(6,443.41)
	<u>76,750.00</u>	<u>47,776.04</u>	<u>28,973.96</u>
COMMODITIES:			
Bedding and Linen	2,000.00	-	2,000.00
Custodial Supplies	-	57,023.25	(57,023.25)
Deputy Supplies	826.00	-	826.00
Dry Goods and Clothing	2,000.00	4,479.52	(2,479.52)
Other Expendable Equipment	-	1,451.79	(1,451.79)
Office Supplies	-	1,804.69	(1,804.69)
Uniforms	984.00	-	984.00
	<u>5,810.00</u>	<u>64,759.25</u>	<u>(58,949.25)</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:			
Bldg Space Cost Allocation	983,730.00	983,730.00	-
Convenience Copier	2,575.00	1,711.41	863.59
Insurance Fund	4,143.00	1,953.88	2,189.12
Maintenance Department Charges	4,356.00	4,355.69	0.31
Motor Pool Fuel Charges	31,367.00	40,051.70	(8,684.70)
Motor Pool	71,047.00	84,889.21	(13,842.21)
Telephone Communications	13,648.00	14,050.81	(402.81)
	<u>1,110,866.00</u>	<u>1,130,742.70</u>	<u>(19,876.70)</u>
Total Corrective Services-Satellites	<u>12,952,872.00</u>	<u>13,734,185.24</u>	<u>(781,313.24)</u>
PATROL SERVICES:			
SALARIES	<u>27,706,272.00</u>	<u>26,691,418.90</u>	<u>1,014,853.10</u>
FRINGE BENEFITS	<u>18,260,443.00</u>	<u>17,781,173.20</u>	<u>479,269.80</u>
CONTRACTUAL SERVICES:			
Adj Prior Years Revenue	-	64,200.00	(64,200.00)
Auction Expense	1,000.00	73.95	926.05
Clothing Allowance	15,825.00	21,690.31	(5,865.31)
Communications	1,000.00	440.00	560.00
Equipment Maintenance	825,138.16	790,044.33	35,093.83
Equipment Rental	30,651.00	-	30,651.00
Insurance	1,000.00	-	1,000.00
K-9 Program	57,470.21	75,883.78	(18,413.57)
North Oakland Sub-Station	11,000.00	-	11,000.00
Officers Training	29,823.00	27,560.34	2,262.66
Professional Services	-	380.00	(380.00)
Rent	83,740.00	35,825.00	47,915.00
Towing and Storage Fees	8,000.00	17,465.00	(9,465.00)
Travel and Conference	1,000.00	-	1,000.00
Travel Employee Taxable Meals	-	221.95	(221.95)
Uniform Cleaning	3,112.00	-	3,112.00
	<u>1,068,759.37</u>	<u>1,033,784.66</u>	<u>34,974.71</u>
COMMODITIES:			
Custodial Supplies	8,200.00	5,102.80	3,097.20
Deputy Supplies	63,135.00	13,715.00	49,420.00
Diving Supplies	8,000.00	5,967.70	2,032.30
Other Expendable Equipment	40,000.00	38,552.64	1,447.36
Gasoline Charges	50,239.00	19,304.37	30,934.63
Medical Supplies	500.00	-	500.00
Office Supplies	31,100.00	13,242.41	17,857.59
Photographic Supplies	-	327.84	(327.84)
Shop Supplies	500.00	20.56	479.44
Uniforms	59,642.00	-	59,642.00
	<u>261,316.00</u>	<u>96,233.32</u>	<u>165,082.68</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	103,438.00	103,438.08	(0.08)
Convenience Copier	7,851.00	160.38	7,690.62
Equipment Rental	400,270.00	378,544.34	21,725.66
Info Tech CLEMIS	121,867.00	121,985.05	(118.05)
Info Tech Development	11,635.00	11,634.59	0.41
Info Tech Equipment Rental	218,800.00	231,503.75	(12,703.75)
Info Tech Operations	248,415.00	172,539.51	75,875.49
Info Tech Managed Print Svcs	-	11,768.60	(11,768.60)
Insurance Fund	226,461.00	196,371.34	30,089.66
Motor Pool Fuel Charges	1,060,580.00	1,079,694.02	(19,114.02)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Motor Pool	2,710,796.00	2,574,283.04	136,512.96
Radio Communications	27,040.00	35,435.64	(8,395.64)
Telephone Communications	49,801.00	48,773.15	1,027.85
	<u>5,186,954.00</u>	<u>4,966,131.49</u>	<u>220,822.51</u>
CAPITAL OUTLAY:			
Boats	56,995.00	57,994.98	(999.98)
Capital Outlay Miscellaneous	220,000.00	-	220,000.00
	<u>276,995.00</u>	<u>57,994.98</u>	<u>219,000.02</u>
TRANSFERS OUT:			
Project Work Orders	70,032.00	70,032.00	-
Radio Communications	36,300.00	36,300.00	-
Information Technology	36,880.00	36,880.00	-
Motor Pool	125,000.00	125,000.00	-
	<u>268,212.00</u>	<u>268,212.00</u>	<u>-</u>
Total Patrol Services	<u>53,028,951.37</u>	<u>50,894,948.55</u>	<u>2,134,002.82</u>
SHERIFF EMERG. PREPAREDNESS TRAINING:			
SALARIES	4,101,558.00	3,843,652.52	257,905.48
FRINGE BENEFITS	<u>2,923,423.00</u>	<u>2,737,475.46</u>	<u>185,947.54</u>
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	4,458.78	(4,458.78)
Auction Expense	14,400.00	14,999.96	(599.96)
Employees Medical Exams	68,649.00	41,181.26	27,467.74
Equipment Maintenance	26,000.00	107,571.03	(81,571.03)
Equipment Rental	-	8,400.00	(8,400.00)
Fees Civil Service	864,000.00	474,974.32	389,025.68
Membership Dues	-	421.00	(421.00)
Officer Fees	10,080.00	-	10,080.00
Officers Training	66,920.00	77,036.45	(10,116.45)
Personal Mileage	-	978.43	(978.43)
Printing	510.00	240.00	270.00
Professional Services	45,200.00	31,600.00	13,600.00
Software Support Maintenance	-	23,930.00	(23,930.00)
Travel Employee Taxable Meals	-	220.80	(220.80)
	<u>1,095,759.00</u>	<u>786,012.03</u>	<u>309,746.97</u>
COMMODITIES:			
Office Supplies	3,000.00	4,852.39	(1,852.39)
Provisions	1,000.00	237.32	762.68
Training-Educational Supplies	1,000.00	716.48	283.52
Uniforms	8,375.00	-	8,375.00
	<u>13,375.00</u>	<u>5,806.19</u>	<u>7,568.81</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	123,799.00	123,799.08	(0.08)
Convenience Copier	2,119.00	-	2,119.00
Equipment Rental	22,800.00	22,800.00	-
Info Tech Operations	4,266.00	49,316.15	(45,050.15)
Info Tech Managed Print Svcs	-	6,597.02	(6,597.02)
Insurance Fund	7,858.00	7,854.00	4.00
Radio Communications	-	148.80	(148.80)
Telephone Communications	6,978.00	12,703.86	(5,725.86)
	<u>167,820.00</u>	<u>223,218.91</u>	<u>(55,398.91)</u>
Total Sheriff Emerg. Preparedness Training	<u>8,301,935.00</u>	<u>7,596,165.11</u>	<u>705,769.89</u>
INVESTIGATIVE & FORENSIC SERVICES:			
SALARIES	4,706,470.00	4,792,609.60	(86,139.60)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
FRINGE BENEFITS	3,225,793.00	3,211,839.53	13,953.47
CONTRACTUAL SERVICES:			
Auction Expense	-	1,885.04	(1,885.04)
Bank Charges	-	390.57	(390.57)
Clothing Allowance	15,670.00	12,893.97	2,776.03
Communications	-	3,010.00	(3,010.00)
Contracted Services	80,000.00	17,295.22	62,704.78
Drug Testing	150,396.00	205,006.48	(54,610.48)
Equipment Maintenance	37,733.00	31,482.70	6,250.30
Equipment Rental	12,000.00	-	12,000.00
Evidence Fund NET	150,000.00	154,954.80	(4,954.80)
Extradition Expense	12,000.00	2,262.15	9,737.85
Fees Civil Service	-	40,299.91	(40,299.91)
Liquor and Gambling Evidence	12,000.00	4,015.35	7,984.65
Membership Dues	9,200.00	3,402.66	5,797.34
Officers Training	-	5,748.57	(5,748.57)
Personal Mileage	-	317.52	(317.52)
Printing	5,100.00	813.15	4,286.85
Professional Services	139,825.00	212,194.53	(72,369.53)
Software Support Maintenance	10,000.00	26,080.16	(16,080.16)
Towing and Storage Fees	-	4,483.00	(4,483.00)
Travel and Conference	16,775.00	14,145.47	2,629.53
Travel Employee Taxable Meals	-	2,131.63	(2,131.63)
	<u>650,699.00</u>	<u>742,812.88</u>	<u>(92,113.88)</u>
COMMODITIES:			
Computer Supplies	2,000.00	1,317.54	682.46
Custodial Supplies	-	870.92	(870.92)
Deputy Supplies	207.00	91.74	115.26
Expendable Equipment	12,061.50	-	12,061.50
Other Expendable Equipment	5,880.00	13,173.98	(7,293.98)
Fingerprint Supplies	10,000.00	-	10,000.00
Forensic Lab Enhancement	414,700.00	131,338.60	283,361.40
Laboratory Supplies	101,792.00	198,218.34	(96,426.34)
Material and Supplies	25,056.00	13,241.81	11,814.19
Office Supplies	30,099.00	11,344.74	18,754.26
Photographic Supplies	5,000.00	458.32	4,541.68
Provisions	-	60.00	(60.00)
	<u>606,795.50</u>	<u>370,115.99</u>	<u>236,679.51</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	587,265.00	587,265.00	-
Convenience Copier	12,851.00	527.73	12,323.27
Info Tech Operations	62,282.00	142,275.51	(79,993.51)
Info Tech Managed Print Svcs	-	16,606.00	(16,606.00)
Insurance Fund	271,237.00	269,462.95	1,774.05
Maintenance Department Charges	336.00	335.24	0.76
Motor Pool Fuel Charges	173,408.00	191,422.73	(18,014.73)
Motor Pool	528,891.00	660,690.40	(131,799.40)
Radio Communications	-	11,557.89	(11,557.89)
Telephone Communications	308,666.00	307,850.77	815.23
	<u>1,944,936.00</u>	<u>2,187,994.22</u>	<u>(243,058.22)</u>
CAPITAL OUTLAY			
Capital Outlay Miscellaneous	-	413,953.81	(413,953.81)
Equipment	177,484.00	177,484.55	(0.55)
	<u>177,484.00</u>	<u>591,438.36</u>	<u>(413,954.36)</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
TRANSFERS OUT:			
Law Enforcement Grants	541,467.00	446,079.97	95,387.03
Project Work Orders	273,800.00	273,800.00	-
Motor Pool	25,000.00	25,000.00	-
	<u>840,267.00</u>	<u>744,879.97</u>	<u>95,387.03</u>
Total Investigative & Forensic Services	12,152,444.50	12,641,690.55	(489,246.05)
TOTAL SHERIFF	140,394,757.20	136,732,423.73	3,662,333.47
TOTAL LAW ENFORCEMENT	<u>159,485,768.20</u>	<u>155,159,323.47</u>	<u>4,326,444.73</u>
LEGISLATIVE:			
BOARD OF COMISSIONERS:			
ADMINISTRATION:			
SALARIES	1,231,393.00	1,200,325.58	31,067.42
FRINGE BENEFITS	864,732.00	802,285.15	62,446.85
CONTRACTUAL SERVICES:			
Advertising	300.00	-	300.00
Equipment Maintenance	-	79.00	(79.00)
Historical Commission	2,350.00	1,208.60	1,141.40
Legal Services	8,000.00	-	8,000.00
Legislative Expense	8,000.00	-	8,000.00
Membership Dues	2,000.00	448.00	1,552.00
Periodicals Books Publ Sub	2,000.00	2,009.36	(9.36)
Personal Mileage	28,000.00	17,711.67	10,288.33
Printing	10,000.00	2,458.59	7,541.41
Prof Serv - Annual Audit	248,000.00	240,500.00	7,500.00
Professional Services	63,300.00	60,260.00	3,040.00
Public Information	59,347.00	51,011.50	8,335.50
Special Event Program	3,000.00	385.00	2,615.00
Special Projects	40,000.00	5,368.49	34,631.51
Travel and Conference	20,000.00	7,562.78	12,437.22
Workshops and Meeting	30,000.00	6,421.06	23,578.94
	<u>524,297.00</u>	<u>395,424.05</u>	<u>128,872.95</u>
COMMODITIES:			
Computer Supplies	500.00	-	500.00
Expendable Equipment	1,000.00	-	1,000.00
Groceries	200.00	-	200.00
Metered Postage	2,877.00	2,199.18	677.82
Office Supplies	6,801.00	5,315.88	1,485.12
Postage-Standard Mailing	200.00	-	200.00
	<u>11,578.00</u>	<u>7,515.06</u>	<u>4,062.94</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	149,424.00	149,424.00	-
Convenience Copier	2,385.00	-	2,385.00
Info Tech Development	7,400.00	7,399.50	0.50
Info Tech Operations	47,333.00	41,233.99	6,099.01
Info Tech Managed Print Svcs	-	(174.51)	174.51
Insurance Fund	1,607.00	1,606.44	0.56
Maintenance Department Charges	3,774.00	3,773.50	0.50
Telephone Communications	9,519.00	9,585.94	(66.94)
	<u>221,442.00</u>	<u>212,848.86</u>	<u>8,593.14</u>
CAPITAL OUTLAY			
Capital Outlay Miscellaneous	-	15,386.49	(15,386.49)
	<u>-</u>	<u>15,386.49</u>	<u>(15,386.49)</u>
Total Administration	<u>2,853,442.00</u>	<u>2,633,785.19</u>	<u>219,656.81</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
LIBRARY BOARD			
SALARIES	338,239.00	303,063.17	35,175.83
FRINGE BENEFITS	226,135.00	192,419.18	33,715.82
CONTRACTUAL SERVICES:			
Auction Expense	-	2.23	(2.23)
Binding	2,130.00	1,534.98	595.02
Computer Research Service	90,000.00	90,214.22	(214.22)
Contracted Services	123,600.00	123,612.50	(12.50)
Equipment Maintenance	1,600.00	1,905.00	(305.00)
Fees - Per Diems	2,530.00	1,149.62	1,380.38
Library Continuations	85,000.00	89,285.32	(4,285.32)
Membership Dues	475.00	405.00	70.00
Periodicals Books Publ Sub	30,941.00	34,834.97	(3,893.97)
Personal Mileage	1,759.00	1,143.89	615.11
Printing	680.00	142.95	537.05
Software Rental Lease Purchase	-	7.00	(7.00)
Software Support Maintenance	15,473.00	9,461.61	6,011.39
Special Projects	1,266.00	205.63	1,060.37
Travel and Conference	1,500.00	-	1,500.00
Workshops and Meeting	3,020.00	1,817.04	1,202.96
	<u>359,974.00</u>	<u>355,721.96</u>	<u>4,252.04</u>
COMMODITIES:			
Metered Postage	713.00	308.93	404.07
Office Supplies	7,133.00	4,460.13	2,672.87
	<u>7,846.00</u>	<u>4,769.06</u>	<u>3,076.94</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	373,656.00	373,656.00	-
Convenience Copier	5,121.00	-	5,121.00
Equipment Rental	5,172.00	5,172.00	-
Info Tech Development	3,970.00	3,970.00	-
Info Tech Operations	100,349.00	89,504.90	10,844.10
Info Tech Managed Print Svcs	-	2,901.38	(2,901.38)
Insurance Fund	474.00	473.76	0.24
Maintenance Department Charges	609.00	608.91	0.09
Telephone Communications	5,346.00	4,807.81	538.19
	<u>494,697.00</u>	<u>481,094.76</u>	<u>13,602.24</u>
Total Library Board	1,426,891.00	1,337,068.13	89,822.87
TOTAL LEGISLATIVE	<u>4,280,333.00</u>	<u>3,970,853.32</u>	<u>309,479.68</u>
WATER RESOURCES COMMISSIONER:			
ADMINISTRATION:			
SALARIES	136,161.00	136,205.67	(44.67)
FRINGE BENEFITS	79,106.00	76,135.85	2,970.15
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	183.75	(183.75)
Charge Card Fee	2,000.00	3,014.09	(1,014.09)
Communications	2,000.00	1,390.00	610.00
Contracted Services	150,000.00	12,902.47	137,097.53
Education Programs	20,000.00	322.28	19,677.72
Equipment Rental	3,100.00	617.88	2,482.12
Freight and Express	250.00	228.90	21.10
Laboratory Fees	2,000.00	-	2,000.00
Laundry and Cleaning	3,271.00	-	3,271.00
Legal Services	54,000.00	246,852.27	(192,852.27)
Licenses and Permits	3,000.00	3,030.00	(30.00)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Membership Dues	21,815.00	19,606.67	2,208.33
Periodicals Books Publ Sub	2,000.00	347.85	1,652.15
Personal Mileage	2,992.00	3,114.65	(122.65)
Printing	15,993.00	4,045.74	11,947.26
Prof Svc-Consultant	35,000.00	8,449.25	26,550.75
Professional Services	15,300.00	11,431.00	3,869.00
Publishing Legal Notices	3,000.00	-	3,000.00
Recording Fees	1,000.00	185.00	815.00
Stream Gauge Program	61,575.00	43,500.00	18,075.00
Training	5,000.00	-	5,000.00
Travel and Conference	22,714.00	23,117.75	(403.75)
Watershed-Clinton River	5,141.00	5,141.00	-
Watershed-Huron River	2,706.00	2,706.00	-
Workshops and Meeting	5,700.00	184.00	5,516.00
	<u>439,557.00</u>	<u>390,370.55</u>	<u>49,186.45</u>
COMMODITIES:			
Employee Footwear	3,200.00	1,858.26	1,341.74
Expendable Equipment	5,000.00	2,149.05	2,850.95
Other Expendable Equipment	2,000.00	-	2,000.00
Material and Supplies	16,500.00	18,123.69	(1,623.69)
Medical Supplies	100.00	-	100.00
Metered Postage	22,770.00	21,202.39	1,567.61
Office Supplies	22,548.00	41,080.29	(18,532.29)
Paper Printing	1,000.00	-	1,000.00
Training-Educational Supplies	9,000.00	223.20	8,776.80
Uniforms	20,014.16	11,085.15	8,929.01
	<u>102,132.16</u>	<u>95,722.03</u>	<u>6,410.13</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	529,896.00	529,896.00	-
Convenience Copier	42,666.00	4,300.93	38,365.07
Drain Equip Materials	-	8.98	(8.98)
Drain Equip Labor	3,314,679.00	3,250,753.76	63,925.24
Drain Equipment	311,400.00	296,776.63	14,623.37
Info Tech Development	307,899.00	307,898.48	0.52
Info Tech Operations	277,388.00	263,977.00	13,411.00
Info Tech Managed Print Svcs	-	13,901.75	(13,901.75)
Insurance Fund	4,477.00	7,206.94	(2,729.94)
Maintenance Department Charges	30,686.00	30,685.98	0.02
Telephone Communications	24,368.00	24,894.04	(526.04)
	<u>4,843,459.00</u>	<u>4,730,300.49</u>	<u>113,158.51</u>
TRANSFERS OUT:			
Drains Act 40 Ch 4 18 Maint	56,165.00	47,313.00	8,852.00
Total Administration	<u>5,656,580.16</u>	<u>5,476,047.59</u>	<u>180,532.57</u>
OPERATION AND MAINTENANCE			
INTERNAL SERVICES:			
Info Tech Managed Print Services	-	7,049.37	(7,049.37)
Total Operation and Maintenance	<u>-</u>	<u>7,049.37</u>	<u>(7,049.37)</u>
ENGINEERING AND CONSTRUCTION:			
CONTRACTUAL SERVICES:			
Contracted Services	-	2,835.93	(2,835.93)
COMMODITIES:			
Uniforms	-	64.00	(64.00)
INTERNAL SERVICES:			

