



# SUPPLEMENTAL FINANCIAL REPORT

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FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2015

Prepared by: Department of Management & Budget  
Fiscal Services Division

**COUNTY OF OAKLAND**  
**Supplemental Financial Statements**  
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**September 30, 2015**

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REPORT OF  
THE  
2015 FISCAL YEAR  
BUDGET

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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, 2015**

	Adopted Budget	Budget Amendments	Amended Budget 9/30/2015	Revenues Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Uncollected Unencumbered Balance
<b>Revenues</b>								
Taxes	\$209,419,939.00	\$898,500.00	\$210,318,439.00	\$206,368,131.15	\$0.00	\$206,368,131.15	\$0.00	(\$3,950,307.85)
Federal Grants	565,647.00	58,771.00	\$624,418.00	702,362.13	0.00	702,362.13	0.00	77,944.13
State Grants	19,466,588.00	477,552.00	\$19,944,140.00	17,708,810.60	0.00	17,708,810.60	0.00	(2,235,329.40)
Intergovernmental	21,367,871.00	10,631,435.00	\$31,999,306.00	41,448,728.21	0.00	41,448,728.21	0.00	9,449,422.21
Charges for Services	103,815,319.00	1,171,937.00	\$104,987,256.00	112,870,554.10	0.00	112,870,554.10	0.00	7,883,298.10
Indirect Cost Recovery	7,800,000.00	101,908.00	\$7,901,908.00	7,946,957.39	0.00	7,946,957.39	0.00	45,049.39
Investment Income	1,864,900.00	0.00	\$1,864,900.00	2,276,803.14	0.00	2,276,803.14	0.00	411,903.14
Other Revenues	428,800.00	0.00	\$428,800.00	327,939.04	0.00	327,939.04	0.00	(100,860.96)
Contributions	168,240.00	122,083.00	\$290,323.00	135,744.23	0.00	135,744.23	0.00	(154,578.77)
Insurance Recoveries	0.00	220,000.00	\$220,000.00	222,022.23	0.00	222,022.23	0.00	2,022.23
Transfers In	23,329,249.00	718,061.00	\$24,047,310.00	0.00	23,973,393.56	23,973,393.56	0.00	(73,916.44)
<b>Sub-Total Resources</b>	<b>388,226,553.00</b>	<b>14,400,247.00</b>	<b>402,626,800.00</b>	<b>390,008,052.22</b>	<b>23,973,393.56</b>	<b>413,981,445.78</b>	<b>0.00</b>	<b>11,354,645.78</b>
<b>Resources Carried Forward</b>	<b>34,115,409.00</b>	<b>6,206,947.13</b>	<b>40,322,356.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(40,322,356.13)</b>
<b>Total Governmental Resources</b>	<b>\$422,341,962.00</b>	<b>\$20,607,194.13</b>	<b>\$442,949,156.13</b>	<b>\$390,008,052.22</b>	<b>\$23,973,393.56</b>	<b>\$413,981,445.78</b>	<b>\$0.00</b>	<b>(\$28,967,710.35)</b>
<b>Expenditures</b>								
<b>Administration of Justice</b>								
Circuit Court Dept	\$50,255,654.00	\$2,298,878.00	\$52,554,532.00	\$38,977,783.43	\$4,270,345.25	\$43,248,128.68	\$3,100.00	\$9,303,303.32
District Court Dept	16,121,116.00	280,615.00	\$16,401,731.00	15,558,229.95	0.00	15,558,229.95	0.00	843,501.05
Probate Court Dept	5,976,991.00	243,916.00	\$6,220,907.00	6,022,597.86	0.00	6,022,597.86	2,033.29	196,275.85
<b>Total Admin. Of Justice</b>	<b>72,353,761.00</b>	<b>2,823,409.00</b>	<b>75,177,170.00</b>	<b>60,558,611.24</b>	<b>4,270,345.25</b>	<b>64,828,956.49</b>	<b>5,133.29</b>	<b>10,343,080.22</b>
<b>Law Enforcement</b>								
Prosecuting Attorney Dept	18,851,506.00	207,996.00	\$19,059,502.00	17,440,115.41	876,129.86	18,316,245.27	1,225.27	742,031.46
Sheriff Dept	133,840,273.00	4,356,091.97	\$138,196,364.97	135,154,284.53	900,114.29	136,054,398.82	21,487.82	2,120,478.33
<b>Total Law Enforcement</b>	<b>152,691,779.00</b>	<b>4,564,087.97</b>	<b>157,255,866.97</b>	<b>152,594,399.94</b>	<b>1,776,244.15</b>	<b>154,370,644.09</b>	<b>22,713.09</b>	<b>2,862,509.79</b>
<b>General Government</b>								
Co Clerk Reg Of Deeds Dept	10,215,808.00	157,740.00	\$10,373,548.00	8,788,748.11	0.00	8,788,748.11	0.00	1,584,799.89
Treasurers Dept	8,487,522.00	1,813,710.00	\$10,301,232.00	8,881,888.55	1,207,223.00	10,089,111.55	0.00	212,120.45
Board of Commissioners Dept	4,057,406.00	4,164.99	\$4,061,570.99	3,864,959.51	0.00	3,864,959.51	656.05	195,955.43
Water Resources Commissioner Dept.	5,056,243.00	426,816.00	\$5,483,059.00	5,354,127.03	41,133.94	5,395,260.97	0.00	87,798.03
<b>Total General Government</b>	<b>27,816,979.00</b>	<b>2,402,430.99</b>	<b>30,219,409.99</b>	<b>26,889,723.20</b>	<b>1,248,356.94</b>	<b>28,138,080.14</b>	<b>656.05</b>	<b>2,080,673.80</b>

**COUNTY OF OAKLAND**  
**Revenues and Expenditures for General Fund General Purpose Funds**  
**For the Year End September 30, 2015**

	Adopted Budget	Budget Amendments	Amended Budget 9/30/2015	Revenues Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Uncollected Unencumbered Balance
<b>County Executive</b>								
County Exec Admin Dept	6,780,436.00	528,215.84	7,308,651.84	6,764,975.69	0.00	6,764,975.69	0.00	543,676.15
Management and Budget Dept	18,880,613.00	653,591.00	19,534,204.00	17,258,765.76	0.00	17,258,765.76	0.00	2,275,438.24
Central Services Department	2,427,361.00	68,687.00	2,496,048.00	2,408,520.48	0.00	2,408,520.48	0.00	87,527.52
Facilities Management Dept	1,226,514.00	29,764.00	1,256,278.00	1,193,040.48	0.00	1,193,040.48	0.00	63,237.52
Human Resources Dept	4,088,980.00	242,265.00	4,331,245.00	3,798,549.84	18,014.00	3,816,563.84	0.00	514,681.16
Health and Human Services Dept	61,002,688.00	1,119,232.00	62,121,920.00	55,677,562.79	44,895.00	55,722,457.79	124,297.55	6,275,164.66
Public Services Dept	16,099,835.00	777,945.00	16,877,780.00	16,209,750.43	49,259.00	16,259,009.43	0.00	618,770.57
Economic Dev and Community Affairs Dept	7,608,826.00	1,079,253.33	8,688,079.33	7,512,529.36	508,422.00	8,020,951.36	241.10	666,886.87
<b>Total County Executive</b>	<b>118,115,253.00</b>	<b>4,498,953.17</b>	<b>122,614,206.17</b>	<b>110,823,694.83</b>	<b>620,590.00</b>	<b>111,444,284.83</b>	<b>124,538.65</b>	<b>11,045,382.69</b>
<b>Total Departments</b>	<b>370,977,772.00</b>	<b>14,288,881.13</b>	<b>385,266,653.13</b>	<b>350,866,429.21</b>	<b>7,915,536.34</b>	<b>358,781,965.55</b>	<b>153,041.08</b>	<b>26,331,646.50</b>
<b>Non-Departmental Appropriations</b>	<b>51,364,190.00</b>	<b>6,318,313.00</b>	<b>57,682,503.00</b>	<b>29,905,627.21</b>	<b>19,050,097.64</b>	<b>48,955,724.85</b>	<b>0.00</b>	<b>8,726,778.15</b>
<b>Total Governmental Expenditures</b>	<b>\$422,341,962.00</b>	<b>\$20,607,194.13</b>	<b>\$442,949,156.13</b>	<b>\$380,772,056.42</b>	<b>\$26,965,633.98</b>	<b>\$407,737,690.40</b>	<b>\$153,041.08</b>	<b>\$35,058,424.65</b>
<b>General Fund General Purpose Funds</b>								
Revenues	422,341,962.00	20,607,194.13	442,949,156.13	390,008,052.22	23,973,393.56	413,981,445.78	0.00	(28,967,710.35)
Expenditures	422,341,962.00	20,607,194.13	442,949,156.13	380,772,056.42	26,965,633.98	407,737,690.40	153,041.08	35,058,424.65
<b>Excess Revenues over/(under) Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$9,235,995.80</b>	<b>(\$2,992,240.42)</b>	<b>\$6,243,755.38</b>	<b>(\$153,041.08)</b>	<b>\$6,090,714.30</b>
<b>Adjustments to Unassigned Fund Balance</b>								
Add to General Fund Balance								
Committed to FY 2015								\$34,115,409.00
Committed to FY 2018								7,315,136.00
Decrease in Restricted Funds								13,262,724.78
Capital Reserve								4,000,000.00
Future Headlee Rollback								2,500,000.00
DWSD Evaluation/Alternatives								2,500,000.00
Federal Regulator Changes								750,000.00
MI SCAO Interpreter costs								750,000.00
Prior Years Encumbrances								555,360.13
Sheriff Aviation								309,237.00
Pandemic Response								300,000.00
Building Security Cameras and Consoles								214,000.00
Homeland Security Enhancements								95,751.00
Board of Commissioners' Project								30,000.00
Total Additions to General Fund Balance								\$66,697,617.91
<b>Deduct from Unassigned Fund Balance</b>								

**COUNTY OF OAKLAND**  
**Revenues and Expenditures for General Fund General Purpose Funds**  
**For the Year End September 30, 2015**

	Adopted Budget	Budget Amendments	Amended Budget 9/30/2015	Revenues Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Uncollected Unencumbered Balance
Committed to FY 2019 and beyond								
Technology Replacement/Hardware								(\$38,632,118.00)
Animal Control Debt Services Y1-Y7								(8,000,000.00)
Property Tax Forfeiture Activities								(7,000,000.00)
Committed to FY 2017								(6,726,593.50)
Financial System Updates								(5,296,135.00)
RCOC Triparty								(5,000,000.00)
Carryforwards								(1,909,236.00)
Increase in Prepays								(337,017.00)
Committed to 2016								(268,007.10)
Rx Discount Card Program								(201,923.00)
Increase in Inventories								(847.00)
Total Subtractions from General Fund Balance								(517.27)
								<u>(\$73,372,393.87)</u>
Adjusted Total including Additions and Subtractions								(\$584,061.66)
Beginning FY 2015 Balance								2,329,992.57
<b>Unassigned Balance at end of FY 2015</b>								<b><u>\$1,745,930.91</u></b>

# OAKLAND COUNTY GENERAL FUND

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INDIVIDUAL BALANCE SHEET  
AND  
ANALYSIS OF CHANGES  
IN  
FUND BALANCE

**COUNTY OF OAKLAND**  
**General Fund**  
**Balance Sheet**  
**September 30, 2015**

**Assets**

Pooled Cash and Investments	\$ 257,903,628.08
Receivables (net of allowances for uncollectibles where applicable):	
Current Property Taxes	16,433,046.02
Delinquent Property Taxes	615,058.01
Due from Other Governmental Units	8,727,954.63
Due from Component Units	144,770.97
Accrued Interest Receivable	96,595.71
Accounts Receivable	525,576.73
Contracts Receivable	12,913,610.03
Due from Other Funds	4,454,639.11
Inventories	141,377.63
Prepayments	349,122.02
Total Assets	<u><u>302,305,378.94</u></u>

**Liabilities**

Vouchers Payable	8,763,067.30
Accrued Payroll	4,763,306.26
Due to Other Governmental Units	332,330.49
Due to Other Funds	16,857.45
Unearned Revenue	11,436,921.12
Other Accrued Liabilities	5,758,616.31
Total Liabilities	<u><u>31,071,098.93</u></u>

**Deferred Inflows of Resources**

Unavailable Revenue - Property Taxes	10,773,844.85
Unavailable Revenue - Grants	105,053.13
Unavailable Revenue - Other	150,989.00
Total Deferred Inflows of Resources	<u><u>11,029,886.98</u></u>

**Fund Balance**

Nonspendable	
Inventories	141,377.63
Prepayments	349,122.02
Restricted	15,190,785.84
Assigned	242,777,176.63
Unassigned	1,745,930.91
Total Fund Balances	<u><u>260,204,393.03</u></u>

**Total Liabilities, Deferred Inflows of Resources and Fund Balance**

\$ 302,305,378.94



**COUNTY OF OAKLAND**  
**General Fund**  
**Analysis of Changes in Fund Balance**  
**For the year ended September 30, 2015**

<b>2014 Tax Levy (For fiscal year 2015)</b>		\$ 217,059,563.00	
Less: Delinquent Taxes	\$ 989,920.00		
Tax Financing Offsets	4,400,000.00		
Millage Reduction	1,752,704.00		
	<u>7,142,624.00</u>		
		<u>209,916,939.00</u>	
Current Collections	200,966,744.33		
Delinquent Tax Revolving	4,712,202.16		
	<u>205,678,946.49</u>		
Over (Under) Collected		<u>(4,237,992.51)</u>	
Add: Delinquent Taxes - Prior Years	98,500.00		
Less: Collections	<u>53,161.38</u>		
		(45,338.62)	
Add: Trailer Tax	80,000.00		
Less: Collections	<u>85,501.00</u>		
		5,501.00	
Add: Payment in Lieu of Taxes	223,000.00		
Less: Collections	<u>550,522.28</u>		
		<u>327,522.28</u>	
		(3,950,307.85)	
<b>Revenues</b>			
General Fund:			
Estimated	213,054,197.13		
Less: Collections	<u>189,908,103.28</u>		
		(23,146,093.85)	
Other Budgeted Funds (Schedule No. 1)			
Estimated	19,576,520.00		
Less: Collections	<u>17,705,211.35</u>		
		<u>(1,871,308.65)</u>	
			\$ (28,967,710.35)
<b>Expenditures</b>			
General			
Appropriation	399,988,637.13		
Less: Actual	<u>372,340,373.50</u>		
		27,648,263.63	
Other Budgeted Funds (Schedule No. 2)			
Appropriation	42,960,519.00		
Less: Actual	<u>35,550,357.98</u>		
		<u>7,410,161.02</u>	
			<u>35,058,424.65</u>
Increase (Decrease) in Fund Balance			<u>6,090,714.30</u>
<b>Unassigned Fund Balance, October 1, 2014</b>			2,329,992.57

**COUNTY OF OAKLAND**  
**General Fund**  
**Analysis of Changes in Fund Balance**  
**For the year ended September 30, 2015**

Other Authorized Adjustments:

Decreases:

Committed to FY 2019 and beyond	\$ 38,632,118.00	
Technology Replacement/Hardware	8,000,000.00	
Animal Control Debt Services Y1-Y7	7,000,000.00	
Property Tax Forfeiture Activities	6,726,593.50	
Committed to FY 2017	5,296,135.00	
Financial System Updates	5,000,000.00	
RCOC Triparty	1,909,236.00	
Carryforwards	337,017.00	
Increase in Prepays	268,007.10	
Committed to 2016	201,923.00	
Rx Discount Card Program	847.00	
Increase in Inventories	517.27	
	517.27	
		\$ 73,372,393.87

Increases:

Committed to FY 2015	34,115,409.00	
Committed to FY 2018	7,315,136.00	
Decrease in Restricted Funds	13,262,724.78	
Capital Reserve	4,000,000.00	
Future Headlee Rollback	2,500,000.00	
DWSD Evaluation/Alternatives	2,500,000.00	
Federal Regulator Changes	750,000.00	
MI SCAO Interpreter costs	750,000.00	
Prior Years Encumbrances	555,360.13	
Sheriff Aviation	309,237.00	
Pandemic Response	300,000.00	
Building Security Cameras and Consoles	214,000.00	
Homeland Security Enhancements	95,751.00	
Board of Commissioners' Project	30,000.00	
	30,000.00	
		66,697,617.91

**Unassigned Fund Balance, September 30, 2015**

**\$ 1,745,930.91**

**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, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>			
Child Care Fund	\$ 19,575,520.00	\$ 17,705,211.35	\$ (1,870,308.65)
Social Welfare - Foster Care	1,000.00	-	(1,000.00)
<b>Total Change in Fund Balance</b>	<b>\$ 19,576,520.00</b>	<b>\$ 17,705,211.35</b>	<b>\$ (1,871,308.65)</b>

**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, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Expenditures</b>			
Child Care Fund	\$ 42,958,519.00	\$ 35,550,357.98	\$ 7,408,161.02
Social Welfare - Foster Care	2,000.00	-	2,000.00
<b>Total Change in Fund Balance</b>	<b>\$ 42,960,519.00</b>	<b>\$ 35,550,357.98</b>	<b>\$ 7,410,161.02</b>

# OAKLAND COUNTY GENERAL FUND

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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, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>COUNTY EXECUTIVE:</b>			
ADMINISTRATION			
COMPLIANCE OFFICE:			
Refunds Miscellaneous	\$ 230,000.00	\$ 324,414.80	\$ 94,414.80
Total Compliance Office	230,000.00	324,414.80	94,414.80
<b>TOTAL ADMINISTRATION</b>	<b>230,000.00</b>	<b>324,414.80</b>	<b>94,414.80</b>
<b>MANAGEMENT AND BUDGET:</b>			
EQUALIZATION:			
Miscellaneous	-	94.00	94.00
Reimb Equalization Services	3,233,968.00	3,328,883.05	94,915.05
Total Equalization	3,233,968.00	3,328,977.05	95,009.05
FISCAL SERVICES:			
Court Ordered Board and Care	300,000.00	271,036.00	(28,964.00)
Late Penalty	84,400.00	141,620.78	57,220.78
Reimb Contracts	11,000.00	13,384.28	2,384.28
Reimb Filing Fees	3,600.00	5,457.74	1,857.74
Reimb Postage	1,000.00	1,198.30	198.30
Tax Intercept Fee	100,000.00	92,414.23	(7,585.77)
Cash Overages	-	5.00	5.00
County Auction	-	6.06	6.06
Prior Years Adjustments	0.00	930.60	930.60
Total Fiscal Services	500,000.00	526,052.99	26,052.99
<b>TOTAL MANAGEMENT AND BUDGET</b>	<b>3,733,968.00</b>	<b>3,855,030.04</b>	<b>121,062.04</b>
<b>CENTRAL SERVICES:</b>			
SUPPORT SERVICES:			
Commission Vending Machines	37,551.00	38,795.97	1,244.97
Metered Postage	38,300.00	43,533.26	5,233.26
Standard Mail	259,800.00	246,047.66	(13,752.34)
County Auction	300.00	501.83	201.83
Total Support Services	335,951.00	328,878.72	(7,072.28)
<b>TOTAL CENTRAL SERVICES</b>	<b>335,951.00</b>	<b>328,878.72</b>	<b>(7,072.28)</b>
<b>HUMAN RESOURCES:</b>			
ADMINISTRATION:			
Miscellaneous	175.00	150.00	(25.00)
Total Administration	175.00	150.00	(25.00)
GENERAL:			
Miscellaneous	300.00	460.60	160.60
Total General	300.00	460.60	160.60
<b>TOTAL HUMAN RESOURCES</b>	<b>475.00</b>	<b>610.60</b>	<b>135.60</b>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>HUMAN SERVICES:</b>			
<b>HEALTH:</b>			
Federal Operating Grants	93,194.00	86,214.00	(6,980.00)
State Operating Grants	2,368,923.00	2,359,674.93	(9,248.07)
Health State Subsidy	2,152,829.00	2,152,829.00	-
Administration Fees	264,367.00	-	(264,367.00)
Bac-T Test	45,000.00	41,590.00	(3,410.00)
Bodies Disinter or Reinter	500.00	510.00	10.00
Campground License Fees	2,000.00	1,339.00	(661.00)
Class Fees	59,650.00	55,123.53	(4,526.47)
Clinic Charges	250,000.00	235,930.45	(14,069.55)
Dental Services Fees	8,000.00	4,950.00	(3,050.00)
Diff Between Chg and Init Pay	(25,000.00)	(191,911.45)	(166,911.45)
Duplicate Record Fees	600.00	532.54	(67.46)
Flu 3rd Party	100,000.00	203,421.03	103,421.03
Flu Vaccine Fees	145,000.00	45,798.90	(99,201.10)
Food Plan Reviews	45,000.00	47,181.11	2,181.11
Food Service Licenses	1,115,000.00	1,193,946.00	78,946.00
Hepatitis Vaccine	50,000.00	21,030.00	(28,970.00)
HPV Vaccine	13,000.00	5,312.60	(7,687.40)
Immunizations	525,000.00	772,600.63	247,600.63
Inspection Fees	168,000.00	204,902.00	36,902.00
Laboratory Charges	9,300.00	13,537.45	4,237.45
Licensed Fac Inspect 3rd Party	16,000.00	15,510.00	(490.00)
Licensed Facility Inspections	23,000.00	7,970.00	(15,030.00)
Licenses	16,000.00	22,650.00	6,650.00
MCV4 Vaccine	30,000.00	8,777.00	(21,223.00)
Medical Records	100.00	5.00	(95.00)
Miscellaneous	-	2,054.61	2,054.61
Partial Chem Test	8,200.00	7,587.00	(613.00)
Permits	278,400.00	382,953.00	104,553.00
Plan Review Fees	11,000.00	18,875.00	7,875.00
Pneumo Vax	5,025.00	1,644.00	(3,381.00)
Pneumo Vax 3rd Party	35,000.00	142,266.00	107,266.00
Rabies Vaccine Fees	17,000.00	44,791.08	27,791.08
Radon Testing	16,000.00	9,275.00	(6,725.00)
Reimb Contracts	10,856.00	9,730.06	(1,125.94)
Reimb General	-	379,853.60	379,853.60
Reimb Salaries	78,000.00	80,777.00	2,777.00
Sanitary Code Appeals Fee	2,100.00	2,700.00	600.00
Subdivision Control Plats	500.00	1,825.00	1,325.00
TB Tests	20,000.00	24,270.80	4,270.80
Tdap Vaccine Fees	40,000.00	11,888.80	(28,111.20)
Water Sample Tests	3,000.00	2,624.00	(376.00)
Donations	-	922.50	922.50
Adjustment Prior Years Revenue	-	180.00	180.00
Cash Overages	-	192.75	192.75
County Auction	-	434.52	434.52
Prior Years Revenue	-	49,381.81	49,381.81
	<u>8,000,544.00</u>	<u>8,483,650.25</u>	<u>483,106.25</u>
<b>TRANSFERS IN:</b>			
Restricted Funds	1,550.00	1,550.00	-
<b>Total Health</b>	<u>8,002,094.00</u>	<u>8,485,200.25</u>	<u>483,106.25</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>HOMELAND SECURITY:</b>			
Disaster Control Fed Subsidy	52,344.00	94,486.18	42,142.18
Federal Operating Grants	11,380.00	9,194.13	(2,185.87)
Local Match	54,000.00	29,665.50	(24,334.50)
Educational Training	-	416.33	416.33
County Auction	-	33.51	33.51
Total Homeland Security	<u>117,724.00</u>	<u>133,795.65</u>	<u>16,071.65</u>
<b>TOTAL HUMAN SERVICES</b>	<u>8,119,818.00</u>	<u>8,618,995.90</u>	<u>499,177.90</u>
<b>PUBLIC SERVICES:</b>			
<b>VETERANS SERVICES:</b>			
State Operating Grants	15,000.00	15,000.00	-
Total Veterans Services	<u>15,000.00</u>	<u>15,000.00</u>	<u>-</u>
<b>COMMUNITY CORRECTIONS:</b>			
Fee Income	230,000.00	203,769.15	
	-	416.00	416.00
Total Community Corrections	<u>230,000.00</u>	<u>204,185.15</u>	<u>(25,814.85)</u>
<b>MSU EXTENSION - OAKLAND COUNTY:</b>			
Reimb General	21,000.00	16,698.25	(4,301.75)
Total MSU Extension - Oakland County	<u>21,000.00</u>	<u>16,698.25</u>	<u>(4,301.75)</u>
<b>ANIMAL CONTROL:</b>			
Adoptions	23,850.00	13,551.00	(10,299.00)
Animal Shots	28,200.00	12,323.22	(15,876.78)
Animal Sterilization Fees	85,000.00	27,676.00	(57,324.00)
Claimed Animals	21,500.00	17,110.00	(4,390.00)
Fee Income	-	1,490.00	1,490.00
Miscellaneous	7,100.00	3,108.36	(3,991.64)
Photostats	203.00	293.30	90.30
Pound Fees	31,000.00	29,741.75	(1,258.25)
Refunds Miscellaneous	-	25.00	25.00
Reimb General	750.00	696.75	(53.25)
Sale of Animals	1,000.00	390.00	(610.00)
Sale of Licenses	700,892.00	919,227.66	218,335.66
Sales Retail	-	955.00	955.00
Service Fees	20,000.00	27,541.00	7,541.00
Cash Overages	-	21.75	21.75
Sale of Scrap	-	225.64	225.64
	<u>919,495.00</u>	<u>1,054,376.43</u>	<u>134,881.43</u>
<b>TRANSFERS IN:</b>			
Restricted Funds	155,632.00	155,632.00	-
	<u>155,632.00</u>	<u>155,632.00</u>	<u>-</u>
Total Animal Control	<u>1,075,127.00</u>	<u>1,210,008.43</u>	<u>134,881.43</u>
<b>MEDICAL EXAMINER:</b>			
Autopsies	64,000.00	68,589.00	4,589.00
Cremation Approval Fee	199,000.00	261,141.00	62,141.00
Medical Services	22,000.00	23,161.48	1,161.48
Miscellaneous	23,000.00	28,442.09	5,442.09
FOIA Fees	-	592.54	592.54
Total Medical Examiner	<u>308,000.00</u>	<u>381,926.11</u>	<u>73,926.11</u>
<b>TOTAL PUBLIC SERVICES</b>	<u>1,649,127.00</u>	<u>1,827,817.94</u>	<u>178,690.94</u>



**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>COMMUNITY AND ECONOMIC DEVELOPMENT:</b>			
<b>ADMINISTRATION:</b>			
Seminars/Conferences	24,000.00	14,000.00	(10,000.00)
Contributions Operating	26,466.00	26,465.52	(0.48)
Donations	24,000.00	24,000.00	-
<b>Total Administration</b>	<b>74,466.00</b>	<b>64,465.52</b>	<b>(10,000.48)</b>
<b>PLANNING AND DEVELOPMENT SERVICES:</b>			
Economic Development Fees	60,000.00	60,000.00	-
Registration Fees	40,732.00	40,330.05	(401.95)
Reimb General	242,110.00	156,793.64	(85,316.36)
Sale of Maps	50,000.00	51,355.86	1,355.86
Seminars/Conferences	25,487.00	150,514.40	125,027.40
Donations	144,240.00	-	(144,240.00)
Refund Prior Years Expenditure	0.00	311.82	311.82
<b>Total Planning and Development Services</b>	<b>562,569.00</b>	<b>459,305.77</b>	<b>(103,263.23)</b>
<b>TOTAL COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>	<b>637,035.00</b>	<b>523,771.29</b>	<b>(113,263.71)</b>
<b>TOTAL COUNTY EXECUTIVE</b>	<b>14,706,374.00</b>	<b>15,479,519.29</b>	<b>773,145.29</b>
<b>CLERK/REGISTER OF DEEDS:</b>			
<b>COUNTY CLERK:</b>			
Admission to the Bar	6,100.00	6,250.00	150.00
Appeals Appellate Court	7,000.00	5,900.00	(1,100.00)
Assumed Names	60,000.00	51,764.00	(8,236.00)
Bond Fees	55,000.00	57,246.40	2,246.40
Certified Copies	1,000,000.00	1,261,473.33	261,473.33
Civil Action Entry Fees	400,000.00	363,871.00	(36,129.00)
Co partnership New	2,000.00	1,300.00	(700.00)
Construction Lien	1,500.00	1,055.00	(445.00)
Costs	7,000.00	19,200.00	12,200.00
CVR County Portion	20,000.00	40,299.63	20,299.63
e Filing Fees	200,000.00	203,376.60	3,376.60
Forfeiture of Bonds	12,000.00	41,341.14	29,341.14
Forfeiture of Surety Bonds	50,000.00	-	(50,000.00)
Garnishment Fees	100,000.00	74,115.00	(25,885.00)
Gun Permits	280,532.00	280,532.00	-
Jury Fees	150,000.00	178,710.00	28,710.00
Marriage Fees	-	530.00	530.00
Marriage Licenses	35,000.00	40,505.00	5,505.00
Marriage Waivers	11,500.00	10,790.00	(710.00)
Miscellaneous	12,000.00	11,834.97	(165.03)
Motion Fees	250,000.00	240,490.00	(9,510.00)
Notary Commission	32,000.00	22,171.00	(9,829.00)
Order Reinstating Case	4,000.00	4,740.00	740.00
Paternity Judgement Fee	1,500.00	1,341.00	(159.00)
Photographs	67,000.00	120,560.00	53,560.00
Photostats	100,000.00	144,373.00	44,373.00
Interest Court Cases	-	890.13	890.13
Interest on Investments	2,500.00	17,399.54	14,899.54
Cash Overages	-	75.00	75.00
<b>Total County Clerk</b>	<b>2,866,632.00</b>	<b>3,202,133.74</b>	<b>335,501.74</b>
<b>ELECTIONS:</b>			
Board of Canvasser Service Fee	11,000.00	7,236.98	(3,763.02)
Election Filing Fees Late	7,000.00	19,340.00	12,340.00
Election Recount Forfeitures	200.00	-	(200.00)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Miscellaneous	-	133.00	133.00
Nominating Filing Forfeit	7,000.00	800.00	(6,200.00)
Passport Fees	8,400.00	14,500.00	6,100.00
Photographs	3,000.00	3,770.00	770.00
Photostats	-	63.50	63.50
Qualified Voter File Fees	300.00	241.17	(58.83)
Reimb General	63,000.00	204,360.58	141,360.58
Voter Registration Application	9,600.00	3,973.12	(5,626.88)
<b>Total Elections</b>	<b>109,500.00</b>	<b>254,418.35</b>	<b>144,918.35</b>
<b>REGISTER OF DEEDS:</b>			
Chattel Mortgages	25,000.00	21,355.00	(3,645.00)
Deeds	450,000.00	376,477.00	(73,523.00)
Enhanced Access Fees	700,000.00	529,998.55	(170,001.45)
Land Transfer Tax	5,000,000.00	8,361,930.45	3,361,930.45
Miscellaneous	1,500.00	980.00	(520.00)
Mortgages	2,000,000.00	2,218,255.00	218,255.00
Photostats	50,000.00	48,055.00	(1,945.00)
Plat Service Fees	750.00	-	(750.00)
Recording Fees	1,000,000.00	1,151,254.00	151,254.00
Reimb General	15,000.00	2,500.00	(12,500.00)
Remonumentation Fee	15,000.00	12,161.59	(2,838.41)
Tract Index	30,000.00	24,000.00	(6,000.00)
Cash Overages	-	3,415.73	3,415.73
Total Register of Deeds	9,287,250.00	12,750,382.32	3,463,132.32
<b>TOTAL CLERK/REGISTER OF DEEDS</b>	<b>12,263,382.00</b>	<b>16,206,934.41</b>	<b>3,943,552.41</b>
<b>TREASURER:</b>			
Payment in Lieu of Taxes	223,000.00	550,522.28	327,522.28
Property Tax Levy	850,500.00	1,109,450.80	258,950.80
Administration Fees	330,000.00	461,559.77	131,559.77
Bond Fees	700.00	110.00	(590.00)
Civil Action Service Fees	1,100,000.00	687,096.11	(412,903.89)
Deeds	28,000.00	65,917.72	37,917.72
Delinquent Per Prop Tax Admin	-	34.75	34.75
Election Filing Fees Late	-	500.00	500.00
Foreclosure Notification Fee	275,000.00	279,156.00	4,156.00
Maintenance Contracts	-	82,283.47	82,283.47
Photostats	8,500.00	13,153.97	4,653.97
Pymts Other Than Anticipated	1,245,000.00	4,824,624.52	3,579,624.52
Recording Fee Forfeiture Certi	125,000.00	105,841.28	(19,158.72)
Recording Fee Redemption Certi	125,000.00	105,474.17	(19,525.83)
Sale of Publications	1,500.00	1,200.00	(300.00)
Service Fees	11,000.00	12,288.44	1,288.44
Tax Reverted Land Co Portion	66,000.00	95,345.00	29,345.00
Tax Statements	135,000.00	159,802.15	24,802.15
Title Search Fees	2,000,000.00	1,845,725.99	(154,274.01)
FOIA Fees	-	7.87	7.87
Income from Investments	60,000.00	201,276.07	141,276.07
Cash Overages	-	865.20	865.20
	6,584,200.00	10,602,235.56	4,018,035.56
<b>TRANSFERS IN:</b>			
Delinquent Tax Revolving	4,005,543.00	4,032,847.93	27,304.93
<b>TOTAL TREASURER</b>	<b>10,589,743.00</b>	<b>14,635,083.49</b>	<b>4,045,340.49</b>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>JUSTICE ADMINISTRATION:</b>			
CIRCUIT COURT:			
ADMINISTRATION:			
Donations	76,778.00	60,000.00	(16,778.00)
County Auction	0.00	25.75	25.75
Total Administration	<u>76,778.00</u>	<u>60,025.75</u>	<u>(16,752.25)</u>
CIVIL/CRIMINAL DIVISION:			
Drug Case Management	4,500.00	5,308.86	808.86
Civil Mediation Payments	680,000.00	594,050.00	(85,950.00)
Costs	720,000.00	571,577.94	(148,422.06)
DNA Testing Fees	-	296.61	296.61
e Filing Fees	180,000.00	203,376.60	23,376.60
Forensic Lab Fees	-	228.00	228.00
Judge On Line Services	12,000.00	16,513.00	4,513.00
Jury Fees	260,000.00	210,987.50	(49,012.50)
Mediation Fines	130,000.00	128,350.00	(1,650.00)
Miscellaneous	-	1,600.00	1,600.00
Refund Fees PD Def Attorney	920,000.00	963,105.86	43,105.86
Reimb Court Services	4,000.00	3,274.90	(725.10)
Video Copying	-	80.00	80.00
Total Civil/Criminal Division	<u>2,910,500.00</u>	<u>2,698,749.27</u>	<u>(211,750.73)</u>
FAMILY DIVISION:			
Adoptive Info Request Fee	20,000.00	25,000.00	5,000.00
Assessment Fees	3,000.00	2,683.41	(316.59)
Costs	2,000.00	560.00	(1,440.00)
Court Service Fees Probation	150,000.00	104,411.65	(45,588.35)
Court Service Fees Traffic	12,000.00	4,730.00	(7,270.00)
CVR County Portion	-	431.14	431.14
Diversion Fees	5,000.00	1,340.00	(3,660.00)
Miscellaneous	24,000.00	23,693.66	(306.34)
Probation Fees	2,000.00	-	(2,000.00)
Refund Fees PD Def Attorney	300,000.00	235,560.78	(64,439.22)
Reimb Clinical Evaluations	55,000.00	41,205.60	(13,794.40)
Reimb State County Agent	180,000.00	180,533.04	533.04
Service Fees	12,000.00	6,930.00	(5,070.00)
Tours	7,000.00	5,250.00	(1,750.00)
Total Family Division	<u>772,000.00</u>	<u>632,329.28</u>	<u>(139,670.72)</u>
TOTAL CIRCUIT COURT	<u>3,759,278.00</u>	<u>3,391,104.30</u>	<u>(368,173.70)</u>
DISTRICT COURT:			
DIVISION I (NOVI):			
Drug Case Management	500.00	615.30	115.30
Assessment Fees	235,500.00	17,558.00	(217,942.00)
Assessments and PSI	218,000.00	132,269.00	(85,731.00)
Bond Fees	4,000.00	7,235.80	3,235.80
Class Fees	14,400.00	3,350.00	(11,050.00)
Community Service Oversight	125,000.00	94,077.05	(30,922.95)
CVR County Portion	5,000.00	24,891.93	19,891.93
Drug Treatment Court Fee	50,000.00	43,930.00	(6,070.00)
Drunk Driving Caseflow DDCAF	40,000.00	28,801.69	(11,198.31)
Filing Fees DCU	185,000.00	143,044.00	(41,956.00)
Forfeiture of Bonds	50,000.00	63,089.50	13,089.50
Garnishment Fees	155,000.00	160,935.00	5,935.00
Jury Fees	2,000.00	3,160.00	1,160.00