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Total Engineering and Construction	-	2,899.93	(2,899.93)
TOTAL WATER RESOURCES COMMISSIONER	5,656,580.16	5,485,996.89	170,583.27
TOTAL DEPARTMENTAL EXPENDITURES	350,078,362.50	325,812,202.76	24,266,159.74
NON-DEPARTMENTAL EXPENDITURES			
NON-DEPARTMENTAL OPERATIONS			
CONTRACTUAL SERVICES:			
Adj Prior Years Expense	-	16,379.33	(16,379.33)
Adj Prior Years Revenue	-	366.04	(366.04)
Auction Expense	-	31.28	(31.28)
Bank Charges	-	41,339.61	(41,339.61)
Fees - Per Diems	-	2,719.85	(2,719.85)
Insurance Surety Bonds	33,305.00	1,980.00	31,325.00
Logos Trademarks Intellect Prp	18,000.00	19,546.00	(1,546.00)
Miscellaneous	300,000.00	1,095.00	298,905.00
Refund Prior Years Revenue	-	164,255.95	(164,255.95)
	351,305.00	247,713.06	103,591.94
NON-DEPARTMENTAL			
Drain Assessments Current	1,400,000.00	1,421,782.11	(21,782.11)
Interest Expense	1,500,000.00	-	1,500,000.00
Mental Health Authority	9,620,616.00	9,620,616.00	-
Mich Association of Counties	73,000.00	72,811.73	188.27
National Assoc of Counties	24,100.00	24,047.00	53.00
Road Comm Tri Party	2,688,008.00	1,763,760.78	924,247.22
SEMCOG	500,000.00	447,862.00	52,138.00
Traffic Improvement Assoc	30,000.00	30,000.00	-
	15,835,724.00	13,380,879.62	2,454,844.38
COMMODITIES:			
Provisions	30,000.00	-	30,000.00
	30,000.00	-	30,000.00
INTERNAL SERVICES:			
Bldg Space Cost Allocation	2,158,121.00	2,158,121.04	(0.04)
Insurance Fund	225,913.00	292,470.14	(66,557.14)
Maintenance Department Charges	121,555.00	-	121,555.00
Service Center Grounds	500,000.00	500,004.00	(4.00)
	3,005,589.00	2,950,595.18	54,993.82
TRANSFERS OUT:			
Child Care	22,852,939.00	18,619,928.29	4,233,010.71
Social Welfare Foster Care	1,000.00	-	1,000.00
Building Authority Debt Act 31	2,230,125.00	2,229,625.00	500.00
Buildg Improvement	300,000.00	300,000.00	-
Project Work Orders	3,166,291.00	3,166,291.03	(0.03)
Long Term Revolving	1,000,000.00	1,000,000.00	-
Fire Records Management	419,273.00	419,272.50	0.50
CLEMIS	1,844,186.00	1,844,186.00	-
Facilities Maint and Operation	-	625.60	(625.60)
Information Technology	3,721,327.00	3,721,327.00	-
Fringe Benefits	5,771,000.00	5,770,835.00	165.00
Total Transfers Out	41,306,141.00	37,072,090.42	4,234,050.58
Total Non-departmental Operations	60,528,759.00	53,651,278.28	6,877,480.72
RESERVED FOR TRANSFER:			
CONTRACTUAL SERVICES:			
Contingency	110,720.00	-	110,720.00
Grant Match	363,847.00	-	363,847.00

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
	474,567.00	-	474,567.00
NON-DEPARTMENTAL:			
Classification and Rate Change	47,115.00	-	47,115.00
Emergency Salaries Reserve	1,156,797.00	-	1,156,797.00
Overtime Reserve	53,000.00	-	53,000.00
Summer Employees Reserve	250,000.00	-	250,000.00
	1,506,912.00	-	1,506,912.00
INTERNAL SERVICES:			
Info Tech Development	1,211,117.00	-	1,211,117.00
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	4,448.00	-	4,448.00
Total Reserved for Transfer	3,197,044.00	-	3,197,044.00
TOTAL NON-DEPARTMENTAL EXPENDITURES	63,725,803.00	53,651,278.28	10,074,524.72
TOTAL GENERAL FUND EXPENDITURES	\$ 413,804,165.50	\$ 379,463,481.04	\$ 34,340,684.46

OAKLAND COUNTY
FINANCIAL STATEMENTS
SPECIAL REVENUE
FUNDS

INDIVIDUAL BALANCE SHEETS
DETAIL STATEMENTS OF
REVENUES COMPARED WITH
ESTIMATES, EXPENDITURES COMPARED
WITH APPROPRIATION AND
CHANGES IN FUND BALANCES

COUNTY OF OAKLAND
Child Care Fund
Balance Sheet
September 30, 2014

Assets

Current Assets:

Accounts Receivable	\$ 218,811.36
Deferred Charges	100.00
Due from State of Michigan	3,686,538.75
Total Assets	<u>3,905,450.11</u>

Liabilities

Current Liabilities:

Due to Other Funds	1,620,755.24
Accounts Payable	770,364.00
Vouchers Payable	204,160.97
Other Liabilities	600.00
Total Current Liabilities	<u>2,595,880.21</u>

Deferred Inflow of Resources

Unavailable Revenue - Grants	<u>1,309,569.90</u>
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Fund Balance

Assigned	<u>-</u>
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Total Liabilities, Deferred Inflows of Resources,
and Fund Balance

\$ 3,905,450.11

COUNTY OF OAKLAND
Child Care Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues			
Children's Village	\$ 17,887,249.00	\$ 15,868,426.61	\$ (2,018,822.39)
Child Care	1,175,000.00	1,237,914.31	62,914.31
Total Revenues	19,062,249.00	17,106,340.92	(1,955,908.08)
Expenditures			
Salaries	9,438,868.00	10,436,269.73	(997,401.73)
Fringe Benefits	6,901,431.00	6,750,796.79	150,634.21
Contractual Services	21,835,534.00	14,998,287.20	6,837,246.80
Commodities	915,170.00	724,358.23	190,811.77
Internal Services	2,796,177.00	2,790,258.24	5,918.76
Total Expenditures	41,887,180.00	35,699,970.19	6,187,209.81
Excess of Revenues Over (Under) Expenditures	(22,824,931.00)	(18,593,629.27)	4,231,301.73
Other Financing Sources (Uses)			
Transfers In	22,852,939.00	18,621,637.27	(4,231,301.73)
Transfers Out	(28,008.00)	(28,008.00)	-
Total Other Financing Sources (Uses)	22,824,931.00	18,593,629.27	(4,231,301.73)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	-	-
Fund Balance, October 1, 2013	-	-	-
Fund Balance, September 30, 2014	\$ -	\$ -	\$ -

COUNTY OF OAKLAND
Child Care - Human Services
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues	\$ -	\$ -	\$ -
Expenditures			
Contractual Services:			
Private Institutions	2,121,000.00	1,487,572.45	633,427.55
Private Institutions-Residential	2,555,356.00	2,371,982.68	183,373.32
Private Institutions-Foster Care	1,550,000.00	1,150,653.02	399,346.98
Foster Boarding Homes	400,000.00	121,161.43	278,838.57
Independent Living	856,584.00	266,279.62	590,304.38
Total Contractual services	<u>7,482,940.00</u>	<u>5,397,649.20</u>	<u>2,085,290.80</u>
Total Expenditures	<u>7,482,940.00</u>	<u>5,397,649.20</u>	<u>2,085,290.80</u>
Excess of Revenues Over (Under) Expenditures	(7,482,940.00)	(5,397,649.20)	2,085,290.80
Other Financing Sources (Uses)			
Transfers In	7,510,948.00	5,425,657.20	(2,085,290.80)
Transfers Out	(28,008.00)	(28,008.00)	-
Total Other Financing Sources (Uses)	<u>7,482,940.00</u>	<u>5,397,649.20</u>	<u>(2,085,290.80)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	-	-
Fund Balance, October 1, 2013	-	-	-
Fund Balance, September 30, 2014	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF OAKLAND
Child Care - Children's Village
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues			
Child Care Subsidy	\$ 14,722,249.00	\$ 12,600,528.98	\$ (2,121,720.02)
Child Care - State Aid	2,239,500.00	2,239,500.00	-
Board and Care	350,000.00	87,204.00	(262,796.00)
Refunds - School Meals	300,000.00	325,045.81	25,045.81
Out County Board and Care	274,800.00	523,011.36	248,211.36
Court Service Fees - Probation	500.00	386.57	(113.43)
Duplicate Records Fees	200.00	21.00	(179.00)
Prior Years Adjustments	-	29,117.24	29,117.24
Refund Prior Years Expenditures	-	63,273.14	63,273.14
County Auction	-	338.51	338.51
Total Revenues	<u>17,887,249.00</u>	<u>15,868,426.61</u>	<u>(2,018,822.39)</u>
Expenditures			
Salaries	<u>8,613,285.00</u>	<u>8,992,686.28</u>	<u>(379,401.28)</u>
Fringe Benefits	<u>6,424,241.00</u>	<u>5,926,705.13</u>	<u>497,535.87</u>
Contractual Services:			
Teachers Services	2,493,499.00	2,493,499.00	-
Adjust Prior Years Expenses	-	90,004.90	(90,004.90)
Software Support Maintenance	19,000.00	19,300.00	(300.00)
Laundry and Cleaning	23,100.00	15,384.16	7,715.84
Psychological Testing	70,000.00	2,504.30	67,495.70
Medical Services - Physicians	31,953.00	25,074.00	6,879.00
Printing	21,076.00	13,061.24	8,014.76
Hospitalization	21,000.00	8,732.71	12,267.29
Testing Services	20,000.00	19,388.96	611.04
Professional Services	20,000.00	-	20,000.00
Employee Medical Exams	12,742.00	5,280.85	7,461.15
Transportation Services	11,500.00	25.37	11,474.63
Equipment Repairs and Maintenance	10,000.00	1,230.00	8,770.00
Employee License-Certification	-	194.00	(194.00)
Barber Services	8,000.00	2,807.00	5,193.00
Vocational Training	8,000.00	6,876.41	1,123.59
Travel and Conference	7,000.00	3,514.10	3,485.90
Periodicals, Books, Publ. & Subscription	4,400.00	37.95	4,362.05
Ambulance	3,600.00	-	3,600.00
Optical Expense	3,000.00	5,039.75	(2,039.75)
Membership Dues and Publications	2,000.00	1,318.80	681.20
Licenses and Permits	1,000.00	1,685.00	(685.00)
Outside County Juvenile Detention	500.00	-	500.00
Personal Mileage	1,232.00	1,477.62	(245.62)
Library Continuations	89.00	-	89.00
Auction Expense	-	13.84	(13.84)
Total Contractual Services	<u>2,792,691.00</u>	<u>2,716,449.96</u>	<u>76,241.04</u>
Commodities:			
Provisions	520,000.00	457,640.61	62,359.39
Custodial Supplies	88,400.00	47,988.27	40,411.73
Drugs	85,000.00	57,474.42	27,525.58
Toilet Articles	10,000.00	13,325.94	(3,325.94)
Dry Goods and Clothing	20,000.00	15,498.80	4,501.20
Office Supplies	33,000.00	21,943.20	11,056.80
Security Supplies	26,000.00	17,765.32	8,234.68

COUNTY OF OAKLAND
Child Care - Children's Village
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Bedding and Linen	13,000.00	13,230.32	(230.32)
FA Proprietary Equipment Expense	16,400.00	-	16,400.00
Uniform Expense	15,234.00	15,009.80	224.20
Culinary Supplies	12,400.00	9,711.24	2,688.76
Incentives	15,000.00	7,821.50	7,178.50
Recreation Supplies	9,900.00	9,197.86	702.14
Training Educational Supplies	11,650.00	9,454.19	2,195.81
Metered Postage	10,086.00	5,626.65	4,459.35
Medical Supplies	15,000.00	10,095.21	4,904.79
Materials and Supplies	-	949.18	(949.18)
Postage	100.00	-	100.00
Total Commodities	<u>901,170.00</u>	<u>712,732.51</u>	<u>188,437.49</u>
Internal Services			
Building Space Cost Allocation	2,100,838.00	2,100,837.96	0.04
Info Tech - Operations	344,566.00	316,937.85	27,628.15
Telephone Communications	61,616.00	59,856.90	1,759.10
Maintenance Department Charges	76,196.00	76,195.25	0.75
Motor Pool	36,934.00	46,634.10	(9,700.10)
Convenience Copier	15,043.00	3,402.71	11,640.29
Info. Tech - CLEMIS	25,686.00	26,411.65	(725.65)
Info Tech - Managed Print Services	-	14,148.49	(14,148.49)
Insurance Fund	10,607.00	20,655.30	(10,048.30)
Equipment Rental	1,840.00	1,839.96	0.04
Motor Pool Fuel Charges	10,131.00	7,366.81	2,764.19
Radio Communications	57,523.00	60,760.79	(3,237.79)
Info Tech - Development	54,495.00	54,494.25	0.75
Total Internal Services	<u>2,795,475.00</u>	<u>2,789,542.02</u>	<u>5,932.98</u>
Total Expenditures	<u>21,526,862.00</u>	<u>21,138,115.90</u>	<u>388,746.10</u>
Excess of Revenues Over (Under) Expenditures	(3,639,613.00)	(5,269,689.29)	(1,630,076.29)
Other Financing Sources (Uses)			
Transfers In	3,639,613.00	5,269,689.29	1,630,076.29
Total Other Financing Sources (Uses)	-	-	-
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	-	-
Fund Balance, October 1, 2013	-	-	-
Fund Balance, September 30, 2014	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF OAKLAND
Child Care - Circuit Court Family Court Services
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues:			
Board and Care	\$ 975,000.00	\$ 1,018,842.21	\$ 43,842.21
Government Benefit - Board and Care	200,000.00	219,072.10	19,072.10
Total Revenues	<u>1,175,000.00</u>	<u>1,237,914.31</u>	<u>62,914.31</u>
Expenditures:			
Salaries	825,583.00	1,443,583.45	(618,000.45)
Fringe Benefits	477,190.00	824,091.66	(346,901.66)
Contractual Services:			
State Institutions	8,000,000.00	3,465,773.67	4,534,226.33
Private Institutions - Residential	3,000,000.00	2,993,938.22	6,061.78
Professional Services	388,055.00	231,904.40	156,150.60
Indirect Costs	98,293.00	117,130.38	(18,837.38)
Personal Mileage	40,227.00	41,822.43	(1,595.43)
Refund Prior Years Revenues	-	15,277.42	(15,277.42)
Adj. Prior Years Revenue	-	12,575.30	(12,575.30)
Travel and Conference	2,300.00	5,587.78	(3,287.78)
Printing	2,108.00	-	2,108.00
Communications	800.00	-	800.00
Car Allowance	16,000.00	-	16,000.00
Workshops and Meetings	-	178.44	(178.44)
Pre-Adoptive Care	8,000.00	-	8,000.00
Student Employment	4,120.00	-	4,120.00
Total Contractual Services	<u>11,559,903.00</u>	<u>6,884,188.04</u>	<u>4,675,714.96</u>
Commodities:			
Testing Materials	10,000.00	9,219.09	780.91
Training - Educational Supplies	4,000.00	-	4,000.00
Incentives	-	2,406.63	(2,406.63)
Total Commodities	<u>14,000.00</u>	<u>11,625.72</u>	<u>2,374.28</u>
Internal Services			
Telephone Communications	702.00	716.22	(14.22)
Total Internal Services	<u>702.00</u>	<u>716.22</u>	<u>(14.22)</u>
Total Expenditures	<u>12,877,378.00</u>	<u>9,164,205.09</u>	<u>3,713,172.91</u>