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Late Penalty	55,000.00	103,116.54	48,116.54
License Reinstatement Fees	29,000.00	34,125.00	5,125.00
Marriage Fees	1,500.00	1,870.00	370.00
Miscellaneous	50,000.00	52,302.00	2,302.00
No Insurance Proof Fee	7,000.00	32,725.00	25,725.00
NSF Check Fees	2,000.00	1,580.00	(420.00)
Ordinance Fines and Costs	1,765,000.00	1,682,514.92	(82,485.08)
Probation Fees	1,014,000.00	761,958.01	(252,041.99)
Refund Fees PD Def Attorney	175,600.00	184,798.22	9,198.22
Show Cause Fee	45,000.00	58,458.65	13,458.65
State Law Costs	200,000.00	332,574.50	132,574.50
Warrant Recall Fee	30,000.00	37,707.00	7,707.00
Income from Investments	500.00	270.86	(229.14)
Cash Overages	-	27.00	27.00
<b>Total Division I (Novi)</b>	<b>4,459,000.00</b>	<b>4,006,984.97</b>	<b>(452,015.03)</b>
<b>DIVISION II (CLARKSTON):</b>			
Drug Case Management	300.00	433.98	133.98
Assessment Fees	32,000.00	5,263.00	(26,737.00)
Assessments and PSI	75,000.00	54,940.25	(20,059.75)
Bond Fees	3,000.00	4,022.00	1,022.00
CVR County Portion	11,000.00	14,753.74	3,753.74
Drug Treatment Court Fee	28,000.00	22,615.00	(5,385.00)
Drunk Driving Caseflow DDCAF	22,700.00	27,334.93	4,634.93
Filing Fees DCU	102,000.00	76,684.00	(25,316.00)
Forfeiture of Bonds	20,000.00	30,405.00	10,405.00
Garnishment Fees	127,000.00	111,855.00	(15,145.00)
Jury Fees	2,500.00	1,720.00	(780.00)
Late Penalty	45,000.00	62,925.44	17,925.44
License Reinstatement Fees	16,000.00	23,880.00	7,880.00
Marriage Fees	1,000.00	910.00	(90.00)
Miscellaneous	25,000.00	28,568.80	3,568.80
No Insurance Proof Fee	4,500.00	8,950.00	4,450.00
NSF Check Fees	1,000.00	480.00	(520.00)
Ordinance Fines and Costs	500,000.00	613,410.97	113,410.97
Probation Fees	260,000.00	253,285.60	(6,714.40)
Refund Fees PD Def Attorney	90,000.00	77,485.91	(12,514.09)
Show Cause Fee	10,000.00	12,325.00	2,325.00
State Law Costs	280,000.00	480,593.70	200,593.70
Warrant Recall Fee	12,500.00	14,487.00	1,987.00
Income from Investments	500.00	180.54	(319.46)
<b>Total Division II (Clarkston)</b>	<b>1,669,000.00</b>	<b>1,927,509.86</b>	<b>258,509.86</b>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>DIVISION III (ROCHESTER HILLS):</b>			
Drug Case Management	700.00	766.90	66.90
Assessment Fees	1,500.00	1,015.00	(485.00)
Assessments and PSI	195,500.00	103,779.00	(91,721.00)
Bond Fees	16,000.00	14,202.50	(1,797.50)
CVR County Portion	21,000.00	24,585.08	3,585.08
Drug Treatment Court Fee	40,000.00	29,850.00	(10,150.00)
Drunk Driving Caseflow DDCAF	42,000.00	38,002.22	(3,997.78)
Filing Fees DCU	135,000.00	101,649.00	(33,351.00)
Forfeiture of Bonds	74,000.00	80,988.00	6,988.00
Garnishment Fees	150,000.00	135,870.00	(14,130.00)
Jury Fees	1,400.00	1,560.00	160.00
Late Penalty	107,000.00	117,683.93	10,683.93
License Reinstatement Fees	45,000.00	48,765.00	3,765.00
Marriage Fees	1,500.00	1,350.00	(150.00)
Miscellaneous	45,000.00	57,095.39	12,095.39
No Insurance Proof Fee	26,100.00	38,225.00	12,125.00
NSF Check Fees	4,000.00	1,540.00	(2,460.00)
Ordinance Fines and Costs	1,525,000.00	1,705,287.69	180,287.69
Probation Fees	834,935.00	781,315.20	(53,619.80)
Refund Fees PD Def Attorney	80,000.00	75,655.00	(4,345.00)
Show Cause Fee	6,500.00	12,235.00	5,735.00
State Law Costs	400,000.00	335,675.14	(64,324.86)
Warrant Recall Fee	33,500.00	39,764.26	6,264.26
Income from Investments	400.00	451.43	51.43
Cash Overages	-	4.00	4.00
<b>Total Division III (Rochester Hills)</b>	<b>3,786,035.00</b>	<b>3,747,314.74</b>	<b>(38,720.26)</b>
<b>DIVISION IV (TROY):</b>			
Drug Case Management	300.00	401.29	101.29
Assessment Fees	25,000.00	31,048.00	6,048.00
Assessments and PSI	90,000.00	73,235.00	(16,765.00)
Bond Fees	10,000.00	9,198.00	(802.00)
CVR County Portion	10,000.00	16,554.25	6,554.25
Drug Treatment Court Fee	16,000.00	12,375.00	(3,625.00)
Drunk Driving Caseflow DDCAF	30,000.00	40,735.72	10,735.72
Filing Fees DCU	65,000.00	53,970.00	(11,030.00)
Forfeiture of Bonds	60,000.00	70,663.00	10,663.00
Garnishment Fees	70,000.00	60,225.00	(9,775.00)
Jury Fees	3,500.00	7,320.00	3,820.00
Late Penalty	50,000.00	50,304.26	304.26
License Reinstatement Fees	15,000.00	16,380.00	1,380.00
Marriage Fees	750.00	870.00	120.00
Miscellaneous	60,000.00	74,585.05	14,585.05
No Insurance Proof Fee	16,000.00	17,000.00	1,000.00
NSF Check Fees	800.00	875.00	75.00
Ordinance Fines and Costs	990,000.00	997,226.21	7,226.21
Probation Fees	500,000.00	430,936.99	(69,063.01)
Refund Fees PD Def Attorney	90,000.00	157,493.25	67,493.25
Show Cause Fee	14,000.00	23,024.00	9,024.00
State Law Costs	155,000.00	156,866.68	1,866.68
Warrant Recall Fee	14,000.00	19,683.50	5,683.50
Income from Investments	1,000.00	481.40	(518.60)
Cash Overages	-	82.00	82.00
<b>Total Division IV (Troy)</b>	<b>2,286,350.00</b>	<b>2,321,533.60</b>	<b>35,183.60</b>
<b>TOTAL DISTRICT COURT</b>	<b>12,200,385.00</b>	<b>12,003,343.17</b>	<b>(197,041.83)</b>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>PROBATE COURT:</b>			
<b>JUDICIAL SUPPORT:</b>			
Account Filings Probate	22,000.00	16,950.00	(5,050.00)
Ancillary Fees	500.00	62.00	(438.00)
Application and Admin Fee	500.00	175.00	(325.00)
Certified Copies	120,000.00	117,035.00	(2,965.00)
Foreign Letter Ancillary	100.00	110.00	10.00
Gross Estate Fees	240,000.00	281,240.86	41,240.86
Judge On Line Services	6,000.00	1,440.00	(4,560.00)
Jury Fees	900.00	590.00	(310.00)
Marriage Ceremony	100.00	48.00	(52.00)
Marriage Licenses	-	2.00	2.00
Miscellaneous	200.00	805.20	605.20
Miscellaneous Petitions	18,000.00	14,514.00	(3,486.00)
Motion Fees	3,000.00	2,770.00	(230.00)
Objection	2,000.00	2,190.00	190.00
Photostats	22,000.00	23,314.80	1,314.80
Refund Fees PD Def Attorney	54,000.00	61,331.68	7,331.68
Safe Deposit Fee	300.00	380.00	80.00
Statement and Proof of Claim	8,000.00	9,140.00	1,140.00
Will Deposits	10,000.00	11,000.00	1,000.00
Cash Overages	-	6.00	6.00
Total Judicial Support	<u>507,600.00</u>	<u>543,104.54</u>	<u>35,504.54</u>
<b>TOTAL PROBATE COURT</b>	<u>507,600.00</u>	<u>543,104.54</u>	<u>35,504.54</u>
<b>TOTAL JUSTICE ADMINISTRATION</b>	<u>16,467,263.00</u>	<u>15,937,552.01</u>	<u>(529,710.99)</u>
<b>LAW ENFORCEMENT:</b>			
<b>PROSECUTING ATTORNEY:</b>			
<b>ADMINISTRATION:</b>			
Federal Operating Grants	85,500.00	136,738.27	51,238.27
State Operating Grants	85,500.00	55,749.27	(29,750.73)
Educational Training	6,100.00	7,880.00	1,780.00
Extradition Recovery Fee	12,500.00	12,025.47	(474.53)
Forensic Lab Fees	-	228.00	228.00
Microfilming	1,500.00	2,673.94	1,173.94
Miscellaneous	-	19.00	19.00
Reimb General	66,000.00	34,088.20	(31,911.80)
State Approp Victim Witness	223,900.00	186,844.00	(37,056.00)
Welfare Fraud Case Review	12,000.00	2,250.00	(9,750.00)
Refund Prior Years Expenditure	-	1,553.94	1,553.94
Total Administration	<u>493,000.00</u>	<u>440,050.09</u>	<u>(52,949.91)</u>
<b>TOTAL PROSECUTING ATTORNEY</b>	<u>493,000.00</u>	<u>440,050.09</u>	<u>(52,949.91)</u>
<b>SHERIFF:</b>			
<b>SHERIFF'S OFFICE:</b>			
Social Security Incentive Pmts	100,000.00	159,200.00	59,200.00
DNA Testing Fees	1,000.00	132.83	(867.17)
Reimb General	-	2,237.08	2,237.08
Subpoena Fees	900.00	444.72	(455.28)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
County Auction	5,000.00	12,500.00	7,500.00
Enhancement Funds	-	19,559.15	19,559.15
	<u>106,900.00</u>	<u>194,073.78</u>	<u>87,173.78</u>
TRANSFERS IN:			
Restricted Funds	282,100.00	282,100.00	-
Total Sheriff's Office	<u>389,000.00</u>	<u>476,173.78</u>	<u>87,173.78</u>
ADMINISTRATIVE SERVICES:			
Fee Income	-	4,155.00	4,155.00
Fingerprints	20,500.00	88,588.36	68,088.36
Gun Registrations	157,000.00	230,070.00	73,070.00
Miscellaneous	3,500.00	3,295.00	(205.00)
Photographs	7,000.00	14,424.25	7,424.25
Photostats	55,000.00	100,210.23	45,210.23
Registration Fees	66,200.00	46,776.00	(19,424.00)
Reimb Postage	4,900.00	-	(4,900.00)
Cash Overages	-	10.00	10.00
Refund Prior Years Expenditure	-	5.80	5.80
	<u>314,100.00</u>	<u>487,534.64</u>	<u>173,434.64</u>
TRANSFERS IN:			
Restricted Funds	57,000.00	57,000.00	-
Total Administrative Services	<u>371,100.00</u>	<u>544,534.64</u>	<u>173,434.64</u>
CORRECTIVE SERVICES:			
Federal Operating Grants	82,000.00	-	(82,000.00)
Clinic Charges	62,000.00	63,991.45	1,991.45
Commission Contracts	650,000.00	687,204.75	37,204.75
Dental Services Fees	4,000.00	4,303.18	303.18
Diverted Felon	1,700,000.00	1,515,145.00	(184,855.00)
Fee Income	24,000.00	2,509.09	(21,490.91)
Hospital Cost Recovery	3,000.00	-	(3,000.00)
Inmate Board and Care	340,000.00	432,222.12	92,222.12
Medical Records	-	30.00	30.00
Miscellaneous	8,000.00	882.33	(7,117.67)
OUIL Third Offense	44,000.00	65,511.00	21,511.00
Participation Fees	-	3,223.46	3,223.46
Reimb Contracts	-	121,004.56	121,004.56
Reimb Salaries	171,266.00	2,092.80	(169,173.20)
Transportation of Prisoners	12,000.00	15,049.08	3,049.08
Refund Prior Years Expenditure	-	1,947.71	1,947.71
	<u>3,100,266.00</u>	<u>2,915,116.53</u>	<u>(185,149.47)</u>
TRANSFERS IN:			
Restricted Funds	86,209.00	86,209.00	-
Total Corrective Services	<u>3,186,475.00</u>	<u>3,001,325.53</u>	<u>(185,149.47)</u>
CORRECTIVE SERVICES-SATELLITES:			
Board and Care	161,659.00	90,855.08	(70,803.92)
Reimb Court Services	415,157.00	450,156.51	34,999.51
Refund Prior Years Expenditure	-	45.50	45.50
Total Corrective Services-Satellites	<u>576,816.00</u>	<u>541,057.09</u>	<u>(35,758.91)</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>PATROL SERVICES:</b>			
State Operating Grants	450.00	-	(450.00)
Marine Safety	117,150.00	137,050.00	19,900.00
Fee Income	-	8,539.00	8,539.00
Inspection of Boat Livery	1,000.00	36.00	(964.00)
Liquor Control Sheriff	-	5,187.05	5,187.05
Miscellaneous	1,000.00	-	(1,000.00)
OUIL Third Offense	35,000.00	-	(35,000.00)
Reimb General	-	1,167.90	1,167.90
Reimb Salaries	4,644,675.00	4,688,598.64	43,923.64
Sheriff Special Deputies	42,566,605.00	41,938,427.79	(628,177.21)
Wrecker Service	6,000.00	9,865.50	3,865.50
County Auction	6,000.00	-	(6,000.00)
Refund Prior Years Expenditure	-	1,607.17	1,607.17
	<u>47,377,880.00</u>	<u>46,790,479.05</u>	<u>(587,400.95)</u>
<b>TRANSFERS IN:</b>			
Restricted Funds	10,866.00	2,952.66	(7,913.34)
<b>OTHER FINANCING SOURCES:</b>			
Insurance Recovery	220,000.00	222,022.23	2,022.23
Total Patrol Services	<u>47,608,746.00</u>	<u>47,015,453.94</u>	<u>(593,292.06)</u>
<b>SHERIFF EMERG. PREPAREDNESS TRAINING:</b>			
Civil Action Service Fees	864,000.00	489,441.98	(374,558.02)
Dispatch Services	1,307,266.00	1,241,423.15	(65,842.85)
Reimb General	-	231.00	231.00
Reimb Salaries	-	200,343.98	200,343.98
Refund Prior Years Expenditure	-	433.50	433.50
	<u>2,171,266.00</u>	<u>1,931,873.61</u>	<u>(239,392.39)</u>
<b>TRANSFERS IN:</b>			
Restricted Funds	64,454.00	64,454.42	0.42
Total Sheriff Emerg. Preparedness Training	<u>2,235,720.00</u>	<u>1,996,328.03</u>	<u>(239,391.97)</u>
<b>INVESTIGATIVE &amp; FORENSIC SERVICES:</b>			
Federal Operating Grants	-	32,767.00	32,767.00
Confiscated Property	500.00	50,912.35	50,412.35
Drug Testing	713,892.00	1,054,213.00	340,321.00
Forensic Lab Fees	43,999.00	-	(43,999.00)
Miscellaneous	-	13,013.11	13,013.11
Refund Forensic Lab Fees	50,000.00	-	(50,000.00)
Refunds NET	5,000.00	2,847.42	(2,152.58)
Reimb Salaries	-	105,077.16	105,077.16
Donations	18,839.00	18,839.00	-
Interest Credited	-	8.43	8.43
Refund Prior Years Expenditure	-	48,515.32	48,515.32
	<u>832,230.00</u>	<u>1,326,192.79</u>	<u>493,962.79</u>
<b>TRANSFERS IN:</b>			
Restricted Funds	190,084.00	96,775.01	(93,308.99)
Total Investigative & Forensic Services	<u>1,022,314.00</u>	<u>1,422,967.80</u>	<u>400,653.80</u>
<b>TOTAL SHERIFF</b>	<u>55,390,171.00</u>	<u>54,997,840.81</u>	<u>(392,330.19)</u>
<b>TOTAL LAW ENFORCEMENT</b>	<u>55,883,171.00</u>	<u>55,437,890.90</u>	<u>(445,280.10)</u>



**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>LEGISLATIVE:</b>			
BOARD OF COMMISSIONERS:			
ADMINISTRATION:			
Fee Income	14,700.00	15,847.50	1,147.50
Per Diem	600.00	450.00	(150.00)
Donations	-	5,517.21	5,517.21
County Auction	-	370.05	370.05
Refund Prior Years Expenditure	-	127.50	127.50
Total Administration	15,300.00	22,312.26	7,012.26
LIBRARY BOARD:			
Copier Machine Charges	8,000.00	6,297.15	(1,702.85)
Miscellaneous	6,000.00	4,481.12	(1,518.88)
Reimb Salaries	-	2,907.45	2,907.45
Total Library Board	14,000.00	13,685.72	(314.28)
<b>TOTAL LEGISLATIVE</b>	<b>29,300.00</b>	<b>35,997.98</b>	<b>6,697.98</b>
<b>WATER RESOURCES COMMISSIONER:</b>			
ADMINISTRATION:			
State Operating Grants	90,000.00	-	(90,000.00)
Plat Service Fees	1,000.00	-	(1,000.00)
Reimb General	963,300.00	1,077,240.11	113,940.11
Reimb Salaries Constr Admin	132,548.00	154,688.09	22,140.09
Soil Erosion Fees	935,000.00	934,927.94	(72.06)
Total Administration	2,121,848.00	2,166,856.14	45,008.14
<b>TOTAL WATER RESOURCES COMMISSIONER</b>	<b>2,121,848.00</b>	<b>2,166,856.14</b>	<b>45,008.14</b>
<b>TOTAL DEPARTMENTAL REVENUES</b>	<b>112,061,081.00</b>	<b>119,899,834.22</b>	<b>7,838,753.22</b>
<b>NON-DEPARTMENTAL REVENUES:</b>			
NON-DEPARTMENTAL OPERATIONS:			
Delinquent Tax Current	(989,920.00)	-	989,920.00
Delinquent Tax Prior Years	98,500.00	53,161.38	(45,338.62)
Delinquent Tax Revolving Fund	-	4,712,202.16	4,712,202.16
Millage Reduction	(1,752,704.00)	-	1,752,704.00
Property Tax Levy	216,209,063.00	199,857,293.53	(16,351,769.47)
Tax Financing Offsets	(4,400,000.00)	-	4,400,000.00
Trailer Tax	80,000.00	85,501.00	5,501.00
Cigarette Tax Distribution	48,000.00	-	(48,000.00)
Convention Facility Liquor Tax	8,456,530.00	9,514,429.00	1,057,899.00
Revenue Sharing	16,102,231.00	24,831,356.27	8,729,125.27
State Court Fund Disb PA189	5,200,000.00	4,892,355.50	(307,644.50)
Circuit Court Judge Salary	866,381.00	846,006.50	(20,374.50)
District Court Judge Salary	455,990.00	435,359.49	(20,630.51)
Probate Judges Salary	592,724.00	595,779.62	3,055.62
Commission Public Telephone	700,000.00	1,212,035.30	512,035.30
Garnishment Fees	-	450.00	450.00
Interest and Penalty	-	35,776.65	35,776.65
Licenses	14,206.00	14,653.30	447.30
Miscellaneous	-	50,354.33	50,354.33
NSF Check Fees	-	6,501.89	6,501.89
Reimb of Employee Compensation	-	2,176.20	2,176.20
Indirect Cost Recovery	7,901,908.00	7,946,957.39	45,049.39
Accrued Interest Adjustments	-	(24,023.39)	(24,023.39)
Income from Investments	1,800,000.00	1,783,533.10	(16,466.90)
Increase Market Value Invest	-	296,335.03	296,335.03
Cash Overages	-	0.02	0.02
Checks Cancelled	-	30,412.70	30,412.70

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Prior Years Adjustments	417,500.00	0.01	(417,499.99)
Refund Prior Years Expenditure	-	278.00	278.00
Sale of Equipment	-	8,725.00	8,725.00
	<u>251,800,409.00</u>	<u>257,187,609.98</u>	<u>5,387,200.98</u>
<b>TRANSFERS IN:</b>			
Revenue Sharing Reserve	8,379,378.00	8,379,377.84	(0.16)
Restricted Funds	7,150.00	7,150.00	-
Other Grants	2,262.00	2,262.39	0.39
Delinquent Tax Revolving	10,800,000.00	10,800,000.00	-
	<u>19,188,790.00</u>	<u>19,188,790.23</u>	<u>0.23</u>
Total Non-departmental Operations	<u>270,989,199.00</u>	<u>276,376,400.21</u>	<u>5,387,201.21</u>
<b>RESERVED FOR TRANSFER:</b>			
Encumbrance and Approp Carry Forward	2,552,227.13	-	(2,552,227.13)
Planned Use of Fund Balance	37,770,129.00	-	(37,770,129.00)
Total Reserved for Transfer	<u>40,322,356.13</u>	<u>-</u>	<u>(40,322,356.13)</u>
<b>TOTAL NON-DEPARTMENTAL REVENUES</b>	<u>311,311,555.13</u>	<u>276,376,400.21</u>	<u>(34,935,154.92)</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<u>\$ 423,372,636.13</u>	<u>\$ 396,276,234.43</u>	<u>\$ (27,096,401.70)</u>

# OAKLAND COUNTY GENERAL FUND

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STATEMENT OF  
APPROPRIATIONS  
AND EXPENDITURES  
PRESENTED BY DIVISION

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COUNTY EXECUTIVE:</b>			
<b>ADMINISTRATION:</b>			
<b>ADMINISTRATIVE:</b>			
SALARIES	\$ 1,359,228.00	\$ 1,350,567.51	\$ 8,660.49
FRINGE BENEFITS	756,246.00	750,249.14	5,996.86
<b>CONTRACTUAL SERVICES:</b>			
Advertising	500.00	168.12	331.88
Contracted Services	1,600.00	659.28	940.72
Equipment Maintenance	200.00	-	200.00
Freight and Express	400.00	256.16	143.84
Library Continuations	1,900.00	3,646.00	(1,746.00)
Membership Dues	6,800.00	4,498.17	2,301.83
Periodicals Books Publ Sub	2,200.00	417.76	1,782.24
Personal Mileage	5,800.00	9,998.51	(4,198.51)
Printing	29,052.00	5,212.48	23,839.52
Professional Services	582,553.00	168,000.00	414,553.00
Publishing Legal Notices	-	25,900.89	(25,900.89)
Special Projects	25,000.00	11,052.50	13,947.50
Travel and Conference	10,000.00	4,300.70	5,699.30
Workshops and Meeting	1,500.00	393.80	1,106.20
	<u>667,505.00</u>	<u>234,504.37</u>	<u>433,000.63</u>
<b>COMMODITIES:</b>			
Metered Postage	12,871.00	4,451.53	8,419.47
Office Supplies	14,073.00	10,115.76	3,957.24
	<u>26,944.00</u>	<u>14,567.29</u>	<u>12,376.71</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	230,884.00	230,883.96	0.04
Equipment Rental	1,824.00	1,824.00	-
Info Tech Development	1,279.00	1,279.00	-
Info Tech Operations	116,154.00	114,136.35	2,017.65
Info Tech Managed Print Svcs	6,978.00	7,808.36	(830.36)
Insurance Fund	1,045.00	1,044.00	1.00
Maintenance Department Charges	33,539.00	33,538.61	0.39
Motor Pool Fuel Charges	987.00	410.93	576.07
Motor Pool	8,031.00	13,525.13	(5,494.13)
Telephone Communications	33,582.00	33,009.58	572.42
	<u>434,303.00</u>	<u>437,459.92</u>	<u>(3,156.92)</u>
Total Administrative	<u>3,244,226.00</u>	<u>2,787,348.23</u>	<u>456,877.77</u>
<b>COMPLIANCE OFFICE:</b>			
SALARIES	956,411.00	966,771.73	(10,360.73)
FRINGE BENEFITS	539,811.00	551,262.34	(11,451.34)
<b>CONTRACTUAL SERVICES:</b>			
Freight and Express	300.00	-	300.00
Membership Dues	4,741.00	4,135.00	606.00
Periodicals Books Publ Sub	-	178.46	(178.46)
Personal Mileage	2,088.00	1,750.39	337.61
Printing	1,501.00	-	1,501.00
Professional Services	22,500.00	952.88	21,547.12
Software Rental Lease Purchase	2,500.00	2,375.00	125.00
Travel and Conference	8,031.00	7,587.30	443.70
	<u>41,661.00</u>	<u>16,979.03</u>	<u>24,681.97</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COMMODITIES:</b>			
Expendable Equipment	3,100.84	1,015.84	2,085.00
Metered Postage	491.00	349.14	141.86
Office Supplies	4,700.00	1,299.40	3,400.60
	8,291.84	2,664.38	5,627.46
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	96,407.00	96,407.04	(0.04)
Equipment Rental	1,680.00	1,680.00	-
Info Tech Development	8,517.00	8,515.75	1.25
Info Tech Operations	63,598.00	54,590.25	9,007.75
Info Tech Managed Print Svcs	5,172.00	3,230.12	1,941.88
Insurance Fund	741.00	740.40	0.60
Maintenance Department Charges	123.00	122.69	0.31
Telephone Communications	12,153.00	11,326.32	826.68
	188,391.00	176,612.57	11,778.43
Total Compliance Office	1,734,565.84	1,714,290.05	20,275.79
<b>CORPORATION COUNSEL:</b>			
SALARIES	1,336,633.00	1,351,201.23	(14,568.23)
FRINGE BENEFITS	676,582.00	654,297.91	22,284.09
<b>CONTRACTUAL SERVICES:</b>			
Computer Research Service	15,000.00	8,863.70	6,136.30
Court Cost	2,000.00	951.81	1,048.19
Library Continuations	8,500.00	8,646.55	(146.55)
Membership Dues	5,800.00	3,962.60	1,837.40
Miscellaneous	500.00	503.41	(3.41)
Periodicals Books Publ Sub	2,500.00	100.50	2,399.50
Personal Mileage	5,800.00	2,628.52	3,171.48
Printing	859.00	528.65	330.35
Professional Services	1,500.00	-	1,500.00
Reporter and Steno Services	500.00	53.56	446.44
Software Rental Lease Purchase	15,000.00	15,000.00	-
Software Support Maintenance	28,200.00	-	28,200.00
Travel and Conference	4,500.00	2,958.64	1,541.36
Workshops and Meeting	400.00	349.00	51.00
	91,059.00	44,546.94	46,512.06
<b>COMMODITIES:</b>			
Computer Supplies	3,000.00	568.80	2,431.20
Expendable Equipment	1,500.00	1,881.14	(381.14)
Metered Postage	1,001.00	596.57	404.43
Office Supplies	5,573.00	4,710.35	862.65
Postage-Standard Mailing	200.00	28.17	171.83
	11,274.00	7,785.03	3,488.97
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	96,126.00	96,126.00	-
Info Tech Development	20,344.00	20,343.50	0.50
Info Tech Operations	80,696.00	74,073.59	6,622.41
Info Tech Managed Print Svcs	2,819.00	918.78	1,900.22
Insurance Fund	2,087.00	2,086.44	0.56
Maintenance Department Charges	1,622.00	1,621.02	0.98
Telephone Communications	10,618.00	10,336.97	281.03
	214,312.00	205,506.30	8,805.70
Total Corporation Counsel	2,329,860.00	2,263,337.41	66,522.59
<b>TOTAL ADMINISTRATION</b>	7,308,651.84	6,764,975.69	543,676.15

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
MANAGEMENT AND BUDGET:			
ADMINISTRATION:			
SALARIES	142,053.00	142,731.09	(678.09)
FRINGE BENEFITS	78,128.00	73,890.43	4,237.57
CONTRACTUAL SERVICES:			
Membership Dues	1,000.00	770.00	230.00
Personal Mileage	692.00	162.95	529.05
Printing	425.00	-	425.00
Training	-	1,773.69	(1,773.69)
Travel and Conference	1,800.00	1,414.93	385.07
Workshops and Meetings	-	466.04	(466.04)
	3,917.00	4,587.61	(670.61)
COMMODITIES:			
Office Supplies	100.00	-	100.00
INTERNAL SERVICES:			
Bldg. Space Cost Allocation	12,587.00	12,587.04	(0.04)
Insurance Fund	152.00	152.88	(0.88)
	12,739.00	12,739.92	(0.92)
Total Administration	236,937.00	233,949.05	2,987.95
EQUALIZATION:			
SALARIES	4,895,758.00	4,152,188.23	743,569.77
FRINGE BENEFITS	3,095,687.00	2,582,619.13	513,067.87
CONTRACTUAL SERVICES:			
Advertising	1,000.00	1,038.25	(38.25)
Communications	400.00	-	400.00
Equipment Maintenance	800.00	-	800.00
Library Continuations	31.00	-	31.00
Membership Dues	15,859.00	20,850.79	(4,991.79)
Periodicals Books Publ Sub	-	132.00	(132.00)
Personal Mileage	108,249.00	101,534.23	6,714.77
Printing	83,839.00	58,774.60	25,064.40
Professional Services	50,000.00	135.04	49,864.96
Travel and Conference	12,200.00	6,725.75	5,474.25
	272,378.00	189,190.66	83,187.34
COMMODITIES:			
Expendable Equipment	2,900.00	6,430.50	(3,530.50)
Metered Postage	109,974.00	100,343.25	9,630.75
Office Supplies	45,952.00	33,801.21	12,150.79
Postage-Standard Mailing	200.00	-	200.00
	159,026.00	140,574.96	18,451.04
INTERNAL SERVICES:			
Bldg. Space Cost Allocation	145,809.00	145,809.00	-
Info Tech Development	289,358.00	289,357.06	0.94
Info Tech Operations	624,992.00	569,661.65	55,330.35
Info Tech Managed Print Svcs	19,677.00	22,079.40	(2,402.40)
Insurance Fund	3,569.00	3,566.88	2.12
Maintenance Department Charges	1,572.00	1,571.25	0.75
Motor Pool	227.00	-	227.00
Telephone Communications	69,878.00	70,715.84	(837.84)
	1,155,082.00	1,102,761.08	52,320.92
Total Equalization	9,577,931.00	8,167,334.06	1,410,596.94

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>FISCAL SERVICES:</b>			
SALARIES	4,821,004.00	4,490,945.40	330,058.60
FRINGE BENEFITS	2,918,084.00	2,595,535.52	322,548.48
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Expense	-	9,319.70	(9,319.70)
Auction Expense	-	0.12	(0.12)
Equipment Maintenance	100.00	843.00	(743.00)
Filing Fees	19,700.00	14,954.00	4,746.00
Freight and Express	-	78.81	(78.81)
Library Continuations	200.00	501.88	(301.88)
Mail Handling-Postage Svc	1,000.00	-	1,000.00
Membership Dues	6,900.00	4,890.00	2,010.00
Periodicals Books Publ Sub	1,000.00	2,122.85	(1,122.85)
Personal Mileage	2,800.00	956.68	1,843.32
Printing	37,500.00	18,874.36	18,625.64
Professional Services	139,500.00	108,596.00	30,904.00
Publishing Legal Notices	3,500.00	2,262.25	1,237.75
Refund Prior Years Revenue	-	1,039.60	(1,039.60)
Training	14,600.00	8,737.45	5,862.55
	226,800.00	173,176.70	53,623.30
<b>COMMODITIES:</b>			
Expendable Equipment	7,000.00	3,461.58	3,538.42
Metered Postage	131,900.00	103,357.97	28,542.03
Office Supplies	22,900.00	14,204.81	8,695.19
Postage-Standard Mailing	-	224.00	(224.00)
	161,800.00	121,248.36	40,551.64
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	403,009.00	403,008.96	0.04
Equipment Rental	6,000.00	6,000.00	-
Info Tech CLEMIS	15,434.00	15,983.57	(549.57)
Info Tech Development	355,052.00	355,051.72	0.28
Info Tech Operations	741,042.00	622,535.24	118,506.76
Info Tech Managed Print Svcs	21,019.00	24,479.82	(3,460.82)
Insurance Fund	3,625.00	3,623.76	1.24
Maintenance Department Charges	7,609.00	7,607.56	1.44
Telephone Communications	38,858.00	38,286.04	571.96
	1,591,648.00	1,476,576.67	115,071.33
Total Fiscal Services	9,719,336.00	8,857,482.65	861,853.35
<b>TOTAL MANAGEMENT AND BUDGET</b>	<b>19,534,204.00</b>	<b>17,258,765.76</b>	<b>2,275,438.24</b>
<b>CENTRAL SERVICES:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	142,053.00	143,221.60	(1,168.60)
FRINGE BENEFITS	73,029.00	72,518.05	510.95
<b>CONTRACTUAL SERVICES:</b>			
Membership Dues	200.00	195.00	5.00
Periodicals Books Publ Sub	-	29.50	(29.50)
Personal Mileage	116.00	38.85	77.15
Travel and Conference	2,500.00	50.00	2,450.00
	2,816.00	313.35	2,502.65
<b>COMMODITIES:</b>			
Metered Postage	482.00	213.53	268.47