COUNTY OF OAKLAND
Child Care - Circuit Court Family Court Services
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Excess of Revenues Over (Under) Expenditures	(11,702,378.00)	(7,926,290.78)	3,776,087.22
Other Financing Sources (Uses)			
Transfers In	11,702,378.00	7,926,290.78	(3,776,087.22)
Total Other Financing Sources (Uses)	11,702,378.00	7,926,290.78	(3,776,087.22)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	-	-
Fund Balance, October 1, 2013	-	-	-
Fund Balance, September 30, 2014	\$ -	\$ -	\$ -

COUNTY OF OAKLAND
Social Welfare - Foster Care Fund
Balance Sheet
September 30, 2014

Assets

Current Assets:

Cash Operating	\$	0.00
Due from Other Funds		0.00
Total Assets		<u>0.00</u>

Liabilities

Current Liabilities:

Due to Other Funds	0.00
Vouchers Payable	0.00
Total Current Liabilities	0.00

Deferred Inflow of Resources

Unavailable Revenue - Grants	<u>0.00</u>
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Fund Balance

Assigned	<u>0.00</u>
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Total Liabilities, Deferred Inflows of Resources, and fund balance	\$	<u>0.00</u>
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COUNTY OF OAKLAND
Social Welfare Foster Care Fund
Statement of Revenues, Expenditures, and Changes in
Fund Balance - Budget and Actual
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues			
State Match - Foster Care	\$ 1,000.00	\$ -	\$ (1,000.00)
Total Revenues	<u>1,000.00</u>	<u>-</u>	<u>(1,000.00)</u>
Expenditures			
Contractual Services:			
Foster Care	2,000.00	-	2,000.00
Total Expenditures	<u>2,000.00</u>	<u>-</u>	<u>2,000.00</u>
Excess of Revenues Over (Under) Expenditures	(1,000.00)	-	1,000.00
Other Financing Sources (Uses)			
Operating Transfers In	1,000.00	-	(1,000.00)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	-	-	-
Fund Balance, October 1, 2013	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, September 30, 2014	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OAKLAND COUNTY
FINANCIAL STATEMENTS
CAPITAL PROJECT
FUNDS

INDIVIDUAL BALANCE SHEETS,
STATEMENTS OF REVENUES,
EXPENDITURES AND CHANGES
IN FUND BALANCE

COUNTY OF OAKLAND
Building Improvement Fund
Balance Sheet
September 30, 2014

Assets

Current Assets:

Cash - Operating	\$ 5,117,949.66
Total Assets	<u>5,117,949.66</u>

Liabilities

Current Liabilities:

Due to Other Funds	-
Total Current Liabilities	<u>-</u>

Fund Balance

Committed	5,117,949.66
Total Fund Balance	<u>5,117,949.66</u>

Total Liabilities and Fund Balance	<u>\$ 5,117,949.66</u>
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COUNTY OF OAKLAND
Building Improvement Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2014

Revenues

Sale of Land and Buildings		\$ 600,650.00
Total Revenue		600,650.00

Expenditures

Contractual Services		-
Total Expenditures		-

Excess of Revenues Over (Under) Expenditures 600,650.00

Other Financing Sources (Uses)

Transfers In:

Annual GF Funding	\$ 300,000.00	
Closure of Various C-Projects	131,746.77	
Total Transfers In	431,746.77	

Transfers Out:

(Authorized by Board of Commissions Reso. No.)		
CV Counseling Center (Reso. 13323)	365,000.00	
CV Intercom & Security (Reso. 13302)	1,498,515.00	
Ddigital Road Sign Project (Reso. 13303)	72,732.00	
NW Campus Bldg. Security Project (Reso. 14002)	70,000.00	
Elevator Remodeling Phase II (Reso. 14029)	550,000.00	
Veterans Service Office Remodeling (Reso. 14030)	44,699.00	
CV Kitchen Renovation Project (per memo)	7,815.47	
Jail Intercom & Video Project (Reso. 14183)	500,000.00	
Total Operating Transfers Out	3,108,761.47	

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses (2,076,364.70)

Fund Balance, October 1, 2013 7,194,314.36

Fund Balance, September 30, 2014 \$ 5,117,949.66

COUNTY OF OAKLAND
Project Work Order Fund
Balance Sheet
September 30, 2014

Assets

Current Assets:

Cash - Operating	\$ 11,776,081.97
Total Assets	<u>11,776,081.97</u>

Liabilities

Current Liabilities:

Accounts Payable	606,482.72
Vouchers Payable	<u>308,450.95</u>
Total Liabilities	914,933.67

Fund Balance:

Committed:	<u>10,861,148.30</u>
Total Fund Balance	<u>10,861,148.30</u>

Total Liabilities and Fund Balance	<u><u>\$ 11,776,081.97</u></u>
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COUNTY OF OAKLAND
Project Work Order Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
September 30, 2014

Revenues	
Reimbursements - Contracts	\$ 21,669.54
Total Revenues	<u>21,669.54</u>
Expenditures	
Charges Against Projects	<u>6,752,987.43</u>
Total Expenditures	<u>6,752,987.43</u>
Excess of Revenues (Over) Under Expenditures	(6,731,317.89)
Other Financing Sources (Uses)	
Transfers In	11,603,429.85
Transfers Out	<u>(217,720.45)</u>
Total Other Financing Sources (Uses)	<u>11,385,709.40</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	4,654,391.51
Fund Balance, October 1, 2013	<u>6,206,756.79</u>
Fund Balance, September 30, 2014	<u><u>\$ 10,861,148.30</u></u>

COUNTY OF OAKLAND
Project Work Order Fund
Schedule of Work Project Balances
September 30, 2014

X-260	Service Center-Complete Facility Assessment Software/Training	\$	14,974.99
X-309	Animal Control-Install New Irrigation System		5,660.51
X-321	South Health-Initiate Fire Suppression System		11,900.00
X-326	Courthouse-Upgrade HVAC Control		24,213.00
X-333	Courthouse Court Services-Install Carpet in Hallways		25,000.00
X-349	S. Health: Replace 5 Interior HVAC Units		8,489.00
X-351	Information Technology: Re-gasket Chiller		23,000.00
X-355	Various County Buildings: Upgrade Lighting Program		4,351.14
X-801	Courthouse Complex-Provide and Install Variable Frequency Drives		6,723.27
C-053	Children's Village -D, G, H and K Bldgs-Replace Boilers		16,812.10
C-057	Service Center-Perform Primary Electrical System Maintenance		49,423.08
C-069	Work Release: Facility Renovation		45,953.95
C-073	County Buildings-Electrical Upgrades		12,602.26
C-086	2012 Elevator Modernization		78,270.04
C-089	Indoor Lighting Retrofit NOB, IT, Ctr, PWB		7,841.17
C-090	IT UPS Replace project		35,735.00
C-097	North Office Building: Fire Alarm System		19,153.33
C-098	Digital Road Sign project		26,358.38
C-099	CV Intercom System Replacement project		905,768.79
C-100	NW Campus Bldg Security Center project		20,045.15
C-101	Elevator Maintenance-Phase 2		508,325.80
C-102	Veterans' Svcs Office Reconfiguration		9,723.41
E-110	Circuit/Probate Court-Perform Courtroom Modifications		29,427.75
E-120	Materials Management: Generator		12,170.75
E-121	34 East: Security Function Upgrade		16,853.10
E-133	Equalization: 2010 Carpet Request		2,488.50
E-151	Primary Electrical House System Dual Deeded RCOC		411.53
E-152	CV J Bldg Sallypt Renov Ped Door		10,773.80
E-154	Garage Radio Building Expansion		20,584.12
E-156	Forensic Lab		241,862.08
E-157	Patrol Services Relocation		66,868.62
E-158	SOCH MDCH Renovation		0.59
E-159	Sheriff Incinerator Project		81,687.46
E-161	Courthouse S. Entrance Security		12,446.18
E-164	CV Counseling Center		170,476.48
E-165	FOC Office Expansion Renovation		8,548.30
E-166	Sheriff's Lobby Security Update		31,118.98
E-171	Courthouse Steam Tunnel Repair		890,046.58
E-172	CV J Bldg Basement Renovation		26,298.77
E-173	Installation of Kiorsks at SOHC		6,482.21
E-174	Jail Intercom-Console-Video		3,218,728.50
E-177	Sheriff's Results Office		10,926.00
M-001	Information Technology-Replace Cooling Tower		160,176.90
M-006	North Office Building-Replace HVAC System Compress		11,584.07
M-019	Law Enforcement Complex HVAC Units		(500,573.63)

COUNTY OF OAKLAND
Project Work Order Fund
Schedule of Work Project Balances
September 30, 2014

M-024	L Building: Replace Boilers	15,000.00
M-038	Service Center : Purchase New Electrical Equipment	16,500.00
M-054	Courthouse: Replace 8 Sewer Ejectors	32,914.58
M-058	Courthouse W. Wing: Replace Parking Lot Steps	54,051.98
M-059	Courthouse: Terrace Off Area E. Step Common	39,754.00
M-074	Various: Continue Duct Cleaning Program	31,089.38
M-075	Service Center : Concrete Walk & Curb Repairs	2,077.25
M-077	Continuous Duct Cleaning	68,448.24
M-078	Upgrade Jail Booking Area	153,442.54
M-080	Courthouse S. Pedestrian Place: Concrete Replacement	20,056.37
M-081	Law Enforcement Complex : Replace Sallyport	128,405.40
M-086	South Health-Replacement of Fan Coil HVAC Units	25,000.00
M-089	Oakland Pointe: Ongoing Replacement of Roof HVAC Units	18,580.64
M-091	Jail Rooftop Airhandling Units	246,011.65
M-092	Courthouse: HVAC System Terminal Boxes	62,146.94
M-094	Service Center: Concrete Curb Repairs	10,369.53
M-095	Service Center Asphalt Crack Sealing	40,651.31
M-096	Arch Flash Phase 3	16,799.06
M-098	Various Continuous Duct Cleaning	100,000.00
M-102	Oakland Pte Rooftop HVAC Replacement	40,000.00
M-104	SOOB Repaint Exterior Bldg	17,526.79
M-105	NOB Plumbing Replace/Asbestos Abatement	85,385.16
M-106	Courthouse W. Wing Ext Caulk Repair	24,650.00
M-108	Courthouse Misc Courtroom Renovations	29,956.71
M-109	Courthouse Courtroom Renovations Carpet Replacement	4,918.85
M-112	Info Tech Loading Dock Reconstruction	56,395.80
M-113	Service Center Steam Tunnel Temporary Repairs	8,702.67
M-114	Annex II Basement Foundation Restoration	60,000.00
M-116	Courthouse E. Wing N. Stair Replacement	34,722.87
M-117	Equalization Carpet Replacement	10,165.04
M-120	LEC Water Heater Replacement	47,169.35
M-121	LEC Plumbing Fixture Replace	6,847.52
M-122	Central Heating Underground Storage Tank Bioremediation	30,000.00
M-123	Various Water Meter Replacement	42,393.83
M-124	Central Garage Window Replacement	(2,751.85)
M-125	CV J Bldg Replace Lighting Control Panels	250,000.00
M-127	Courthouse E. Wing Exterior Carpet Replacement	50,000.00
M-130	Day Care Center Repaint Trim Door	30,000.00
M-131	Service Center Concrete Curb	4,054.36
M-132	Arch Flash Phase 4	30,000.00
M-133	Law Enforcement Sally Port Floor	108,082.45
M-134	Material Mgmt Load Dock Repair	45,000.00
M-135	EOB Load Dock Repairs	7,546.50
M-136	NOB Replace 3 HVAC Units	486,793.72
M-138	Crthse S. Pedestrian Plaza	79,944.15

COUNTY OF OAKLAND
Project Work Order Fund
Schedule of Work Project Balances
September 30, 2014

M-139	Courthouse Mechanical	82,733.50
M-140	Crthse Airhandling Unit 14	150,000.00
M-141	LEC Rooftop Air Handling Units	400,000.00
M-142	Info Teck Loading Dock Refurbish	30,000.00
M-143	Crthse HVAC System Terminal	300,000.00
M-144	Heating Plant Replace Chimney Cap	6,600.00
M-145	Service Ctr Asphalt Maintenance	99,981.97
M-146	Central Garage Hoist Replacement	17,000.00
M-147	CV Bldg Bathroom Renovation	3,524.73
M-148	Central Services Concrete Replacement	12,094.28
M-149	Crthse Replace Primary Elect Circuit Breakers	150,000.00
M-150	SOHC Replace Fan Coil	50,000.00
M-151	EOB Conference Center	13,500.00
M-152	Service Ctr Temp Steam Tunnel Repair	12,734.66
M-153	Service Center Misc. Exterior Campus Sign Upgrades	399.26
M-154	Varous Carpet Replacement Phase I	23,767.20
M-155	Crthse Misc. Courtroom Renovations	85,000.00
M-156	Courthouse Courtroom Carpet Replacement	40,000.00
M-157	NOB Window Replacement	289,427.12
M-158	Central Garage Masonary	30,000.00
M-159	CV Bldg Kitchen Cabinets	13,866.07
M-160	Patrol Services Security Enhancements	5,493.49
M-161	Service Cntr Concrete Curb Repair	(13,488.78)
Total Work Project Balances		\$ 10,861,148.30

OAKLAND COUNTY
FINANCIAL STATEMENTS
INTERNAL SERVICE
FUNDS

INDIVIDUAL STATEMENTS OF NET
POSITION AND STATEMENTS
OF REVENUES,
EXPENSES AND CHANGES
IN NET POSITION

COUNTY OF OAKLAND
Building and Liability Insurance Fund
Statement of Net Position
September 30, 2014

Assets

Current Assets:

Cash and Cash Equivalents	\$ 17,909,948.01
Accrued Interest Receivable	120,404.22
Prepaid Expenses	<u>574,476.25</u>
Total Current Assets	<u>18,604,828.48</u>

Liabilities

Current Liabilities:

Vouchers Payable	154,439.86
Accounts Payable	156,573.39
Estimated Claims and Judgments	<u>501,269.00</u>
Total Current Liabilities	812,282.25

Long-term Liabilities:

Estimated Claims and Judgements	<u>5,276,281.00</u>
Total Liabilities	<u>6,088,563.25</u>

Net Position

Unrestricted	<u>12,516,265.23</u>
Total Net Position	<u>\$ 12,516,265.23</u>

COUNTY OF OAKLAND
Building and Liability Insurance Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues:			
Property Insurance	\$ 1,382,750.00	\$ 1,271,530.23	\$ (111,219.77)
Liability Insurance	972,650.00	972,500.00	(150.00)
Rebilled Charges	7,000.00	5,581.50	(1,418.50)
External Other Revenue	-	51,023.10	51,023.10
Prior Years Revenue	-	331.25	331.25
Refund Prior Years Expenditure	-	11,029.10	11,029.10
Total Operating Revenues	<u>2,362,400.00</u>	<u>2,311,995.18</u>	<u>(50,404.82)</u>
Operating Expenses:			
Salaries	448,890.00	496,300.42	(47,410.42)
Fringe Benefits	308,358.00	255,862.60	52,495.40
Contractual Services:			
Adj Prior Year Expense	-	331.25	(331.25)
Contracted Services	-	350.00	(350.00)
Employee Medical Exams	7,000.00	5,581.50	1,418.50
Equipment Repair	-	180.00	(180.00)
Indirect Costs	180,407.00	153,428.00	26,979.00
Insurance	2,355,250.00	1,293,578.70	1,061,671.30
Membership Dues and Publication	1,000.00	625.00	375.00
Miscellaneous	500.00	-	500.00
Periodicals, Books, and Publications	300.00	531.00	(231.00)
Personal Mileage	2,800.00	3,528.88	(728.88)
Printing	800.00	426.64	373.36
Professional Services	15,000.00	13,124.50	1,875.50
Travel and Conference	4,500.00	5,594.88	(1,094.88)
Total Contractual Services	<u>2,567,557.00</u>	<u>1,477,280.35</u>	<u>1,090,276.65</u>
Commodities:			
Expendable Equipment Expense	9,000.00	8,744.96	255.04
Film and Processing	200.00	-	200.00
Medical Supplies	2,875.00	6,911.95	(4,036.95)
Metered Postage	1,056.00	688.41	367.59
Office Supplies	4,000.00	1,771.51	2,228.49
Total Commodities	<u>17,131.00</u>	<u>18,116.83</u>	<u>(985.83)</u>
Internal Services:			
Bldg Space Allocation	31,555.00	31,554.96	0.04
Convenience Copier	2,351.00	-	2,351.00
Info Tech - CLEMIS	13,588.00	14,446.57	(858.57)
Info Tech -Development	2,417.00	54.00	2,363.00

COUNTY OF OAKLAND
Building and Liability Insurance Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended	Actual	Favorable (Unfavorable) Variance
	Budget		
Info Tech - Managed Print Services	-	1,732.32	(1,732.32)
Info Tech - Operations	19,931.00	20,929.55	(998.55)
Maintenance Department Charges	2,000.00	489,216.93	(487,216.93)
Motor Pool Fuel Charges	3,686.00	2,600.32	1,085.68
Motor Pool	11,213.00	13,119.10	(1,906.10)
Telephone Communications	8,694.00	9,401.64	(707.64)
Total Internal Services	95,435.00	583,055.39	(487,620.39)
Claims Paid	768,650.00	2,063,514.59	(1,294,864.59)
Total Operating Expenses	4,206,021.00	4,894,130.18	(688,109.18)
Operating Income (Loss)	(1,843,621.00)	(2,582,135.00)	738,514.00
 Nonoperating Revenues (Expenses)			
Income from Investments	150,000.00	302,165.84	152,165.84
Total Nonoperating Revenues (Expenses)	150,000.00	302,165.84	152,165.84
Change in Net Position	\$ (1,693,621.00)	(2,279,969.16)	\$ (586,348.16)
Total Net Position - Beginning		14,796,234.39	
Total Net Position - Ending		\$ 12,516,265.23	

COUNTY OF OAKLAND
Drain Equipment Fund
Statement of Net Position
September 30, 2014

Assets

Current Assets:

Cash and Cash Equivalents	\$ 1,950,010.77
Accrued Interest Receivable	1,532.04
Due from Component Unit - Drainage District	1,372.43
Due from Component Unit - Road Commission	759.30
Due from Municipalities	22,075.54
Due from State of Michigan	11,435.10
Accounts Receivable	102,785.28
Inventory - WRC	493,616.58
Total Current Assets	<u>2,583,587.04</u>

Noncurrent Assets:

Capital Assets, at Cost

Land	130,000.00
Buildings	1,194,544.00
Structures	673,097.95
Computer software	2,092,810.52
Equipment	1,326,665.13
Furniture	190,369.35
Vehicles	2,949,614.09
Capital Projects in Progress	2,538,412.41
Less Accumulated Depreciation	<u>(4,539,459.36)</u>
Capital Assets, Net	<u>6,556,054.09</u>
Total Assets	<u>9,139,641.13</u>

Liabilities

Current Liabilities:

Vouchers Payable	203,922.22
Due to Other Funds	240.00
Current - Advances Payable	155,414.40
Deposits	254,285.92
Accounts Payable	87,307.52
Total Current Liabilities	<u>701,170.06</u>

Noncurrent Liabilities:

Advances	<u>77,298.00</u>
Total Noncurrent Liabilities	<u>77,298.00</u>
Total Liabilities	<u>778,468.06</u>

Net Position

Net Investment in Capital Assets	6,556,054.09
Unrestricted	1,623,774.52
Unrestricted - Designated for Neptune AMR System	181,344.46
Total Net Position	<u>\$ 8,361,173.07</u>

COUNTY OF OAKLAND
Drain Equipment Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Reimb Salaries	\$ 23,815,265.00	\$ 21,540,391.23	\$ (2,274,873.77)
Reimb General	2,639,810.00	2,056,500.49	(583,309.51)
Vehicle Rental	2,230,335.00	2,275,081.31	44,746.31
Equipment Rental	1,526,886.00	1,566,118.92	39,232.92
External - Rebilled Charges	400,000.00	126,552.37	(273,447.63)
Reimburse Building Space Cost	152,000.00	206,506.64	54,506.64
Maintenance Contracts	103,500.00	104,076.00	576.00
Rebilled Charges	95,000.00	54,750.93	(40,249.07)
External - Maintaintance Contracts	12,000.00	0.00	(12,000.00)
External - Equipment Rental	11,000.00	0.00	(11,000.00)
Dispatch Services	6,200.00	6,786.00	586.00
External - Dispatch Services	6,000.00	0.00	(6,000.00)
External - Other Revenue	1,000.00	0.00	(1,000.00)
Prior Years Adjustments	0.00	814,253.87	814,253.87
Total Operating Revenue	<u>30,998,996.00</u>	<u>28,751,017.76</u>	<u>(2,247,978.24)</u>
Operating Expenses			
Salaries	<u>14,417,190.00</u>	<u>12,658,513.68</u>	<u>1,758,676.32</u>
Fringe Benefits	<u>10,462,751.00</u>	<u>8,761,615.92</u>	<u>1,701,135.08</u>
Contractual Services			
Adj Prior Years Expense	0.00	7,113.50	(7,113.50)
Adj Prior Years Revenue	0.00	215.26	(215.26)
Auction Expense	1,000.00	155.79	844.21
Contracted Services	2,078,976.00	401,146.01	1,677,829.99
Electrical Service	10,000.00	15,067.68	(5,067.68)
Equipment Maintenance	27,000.00	2,718.64	24,281.36
Equipment Rental	3,000.00	162.08	2,837.92
Equipment Repair	4,000.00	4,154.42	(154.42)
Equipment Repair Motor Vehicle	61,000.00	135,487.10	(74,487.10)
Freight and Express	100.00	0.00	100.00
Fuel Oil	100.00	0.00	100.00
Garbage and Rubbish Disposal	1,000.00	74.65	925.35
Indirect Costs	134,000.00	200,181.00	(66,181.00)
Insurance	100.00	35.73	64.27
License Plates and Title Fees	0.00	48.96	(48.96)
Maintenance Equipment	1,000.00	1,423.40	(423.40)
Maintenance Vehicles	7,000.00	15.30	6,984.70
Membership Dues and Publications	80.00	0.00	80.00
Miscellaneous	0.00	213.60	(213.60)
Natural Gas	11,000.00	4,983.42	6,016.58
Personal Mileage	0.00	138.67	(138.67)

COUNTY OF OAKLAND
Drain Equipment Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Project Construction and Improvements	0.00	1,940.40	(1,940.40)
Property Taxes	0.00	8,274.44	(8,274.44)
Protective Clothing and Equipment	45,000.00	25,559.36	19,440.64
Rent	5,500.00	5,500.00	0.00
Software Support Maintenance	12,000.00	11,923.80	76.20
Towing and Storage Fees	500.00	570.00	(70.00)
Travel and Conference	1,000.00	0.00	1,000.00
Water and Sewage Charges	1,200.00	2,739.07	(1,539.07)
Total Contractual Services	<u>2,404,556.00</u>	<u>829,842.28</u>	<u>1,574,713.72</u>
Commodities			
Computer Supplies	20,000.00	13,015.91	6,984.09
Expendable Equipment	30,000.00	26,942.47	3,057.53
Other Expendable Equipment	6,000.00	17,215.95	(11,215.95)
Gasoline Charges	100.00	0.00	100.00
Laboratory Supplies	3,500.00	3,698.18	(198.18)
Maintenance Supplies	500.00	1,071.95	(571.95)
Material and Supplies	900,000.00	756,787.35	143,212.65
Office Supplies	13,200.00	10,316.32	2,883.68
Postage-Standard Mailing	100.00	0.00	100.00
Shop Supplies	2,900.00	2,031.25	868.75
Small Tools	16,200.00	28,441.41	(12,241.41)
Total Commodities	<u>992,500.00</u>	<u>859,520.79</u>	<u>132,979.21</u>
Depreciation			
Depreciation Buildings	28,840.00	27,828.17	1,011.83
Depreciation Structures	16,828.00	16,827.45	0.55
Depreciation Computer Software	208,650.00	208,649.90	0.10
Depreciation Equipment	55,000.00	86,685.71	(31,685.71)
Depreciation Furniture	1,355.00	1,355.35	(0.35)
Depreciation Vehicles	223,462.00	282,091.53	(58,629.53)
Total Depreciation	<u>534,135.00</u>	<u>623,438.11</u>	<u>(89,303.11)</u>
Internal Services			
Drain Equip Materials	5,500.00	4,789.87	710.13
Drain Equip Labor	693,330.00	542,831.25	150,498.75
Drain Equipment	100,000.00	76,935.02	23,064.98
Info Tech Development	7,000.00	4,288.50	2,711.50
Info Tech Operations	661,540.00	701,631.81	(40,091.81)
Info Tech Managed Print Svcs	0.00	998.27	(998.27)
Insurance Fund	17,150.00	30,345.00	(13,195.00)
Maintenance Department Charges	17,000.00	597.37	16,402.63
Motor Pool Fuel Charges	465,846.00	500,752.07	(34,906.07)
Motor Pool	736,994.00	930,772.02	(193,778.02)

COUNTY OF OAKLAND
Drain Equipment Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended		Favorable
	Budget	Actual	(Unfavorable)
			Variance
Radio Communications	500.00	0.00	500.00
Telephone Communications	214,199.00	173,580.02	40,618.98
Total Internal Services	2,919,059.00	2,967,521.20	(48,462.20)
Total Operating Expense	31,730,191.00	26,700,451.98	5,029,739.02
Operating Income (Loss)	(731,195.00)	2,050,565.78	(2,781,760.78)
Nonoperating Revenues (Expenses)			
Contributions - State Grants	176,150.00	261,174.00	85,024.00
Income from Investments	20,000.00	10,054.61	(9,945.39)
Interest Expense	(18,000.00)	(6,817.83)	11,182.17
Gain on Sale of Assets	47,500.00	7,735.48	(39,764.52)
Total Nonoperating Revenues (Expenses)	225,650.00	272,146.26	46,496.26
Income (Loss) before Transfer and Contributions	(505,545.00)	2,322,712.04	2,828,257.04
Capital Contributions	663,017.00	237,161.00	(425,856.00)
Transfers In	1,201,417.00	1,201,417.00	0.00
Transfers Out	(27,189.00)	0.00	27,189.00
Changes in Net Position	\$ 1,331,700.00	3,761,290.04	\$ (2,429,590.04)
Total Net Position - Beginning		4,599,883.03	
Total Net Position - Ending		<u>\$ 8,361,173.07</u>	

COUNTY OF OAKLAND
Facilities Maintenance and Operations Fund
Statement of Net Position
September 30, 2014

Assets

Current Assets:

Cash and Cash Equivalents	\$ 10,365,692.38
Due from Other Governmental Units	5,585.74
Due from Component Units	5,123.00
Accrued Interest Receivable	16,693.79
Accounts Receivable	225,195.07
Inventories	195,695.41
Deferred Charges	199.00
Total Current Assets	<u>10,814,184.39</u>

Noncurrent Assets:

Capital Assets, at Cost	
Buildings	525,283.39
Infrastructure	3,169,682.90
Equipment and Vehicles	2,036,667.05
Less: Accumulated Depreciation	<u>(5,416,517.85)</u>
Capital Assets, Net	<u>315,115.49</u>
Total Assets	<u>11,129,299.88</u>

Liabilities

Current Liabilities:

Accounts Payable	354,158.90
Vouchers Payable	198,441.37
Unearned Revenues	92,012.27
Due to Other Funds	42,277.37
Total Liabilities	<u>686,889.91</u>

Net Position

Net Investment in Capital Assets	315,115.49
Unrestricted	<u>10,127,294.48</u>
Total Net Position	<u>\$ 10,442,409.97</u>

COUNTY OF OAKLAND
Facilities Maintenance and Operations Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	(Unfavorable) Variance
Operating Revenues			
Office Space Rental GF GP	\$ 23,527,143.00	\$ 23,632,084.32	\$ 104,941.32
Office Space Rental Non GF GP	2,336,192.00	2,268,696.36	(67,495.64)
Maintenance Dept Charges	1,167,500.00	1,527,400.74	359,900.74
External - Other Revenue	193,000.00	713,564.06	520,564.06
External - Agencies Revenue	140,538.00	123,454.09	(17,083.91)
Sale of Equipment	-	27,488.60	27,488.60
Total Operating Revenues	<u>27,364,373.00</u>	<u>28,292,688.17</u>	<u>928,315.17</u>
Operating Expenses			
Salaries	<u>7,556,115.00</u>	<u>7,313,794.86</u>	<u>242,320.14</u>
Fringe Benefits	<u>5,502,220.00</u>	<u>5,029,454.17</u>	<u>472,765.83</u>
Contractual Services			
Adj Prior Years Expense	-	20,181.00	(20,181.00)
Auction Expense	500.00	1,400.85	(900.85)
Electrical Service	2,750,000.00	2,149,337.86	600,662.14
Employee License - Certification	4,000.00	-	4,000.00
Employees Medical Exams	600.00	1,216.36	(616.36)
Equipment Maintenance	70,000.00	40,906.43	29,093.57
Fuel Oil	-	58,170.40	(58,170.40)
Garbage and Rubbish Disposal	109,100.00	122,567.59	(13,467.59)
Indirect Costs	1,085,100.00	1,210,301.00	(125,201.00)
Laundry and Cleaning	46,000.00	45,564.08	435.92
Licenses and Permits	10,000.00	11,487.91	(1,487.91)
Membership Dues	3,000.00	2,956.00	44.00
Miscellaneous	7,500.00	2,950.37	4,549.63
Natural Gas	1,600,000.00	1,534,642.26	65,357.74
Periodicals, Books and Publications	2,000.00	498.47	1,501.53
Personal Mileage	1,300.00	1,461.56	(161.56)
Printing	2,600.00	-	2,600.00
Rent	21,600.00	8,228.00	13,372.00
Software Rental Lease Purchase	20,000.00	6,000.00	14,000.00
Software Support Maintenance	12,000.00	8,626.00	3,374.00
Sublet Repairs	3,368,015.00	4,120,736.43	(752,721.43)
Travel and Conference	5,000.00	7,391.18	(2,391.18)
Uncollectable Accountts Receivable	-	3,647.69	(3,647.69)
Water and Sewage Charges	900,000.00	971,120.50	(71,120.50)
Total Contractual Services	<u>10,018,315.00</u>	<u>10,329,391.94</u>	<u>(311,076.94)</u>
Commodities			
Custodial Supplies	217,550.00	226,380.56	(8,830.56)
Dry Goods and Clothing	10,000.00	18,285.67	(8,285.67)
Employee Footwear	-	1,653.13	(1,653.13)
Expendable Equipment	20,000.00	1,902.50	18,097.50
Gasoline Charges	14,000.00	16,776.31	(2,776.31)
Grounds Supplies	55,600.00	61,392.75	(5,792.75)

COUNTY OF OAKLAND
Facilities Maintenance and Operations Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	(Unfavorable) Variance
Maintenance Supplies	459,400.00	461,677.01	(2,277.01)
Material and Supplies	125,000.00	138,853.24	(13,853.24)
Office Supplies	23,100.00	17,693.43	5,406.57
Postage - Standard Mailing	2,000.00	1,705.15	294.85
Road Salt	100,000.00	109,164.36	(9,164.36)
Security Supplies	200,000.00	170,371.68	29,628.32
Shop Supplies	6,000.00	21,606.21	(15,606.21)
Small Tools	12,000.00	20,749.86	(8,749.86)
Total Commodities	<u>1,244,650.00</u>	<u>1,268,211.86</u>	<u>(23,561.86)</u>
Depreciation	63,000.00	72,063.92	(9,063.92)
Internal Services			
Convenience Copier	7,320.00	2.04	7,317.96
Drain Equipment	17,500.00	31,493.08	(13,993.08)
Info Tech CLEMIS	-	9,864.57	(9,864.57)
Info Tech Development	15,000.00	85,412.48	(70,412.48)
Info Tech Operations	319,504.00	408,239.75	(88,735.75)
Info Tech Managed Print Svcs	-	3,393.03	(3,393.03)
Insurance Fund	84,885.00	98,159.12	(13,274.12)
Motor Pool Fuel Charges	70,997.00	71,892.76	(895.76)
Motor Pool	252,475.00	302,128.84	(49,653.84)
Radio Communications	7,357.00	43,878.30	(36,521.30)
Telephone Communications	130,017.00	140,686.51	(10,669.51)
Total Internal Services	<u>905,055.00</u>	<u>1,195,150.48</u>	<u>(290,095.48)</u>
Total Operating Expense	<u>25,289,355.00</u>	<u>25,208,067.23</u>	<u>81,287.77</u>
Operating Income (Loss)	<u>2,075,018.00</u>	<u>3,084,620.94</u>	<u>1,009,602.94</u>
Nonoperating Revenues (Expenses)			
Income from Investments	100,000.00	167,712.61	67,712.61
Gain on Sale of Assets	-	1,184.98	1,184.98
Accrued Interest Adjustment	-	3,593.53	3,593.53
Planned Use of Balance	2,592,579.00	-	(2,592,579.00)
Total Nonoperating Revenues (Expenses)	<u>2,692,579.00</u>	<u>172,491.12</u>	<u>(2,520,087.88)</u>
Income (Loss) Before Transfers	<u>4,767,597.00</u>	<u>3,257,112.06</u>	<u>(1,510,484.94)</u>
Transfers In	-	71,488.75	71,488.75
Transfers Out	(4,767,597.00)	(4,811,726.35)	(44,129.35)
Change in Net Position	<u>\$ -</u>	<u>(1,483,125.54)</u>	<u>\$ (1,483,125.54)</u>
Total Net Position - Beginning		<u>11,925,535.51</u>	
Total Net Position - Ending		<u>\$ 10,442,409.97</u>	

COUNTY OF OAKLAND
Fringe Benefits Fund
Statement of Net Position
September 30, 2014

Assets

Current Assets:

Cash and Cash Equivalents	\$ 63,198,247.96
Due from Other Governmental Units	280.00
Accrued Interest Receivable	433,555.89
Accounts Receivable	90.00
Prepaid Items	<u>2,400,562.54</u>
Total Current Assets	<u>66,032,736.39</u>