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	5,341.00	5,340.96	0.04
Insurance Fund	153.00	152.88	0.12
Motor Pool Fuel Charges	471.00	361.67	109.33
Motor Pool	2,503.00	4,727.87	(2,224.87)
Telephone Communications	653.00	681.07	(28.07)
	<u>9,121.00</u>	<u>11,264.45</u>	<u>(2,143.45)</u>
Total Administration	<u>227,501.00</u>	<u>227,530.98</u>	<u>(29.98)</u>
<b>SUPPORT SERVICES:</b>			
SALARIES	701,790.00	694,620.97	7,169.03
FRINGE BENEFITS	433,105.00	413,999.97	19,105.03
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Expense	-	691.50	(691.50)
Auction Expense	3,000.00	15.16	2,984.84
Contracted Services	5,000.00	6,517.00	(1,517.00)
Copy Charges	100.00	-	100.00
Equipment Maintenance	12,680.00	3,973.96	8,706.04
Equipment Rental	1,000.00	960.00	40.00
Licenses and Permits	32,300.00	32,545.90	(245.90)
Mail Handling-Postage Svc	244,800.00	207,878.01	36,921.99
Maintenance Contract	41,300.00	33,931.00	7,369.00
Membership Dues	-	20.00	(20.00)
Personal Mileage	90.00	-	90.00
Printing	735.00	65.87	669.13
Travel and Conference	2,500.00	2,246.32	253.68
	<u>343,505.00</u>	<u>288,844.72</u>	<u>54,660.28</u>
<b>COMMODITIES:</b>			
Expendable Equipment	8,000.00	6,668.00	1,332.00
Metered Postage	25,000.00	29,015.67	(4,015.67)
Office Supplies	20,017.00	13,016.89	7,000.11
Paper Printing	100.00	-	100.00
Printing Supplies	50.00	-	50.00
	<u>53,167.00</u>	<u>48,700.56</u>	<u>4,466.44</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	573,770.00	573,770.04	(0.04)
Equipment Rental	3,192.00	3,192.00	-
Info Tech Development	63,058.00	63,056.90	1.10
Info Tech Operations	50,378.00	52,804.84	(2,426.84)
Info Tech Managed Print Svcs	3,963.00	1,368.87	2,594.13
Insurance Fund	1,251.00	1,257.80	(6.80)
Maintenance Department Charges	5,629.00	5,628.06	0.94
Motor Pool Fuel Charges	5,656.00	3,532.16	2,123.84
Motor Pool	22,239.00	22,139.12	99.88
Telephone Communications	7,844.00	8,073.49	(229.49)
	<u>736,980.00</u>	<u>734,823.28</u>	<u>2,156.72</u>
Total Support Services	<u>2,268,547.00</u>	<u>2,180,989.50</u>	<u>87,557.50</u>
<b>TOTAL CENTRAL SERVICES</b>	<u>2,496,048.00</u>	<u>2,408,520.48</u>	<u>87,527.52</u>



**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
FACILITIES MANAGEMENT:			
ADMINISTRATION:			
SALARIES	129,139.00	129,755.58	(616.58)
FRINGE BENEFITS	69,617.00	69,395.33	221.67
CONTRACTUAL SERVICES:			
Membership Dues	1,000.00	873.55	126.45
Periodicals Books Publ Sub	500.00	-	500.00
Personal Mileage	696.00	328.12	367.88
Printing	881.00	-	881.00
Travel and Conference	2,000.00	959.51	1,040.49
	5,077.00	2,161.18	2,915.82
COMMODITIES:			
Metered Postage	287.00	238.41	48.59
Office Supplies	400.00	231.10	168.90
	687.00	469.51	217.49
INTERNAL SERVICES:			
Bldg. Space Cost Allocation	5,991.00	5,991.00	-
Info Tech Operations	12,966.00	7,602.74	5,363.26
Insurance Fund	210.00	210.00	-
	19,167.00	13,803.74	5,363.26
Total Administration	223,687.00	215,585.34	8,101.66
FACILITIES ENGINEERING:			
SALARIES	496,929.00	491,921.40	5,007.60
FRINGE BENEFITS	283,491.00	230,714.86	52,776.14
CONTRACTUAL SERVICES:			
Equipment Maintenance	2,000.00	1,217.79	782.21
Freight and Express	200.00	73.75	126.25
Licenses and Permits	3,000.00	387.67	2,612.33
Membership Dues	1,300.00	1,509.90	(209.90)
Periodicals Books Publ Sub	200.00	712.11	(512.11)
Personal Mileage	2,088.00	75.78	2,012.22
Printing	437.00	847.25	(410.25)
Professional Services	174,000.00	180,693.57	(6,693.57)
Software Support Maintenance	2,200.00	-	2,200.00
Travel and Conference	1,800.00	5,856.52	(4,056.52)
	187,225.00	191,374.34	(4,149.34)
COMMODITIES:			
Computer Supplies	400.00	-	400.00
Drafting Supplies and Maps	150.00	-	150.00
Dry Goods and Clothing	300.00	448.44	(148.44)
Employee Footwear	-	135.00	(135.00)
Expendable Equipment	2,000.00	637.88	1,362.12
Maintenance Supplies	150.00	67.91	82.09
Metered Postage	157.00	-	157.00
Office Supplies	1,200.00	1,365.83	(165.83)
Photographic Supplies	100.00	-	100.00
Testing Materials	1,000.00	1,018.65	(18.65)
	5,457.00	3,673.71	1,783.29

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	22,821.00	22,821.00	-
Info Tech Operations	8,937.00	5,712.49	3,224.51
Info Tech Managed Print Svcs	251.00	-	251.00
Insurance Fund	893.00	892.44	0.56
Maintenance Department Charges	5,764.00	5,762.66	1.34
Motor Pool Fuel Charges	1,571.00	1,349.75	221.25
Motor Pool	10,167.00	13,396.23	(3,229.23)
Telephone Communications	9,085.00	9,836.26	(751.26)
	<u>59,489.00</u>	<u>59,770.83</u>	<u>(281.83)</u>
Total Facilities Engineering	1,032,591.00	977,455.14	55,135.86
<b>TOTAL FACILITIES MANAGEMENT</b>	<u>1,256,278.00</u>	<u>1,193,040.48</u>	<u>63,237.52</u>
<b>HUMAN RESOURCES:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	475,587.00	399,853.67	75,733.33
FRINGE BENEFITS	261,184.00	191,925.29	69,258.71
<b>CONTRACTUAL SERVICES:</b>			
Court Reporter Services	4,000.00	906.75	3,093.25
Employee Med Exams ADA	2,000.00	-	2,000.00
Fees - Per Diems	13,500.00	1,277.05	12,222.95
Legal Services	190,000.00	120,619.20	69,380.80
Membership Dues	9,595.00	6,354.60	3,240.40
Periodicals Books Publ Sub	-	98.75	(98.75)
Personal Mileage	816.00	410.81	405.19
Printing	1,275.00	4,537.87	(3,262.87)
Professional Services	34,000.00	10,998.08	23,001.92
Travel and Conference	6,879.00	5,650.49	1,228.51
Workshops and Meeting	1,000.00	-	1,000.00
	<u>263,065.00</u>	<u>150,853.60</u>	<u>112,211.40</u>
<b>COMMODITIES:</b>			
Metered Postage	13,341.00	15,246.63	(1,905.63)
Office Supplies	1,216.00	1,158.19	57.81
	<u>14,557.00</u>	<u>16,404.82</u>	<u>(1,847.82)</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	31,157.00	31,157.04	(0.04)
Insurance Fund	153.00	152.88	0.12
Maintenance Department Charges	8,877.00	8,876.27	0.73
Telephone Communications	3,564.00	2,003.92	1,560.08
	<u>43,751.00</u>	<u>42,190.11</u>	<u>1,560.89</u>
Total Administration	1,058,144.00	801,227.49	256,916.51
<b>GENERAL:</b>			
SALARIES	1,144,781.00	1,096,200.96	48,580.04
FRINGE BENEFITS	668,867.00	576,360.68	92,506.32
<b>CONTRACTUAL SERVICES:</b>			
Employees Medical Exams	37,000.00	63,479.55	(26,479.55)
Equipment Maintenance	1,100.00	115.00	985.00
Examination Material	48,000.00	52,147.00	(4,147.00)
Freight and Express	200.00	154.25	45.75
Membership Dues	2,000.00	678.00	1,322.00

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Periodicals Books Publ Sub	4,200.00	1,879.76	2,320.24
Personal Mileage	2,298.00	1,122.49	1,175.51
Printing	8,500.00	6,207.46	2,292.54
Professional Services	3,000.00	-	3,000.00
Psychological Testing	7,000.00	-	7,000.00
Recruitment Expense	60,186.00	40,141.37	20,044.63
Software Rental Lease Purchase	45,745.00	56,425.00	(10,680.00)
Travel and Conference	10,000.00	6,993.53	3,006.47
	229,229.00	229,343.41	(114.41)
<b>COMMODITIES:</b>			
Computer Supplies	2,000.00	520.00	1,480.00
Expendable Equipment	2,000.00	30.92	1,969.08
Other Expendable Equipment	-	130.00	(130.00)
Office Supplies	7,497.00	6,805.99	691.01
	11,497.00	7,486.91	4,010.09
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	97,969.00	97,968.96	0.04
Equipment Rental	6,720.00	6,720.00	-
Info Tech Development	233,388.00	233,387.86	0.14
Info Tech Operations	482,103.00	393,693.46	88,409.54
Info Tech Managed Print Svcs	26,536.00	21,000.71	5,535.29
Insurance Fund	948.00	948.00	-
Telephone Communications	18,404.00	18,926.14	(522.14)
	866,068.00	772,645.13	93,422.87
<b>TRANSFERS OUT:</b>			
Project Work Orders	18,014.00	18,014.00	-
Total General	2,938,456.00	2,700,051.09	238,404.91
<b>COMPENSATION &amp; BENEFITS:</b>			
SALARIES	118,858.00	114,212.75	4,645.25
FRINGE BENEFITS	49,638.00	48,976.39	661.61
<b>CONTRACTUAL SERVICES:</b>			
Equipment Maintenance	100.00	-	100.00
Membership Dues	700.00	649.00	51.00
Periodicals Books Publ Sub	1,000.00	588.55	411.45
Personal Mileage	938.00	55.03	882.97
Printing	425.00	-	425.00
Software Support Maintenance	361.00	-	361.00
Travel and Conference	6,200.00	382.00	5,818.00
	9,724.00	1,674.58	8,049.42
<b>COMMODITIES:</b>			
Expendable Equipment	2,000.00	-	2,000.00
Office Supplies	5,253.00	1,617.15	3,635.85
	7,253.00	1,617.15	5,635.85
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	134,754.00	134,754.00	-
Insurance Fund	1,083.00	1,082.88	0.12
Telephone Communications	13,335.00	12,967.51	367.49
	149,172.00	148,804.39	367.61
Total Compensation & Benefits	334,645.00	315,285.26	19,359.74
<b>TOTAL HUMAN RESOURCES</b>	4,331,245.00	3,816,563.84	514,681.16

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>HUMAN SERVICES:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	142,053.00	142,731.31	(678.31)
FRINGE BENEFITS	57,443.00	57,058.81	384.19
<b>CONTRACTUAL SERVICES:</b>			
Child Abuse Neglect Council	110,000.00	95,500.00	14,500.00
Fees - Per Diems	(2,300.00)	-	(2,300.00)
Human Services Agency	894,200.00	814,200.00	80,000.00
Membership Dues	1,696.00	-	1,696.00
Periodicals Books Publ Sub	-	185.84	(185.84)
Personal Mileage	1,073.00	1,376.89	(303.89)
Printing	173.00	-	173.00
Private Institutions	40,000.00	-	40,000.00
Professional Services	51,008.00	3,961.76	47,046.24
Travel and Conference	3,000.00	719.54	2,280.46
	<u>1,098,850.00</u>	<u>915,944.03</u>	<u>182,905.97</u>
<b>COMMODITIES:</b>			
Office Supplies	1,200.00	910.09	289.91
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	5,516.00	5,516.04	(0.04)
Info Tech Operations	11,258.00	26,958.87	(15,700.87)
Insurance Fund	153.00	152.88	0.12
Telephone Communications	1,362.00	1,727.48	(365.48)
	<u>18,289.00</u>	<u>34,355.27</u>	<u>(16,066.27)</u>
<b>NON-DEPARTMENTAL:</b>			
Area Agency on Aging	80,472.00	80,472.00	-
<b>TRANSFERS OUT:</b>			
Project Work Orders	28,492.00	28,492.00	-
Total Administration	<u>1,426,799.00</u>	<u>1,259,963.51</u>	<u>166,835.49</u>
<b>HUMAN SERVICES FAMILY:</b>			
<b>CONTRACTUAL SERVICES:</b>			
Fees - Per Diems	5,000.00	2,942.97	2,057.03
Membership Dues	5,009.00	6,159.83	(1,150.83)
Miscellaneous	19,816.00	19,816.00	-
Travel and Conference	2,847.00	2,742.36	104.64
	<u>32,672.00</u>	<u>31,661.16</u>	<u>1,010.84</u>
Total Human Services Family	<u>32,672.00</u>	<u>31,661.16</u>	<u>1,010.84</u>
<b>HEALTH:</b>			
SALARIES	14,391,400.00	13,111,133.03	1,280,266.97
FRINGE BENEFITS	9,152,739.00	8,036,238.14	1,116,500.86
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Revenue	-	174,694.55	(174,694.55)
Advertising	20,000.00	15,663.50	4,336.50
Auction Expense	-	8.69	(8.69)
Cash Shortage	-	47.00	(47.00)
Communications	400.00	-	400.00
Contracted Services	149,384.00	180,994.00	(31,610.00)
Education Programs	43,550.00	13,879.50	29,670.50
Employees Medical Exams	20,000.00	10,906.99	9,093.01

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Equipment Maintenance	22,276.00	17,233.93	5,042.07
Fees - Per Diems	2,700.00	2,451.91	248.09
Fees Civil Service	4,800.00	3,600.00	1,200.00
Freight and Express	6,000.00	2,858.98	3,141.02
Interpreter Fees	17,000.00	7,938.02	9,061.98
Laboratory Fees	3,300.00	-	3,300.00
Laundry and Cleaning	3,500.00	2,809.71	690.29
Licenses and Permits	11,951.00	1,221.28	10,729.72
Membership Dues	26,400.00	13,828.00	12,572.00
Periodicals Books Publ Sub	-	1,658.00	(1,658.00)
Personal Mileage	338,716.00	343,589.35	(4,873.35)
Printing	60,500.00	35,586.87	24,913.13
Professional Services	457,974.00	197,675.05	260,298.95
Refund Prior Years Revenue	-	109.78	(109.78)
Rent	10,054.00	10,692.77	(638.77)
Software Support Maintenance	95,400.00	58,360.84	37,039.16
TB Cases Outside	20,178.00	815.00	19,363.00
Training	4,200.00	1,262.65	2,937.35
Transportation of Clients	500.00	205.00	295.00
Travel and Conference	20,000.00	9,599.13	10,400.87
Travel Employee Taxable Meals	-	25.30	(25.30)
Workshops and Meeting	1,500.00	1,538.31	(38.31)
	1,340,283.00	1,109,254.11	231,028.89
<b>COMMODITIES:</b>			
Disaster Supplies	-	2,025.56	(2,025.56)
Drugs	66,600.00	57,369.45	9,230.55
FA Proprietary Equipment Expense	26,750.00	12,535.00	14,215.00
Other Expendable Equipment	11,343.00	269.03	11,073.97
Incentives	-	1,728.93	(1,728.93)
Laboratory Supplies	250,000.00	188,995.44	61,004.56
Material and Supplies	-	12,557.70	(12,557.70)
Medical Supplies	74,605.00	82,075.09	(7,470.09)
Metered Postage	40,285.00	36,534.41	3,750.59
Office Supplies	81,568.00	50,519.27	31,048.73
Photographic Supplies	250.00	-	250.00
Postage-Standard Mailing	3,400.00	-	3,400.00
Testing Materials	7,430.00	270.35	7,159.65
Training-Educational Supplies	52,100.00	50,539.19	1,560.81
Uniforms	1,846.00	1,600.00	246.00
Vaccines	1,089,686.00	1,283,031.30	(193,345.30)
X-Ray Supplies	1,700.00	762.75	937.25
	1,707,563.00	1,780,813.47	(73,250.47)
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	996,946.00	992,847.52	4,098.48
Equipment Rental	39,759.00	37,911.13	1,847.87
Info Tech Development	480,273.00	480,272.13	0.87
Info Tech Operations	1,224,286.00	1,229,796.42	(5,510.42)
Info Tech Managed Print Svcs	45,872.00	48,855.67	(2,983.67)
Insurance Fund	27,338.00	27,325.32	12.68
Maintenance Department Charges	75,482.00	75,481.74	0.26
Motor Pool Fuel Charges	5,159.00	3,617.30	1,541.70
Motor Pool	28,236.00	32,937.04	(4,701.04)
Radio Communications	9,140.00	2,285.10	6,854.90
Telephone Communications	244,196.00	253,283.58	(9,087.58)
	3,176,687.00	3,184,612.95	(7,925.95)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
NON-DEPARTMENTAL:			
West Nile Virus	191,000.00	162,600.49	28,399.51
TRANSFERS OUT:			
Human Service Grants	8,640.00	-	8,640.00
Total Health	29,968,312.00	27,384,652.19	2,583,659.81
HOMELAND SECURITY:			
SALARIES	513,180.00	502,580.67	10,599.33
FRINGE BENEFITS	297,600.00	263,095.03	34,504.97
CONTRACTUAL SERVICES:			
Adj Prior Years Expense	-	0.09	(0.09)
Adj Prior Years Revenue	-	303.89	(303.89)
Advertising	5,600.00	4,050.00	1,550.00
Auction Expense	-	0.67	(0.67)
Communications	14,000.00	10,919.90	3,080.10
Electrical Service	30,000.00	22,677.08	7,322.92
Employees Medical Exams	1,500.00	255.73	1,244.27
Equipment Maintenance	34,500.00	9,582.67	24,917.33
Fees Civil Service	2,760.00	2,760.00	-
Licenses and Permits	-	1,280.00	(1,280.00)
Maintenance Contract	68,860.00	27,024.09	41,835.91
Membership Dues	600.00	230.00	370.00
Miscellaneous	-	180.00	(180.00)
Personal Mileage	6,960.00	1,268.43	5,691.57
Printing	23,120.00	6,962.55	16,157.45
Professional Services	5,500.00	1,069.99	4,430.01
Rent	11,252.00	12,636.91	(1,384.91)
Special Event Program	1,600.00	836.76	763.24
Training	-	0.60	(0.60)
Travel and Conference	3,000.00	262.61	2,737.39
Workshops and Meeting	2,000.00	686.97	1,313.03
	211,252.00	102,988.94	108,263.06
COMMODITIES:			
Computer Supplies	1,000.00	495.00	505.00
Disaster Supplies	2,500.00	2,127.61	372.39
Other Expendable Equipment	-	534.02	(534.02)
Metered Postage	5,180.00	3,511.23	1,668.77
Office Supplies	8,000.00	4,805.61	3,194.39
Training-Educational Supplies	2,000.00	604.53	1,395.47
	18,680.00	12,078.00	6,602.00
INTERNAL SERVICES:			
Bldg. Space Cost Allocation	109,527.00	109,527.00	-
Info Tech Development	20,588.00	20,587.50	0.50
Info Tech Operations	280,664.00	236,020.14	44,643.86
Info Tech Managed Print Svcs	2,412.00	4,332.39	(1,920.39)
Insurance Fund	10,207.00	23,216.06	(13,009.06)
Maintenance Department Charges	4,458.00	4,457.30	0.70
Motor Pool Fuel Charges	1,443.00	669.72	773.28
Motor Pool	5,506.00	9,897.83	(4,391.83)
Radio Communications	5,032.00	9,904.72	(4,872.72)
Telephone Communications	23,850.00	20,918.26	2,931.74
	463,687.00	439,530.92	24,156.08
CAPITAL OUTLAY:			
Tornado Siren Equip	72,000.00	39,554.00	32,446.00
Total Homeland Security	1,576,399.00	1,359,827.56	216,571.44
TOTAL HUMAN SERVICES	33,004,182.00	30,036,104.42	2,968,077.58

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>PUBLIC SERVICES:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	142,053.00	142,731.09	(678.09)
FRINGE BENEFITS	73,113.00	72,818.30	294.70
<b>CONTRACTUAL SERVICES:</b>			
Membership Dues	500.00	115.00	385.00
Special Event Program	2,500.00	-	2,500.00
Travel and Conference	1,500.00	1,209.18	290.82
	4,500.00	1,324.18	3,175.82
<b>COMMODITIES:</b>			
Office Supplies	300.00	-	300.00
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	5,585.00	5,585.04	(0.04)
Insurance Fund	149.00	148.44	0.56
	5,734.00	5,733.48	0.52
Total Administration	225,700.00	222,607.05	3,092.95
<b>VETERANS' SERVICES:</b>			
SALARIES	895,502.00	820,939.80	74,562.20
FRINGE BENEFITS	638,313.00	588,419.55	49,893.45
<b>CONTRACTUAL SERVICES:</b>			
Advertising	1,000.00	776.66	223.34
Equipment Maintenance	600.00	-	600.00
Fees - Per Diems	1,288.00	1,077.62	210.38
Membership Dues	1,500.00	1,270.95	229.05
Miscellaneous	700.00	476.89	223.11
Personal Mileage	3,758.00	4,005.39	(247.39)
Printing	2,708.00	3,171.94	(463.94)
Professional Services	-	300.00	(300.00)
Soldier Burial	118,629.00	112,403.06	6,225.94
Soldier Relief	30,932.00	26,181.74	4,750.26
Special Event Program	4,665.00	5,160.00	(495.00)
Travel and Conference	8,000.00	7,122.45	877.55
Travel Employee Taxable Meals	2,000.00	1,987.28	12.72
	175,780.00	163,933.98	11,846.02
<b>COMMODITIES:</b>			
Computer Supplies	1,518.00	-	1,518.00
Metered Postage	6,114.00	3,784.00	2,330.00
Office Supplies	7,500.00	7,177.60	322.40
	15,132.00	10,961.60	4,170.40
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	78,240.00	78,240.00	-
Info Tech Development	558.00	557.25	0.75
Info Tech Operations	57,706.00	60,449.52	(2,743.52)
Info Tech Managed Print Svcs	5,428.00	5,972.76	(544.76)
Insurance Fund	1,015.00	1,014.00	1.00
Maintenance Department Charges	4,491.00	4,490.01	0.99
Motor Pool Fuel Charges	3,432.00	2,243.02	1,188.98
Motor Pool	10,893.00	11,926.88	(1,033.88)
Telephone Communications	10,138.00	11,172.63	(1,034.63)
	171,901.00	176,066.07	(4,165.07)
Total Veterans' Services	1,896,628.00	1,760,321.00	136,307.00

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COMMUNITY CORRECTIONS:</b>			
SALARIES	2,337,931.00	2,259,145.78	78,785.22
FRINGE BENEFITS	1,324,885.00	1,292,470.72	32,414.28
<b>CONTRACTUAL SERVICES:</b>			
Auction Expense	-	8.32	(8.32)
Contracted Services	425,940.00	506,514.50	(80,574.50)
Equipment Maintenance	1,500.00	-	1,500.00
Library Continuations	142.00	242.50	(100.50)
Maintenance Contract	1,805.00	320.00	1,485.00
Membership Dues	1,075.00	360.00	715.00
Personal Mileage	10,208.00	4,881.51	5,326.49
Printing	10,995.00	10,425.98	569.02
Software Rental Lease Purchase	2,500.00	898.00	1,602.00
Transportation of Clients	4,000.00	-	4,000.00
Transportation Service	800.00	-	800.00
Travel and Conference	7,000.00	7,593.36	(593.36)
Travel Employee Taxable Meals	-	12.65	(12.65)
	465,965.00	531,256.82	(65,291.82)
<b>COMMODITIES:</b>			
Custodial Supplies	2,700.00	1,064.20	1,635.80
Expendable Equipment	5,125.00	4,927.16	197.84
Grounds Supplies	8,000.00	504.30	7,495.70
Material and Supplies	3,100.00	2,305.86	794.14
Metered Postage	2,090.00	4,695.17	(2,605.17)
Office Supplies	22,545.00	11,194.62	11,350.38
	43,560.00	24,691.31	18,868.69
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	167,568.00	167,568.00	-
Info Tech CLEMIS	23,293.00	24,124.78	(831.78)
Info Tech Development	65,127.00	65,126.70	0.30
Info Tech Operations	212,428.00	208,647.33	3,780.67
Info Tech Managed Print Svcs	16,014.00	12,726.90	3,287.10
Insurance Fund	305.00	304.44	0.56
Maintenance Department Charges	4,970.00	4,969.03	0.97
Motor Pool Fuel Charges	9,387.00	5,411.46	3,975.54
Motor Pool	42,422.00	51,436.01	(9,014.01)
Telephone Communications	27,373.00	27,533.75	(160.75)
	568,887.00	567,848.40	1,038.60
Total Community Corrections	4,741,228.00	4,675,413.03	65,814.97
<b>MSU EXTENSION - OAKLAND COUNTY:</b>			
SALARIES	410,513.00	391,710.67	18,802.33
FRINGE BENEFITS	243,387.00	229,125.39	14,261.61
<b>CONTRACTUAL SERVICES:</b>			
Communications	20.00	-	20.00
Equipment Maintenance	142.00	-	142.00
Miscellaneous	100.00	-	100.00
Personal Mileage	5,675.00	7,535.47	(1,860.47)
Printing	3,650.00	1,475.01	2,174.99



**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Professional Services	190,510.00	188,710.00	1,800.00
Rent	200.00	-	200.00
Special Event Program	3,700.00	3,202.75	497.25
Travel and Conference	3,800.00	2,104.53	1,695.47
Travel Employee Taxable Meals	-	13.80	(13.80)
Workshops and Meeting	1,000.00	290.66	709.34
	<u>208,797.00</u>	<u>203,332.22</u>	<u>5,464.78</u>
<b>COMMODITIES:</b>			
Custodial Supplies	100.00	-	100.00
Groceries	100.00	-	100.00
Metered Postage	3,900.00	1,621.13	2,278.87
Office Supplies	3,792.00	2,293.88	1,498.12
	<u>7,892.00</u>	<u>3,915.01</u>	<u>3,976.99</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	123,332.00	123,332.04	(0.04)
Info Tech Development	390.00	390.00	-
Info Tech Operations	102,644.00	85,389.78	17,254.22
Info Tech Managed Print Svcs	666.00	5,308.76	(4,642.76)
Insurance Fund	456.00	456.00	-
Maintenance Department Charges	6,011.00	6,010.03	0.97
Motor Pool	2,169.00	2,111.76	57.24
Telephone Communications	18,299.00	17,461.82	837.18
	<u>253,967.00</u>	<u>240,460.19</u>	<u>13,506.81</u>
Total MSU Extension - Oakland County	<u>1,124,556.00</u>	<u>1,068,543.48</u>	<u>56,012.52</u>
<b>ANIMAL CONTROL:</b>			
SALARIES	1,538,456.00	1,441,158.66	97,297.34
FRINGE BENEFITS	<u>741,773.00</u>	<u>710,836.00</u>	<u>30,937.00</u>
<b>CONTRACTUAL SERVICES:</b>			
Cash Shortage	-	211.15	(211.15)
Charge Card Fee	2,000.00	2,892.89	(892.89)
Contracted Services	22,500.00	17,185.00	5,315.00
Damage By Dogs	400.00	-	400.00
Employees Medical Exams	-	3,170.98	(3,170.98)
Employees Rabies Vaccines	3,000.00	-	3,000.00
Equipment Maintenance	2,826.00	1,665.03	1,160.97
Membership Dues	200.00	1,406.00	(1,206.00)
Personal Mileage	348.00	-	348.00
Printing	9,225.00	14,118.38	(4,893.38)
Professional Services	5,150.00	3,207.52	1,942.48
Refund Prior Years Revenue	-	1,711.50	(1,711.50)
Special Event Program	15,000.00	14,308.73	691.27
Training	5,000.00	2,485.50	2,514.50
Travel and Conference	1,500.00	-	1,500.00
Uniform Cleaning	576.00	670.50	(94.50)
	<u>67,725.00</u>	<u>63,033.18</u>	<u>4,691.82</u>
<b>COMMODITIES:</b>			
Animal Supplies	30,250.00	39,399.06	(9,149.06)
Custodial Supplies	10,000.00	11,535.15	(1,535.15)
Deputy Supplies	9,000.00	1,533.86	7,466.14
Housekeeping and Janitor Expense	8,000.00	8,163.30	(163.30)
Medical Supplies	121,200.00	121,258.36	(58.36)
Metered Postage	34,705.00	35,538.53	(833.53)
Office Supplies	5,128.00	6,996.82	(1,868.82)
Tax Collection Supplies	5,806.00	5,843.86	(37.86)
Uniforms	3,783.00	2,263.21	1,519.79
	<u>227,872.00</u>	<u>232,532.15</u>	<u>(4,660.15)</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	437,529.00	437,529.00	-
Equipment Rental	1,930.00	1,930.00	-
Info Tech CLEMIS	29,962.00	15,169.49	14,792.51
Info Tech Development	326,122.00	326,121.30	0.70
Info Tech Operations	70,801.00	75,770.02	(4,969.02)
Info Tech Managed Print Svcs	8,037.00	9,022.25	(985.25)
Insurance Fund	4,421.00	3,251.98	1,169.02
Maintenance Department Charges	18,611.00	18,610.67	0.33
Motor Pool Fuel Charges	59,945.00	36,442.57	23,502.43
Motor Pool	145,766.00	152,094.56	(6,328.56)
Radio Communications	10,811.00	11,968.97	(1,157.97)
Telephone Communications	15,549.00	20,493.96	(4,944.96)
	<u>1,129,484.00</u>	<u>1,108,404.77</u>	<u>21,079.23</u>
<b>TRANSFERS OUT:</b>			
Information Technology	49,259.00	49,259.00	-
Total Animal Control	<u>3,754,569.00</u>	<u>3,605,223.76</u>	<u>149,345.24</u>
<b>CIRCUIT COURT PROBATION:</b>			
<b>CONTRACTUAL SERVICES:</b>			
Equipment Maintenance	1,130.00	-	1,130.00
Interpreter Fees	375.00	-	375.00
Printing	5,851.00	5,687.46	163.54
	<u>7,356.00</u>	<u>5,687.46</u>	<u>1,668.54</u>
<b>COMMODITIES:</b>			
Metered Postage	7,677.00	5,582.06	2,094.94
Office Supplies	35,293.00	34,984.32	308.68
	<u>42,970.00</u>	<u>40,566.38</u>	<u>2,403.62</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	367,196.00	367,196.04	(0.04)
Info Tech Development	620.00	620.00	-
Info Tech Operations	42,134.00	39,808.00	2,326.00
Info Tech Managed Print Svcs	9,041.00	24,344.16	(15,303.16)
Maintenance Department Charges	8,615.00	8,614.98	0.02
Telephone Communications	51,723.00	54,357.33	(2,634.33)
	<u>479,329.00</u>	<u>494,940.51</u>	<u>(15,611.51)</u>
Total Circuit Court Probation	<u>529,655.00</u>	<u>541,194.35</u>	<u>(11,539.35)</u>
<b>MEDICAL EXAMINER:</b>			
<b>SALARIES</b>	2,125,965.00	2,022,031.30	103,933.70
<b>FRINGE BENEFITS</b>	<u>1,055,739.00</u>	<u>967,507.94</u>	<u>88,231.06</u>
<b>CONTRACTUAL SERVICES:</b>			
Contracted Services	300.00	-	300.00
Employees Medical Exams	1,299.00	1,810.80	(511.80)
Equipment Maintenance	9,116.00	7,103.37	2,012.63
Equipment Rental	2,500.00	1,034.21	1,465.79
Freight and Express	3,000.00	1,334.41	1,665.59
Laboratory Fees	212,432.00	212,964.33	(532.33)
Laundry and Cleaning	1,700.00	3,944.75	(2,244.75)
Membership Dues	5,500.00	2,821.00	2,679.00
Miscellaneous	400.00	85.00	315.00
Periodicals Books Publ Sub	2,000.00	1,427.43	572.57
Personal Mileage	2,253.00	1,110.40	1,142.60
Printing	2,125.00	2,197.94	(72.94)
Professional Services	5,297.00	2,167.85	3,129.15