Liabilities

Current Liabilities:

Vouchers Payable	1,947,751.77
Due to Other Governmental Units	281,239.23
Current Portion of Compensated Absences	1,231,535.00
Current Portion of Claims and Judgments	2,811,696.00
Accrued Liabilities	<u>2,862,495.07</u>
Total Current Liabilities	<u>9,134,717.07</u>

Noncurrent Liabilities:

Accrued Compensated Absences	11,083,815.00
Claims and Judgments	<u>12,320,815.00</u>
Total Noncurrent Liabilities	<u>23,404,630.00</u>
Total Liabilities	<u>32,539,347.07</u>

Net Position

Unrestricted	<u>33,493,389.32</u>
Total Net Position	<u>\$ 33,493,389.32</u>

County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Retirees Medical - VEBA	48,333,200.00	47,646,781.88	(686,418.12)
Medical Insurance	34,120,000.00	31,058,166.73	(3,061,833.27)
Social Security	14,600,000.00	14,578,378.32	(21,621.68)
Defined Contribution - County	14,600,000.00	14,841,416.15	241,416.15
Prescription coverage Insurance	10,000,000.00	9,261,974.83	(738,025.17)
External - Flex Benefit Hospital Deductions	5,000,000.00	4,995,917.54	(4,082.46)
Dental Insurance	3,316,000.00	3,060,253.76	(255,746.24)
Workers Compensation	2,936,200.00	2,987,461.89	51,261.89
Salary Continuation	2,500,000.00	2,509,260.18	9,260.18
Retirement Administration	2,383,500.00	2,247,634.59	(135,865.41)
Employees In-Service Training	1,356,000.00	1,331,776.05	(24,223.95)
Retirement Health Savings	1,000,000.00	1,070,349.65	70,349.65
Employee Benefits	840,700.00	828,818.08	(11,881.92)
External - Prescription Drug Rebates	800,000.00	728,721.96	(71,278.04)
Unemployment Compensation	700,000.00	667,756.39	(32,243.61)
Group Life Insurance	550,000.00	550,458.16	458.16
Wellness Unit	500,000.00	508,122.57	8,122.57
External - Flex Benefit Life Insurance	350,000.00	358,433.05	8,433.05
External - Medical Insurance	280,000.00	171,916.12	(108,083.88)
Tuition Reimbursement	260,000.00	257,148.10	(2,851.90)
Vision Insurance	216,500.00	281,523.82	65,023.82
Flex Benefit Plan	200,000.00	192,690.29	(7,309.71)
Defined Contribution - PTNE	200,000.00	190,573.39	(9,426.61)
Retirement Administration - PTNE	160,000.00	185,606.92	25,606.92
External Other Revenue	150,000.00	356,466.14	206,466.14
External - Flex Benefit Dental Insurance	115,000.00	103,065.87	(11,934.13)
External - Flex Benefit Vision Insurance	105,000.00	111,022.38	6,022.38
Fringe Benefits	95,900.00	75,334.17	(20,565.83)
External - Dental Insurance	25,000.00	14,627.40	(10,372.60)
External - Forfeiture of Deposits	20,000.00	12,353.55	(7,646.45)
External - Vision Insurance	2,500.00	1,116.80	(1,383.20)
External - Premium Adjustment	-	5,329.00	5,329.00
External - Training	-	1,945.00	1,945.00
External - Wellness Revenue	-	14,982.70	14,982.70
Prior Years Adjustments	-	4,518.66	4,518.66
Total Operating Revenues	145,715,500.00	141,211,902.09	(4,503,597.91)
Operating Expenses			
Fringe Benefits:			
Defined Contribution - County	14,600,000.00	14,841,416.15	(241,416.15)

**County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Defined Contribution - PTNE Retirement	200,000.00	190,573.39	9,426.61
Dental Insurance	3,427,000.00	3,044,650.10	382,349.90
Disability Insurance	2,500,000.00	2,533,657.76	(33,657.76)
Employees In-Service Training	419,400.00	223,647.41	195,752.59
In-Service Training - Info Tech.	350,000.00	292,912.89	57,087.11
Flex Benefit Payments	200,000.00	98,706.71	101,293.29
Group Life Insurance	900,000.00	908,978.69	(8,978.69)
Health Insurance Premium Tax	25,000.00	26,968.37	(1,968.37)
Medical Insurance	39,084,000.00	37,447,340.36	1,636,659.64
Prescription Coverage	10,711,400.00	9,354,842.58	1,356,557.42
Indirect Costs	300,000.00	297,735.00	2,265.00
Michigan HICAA Tax	367,600.00	385,149.57	(17,549.57)
Vision Insurance	324,000.00	268,568.24	55,431.76
Patient Center Outcome Research	16,000.00	15,872.00	128.00
Pension Contribution	5,771,000.00	5,770,835.00	165.00
Professional Services	-	77,229.57	(77,229.57)
Reinsurance Fee	25,000.00	28,029.75	(3,029.75)
Retirement Health Savings	3,132,875.00	3,203,224.65	(70,349.65)
Social Security	14,600,000.00	14,582,857.04	17,142.96
Tuition Reimbursement	260,000.00	127,349.79	132,650.21
Unemployment Insurance	700,000.00	377,653.88	322,346.12
Workers Compensation Claims	2,200,000.00	1,370,915.38	829,084.62
Total Fringe Benefits	100,113,275.00	95,469,114.28	4,644,160.72
 Retiree Medical Benefit Trust:			
Bonds Maturing	21,500,000.00	21,500,000.00	-
Interest Expense	26,833,200.00	26,833,221.53	(21.53)
Total Retiree Medical Benefit Trust	48,333,200.00	48,333,221.53	(21.53)
 Retirement Administration:			
Legal Services	-	9,324.00	(9,324.00)
Membership Dues	1,000.00	600.00	400.00
Monitoring Services	240,000.00	251,825.58	(11,825.58)
Periodicals, Books, and Publications	1,000.00	874.00	126.00
Printing	6,000.00	3,422.47	2,577.53
Sick and Annual Leave Cash-Out	1,700,000.00	1,543,869.66	156,130.34
Travel and Conference	8,000.00	8,140.58	(140.58)
Workshops and Meetings	5,000.00	4,337.37	662.63
Metered Postage	700.00	603.38	96.62
Info Tech Operations	1,800.00	-	1,800.00
Total Retirement Administration	1,963,500.00	1,822,997.04	140,502.96

County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Retirement Administration Unit:			
Salaries	342,088.00	347,489.83	(5,401.83)
Fringe Benefits	233,175.00	192,981.05	40,193.95
Personal Mileage	757.00	92.96	664.04
Office Supplies	2,300.00	2,162.99	137.01
Equipment Rental	1,680.00	1,680.00	-
Total Retirement Administration Unit	580,000.00	544,406.83	35,593.17
Wellness Program:			
Salaries	65,828.00	66,624.51	(796.51)
Fringe Benefits	34,172.00	33,322.55	849.45
Periodicals, Books and Publications	5,200.00	18.00	5,182.00
Personal Mileage	200.00	-	200.00
Printing	6,000.00	5,800.44	199.56
Professional Services	123,000.00	101,399.00	21,601.00
Special Event Program	49,000.00	22,472.34	26,527.66
Travel and Conference	300.00	-	300.00
Wellness Rewards	6,000.00	-	6,000.00
Wellness Screenings	195,000.00	189,200.00	5,800.00
Workshops and Meetings	2,000.00	1,221.15	778.85
Metered Postage	3,800.00	1,063.96	2,736.04
Office Supplies	3,000.00	104.70	2,895.30
Maintenance Department Charge	5,206.00	2,046.86	3,159.14
Motor Pool	1,294.00	1,394.41	(100.41)
Telephone Communications	-	46.15	(46.15)
Total Wellness Program	500,000.00	424,714.07	75,285.93
Child Care Facility:			
Sublet Repairs	-	393.98	(393.98)
Metered Postage	591.00	1,778.19	(1,187.19)
Building Space	215,469.00	215,472.00	(3.00)
Convenience Copier	918.00	224.46	693.54
Info Tech - Operations	28,154.00	29,616.00	(1,462.00)
Info Tech - Managed Print Services	-	1,221.90	(1,221.90)
Maintenance Department Charges	9,846.00	4,320.74	5,525.26
Telephone Communications	6,722.00	6,180.44	541.56
Total Child Care Facility	261,700.00	259,207.71	2,492.29
Workers Compensation Unit:			
Salaries	168,006.00	168,545.13	(539.13)

County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Fringe Benefits	96,032.00	90,398.83	5,633.17
Insurance	225,000.00	175,354.00	49,646.00
Membership Dues	1,000.00	570.00	430.00
Periodicals, Books and Publications	213.00	320.00	(107.00)
Personal Mileage	1,100.00	1,097.09	2.91
Printing	-	37.00	(37.00)
Professional Services	140,000.00	140,000.00	-
Software Support Maintenance	100.00	-	100.00
State of Michigan Fees	50,000.00	19,792.53	30,207.47
Travel and Conference	3,400.00	437.69	2,962.31
Bldg Space Cost Allocation	15,777.00	15,777.00	-
Info Tech - Operations	9,965.00	10,464.77	(499.77)
Insurance Fund	21,779.00	17,234.00	4,545.00
Maintenance Department Charges	3,200.00	261.26	2,938.74
Telephone Communications	628.00	680.70	(52.70)
Total Workers Compensation Unit	736,200.00	640,970.00	95,230.00
Fringe Benefits Unit:			
Salaries	63,151.00	62,955.71	195.29
Fringe Benefits	32,749.00	32,056.20	692.80
Total Fringe Benefits Unit	95,900.00	95,011.91	888.09
Employee Benefits Unit:			
Salaries	280,293.00	271,098.53	9,194.47
Fringe Benefits	179,677.00	167,349.13	12,327.87
Membership Dues	1,000.00	766.19	233.81
Periodicals, Books and Publications	3,000.00	1,391.50	1,608.50
Personal Mileage	350.00	59.87	290.13
Printing	17,000.00	24,978.35	(7,978.35)
Professional Services	473,560.00	475,475.90	(1,915.90)
Travel and Conference	2,700.00	2,106.45	593.55
Metered Postage	2,500.00	3,892.86	(1,392.86)
Office Supplies	2,500.00	1,625.20	874.80
Equipment Rental	1,680.00	1,680.00	-
Total Employee Benefits Unit	964,260.00	950,423.98	13,836.02
Training and Development Unit:			
Salaries	289,643.00	242,004.26	47,638.74
Fringe Benefits	219,757.00	163,109.93	56,647.07
Membership Dues	1,200.00	265.00	935.00
Personal Mileage	300.00	19.07	280.93

County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Printing	9,000.00	2,143.77	6,856.23
Special Event Program	52,500.00	44,696.43	7,803.57
Travel and Conference	5,400.00	-	5,400.00
Other Expendable Equipment	1,000.00	-	1,000.00
Office Supplies	3,500.00	1,635.56	1,864.44
Maintenance Department Charges	4,300.00	2,800.71	1,499.29
Total Training and Development Unit	<u>586,600.00</u>	<u>456,674.73</u>	<u>129,925.27</u>
Total Operating Expenses	<u>154,134,635.00</u>	<u>148,996,742.08</u>	<u>5,137,892.92</u>
Operating Income (Loss)	<u>(8,419,135.00)</u>	<u>(7,784,839.99)</u>	<u>634,295.01</u>
Nonoperating Revenues (Expenses):			
Income from Investments	391,700.00	573,026.01	181,326.01
Total Nonoperating Revenues (Expenses)	<u>391,700.00</u>	<u>573,026.01</u>	<u>181,326.01</u>
Income (Loss) Before Transfers	(8,027,435.00)	(7,211,813.98)	815,621.02
Transfers In	5,771,000.00	5,770,835.00	(165.00)
Change in Net Position	<u>(2,256,435.00)</u>	<u>(1,440,978.98)</u>	<u>815,456.02</u>
Total Net Position - Beginning		<u>34,934,368.30</u>	
Total Net Position - Ending		<u><u>33,493,389.32</u></u>	

COUNTY OF OAKLAND
Information Technology Fund
Statement of Net Position
September 30, 2014

Assets

Current Assets:

Cash and Cash Equivalents	\$ 12,941,668.00
Due from Other Funds	222,438.57
Due from Other Governmental Units	33,660.22
Accrued Interest Receivable	38,445.31
Accounts Receivable	49,661.04
Inventories	29,864.45
Deferred Charges	610.00
Prepaid Items	<u>2,612,614.38</u>
Total Current Assets	<u>15,928,961.97</u>

Noncurrent Assets:

Capital Assets, at Cost

Capital Projects in Progress	1,448,956.57
Equipment	27,553,795.95
Computer Software	30,733,597.51
Less Accumulated Depreciation	<u>(52,447,957.54)</u>
Capital Assets, Net	<u>7,288,392.49</u>
Total Assets	<u>23,217,354.46</u>

Liabilities

Current Liabilities:

Vouchers Payable	637,560.76
Due to Other Funds	169,730.00
Unearned Revenues	250.00
Accounts Payable	<u>800,227.26</u>
Total Current Liabilities	<u>1,607,768.02</u>

Net Position

Net Investment in Capital Assets	7,288,392.49
Unrestricted - Designated for Projects	4,165,615.45
Unrestricted	<u>10,155,578.50</u>
Total Net Position	<u>\$ 21,609,586.44</u>

COUNTY OF OAKLAND
Information Technology Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended		Favorable
	Budget	Actual	(Unfavorable)
			Variance
Operating Revenues			
OC Depts Operations	\$ 13,047,501.00	\$ 12,585,315.83	\$ (462,185.17)
OC Depts Development Support	5,346,050.00	3,584,345.20	(1,761,704.80)
Non Governmental Operating	3,521,050.00	3,845,161.55	324,111.55
Non Governmental Development	1,536,405.00	1,865,555.20	329,150.20
Equipment Rental	1,472,612.00	1,030,996.45	(441,615.55)
External - Enhanced Access Fees	548,492.00	877,612.49	329,120.49
External - Agencies Revenue	226,060.00	217,099.38	(8,960.62)
CLEMIS Operations Outside	201,436.00	203,612.35	2,176.35
External - Defer Land File Tax Bills	59,000.00	70,000.66	11,000.66
External - Reimb of Equalization Services	16,000.00	15,265.62	(734.38)
Sale of Equipment	5,000.00	22,860.95	17,860.95
External - Other Revenue	500.00	5,785.00	5,285.00
Managed Print Services	-	497,922.29	497,922.29
Prior Years Adjustments	-	2,085.31	2,085.31
Total Operating Revenues	25,980,106.00	24,823,618.28	(1,156,487.72)
Operating Expenses			
Salaries	9,216,916.00	7,754,762.71	1,462,153.29
Fringe Benefits	5,853,651.00	4,738,911.43	1,114,739.57
Contractual Services			
Adj Prior Years Expense	-	146,042.88	(146,042.88)
Adj Prior Years Revenue	-	139,930.00	(139,930.00)
Auction Expense	2,000.00	485.90	1,514.10
Bank Charges	9,000.00	15,589.49	(6,589.49)
Charge Card Fee	105,000.00	194,541.99	(89,541.99)
Communications	706,000.00	603,072.68	102,927.32
Contracted Services	506,000.00	1,272,918.84	(766,918.84)
Copier Machine Rental	409,000.00	24,420.96	384,579.04
Equipment Maintenance	813,356.00	312,760.67	500,595.33
Equipment Repair	-	3,185.50	(3,185.50)
Freight and Express	10,000.00	5,766.38	4,233.62
Garbage and Rubbish Disposal	6,500.00	1,697.40	4,802.60
Indirect Costs	1,684,425.00	1,416,088.00	268,337.00
Maintenance Contract	212,143.00	143,046.11	69,096.89
Membership Dues	10,760.00	1,149.31	9,610.69
Periodicals, Books and Publication	-	29.50	(29.50)
Personal Mileage	11,600.00	3,829.62	7,770.38
Printing	2,635.00	334.50	2,300.50
Professional Services	5,177,162.00	5,637,862.94	(460,700.94)
Software Rental Lease Purchase	407,000.00	679,902.16	(272,902.16)
Software Support Maintenance	3,222,939.00	3,586,116.76	(363,177.76)
Training - Educator Services	-	7,464.13	(7,464.13)
Travel and Conference	90,000.00	24,785.58	65,214.42
Uncollectable Accounts Receivable	-	766.00	(766.00)
Workshops and Meetings	-	60.45	(60.45)

COUNTY OF OAKLAND
Information Technology Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended		Favorable
	Budget	Actual	(Unfavorable)
			Variance
Total Contractual Services	13,385,520.00	14,221,847.75	(836,327.75)
Commodities			
Computer Supplies	20,000.00	14,453.26	5,546.74
Expendable Equipment	1,650,000.00	3,640.73	1,646,359.27
Other Expendable Equipment	34,858.00	537,295.72	(502,437.72)
Metered Postage	910.00	222.64	687.36
Office Supplies	20,000.00	19,484.13	515.87
Paper Printing	40,000.00	1,878.18	38,121.82
Parts and Accessories	62,599.00	59,708.80	2,890.20
Printing Supplies	25,000.00	11,530.62	13,469.38
Total Commodities	1,853,367.00	648,214.08	1,205,152.92
Depreciation	2,436,910.00	2,059,496.44	377,413.56
Internal Services			
Building Space Cost Allocation	828,246.00	828,246.00	-
Convenience Copier	5,977.00	738.29	5,238.71
Insurance Fund	82,861.00	70,983.02	11,877.98
Maintenance Department Charges	26,548.00	69,095.42	(42,547.42)
Motor Pool Fuel Charges	12,310.00	12,259.93	50.07
Motor Pool	43,293.00	49,205.86	(5,912.86)
Telephone Communications	167,067.00	183,507.58	(16,440.58)
Total Internal Services	1,166,302.00	1,214,036.10	(47,734.10)
Total Operating Expense	33,912,666.00	30,637,268.51	3,275,397.49
Operating Income (Loss)	(7,932,560.00)	(5,813,650.23)	2,118,909.77
Nonoperating Revenues (Expenses)			
Planned Use of Fund Balance	3,782,853.00	-	(3,782,853.00)
Income from Investments	100,000.00	157,039.51	57,039.51
Gain on Sale of Assets	5,500.00	430.16	(5,069.84)
Total Nonoperating Revenues (Expenses)	3,888,353.00	157,469.67	(3,730,883.33)
Income (Loss) Before Transfers and Contributions	(4,044,207.00)	(5,656,180.56)	(1,611,973.56)
Capital Contributions	-	3,314,998.16	3,314,998.16
Transfers In	4,044,207.00	4,044,207.00	-
Change in Net Position	-	1,703,024.60	1,703,024.60
Total Net Position - Beginning		19,906,561.84	
Total Net Position - Ending		<u>\$ 21,609,586.44</u>	

COUNTY OF OAKLAND
Motor Pool Fund
Statement of Net Position
September 30, 2014

Assets

Current assets:

Cash and Cash Equivalents	\$ 3,373,026.32
Accrued Interest Receivable	5,647.76
Due from Municipalities	3,264.67
Inventories	323,466.05
Prepaid Expenses	4,214.22
Total Current Assets	<u>3,709,619.02</u>

Noncurrent Assets

Capital Assets, at Cost

Buildings	424,860.46
Equipment	68,447.69
Vehicles	14,848,240.54
Less Accumulated Depreciation	<u>(10,787,688.06)</u>
Capital Assets, Net	<u>4,553,860.63</u>
Total Assets	<u>8,263,479.65</u>

Liabilities

Current Liabilities:

Vouchers Payable	45,253.28
Accounts Payable	1,487.50
Total Current Liabilities	<u>46,740.78</u>
Total Liabilities	<u>46,740.78</u>

Net Position

Net Investment in Capital Assets	4,553,860.63
Unrestricted	<u>3,662,878.24</u>
Total Net Position	<u>\$ 8,216,738.87</u>

COUNTY OF OAKLAND
Motor Pool Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Leased Equipment	\$ 4,427,299.00	\$ 5,230,749.35	\$ 803,450.35
Gasoline, Oil, and Grease	2,138,738.00	2,240,165.21	101,427.21
Productive Labor	255,000.00	309,916.04	54,916.04
Parts and Accessories	125,000.00	217,729.89	92,729.89
External - Other Revenue	50,000.00	54,218.18	4,218.18
External - Warranty Reimbursements	40,000.00	26,566.15	(13,433.85)
Sublet Repairs	15,330.00	29,174.79	13,844.79
External - Productive Labor	7,500.00	12,560.64	5,060.64
External - Parts and Accessories	2,000.00	1,831.76	(168.24)
Car Wash	700.00	872.50	172.50
Sale of Equipment	-	11,864.61	11,864.61
Sale of Scrap	-	3,521.65	3,521.65
Total Operating Revenues	7,061,567.00	8,139,170.77	1,077,603.77
Operating Expenses			
Salaries	748,584.00	709,543.16	39,040.84
Fringe Benefits	569,736.00	523,849.01	45,886.99
Contractual Services			
Auction Expense	13,000.00	15,250.51	(2,250.51)
Car Wash	60,000.00	47,261.00	12,739.00
Contracted Services	-	376.78	(376.78)
Freight and Express	500.00	-	500.00
Garbage and Rubbish Disposal	300.00	-	300.00
Indirect Costs	396,483.00	535,074.00	(138,591.00)
Insurance	300,000.00	295,456.32	4,543.68
Insurance Reserve Expense	175,000.00	189,414.46	(14,414.46)
Laundry and Cleaning	5,000.00	5,045.79	(45.79)
License Plates and Title Fees	33,100.00	3,003.76	30,096.24
Maintenance Contracts	17,500.00	17,883.50	(383.50)
Membership Dues	1,300.00	479.00	821.00
Oil, Grease and Solvents	29,000.00	28,219.60	780.40
Periodicals, Books and Publications	-	703.00	(703.00)
Printing	500.00	199.25	300.75
Sublet Repairs	80,000.00	162,784.50	(82,784.50)
Tool Allowance	3,150.00	2,450.00	700.00
Towing and Storage Fees	662.00	305.00	357.00
Training	1,000.00	-	1,000.00
Travel and Conference	7,500.00	1,689.68	5,810.32
Total Contractual Services	1,123,995.00	1,305,596.15	(181,601.15)
Commodities			
Custodial Supplies	3,000.00	3,706.36	(706.36)
Dry Goods and Clothing	1,900.00	802.50	1,097.50
Employee Footwear	-	279.64	(279.64)

COUNTY OF OAKLAND
Motor Pool Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended September 30, 2014

	Amended		Favorable
	Budget	Actual	(Unfavorable)
			Variance
Expendable Equipment	122,500.00	383,536.90	(261,036.90)
Gasoline - Billable	2,566,055.00	2,643,691.35	(77,636.35)
Metered Postage	700.00	433.43	266.57
Office Supplies	2,122.00	2,349.68	(227.68)
Parts and Accessories	439,321.00	492,582.01	(53,261.01)
Shop Supplies	40,000.00	53,284.83	(13,284.83)
Tires and Tubes	170,000.00	192,187.31	(22,187.31)
Total Commodities	<u>3,345,598.00</u>	<u>3,772,854.01</u>	<u>(427,256.01)</u>
Depreciation			
Depreciation Equipment	-	683.90	(683.90)
Depreciation Vehicles	1,734,954.00	1,963,384.96	(228,430.96)
Total Depreciation	<u>1,734,954.00</u>	<u>1,964,068.86</u>	<u>(229,114.86)</u>
Internal Services			
Building Space Cost Allocation	141,559.00	141,558.96	0.04
Convenience Copier	1,220.00	21.37	1,198.63
Info Tech - Development	18,393.00	-	18,393.00
Info Tech - Operations	35,619.00	41,179.87	(5,560.87)
Info Tech Managed Print Services	-	1,109.07	(1,109.07)
Insurance Fund	165,358.00	164,853.58	504.42
Maintenance Department Charges	500.00	1,121.19	(621.19)
Radio Communications	1,828.00	3,101.49	(1,273.49)
Telephone Communications	4,945.00	5,288.75	(343.75)
Total Internal Services	<u>369,422.00</u>	<u>358,234.28</u>	<u>11,187.72</u>
Total Operating Expense	<u>7,892,289.00</u>	<u>8,634,145.47</u>	<u>(741,856.47)</u>
Operating Income (Loss)	<u>(830,722.00)</u>	<u>(494,974.70)</u>	<u>335,747.30</u>
Nonoperating Revenues (Expenses)			
Gain on Sale of Vehicles	150,000.00	195,934.55	45,934.55
Income from Investments	35,000.00	41,579.00	6,579.00
Total Nonoperating Revenues (Expenses)	<u>185,000.00</u>	<u>237,513.55</u>	<u>52,513.55</u>
Income (Loss) Before Transfers	<u>(645,722.00)</u>	<u>(257,461.15)</u>	<u>388,260.85</u>
Transfers In	321,019.00	321,022.25	3.25
Change in Net Position	<u>\$ (324,703.00)</u>	<u>63,561.10</u>	<u>\$ 388,264.10</u>
Total Net Position - Beginning		<u>8,153,177.77</u>	
Total Net Position - Ending		<u><u>\$ 8,216,738.87</u></u>	

COUNTY OF OAKLAND
Telephone Communications Fund
Statement of Net Position
September 30, 2014

Assets

Current Assets:

Cash and Cash Equivalents	\$ 4,046,353.22
Accrued Interest Receivable	3,758.71
Accounts Receivable	343.17
Due from Other Governmental Units	441.67
Prepaid Items	43,520.71
Total Current Assets	<u>4,094,417.48</u>

Noncurrent Assets:

Capital Assets, at Cost

Equipment	3,891,675.37
Computer software	947,284.00
Less Accumulated Depreciation	<u>(4,673,242.01)</u>
Capital Assts, Net	<u>165,717.36</u>
Total Assets	<u>4,260,134.84</u>

Liabilities

Current Liabilities:

Vouchers Payable	121,048.17
Accounts Payable	<u>22,859.86</u>
Total Current Liabilities	<u>143,908.03</u>

Net Position

Net Investment in Capital Assets	165,717.36
Unrestricted	<u>3,950,509.45</u>
Total Net Position	<u>\$ 4,116,226.81</u>

COUNTY OF OAKLAND
Telephone Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Sale of Phone Service, Internal	\$ 2,804,199.00	\$ 2,796,252.00	\$ (7,947.00)
Sale of Phone Service, External	30,000.00	9,641.69	(20,358.31)
Leased equipment	14,000.00	5,926.46	(8,073.54)
Sale of Equipment	-	158.05	158.05
Total Operating Revenues	<u>2,848,199.00</u>	<u>2,811,978.20</u>	<u>(36,220.80)</u>
Operating Expenses			
Salaries	<u>200,256.00</u>	<u>201,548.71</u>	<u>(1,292.71)</u>
Fringe Benefits	<u>146,766.00</u>	<u>140,819.68</u>	<u>5,946.32</u>
Contractual Services:			
Communications	1,217,646.00	1,207,623.88	10,022.12
Equipment Repairs and Maintenance	25,000.00	18,826.55	6,173.45
Indirect Costs	297,450.00	107,129.00	190,321.00
Maintenance Contracts/Equipment	240,000.00	221,060.00	18,940.00
Membership Dues and Publication	150.00	-	150.00
Personal Mileage	200.00	-	200.00
Professional Services	8,000.00	-	8,000.00
Software Support/Maintenance	57,910.00	30,585.00	27,325.00
Sublet Repairs	80,000.00	7,984.72	72,015.28
Tower Charges	14,000.00	4,386.16	9,613.84
Travel and Conference	5,000.00	-	5,000.00
Voice Mail	2,000.00	13,001.12	(11,001.12)
Total Contractual Services	<u>1,947,356.00</u>	<u>1,610,596.43</u>	<u>336,759.57</u>
Commodities:			
Other Expendable Equipment	175,553.00	96,799.67	78,753.33
Office Supplies	111.00	-	111.00
Postage	111.00	-	111.00
Total Commodities	<u>175,775.00</u>	<u>96,799.67</u>	<u>78,975.33</u>
Depreciation:			
Equipment	<u>336,300.00</u>	<u>105,528.44</u>	<u>230,771.56</u>
Total Depreciation	<u>336,300.00</u>	<u>105,528.44</u>	<u>230,771.56</u>
Internal Services:			
Building Space Allocation	12,124.00	12,123.96	0.04
Info Tech - Operations	479,346.00	504,232.00	(24,886.00)

COUNTY OF OAKLAND
Telephone Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Insurance Fund	219.00	218.88	0.12
Maintenance Department Charges	1,000.00	-	1,000.00
Motor Pool Fuel Charges	703.00	849.57	(146.57)
Motor Pool	4,269.00	4,920.00	(651.00)
Total Internal Services	<u>497,661.00</u>	<u>522,344.41</u>	<u>(24,683.41)</u>
Total Operating Expenses	<u>3,304,114.00</u>	<u>2,677,637.34</u>	<u>626,476.66</u>
Operating Income (Loss)	<u>(455,915.00)</u>	<u>134,340.86</u>	<u>590,255.86</u>
Nonoperating Revenues (Expenses)			
Planned Use of Fund Balance	425,915.00	-	(425,915.00)
Income from Investments	30,000.00	57,571.08	27,571.08
Total Nonoperating Revenues (Expenses)	<u>455,915.00</u>	<u>57,571.08</u>	<u>(398,343.92)</u>
Income (Loss) Before Transfers and Contribution:	-	191,911.94	191,911.94
Capital Asset Contributions	-	5,254.36	5,254.36
Change in Net Position	<u>\$ -</u>	<u>197,166.30</u>	<u>\$ 197,166.30</u>
Total Net Position - Beginning		<u>3,919,060.51</u>	
Total Net Position - Ending		<u><u>\$ 4,116,226.81</u></u>	

OAKLAND COUNTY
FINANCIAL STATEMENTS
ENTERPRISE
FUNDS

INDIVIDUAL STATEMENTS OF NET
POSITION AND STATEMENTS
OF REVENUES,
EXPENSES AND CHANGES
IN NET POSITION

**County of Oakland
Airport Fund
Statement of Net Position
September 30, 2014**

Assets

Current Assets:

Pooled Cash and Investments	\$ 15,880,677.99
Due from Other Governmental Units	600.00
Accrued Interest Receivable	64,384.20
Accounts Receivable - Net	349,859.70
Current Contracts Receivable	1,174,106.83
Total Current Assets	<u>17,469,628.72</u>

Nonoperating Revenues (Expenses)

Noncurrent Assets:

Capital Assets, at Cost

Land	36,201,392.70
Land Improvements	34,893,355.83
Buildings	33,783,420.70
Construction in Progress	232,839.80
Vehicles	2,320,918.03
Roads and Parking Lots	4,622,936.46
Collections	12,000.00
Equipment	1,374,756.42
Less Accumulated Depreciation	<u>(39,690,653.95)</u>
Capital Assets, Net	<u>73,750,965.99</u>
Total Assets	<u><u>91,220,594.71</u></u>

Liabilities

Current Liabilities:

Vouchers Payable	405,266.20
Unearned Revenue	1,417,845.41
Bonds Payable - Current Portion	600,000.00
Other Accrued Liabilities	482,973.26
Total Current Liabilities	<u>2,906,084.87</u>

Noncurrent Liabilities:

Bonds Payable	<u>8,160,000.00</u>
Total Noncurrent Liabilities	<u>8,160,000.00</u>
Total Liabilities	<u><u>11,066,084.87</u></u>

Net Position

Net Investment in Capital Assets	64,990,965.99
Restricted for Programs	1,100.00
Unrestricted	15,162,443.85
Total Net Position	<u><u>\$ 80,154,509.84</u></u>

COUNTY OF OAKLAND
County Airports Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
T Hangar Rental	\$ 1,975,363.00	\$ 1,719,592.79	\$ (255,770.21)
Land Lease	1,177,000.00	1,196,882.41	19,882.41
Aviation Gas	960,160.00	844,334.55	(115,825.45)
Reimb US Customs Service	385,000.00	353,956.26	(31,043.74)
Landing Fee Concessions	60,204.00	56,802.00	(3,402.00)
Car Rental Concessions	32,950.00	47,750.36	14,800.36
Tie Down	20,000.00	11,215.45	(8,784.55)
Landing Fees	15,000.00	23,490.00	8,490.00
Miscellaneous	15,000.00	3,137.50	(11,862.50)
Late Penalty	10,594.00	7,720.85	(2,873.15)
Costs	900.00	1,391.52	491.52
Parking Fees	850.00	1,670.00	820.00
Terminal Space	800.00	-	(800.00)
Gas, Oil and Grease Charges	-	184.00	184.00
Rental Facilities	-	60.00	60.00
Prior Years Revenue	-	270.00	270.00
Refund Prior Years Expenditure	-	3,443.95	3,443.95
Sale of Scrap	-	23,000.00	23,000.00
Total Operating Revenues	<u>4,653,821.00</u>	<u>4,294,901.64</u>	<u>(358,919.36)</u>
Operating Expenses			
Salaries	<u>1,192,128.00</u>	<u>1,098,291.28</u>	<u>93,836.72</u>
Fringe Benefits	<u>747,905.00</u>	<u>715,150.16</u>	<u>32,754.84</u>
Contractual Services:			
Adj Prior Years Expense	-	269.14	(269.14)
Adj Prior Years Revenue	-	80.00	(80.00)
Advertising	1,000.00	587.10	412.90
Building Maintenance Charges	26,000.00	23,374.79	2,625.21
Charge Card Fee	17,000.00	16,746.21	253.79
Custodial Services	1,000.00	3,580.00	(2,580.00)
Electrical Service	200,000.00	197,329.64	2,670.36
Employees Medical Exams	-	809.33	(809.33)
Equipment Maintenance	72,625.00	75,169.64	(2,544.64)
Freight and Express	500.00	169.52	330.48
Garbage and Rubbish Disposal	2,500.00	2,399.83	100.17
Grounds Maintenance	173,000.00	264,303.36	(91,303.36)
Indirect Costs	438,063.00	480,971.00	(42,908.00)
Laundry and Cleaning	2,400.00	2,140.28	259.72
Licenses and Permits	2,000.00	1,198.40	801.60
Management Services	55,691.00	55,257.00	434.00
Membership Dues	2,141.00	1,710.00	431.00