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Training	10,000.00	-	10,000.00
Transportation Service	96,000.00	117,498.80	(21,498.80)
Travel and Conference	3,900.00	1,182.14	2,717.86
	<u>357,822.00</u>	<u>356,682.43</u>	<u>1,139.57</u>
<b>COMMODITIES:</b>			
Custodial Supplies	2,000.00	1,588.45	411.55
Drug and Medicine Non-Legend	-	5,794.40	(5,794.40)
Employee Footwear	-	60.00	(60.00)
Expendable Equipment	100.00	-	100.00
Film and Processing	5,075.00	126.73	4,948.27
Laboratory Supplies	121,324.00	116,477.42	4,846.58
Medical Supplies	80,254.00	72,254.04	7,999.96
Metered Postage	1,911.00	1,394.81	516.19
Office Supplies	11,520.00	12,181.10	(661.10)
	<u>222,184.00</u>	<u>209,876.95</u>	<u>12,307.05</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	474,525.00	474,525.00	-
Equipment Rental	85,625.00	85,625.04	(0.04)
Info Tech Development	59,189.00	59,188.05	0.95
Info Tech Operations	159,664.00	147,274.00	12,390.00
Info Tech Managed Print Svcs	4,504.00	3,096.81	1,407.19
Insurance Fund	2,374.00	2,372.88	1.12
Maintenance Department Charges	1,895.00	1,894.68	0.32
Motor Pool Fuel Charges	6,634.00	4,216.58	2,417.42
Motor Pool	28,416.00	30,608.01	(2,192.01)
Telephone Communications	20,908.00	20,807.09	100.91
	<u>843,734.00</u>	<u>829,608.14</u>	<u>14,125.86</u>
Total Medical Examiner	4,605,444.00	4,385,706.76	219,737.24
<b>TOTAL PUBLIC SERVICES</b>	<u>16,877,780.00</u>	<u>16,259,009.43</u>	<u>618,770.57</u>
<b>COMMUNITY AND ECONOMIC DEVELOPMENT:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	784,560.00	791,334.10	(6,774.10)
FRINGE BENEFITS	419,761.00	402,041.50	17,719.50
<b>CONTRACTUAL SERVICES:</b>			
Advertising	106,360.00	117,415.00	(11,055.00)
Business Recruitment	-	2,352.04	(2,352.04)
Communications	250.00	-	250.00
Membership Dues	36,820.00	36,504.84	315.16
Periodicals Books Publ Sub	7,000.00	1,576.60	5,423.40
Personal Mileage	15,660.00	7,545.00	8,115.00
Printing	22,908.00	1,064.22	21,843.78
Professional Services	190,984.00	157,326.00	33,658.00
Software Rental Lease Purchase	-	80.00	(80.00)
Software Support Maintenance	-	6,995.00	(6,995.00)
Training	-	299.00	(299.00)
Travel and Conference	12,400.00	1,842.41	10,557.59
Workshops and Meeting	9,000.00	3,347.32	5,652.68
	<u>401,382.00</u>	<u>336,347.43</u>	<u>65,034.57</u>
<b>COMMODITIES:</b>			
Office Supplies	2,000.00	1,960.60	39.40
Photographic Supplies	200.00	1,301.47	(1,101.47)
Special Event Supplies	-	558.05	(558.05)
	<u>2,200.00</u>	<u>3,820.12</u>	<u>(1,620.12)</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	35,014.00	35,014.08	(0.08)
Info Tech Development	264,897.00	264,895.75	1.25
Info Tech Operations	10,064.00	7,286.91	2,777.09
Insurance Fund	1,271.00	1,270.44	0.56
Maintenance Department Charges	3,481.00	3,480.29	0.71
Motor Pool	1,243.00	948.82	294.18
Telephone Communications	8,175.00	7,002.89	1,172.11
	<u>324,145.00</u>	<u>319,899.18</u>	<u>4,245.82</u>
Total Administration	<u>1,932,048.00</u>	<u>1,853,442.33</u>	<u>78,605.67</u>
<b>PLANNING AND DEVELOPMENT SERVICES:</b>			
SALARIES	2,433,773.00	2,283,209.16	150,563.84
FRINGE BENEFITS	1,413,247.00	1,350,725.11	62,521.89
<b>CONTRACTUAL SERVICES:</b>			
Advertising	51,670.00	117,538.33	(65,868.33)
Business Recruitment	151,680.00	115,360.84	36,319.16
Car Allowance	1,500.00	-	1,500.00
Charge Card Fee	900.00	338.68	561.32
Communications	250.00	-	250.00
Contracted Services	4,873.33	16,542.83	(11,669.50)
Equipment Maintenance	500.00	1,770.00	(1,270.00)
Freight and Express	7,140.00	404.44	6,735.56
Legal Services	5,000.00	-	5,000.00
Membership Dues	134,500.00	103,706.75	30,793.25
Miscellaneous	-	745.00	(745.00)
Periodicals Books Publ Sub	3,000.00	3,376.46	(376.46)
Personal Mileage	33,968.00	31,676.92	2,291.08
Printing	131,099.00	45,927.33	85,171.67
Professional Services	615,123.00	527,201.29	87,921.71
Software Support Maintenance	72,010.00	94,216.24	(22,206.24)
Training	-	2,499.00	(2,499.00)
Travel and Conference	30,500.00	16,736.70	13,763.30
Workshops and Meeting	199,372.00	110,758.21	88,613.79
	<u>1,443,085.33</u>	<u>1,188,799.02</u>	<u>254,286.31</u>
<b>COMMODITIES:</b>			
Computer Supplies	2,570.00	127.89	2,442.11
Drafting Supplies and Maps	22,500.00	7,847.11	14,652.89
Dry Goods and Clothing	10,500.00	13,965.81	(3,465.81)
Expendable Equipment	8,700.00	1,683.74	7,016.26
Information Supplies	5,698.00	-	5,698.00
Metered Postage	10,920.00	6,600.09	4,319.91
Office Supplies	18,045.00	9,768.65	8,276.35
Photographic Supplies	900.00	-	900.00
Special Event Supplies	26,466.00	12,877.26	13,588.74
	<u>106,299.00</u>	<u>52,870.55</u>	<u>53,428.45</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	297,997.00	297,997.08	(0.08)
Equipment Rental	2,170.00	2,170.00	-
Info Tech Development	4,803.00	4,803.00	-
Info Tech Operations	427,815.00	392,174.97	35,640.03

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Info Tech Managed Print Svcs	21,799.00	19,219.87	2,579.13
Insurance Fund	1,494.00	1,493.76	0.24
Maintenance Department Charges	5,889.00	5,888.93	0.07
Telephone Communications	63,618.00	59,735.58	3,882.42
	<u>825,585.00</u>	<u>783,483.19</u>	<u>42,101.81</u>
<b>TRANSFERS OUT:</b>			
Information Technology	35,867.00	35,867.00	-
Total Planning and Development Services	<u>6,257,856.33</u>	<u>5,694,954.03</u>	<u>562,902.30</u>
<b>COMMUNITY DEVELOPMENT:</b>			
<b>TRANSFERS OUT:</b>			
Housing Community Development	472,555.00	472,555.00	-
Total Community Development	<u>472,555.00</u>	<u>472,555.00</u>	<u>-</u>
<b>WORKFORCE DEVELOPMENT:</b>			
SALARIES	17,020.00	-	17,020.00
FRINGE BENEFITS	8,600.00	-	8,600.00
Total Workforce Development	<u>25,620.00</u>	<u>-</u>	<u>25,620.00</u>
<b>TOTAL COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>	<u>8,688,079.33</u>	<u>8,020,951.36</u>	<u>667,127.97</u>
<b>TOTAL COUNTY EXECUTIVE</b>	<u>93,496,468.17</u>	<u>85,757,931.46</u>	<u>7,738,536.71</u>
<b>CLERK/REGISTER OF DEEDS:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	682,027.00	591,579.85	90,447.15
FRINGE BENEFITS	381,454.00	331,350.46	50,103.54
<b>CONTRACTUAL SERVICES:</b>			
Equipment Maintenance	5,000.00	3,200.83	1,799.17
Fees - Per Diems	400.00	-	400.00
Freight and Express	800.00	-	800.00
Maintenance Contract	59,000.00	67,542.00	(8,542.00)
Membership Dues	2,000.00	1,265.00	735.00
Periodicals Books Publ Sub	-	15.00	(15.00)
Personal Mileage	232.00	36.35	195.65
Printing	5,293.00	-	5,293.00
Printing County Directory	23,000.00	11,885.00	11,115.00
Travel and Conference	7,000.00	3,148.98	3,851.02
Workshops and Meeting	2,000.00	-	2,000.00
	<u>104,725.00</u>	<u>87,093.16</u>	<u>17,631.84</u>
<b>COMMODITIES:</b>			
Expendable Equipment	1,000.00	-	1,000.00
Material and Supplies	85,000.00	91,880.56	(6,880.56)
Office Supplies	13,618.00	3,661.47	9,956.53
	<u>99,618.00</u>	<u>95,542.03</u>	<u>4,075.97</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	85,384.00	85,383.96	0.04
Info Tech Operations	32,067.00	27,563.60	4,503.40
Info Tech Managed Print Svcs	4,505.00	4,780.64	(275.64)
Insurance Fund	3,893.00	3,890.88	2.12
Maintenance Department Charges	3,451.00	3,449.96	1.04
Motor Pool	307.00	729.21	(422.21)
Telephone Communications	5,437.00	5,139.32	297.68
	<u>135,044.00</u>	<u>130,937.57</u>	<u>4,106.43</u>
Total Administration	<u>1,402,868.00</u>	<u>1,236,503.07</u>	<u>166,364.93</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COUNTY CLERK:			
SALARIES	2,002,054.00	1,670,232.93	331,821.07
FRINGE BENEFITS	1,458,209.00	1,216,908.47	241,300.53
CONTRACTUAL SERVICES:			
Cash Shortage	-	10.00	(10.00)
Charge Card Fee	18,000.00	23,920.54	(5,920.54)
Court Transcripts	100,000.00	67,355.65	32,644.35
Equipment Maintenance	4,000.00	840.36	3,159.64
Freight and Express	2,000.00	53.11	1,946.89
Library Continuations	400.00	428.00	(28.00)
Membership Dues	3,500.00	1,175.00	2,325.00
Periodicals Books Publ Sub	-	229.65	(229.65)
Personal Mileage	5,750.00	526.63	5,223.37
Printing	22,101.00	20,236.24	1,864.76
Professional Services	40,000.00	708.00	39,292.00
Travel and Conference	5,933.00	2,413.30	3,519.70
Workshops and Meeting	1,334.00	-	1,334.00
	203,018.00	117,896.48	85,121.52
COMMODITIES:			
Metered Postage	40,554.00	44,284.60	(3,730.60)
Office Supplies	52,667.00	27,823.39	24,843.61
	93,221.00	72,107.99	21,113.01
INTERNAL SERVICES:			
Bldg. Space Cost Allocation	258,680.00	258,680.00	-
Equipment Rental	3,860.00	4,232.92	(372.92)
Info Tech Development	193,809.00	193,807.55	1.45
Info Tech Operations	299,196.00	303,125.61	(3,929.61)
Info Tech Managed Print Svcs	16,009.00	15,250.73	758.27
Telephone Communications	19,430.00	17,545.45	1,884.55
	790,984.00	792,642.26	(1,658.26)
Total County Clerk	4,547,486.00	3,869,788.13	677,697.87
ELECTIONS:			
SALARIES	494,188.00	401,541.14	92,646.86
FRINGE BENEFITS	323,687.00	254,575.64	69,111.36
CONTRACTUAL SERVICES:			
Charge Card Fee	-	305.85	(305.85)
Contracted Services	-	70.00	(70.00)
Fees - Per Diems	46,325.00	17,575.23	28,749.77
Membership Dues	420.00	410.00	10.00
Personal Mileage	1,800.00	1,670.72	129.28
Printing	2,198.00	2,055.75	142.25
Professional Services	103,700.00	124,472.20	(20,772.20)
Travel and Conference	4,500.00	2,888.80	1,611.20
Travel Employee Taxable Meals	-	124.35	(124.35)
Workshops and Meeting	500.00	357.49	142.51
	159,443.00	149,930.39	9,512.61
COMMODITIES:			
Election Supplies	596,805.00	407,007.00	189,798.00
Materials and Supplies	5,000.00	1,591.77	3,408.23
Metered Postage	11,830.00	10,655.35	1,174.65
Office Supplies	6,000.00	4,464.83	1,535.17
	619,635.00	423,718.95	195,916.05

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	179,724.00	179,724.00	-
Info Tech Development	5,833.00	5,832.50	0.50
Info Tech Operations	46,102.00	39,588.16	6,513.84
Info Tech Managed Print Svcs	8,080.00	4,854.93	3,225.07
Telephone Communications	39,134.00	50,148.81	(11,014.81)
	<u>278,873.00</u>	<u>280,148.40</u>	<u>(1,275.40)</u>
Total Elections	1,875,826.00	1,509,914.52	365,911.48
<b>REGISTER OF DEEDS:</b>			
SALARIES	1,276,894.00	1,126,960.54	149,933.46
FRINGE BENEFITS	874,387.00	733,702.06	140,684.94
<b>CONTRACTUAL SERVICES:</b>			
Charge Card Fee	2,000.00	3,288.29	(1,288.29)
Equipment Maintenance	500.00	-	500.00
Library Continuations	150.00	-	150.00
Membership Dues	175.00	-	175.00
Personal Mileage	232.00	317.13	(85.13)
Printing	3,392.00	-	3,392.00
Professional Services	25,000.00	2,806.00	22,194.00
Uncollectable Accts Receivable	-	434.70	(434.70)
	<u>31,449.00</u>	<u>6,846.12</u>	<u>24,602.88</u>
<b>COMMODITIES:</b>			
Metered Postage	45,500.00	21,625.09	23,874.91
Office Supplies	36,502.00	18,153.52	18,348.48
	<u>82,002.00</u>	<u>39,778.61</u>	<u>42,223.39</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	135,677.00	135,677.04	(0.04)
Equipment Rental	10,256.00	8,151.00	2,105.00
Info Tech Managed Print Svcs	3,002.00	1,268.96	1,733.04
Telephone Communications	15,559.00	15,582.18	(23.18)
	<u>164,494.00</u>	<u>160,679.18</u>	<u>3,814.82</u>
Total Register of Deeds	2,429,226.00	2,067,966.51	361,259.49
<b>JURY COMMISSION:</b>			
SALARIES	16,748.00	12,733.49	4,014.51
FRINGE BENEFITS	774.00	587.51	186.49
<b>CONTRACTUAL SERVICES:</b>			
Fees - Per Diems	-	185.99	(185.99)
Miscellaneous	1,000.00	-	1,000.00
Printing	5,585.00	6,330.00	(745.00)
	<u>6,585.00</u>	<u>6,515.99</u>	<u>69.01</u>
<b>COMMODITIES:</b>			
Metered Postage	61,941.00	53,289.00	8,652.00
Office Supplies	250.00	-	250.00
	<u>62,191.00</u>	<u>53,289.00</u>	<u>8,902.00</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	24,399.00	24,399.00	-
Info Tech Development	246.00	246.00	-
Info Tech Operations	7,138.00	6,744.00	394.00
Maintenance Department Charges	61.00	60.89	0.11
	<u>31,844.00</u>	<u>31,449.89</u>	<u>394.11</u>
Total Jury Commission	118,142.00	104,575.88	13,566.12
<b>TOTAL CLERK/REGISTER OF DEEDS</b>	<u>10,373,548.00</u>	<u>8,788,748.11</u>	<u>1,584,799.89</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>TREASURER:</b>			
SALARIES	1,958,273.00	1,894,254.78	64,018.22
FRINGE BENEFITS	1,246,178.00	1,153,253.88	92,924.12
<b>CONTRACTUAL SERVICES:</b>			
Advertising	112,000.00	106,792.24	5,207.76
Cash Shortage	1,000.00	1,135.02	(135.02)
Contracted Services	735,000.00	1,200,310.60	(465,310.60)
Equipment Maintenance	500.00	709.00	(209.00)
Fees Civil Service	1,200,000.00	1,071,910.00	128,090.00
Foreclosure Notification	435,385.00	437,132.09	(1,747.09)
Membership Dues	5,190.00	1,969.00	3,221.00
Miscellaneous	500.00	786.54	(286.54)
Personal Mileage	4,180.00	1,487.73	2,692.27
Printing	20,000.00	21,178.05	(1,178.05)
Professional Services	29,000.00	28,345.75	654.25
Recording Fee-Forfeiture Cert	110,000.00	111,847.00	(1,847.00)
Recording Fee-Redemption Cert	88,000.00	89,079.00	(1,079.00)
Recording Fees	4,100.00	7,120.00	(3,020.00)
Register of Deeds	5,000.00	11,991.00	(6,991.00)
Rent	8,000.00	6,865.00	1,135.00
Software Rental Lease Purchase	87,000.00	30,946.26	56,053.74
Title Search	1,666,900.00	1,351,500.00	315,400.00
Travel and Conference	3,850.00	7,275.77	(3,425.77)
Twp. and City Treas Bonds	49,000.00	39,500.54	9,499.46
Workshops and Meeting	2,000.00	2,942.45	(942.45)
	4,566,605.00	4,530,823.04	35,781.96
<b>COMMODITIES:</b>			
Computer Supplies	24,000.00	9,503.43	14,496.57
Expendable Equipment	500.00	-	500.00
Metered Postage	38,835.00	40,035.56	(1,200.56)
Office Supplies	28,000.00	23,492.63	4,507.37
Tax Collection Supplies	1,400.00	-	1,400.00
	92,735.00	73,031.62	19,703.38
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	204,066.00	203,975.19	90.81
Equipment Rental	14,959.00	15,616.28	(657.28)
Info Tech Development	517,083.00	517,082.63	0.37
Info Tech Operations	457,254.00	457,175.11	78.89
Info Tech Managed Print Svcs	10,716.00	12,104.85	(1,388.85)
Insurance Fund	1,729.00	1,728.00	1.00
Maintenance Department Charges	2,404.00	2,403.32	0.68
Telephone Communications	22,007.00	20,114.85	1,892.15
	1,230,218.00	1,230,200.23	17.77
<b>CAPITAL OUTLAY:</b>			
Capital Outlay Miscellaneous	-	325.00	(325.00)
<b>TRANSFERS OUT:</b>			
Project Work Orders	8,200.00	8,200.00	-
Major Dept. Support Projects	1,199,023.00	1,199,023.00	-
	1,207,223.00	1,207,223.00	-
<b>TOTAL TREASURER</b>	10,301,232.00	10,089,111.55	212,120.45



**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>JUSTICE ADMINISTRATION:</b>			
CIRCUIT COURT:			
JUDICIAL ADMINISTRATION DIV:			
SALARIES	5,201,396.00	4,895,457.06	305,938.94
FRINGE BENEFITS	3,215,056.00	2,830,202.52	384,853.48
CONTRACTUAL SERVICES:			
Advertising	-	630.25	(630.25)
Auction Expense	-	0.52	(0.52)
Library Continuations	39,543.00	131,038.45	(91,495.45)
Membership Dues	2,400.00	1,127.50	1,272.50
Periodicals Books Publ Sub	-	202.50	(202.50)
Personal Mileage	4,640.00	7,448.22	(2,808.22)
Printing	19,601.00	2,014.21	17,586.79
Professional Services	18,615.00	11,740.00	6,875.00
Special Projects	93,895.00	-	93,895.00
Travel and Conference	3,792.00	2,470.00	1,322.00
Workshops and Meeting	-	819.10	(819.10)
	182,486.00	157,490.75	24,995.25
COMMODITIES:			
Expendable Equipment	160,079.00	30,035.57	130,043.43
Other Expendable Equipment	-	360.32	(360.32)
Office Supplies	32,285.00	8,548.01	23,736.99
	192,364.00	38,943.90	153,420.10
INTERNAL SERVICES:			
Bldg. Space Cost Allocation	233,696.00	233,696.04	(0.04)
Info Tech CLEMIS	17,791.00	18,425.84	(634.84)
Info Tech Development	43,623.00	43,622.25	0.75
Info Tech Operations	49,188.00	55,524.90	(6,336.90)
Info Tech Managed Print Svcs	-	5,376.95	(5,376.95)
Maintenance Department Charges	33,026.00	33,025.31	0.69
Telephone Communications	21,127.00	20,336.75	790.25
	398,451.00	410,008.04	(11,557.04)
CAPITAL OUTLAY:			
Furniture and Fixtures	-	17,348.06	(17,348.06)
TRANSFERS OUT:			
Judicial Grants	76,778.00	60,000.00	16,778.00
Total Judicial Administration Division	9,266,531.00	8,409,450.33	857,080.67
COURT BUSINESS DIVISION:			
SALARIES	1,059,264.00	1,030,913.26	28,350.74
FRINGE BENEFITS	655,922.00	601,123.50	54,798.50
CONTRACTUAL SERVICES:			
Equipment Maintenance	3,300.00	-	3,300.00
Membership Dues	500.00	-	500.00
Personal Mileage	1,160.00	74.40	1,085.60
Printing	510.00	-	510.00
Professional Services	4,000.00	520.00	3,480.00
Software Support Maintenance	2,600.00	-	2,600.00
Travel and Conference	672.00	1,096.38	(424.38)
Visiting Judges	29,050.00	17,476.83	11,573.17
	41,792.00	19,167.61	22,624.39

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>COMMODITIES:</b>			
Computer Supplies	8,100.00	605.61	7,494.39
Expendable Equipment	4,000.00	195.00	3,805.00
Metered Postage	18,200.00	11,775.00	6,425.00
Office Supplies	5,142.00	3,324.38	1,817.62
	<u>35,442.00</u>	<u>15,899.99</u>	<u>19,542.01</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	57,966.00	57,966.00	-
Equipment Rental	4,218.00	4,218.00	-
Info Tech Development	3,501.00	3,500.48	0.52
Info Tech Operations	84,295.00	64,391.15	19,903.85
Info Tech Managed Print Svcs	2,431.00	6,659.83	(4,228.83)
Insurance Fund	4,423.00	4,420.44	2.56
Telephone Communications	8,547.00	8,629.57	(82.57)
	<u>165,381.00</u>	<u>149,785.47</u>	<u>15,595.53</u>
Total Court Business Division	<u>1,957,801.00</u>	<u>1,816,889.83</u>	<u>140,911.17</u>
<b>CIVIL/CRIMINAL DIVISION:</b>			
SALARIES	1,098,510.00	1,141,105.51	(42,595.51)
FRINGE BENEFITS	654,166.00	686,091.75	(31,925.75)
<b>CONTRACTUAL SERVICES:</b>			
Advertising	-	156.80	(156.80)
Attorney Fees Mediators	575,000.00	474,050.00	100,950.00
Computer Research Service	51,500.00	29,952.00	21,548.00
Court Reporter Services	8,000.00	260.00	7,740.00
Court Transcripts	15,000.00	11,003.89	3,996.11
Defense Atty Fees	2,125,585.00	1,753,169.50	372,415.50
Defense Atty Fees Appellate	373,826.00	216,183.47	157,642.53
Defense Atty Fees District	191,687.00	126,615.00	65,072.00
Defense Atty Fees PPO	-	350.00	(350.00)
Defense Atty Fees Trials	453,075.00	161,862.50	291,212.50
Direct Client Services	3,000.00	1,149.03	1,850.97
Equipment Maintenance	12,000.00	3,447.50	8,552.50
Expert Witness Fee and Mileage	18,000.00	24,021.36	(6,021.36)
Interpreter Fees	50,000.00	37,537.57	12,462.43
Juror Fees and Mileage	700,170.00	391,851.10	308,318.90
Laundry and Cleaning	1,500.00	106.75	1,393.25
Membership Dues	17,100.00	12,388.90	4,711.10
Periodicals Books Publ Sub	-	1,481.47	(1,481.47)
Personal Mileage	1,160.00	173.12	986.88
Printing	45,330.00	12,309.04	33,020.96
Professional Services	2,777.00	31,763.06	(28,986.06)
Refund Prior Years Revenue	-	4,070.84	(4,070.84)
Transcript on Appeals	140,000.00	122,846.80	17,153.20
Travel and Conference	6,540.00	13,039.35	(6,499.35)
Violation Probation Atty Fees	280,000.00	293,520.00	(13,520.00)
Visiting Judges	-	100.00	(100.00)
Workshops and Meeting	2,000.00	99.82	1,900.18
	<u>5,073,250.00</u>	<u>3,723,508.87</u>	<u>1,349,741.13</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>COMMODITIES:</b>			
Dry Goods and Clothing	4,000.00	-	4,000.00
Expendable Equipment	-	2,013.52	(2,013.52)
Metered Postage	46,717.00	16,121.39	30,595.61
Office Supplies	70,707.00	49,207.51	21,499.49
Postage-Standard Mailing	25,000.00	15,925.00	9,075.00
	<u>146,424.00</u>	<u>83,267.42</u>	<u>63,156.58</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	1,434,832.00	1,434,831.96	0.04
Equipment Rental	102,961.00	113,120.68	(10,159.68)
Info Tech Development	281,719.00	281,718.70	0.30
Info Tech Operations	598,150.00	524,831.12	73,318.88
Info Tech Managed Print Svcs	25,141.00	19,755.00	5,386.00
Telephone Communications	75,625.00	73,201.20	2,423.80
	<u>2,518,428.00</u>	<u>2,447,458.66</u>	<u>70,969.34</u>
Total Civil/Criminal Division	<u>9,490,778.00</u>	<u>8,081,432.21</u>	<u>1,409,345.79</u>
<b>FAMILY DIVISION:</b>			
SALARIES	5,297,716.00	4,992,948.23	304,767.77
FRINGE BENEFITS	<u>3,258,205.00</u>	<u>2,980,479.70</u>	<u>277,725.30</u>
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Revenue	-	50.04	(50.04)
Advertising	8,000.00	14,196.61	(6,196.61)
Communications	100.00	-	100.00
Court Reporter Services	5,000.00	5,135.00	(135.00)
Court Transcripts	25,000.00	3,765.35	21,234.65
Defense Atty Fees	806,620.00	721,011.22	85,608.78
Defense Atty Fees Appellate	10,000.00	-	10,000.00
Defense Atty Fees Paternity	20,130.00	17,250.00	2,880.00
Defense Atty Fees PPO	1,472.00	17,430.00	(15,958.00)
Defense Atty Fees Support	5,086.00	4,000.00	1,086.00
Direct Client Services	-	787.14	(787.14)
Equipment Maintenance	5,000.00	210.00	4,790.00
Expert Witness Fee and Mileage	9,000.00	3,625.00	5,375.00
Family Counseling Services	5,000.00	-	5,000.00
Fees Guardian Ad Litem	495,243.00	439,442.80	55,800.20
Interpreter Fees	24,000.00	54,060.17	(30,060.17)
Laundry and Cleaning	-	143.20	(143.20)
Library Continuations	-	187.88	(187.88)
Membership Dues	12,000.00	5,800.00	6,200.00
Periodicals Books Publ Sub	-	233.96	(233.96)
Personal Mileage	14,077.00	75,464.05	(61,387.05)
Printing	28,611.00	11,232.77	17,378.23
Professional Services	27,000.00	39,039.08	(12,039.08)
Psychological Testing	8,000.00	-	8,000.00
Refund Prior Years Revenue	-	3,460.93	(3,460.93)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Software Support Maintenance	-	612.50	(612.50)
Training	2,000.00	696.23	1,303.77
Transcript on Appeals	30,000.00	42,847.15	(12,847.15)
Transportation of Clients	1,500.00	-	1,500.00
Travel and Conference	13,910.00	12,904.12	1,005.88
Visiting Judges	-	667.24	(667.24)
Witness Fees and Mileage	6,000.00	111.20	5,888.80
Workshops and Meeting	3,200.00	1,453.00	1,747.00
	<u>1,565,949.00</u>	<u>1,475,816.64</u>	<u>90,132.36</u>
<b>COMMODITIES:</b>			
Dry Goods and Clothing	3,000.00	1,420.52	1,579.48
Expendable Equipment	31,000.00	4,755.90	26,244.10
Other Expendable Equipment	-	57.23	(57.23)
Metered Postage	16,835.00	2,640.06	14,194.94
Office Supplies	39,974.00	44,000.68	(4,026.68)
	<u>90,809.00</u>	<u>52,874.39</u>	<u>37,934.61</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	655,936.00	655,935.96	0.04
Equipment Rental	60,461.00	47,535.96	12,925.04
Info Tech Development	4,974.00	4,973.80	0.20
Info Tech Operations	696,760.00	552,594.71	144,165.29
Info Tech Managed Print Svcs	47,914.00	52,174.33	(4,260.33)
Telephone Communications	84,865.00	85,938.52	(1,073.52)
	<u>1,550,910.00</u>	<u>1,399,153.28</u>	<u>151,756.72</u>
<b>TRANSFERS OUT:</b>			
Friend of the Court Grant	6,232,852.00	4,198,815.57	2,034,036.43
Multi Organizational Grants	200.00	199.68	0.32
	<u>6,233,052.00</u>	<u>4,199,015.25</u>	<u>2,034,036.75</u>
Total Family Division	<u>17,996,641.00</u>	<u>15,100,287.49</u>	<u>2,896,353.51</u>
<b>TOTAL CIRCUIT COURT</b>	<u>38,711,751.00</u>	<u>33,408,059.86</u>	<u>5,303,691.14</u>
<b>DISTRICT COURT:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	157,486.00	134,341.52	23,144.48
FRINGE BENEFITS	46,097.00	53,284.50	(7,187.50)
<b>CONTRACTUAL SERVICES:</b>			
Visiting Judges	17,000.00	14,082.22	2,917.78
<b>COMMODITIES:</b>			
Dry Goods and Clothing	300.00	-	300.00
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	-	1,304.00	(1,304.00)
Total Administration	<u>220,883.00</u>	<u>203,012.24</u>	<u>17,870.76</u>
<b>DIVISION I (NOVI):</b>			
SALARIES	2,531,145.00	2,439,282.97	91,862.03
FRINGE BENEFITS	1,575,910.00	1,395,749.30	180,160.70
<b>CONTRACTUAL SERVICES:</b>			
Bank Charges	8,000.00	8,579.56	(579.56)
Cash Shortage	-	40.00	(40.00)
Communications	-	196.45	(196.45)
Computer Research Service	4,380.00	3,456.00	924.00

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Defense Atty Fees	141,500.00	139,473.80	2,026.20
Drug Testing	11,000.00	11,928.00	(928.00)
Electrical Service	72,000.00	69,602.86	2,397.14
Equipment Maintenance	3,000.00	280.00	2,720.00
Equipment Rental	825.00	779.44	45.56
Interpreter Fees	20,000.00	18,400.22	1,599.78
Juror Fees and Mileage	8,000.00	8,211.50	(211.50)
Laundry and Cleaning	118.00	8.75	109.25
Library Continuations	4,476.00	13,339.55	(8,863.55)
Medical Exam	2,798.00	5,725.00	(2,927.00)
Membership Dues	4,126.00	3,362.50	763.50
Officer Fees	100.00	-	100.00
Periodicals Books Publ Sub	500.00	100.00	400.00
Personal Mileage	6,033.00	2,002.28	4,030.72
Printing	11,231.00	9,261.63	1,969.37
Professional Services	10,991.00	5,690.04	5,300.96
Property Taxes	65,483.00	58,588.68	6,894.32
Rent	372,000.00	369,000.00	3,000.00
Software Support Maintenance	71,929.00	59,663.86	12,265.14
Travel and Conference	9,800.00	9,994.26	(194.26)
	<u>828,290.00</u>	<u>797,684.38</u>	<u>30,605.62</u>
<b>COMMODITIES:</b>			
Dry Goods and Clothing	1,000.00	1,145.60	(145.60)
Expendable Equipment	9,331.00	9,468.57	(137.57)
Other Expendable Equipment	-	8,114.33	(8,114.33)
Grounds Supplies	900.00	417.13	482.87
Office Supplies	29,264.00	20,724.19	8,539.81
Postage-Standard Mailing	29,000.00	28,000.00	1,000.00
Provisions	475.00	160.68	314.32
Small Tools	700.00	-	700.00
	<u>70,670.00</u>	<u>68,030.50</u>	<u>2,639.50</u>
<b>INTERNAL SERVICES:</b>			
Equipment Rental	13,462.00	15,525.99	(2,063.99)
Info Tech CLEMIS	26,175.00	27,109.78	(934.78)
Info Tech Development	8,379.00	8,378.64	0.36
Info Tech Operations	265,220.00	242,370.28	22,849.72
Info Tech Managed Print Svcs	8,045.00	10,813.38	(2,768.38)
Insurance Fund	1,690.00	1,688.88	1.12
Maintenance Department Charges	137,453.00	137,453.80	(0.80)
Telephone Communications	37,662.00	38,539.13	(877.13)
	<u>498,086.00</u>	<u>481,879.88</u>	<u>16,206.12</u>
<b>TRANSFERS OUT:</b>			
Judicial Grants	11,095.00	-	11,095.00
Total Division I (Novi)	<u>5,515,196.00</u>	<u>5,182,627.03</u>	<u>332,568.97</u>
<b>DIVISION II (CLARKSTON):</b>			
SALARIES	1,233,404.00	1,201,273.58	32,130.42
FRINGE BENEFITS	691,377.00	657,056.63	34,320.37

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>CONTRACTUAL SERVICES:</b>			
Bank Charges	4,653.00	6,508.14	(1,855.14)
Cash Shortage	-	220.00	(220.00)
Computer Research Service	4,000.00	1,152.00	2,848.00
Court Transcripts	500.00	-	500.00
Defense Atty Fees	120,000.00	95,443.25	24,556.75
Drug Testing	1,000.00	-	1,000.00
Electrical Service	32,000.00	25,835.21	6,164.79
Equipment Maintenance	2,000.00	-	2,000.00
Equipment Rental	1,599.00	1,008.00	591.00
Expert Witness Fee and Mileage	104.00	-	104.00
Filing Fees	2,000.00	3,000.00	(1,000.00)
Interpreter Fees	10,556.00	12,550.57	(1,994.57)
Juror Fees and Mileage	9,800.00	5,485.20	4,314.80
Laundry and Cleaning	200.00	89.91	110.09
Library Continuations	5,000.00	5,423.51	(423.51)
Medical Exam	5,520.00	3,000.00	2,520.00
Membership Dues	3,000.00	1,780.00	1,220.00
Officer Fees	104.00	-	104.00
Periodicals Books Publ Sub	553.00	507.03	45.97
Personal Mileage	2,912.00	1,407.78	1,504.22
Printing	9,076.00	2,999.23	6,076.77
Professional Services	6,442.00	3,435.04	3,006.96
Property Taxes	38,000.00	39,646.56	(1,646.56)
Recruitment Expense	100.00	-	100.00
Rent	278,132.00	278,478.88	(346.88)
Software Support Maintenance	37,092.00	25,067.13	12,024.87
Travel and Conference	7,240.00	3,416.59	3,823.41
	<u>581,583.00</u>	<u>516,454.03</u>	<u>65,128.97</u>
<b>COMMODITIES:</b>			
Dry Goods and Clothing	748.00	-	748.00
Expendable Equipment	5,638.00	2,672.99	2,965.01
Office Supplies	23,488.00	22,045.37	1,442.63
Postage-Standard Mailing	22,000.00	20,455.40	1,544.60
Provisions	389.00	14.97	374.03
	<u>52,263.00</u>	<u>45,188.73</u>	<u>7,074.27</u>
<b>INTERNAL SERVICES:</b>			
Equipment Rental	10,169.00	11,231.99	(1,062.99)
Info Tech CLEMIS	20,410.00	21,139.75	(729.75)
Info Tech Development	8,379.00	8,378.64	0.36
Info Tech Operations	139,731.00	131,376.00	8,355.00
Info Tech Managed Print Svcs	7,628.00	4,630.02	2,997.98
Insurance Fund	795.00	794.88	0.12
Maintenance Department Charges	38,745.00	38,744.73	0.27
Telephone Communications	17,390.00	20,150.97	(2,760.97)
	<u>243,247.00</u>	<u>236,446.98</u>	<u>6,800.02</u>
Total Division II (Clarkston)	<u>2,801,874.00</u>	<u>2,656,419.95</u>	<u>145,454.05</u>
<b>DIVISION III (ROCHESTER HILLS):</b>			
SALARIES	2,297,256.00	2,175,754.57	121,501.43
FRINGE BENEFITS	<u>1,433,378.00</u>	<u>1,344,790.57</u>	<u>88,587.43</u>
<b>CONTRACTUAL SERVICES:</b>			
Bank Charges	10,750.00	7,220.12	3,529.88
Cash Shortage	-	40.00	(40.00)
Computer Research Service	7,600.00	4,032.00	3,568.00
Court Transcripts	500.00	115.10	384.90
Defense Atty Fees	108,000.00	82,729.20	25,270.80

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Equipment Maintenance	1,800.00	908.00	892.00
Equipment Rental	1,582.00	748.00	834.00
Interpreter Fees	24,600.00	31,684.59	(7,084.59)
Juror Fees and Mileage	37,000.00	17,198.20	19,801.80
Laundry and Cleaning	100.00	56.60	43.40
Library Continuations	4,471.00	6,583.42	(2,112.42)
Medical Exam	6,000.00	5,483.00	517.00
Membership Dues	5,500.00	4,643.00	857.00
Periodicals Books Publ Sub	2,500.00	837.00	1,663.00
Personal Mileage	4,524.00	1,472.50	3,051.50
Printing	12,913.00	6,513.39	6,399.61
Professional Services	3,560.00	3,709.04	(149.04)
Software Support Maintenance	64,927.00	56,441.84	8,485.16
Special Event Program	300.00	-	300.00
Travel and Conference	8,739.00	1,486.92	7,252.08
	<u>305,366.00</u>	<u>231,901.92</u>	<u>73,464.08</u>
<b>COMMODITIES:</b>			
Dry Goods and Clothing	1,500.00	-	1,500.00
Expendable Equipment	4,180.00	-	4,180.00
Laboratory Supplies	3,345.00	66.00	3,279.00
Office Supplies	52,672.00	36,596.83	16,075.17
Postage-Standard Mailing	50,000.00	41,134.98	8,865.02
Provisions	420.00	584.01	(164.01)
	<u>112,117.00</u>	<u>78,381.82</u>	<u>33,735.18</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	343,539.00	343,539.00	-
Equipment Rental	8,968.00	23,200.43	(14,232.43)
Info Tech CLEMIS	28,010.00	29,009.32	(999.32)
Info Tech Development	8,379.00	8,378.64	0.36
Info Tech Operations	265,580.00	243,672.00	21,908.00
Info Tech Managed Print Svcs	28,410.00	23,957.62	4,452.38
Insurance Fund	1,390.00	1,388.88	1.12
Maintenance Department Charges	18,769.00	18,768.39	0.61
Telephone Communications	57,326.00	56,670.81	655.19
	<u>760,371.00</u>	<u>748,585.09</u>	<u>11,785.91</u>
Total Division III (Rochester Hills)	<u>4,908,488.00</u>	<u>4,579,413.97</u>	<u>329,074.03</u>
<b>DIVISION IV (TROY):</b>			
SALARIES	1,343,269.00	1,357,015.51	(13,746.51)
FRINGE BENEFITS	<u>840,156.00</u>	<u>796,553.58</u>	<u>43,602.42</u>
<b>CONTRACTUAL SERVICES:</b>			
Bank Charges	4,500.00	6,539.41	(2,039.41)
Cash Shortage	-	100.00	(100.00)
Computer Research Service	-	576.00	(576.00)
Court Transcripts	200.00	86.50	113.50
Defense Atty Fees	75,000.00	116,841.43	(41,841.43)
Drug Testing	3,000.00	3,000.00	-
Electrical Service	93,297.00	85,926.03	7,370.97
Equipment Maintenance	1,500.00	11,628.48	(10,128.48)
Equipment Rental	1,300.00	-	1,300.00
Interpreter Fees	18,000.00	29,496.62	(11,496.62)
Juror Fees and Mileage	12,200.00	10,504.50	1,695.50
Library Continuations	2,056.00	1,486.50	569.50
Membership Dues	2,885.00	1,730.00	1,155.00
Officer Fees	100.00	293.44	(193.44)
Periodicals Books Publ Sub	-	605.00	(605.00)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Personal Mileage	4,596.00	2,642.15	1,953.85
Printing	4,776.00	6,013.87	(1,237.87)
Professional Services	5,700.00	4,270.34	1,429.66
Rent	157,604.00	157,604.04	(0.04)
Software Support Maintenance	35,261.00	26,774.75	8,486.25
Travel and Conference	3,500.00	2,578.26	921.74
Workshops and Meeting	1,500.00	562.01	937.99
	<u>426,975.00</u>	<u>469,259.33</u>	<u>(42,284.33)</u>
<b>COMMODITIES:</b>			
Dry Goods and Clothing	700.00	400.40	299.60
Expendable Equipment	17,480.00	17,000.58	479.42
Office Supplies	24,532.00	18,461.02	6,070.98
Postage-Standard Mailing	25,000.00	20,009.67	4,990.33
Provisions	500.00	329.50	170.50
	<u>68,212.00</u>	<u>56,201.17</u>	<u>12,010.83</u>
<b>INTERNAL SERVICES:</b>			
Equipment Rental	12,574.00	14,575.35	(2,001.35)
Info Tech CLEMIS	19,885.00	20,597.02	(712.02)
Info Tech Development	8,378.00	8,377.58	0.42
Info Tech Operations	190,628.00	170,855.71	19,772.29
Info Tech Managed Print Svcs	8,788.00	6,864.06	1,923.94
Insurance Fund	965.00	964.44	0.56
Maintenance Department Charges	15,401.00	15,400.12	0.88
Telephone Communications	20,059.00	20,092.89	(33.89)
	<u>276,678.00</u>	<u>257,727.17</u>	<u>18,950.83</u>
Total Division IV (Troy)	2,955,290.00	2,936,756.76	18,533.24
<b>TOTAL DISTRICT COURT</b>	<u>16,401,731.00</u>	<u>15,558,229.95</u>	<u>843,501.05</u>
<b>PROBATE COURT:</b>			
<b>JUDICIAL/ADMINISTRATION:</b>			
SALARIES	1,492,232.00	1,498,256.56	(6,024.56)
FRINGE BENEFITS	809,351.00	765,074.57	44,276.43
<b>CONTRACTUAL SERVICES:</b>			
Court Reporter Services	3,000.00	-	3,000.00
Library Continuations	16,981.00	6,527.25	10,453.75
Membership Dues	500.00	-	500.00
Personal Mileage	-	261.07	(261.07)
Travel and Conference	2,000.00	-	2,000.00
Visiting Judges	7,000.00	-	7,000.00
	<u>29,481.00</u>	<u>6,788.32</u>	<u>22,692.68</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	167,370.00	167,370.00	-
Info Tech Development	2,860.00	2,859.75	0.25
Info Tech Operations	109,262.00	95,194.31	14,067.69
Info Tech Managed Print Services	341.00	54.72	286.28
Maintenance Department Charges	19,859.00	19,858.52	0.48
Telephone Communications	10,125.00	9,697.57	427.43
	<u>309,817.00</u>	<u>295,034.87</u>	<u>14,782.13</u>
Total Judicial/Administration	<u>2,640,881.00</u>	<u>2,565,154.32</u>	<u>75,726.68</u>



**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>JUDICIAL SUPPORT:</b>			
SALARIES	1,186,198.00	1,145,174.54	41,023.46
FRINGE BENEFITS	836,388.00	767,108.60	69,279.40
<b>CONTRACTUAL SERVICES:</b>			
Advertising	4,300.00	2,728.50	1,571.50
Car Allowance	2,000.00	3,701.53	(1,701.53)
Cash Shortage	-	68.00	(68.00)
Contracted Services	-	12.50	(12.50)
Court Reporter Services	-	960.00	(960.00)
Court Transcripts	1,000.00	28.70	971.30
Defense Atty Fees	327,052.00	326,795.67	256.33
Defense Atty Fees PPO	-	75.00	(75.00)
Equipment Maintenance	2,000.00	380.00	1,620.00
Expert Witness Fee and Mileage	1,000.00	-	1,000.00
Fees Guardian Ad Litem	264,794.00	266,886.48	(2,092.48)
Guardian Review-Adult	8,000.00	8,415.00	(415.00)
Guardian Review-Minor	2,000.00	825.00	1,175.00
Interpreter Fees	3,000.00	9,047.15	(6,047.15)
Medical Services Guardianship	25,600.00	39,037.50	(13,437.50)
Medical Services Probate Exam	10,000.00	19,750.00	(9,750.00)
Membership Dues	5,000.00	6,030.00	(1,030.00)
Periodicals Books Publ Sub	-	590.00	(590.00)
Personal Mileage	3,480.00	432.70	3,047.30
Printing	17,028.00	5,126.93	11,901.07
Professional Services	67,080.00	72,541.49	(5,461.49)
Refund Prior Years Revenue	-	60.00	(60.00)
Travel and Conference	6,500.00	3,579.34	2,920.66
Visiting Judges	3,000.00	4,562.91	(1,562.91)
	<u>752,834.00</u>	<u>771,634.40</u>	<u>(18,800.40)</u>
<b>COMMODITIES:</b>			
Computer Supplies	1,600.00	-	1,600.00
Dry Goods and Clothing	400.00	-	400.00
Expendable Equipment	34,000.00	26,813.52	7,186.48
Metered Postage	38,220.00	41,360.38	(3,140.38)
Office Supplies	23,889.00	31,593.08	(7,704.08)
	<u>98,109.00</u>	<u>99,766.98</u>	<u>(1,657.98)</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	133,033.00	133,032.96	0.04
Equipment Rental	98,556.00	95,824.33	2,731.67
Info Tech CLEMIS	16,928.00	16,254.95	673.05
Info Tech Development	74,727.00	74,726.00	1.00
Info Tech Operations	345,683.00	311,253.63	34,429.37
Info Tech Managed Print Svcs	-	4,037.28	(4,037.28)
Insurance Fund	11,673.00	11,666.88	6.12
Maintenance Department Charges	5,470.00	5,469.32	0.68
Telephone Communications	20,427.00	21,493.67	(1,066.67)
	<u>706,497.00</u>	<u>673,759.02</u>	<u>32,737.98</u>
Total Judicial Support	<u>3,580,026.00</u>	<u>3,457,443.54</u>	<u>122,582.46</u>
TOTAL PROBATE COURT	<u>6,220,907.00</u>	<u>6,022,597.86</u>	<u>198,309.14</u>
<b>TOTAL JUSTICE ADMINISTRATION</b>	<u>61,334,389.00</u>	<u>54,988,887.67</u>	<u>6,345,501.33</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>LAW ENFORCEMENT:</b>			
<b>PROSECUTING ATTORNEY:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	1,361,933.00	1,361,967.89	(34.89)
FRINGE BENEFITS	820,166.00	758,808.50	61,357.50
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Expense	-	317.92	(317.92)
Adj Prior Years Revenue	-	0.01	(0.01)
Auction Expense	-	0.38	(0.38)
Clothing Allowance	-	281.25	(281.25)
Computer Research Service	65,000.00	70,223.30	(5,223.30)
Court Transcripts	15,000.00	14,825.55	174.45
Equipment Maintenance	1,300.00	237.00	1,063.00
Expert Witness Fee and Mileage	31,989.00	44,029.25	(12,040.25)
Extradition Expense	28,017.00	75,737.21	(47,720.21)
Filing Fees	22,000.00	13,316.81	8,683.19
Freight and Express	2,000.00	1,231.07	768.93
Library Continuations	36,900.00	73,313.51	(36,413.51)
Membership Dues	47,000.00	43,526.00	3,474.00
Microfilming and Reproductions	3,500.00	401.83	3,098.17
Miscellaneous	575.00	674.65	(99.65)
Periodicals Books Publ Sub	4,000.00	7,065.86	(3,065.86)
Personal Mileage	4,914.00	383.71	4,530.29
Printing	54,562.00	41,865.92	12,696.08
Professional Services	10,000.00	-	10,000.00
Training	18,000.00	1,035.93	16,964.07
Transcript on Appeals	4,000.00	1,304.50	2,695.50
Travel and Conference	15,000.00	-	15,000.00
Witness Fees and Mileage	50,000.00	32,760.44	17,239.56
Workshops and Meeting	-	2,694.78	(2,694.78)
	413,757.00	425,226.88	(11,469.88)
<b>COMMODITIES:</b>			
Expendable Equipment	5,000.00	-	5,000.00
Other Expendable Equipment	-	830.95	(830.95)
Metered Postage	29,831.00	28,187.21	1,643.79
Office Supplies	60,925.00	51,919.36	9,005.64
Provisions	700.00	-	700.00
Security Supplies	5,000.00	-	5,000.00
Special Event Supplies	-	347.47	(347.47)
	101,456.00	81,284.99	20,171.01
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	864,585.00	864,585.00	-
Info Tech CLEMIS	22,767.00	23,582.05	(815.05)
Info Tech Development	49,899.00	49,898.90	0.10
Info Tech Operations	623,307.00	644,857.00	(21,550.00)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Info Tech Managed Print Svcs	101,498.00	77,303.49	24,194.51
Insurance Fund	5,709.00	5,706.00	3.00
Maintenance Department Charges	20,510.00	20,509.07	0.93
Motor Pool Fuel Charges	7,665.00	6,290.01	1,374.99
Motor Pool	47,687.00	49,841.37	(2,154.37)
Radio Communications	3,656.00	3,746.16	(90.16)
Telephone Communications	77,699.00	75,634.41	2,064.59
	<u>1,824,982.00</u>	<u>1,821,953.46</u>	<u>3,028.54</u>
TRANSFERS OUT:			
Law Enforcement Grants	77,000.00	59,396.48	17,603.52
Total Administration	<u>4,599,294.00</u>	<u>4,508,638.20</u>	<u>90,655.80</u>
LITIGATION:			
SALARIES	6,075,905.00	5,902,307.81	173,597.19
FRINGE BENEFITS	3,493,866.00	3,317,315.22	176,550.78
CONTRACTUAL SERVICES:			
Clothing Allowance	1,500.00	1,687.50	(187.50)
Personal Mileage	31,796.00	25,670.60	6,125.40
	<u>33,296.00</u>	<u>27,358.10</u>	<u>5,937.90</u>
TRANSFERS OUT:			
Law Enforcement Grants	914,358.00	814,914.74	99,443.26
Multi Organizational Grants	1,818.00	1,818.64	(0.64)
	<u>916,176.00</u>	<u>816,733.38</u>	<u>99,442.62</u>
Total Litigation	<u>10,519,243.00</u>	<u>10,063,714.51</u>	<u>455,528.49</u>
WARRANTS:			
SALARIES	1,351,125.00	1,282,924.06	68,200.94
FRINGE BENEFITS	801,420.00	772,206.01	29,213.99
CONTRACTUAL SERVICES:			
Personal Mileage	3,199.00	4,194.11	(995.11)
Total Warrants	<u>2,155,744.00</u>	<u>2,059,324.18</u>	<u>96,419.82</u>
APPELLATE:			
SALARIES	1,130,044.00	1,065,960.37	64,083.63
FRINGE BENEFITS	646,719.00	614,637.25	32,081.75
CONTRACTUAL SERVICES:			
Personal Mileage	8,458.00	3,970.76	4,487.24
Total Appellate	<u>1,785,221.00</u>	<u>1,684,568.38</u>	<u>100,652.62</u>
TOTAL PROSECUTING ATTORNEY	<u>19,059,502.00</u>	<u>18,316,245.27</u>	<u>743,256.73</u>
SHERIFF:			
SHERIFF'S OFFICE:			
SALARIES	1,048,005.00	1,021,082.75	26,922.25
FRINGE BENEFITS	616,019.00	603,273.48	12,745.52
CONTRACTUAL SERVICES:			
Auction Expense	500.00	334.30	165.70
Communications	5,000.00	12,068.87	(7,068.87)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Contracted Services	12,000.00	650.00	11,350.00
Equipment Maintenance	1,000.00	948.00	52.00
Library Continuations	2,100.00	5,533.00	(3,433.00)
Personal Mileage	2,320.00	1,559.19	760.81
Travel Employee Taxable Meals	-	27.60	(27.60)
Workshops and Meeting	500.00	-	500.00
	<u>23,420.00</u>	<u>21,120.96</u>	<u>2,299.04</u>
<b>COMMODITIES:</b>			
Material and Supplies	20,000.00	34,641.10	(14,641.10)
Office Supplies	23,316.00	5,465.94	17,850.06
Provisions	1,500.00	224.04	1,275.96
	<u>44,816.00</u>	<u>40,331.08</u>	<u>4,484.92</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	221,855.00	221,855.04	(0.04)
Info Tech Operations	11,497.00	148,184.30	(136,687.30)
Insurance Fund	24,691.00	20,274.32	4,416.68
Motor Pool Fuel Charges	8,183.00	6,157.37	2,025.63
Motor Pool	36,139.00	55,003.84	(18,864.84)
Telephone Communications	16,325.00	14,428.88	1,896.12
	<u>318,690.00</u>	<u>465,903.75</u>	<u>(147,213.75)</u>
Total Sheriff's Office	<u>2,050,950.00</u>	<u>2,151,712.02</u>	<u>(100,762.02)</u>
<b>ADMINISTRATIVE SERVICES:</b>			
SALARIES	1,272,464.00	1,239,502.75	32,961.25
FRINGE BENEFITS	795,016.00	735,055.57	59,960.43
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Expense	-	402.78	(402.78)
Cash Shortage	-	124.08	(124.08)
Equipment Maintenance	5,000.00	4,287.40	712.60
Freight and Express	2,000.00	1,412.31	587.69
Library Continuations	25,000.00	26,323.07	(1,323.07)
Membership Dues	10,000.00	12,600.00	(2,600.00)
Miscellaneous	-	359.97	(359.97)
Periodicals Books Publ Sub	5,000.00	6,671.13	(1,671.13)
Personal Mileage	1,161.00	4,693.81	(3,532.81)
Printing	126,975.00	85,889.63	41,085.37
Professional Services	72,500.00	102,396.50	(29,896.50)
Travel and Conference	19,000.00	21,724.11	(2,724.11)
Uniform Cleaning	150,000.00	124,597.03	25,402.97
	<u>416,636.00</u>	<u>391,481.82</u>	<u>25,154.18</u>
<b>COMMODITIES:</b>			
Custodial Supplies	-	498.20	(498.20)
Deputy Supplies	673,348.97	916,592.16	(243,243.19)
Indigent Orders	30,000.00	20,451.93	9,548.07
Inmate Recreational Supplies	15,000.00	7,239.94	7,760.06
Metered Postage	25,920.00	23,826.39	2,093.61
Office Supplies	54,296.00	18,909.54	35,386.46
Postage-Standard Mailing	5,500.00	24.69	5,475.31
Uniforms	278,861.00	364,760.43	(85,899.43)
	<u>1,082,925.97</u>	<u>1,352,303.28</u>	<u>(269,377.31)</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>INTERNAL SERVICES:</b>			
Equipment Rental	17,443.00	20,693.10	(3,250.10)
Info Tech CLEMIS	3,617.00	3,419.00	198.00
Info Tech Operations	189,312.00	49,611.50	139,700.50
Info Tech Managed Print Svcs	9,232.00	24,756.15	(15,524.15)
Insurance Fund	4,103.00	4,552.88	(449.88)
Radio Communications	762.00	529.34	232.66
Telephone Communications	13,068.00	13,666.20	(598.20)
	<u>237,537.00</u>	<u>117,228.17</u>	<u>120,308.83</u>
Total Administrative Services	<u>3,804,578.97</u>	<u>3,835,571.59</u>	<u>(30,992.62)</u>
<b>CORRECTIVE SERVICES:</b>			
SALARIES	19,601,144.00	18,843,856.85	757,287.15
FRINGE BENEFITS	11,634,292.00	11,558,285.14	76,006.86
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Expense	-	200.00	(200.00)
Adj Prior Years Revenue	-	3,434.70	(3,434.70)
Contracted Services	6,655,425.00	6,081,693.47	573,731.53
Drug Testing	12,000.00	2,050.00	9,950.00
Equipment Maintenance	30,000.00	42,050.28	(12,050.28)
Interpreter Fees	-	4,700.09	(4,700.09)
Laundry and Cleaning	29,000.00	3,460.04	25,539.96
Officers Training	-	62,901.76	(62,901.76)
Personal Mileage	2,320.00	177.87	2,142.13
Printing	2,000.00	314.95	1,685.05
Transportation of Prisoners	22,000.00	790.75	21,209.25
Travel Employee Taxable Meals	-	85.10	(85.10)
Uniform Cleaning	-	82.79	(82.79)
	<u>6,752,745.00</u>	<u>6,201,941.80</u>	<u>550,803.20</u>
<b>COMMODITIES:</b>			
Bedding and Linen	100,000.00	91,056.64	8,943.36
Computer Supplies	30,000.00	10,384.30	19,615.70
Culinary Supplies	30,000.00	37,265.41	(7,265.41)
Custodial Supplies	205,000.00	211,012.62	(6,012.62)
Dry Goods and Clothing	135,426.00	129,027.10	6,398.90
Other Expendable Equipment	116,108.00	145,504.64	(29,396.64)
Groceries	10,000.00	-	10,000.00
Office Supplies	40,000.00	36,566.29	3,433.71
Provisions	10,000.00	192.07	9,807.93
	<u>676,534.00</u>	<u>661,009.07</u>	<u>15,524.93</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	3,575,754.00	3,575,754.00	-
Equipment Rental	2,160.00	2,160.00	-
CLEMIS Development	291,502.00	291,502.00	-
Info Tech CLEMIS	17,097.00	40,719.91	(23,622.91)
Info Tech Development	55,804.00	55,803.73	0.27
Info Tech Operations	2,926,601.00	2,722,006.86	204,594.14
Info Tech Managed Print Svcs	92,737.00	57,009.32	35,727.68
Insurance Fund	105,089.00	105,265.76	(176.76)
Maintenance Department Charges	159,103.00	164,553.07	(5,450.07)
Motor Pool Fuel Charges	25,073.00	15,359.87	9,713.13
Motor Pool	75,543.00	93,329.27	(17,786.27)
Radio Communications	152,371.00	152,036.83	334.17
Telephone Communications	24,353.00	24,916.57	(563.57)
	<u>7,503,187.00</u>	<u>7,300,417.19</u>	<u>202,769.81</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>TRANSFERS OUT:</b>			
Information Technology	18,862.00	18,862.00	-
Radio Communications	100.00	100.00	-
	<u>18,962.00</u>	<u>18,962.00</u>	<u>-</u>
Total Corrective Services	46,186,864.00	44,584,472.05	1,602,391.95
<b>CORRECTIVE SERVICES-SATELLITES:</b>			
SALARIES	7,595,080.00	8,627,665.62	(1,032,585.62)
FRINGE BENEFITS	4,072,276.00	4,516,061.01	(443,785.01)
<b>CONTRACTUAL SERVICES:</b>			
Equipment Maintenance	22,000.00	17,808.17	4,191.83
Freight and Express	-	13.23	(13.23)
Laundry and Cleaning	50,500.00	24,962.09	25,537.91
Personal Mileage	-	202.03	(202.03)
Printing	4,250.00	-	4,250.00
Travel Employee Taxable Meals	-	4,083.65	(4,083.65)
	<u>76,750.00</u>	<u>47,069.17</u>	<u>29,680.83</u>
<b>COMMODITIES:</b>			
Bedding and Linen	2,000.00	-	2,000.00
Custodial Supplies	-	854.02	(854.02)
Deputy Supplies	6,346.00	-	6,346.00
Dry Goods and Clothing	2,000.00	1,011.58	988.42
Office Supplies	-	204.01	(204.01)
Uniforms	3,596.00	-	3,596.00
	<u>13,942.00</u>	<u>2,069.61</u>	<u>11,872.39</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	851,670.00	851,669.88	0.12
Info Tech Operations	-	2,319.29	(2,319.29)
Info Tech Managed Print Svcs	-	311.28	(311.28)
Insurance Fund	2,152.00	2,019.12	132.88
Maintenance Department Charges	7,556.00	7,555.91	0.09
Motor Pool Fuel Charges	36,420.00	22,468.55	13,951.45
Motor Pool	74,817.00	88,136.51	(13,319.51)
Telephone Communications	14,186.00	14,325.36	(139.36)
	<u>986,801.00</u>	<u>988,805.90</u>	<u>(2,004.90)</u>
Total Corrective Services-Satellites	12,744,849.00	14,181,671.31	(1,436,822.31)
<b>PATROL SERVICES:</b>			
SALARIES	28,748,101.00	28,119,219.46	628,881.54
FRINGE BENEFITS	17,016,814.00	16,877,824.22	138,989.78
<b>CONTRACTUAL SERVICES:</b>			
Auction Expense	1,000.00	-	1,000.00
Building Maintenance Charges	18,750.00	351.08	18,398.92
Clothing Allowance	15,825.00	20,737.60	(4,912.60)
Communications	1,000.00	356.60	643.40
Contracted Services	19,000.00	14,073.54	4,926.46
Electrical Service	20,177.00	18,845.76	1,331.24
Equipment Maintenance	197,886.00	124,465.94	73,420.06
Equipment Rental	35,312.00	-	35,312.00
Insurance	6,833.00	5,694.00	1,139.00
K-9 Program	47,500.00	49,599.55	(2,099.55)
Licenses and Permits	-	5.00	(5.00)
Natural Gas	11,743.00	13,909.30	(2,166.30)
North Oakland Sub-Station	11,000.00	11,000.00	-
Officers Training	44,823.00	35,912.78	8,910.22
Property Taxes	27,878.00	-	27,878.00

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Rent	88,721.00	89,256.12	(535.12)
Towing and Storage Fees	8,000.00	22,841.50	(14,841.50)
Travel and Conference	1,000.00	-	1,000.00
Travel Employee Taxable Meals	-	25.30	(25.30)
Uniform Cleaning	3,112.00	-	3,112.00
Water and Sewage Charges	2,000.00	739.40	1,260.60
	561,560.00	407,813.47	153,746.53
<b>COMMODITIES:</b>			
Custodial Supplies	8,200.00	6,984.82	1,215.18
Deputy Supplies	140,303.00	26,286.72	114,016.28
Diving Supplies	8,000.00	5,518.16	2,481.84
Other Expendable Equipment	225,000.00	133,528.60	91,471.40
Gasoline Charges	50,239.00	2,775.07	47,463.93
Medical Supplies	500.00	-	500.00
Office Supplies	31,100.00	23,016.54	8,083.46
Shop Supplies	500.00	78.59	421.41
Uniforms	53,426.00	7,704.70	45,721.30
	517,268.00	205,893.20	311,374.80
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	72,151.00	97,167.96	(25,016.96)
Equipment Rental	402,118.00	344,840.29	57,277.71
Info Tech CLEMIS	125,771.00	129,108.50	(3,337.50)
Info Tech Development	33,405.00	33,404.90	0.10
Info Tech Equipment Rental	218,800.00	233,287.00	(14,487.00)
Info Tech Operations	162,610.00	163,430.64	(820.64)
Info Tech Managed Print Svcs	21,663.00	25,665.98	(4,002.98)
Insurance Fund	251,604.00	195,953.80	55,650.20
Maintenance Department Charges	53,245.00	53,244.29	0.71
Motor Pool Fuel Charges	872,539.00	759,754.88	112,784.12
Motor Pool	2,490,791.00	2,533,293.33	(42,502.33)
Radio Communications	36,060.00	81,129.20	(45,069.20)
Telephone Communications	65,816.00	53,161.65	12,654.35
	4,806,573.00	4,703,442.42	103,130.58
<b>CAPITAL OUTLAY:</b>			
Boats	57,995.00	57,994.98	0.02
Capital Outlay Miscellaneous	749,237.00	-	749,237.00
	807,232.00	57,994.98	749,237.02
<b>TRANSFERS OUT:</b>			
Project Work Orders	95,751.00	95,751.00	-
Radio Communications	44,700.00	44,700.00	-
Information Technology	55,670.00	55,670.00	-
Motor Pool	164,976.00	164,976.00	-
	361,097.00	361,097.00	-
Total Patrol Services	52,818,645.00	50,733,284.75	2,085,360.25
<b>SHERIFF EMERG. PREPAREDNESS TRAINING:</b>			
SALARIES	4,748,236.00	4,530,576.89	217,659.11
FRINGE BENEFITS	2,821,142.00	2,855,731.79	(34,589.79)
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Expense	-	2,257.97	(2,257.97)
Auction Expense	14,400.00	15,300.02	(900.02)
Employees Medical Exams	64,712.00	34,791.08	29,920.92
Equipment Maintenance	66,000.00	78,208.78	(12,208.78)
Equipment Rental	-	6,300.00	(6,300.00)
Fees Civil Service	764,000.00	450,817.30	313,182.70
Freight and Express	-	30.47	(30.47)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Officers Training	87,000.00	133,403.56	(46,403.56)
Personal Mileage	-	1,203.48	(1,203.48)
Printing	510.00	-	510.00
Professional Services	54,000.00	52,620.00	1,380.00
Software Rental Lease Purchase	28,274.00	-	28,274.00
	<u>1,078,896.00</u>	<u>774,932.66</u>	<u>303,963.34</u>
<b>COMMODITIES:</b>			
Deputy Supplies	2,250.00	-	2,250.00
Office Supplies	3,000.00	12,745.82	(9,745.82)
Provisions	1,000.00	687.30	312.70
Training-Educational Supplies	1,000.00	1,704.94	(704.94)
Uniforms	11,108.00	1,129.28	9,978.72
	<u>18,358.00</u>	<u>16,267.34</u>	<u>2,090.66</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	97,360.00	97,359.96	0.04
Equipment Rental	22,800.00	5,700.00	17,100.00
Info Tech Operations	4,259.00	13,565.82	(9,306.82)
Info Tech Managed Print Svcs	3,251.00	10,258.20	(7,007.20)
Insurance Fund	7,858.00	7,854.00	4.00
Radio Communications	-	8,753.75	(8,753.75)
Telephone Communications	10,514.00	14,806.27	(4,292.27)
	<u>146,042.00</u>	<u>158,298.00</u>	<u>(12,256.00)</u>
Total Sheriff Emerg. Preparedness Training	<u>8,812,674.00</u>	<u>8,335,806.68</u>	<u>476,867.32</u>
<b>INVESTIGATIVE &amp; FORENSIC SERVICES:</b>			
SALARIES	4,899,752.00	5,153,644.17	(253,892.17)
FRINGE BENEFITS	2,970,910.00	3,156,464.51	(185,554.51)
<b>CONTRACTUAL SERVICES:</b>			
Auction Expense	-	2,417.47	(2,417.47)
Bank Charges	-	244.28	(244.28)
Clothing Allowance	15,670.00	13,449.65	2,220.35
Communications	20,000.00	14,688.20	5,311.80
Contracted Services	106,000.00	14,929.90	91,070.10
Drug Testing	168,396.00	173,759.97	(5,363.97)
Equipment Maintenance	17,733.00	39,719.58	(21,986.58)
Equipment Rental	12,000.00	-	12,000.00
Evidence Fund NET	150,000.00	99,180.66	50,819.34
Extradition Expense	12,000.00	57.00	11,943.00
Liquor and Gambling Evidence	12,000.00	4,701.45	7,298.55
Membership Dues	9,200.00	6,075.74	3,124.26
Miscellaneous	-	941.76	(941.76)
Personal Mileage	-	405.88	(405.88)
Printing	5,100.00	-	5,100.00
Professional Services	45,000.00	116,300.00	(71,300.00)
Software Support Maintenance	30,000.00	13,877.50	16,122.50
Travel and Conference	13,000.00	17,097.97	(4,097.97)
Travel Employee Taxable Meals	-	942.25	(942.25)
	<u>616,099.00</u>	<u>518,789.26</u>	<u>97,309.74</u>
<b>COMMODITIES:</b>			
Computer Supplies	2,000.00	2,284.22	(284.22)
Custodial Supplies	-	58.20	(58.20)
Deputy Supplies	207.00	-	207.00
Other Expendable Equipment	5,880.00	-	5,880.00
Fingerprint Supplies	10,000.00	-	10,000.00
Forensic Lab Enhancement	339,000.00	427,760.35	(88,760.35)