COUNTY OF OAKLAND
County Airports Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended		Favorable
	Budget	Actual	(Unfavorable)
			Variance
Miscellaneous	-	30.00	(30.00)
Paying Agents Fee Contractual	300.00	-	300.00
Periodicals, Books and Publications	-	2,417.00	(2,417.00)
Personal Mileage	700.00	208.47	491.53
Printing	1,913.00	430.27	1,482.73
Professional Services	16,000.00	7,898.01	8,101.99
Project Construction and Improvements	-	65,797.21	(65,797.21)
Property Taxes	-	13.34	(13.34)
Runway and Taxiway Repairs	500.00	5,115.02	(4,615.02)
Security Expense	5,000.00	360.00	4,640.00
Training	6,000.00	3,260.24	2,739.76
Travel and Conference	1,200.00	2,161.78	(961.78)
Travel Employee Taxable Meals	-	13.80	(13.80)
US Customs Services	330,000.00	308,853.88	21,146.12
Water and Sewage Charges	34,000.00	32,628.54	1,371.46
Window Cleaning Service	4,500.00	3,375.00	1,125.00
Workshops and Meeting	1,000.00	147.25	852.75
Total Contractual Services	<u>1,395,033.00</u>	<u>1,558,805.05</u>	<u>(163,772.05)</u>
Commodities:			
Dry Goods and Clothing	6,500.00	3,100.99	3,399.01
Electrical Supplies	10,500.00	16,734.57	(6,234.57)
Employee Footwear	-	120.00	(120.00)
Expendable Equipment	2,000.00	-	2,000.00
Firefighting Supplies	3,000.00	18,344.89	(15,344.89)
Gasoline Charges	33,000.00	56,702.95	(23,702.95)
Grounds Supplies	2,000.00	2,594.99	(594.99)
Maintenance Supplies	15,500.00	30,657.82	(15,157.82)
Metered Postage	2,015.00	2,214.31	(199.31)
Office Supplies	6,008.00	1,688.73	4,319.27
Postage - Standard Mailing	150.00	38.00	112.00
Small Tools	5,600.00	2,038.06	3,561.94
Special Event Supplies	-	76.96	(76.96)
Total Commodities	<u>86,273.00</u>	<u>134,312.27</u>	<u>(48,039.27)</u>
Depreciation:			
Land Improvements	1,535,776.00	1,542,701.43	(6,925.43)
Roads and Parking Lots	280,211.00	308,997.81	(28,786.81)
Buildings	832,708.00	832,764.63	(56.63)
Equipment	12,551.00	57,511.67	(44,960.67)
Vehicles	153,774.00	103,773.75	50,000.25
Total Depreciation	<u>2,815,020.00</u>	<u>2,845,749.29</u>	<u>(30,729.29)</u>

COUNTY OF OAKLAND
County Airports Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Internal Services:			
Convenience Copier	3,549.00	155.00	3,394.00
Drain Equipment	2,000.00	4,180.29	(2,180.29)
Info Tech - Development	7,000.00	3,598.00	3,402.00
Info Tech - Operations	28,519.00	21,168.00	7,351.00
Info Tech - Managed Print Services	-	1,594.52	(1,594.52)
Insurance Fund	178,541.00	145,398.41	33,142.59
Maintenance Department Charges	2,000.00	3,693.85	(1,693.85)
Motor Pool Fuel Charges	264.00	99.76	164.24
Motor Pool	4,743.00	4,920.00	(177.00)
Radio Communications	7,922.00	8,479.98	(557.98)
Telephone Communications	16,353.00	24,423.55	(8,070.55)
Total Internal Services	250,891.00	217,711.36	33,179.64
Total Operating Expense	6,487,250.00	6,570,019.41	(82,769.41)
Operating Income (Loss)	(1,833,429.00)	(2,275,117.77)	(441,688.77)
Nonoperating Revenues (Expenses)			
Federal Grants	-	105,731.08	105,731.08
Income from Investments	278,744.00	244,937.43	(33,806.57)
Interest Expense	(342,928.00)	(339,806.25)	3,121.75
Paying Agent Fees	-	(800.00)	(800.00)
Total Nonoperating Revenues (Expenses)	(64,184.00)	10,062.26	74,246.26
Income (Loss) Before Transfers and Contribution:	(1,897,613.00)	(2,265,055.51)	(367,442.51)
Capital Contributions	1,897,613.00	1,146,859.55	(750,753.45)
Transfers In	-	369.94	369.94
Change in Net Position	\$ -	(1,117,826.02)	\$ (1,117,826.02)
Total Net Position - Beginning		81,272,335.86	
Total Net Position - Ending		\$ 80,154,509.84	

**County of Oakland
CLEMIS Fund
Statement of Net Position
September 30, 2014**

Assets

Current Assets:

Cash and Cash Equivalents	\$ 10,993,082.80
Due from Other Governmental Units	840,163.26
Accounts Receivable	130,762.46
Due from Other Funds	139,930.00
Accrued Interest Receivable	11,228.38
Prepaid Items	840,820.74
Total Current Assets	<u>12,955,987.64</u>

Noncurrent Assets:

Capital Assets, at Cost

Equipment	11,749,311.05
Equipment - 911	2,554,100.14
Equipment - COPS MORE	23,238,481.21
Equipment - OAKVIDEO	6,472,847.77
Capital Projects in Progress	2,293,964.70
Less Accumulated Depreciation	<u>(37,935,231.51)</u>
Capital Assets, Net	<u>8,373,473.36</u>
Total Assets	<u>21,329,461.00</u>

Liabilities

Current Liabilities:

Vouchers Payable	43,231.72
Due to Municipalities	454,753.00
Due to Other Funds	0.94
Accounts Payable	247,271.96
Unearned Revenue	263,105.39
Total Current Liabilities	<u>1,008,363.01</u>

Net Position

Net Investment in Capital Assets	8,373,473.36
Unrestricted - Designated for Projects	545,867.63
Unrestricted	11,401,757.00
Total Net Position	<u>\$ 20,321,097.99</u>

COUNTY OF OAKLAND
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Position
September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
In-Car Terminals - All Other	\$ 1,624,590.00	\$ 1,574,540.98	\$ (50,049.02)
Service Fees	1,201,000.00	1,018,869.07	(182,130.93)
Access Fees - Non-Oakland	631,117.00	695,133.50	64,016.50
CLEMIS Crash	425,000.00	563,111.00	138,111.00
Reimbursement - General	350,000.00	487,254.90	137,254.90
Sheriff Contracted Services	339,537.00	370,871.05	31,334.05
Access Fees - Police Depts/Other in Oakland County	308,169.00	296,553.31	(11,615.69)
Maintenance Contracts - Mugshot Capture Station	308,000.00	299,978.10	(8,021.90)
Maintenance Contracts - LiveScan	266,883.00	261,748.94	(5,134.06)
In-Car Terminals - OC Sheriff	219,612.00	231,503.75	11,891.75
Rebilled Charges	125,000.00	178,830.24	53,830.24
CLEMIS Citation	100,000.00	158,608.26	58,608.26
Crime Mapping	5,400.00	8,279.32	2,879.32
Parts and Accessories	1,500.00	5,971.88	4,471.88
Productive Labor	200.00	-	(200.00)
CLEMIS Parking	-	6,455.28	6,455.28
Miscellaneous	-	1,087.15	1,087.15
Adj Prior Year's Revenue	-	590,088.19	590,088.19
Refund Prior Year's Expenditure	-	68,720.59	68,720.59
Sale of Equipment	-	3.00	3.00
Total Operating Revenues	<u>5,906,008.00</u>	<u>6,817,608.51</u>	<u>911,600.51</u>
Operating Expenses			
Salaries	<u>1,672,767.00</u>	<u>1,239,043.65</u>	<u>433,723.35</u>
Fringe Benefits	<u>1,103,182.00</u>	<u>780,094.44</u>	<u>323,087.56</u>
Contractual services:			
Bank Charges	8,000.00	161,754.17	(153,754.17)
Communications	1,000,000.00	833,252.58	166,747.42
Equipment Repairs and Maintenance	380,000.00	108,098.80	271,901.20
Freight and Express	250.00	606.04	(356.04)
Garbage and Rubbish Disposal	-	179.78	(179.78)
Indirect Costs	240,000.00	278,029.00	(38,029.00)
Membership and Dues	750.00	1,116.00	(366.00)
Personal Mileage	2,500.00	2,156.77	343.23
Printing	3,000.00	1,064.04	1,935.96
Professional Services	650,000.00	1,077,414.44	(427,414.44)
Rebillable Services	130,000.00	324,549.84	(194,549.84)
Software Rental Lease Purchase	-	121,602.72	(121,602.72)
Software Support and Maintenance	650,000.00	1,084,221.88	(434,221.88)
Travel and Conference	6,000.00	8,873.16	(2,873.16)
Workshops and Meetings	1,250.00	2,516.23	(1,266.23)

COUNTY OF OAKLAND
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Position
September 30, 2014

	Amended		Favorable
	Budget	Actual	(Unfavorable)
			Variance
Total Contractual Services	3,071,750.00	4,005,435.45	(933,685.45)
Commodities:			
Dry Goods and Clothing	1,200.00	637.53	562.47
Expendable Equipment	20,000.00	35,443.02	(15,443.02)
Forensic Lab Enhancement	-	5,480.00	(5,480.00)
Metered Postage	287.00	148.22	138.78
Office Supplies	1,000.00	1,746.93	(746.93)
Parts and Accessories	5,000.00	20,174.70	(15,174.70)
Printing Supplies	500.00	-	500.00
Special Event Supplies	-	1,016.00	(1,016.00)
Total Commodities	27,987.00	64,646.40	(36,659.40)
Depreciation:	1,699,868.00	2,381,081.21	(681,213.21)
Internal Services:			
Building Space Cost Allocation	133,741.00	133,740.96	0.04
Info Tech - Development	417,934.00	142,657.13	275,276.87
Info Tech - Operations	201,436.00	203,612.35	(2,176.35)
Info Tech - Managed Print Services	-	8.19	(8.19)
Motor Pool Fuel Charges	1,759.00	2,162.41	(403.41)
Motor Pool	10,351.00	15,139.01	(4,788.01)
Radio Communications	600.00	11,961.13	(11,361.13)
Telephone Communications	18,668.00	22,456.96	(3,788.96)
Total Internal Services	784,489.00	531,738.14	252,750.86
Total Operating Expense	8,360,043.00	9,002,039.29	(641,996.29)
Operating Income (Loss)	(2,454,035.00)	(2,184,430.78)	269,604.22
Nonoperating Revenues (Expenses)			
Planned Use of Fund Balance	374,849.00	-	(374,849.00)
Income from Investments	35,000.00	145,483.59	110,483.59
Gain (Loss) on Sale of Assets	-	61.97	61.97
Total Nonoperating Revenues (Expenses)	409,849.00	145,545.56	(264,303.44)
Income (Loss) Before Transfers and Contribution:	(2,044,186.00)	(2,038,885.22)	5,300.78
Capital Contributions	-	2,255,765.36	2,255,765.36
Transfers In	2,044,186.00	2,044,186.00	-
Change in Net Position	\$ -	2,261,066.14	\$ 2,261,066.14
Total Net Position - Beginning		18,060,031.85	
Total Net Position - Ending		<u>\$ 20,321,097.99</u>	

COUNTY OF OAKLAND
Delinquent Tax Revolving Fund
Statement of Net Position
September 30, 2014

Assets

Current Assets

Cash and Cash Equivalents	\$ 126,748,027.62
Due from Other Governmental Units	4,881,180.64
Delinquent Property Taxes	72,958,586.81
Accrued Interest Receivable	1,503,909.39
Accounts Receivable - Interest on Delinquent Taxes	12,088,547.00
Accounts Receivable - Collection Fees	2,697,668.00
Current Portion of Advance Receivable	12,883.00
Total Current Assets	<u>220,890,802.46</u>

Noncurrent Assets

Long-Term Portion of Advances Receivable	77,298.00
Total Noncurrent Assets	<u>77,298.00</u>
Total Assets	<u>220,968,100.46</u>

Liabilities

Current Liabilities

Vouchers Payable	2,575,291.53
Due to Other Governmental Units	252,452.04
Accounts Payable	52,765.70
Notes Payable	12,625,000.00
Total Current Liabilities	<u>15,505,509.27</u>
Total Liabilities	<u>15,505,509.27</u>

Net Position

Unrestricted - Debt Service	45,966,506.00
Unrestricted - Delinquent Taxes Receivable	151,531,590.84
Unrestricted - Collection Fees	9,192,246.11
Total Net Position	<u>\$ 205,462,591.19</u>

COUNTY OF OAKLAND
Delinquent Tax Revolving Fund
Statement of Revenues, Expenses, and Changes in Net Position
September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Interest on Delinquent Taxes	\$ 14,500,000.00	\$ 13,301,135.51	\$ (1,198,864.49)
Collection Fees	4,100,000.00	3,181,832.93	(918,167.07)
Interest and Penalty	250,000.00	1,098,205.75	848,205.75
Prior Years Adjustments	-	61,946.65	61,946.65
Total Operating Revenues	<u>18,850,000.00</u>	<u>17,643,120.84</u>	<u>(1,206,879.16)</u>
Operating Expenses			
Salaries	<u>104,159.00</u>	<u>95,492.28</u>	<u>8,666.72</u>
Fringe Benefits	<u>84,167.00</u>	<u>72,101.62</u>	<u>12,065.38</u>
Contractual Services			
Indirect Costs	200,000.00	81,591.00	118,409.00
Professional Services	170,000.00	106,257.11	63,742.89
Professional Services - Financial Consultant	30,000.00	31,500.00	(1,500.00)
Legal Services	40,000.00	28,314.03	11,685.97
Administrative Overhead	20,000.00	25,125.00	(5,125.00)
Paying Agent Fees	1,800.00	-	1,800.00
Printing	250.00	900.00	(650.00)
Total Contractual Services	<u>462,050.00</u>	<u>273,687.14</u>	<u>188,362.86</u>
Total Operating Expenses	<u>650,376.00</u>	<u>441,281.04</u>	<u>209,094.96</u>
Operating Income (Loss)	<u>18,199,624.00</u>	<u>17,201,839.80</u>	<u>(997,784.20)</u>
Nonoperating Revenues (Expenses):			
Planned Use of Balance	1,124,253.00	-	(1,124,253.00)
Income from Investments	1,000,000.00	1,857,193.57	857,193.57
Interest Revenue	-	490.05	490.05
Interest Expense	(315,000.00)	(79,783.26)	235,216.74
Total Nonoperating Revenues (Expenses)	<u>1,809,253.00</u>	<u>1,777,900.36</u>	<u>(31,352.64)</u>
Income (Loss) Before Transfers	<u>20,008,877.00</u>	<u>18,979,740.16</u>	<u>(1,029,136.84)</u>
Transfers Out	<u>(20,008,877.00)</u>	<u>(20,207,491.92)</u>	<u>(198,614.92)</u>
Change in Net Position	<u>\$ 0.00</u>	<u>(1,227,751.76)</u>	<u>\$ (1,227,751.76)</u>
Total Net Position - Beginning		<u>206,690,342.95</u>	
Total Net Position - Ending		<u><u>\$ 205,462,591.19</u></u>	

COUNTY OF OAKLAND
Fire Records Management Fund
Statement of Net Position
Spetember 30, 2014

Assets

Current Assets:

Cash and Cash Equivalents	\$ 330,954.56
Due from Other Governmental Units	44,799.63
Accrued Interest Receivable	1,131.03
Accounts Receivable	2,780.25
Prepaid Expense	19,143.66
Total Current Assets	<u>398,809.13</u>

Noncurrent Assets:

Capital Assets, at Cost

Equipment	125,141.91
Computer Software	409,195.95
Less Accumulated Depreciation	<u>(532,487.61)</u>
Capital Assets, Net	<u>1,850.25</u>
Total Assets	<u>400,659.38</u>

Liabilities

Current Liabilities:

Vouchers Payable	-
Due to Other Funds	<u>-</u>
Total Current Liabilities	<u>-</u>

Net Position

Net Investment in Capital Assets	1,850.25
Unrestricted	<u>398,809.13</u>
Total Net Position	<u>\$ 400,659.38</u>

COUNTY OF OAKLAND
Fire Records Management Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Twelve Months Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Outside Agencies	\$ 137,715.00	\$ 139,757.50	\$ 2,042.50
Participation Fees - Non-Oakland Agencies	30,024.00	26,613.00	(3,411.00)
Outside Agencies - Rebilled Charges	17,133.00	30,694.58	13,561.58
Total Operating Revenues	<u>184,872.00</u>	<u>197,065.08</u>	<u>12,193.08</u>
Operating Expenses			
Salaries	<u>259,527.00</u>	<u>244,724.70</u>	<u>14,802.30</u>
Fringe Benefits	<u>182,855.00</u>	<u>167,624.69</u>	<u>15,230.31</u>
Contractual Services:			
Communications	29,000.00	10,793.17	18,206.83
Equipment Repairs and Maintenance	1,000.00	-	1,000.00
Indirect Costs	50,000.00	100,675.00	(50,675.00)
Personal Mileage	1,000.00	-	1,000.00
Software Rental Lease Purchase	-	346.06	(346.06)
Software Support/Maintenance	81,840.00	77,644.23	4,195.77
Travel and Conference	4,000.00	-	4,000.00
Total Contractual Services	<u>166,840.00</u>	<u>189,458.46</u>	<u>(22,618.46)</u>
Commodities:			
Expendable Equipment	<u>7,000.00</u>	<u>-</u>	<u>7,000.00</u>
Depreciation:			
Equipment	<u>-</u>	<u>3,700.50</u>	<u>(3,700.50)</u>
Total Depreciation	<u>-</u>	<u>3,700.50</u>	<u>(3,700.50)</u>
Internal Services:			
Info Tech - CLEMIS	400.00	-	400.00
Info Tech - Development	-	4,420.98	(4,420.98)
Info Tech - Operations	50,156.00	54,114.83	(3,958.83)
Insurance Fund	207.00	206.88	0.12
Telephone Communications	504.00	643.34	(139.34)
Total Internal Services	<u>51,267.00</u>	<u>59,386.03</u>	<u>(8,119.03)</u>
Total Operating Expenses	<u>667,489.00</u>	<u>664,894.38</u>	<u>2,594.62</u>
Operating Income (Loss)	<u>(482,617.00)</u>	<u>(467,829.30)</u>	<u>14,787.70</u>