**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Laboratory Supplies	221,792.00	192,275.26	29,516.74
Material and Supplies	25,056.00	58,416.89	(33,360.89)
Office Supplies	30,099.00	30,491.63	(392.63)
Photographic Supplies	5,000.00	1,221.92	3,778.08
Provisions	-	110.50	(110.50)
	<u>639,034.00</u>	<u>712,618.97</u>	<u>(73,584.97)</u>
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	552,055.00	552,054.96	0.04
Info Tech CLEMIS	51,556.00	11,627.74	39,928.26
Info Tech Development	1,286.00	1,286.00	-
Info Tech Operations	72,040.00	184,019.89	(111,979.89)
Info Tech Managed Print Svcs	16,896.00	30,902.46	(14,006.46)
Insurance Fund	290,022.00	273,182.21	16,839.79
Maintenance Department Charges	41.00	40.27	0.73
Motor Pool Fuel Charges	183,595.00	133,034.76	50,560.24
Motor Pool	586,253.00	665,956.27	(79,703.27)
Radio Communications	17,767.00	13,955.83	3,811.17
Telephone Communications	306,974.00	302,731.17	4,242.83
	<u>2,078,485.00</u>	<u>2,168,791.56</u>	<u>(90,306.56)</u>
<b>CAPITAL OUTLAY:</b>			
Equipment	-	1,516.66	(1,516.66)
<b>TRANSFERS OUT:</b>			
Law Enforcement Grants	573,524.00	520,055.29	53,468.71
Total Investigative & Forensic Services	11,777,804.00	12,231,880.42	(454,076.42)
<b>TOTAL SHERIFF</b>	<u>138,196,364.97</u>	<u>136,054,398.82</u>	<u>2,141,966.15</u>
<b>TOTAL LAW ENFORCEMENT</b>	<u>157,255,866.97</u>	<u>154,370,644.09</u>	<u>2,885,222.88</u>
<b>LEGISLATIVE:</b>			
<b>BOARD OF COMMISSIONERS:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	1,241,531.00	1,208,247.00	33,284.00
FRINGE BENEFITS	790,426.00	744,495.24	45,930.76
<b>CONTRACTUAL SERVICES:</b>			
Advertising	300.00	-	300.00
Auction Expense	-	7.40	(7.40)
Historical Commission	2,350.00	397.99	1,952.01
Legal Services	8,000.00	-	8,000.00
Legislative Expense	8,000.00	60.00	7,940.00
Membership Dues	2,000.00	1,000.00	1,000.00
Periodicals Books Publ Sub	2,000.00	1,782.62	217.38
Personal Mileage	28,000.00	17,407.97	10,592.03
Printing	10,000.00	5,393.28	4,606.72
Prof Service - Annual Audit	255,000.00	248,000.00	7,000.00
Professional Services	64,799.99	60,097.50	4,702.49
Public Information	31,777.00	33,345.00	(1,568.00)
Special Event Program	3,000.00	5,826.59	(2,826.59)
Special Projects	47,890.00	32,950.31	14,939.69
Travel and Conference	14,910.00	5,525.71	9,384.29
Workshops and Meeting	30,000.00	11,822.71	18,177.29
	<u>508,026.99</u>	<u>423,617.08</u>	<u>84,409.91</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COMMODITIES:</b>			
Computer Supplies	500.00	-	500.00
Expendable Equipment	1,000.00	1,417.05	(417.05)
Groceries	200.00	-	200.00
Metered Postage	2,877.00	2,096.53	780.47
Office Supplies	6,801.00	5,768.43	1,032.57
Postage-Standard Mailing	200.00	-	200.00
	11,578.00	9,282.01	2,295.99
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	126,360.00	126,360.00	-
Info Tech Development	2,423.00	2,422.25	0.75
Info Tech Operations	45,640.00	35,319.75	10,320.25
Info Tech Managed Print Svcs	3,908.00	1,474.14	2,433.86
Insurance Fund	1,607.00	1,606.44	0.56
Maintenance Department Charges	4,642.00	4,641.93	0.07
Telephone Communications	22,042.00	24,481.02	(2,439.02)
	206,622.00	196,305.53	10,316.47
Total Administration	2,758,183.99	2,581,946.86	176,237.13
<b>LIBRARY BOARD:</b>			
SALARIES	332,037.00	324,768.64	7,268.36
FRINGE BENEFITS	155,714.00	154,510.78	1,203.22
<b>CONTRACTUAL SERVICES:</b>			
Auction Expense	-	0.14	(0.14)
Binding	2,130.00	1,519.20	610.80
Computer Research Service	95,000.00	91,328.98	3,671.02
Contracted Services	127,308.00	127,308.00	-
Equipment Maintenance	1,600.00	1,521.00	79.00
Fees - Per Diems	2,530.00	1,091.29	1,438.71
Library Continuations	90,000.00	102,650.01	(12,650.01)
Membership Dues	475.00	405.00	70.00
Periodicals Books Publ Sub	25,941.00	26,048.98	(107.98)
Personal Mileage	1,759.00	1,433.22	325.78
Printing	680.00	352.79	327.21
Software Support Maintenance	10,473.00	8,764.42	1,708.58
Special Projects	1,266.00	285.54	980.46
Travel and Conference	1,500.00	-	1,500.00
Workshops and Meeting	3,020.00	1,445.84	1,574.16
	363,682.00	364,154.41	(472.41)
<b>COMMODITIES:</b>			
Metered Postage	713.00	342.12	370.88
Office Supplies	7,133.00	3,763.29	3,369.71
	7,846.00	4,105.41	3,740.59
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	315,247.00	315,246.96	0.04
Equipment Rental	5,172.00	4,250.50	921.50
Info Tech Development	15,443.00	15,441.75	1.25
Info Tech Operations	94,540.00	86,032.00	8,508.00
Info Tech Managed Print Svcs	6,839.00	8,044.19	(1,205.19)
Insurance Fund	474.00	473.76	0.24
Maintenance Department Charges	1,512.00	1,511.47	0.53
Telephone Communications	4,881.00	4,472.78	408.22
	444,108.00	435,473.41	8,634.59
Total Library Board	1,303,387.00	1,283,012.65	20,374.35
<b>TOTAL LEGISLATIVE</b>	4,061,570.99	3,864,959.51	196,611.48

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>WATER RESOURCES COMMISSIONER:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	140,246.00	140,303.67	(57.67)
FRINGE BENEFITS	68,535.00	68,415.59	119.41
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Expense	-	4,248.06	(4,248.06)
Charge Card Fee	2,000.00	2,590.59	(590.59)
Communications	2,000.00	547.68	1,452.32
Contracted Services	57,000.00	53,041.72	3,958.28
Equipment Rental	3,100.00	643.97	2,456.03
Freight and Express	250.00	384.59	(134.59)
Laboratory Fees	2,000.00	-	2,000.00
Legal Services	9,000.00	8,488.16	511.84
Licenses and Permits	3,000.00	-	3,000.00
Membership Dues	21,815.00	18,446.65	3,368.35
Periodicals Books Publ Sub	2,000.00	648.95	1,351.05
Personal Mileage	2,992.00	4,189.50	(1,197.50)
Printing	15,993.00	4,607.26	11,385.74
Prof Svc-Consultant	15,000.00	-	15,000.00
Professional Services	38,571.00	3,843.00	34,728.00
Publishing Legal Notices	3,000.00	-	3,000.00
Recording Fees	1,000.00	655.00	345.00
State of Michigan Fees	-	3,000.00	(3,000.00)
Stream Gauge Program	61,575.00	71,824.00	(10,249.00)
Training	5,000.00	-	5,000.00
Travel and Conference	22,714.00	25,376.53	(2,662.53)
Watershed-Clinton River	5,141.00	5,141.00	-
Watershed-Huron River	2,706.00	2,706.00	-
Workshops and Meeting	5,700.00	-	5,700.00
	281,557.00	210,382.66	71,174.34
<b>COMMODITIES:</b>			
Employee Footwear	2,200.00	967.94	1,232.06
Expendable Equipment	5,000.00	172.49	4,827.51
Other Expendable Equipment	2,000.00	-	2,000.00
Material and Supplies	17,500.00	11,530.35	5,969.65
Medical Supplies	100.00	-	100.00
Metered Postage	22,770.00	27,915.34	(5,145.34)
Office Supplies	24,548.00	42,154.24	(17,606.24)
Paper Printing	1,000.00	154.00	846.00
Training-Educational Supplies	9,000.00	994.49	8,005.51
Uniforms	14,300.00	9,599.88	4,700.12
	98,418.00	93,488.73	4,929.27
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	431,612.00	431,612.04	(0.04)
Drain Equip Materials	-	305.37	(305.37)
Drain Equip Labor	3,504,206.00	3,503,220.21	985.79
Drain Equipment	311,400.00	297,813.93	13,586.07
Info Tech Development	185,828.00	185,827.05	0.95
Info Tech Operations	300,044.00	300,775.50	(731.50)
Info Tech Managed Print Svcs	29,760.00	35,461.05	(5,701.05)
Insurance Fund	6,200.00	6,981.79	(781.79)
Maintenance Department Charges	40,988.00	40,987.24	0.76
Telephone Communications	28,100.00	34,584.26	(6,484.26)
	4,838,138.00	4,837,568.44	569.56

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>TRANSFERS OUT:</b>			
Drains Act 40 Ch. 4 18 Maintenance	56,165.00	41,133.94	15,031.06
Total Administration	5,483,059.00	5,391,293.03	91,765.97
<b>ENGINEERING AND CONSTRUCTION:</b>			
<b>CONTRACTUAL SERVICES:</b>			
Contracted Services	-	3,967.94	(3,967.94)
Total Engineering and Construction	-	3,967.94	(3,967.94)
<b>TOTAL WATER RESOURCES COMMISSIONER</b>	<b>5,483,059.00</b>	<b>5,395,260.97</b>	<b>87,798.03</b>
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>342,306,134.13</b>	<b>323,255,543.36</b>	<b>19,050,590.77</b>
<b>NON-DEPARTMENTAL EXPENDITURES:</b>			
<b>NON-DEPARTMENTAL OPERATIONS:</b>			
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Revenue	-	4,945.51	(4,945.51)
Auction Expense	-	1.50	(1.50)
Bank Charges	-	37,381.33	(37,381.33)
Fees - Per Diems	-	1,064.89	(1,064.89)
Insurance Surety Bonds	33,305.00	1,980.00	31,325.00
Logos Trademarks Intellect Prop	18,000.00	19,191.20	(1,191.20)
Miscellaneous	2,300,000.00	2,000,000.00	300,000.00
Refund Prior Years Revenue	-	84,741.79	(84,741.79)
	2,351,305.00	2,149,306.22	201,998.78
<b>NON-DEPARTMENTAL:</b>			
Drain Assessments Current	1,400,000.00	1,435,740.95	(35,740.95)
Interest Expense	1,500,000.00	-	1,500,000.00
Mental Health Authority	9,620,616.00	9,620,616.00	-
Michigan Association of Counties	73,000.00	-	73,000.00
National Association of Counties	24,100.00	24,047.00	53.00
Road Commission Tri Party	2,637,934.00	1,671,898.89	966,035.11
SEMCOG	500,000.00	449,228.00	50,772.00
Substance Abuse Coord Agency	12,142,534.00	12,142,533.95	0.05
Traffic Improvement Association	30,000.00	30,000.00	-
	27,928,184.00	25,374,064.79	2,554,119.21
<b>COMMODITIES:</b>			
Provisions	30,000.00	-	30,000.00
<b>INTERNAL SERVICES:</b>			
Bldg. Space Cost Allocation	1,579,464.00	1,554,447.00	25,017.00
Insurance Fund	325,187.00	327,805.20	(2,618.20)
Service Center Grounds	500,000.00	500,004.00	(4.00)
	2,404,651.00	2,382,256.20	22,394.80
<b>TRANSFERS OUT:</b>			
Child Care	23,382,999.00	17,845,146.63	5,537,852.37
Social Welfare Foster Care	1,000.00	-	1,000.00
Other Grants	76,568.00	76,568.14	(0.14)
Building Authority Debt Act 31	2,278,375.00	2,278,125.00	250.00
Building Improvement	1,500,000.00	1,500,000.00	-
Project Work Orders	3,714,000.00	3,714,000.00	-
Fire Records Management	461,711.00	461,710.50	0.50
CLEMIS	1,844,186.00	1,844,186.00	-
Information Technology	4,620,676.00	4,620,676.00	-
Fringe Benefits	4,555,000.00	4,554,832.00	168.00
	42,434,515.00	36,895,244.27	5,539,270.73
Total Non-departmental Operations	75,148,655.00	66,800,871.48	8,317,783.52

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
RESERVED FOR TRANSFER:			
CONTRACTUAL SERVICES:			
Contingency	51,836.00	-	51,836.00
Grant Match	252,491.00	-	252,491.00
Legislative Expense	8,600.00		8,600.00
	<u>312,927.00</u>	-	<u>312,927.00</u>
NON-DEPARTMENTAL:			
Classification and Rate Change	226,428.00	-	226,428.00
Disaster Recovery	300,000.00		300,000.00
Emergency Salaries Reserve	838,000.00	-	838,000.00
Overtime Reserve	53,000.00	-	53,000.00
Security Reserve	2,726,388.00		2,726,388.00
Summer Employees Reserve	230,000.00	-	230,000.00
	<u>4,373,816.00</u>	-	<u>4,373,816.00</u>
INTERNAL SERVICES:			
Info Tech Development	1,227,566.00	-	1,227,566.00
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	3,538.00	-	3,538.00
Total Reserved for Transfer	<u>5,917,847.00</u>	-	<u>5,917,847.00</u>
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>	<u>81,066,502.00</u>	<u>66,800,871.48</u>	<u>14,235,630.52</u>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u>\$ 423,372,636.13</u>	<u>\$ 390,056,414.84</u>	<u>\$ 33,286,221.29</u>

OAKLAND COUNTY  
FINANCIAL STATEMENTS  
SPECIAL REVENUE  
FUNDS

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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, 2015**

**Assets**

Due From Municipalities	\$ 185,857.01
Due From State of Michigan	3,322,169.73
Due From Other Funds	15,520.00
Deferred Charges	250.00
Total Assets	<u>3,523,796.74</u>

**Liabilities**

Vouchers Payable	367,248.31
Accounts Payable	579,921.19
Due to Other Funds	1,032,166.04
Deposits	663.00
Total Liabilities	<u>1,979,998.54</u>

**Deferred Inflow of Resources**

Unavailable Revenue - Grants	<u>1,519,862.41</u>
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**Fund Balance**

Assigned	<u>23,935.79</u>
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**Total Liabilities, Deferred Inflows of Resources,  
and Fund Balance**

	<u>\$ 3,523,796.74</u>
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**COUNTY OF OAKLAND**  
**Child Care Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>			
Children's Village	\$ 18,395,438.00	\$16,568,019.26	\$ (1,827,418.74)
Child Care	1,175,000.00	1,132,109.78	(42,890.22)
Total Revenues	<u>19,570,438.00</u>	<u>17,700,129.04</u>	<u>(1,870,308.96)</u>
<b>Expenditures</b>			
Salaries	10,695,220.00	10,930,962.69	(235,742.69)
Fringe Benefits	7,039,062.00	6,672,899.77	366,162.23
Contractual Services	21,743,872.00	14,631,560.60	7,112,311.40
Commodities	903,639.00	722,447.90	181,191.10
Internal Services	2,548,993.00	2,540,818.23	8,174.77
Total Expenditures	<u>42,930,786.00</u>	<u>35,498,689.19</u>	<u>7,432,096.81</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(23,360,348.00)</u>	<u>(17,798,560.15)</u>	<u>5,561,787.85</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	23,388,081.00	17,850,228.94	(5,537,852.06)
Transfers Out	(27,733.00)	(27,733.00)	-
Total Other Financing Sources (Uses)	<u>23,360,348.00</u>	<u>17,822,495.94</u>	<u>(5,537,852.06)</u>
Net Change in Fund Balance	-	23,935.79	23,935.79
<b>Fund Balance, October 1, 2014</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, September 30, 2015</b>	<u>\$ -</u>	<u>\$ 23,935.79</u>	<u>\$ 23,935.79</u>



**COUNTY OF OAKLAND**  
**Child Care - Human Services**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Contractual Services:			
Private Institutions	2,121,000.00	1,395,304.36	725,695.64
Private Institutions-Residential	2,555,356.00	2,339,848.03	215,507.97
Private Institutions-Foster Care	1,550,000.00	298,807.63	1,251,192.37
Foster Boarding Homes	400,000.00	57,293.75	342,706.25
Independent Living	884,592.00	444,894.32	439,697.68
Total Contractual services	<u>7,510,948.00</u>	<u>4,536,148.09</u>	<u>2,974,799.91</u>
Total Expenditures	<u>7,510,948.00</u>	<u>4,536,148.09</u>	<u>2,974,799.91</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(7,510,948.00)</u>	<u>(4,536,148.09)</u>	<u>2,974,799.91</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>7,510,948.00</u>	<u>4,536,148.09</u>	<u>(2,974,799.91)</u>
Net Change in Fund Balance	-	-	-
<b>Fund Balance, October 1, 2014</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, September 30, 2015</b>	<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, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>			
Child Care Subsidy	\$ 15,230,438.00	\$ 13,125,557.40	\$ (2,104,880.60)
Child Care - State Aid	2,239,500.00	2,239,500.00	-
Board and Care	250,000.00	422,842.06	172,842.06
Refunds - School Meals	300,000.00	342,962.55	42,962.55
Out County Board and Care	374,800.00	291,586.12	(83,213.88)
Court Service Fees - Probation	500.00	838.43	338.43
Duplicate Records Fees	200.00	27.00	(173.00)
Refund Prior Years Expenditures	-	144,326.25	144,326.25
County Auction	-	379.45	379.45
Total Revenues	<u>18,395,438.00</u>	<u>16,568,019.26</u>	<u>(1,827,418.74)</u>
<b>Expenditures</b>			
Salaries	9,147,630.00	9,367,596.30	(219,966.30)
Fringe Benefits	6,209,746.00	5,906,614.87	303,131.13
<b>Contractual Services</b>			
Teachers Services	2,493,499.00	2,493,499.00	-
Software Support Maintenance	19,300.00	19,300.00	-
Laundry and Cleaning	23,100.00	21,292.96	1,807.04
Psychological Testing	70,000.00	21,420.00	48,580.00
Medical Services - Physicians	43,453.00		43,453.00
Printing	21,161.00	8,449.29	12,711.71
Hospitalization	21,000.00	6,035.09	14,964.91
Testing Services	20,000.00	22,018.91	(2,018.91)
Professional Services	20,000.00		20,000.00
Employee Medical Exams	12,742.00	7,670.16	5,071.84
Interpreter Fees	-	1,515.07	(1,515.07)
Equipment Repairs and Maintenance	10,000.00	1,442.50	8,557.50
Employee License-Certification		97.00	(97.00)
Barber Services	8,000.00	2,745.00	5,255.00
Vocational Training	8,000.00	9,744.73	(1,744.73)
Travel and Conference	7,000.00	2,100.10	4,899.90
Periodicals, Books, Publ. & Subscription	4,400.00		4,400.00
Ambulance	3,600.00		3,600.00
Optical Expense	3,000.00	955.25	2,044.75
Membership Dues and Publications	2,000.00	1,042.80	957.20
Licenses and Permits	1,000.00	355.36	644.64
Outside County Juvenile Detention	500.00		500.00
Personal Mileage	1,232.00	2,500.64	(1,268.64)
Library Continuations	89.00		89.00
Auction Expense	-	7.59	(7.59)
Total Contractual Services	<u>2,793,076.00</u>	<u>2,622,191.45</u>	<u>170,884.55</u>
<b>Commodities</b>			
Provisions	506,888.00	454,567.63	52,320.37
Custodial Supplies	62,100.00	45,209.81	16,890.19
Drugs	105,000.00	52,888.19	52,111.81
Toilet Articles	15,000.00	13,621.92	1,378.08
Dry Goods and Clothing	20,025.00	19,874.81	150.19
Office Supplies	33,158.00	18,453.35	14,704.65
Security Supplies	9,597.00	11,882.09	(2,285.09)
Bedding and Linen	13,000.00	8,785.90	4,214.10

**COUNTY OF OAKLAND**  
**Child Care - Children's Village**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Expendible Equipment	16,400.00	-	16,400.00
Other Expendible Equipment	3,638.00	4,612.84	(974.84)
Uniform Expense	15,234.00	11,081.73	4,152.27
Culinary Supplies	12,550.00	11,347.28	1,202.72
Incentives	16,234.00	11,629.88	4,604.12
Recreation Supplies	11,242.00	8,418.41	2,823.59
Training Educational Supplies	11,650.00	9,787.59	1,862.41
Metered Postage	10,086.00	4,840.68	5,245.32
Medical Supplies	15,000.00	9,020.27	5,979.73
Materials and Supplies	1,000.00	1,255.28	(255.28)
Postage	100.00	-	100.00
Total Commodities	<u>877,902.00</u>	<u>697,277.66</u>	<u>180,624.34</u>
Capital Outlay			
Furniture and Fixtures	11,737.00	-	11,737.00
Internal Services			
Building Space Cost Allocation	1,841,285.00	1,841,284.92	0.08
Info Tech - Operations	305,524.00	307,319.39	(1,795.39)
Telephone Communications	59,124.00	59,547.39	(423.39)
Maintenance Department Charges	49,959.00	49,958.84	0.16
Motor Pool	49,280.00	49,244.04	35.96
Info. Tech - CLEMIS	34,661.00	27,366.29	7,294.71
Info Tech - Managed Print Services	22,205.00	22,094.21	110.79
Insurance Fund	21,911.00	22,044.36	(133.36)
Equipment Rental	1,840.00	1,839.96	0.04
Motor Pool Fuel Charges	7,956.00	4,836.56	3,119.44
Radio Communications	75,310.00	75,345.54	(35.54)
Info Tech - Development	79,241.00	79,240.50	0.50
Total Internal Services	<u>2,548,296.00</u>	<u>2,540,122.00</u>	<u>8,174.00</u>
Total Expenditures	<u>21,588,387.00</u>	<u>21,133,802.28</u>	<u>454,584.72</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(3,192,949.00)</u>	<u>(4,565,783.02)</u>	<u>(1,372,834.02)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	3,209,352.00	4,606,121.81	1,396,769.81
Transfers Out	(16,403.00)	(16,403.00)	-
Total Other Financing Sources (Uses)	<u>3,192,949.00</u>	<u>4,589,718.81</u>	<u>1,396,769.81</u>
Net Change in Fund Balance	-	23,935.79	23,935.79
<b>Fund Balance, October 1, 2014</b>	-	-	-
<b>Fund Balance, September 30, 2015</b>	<u>\$ -</u>	<u>\$ 23,935.79</u>	<u>\$ 23,935.79</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, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>			
Board and Care	\$ 975,000.00	\$ 935,261.54	\$ (39,738.46)
Government Benefit - Board and Care	200,000.00	196,848.24	(3,151.76)
Total Revenues	<u>1,175,000.00</u>	<u>1,132,109.78</u>	<u>(42,890.22)</u>
<b>Expenditures</b>			
Salaries	<u>1,547,590.00</u>	<u>1,563,366.39</u>	<u>(15,776.39)</u>
Fringe Benefits	<u>829,316.00</u>	<u>766,284.90</u>	<u>63,031.10</u>
<b>Contractual Services</b>			
State Institutions	7,879,954.00	4,415,508.88	3,464,445.12
Private Institutions - Residential	3,000,000.00	2,652,600.40	347,399.60
Professional Services	388,055.00	203,456.35	184,598.65
Indirect Costs	98,293.00	137,139.70	(38,846.70)
Personal Mileage	40,227.00	41,410.11	(1,183.11)
Refund Prior Years Revenues	-	21,340.85	(21,340.85)
Transportation of Clients	-	66.00	(66.00)
Travel and Conference	2,300.00	1,180.00	1,120.00
Printing	2,099.00	-	2,099.00
Communications	800.00	-	800.00
Car Allowance	16,000.00	-	16,000.00
Workshops and Meetings	-	283.19	(283.19)
Pre-Adoptive Care	8,000.00	-	8,000.00
Student Employment	4,120.00	235.58	3,884.42
Total Contractual Services	<u>11,439,848.00</u>	<u>7,473,221.06</u>	<u>3,966,626.94</u>
<b>Commodities</b>			
Testing Materials	10,000.00	20,756.81	(10,756.81)
Training - Educational Supplies	4,000.00	-	4,000.00
Office Supplies	-	254.47	(254.47)
Incentives	-	4,158.96	(4,158.96)
Total Commodities	<u>14,000.00</u>	<u>25,170.24</u>	<u>(11,170.24)</u>
<b>Internal Services</b>			
Telephone Communications	<u>697.00</u>	<u>696.23</u>	<u>0.77</u>
Total Expenditures	<u>13,831,451.00</u>	<u>9,828,738.82</u>	<u>4,002,712.18</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(12,656,451.00)</u>	<u>(8,696,629.04)</u>	<u>3,959,821.96</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, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	12,667,781.00	8,707,959.04	\$ (3,959,821.96)
Transfers Out	(11,330.00)	(11,330.00)	-
Total Other Financing Sources (Uses)	<u>12,656,451.00</u>	<u>8,696,629.04</u>	<u>(3,959,821.96)</u>
Net Change in Fund Balance	-	-	-
<b>Fund Balance, October 1, 2014</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, September 30, 2015</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF OAKLAND**  
**Social Welfare - Foster Care Fund**  
**Balance Sheet**  
**September 30, 2015**

<b>Assets</b>	\$ -
<b>Liabilities</b>	-
<b>Deferred Inflow of Resources</b>	-
<b>Fund Balance</b>	-
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	\$ -

**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, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>			
State Match - Foster Care	\$ 1,000.00	\$ -	\$ (1,000.00)
Total Revenues	<u>1,000.00</u>	<u>-</u>	<u>(1,000.00)</u>
<b>Expenditures</b>			
Contractual Services			
Foster Care	2,000.00	-	2,000.00
Total Expenditures	<u>2,000.00</u>	<u>-</u>	<u>2,000.00</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(1,000.00)</u>	<u>-</u>	<u>1,000.00</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	1,000.00	-	(1,000.00)
Net Change in Fund Balance	-	-	-
<b>Fund Balance, October 1, 2014</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, September 30, 2015</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OAKLAND COUNTY  
FINANCIAL STATEMENTS  
CAPITAL PROJECT  
FUNDS

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



**COUNTY OF OAKLAND**  
**Building Improvement Fund**  
**Balance Sheet**  
**September 30, 2015**

**Assets**

Current Assets

Cash - Operating

\$ 4,835,155.14

Advances

435,000.00

Total Assets

5,270,155.14

**Fund Balance**

Committed

5,270,155.14

**Total Fund Balance**

\$ 5,270,155.14

**COUNTY OF OAKLAND**  
**Building Improvement Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2015**

<b>Revenues</b>		\$ -
		<hr/>
<b>Expenditures</b>		-
		<hr/>
<b>Excess of Revenues Over (Under) Expenditures</b>		-
		<hr/>
<b>Other Financing Sources (Uses)</b>		
Transfers In:		
Close Project C-090 IT UPS Replc Project	\$ 35,735.00	
Close Project C-097 NOB Fire Alarm System	19,153.33	
Close Project C-100, NW Campus Security Enhancement	20,045.15	
Annual GF Funding	1,500,000.00	
Total Transfers In	<hr/>	1,574,933.48
Transfers Out:		
(Authorized by Board of Commissions Reso. No.)		
Sheriff Brown Rd. Marine Unit Pole Barn Demolition (Reso. 15053)	21,813.00	
County Campus Outdoor Lighting LED Project (Reso. 15085)	300,000.00	
Homeland Sec. Renovation Project - Annex I (Reso. 15136)	130,000.00	
Roofing Relacement Project 2015 (Reso. 15137)	947,072.00	
Storage Building Roof Replacement Project (Reso. 15168)	23,843.00	
Total Operating Transfers Out	<hr/>	1,422,728.00
Net Change in Fund Balance		152,205.48
<b>Fund Balance, October 1, 2014</b>		<hr/> 5,117,949.66
<b>Fund Balance, September 30, 2015</b>		<hr/> <hr/> \$ 5,270,155.14

**COUNTY OF OAKLAND  
Project Work Order Fund  
Balance Sheet  
September 30, 2015**

**Assets**

Cash - Operating	\$	8,884,646.73
Due From Other Funds		11,330.00
Total Assets		8,895,976.73

**Liabilities**

Vouchers Payable		115,852.24
Due To Other Funds		55,795.41
Advances Payable		435,000.00
Accounts Payable		796,410.78
Total Liabilities		1,403,058.43

**Fund Balance**

Committed		7,492,918.30
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<b>Total Liabilities and Fund Balance</b>	<b>\$</b>	<b>8,895,976.73</b>
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**COUNTY OF OAKLAND**  
**Project Work Order Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**September 30, 2015**

<b>Revenues</b>	
Reimbursements - Contracts	\$ <u>55,206.34</u>
<b>Expenditures</b>	
Charges Against Projects	<u>8,428,569.13</u>
<b>Excess of Revenues (Over) Under Expenditures</b>	<u>(8,373,362.79)</u>
<b>Other Financing Sources (Uses)</b>	
Transfers In	5,622,102.82
Transfers Out	<u>(616,970.03)</u>
Total Other Financing Sources (Uses)	<u>5,005,132.79</u>
Net Change in Fund Balance	(3,368,230.00)
<b>Fund Balance, October 1, 2014</b>	<u>10,861,148.30</u>
<b>Fund Balance, September 30, 2015</b>	<u>\$ <u>7,492,918.30</u></u>

**COUNTY OF OAKLAND**  
**Project Work Order Fund**  
**Schedule of Work Project Balances**  
**September 30, 2015**

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	(136,597.00)
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	18,259.10
C-073	County Buildings-Electrical Upgrades	7,722.72
C-086	2012 Elevator Modernization	10,277.54
C-089	Indoor Lighting Retrofit NOB, IT, Ctr, PWB	7,841.17
C-098	Digital Road Sign project	14,214.26
C-099	CV Intercom System Replacement project	273,515.58
C-101	Elevator Maintenance-Phase 2	69,198.76
C-102	Veterans' Svcs Office Reconfiguration	4,404.91
C-103	Sheriff's Pole Barn Demolition	1,483.00
C-106	Campus Outdoor Led Light Retroft	300,000.00
C-108	Renov EOC Annex I	35,718.18
C-109	Roof Replacement Program	431,947.01
C-111	PWB Storage Bldg Roof Replacement	23,843.00
C-112	BA Animal Control Adoptions Center	(162,691.16)
E-110	Circuit/Probate Court-Perform Courtroom Modifications	29,427.75
E-121	34 East: Security Function Upgrade	16,853.10
E-133	Equalization: 2010 Carpet Request	2,488.50
E-151	Primary Electrical System	427.61
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	226,027.04
E-157	Patrol Services Relocation	66,389.39
E-159	Sheriff Incinerator Project	1,358.94
E-161	Courthouse S. Entrance Security	10,345.56
E-164	CV Counseling Center	(42,539.60)
E-165	FOC Office Expansion Renovation	8,548.30
E-166	Sheriff's Lobby Security Update	34,447.45
E-171	Courthouse Steam Tunnel Repair	206,833.33
E-172	CV J Bldg Basement Renovation	6,210.67
E-173	Installation of Kiorsks at SOHC	1,008.82
E-174	Jail Intercom-Console-Video	565,236.99
E-177	Sheriff's Results Office	3,168.02
E-178	FOC Hearing Room Conversion	2,355.69
E-179	Treas Office Bood Room Conversion	1,376.75
E-180	Animal Control Bldg Security Enhanced	62,961.41
E-181	2470 Elizabeth Lake Rd. Sec. Enhancement	12,194.64
E-182	Animal Control Laundry Equipment Renovation	(3,363.48)
E-187	IT RAP Computer Room Reconfig	58,055.81
E-188	CV Bldg Fire Alarm	112,772.63
E-189	CV Temporary Clinic	4,333.51
E-190	Circuit Crt Drug Unit Relocation	1,264.45
E-191	CV Duress Signaling	895.94
E-192	Clerk ROD Workspace Renovation	41,345.00
E-193	EDCA SSO Wall Monitor	435.00

**COUNTY OF OAKLAND**  
**Project Work Order Fund**  
**Schedule of Work Project Balances**  
**September 30, 2015**

E-194	EDCA Marketing Floor	15,029.40
E-195	HR Cubicle Redesign	18,014.00
E-196	CV J Bldg Accoustical Panel	10,120.00
M-001	Information Technology-Replace Cooling Tower	135,660.90
M-006	North Office Building-Replace HVAC System Compress	11,584.07
M-019	Law Enforcement Complex HVAC Units	(500,573.63)
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	31,864.58
M-058	Courthouse W. Wing: Replace Parking Lot Steps	54,051.98
M-074	Various: Continue Duct Cleaning Program	(3,729.67)
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	2,616.06
M-081	Law Enforcement Complex : Replace Sallyport	56,415.14
M-086	South Health-Replacement of Fan Coil HVAC Units	18,454.82
M-089	Oakland Pointe: Ongoing Replacement of Roof HVAC Units	18,580.64
M-091	Jail Rooftop Airhandling Units	105,788.77
M-093	Crthse Replace Cooling Coils	(210.95)
M-094	Service Center: Concrete Curb Repairs	863.58
M-095	Service Center Asphalt Crack Sealing	40,651.31
M-096	Arch Flash Phase 3	(3,069.69)
M-097	CV G Bldg Chiller Replacement	(463.83)
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	2,827.24
M-112	Info Tech Loading Dock Reconstruction	41,325.93
M-113	Service Center Steam Tunnel Temporary Repairs	8,702.67
M-114	Annex II Basement Foundation Restoration	(2,739.75)
M-116	Courthouse E. Wing N. Stair Replacement	28,329.87
M-117	Equalization Carpet Replacement	10,165.04
M-120	LEC Water Heater Replacement	47,169.35
M-121	LEC Plumbing Fixture Replace	4,485.52
M-122	Central Heating Underground Storage Tank Bioremediation	20,128.75
M-123	Various Water Meter Replacement	42,393.83
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	95.97
M-132	Arch Flash Phase 4	25,994.85
M-133	Law Enforcement Sally Port Floor	2,496.17
M-134	Material Mgmt Load Dock Repair	(8.98)
M-135	EOB Load Dock Repairs	(352.09)
M-136	NOB Replace 3 HVAC Units	231,400.83
M-138	Crthse S. Pedestrian Plaza	9,435.82
M-139	Courthouse Mechanical	82,733.50
M-140	Crthse Airhandling Unit 14	87,433.43
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	167,847.90
M-145	Service Ctr Asphalt Maintenance	23,849.09
M-147	CV Bldg Bathroom Renovation	3,524.73

**COUNTY OF OAKLAND**  
**Project Work Order Fund**  
**Schedule of Work Project Balances**  
**September 30, 2015**

M-148	Central Services Concrete Replacement	12,094.28
M-149	Crthse Replace Primary Elect Circuit Breakers	113,145.45
M-150	SOHC Replace Fan Coil	50,000.00
M-151	EOB Conference Center	13,500.00
M-154	Various Carpet Replacement Phase I	12,104.01
M-155	Crthse Misc. Courtroom Renovations	58,190.70
M-156	Courthouse Courtroom Carpet Replacement	16,909.35
M-157	NOB Window Replacement	(17,495.97)
M-158	Central Garage Masonry	8,682.14
M-159	CV Bldg Kitchen Cabinets	13,513.33
M-160	Patrol Services Security Enhancements	5,493.49
M-161	Service Cntr Concrete Curb Repair	927.07
M-162	Svc Cntr Asphalt Crack Sseal	100,000.00
M-163	IT Chiller Replacement	389.75
M-164	Courthouse Cool Tower Pipe Replace	150,000.00
M-165	Rochester District Court Chiller Confr Repl Case	25,000.00
M-166	EOB Foundation-Drainage	7,891.98
M-167	South Health Yard Drain	(150.00)
M-168	DPW Bldg Masonry	8,021.50
M-169	IT Exterior Caulk Replacement	7,956.87
M-170	Pontiac Health Chiller Replacement	200,000.00
M-171	Rochester D.C. Masonry Restoration	29,420.59
M-172	Various Arc Flash Phase 5	30,000.00
M-173	Various Security Equipment Replacement	496,834.50
M-174	Oak Point W Exterior Caulk	69,785.75
M-175	Oak Pointe Roof HVAC Replacement	45,000.00
M-176	CV-A Masonry Restoration	8,567.29
M-177	CV-J Bldg Masonry Restoration	30,000.00
M-178	EOB Conference Center AV Touchpad	35,000.00
M-179	DPW Bldg Load Dock	35,000.00
M-180	Annex I Front Door Replacement	4,317.17
M-181	Law Enforcement Vehicle Ramp Replacement	175,000.00
M-182	Law Enforcement Plumbing Fixture Replacement	20,000.00
M-183	Central Heat Boiler Control	100,000.00
M-184	Svc Ctr DVR Replace Phase 2	50,000.00
M-185	Central Garage Repaint	24,813.12
M-186	DPW Bldg FMO Garage	25,000.00
M-187	DPW Bldg WRC Garage Paint	25,000.00
M-188	CV-J Bldg Bathroom Renovate	57,614.63
M-189	Various Emergency Generator Phase I	274,994.71
M-190	Various Lighting Replacement	43,028.72
M-191	Svc Center Sign Upgrades	5,157.26
M-192	Courthouse W Wing Carpet	174,834.72
M-193	So Oak Ofc Carpet Replacement Phase 2	50,000.00
M-194	Various Carpet Replacement Phase 2	350,000.00
M-195	Courthouse Carpet Replacement	40,000.00
<b>Total Work Project Balances</b>		<b>\$ 7,492,918.30</b>

OAKLAND COUNTY  
FINANCIAL STATEMENTS  
INTERNAL SERVICE  
FUNDS

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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, 2015**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 11,698,693.42
Accrued Interest Receivable	117,309.66
Prepaid Expenses	560,336.55
Deferred Charges	225.00
Total Current Assets	12,376,564.63

**Liabilities**

Current Liabilities

Vouchers Payable	32,013.86
Accounts Payable	4,229.70
Estimated Claims and Judgments	1,178,895.00
Total Current Liabilities	1,215,138.56

Noncurrent Liabilities

Estimated Claims and Judgements	3,374,707.00
Total Liabilities	4,589,845.56

**Net Position**

Unrestricted	7,786,719.07
Total Net Position	\$ 7,786,719.07

**COUNTY OF OAKLAND**  
**Building and Liability Insurance Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Property Insurance	\$ 1,494,776.00	\$ 1,397,047.05	\$ (97,728.95)
Liability Insurance	973,400.00	973,400.00	-
External rebilled charges	16,192.00	9,642.01	(6,549.99)
Rebilled Charges	7,000.00	6,055.60	(944.40)
External Other Revenue	-	2,134.56	2,134.56
Refund Prior Years Expenditure	-	26,097.50	26,097.50
Prior Year Adjustments	-	1,223,948.00	1,223,948.00
<b>Total Operating Revenues</b>	<b>2,491,368.00</b>	<b>3,638,324.72</b>	<b>1,146,956.72</b>
<b>Operating Expenses</b>			
Salaries	464,877.00	515,732.77	(50,855.77)
Fringe Benefits	268,082.00	249,771.70	18,310.30
<b>Contractual Services</b>			
Adj Prior Year Expense	-	6,887.50	(6,887.50)
Employee Medical Exams	7,000.00	6,055.60	944.40
Indirect Costs	180,400.00	89,651.00	90,749.00
Insurance	2,483,468.00	1,407,037.56	1,076,430.44
Membership Dues and Publication	1,000.00	1,197.92	(197.92)
Miscellaneous	500.00	150.00	350.00
Periodicals, Books, and Publications	300.00	184.60	115.40
Personal Mileage	2,800.00	2,623.86	176.14
Printing	800.00	-	800.00
Professional Services	15,000.00	7,199.00	7,801.00
Travel and Conference	4,500.00	2,485.36	2,014.64
<b>Total Contractual Services</b>	<b>2,695,768.00</b>	<b>1,523,472.40</b>	<b>1,172,295.60</b>
<b>Commodities</b>			
Expendable Equipment Expense	21,800.00	6,716.80	15,083.20
Film and Processing	200.00	-	200.00
Medical Supplies	25,325.00	12,141.51	13,183.49
Metered Postage	1,056.00	699.29	356.71
Office Supplies	4,000.00	3,164.81	835.19
<b>Total Commodities</b>	<b>52,381.00</b>	<b>22,722.41</b>	<b>29,658.59</b>
<b>Internal Services</b>			
Bldg Space Allocation	26,696.00	26,696.04	(0.04)
Info Tech - CLEMIS	14,268.00	15,169.49	(901.49)
Info Tech - Development	2,417.00	425.00	1,992.00
Info Tech - Operations	19,701.00	20,258.19	(557.19)

**COUNTY OF OAKLAND**  
**Building and Liability Insurance Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended</b>		<b>Favorable</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Unfavorable)</b>
			<b>Variance</b>
Info Tech - Managed Print Services	5,834.00	2,124.00	3,710.00
Maintenance Department Charges	2,000.00	916.59	1,083.41
Motor Pool Fuel Charges	2,660.00	1,587.35	1,072.65
Motor Pool	9,471.00	18,642.70	(9,171.70)
Telephone Communications	9,395.00	9,135.94	259.06
Total Internal Services	<u>92,442.00</u>	<u>94,955.30</u>	<u>(2,513.30)</u>
Claims Paid	<u>769,400.00</u>	<u>6,098,022.73</u>	<u>(5,328,622.73)</u>
Total Operating Expenses	<u>4,342,950.00</u>	<u>8,504,677.31</u>	<u>(4,161,727.31)</u>
Operating Income (Loss)	<u>(1,851,582.00)</u>	<u>(4,866,352.59)</u>	<u>(3,014,770.59)</u>
<b>Nonoperating Revenues (Expenses)</b>			
Income from Investments	150,000.00	136,806.43	(13,193.57)
Change in Net Position	<u>\$ (1,701,582.00)</u>	<u>(4,729,546.16)</u>	<u>\$ (3,027,964.16)</u>
<b>Total Net Position - Beginning</b>		<u>12,516,265.23</u>	
<b>Total Net Position - Ending</b>		<u><u>\$ 7,786,719.07</u></u>	

**COUNTY OF OAKLAND**  
**Drain Equipment Fund**  
**Statement of Net Position**  
**September 30, 2015**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 4,566,180.60
Accrued Interest Receivable	1,049.07
Due from Component Unit	75.23
Due from Municipalities	897.06
Due from State of Michigan	416,036.99
Accounts Receivable	192,148.87
Inventory - WRC	565,520.72
Total Current Assets	<u>5,741,908.54</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	1,351,925.13
Furniture	190,369.35
Vehicles	2,949,614.09
Capital Projects in Progress	3,944,383.16
Less: Accumulated Depreciation	<u>(5,191,159.48)</u>
Capital Assets, Net	<u>7,335,584.72</u>
Total Assets	<u>13,077,493.26</u>

**Liabilities**

Current Liabilities

Vouchers Payable	195,984.99
Current - Advances Payable	12,883.00
Deposits	219,385.92
Accounts Payable	535,481.89
Total Current Liabilities	<u>963,735.80</u>

Noncurrent Liabilities

Advances	64,415.00
Total Liabilities	<u>1,028,150.80</u>

**Net Position**

Net Investment in Capital Assets	7,335,584.72
Unrestricted	4,488,700.22
Unrestricted - Designated for Neptune AMR System	225,057.52
Total Net Position	<u>\$ 12,049,342.46</u>

**COUNTY OF OAKLAND**  
**Drain Equipment Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Reimb Salaries	\$ 26,584,363.00	\$ 25,216,270.78	\$ (1,368,092.22)
Vehicle Rental	2,590,414.00	2,449,899.63	(140,514.37)
Reimb General	2,176,717.00	2,265,862.22	89,145.22
Equipment Rental	1,686,782.00	1,702,465.34	15,683.34
External - Rebilled Charges	350,000.00	155,951.24	(194,048.76)
Reimburse Building Space Cost	168,761.00	195,459.92	26,698.92
Maintenance Contracts	104,100.00	103,752.00	(348.00)
Rebilled Charges	95,000.00	33,254.12	(61,745.88)
Dispatch Services	6,700.00	7,107.75	407.75
External - Other Revenue	1,000.00	0.00	(1,000.00)
Sale of Equipment	0.00	1,636.75	1,636.75
Sale of Scrap	0.00	784.89	784.89
External - Dispatch Services	0.00	0.00	0.00
Prior Years Adjustments	0.00	0.00	0.00
Total Operating Revenue	<u>33,763,837.00</u>	<u>32,132,444.64</u>	<u>(1,631,392.36)</u>
<b>Operating Expenses</b>			
Salaries	<u>16,569,929.00</u>	<u>14,533,352.38</u>	<u>2,036,576.62</u>
Fringe Benefits	<u>11,031,908.00</u>	<u>9,221,224.10</u>	<u>1,810,683.90</u>
<b>Contractual Services</b>			
Adj Prior Years Expense	0.00	1,353.49	(1,353.49)
Auction Expense	1,000.00	32.73	967.27
Contracted Services	840,002.00	461,716.09	378,285.91
Electrical Service	12,000.00	19,565.87	(7,565.87)
Equipment Maintenance	22,500.00	59.48	22,440.52
Equipment Rental	3,000.00	0.00	3,000.00
Equipment Repair	15,000.00	14,541.94	458.06
Equipment Repair Motor Vehicle	68,000.00	110,455.46	(42,455.46)
Freight and Express	100.00	351.84	(251.84)
Fuel Oil	100.00	72.39	27.61
Garbage and Rubbish Disposal	1,000.00	1,269.88	(269.88)
Indirect Costs	190,000.00	23,708.00	166,292.00
Insurance	100.00	33.99	66.01
Maintenance Equipment	1,000.00	3,671.67	(2,671.67)
Maintenance Vehicles	7,000.00	124.48	6,875.52
Membership Dues and Publications	80.00	0.00	80.00
Miscellaneous	0.00	160.39	(160.39)
Natural Gas	9,000.00	6,455.46	2,544.54
Personal Mileage	0.00	67.69	(67.69)
Property Taxes	0.00	3,732.98	(3,732.98)
Protective Clothing and Equipment	45,000.00	9,491.22	35,508.78
Rent	5,500.00	5,500.00	0.00
Software Support Maintenance	12,000.00	12,137.48	(137.48)
Towing and Storage Fees	500.00	637.50	(137.50)
Travel and Conference	1,000.00	594.00	406.00

**COUNTY OF OAKLAND**  
**Drain Equipment Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Travel Employee Taxable Meals	0.00	12.65	(12.65)
Water and Sewage Charges	2,000.00	2,576.69	(576.69)
Total Contractual Services	<u>1,235,882.00</u>	<u>678,323.37</u>	<u>557,558.63</u>
<b>Commodities</b>			
Computer Supplies	20,000.00	15,854.21	4,145.79
Expendable Equipment	30,000.00	37,586.88	(7,586.88)
Other Expendable Equipment	6,000.00	24,736.71	(18,736.71)
Gasoline Charges	100.00	0.00	100.00
Laboratory Supplies	3,500.00	7,057.59	(3,557.59)
Maintenance Supplies	500.00	5,921.08	(5,421.08)
Material and Supplies	1,100,000.00	965,033.14	134,966.86
Office Supplies	15,200.00	1,602.15	13,597.85
Postage-Standard Mailing	100.00	0.00	100.00
Shop Supplies	2,900.00	4,190.29	(1,290.29)
Small Tools	30,000.00	41,327.90	(11,327.90)
Total Commodities	<u>1,208,300.00</u>	<u>1,103,309.95</u>	<u>104,990.05</u>
<b>Depreciation</b>			
Depreciation Buildings	39,423.00	29,863.60	9,559.40
Depreciation Structures	16,828.00	16,827.45	0.55
Depreciation Computer Software	208,650.00	208,649.90	0.10
Depreciation Equipment	81,255.00	78,754.11	2,500.89
Depreciation Vehicles	344,430.00	317,605.06	26,824.94
Total Depreciation	<u>690,586.00</u>	<u>651,700.12</u>	<u>38,885.88</u>
<b>Internal Services</b>			
Drain Equip Materials	5,500.00	5,592.23	(92.23)
Drain Equip Labor	764,512.00	391,848.70	372,663.30
Drain Equipment	100,000.00	60,335.02	39,664.98
Info Tech Development	17,000.00	3,323.00	13,677.00
Info Tech Operations	696,255.00	729,573.14	(33,318.14)
Info Tech Managed Print Svcs	0.00	168.69	(168.69)
Insurance Fund	23,309.00	45,841.68	(22,532.68)
Maintenance Department Charges	17,000.00	3,028.71	13,971.29
Motor Pool Fuel Charges	507,218.00	361,624.99	145,593.01
Motor Pool	888,520.00	967,357.52	(78,837.52)
Radio Communications	0.00	0.00	0.00
Telephone Communications	204,796.00	188,685.74	16,110.26
Total Internal Services	<u>3,224,110.00</u>	<u>2,757,379.42</u>	<u>466,730.58</u>
Total Operating Expense	<u>33,960,715.00</u>	<u>28,945,289.34</u>	<u>5,015,425.66</u>
Operating Income (Loss)	<u>(196,878.00)</u>	<u>3,187,155.30</u>	<u>3,384,033.30</u>
<b>Nonoperating Revenues (Expenses)</b>			
Contributions - State Grants	681,668.00	300,957.55	(380,710.45)
Income from Investments	15,000.00	16,632.38	1,632.38
Interest Expense	(15,000.00)	(2,345.84)	12,654.16
Gain on Sale of Assets	47,500.00	0.00	(47,500.00)

**COUNTY OF OAKLAND**  
**Drain Equipment Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Total Nonoperating Revenues (Expenses)	729,168.00	315,244.09	(413,923.91)
Income (Loss) before Transfer and Contributions	532,290.00	3,502,399.39	2,970,109.39
Capital Contributions	0.00	225,000.00	225,000.00
Transfers In	94,000.00	94,000.00	0.00
Transfers Out	(133,230.00)	(133,230.00)	0.00
Changes in Net Position	<u>\$ 493,060.00</u>	3,688,169.39	<u>\$ 3,195,109.39</u>
<b>Total Net Position - Beginning</b>		8,361,173.07	
<b>Total Net Position - Ending</b>		<u><u>\$ 12,049,342.46</u></u>	

**COUNTY OF OAKLAND**  
**Facilities Maintenance and Operations Fund**  
**Statement of Net Position**  
**September 30, 2015**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 8,662,208.52
Due from Other Governmental Units	5,585.74
Due from Component Units	5,046.70
Accrued Interest Receivable	14,420.10
Accounts Receivable	369,759.99
Inventories	529,506.89
Total Current Assets	<u>9,586,527.94</u>

Noncurrent Assets

Capital Assets, at Cost

Buildings	525,283.39
Infrastructure	3,169,682.90
Equipment and Vehicles	2,109,702.05
Less: Accumulated Depreciation	<u>(5,492,998.99)</u>
Capital Assets, Net	<u>311,669.35</u>
Total Assets	<u>9,898,197.29</u>

**Liabilities**

Current Liabilities

Accounts Payable	618,696.04
Vouchers Payable	202,061.45
Unearned Revenues	92,884.56
Due to Other Funds	3,493.05
Total Liabilities	<u>917,135.10</u>

**Net Position**

Net Investment in Capital Assets	311,669.35
Unrestricted	8,669,392.84
Total Net Position	<u>\$ 8,981,062.19</u>



**COUNTY OF OAKLAND**  
**Facilities Maintenance and Operations Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Office Space Rental GF GP	\$ 19,793,005.00	\$ 19,895,688.24	\$ 102,683.24
Office Space Rental Non GF GP	1,848,155.00	1,799,785.86	(48,369.14)
Maintenance Dept Charges	1,183,033.00	1,153,637.00	(29,396.00)
External - Other Revenue	193,000.00	773,839.21	580,839.21
External - Agencies Revenue	140,500.00	92,054.31	(48,445.69)
Sale of Equipment	-	7,596.00	7,596.00
Total Operating Revenues	<u>23,157,693.00</u>	<u>23,722,600.62</u>	<u>564,907.62</u>
<b>Operating Expenses</b>			
Salaries	7,892,873.00	7,593,414.46	299,458.54
Fringe Benefits	5,181,900.00	4,860,981.41	320,918.59
<b>Contractual Services</b>			
Adj Prior Years Expense	-	55,497.75	(55,497.75)
Auction Expense	500.00	178.05	321.95
Electrical Service	2,729,200.00	2,205,387.78	523,812.22
Employee License - Certification	4,000.00	-	4,000.00
Employees Medical Exams	600.00	1,251.51	(651.51)
Equipment Maintenance	70,000.00	97,471.55	(27,471.55)
Fuel Oil	50,000.00	24,709.34	25,290.66
Garbage and Rubbish Disposal	109,100.00	118,151.08	(9,051.08)
Indirect Costs	1,129,101.00	1,132,493.00	(3,392.00)
Laundry and Cleaning	46,000.00	42,539.46	3,460.54
Licenses and Permits	10,000.00	10,074.76	(74.76)
Membership Dues	3,000.00	4,394.74	(1,394.74)
Miscellaneous	7,500.00	3,062.49	4,437.51
Natural Gas	1,600,000.00	1,094,133.88	505,866.12
Periodicals, Books and Publications	2,000.00	381.44	1,618.56
Personal Mileage	1,300.00	1,502.94	(202.94)
Printing	2,600.00	-	2,600.00
Rent	11,600.00	8,556.10	3,043.90
Software Rental Lease Purchase	20,000.00	8,775.46	11,224.54
Software Support Maintenance	12,000.00	19,033.75	(7,033.75)
Sublet Repairs	4,520,587.00	4,753,769.56	(233,182.56)
Travel and Conference	5,000.00	7,254.48	(2,254.48)
Water and Sewage Charges	1,193,290.00	946,856.91	246,433.09
Total Contractual Services	<u>11,527,378.00</u>	<u>10,535,476.03</u>	<u>991,901.97</u>
<b>Commodities</b>			
Custodial Supplies	217,550.00	55,864.13	161,685.87
Dry Goods and Clothing	10,000.00	10,453.15	(453.15)
Employee Footwear	-	1,209.62	(1,209.62)
Expendable Equipment	20,000.00	27,873.04	(7,873.04)
Gasoline Charges	14,000.00	10,311.38	3,688.62
Grounds Supplies	55,600.00	63,655.32	(8,055.32)

**COUNTY OF OAKLAND**  
**Facilities Maintenance and Operations Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended</b>		<b>Favorable</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Unfavorable)</b>
			<b>Variance</b>
Maintenance Supplies	459,400.00	489,604.27	(30,204.27)
Material and Supplies	145,150.00	19,570.75	125,579.25
Office Supplies	23,100.00	20,559.40	2,540.60
Postage - Standard Mailing	2,000.00	1,673.72	326.28
Road Salt	125,000.00	78,639.99	46,360.01
Security Supplies	300,000.00	163,648.82	136,351.18
Shop Supplies	6,000.00	16,640.03	(10,640.03)
Small Tools	12,000.00	22,225.48	(10,225.48)
Total Commodities	<u>1,389,800.00</u>	<u>981,929.10</u>	<u>407,870.90</u>
Depreciation	<u>63,000.00</u>	<u>86,676.14</u>	<u>(23,676.14)</u>
Internal Services			
Drain Equipment	17,500.00	11,480.93	6,019.07
Info Tech CLEMIS	4,970.00	15,440.84	(10,470.84)
Info Tech Development	45,000.00	128,484.55	(83,484.55)
Info Tech Operations	298,576.00	378,953.42	(80,377.42)
Info Tech Managed Print Svcs	8,900.00	10,157.74	(1,257.74)
Insurance Fund	98,107.00	100,855.40	(2,748.40)
Motor Pool Fuel Charges	72,304.00	46,456.67	25,847.33
Motor Pool	277,906.00	305,783.75	(27,877.75)
Radio Communications	79,994.00	12,576.71	67,417.29
Telephone Communications	136,131.00	148,114.37	(11,983.37)
Total Internal Services	<u>1,039,388.00</u>	<u>1,158,304.38</u>	<u>(118,916.38)</u>
Total Operating Expense	<u>27,094,339.00</u>	<u>25,216,781.52</u>	<u>1,877,557.48</u>
Operating Income (Loss)	<u>(3,936,646.00)</u>	<u>(1,494,180.90)</u>	<u>2,442,465.10</u>
<b>Nonoperating Revenues (Expenses)</b>			
Income from Investments	100,000.00	94,639.42	(5,360.58)
Gain on Sale of Assets	-	12.00	12.00
Accrued Interest Adjustment	-	(2,273.69)	(2,273.69)
Contributions	18,750.00	18,750.00	-
Total Nonoperating Revenues (Expenses)	<u>118,750.00</u>	<u>111,127.73</u>	<u>(7,622.27)</u>
Income (Loss) Before Transfers	<u>(3,817,896.00)</u>	<u>(1,383,053.17)</u>	<u>2,434,842.83</u>
Transfers In	-	67,055.21	67,055.21
Transfers Out	(155,710.00)	(145,349.82)	10,360.18
Change in Net Position	<u>\$ (3,973,606.00)</u>	<u>(1,461,347.78)</u>	<u>\$ 2,512,258.22</u>
<b>Total Net Position - Beginning</b>		<u>10,442,409.97</u>	
<b>Total Net Position - Ending</b>		<u>\$ 8,981,062.19</u>	

**COUNTY OF OAKLAND**  
**Fringe Benefits Fund**  
**Statement of Net Position**  
**September 30, 2015**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 70,526,592.69
Due from Other Governmental Units	320.00
Accrued Interest Receivable	432,354.23
Accounts Receivable	399,452.19
Prepayments and Other Assets	<u>2,133,741.59</u>
Total Current Assets	<u>73,492,460.70</u>

**Deferred Outflows of Resources**

Deferred Outflows Related to Pension	<u>40,245,669.00</u>
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**Liabilities**

Current Liabilities

Vouchers Payable	1,243,642.14
Due to Other Governmental Units	238,070.01
Current Portion of Compensated Absences	1,250,552.00
Current Portion of Claims and Judgments	3,226,870.00
Accrued Liabilities	<u>3,078,964.16</u>
Total Current Liabilities	<u>9,038,098.31</u>

Noncurrent Liabilities

Net Pension Liability	12,718,628.00
Accrued Compensated Absences	11,254,965.00
Claims and Judgments	<u>11,293,130.00</u>
Total Noncurrent Liabilities	<u>35,266,723.00</u>
Total Liabilities	<u>44,304,821.31</u>

**Net Position**

Unrestricted - Designated for Pension	27,527,041.00
Unrestricted	<u>41,906,267.39</u>
Total Net Position	<u>\$ 69,433,308.39</u>

**County of Oakland**  
**Fringe Benefits Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Medical Insurance	\$ 34,551,000.00	\$ 33,663,380.23	\$ (887,619.77)
Retirees Medical - VEBA	33,998,500.00	35,028,030.61	1,029,530.61
Defined Contribution - County	14,700,000.00	15,962,104.68	1,262,104.68
Social Security	14,600,000.00	15,383,760.45	783,760.45
Prescription coverage Insurance	9,590,000.00	9,494,798.73	(95,201.27)
External - Flex Benefit Hospital Deductions	5,000,000.00	5,063,390.65	63,390.65
Dental Insurance	3,038,000.00	3,347,884.90	309,884.90
Workers Compensation	3,009,800.00	3,159,156.26	149,356.26
Salary Continuation	2,530,000.00	2,681,624.55	151,624.55
Retirement Administration	2,511,900.00	2,603,518.80	91,618.80
Employees In-Service Training	1,351,200.00	1,394,863.08	43,663.08
Retirement Health Savings	1,200,000.00	1,525,747.95	325,747.95
Employee Benefits	833,700.00	864,995.95	31,295.95
Wellness Unit	701,900.00	724,335.24	22,435.24
External - Prescription Drug Rebates	700,000.00	839,884.45	139,884.45
Unemployment Compensation	700,000.00	695,148.33	(4,851.67)
Group Life Insurance	555,000.00	499,009.43	(55,990.57)
Tuition Reimbursement	460,000.00	475,736.93	15,736.93
External - Flex Benefit Life Insurance	355,000.00	376,906.11	21,906.11
External - Medical Insurance	280,000.00	159,384.30	(120,615.70)
Vision Insurance	217,500.00	313,796.16	96,296.16
Flex Benefit Plan	200,000.00	203,772.74	3,772.74
Defined Contribution - PTNE	200,000.00	198,157.20	(1,842.80)
Retirement Administration - PTNE	160,000.00	209,423.05	49,423.05
External Other Revenue	150,000.00	112,299.94	(37,700.06)
External - Flex Benefit Dental Insurance	115,000.00	110,653.18	(4,346.82)
External - Flex Benefit Vision Insurance	105,000.00	113,563.95	8,563.95
Fringe Benefits	94,000.00	95,324.60	1,324.60
External - Dental Insurance	25,000.00	12,917.27	(12,082.73)
External - Forfeiture of Deposits	20,000.00	15,750.32	(4,249.68)
External - Vision Insurance	1,500.00	1,118.26	(381.74)
External - Forfeiture DC Plan	-	1,199,102.19	1,199,102.19
External - Training	-	3,235.00	3,235.00
External - Wellness Revenue	-	12,530.00	12,530.00
Refund Prior Years Expenditure	-	2,486,392.44	2,486,392.44
Total Operating Revenues	131,954,000.00	139,031,697.93	7,077,697.93
<b>Operating Expenses</b>			
Fringe Benefits			
Defined Contribution - County	14,700,000.00	15,962,104.68	(1,262,104.68)
Defined Contribution - PTNE Retirement	200,000.00	198,063.24	1,936.76

**County of Oakland**  
**Fringe Benefits Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Dental Insurance	3,150,000.00	3,061,895.35	88,104.65
Disability Insurance	2,530,000.00	2,718,860.27	(188,860.27)
Employees In-Service Training	419,400.00	267,601.20	151,798.80
In-Service Training - Info Tech.	350,000.00	265,795.67	84,204.33
Flex Benefit Payments	200,000.00	95,884.78	104,115.22
Group Life Insurance	910,000.00	884,422.05	25,577.95
Health Insurance Premium Tax	35,000.00	51,163.81	(16,163.81)
Medical Insurance	38,921,454.00	37,787,013.83	1,134,440.17
Prescription Coverage	10,200,000.00	9,757,709.88	442,290.12
Indirect Costs	280,000.00	391,553.00	(111,553.00)
Michigan HICAA Tax	386,000.00	346,012.03	39,987.97
Vision Insurance	324,000.00	274,310.37	49,689.63
Patient Center Outcome Research	24,000.00	15,310.88	8,689.12
Pension Contribution	4,555,000.00	4,554,832.00	168.00
Pension Expense	-	36,325,259.00	(36,325,259.00)
Reinsurance Fee	504,000.00	501,433.81	2,566.19
Retirement Health Savings	1,200,000.00	1,525,747.95	(325,747.95)
Social Security	14,600,000.00	15,401,174.24	(801,174.24)
Tuition Reimbursement	460,000.00	265,171.87	194,828.13
Unemployment Insurance	700,000.00	333,308.75	366,691.25
Workers Compensation Claims	2,300,000.00	1,720,203.00	579,797.00
<b>Total Fringe Benefits</b>	<b>96,948,854.00</b>	<b>132,704,831.66</b>	<b>(35,755,977.66)</b>
<b>Retiree Medical Benefit Trust</b>			
Bonds Maturing	21,410,000.00	21,410,000.00	-
Interest Expense	12,588,500.00	12,588,479.00	21.00
Paying Agent Fee	-	500.00	(500.00)
<b>Total Retiree Medical Benefit Trust</b>	<b>33,998,500.00</b>	<b>33,998,979.00</b>	<b>(479.00)</b>
<b>Employee Immunization</b>	<b>-</b>	<b>84,267.00</b>	<b>(84,267.00)</b>
<b>Retirement Administration</b>			
Actuarial Service	-	5,500.00	(5,500.00)
Legal Services	-	5,906.00	(5,906.00)
Membership Dues	1,000.00	600.00	400.00
Monitoring Services	260,000.00	257,053.52	2,946.48
Periodicals, Books, and Publications	1,200.00	917.88	282.12
Printing	6,000.00	6,028.96	(28.96)
Sick and Annual Leave Cash-Out	1,800,000.00	1,757,885.22	42,114.78
Travel and Conference	10,000.00	7,241.29	2,758.71

**County of Oakland**  
**Fringe Benefits Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Workshops and Meetings	10,000.00	7,496.66	2,503.34
Metered Postage	700.00	-	700.00
Total Retirement Administration	<u>2,088,900.00</u>	<u>2,048,629.53</u>	<u>40,270.47</u>
Retirement Administration Unit			
Salaries	357,024.00	352,563.86	4,460.14
Fringe Benefits	221,277.00	190,149.25	31,127.75
Personal Mileage	719.00	94.31	624.69
Office Supplies	2,300.00	1,947.53	352.47
Equipment Rental	1,680.00	1,680.00	-
Total Retirement Administration Unit	<u>583,000.00</u>	<u>546,434.95</u>	<u>36,565.05</u>
Wellness Program			
Salaries	67,623.00	65,047.18	2,575.82
Fringe Benefits	29,277.00	27,987.68	1,289.32
Periodicals, Books and Publications	5,200.00	-	5,200.00
Personal Mileage	200.00	-	200.00
Printing	6,000.00	10,827.30	(4,827.30)
Professional Services	123,000.00	117,068.00	5,932.00
Special Event Program	49,000.00	34,946.69	14,053.31
Travel and Conference	300.00	75.00	225.00
Wellness Rewards	6,000.00	-	6,000.00
Wellness Screenings	400,000.00	190,785.71	209,214.29
Workshops and Meetings	2,000.00	1,150.00	850.00
Metered Postage	3,800.00	2,317.17	1,482.83
Office Supplies	3,000.00	138.79	2,861.21
Maintenance Department Charge	5,128.00	3,228.85	1,899.15
Motor Pool	1,272.00	1,456.52	(184.52)
Telephone Communications	100.00	-	100.00
Total Wellness Program	<u>701,900.00</u>	<u>455,028.89</u>	<u>246,871.11</u>
Child Care Facility			
Metered Postage	514.00	-	514.00
Building Space	169,329.00	169,329.00	-
Info Tech - Operations	27,590.00	19,416.00	8,174.00
Info Tech - Managed Print Services	930.00	1,342.62	(412.62)
Maintenance Department Charges	5,032.00	1,198.09	3,833.91
Telephone Communications	6,205.00	6,089.83	115.17
Total Child Care Facility	<u>209,600.00</u>	<u>197,375.54</u>	<u>12,224.46</u>

**County of Oakland  
Fringe Benefits Fund  
Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Workers Compensation Unit</b>			
Salaries	173,048.00	173,871.87	(823.87)
Fringe Benefits	81,016.00	80,269.77	746.23
Insurance	185,000.00	163,037.00	21,963.00
Membership Dues	1,000.00	760.00	240.00
Periodicals, Books and Publications	255.00	322.00	(67.00)
Personal Mileage	1,500.00	1,952.60	(452.60)
Printing	-	719.50	(719.50)
Professional Services	160,000.00	147,465.50	12,534.50
State of Michigan Fees	60,000.00	19,813.72	40,186.28
Travel and Conference	3,400.00	298.79	3,101.21
Bldg Space Cost Allocation	13,347.00	13,347.00	-
Info Tech - Operations	9,850.00	10,129.09	(279.09)
Insurance Fund	17,332.00	13,601.00	3,731.00
Maintenance Department Charges	3,400.00	458.29	2,941.71
Telephone Communications	652.00	595.88	56.12
Total Workers Compensation Unit	709,800.00	626,642.01	83,157.99
<b>Fringe Benefits Unit</b>			
Salaries	65,047.00	63,587.22	1,459.78
Fringe Benefits	28,953.00	27,990.68	962.32
Total Fringe Benefits Unit	94,000.00	91,577.90	2,422.10
<b>Employee Benefits Unit</b>			
Salaries	334,092.00	296,662.17	37,429.83
Fringe Benefits	197,408.00	164,539.19	32,868.81
Membership Dues	1,000.00	339.00	661.00
Periodicals, Books and Publications	3,000.00	1,479.50	1,520.50
Personal Mileage	366.00	130.90	235.10
Printing	17,000.00	17,044.76	(44.76)
Professional Services	350,000.00	376,202.56	(26,202.56)
Travel and Conference	2,700.00	3,243.91	(543.91)
Metered Postage	2,500.00	5,624.62	(3,124.62)
Office Supplies	2,500.00	3,349.39	(849.39)
Equipment Rental	1,680.00	1,680.00	-
Total Employee Benefits Unit	912,246.00	870,296.00	41,950.00
<b>Training and Development Unit</b>			
Salaries	301,566.00	269,477.76	32,088.24
Fringe Benefits	206,923.00	180,639.65	26,283.35