COUNTY OF OAKLAND
Fire Records Management Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Twelve Months Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Nonoperating Revenues (Expenses)			
Planned Use of Balance	66,472.00	-	(66,472.00)
Income from Investments	3,000.00	4,279.00	1,279.00
Total Nonoperating Revenues (Expenses)	<u>69,472.00</u>	<u>4,279.00</u>	<u>(65,193.00)</u>
Income (Loss) Before Transfers	(413,145.00)	(463,550.30)	(50,405.30)
Transfers In	413,145.00	419,272.50	6,127.50
Change in Net Position	<u>\$ -</u>	<u>(44,277.80)</u>	<u>\$ (44,277.80)</u>
Total Net Postion - Beginning		<u>444,937.18</u>	
Total Net Assets - Ending		<u><u>\$ 400,659.38</u></u>	

COUNTY OF OAKLAND
Radio Communications Fund
Statement of Net Position
September 30, 2014

Assets

Current Assets:

Cash and Cash Equivalents	\$ 15,784,623.35
Accrued Interest Receivable	100,086.50
Due from Other Governmental Units	19,506.67
Accounts Receivable	1,165,320.16
Inventories	506,756.20
Prepaid Items	<u>234,776.23</u>
Total Current Assets	<u>17,811,069.11</u>

Noncurrent Assets:

Capital Assets, at Cost

Capital Projects in Progress	1,355,282.97
Tower Rights	8,585,770.20
Equipment	26,340,523.30
Structures	12,953,932.08
Less Accumulated Depreciation	<u>(21,129,782.57)</u>
Capital Assets, Net	<u>28,105,725.98</u>
Total Assets	<u>45,916,795.09</u>

Liabilities

Current Liabilities:

Vouchers Payable	59,237.77
Accounts Payable	104,456.92
Due to Municipalities	<u>133,771.95</u>
Total Liabilities	<u>297,466.64</u>

Net Position

Net Investment in Capital Assets	28,105,725.98
Unrestricted - Designated for Projects	17,442,626.52
Unrestricted	<u>70,975.95</u>
Total Net Position	<u>\$ 45,619,328.45</u>

COUNTY OF OAKLAND
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
E 911 Surcharge - Radio System	\$ 5,500,000.00	\$ 5,223,247.79	\$ (276,752.21)
Antenna Site Management	325,000.00	291,306.00	(33,694.00)
Leased Equipment	230,000.00	220,263.18	(9,736.82)
Parts and Accessories	150,000.00	232,420.58	82,420.58
Outside Agencies	70,000.00	64,592.16	(5,407.84)
Productive Labor	6,000.00	11,748.00	5,748.00
Miscellaneous	-	50.00	50.00
Rebanding	-	550.00	550.00
Adj Prior Year's Revenue	-	10,593.75	10,593.75
Refund Prior Year's Expenditure	-	16,046.10	16,046.10
Total Operating Revenues	6,281,000.00	6,070,817.56	(210,182.44)
Operating Expenses			
Salaries	634,088.00	533,813.55	100,274.45
Fringe Benefits	390,868.00	355,726.34	35,141.66
Contractual Services:			
Adj Prior Year's Expense	-	450,158.19	(450,158.19)
Adj Prior Year's Revenue	-	511,293.86	(511,293.86)
Communications	225,000.00	250,689.05	(25,689.05)
Contracted services	-	3,600.00	(3,600.00)
Electrical Service	100,000.00	74,567.21	25,432.79
Equipment Maintenance	300,000.00	354,935.07	(54,935.07)
Freight and Express	8,500.00	3,740.58	4,759.42
Indirect Costs	196,000.00	173,271.00	22,729.00
Laundry and Cleaning	700.00	492.10	207.90
Maintenance Contract	275,000.00	-	275,000.00
Membership Dues	1,000.00	-	1,000.00
Personal Mileage	3,500.00	2,169.23	1,330.77
Printing	500.00	297.96	202.04
Professional Services	1,200,000.00	496,661.35	703,338.65
Rebillable Services	500.00	-	500.00
Software Rental Lease Purchase	700.00	195,092.00	(194,392.00)
Software Support Maintenance	-	118.00	(118.00)
Special Projects	40,000.00	285.00	39,715.00
Tower Charges	390,000.00	393,612.03	(3,612.03)
Travel and Conference	22,500.00	-	22,500.00
Workshops and Meetings	100.00	-	100.00
Total Contractual Services	2,764,000.00	2,910,982.63	(146,982.63)

COUNTY OF OAKLAND
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Commodities:			
Dry Goods and Clothing	1,900.00	-	1,900.00
Expendable Equipment Expense	50,000.00	344,168.20	(294,168.20)
Metered Postage	126.00	0.79	125.21
Office Supplies	5,000.00	2,807.11	2,192.89
Parts and Accessories	200,000.00	254,932.57	(54,932.57)
Shop Supplies	12,000.00	15,613.52	(3,613.52)
Small Tools	5,000.00	3,297.53	1,702.47
Total Commodities	274,026.00	620,819.72	(346,793.72)
Depreciation:			
Equipment, Structures and Tower Rights	3,912,925.00	5,721,191.38	(1,808,266.38)
Total Depreciation	3,912,925.00	5,721,191.38	(1,808,266.38)
Internal services:			
Building Space Allocation	28,133.00	28,133.04	(0.04)
Convenience Copier	384.00	21.64	362.36
Info Tech - CLEMIS	1,201,000.00	1,035,964.07	165,035.93
Info Tech - Development	-	18,063.00	(18,063.00)
Info Tech - Operations	214,032.00	223,276.00	(9,244.00)
Info Tech - Managed Print Services	-	753.78	(753.78)
Insurance Fund	13,910.00	15,572.59	(1,662.59)
Maintenance Department Charges	35,000.00	22,430.28	12,569.72
Motor Pool Fuel Charges	6,331.00	10,743.08	(4,412.08)
Motor Pool	18,201.00	32,306.28	(14,105.28)
Telephone Communications	27,574.00	31,088.92	(3,514.92)
Total Internal Services	1,544,565.00	1,418,352.68	126,212.32
Total Operating Expenses	9,520,472.00	11,560,886.30	(2,040,414.30)
Operating Income (Loss)	(3,239,472.00)	(5,490,068.74)	(2,250,596.74)
Nonoperating Revenues (Expenses)			
Planned Use of Fund Balance	3,491,572.00	-	(3,491,572.00)
Income from investments	180,000.00	260,679.01	80,679.01
Total Nonoperating Revenues (Expenses)	3,671,572.00	260,679.01	(3,410,892.99)
Income (Loss) Before Transfers	432,100.00	(5,229,389.73)	(5,661,489.73)
Transfers In	53,900.00	52,790.36	(1,109.64)
Transfers to Out	(486,000.00)	(486,000.00)	-
Transfers to Municipalities	-	(50,000.00)	50,000.00
Change in Net Position	\$ -	(5,712,599.37)	\$ (5,612,599.37)
Total Net Position - Beginning		51,331,927.82	
Total Net Position - Ending		\$ 45,619,328.45	

COUNTY OF OAKLAND
Parks and Recreation Fund
Statement of Net Position
September 30, 2014

Assets

Current Assets:

Cash and Cash Equivalents	\$ 26,781,117.74
Accrued Interest Receivable	27,468.24
Accounts Receivable	299,296.60
Due from State of Michigan	177,127.37
Inventories	44,007.34
Deferred Charges	16,152.18
Total Current Assets	<u>27,345,169.47</u>

Noncurrent Assets:

Capital Assets, at Cost

Land	30,676,434.15
Capital Projects in Progress	5,011,558.36
Park Improvements	57,021,756.22
Buildings	26,850,087.91
Equipment	6,485,816.87
Vehicles	1,061,689.42
Less Accumulated Depreciation	<u>(57,137,171.91)</u>
Capital Assets, Net	<u>69,970,171.02</u>
Total Assets	<u>97,315,340.49</u>

Liabilities

Current Liabilities:

Vouchers Payable	520,852.63
Unearned Revenue	277,830.41
Deposits	429.70
Accounts Payable	695,380.46
Total Liabilities	<u>1,494,493.20</u>

Net Position

Net Investment in Capital Assets	69,970,171.02
Unrestricted	<u>25,850,676.27</u>
Total Net Position	<u>\$ 95,820,847.29</u>

COUNTY OF OAKLAND
Parks and Recreation
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Greens Fees	\$ 2,416,000.00	\$ 2,448,197.50	\$ 32,197.50
Entrance Fees General - Admission	1,650,000.00	1,541,240.00	(108,760.00)
Rental Golf Carts	976,800.00	975,180.06	(1,619.94)
Fees Camping	896,000.00	1,080,049.50	184,049.50
Fees Day Use	582,750.00	650,370.00	67,620.00
Commission Food Services	555,300.00	501,451.83	(53,848.17)
Rental Facilities	332,025.00	413,337.00	81,312.00
Rental Units or Events	193,000.00	183,091.50	(9,908.50)
Sales Retail	134,500.00	149,301.31	14,801.31
Rental Equipment	102,600.00	108,394.06	5,794.06
Special Contracts	102,250.00	131,076.64	28,826.64
Rent House	91,078.00	80,032.80	(11,045.20)
Fees Driving range	75,000.00	83,323.80	8,323.80
Antenna Site Management	55,228.00	55,228.74	0.74
Water Feature Ride	28,000.00	25,451.00	(2,549.00)
Reimburse Contracts	19,000.00	20,104.56	1,104.56
Special and Sanctioned Races	9,500.00	14,966.00	5,466.00
Commission Contracts	9,100.00	5,481.50	(3,618.50)
Deck Tennis	6,305.00	5,825.00	(480.00)
Maintenance Contracts	6,000.00	5,646.88	(353.12)
Weekly Races	6,000.00	3,878.00	(2,122.00)
Miscellaneous	4,900.00	4,152.87	(747.13)
Entrance Fees - Swimming Classes	3,000.00	2,112.00	(888.00)
NSF Check Fees	25.00	75.00	50.00
Compensation	-	10,000.00	10,000.00
Reimburse 3rd Party	-	3,268.84	3,268.84
Temporary Licenses	-	7,470.00	7,470.00
Cash Overages	-	808.42	808.42
Prior Years Revenue	-	3,000.00	3,000.00
Refund Prior Years Expenditure	-	862.82	862.82
Sale of Equipment	-	1,404.88	1,404.88
Sale of Scrap	-	388.79	388.79
Interest on Delinquent Taxes	(8,000.00)	(2,720.99)	5,279.01
Total Operating Revenues	<u>8,246,361.00</u>	<u>8,512,450.31</u>	<u>266,089.31</u>
Operating Expenses			
Salaries	8,356,489.00	7,785,306.89	571,182.11
Fringe Benefits	3,249,693.00	2,900,068.81	349,624.19
Contractual Services			
Adj Prior Years Expense	109,644.00	116,422.23	(6,778.23)
Appraisal Fees	1,000.00	-	1,000.00
Bank Charges	7,000.00	8,641.95	(1,641.95)
Bond Rating Expense	1,183.00	-	1,183.00
Building and Maintenance Charges	1,548,144.00	757,407.61	790,736.39
Cash Shortage	-	1,159.63	(1,159.63)
Charge Card Fee	73,442.00	71,873.35	1,568.65
Contracted Services	253,945.00	172,206.38	81,738.62

COUNTY OF OAKLAND
Parks and Recreation
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended		Favorable
	Budget	Actual	(Unfavorable)
			Variance
Custodial Services	25,400.00	22,560.00	2,840.00
Design Fees	30,000.00	72,858.59	(42,858.59)
Electrical Service	775,032.00	630,828.20	144,203.80
Employees Medical Exams	-	1,463.60	(1,463.60)
Equipment Maintenance	510,125.00	509,743.52	381.48
Equipment Rental	15,150.00	6,534.09	8,615.91
Fees - Per Diems	3,000.00	2,750.46	249.54
Garbage and Rubbish Disposal	38,475.00	29,260.83	9,214.17
General Program Administration	169,065.00	-	169,065.00
Greenhouse Allocation	59,738.00	-	59,738.00
Grounds Maintenance	1,712,966.00	1,404,044.15	308,921.85
Housekeeping Services	400.00	-	400.00
Indirect Costs	605,000.00	610,269.00	(5,269.00)
Laundry and Cleaning	13,225.00	9,001.91	4,223.09
Legal Services	-	5,546.44	(5,546.44)
Licenses and Permits	22,180.00	30,803.64	(8,623.64)
Logos, Trademarks and Intellect Property	3,600.00	4,449.00	(849.00)
Mail Handling - Postage Service	250.00	720.90	(470.90)
Membership Dues	16,423.00	13,900.00	2,523.00
Miscellaneous	65,885.00	29,903.29	35,981.71
Natural Gas	359,340.00	315,906.43	43,433.57
Periodicals, Books and Publications	3,180.00	1,285.21	1,894.79
Personal Mileage	25,950.00	21,152.39	4,797.61
Printing	58,640.00	43,900.44	14,739.56
Public Information	278,500.00	368,847.32	(90,347.32)
Rental Property Maintenance	31,500.00	42,541.43	(11,041.43)
Security Expense	828,257.00	862,318.17	(34,061.17)
Software Support Maintenance	101,500.00	11,410.16	90,089.84
Sponsorship	-	17,310.22	(17,310.22)
Training	51,485.00	50,186.64	1,298.36
Travel and Conference	50,495.00	46,714.12	3,780.88
Travel - Employee Taxable Meals	750.00	904.12	(154.12)
Township and City Treasury Bonds	2,550.00	2,221.03	328.97
Uncollectable Accounts Receivable	-	754.00	(754.00)
Uncollectible NSF Checks	-	30.00	(30.00)
Water and Sewage Charges	197,001.00	227,648.61	(30,647.61)
Workshops and Meetings	3,900.00	2,214.80	1,685.20
Total Contractual Services	<u>8,053,320.00</u>	<u>6,527,693.86</u>	<u>1,525,626.14</u>
Commodities			
Custodial Supplies	75,663.00	71,734.58	3,928.42
Expendable Equipment	376,100.00	321,382.27	54,717.73
Employee Footwear	-	529.83	(529.83)
Maintenance Supplies	4,500.00	6,246.60	(1,746.60)
Merchandise	98,450.00	97,147.43	1,302.57
Metered Postage	10,000.00	9,470.28	529.72
Office Supplies	100,053.00	62,788.14	37,264.86
Postage - Standard Mailing	8,000.00	363.96	7,636.04
Recreation Supplies	165,165.00	123,766.57	41,398.43
Small Tools	142,894.00	115,075.39	27,818.61

COUNTY OF OAKLAND
Parks and Recreation
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2014

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Special Event Supplies	188,515.00	245,454.77	(56,939.77)
Uniforms	63,450.00	52,602.94	10,847.06
Total Commodities	<u>1,232,790.00</u>	<u>1,106,562.76</u>	<u>126,227.24</u>
Depreciation			
Park Improvements	2,051,500.00	2,112,278.94	(60,778.94)
Buildings	751,000.00	655,438.91	95,561.09
Equipment	280,000.00	238,157.97	41,842.03
Vehicles	47,500.00	26,331.67	21,168.33
Total Depreciation	<u>3,130,000.00</u>	<u>3,032,207.49</u>	<u>97,792.51</u>
Internal Services			
Building Space Cost Allocation	36,422.00	36,422.04	(0.04)
Convenience Copier	4,700.00	266.34	4,433.66
Drain Equipment	27,600.00	19,077.56	8,522.44
Info Tech - Development	402,000.00	60,066.78	341,933.22
Info Tech - Operations	533,000.00	490,719.64	42,280.36
Info Tech - Managed Print Services	-	20,040.81	(20,040.81)
Insurance Fund	232,800.00	205,439.05	27,360.95
Maintenance Department Charges	70,132.00	84,384.88	(14,252.88)
Motor Pool Fuel Charges	151,820.00	122,052.52	29,767.48
Motor Pool	391,280.00	335,392.70	55,887.30
Telephone Communications	157,552.00	134,988.61	22,563.39
Total Internal Services	<u>2,007,306.00</u>	<u>1,508,850.93</u>	<u>498,455.07</u>
Total Operating Expenses	<u>26,029,598.00</u>	<u>22,860,690.74</u>	<u>3,168,907.26</u>
Operating Income (Loss)	<u>(17,783,237.00)</u>	<u>(14,348,240.43)</u>	<u>3,434,996.57</u>
Nonoperating Revenues (Expenses)			
Property Taxes	11,470,000.00	11,567,251.30	97,251.30
Income from Investments	262,000.00	546,540.51	284,540.51
Contributions	52,000.00	92,689.41	40,689.41
Gain on Sale of Assets	-	12,643.24	12,643.24
Total Nonoperating Revenues (Expenses)	<u>11,784,000.00</u>	<u>12,219,124.46</u>	<u>435,124.46</u>
Income (Loss) Before Transfers and Contributions	<u>(5,999,237.00)</u>	<u>(2,129,115.97)</u>	<u>3,870,121.03</u>
Capital Contributions	45,000.00	-	(45,000.00)
Change in Net Position	<u>\$ (5,954,237.00)</u>	<u>(2,129,115.97)</u>	<u>\$ (5,954,237.00)</u>
Total Net Position - Beginning		<u>97,949,963.26</u>	
Total Net Position - Ending		<u>\$ 95,820,847.29</u>	