**County of Oakland  
Fringe Benefits Fund  
Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Membership Dues	1,200.00	-	1,200.00
Personal Mileage	311.00	234.35	76.65
Printing	7,000.00	3,127.57	3,872.43
Special Event Program	52,500.00	41,683.54	10,816.46
Travel and Conference	3,500.00	185.00	3,315.00
Other Expendable Equipment	1,000.00	-	1,000.00
Office Supplies	3,500.00	1,774.99	1,725.01
Maintenance Department Charges	4,300.00	1,163.94	3,136.06
Total Training and Development Unit	<u>581,800.00</u>	<u>498,286.80</u>	<u>83,513.20</u>
Total Operating Expenses	<u>136,828,600.00</u>	<u>172,122,349.28</u>	<u>(35,293,749.28)</u>
Operating Income (Loss)	<u>(4,874,600.00)</u>	<u>(33,090,651.35)</u>	<u>(28,216,051.35)</u>
 <b>Nonoperating Revenues (Expenses)</b>			
Income from Investments	319,600.00	623,438.42	303,838.42
Income (Loss) Before Transfers	<u>(4,555,000.00)</u>	<u>(32,467,212.93)</u>	<u>(27,912,212.93)</u>
Transfers In	4,555,000.00	4,554,832.00	(168.00)
Change in Net Position	<u>\$ 0.00</u>	<u>(27,912,380.93)</u>	<u>\$ (27,912,380.93)</u>
<b>Total Net Position - Beginning</b>		<u>97,345,689.32</u>	
<b>Total Net Position - Ending</b>		<u>\$ 69,433,308.39</u>	



**COUNTY OF OAKLAND**  
**Information Technology Fund**  
**Statement of Net Position**  
**September 30, 2015**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 12,628,557.51
Due from Other Funds	308.05
Due from Other Governmental Units	35,789.35
Accrued Interest Receivable	37,737.82
Accounts Receivable	38,919.96
Inventories	25,503.10
Deferred Charges	1,750.00
Prepaid Items	3,948,796.59
Total Current Assets	<u>16,717,362.38</u>

Noncurrent Assets

Capital Assets, at Cost

Capital Projects in Progress	5,494,593.41
Equipment	28,426,572.44
Computer Software	31,286,256.88
Less: Accumulated Depreciation	<u>(53,519,589.72)</u>
Capital Assets, Net	<u>11,687,833.01</u>
Total Assets	<u>28,405,195.39</u>

**Liabilities**

Current Liabilities

Vouchers Payable	674,984.37
Due to Other Governmental Units	42,651.21
Due to Other Funds	76,968.00
Unearned Revenues	1,000.00
Accounts Payable	<u>1,021,195.84</u>
Total Current Liabilities	<u>1,816,799.42</u>

**Net Position**

Net Investment in Capital Assets	11,687,833.01
Unrestricted - Designated for Projects	4,733,580.69
Unrestricted	<u>10,166,982.27</u>
Total Net Position	<u>\$ 26,588,395.97</u>

**COUNTY OF OAKLAND**  
**Information Technology Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
OC Depts Operations	\$ 13,047,501.00	\$ 12,530,143.87	\$ (517,357.13)
OC Depts Development Support	5,326,050.00	3,786,210.91	(1,539,839.09)
Non Governmental Operating	3,541,927.00	4,147,576.67	605,649.67
Non Governmental Development	1,536,405.00	1,370,163.23	(166,241.77)
Equipment Rental	914,399.00	929,387.83	14,988.83
Managed Print Services	729,018.00	760,568.78	31,550.78
External - Enhanced Access Fees	721,000.00	1,069,519.22	348,519.22
External - Agencies Revenue	220,000.00	205,395.95	(14,604.05)
CLEMIS Operations Outside	201,436.00	201,984.70	548.70
External - Defer Land File Tax Bills	59,000.00	54,976.94	(4,023.06)
External - Reimb of Equalization Services	16,000.00	15,218.52	(781.48)
Sale of Equipment	5,000.00	7,034.00	2,034.00
External - Other Revenue	500.00	650.00	150.00
Prior Years Adjustments	-	846,651.88	846,651.88
Sale of Scrap	-	682.60	682.60
Total Operating Revenues	<u>26,318,236.00</u>	<u>25,926,165.10</u>	<u>(392,070.90)</u>
<b>Operating Expenses</b>			
Salaries	<u>9,915,516.00</u>	<u>8,609,169.19</u>	<u>1,306,346.81</u>
Fringe Benefits	<u>5,612,028.00</u>	<u>4,708,048.34</u>	<u>903,979.66</u>
<b>Contractual Services</b>			
Auction Expense	2,000.00	166.66	1,833.34
Bank Charges	9,000.00	17,618.81	(8,618.81)
Charge Card Fee	105,000.00	228,359.71	(123,359.71)
Communications	706,000.00	565,468.59	140,531.41
Contracted Services	1,178,000.00	1,501,160.57	(323,160.57)
Equipment Maintenance	654,356.00	450,473.26	203,882.74
Equipment Repair	-	5,293.33	(5,293.33)
Freight and Express	10,000.00	13,429.71	(3,429.71)
Garbage and Rubbish Disposal	6,500.00	2,760.64	3,739.36
Indirect Costs	1,684,425.00	1,393,375.00	291,050.00
Maintenance Contract	212,143.00	145,857.85	66,285.15
Membership Dues	10,760.00	1,727.71	9,032.29
Periodicals, Books and Publication	-	39.00	(39.00)
Personal Mileage	11,600.00	3,538.18	8,061.82
Printing	2,635.00	97.06	2,537.94
Professional Services	4,204,437.00	4,665,383.26	(460,946.26)
Software Rental Lease Purchase	407,000.00	287,269.03	119,730.97
Software Support Maintenance	4,522,978.00	4,523,676.97	(698.97)
Training	-	23,845.00	(23,845.00)
Training - Educator Services	-	31.50	(31.50)
Travel and Conference	90,000.00	76,852.25	13,147.75
Uncollectable Accounts Receivable	-	162.50	(162.50)
Workshops and Meetings	-	452.18	(452.18)
Total Contractual Services	<u>13,816,834.00</u>	<u>13,907,038.77</u>	<u>(90,204.77)</u>

**COUNTY OF OAKLAND**  
**Information Technology Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Commodities</b>			
Computer Supplies	20,000.00	6,017.42	13,982.58
Expendable Equipment	1,650,000.00	13,251.23	1,636,748.77
Other Expendable Equipment	2,975.00	778,950.72	(775,975.72)
Material and Supplies	-	390.48	(390.48)
Metered Postage	910.00	208.21	701.79
Office Supplies	20,000.00	11,209.39	8,790.61
Paper Printing	40,000.00	938.13	39,061.87
Parts and Accessories	62,599.00	206,063.94	(143,464.94)
Printing Supplies	25,000.00	3,423.22	21,576.78
Total Commodities	<u>1,821,484.00</u>	<u>1,020,452.74</u>	<u>801,031.26</u>
Depreciation	<u>2,786,321.00</u>	<u>2,278,980.83</u>	<u>507,340.17</u>
<b>Internal Services</b>			
Building Space Cost Allocation	643,207.00	643,206.96	0.04
Insurance Fund	73,731.00	81,238.76	(7,507.76)
Maintenance Department Charges	26,548.00	64,316.09	(37,768.09)
Motor Pool Fuel Charges	12,272.00	5,262.31	7,009.69
Motor Pool	45,095.00	34,831.96	10,263.04
Radio Communications	-	874.50	(874.50)
Telephone Communications	182,286.00	177,826.93	4,459.07
Total Internal Services	<u>983,139.00</u>	<u>1,007,557.51</u>	<u>(24,418.51)</u>
Total Operating Expense	<u>34,935,322.00</u>	<u>31,531,247.38</u>	<u>3,404,074.62</u>
Operating Income (Loss)	<u>(8,617,086.00)</u>	<u>(5,605,082.28)</u>	<u>3,012,003.72</u>
<b>Nonoperating Revenues (Expenses)</b>			
Income from Investments	100,000.00	75,847.37	(24,152.63)
Gain on Sale of Assets	5,500.00	1,115.62	(4,384.38)
Total Nonoperating Revenues (Expenses)	<u>105,500.00</u>	<u>76,962.99</u>	<u>(28,537.01)</u>
Income (Loss) Before Transfers and Contributions	<u>(8,511,586.00)</u>	<u>(5,528,119.29)</u>	<u>2,983,466.71</u>
Capital Contributions	1,310,640.00	5,536,318.82	4,225,678.82
Transfers In	5,030,467.00	5,030,467.00	-
Transfers Out	(59,857.00)	(59,857.00)	-
Change in Net Position	<u>\$ (2,230,336.00)</u>	<u>4,978,809.53</u>	<u>\$ 7,209,145.53</u>
<b>Total Net Position - Beginning</b>		<u>21,609,586.44</u>	
<b>Total Net Position - Ending</b>		<u>\$ 26,588,395.97</u>	

**COUNTY OF OAKLAND**  
**Motor Pool Fund**  
**Statement of Net Position**  
**September 30, 2015**

**Assets**

Current assets	
Cash and Cash Equivalents	\$ 3,219,786.32
Accrued Interest Receivable	5,872.75
Accounts Receivable	371.39
Due from Municipalities	19,506.69
Inventories	230,482.10
Prepaid Expenses	4,207.92
Total Current Assets	<u>3,480,227.17</u>
Noncurrent Assets	
Capital Assets, at Cost	
Buildings	424,860.46
Equipment	75,832.56
Vehicles	16,122,615.36
Less: Accumulated Depreciation	<u>(11,217,506.57)</u>
Capital Assets, Net	<u>5,405,801.81</u>
Total Assets	<u>8,886,028.98</u>

**Liabilities**

Current Liabilities	
Vouchers Payable	153,870.78
Accounts Payable	4,428.25
Total Current Liabilities	<u>158,299.03</u>

**Net Position**

Net Investment in Capital Assets	5,405,801.81
Unrestricted	3,321,928.14
Total Net Position	<u>\$ 8,727,729.95</u>

**COUNTY OF OAKLAND**  
**Motor Pool Fund**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>Operating Revenues</b>			
Leased Equipment	\$ 4,959,541.00	\$ 5,207,695.64	\$ 248,154.64
Gasoline, Oil, and Grease	2,232,542.00	1,570,117.61	(662,424.39)
Productive Labor	258,550.00	336,519.10	77,969.10
Parts and Accessories	161,220.00	230,465.13	69,245.13
External - Other Revenue	50,000.00	41,569.48	(8,430.52)
External - Warranty Reimbursements	40,000.00	15,857.69	(24,142.31)
Sublet Repairs	15,330.00	58,263.34	42,933.34
External - Productive Labor	7,500.00	74,702.75	67,202.75
External - Parts and Accessories	2,000.00	16,200.94	14,200.94
Car Wash	700.00	749.75	49.75
Sale of Equipment	-	744.00	744.00
Sale of Scrap	-	796.90	796.90
Refund of Prior Years Expenditures	-	1,043.04	1,043.04
Total Operating Revenues	<u>7,727,383.00</u>	<u>7,554,725.37</u>	<u>(172,657.63)</u>
<b>Operating Expenses</b>			
Salaries	793,820.00	764,386.75	29,433.25
Fringe Benefits	534,714.00	501,941.66	32,772.34
<b>Contractual Services</b>			
Auction Expense	13,000.00	19,275.77	(6,275.77)
Car Wash	60,000.00	55,245.25	4,754.75
Electrical Service	-	14.51	(14.51)
Equipment Maintenance	-	1,612.01	(1,612.01)
Freight and Express	500.00	53.74	446.26
Garbage and Rubbish Disposal	300.00	-	300.00
Indirect Costs	437,072.00	483,746.00	(46,674.00)
Insurance	300,000.00	323,377.32	(23,377.32)
Insurance Reserve Expense	272,100.00	257,947.23	14,152.77
Laundry and Cleaning	5,000.00	6,988.35	(1,988.35)
License Plates and Title Fees	33,100.00	3,159.84	29,940.16
Maintenance Contracts	17,500.00	18,347.47	(847.47)
Membership Dues	1,300.00	489.00	811.00
Oil, Grease and Solvents	29,000.00	32,638.10	(3,638.10)
Periodicals, Books and Publications	-	571.00	(571.00)
Printing	500.00	223.25	276.75
Sublet Repairs	160,000.00	145,098.37	14,901.63
Tool Allowance	3,150.00	2,800.00	350.00
Towing and Storage Fees	662.00	100.00	562.00
Training	1,000.00	-	1,000.00
Travel and Conference	7,500.00	5,199.39	2,300.61
Total Contractual Services	<u>1,341,684.00</u>	<u>1,356,886.60</u>	<u>(15,202.60)</u>
<b>Commodities</b>			
Custodial Supplies	3,000.00	4,198.14	(1,198.14)
Dry Goods and Clothing	1,900.00	1,015.25	884.75

**COUNTY OF OAKLAND**  
**Motor Pool Fund**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Employee Footwear	-	586.66	(586.66)
Expendable Equipment	198,000.00	220,984.40	(22,984.40)
Gasoline - Billable	2,469,464.00	1,980,001.96	489,462.04
Metered Postage	700.00	640.34	59.66
Office Supplies	2,122.00	2,301.95	(179.95)
Parts and Accessories	445,675.00	571,394.26	(125,719.26)
Shop Supplies	40,000.00	56,436.56	(16,436.56)
Tires and Tubes	170,000.00	206,527.41	(36,527.41)
Total Commodities	<u>3,330,861.00</u>	<u>3,044,086.93</u>	<u>286,774.07</u>
Depreciation			
Depreciation Equipment	-	2,072.15	(2,072.15)
Depreciation Vehicles	1,935,459.00	2,044,917.22	(109,458.22)
Total Depreciation	<u>1,935,459.00</u>	<u>2,046,989.37</u>	<u>(111,530.37)</u>
Internal Services			
Building Space Cost Allocation	116,883.00	116,883.00	-
Info Tech - Development	18,393.00	-	18,393.00
Info Tech - Operations	37,440.00	44,679.87	(7,239.87)
Info Tech Managed Print Services	-	1,470.21	(1,470.21)
Insurance Fund	165,246.00	170,542.53	(5,296.53)
Maintenance Department Charges	500.00	1,535.59	(1,035.59)
Radio Communications	2,318.00	2,917.44	(599.44)
Telephone Communications	5,295.00	5,267.23	27.77
Total Internal Services	<u>346,075.00</u>	<u>343,295.87</u>	<u>2,779.13</u>
Total Operating Expense	<u>8,282,613.00</u>	<u>8,057,587.18</u>	<u>225,025.82</u>
Operating Income (Loss)	<u>(555,230.00)</u>	<u>(502,861.81)</u>	<u>52,368.19</u>
<b>Nonoperating Revenues (Expenses)</b>			
Gain on Sale of Vehicles	200,000.00	358,709.55	158,709.55
Income from Investments	35,000.00	27,671.02	(7,328.98)
Contributions	6,323.00	6,323.32	0.32
Total Nonoperating Revenues (Expenses)	<u>241,323.00</u>	<u>392,703.89</u>	<u>151,380.89</u>
Income (Loss) Before Transfers	<u>(313,907.00)</u>	<u>(110,157.92)</u>	<u>203,749.08</u>
Transfers In	621,149.00	621,149.00	-
Change in Net Position	<u>\$ 307,242.00</u>	<u>510,991.08</u>	<u>\$ 203,749.08</u>
<b>Total Net Position - Beginning</b>		<u>8,216,738.87</u>	
<b>Total Net Position - Ending</b>		<u>\$ 8,727,729.95</u>	

**COUNTY OF OAKLAND**  
**Telephone Communications Fund**  
**Statement of Net Position**  
**September 30, 2015**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 4,347,798.53
Accrued Interest Receivable	2,965.48
Accounts Receivable	452.99
Due from Other Governmental Units	1,134.17
Prepaid Items	12,286.69
Total Current Assets	<u>4,364,637.86</u>

Noncurrent Assets

Capital Assets, at Cost

Equipment	3,891,675.37
Computer software	947,284.00
Less: Accumulated Depreciation	<u>(4,764,279.61)</u>
Capital Assets, Net	<u>74,679.76</u>
Total Assets	<u>4,439,317.62</u>

**Liabilities**

Current Liabilities

Vouchers Payable	70,600.41
Accounts Payable	24,940.38
Total Current Liabilities	<u>95,540.79</u>

**Net Position**

Net Investment in Capital Assets	74,679.76
Unrestricted	4,269,097.07
Total Net Position	<u>\$ 4,343,776.83</u>

**COUNTY OF OAKLAND**  
**Telephone Communications Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Sale of Phone Service, Internal	\$ 2,816,052.00	\$ 2,854,493.48	\$ 38,441.48
Sale of Phone Service, External	30,000.00	9,753.53	(20,246.47)
Leased equipment	14,000.00	5,430.75	(8,569.25)
Total Operating Revenues	<u>2,860,052.00</u>	<u>2,869,677.76</u>	<u>9,625.76</u>
<b>Operating Expenses</b>			
Salaries	216,061.00	216,551.30	(490.30)
Fringe Benefits	135,687.00	134,694.81	992.19
<b>Contractual Services</b>			
Communications	1,226,012.00	1,143,795.47	82,216.53
Equipment Repairs and Maintenance	25,000.00	28,816.96	(3,816.96)
Indirect Costs	297,450.00	93,896.00	203,554.00
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	12,000.00	15,008.91	(3,008.91)
Software Support/Maintenance	57,910.00	33,875.10	24,034.90
Sublet Repairs	80,000.00	4,694.00	75,306.00
Tower Charges	14,000.00	4,131.12	9,868.88
Travel and Conference	5,000.00	-	5,000.00
Voice Mail	2,000.00	13,607.40	(11,607.40)
Total Contractual Services	<u>1,959,722.00</u>	<u>1,558,884.96</u>	<u>400,837.04</u>
<b>Commodities</b>			
Expendable Equipment	175,000.00	154,795.51	20,204.49
Other Expendable Equipment	40.00	-	40.00
Office Supplies	111.00	-	111.00
Postage	111.00	-	111.00
Total Commodities	<u>175,262.00</u>	<u>154,795.51</u>	<u>20,466.49</u>
<b>Depreciation</b>			
Equipment	336,300.00	91,037.60	245,262.40
<b>Internal Services</b>			
Building Space Allocation	9,264.00	9,264.00	-
Info Tech Development	-	846.00	(846.00)
Info Tech - Operations	469,744.00	504,232.00	(34,488.00)
Insurance Fund	219.00	218.88	0.12
Maintenance Department Charges	1,000.00	-	1,000.00
Motor Pool Fuel Charges	803.00	592.24	210.76



**COUNTY OF OAKLAND**  
**Telephone Communications Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Motor Pool	4,476.00	6,919.18	(2,443.18)
Total Internal Services	485,506.00	522,072.30	(36,566.30)
Total Operating Expenses	3,308,538.00	2,678,036.48	630,501.52
Operating Income (Loss)	(448,486.00)	191,641.28	640,127.28
<b>Nonoperating Revenues (Expenses)</b>			
Income from Investments	30,000.00	35,908.74	5,908.74
Change in Net Position	\$ (418,486.00)	227,550.02	\$ 646,036.02
<b>Total Net Position - Beginning</b>		4,116,226.81	
<b>Total Net Position - Ending</b>		\$ 4,343,776.83	

OAKLAND COUNTY  
FINANCIAL STATEMENTS  
ENTERPRISE  
FUNDS

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

**County of Oakland  
County Airport Fund  
Statement of Net Position  
September 30, 2015**

**Assets**

Current Assets

Pooled Cash and Investments	\$ 15,946,887.49
Due from Other Governmental Units	600.00
Accrued Interest Receivable	61,546.26
Accounts Receivable - Net	340,538.15
Current Contracts Receivable	1,282,120.61
Total Current Assets	<u>17,631,692.51</u>

Noncurrent Assets

Capital Assets, at Cost

Land	36,201,392.70
Land Improvements	34,965,762.04
Buildings	33,783,420.70
Construction in Progress	211,580.71
Vehicles	2,320,918.03
Roads and Parking Lots	4,622,936.46
Collections	12,000.00
Equipment	1,711,756.42
Less: Accumulated Depreciation	<u>(42,409,435.08)</u>
Capital Assets, Net	<u>71,420,331.98</u>
Total Assets	<u>89,052,024.49</u>

**Liabilities**

Current Liabilities

Vouchers Payable	392,972.56
Unearned Revenue	1,536,104.63
Bonds Payable - Current Portion	610,000.00
Other Accrued Liabilities	495,912.79
Total Current Liabilities	<u>3,034,989.98</u>

Noncurrent Liabilities

Bonds Payable	<u>7,550,000.00</u>
Total Liabilities	<u>10,584,989.98</u>

**Net Position**

Net Investment in Capital Assets	63,260,331.98
Restricted for Programs	700.00
Unrestricted	15,206,002.53
Total Net Position	<u>\$ 78,467,034.51</u>

**COUNTY OF OAKLAND**  
**County Airport Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
T Hangar Rental	\$ 1,720,363.00	\$ 1,760,449.73	\$ 40,086.73
Land Lease	1,177,000.00	1,222,637.24	45,637.24
Aviation Gas	860,160.00	867,626.63	7,466.63
Reimb US Customs Service	400,000.00	348,352.37	(51,647.63)
Landing Fee Concessions	60,204.00	60,348.00	144.00
Car Rental Concessions	32,950.00	61,786.63	28,836.63
Landing Fees	15,000.00	26,120.00	11,120.00
Tie Down	15,000.00	9,913.37	(5,086.63)
Late Penalty	9,594.00	7,199.96	(2,394.04)
Miscellaneous	5,000.00	46,744.78	41,744.78
Costs	900.00	1,391.52	491.52
Parking Fees	850.00	3,480.00	2,630.00
Terminal Space	800.00	-	(800.00)
Gas, Oil and Grease Charges	-	101.50	101.50
Rental Facilities	-	120.00	120.00
Refund Prior Years Expenditure	-	2,462.56	2,462.56
Sale of Equipment	-	650.00	650.00
Sale of Scrap	-	2,112.00	2,112.00
Total Operating Revenues	<u>4,297,821.00</u>	<u>4,421,496.29</u>	<u>123,675.29</u>
<b>Operating Expenses</b>			
Salaries	<u>1,223,667.00</u>	<u>1,106,765.61</u>	<u>116,901.39</u>
Fringe Benefits	<u>699,531.00</u>	<u>653,695.14</u>	<u>45,835.86</u>
<b>Contractual Services</b>			
Adj Prior Years Expense	-	22,187.73	(22,187.73)
Advertising	1,000.00	6,793.22	(5,793.22)
Auction Expense	-	17.38	(17.38)
Building Maintenance Charges	26,000.00	37,859.17	(11,859.17)
Charge Card Fee	17,000.00	17,979.32	(979.32)
Contracted Services	-	287,991.17	(287,991.17)
Custodial Services	8,300.00	7,780.00	520.00
Electrical Service	200,000.00	189,960.85	10,039.15
Employees Medical Exams	-	762.40	(762.40)
Equipment Maintenance	72,625.00	107,283.77	(34,658.77)
Freight and Express	500.00	246.00	254.00
Garbage and Rubbish Disposal	2,500.00	2,571.83	(71.83)
Grounds Maintenance	173,000.00	246,236.93	(73,236.93)
Indirect Costs	440,863.00	425,376.00	15,487.00
Laundry and Cleaning	2,100.00	2,163.97	(63.97)
Licenses and Permits	1,400.00	1,314.47	85.53
Management Services	56,491.00	57,750.00	(1,259.00)
Membership Dues	2,141.00	2,119.00	22.00

**COUNTY OF OAKLAND**  
**County Airport Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Paying Agents Fee Contractual	300.00	800.00	(500.00)
Periodicals, Books and Publications	-	2,524.10	(2,524.10)
Personal Mileage	700.00	651.82	48.18
Printing	100.00	-	100.00
Prof Svc-Financial Consultant	-	1,000.00	(1,000.00)
Professional Services	9,000.00	55,815.92	(46,815.92)
Property Taxes	-	12.37	(12.37)
Runway and Taxiway Repairs	500.00	623.73	(123.73)
Security Expense	5,000.00	-	5,000.00
Training	3,000.00	2,212.44	787.56
Travel and Conference	1,200.00	5,049.79	(3,849.79)
Travel Employee Taxable Meals	-	69.00	(69.00)
Uncollectable Accts Receivable	-	34,411.57	(34,411.57)
US Customs Services	330,000.00	300,814.28	29,185.72
Water and Sewage Charges	40,000.00	37,921.82	2,078.18
Window Cleaning Service	4,500.00	4,200.00	300.00
Workshops and Meeting	500.00	3,325.39	(2,825.39)
Total Contractual Services	<u>1,398,720.00</u>	<u>1,865,825.44</u>	<u>(467,105.44)</u>
<b>Commodities</b>			
Dry Goods and Clothing	4,000.00	3,129.50	870.50
Electrical Supplies	10,500.00	20,709.77	(10,209.77)
Employee Footwear	-	319.94	(319.94)
Expendable Equipment	-	5,995.00	(5,995.00)
Firefighting Supplies	3,000.00	5,854.19	(2,854.19)
Gasoline Charges	40,000.00	30,341.75	9,658.25
Grounds Supplies	1,000.00	2,338.75	(1,338.75)
Maintenance Supplies	19,000.00	31,920.20	(12,920.20)
Metered Postage	2,015.00	7,807.39	(5,792.39)
Office Supplies	3,308.00	3,619.95	(311.95)
Postage - Standard Mailing	150.00	-	150.00
Small Tools	2,000.00	1,875.31	124.69
Special Event Supplies	-	972.30	(972.30)
Total Commodities	<u>84,973.00</u>	<u>114,884.05</u>	<u>(29,911.05)</u>
<b>Depreciation</b>			
Land Improvements	1,370,876.00	1,404,222.00	(33,346.00)
Roads and Parking Lots	309,011.00	308,997.81	13.19
Buildings	832,508.00	832,438.52	69.48
Equipment	91,251.00	91,211.67	39.33
Vehicles	81,974.00	81,911.13	62.87
Total Depreciation	<u>2,685,620.00</u>	<u>2,718,781.13</u>	<u>(33,161.13)</u>

**COUNTY OF OAKLAND**  
**County Airport Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Internal Services			
Drain Equipment	2,000.00	1,560.35	439.65
Info Tech - Development	7,000.00	1,666.25	5,333.75
Info Tech - Operations	20,309.00	20,536.00	(227.00)
Info Tech - Managed Print Services	386.00	1,963.04	(1,577.04)
Insurance Fund	167,340.00	174,056.20	(6,716.20)
Maintenance Department Charges	2,000.00	3,471.07	(1,471.07)
Motor Pool Fuel Charges	-	61.87	(61.87)
Motor Pool	4,476.00	5,121.05	(645.05)
Radio Communications	9,038.00	8,648.80	389.20
Telephone Communications	23,734.00	20,755.67	2,978.33
Total Internal Services	<u>236,283.00</u>	<u>237,840.30</u>	<u>(1,557.30)</u>
Total Operating Expense	<u>6,328,794.00</u>	<u>6,697,791.67</u>	<u>(368,997.67)</u>
Operating Income (Loss)	<u>(2,030,973.00)</u>	<u>(2,276,295.38)</u>	<u>(245,322.38)</u>
<b>Nonoperating Revenues (Expenses)</b>			
Federal Grants	-	102,749.26	102,749.26
Income from Investments	278,744.00	141,752.43	(136,991.57)
Interest Expense	(326,169.00)	(326,131.26)	37.74
Contributions	-	287,991.17	287,991.17
Total Nonoperating Revenues (Expenses)	<u>(47,425.00)</u>	<u>206,361.60</u>	<u>253,786.60</u>
Income (Loss) Before Contributions	<u>(2,078,398.00)</u>	<u>(2,069,933.78)</u>	<u>8,464.22</u>
Capital Contributions	-	382,458.45	382,458.45
Change in Net Position	<u>\$ (2,078,398.00)</u>	<u>(1,687,475.33)</u>	<u>\$ 390,922.67</u>
<b>Total Net Position - Beginning</b>		<u>80,154,509.84</u>	
<b>Total Net Position - Ending</b>		<u>\$ 78,467,034.51</u>	

**County of Oakland  
CLEMIS Fund  
Statement of Net Position  
September 30, 2015**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 11,859,344.03
Due from Other Governmental Units	1,002,977.26
Accounts Receivable	188,051.67
Due from Other Funds	1,152.00
Accrued Interest Receivable	9,277.76
Prepaid Items	964,709.75
Total Current Assets	<u>14,025,512.47</u>

Noncurrent Assets

Capital Assets, at Cost

Equipment	12,450,609.97
Equipment - 911	2,554,100.14
Equipment - COPS MORE	19,778,783.50
Equipment - OAKVIDEO	6,404,781.24
Capital Projects in Progress	2,536,802.56
Less: Accumulated Depreciation	<u>(37,370,292.99)</u>
Capital Assets, Net	<u>6,354,784.42</u>
Total Assets	<u>20,380,296.89</u>

**Liabilities**

Current Liabilities

Vouchers Payable	201,949.98
Due to Municipalities	570,197.00
Due to Other Funds	404.03
Accounts Payable	359,038.38
Unearned Revenue	278,687.80
Total Current Liabilities	<u>1,410,277.19</u>

**Net Position**

Net Investment in Capital Assets	6,354,784.42
Unrestricted - Designated for Projects	412,388.13
Unrestricted	12,202,847.15
Total Net Position	<u>\$ 18,970,019.70</u>

**COUNTY OF OAKLAND**  
**CLEMIS Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
In-Car Terminals - All Other	\$ 1,572,109.00	\$ 1,551,677.00	\$ (20,432.00)
Service Fees	1,201,000.00	935,375.11	(265,624.89)
Access Fees - Non-Oakland	744,979.00	749,848.42	4,869.42
CLEMIS Crash	425,000.00	569,782.50	144,782.50
Sheriff Contracted Services	388,932.00	395,701.35	6,769.35
Reimbursement - General	350,000.00	296,734.50	(53,265.50)
Maintenance Contracts - Mugshot	308,000.00	311,000.00	3,000.00
Access Fees - Police Depts/Other in Oakland County	275,045.00	309,351.12	34,306.12
Maintenance Contracts - LiveScan	266,883.00	267,415.06	532.06
In-Car Terminals - OC Sheriff	222,629.00	233,287.00	10,658.00
Rebilled Charges	130,000.00	574,143.42	444,143.42
CLEMIS Citation	100,000.00	183,495.07	83,495.07
Crime Mapping	5,400.00	9,951.92	4,551.92
Parts and Accessories	1,500.00	4,140.83	2,640.83
Productive Labor	200.00	270.00	70.00
CLEMIS Parking	-	11,974.78	11,974.78
Miscellaneous	-	191.00	191.00
Seminars/Conferences	-	541.00	541.00
Sale of Equipment	-	32.00	32.00
Total Operating Revenues	<u>5,991,677.00</u>	<u>6,404,912.08</u>	<u>413,235.08</u>
<b>Operating Expenses</b>			
Salaries	<u>1,762,125.00</u>	<u>1,310,354.31</u>	<u>451,770.69</u>
Fringe Benefits	<u>1,027,173.00</u>	<u>697,538.24</u>	<u>329,634.76</u>
<b>Contractual services</b>			
Adjustment of prior year's expense	-	39,733.25	(39,733.25)
Bank Charges	100,000.00	215,873.36	(115,873.36)
Communications	1,000,000.00	749,412.83	250,587.17
Equipment Repairs and Maintenance	380,000.00	158,282.28	221,717.72
Freight and Express	250.00	37.45	212.55
Garbage and Rubbish Disposal	-	57.59	(57.59)
Indirect Costs	240,000.00	258,120.00	(18,120.00)
Membership and Dues	2,000.00	2,723.99	(723.99)
Personal Mileage	2,500.00	1,956.54	543.46
Printing	3,000.00	45.00	2,955.00
Professional Services	650,000.00	1,327,287.29	(677,287.29)
Rebillable Services	130,000.00	664,718.69	(534,718.69)
Software Rental Lease Purchase	250,000.00	148,554.14	101,445.86
Software Support and Maintenance	750,000.00	1,219,072.79	(469,072.79)
Travel and Conference	6,000.00	12,497.98	(6,497.98)
Workshops and Meetings	1,250.00	642.18	607.82
Total Contractual Services	<u>3,515,000.00</u>	<u>4,799,015.36</u>	<u>(1,284,015.36)</u>



**COUNTY OF OAKLAND**  
**CLEMIS Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Commodities</b>			
Dry Goods and Clothing	1,200.00	1,379.00	(179.00)
Expendable Equipment	20,000.00	37,197.04	(17,197.04)
Forensic Lab Enhancement	-	91,274.07	(91,274.07)
Metered Postage	287.00	275.20	11.80
Office Supplies	1,000.00	841.36	158.64
Parts and Accessories	25,000.00	20,599.63	4,400.37
Printing and Special Event Supplies	500.00	945.00	(445.00)
<b>Total Commodities</b>	<b>47,987.00</b>	<b>152,511.30</b>	<b>(104,524.30)</b>
<b>Depreciation</b>			
Equipment	1,699,868.00	2,962,825.72	(1,262,957.72)
<b>Internal Services</b>			
Building Space Cost Allocation	102,901.00	102,900.96	0.04
Info Tech - Development	417,934.00	222,272.23	195,661.77
Info Tech - Operations	201,436.00	201,984.70	(548.70)
Info Tech - Managed Print Services	-	6.78	(6.78)
Motor Pool Fuel Charges	1,863.00	2,001.10	(138.10)
Motor Pool	17,592.00	20,272.42	(2,680.42)
Radio Communications	-	230.95	(230.95)
Telephone Communications	23,156.00	22,963.04	192.96
<b>Total Internal Services</b>	<b>764,882.00</b>	<b>572,632.18</b>	<b>192,249.82</b>
<b>Total Operating Expense</b>	<b>8,817,035.00</b>	<b>10,494,877.11</b>	<b>(1,677,842.11)</b>
<b>Operating Income (Loss)</b>	<b>(2,825,358.00)</b>	<b>(4,089,965.03)</b>	<b>(1,264,607.03)</b>
<b>Nonoperating Revenues (Expenses)</b>			
Planned Use of Fund Balance	746,172.00	-	(746,172.00)
Income from Investments	35,000.00	100,487.54	65,487.54
Gain (Loss) on Sale of Assets	-	152.00	152.00
<b>Total Nonoperating Revenues (Expenses)</b>	<b>781,172.00</b>	<b>100,639.54</b>	<b>(680,532.46)</b>
<b>Income (Loss) Before Transfers and Contributions</b>	<b>(2,044,186.00)</b>	<b>(3,989,325.49)</b>	<b>(1,945,139.49)</b>
Capital Contributions	-	594,061.20	594,061.20
Transfers In	2,044,186.00	2,044,186.00	-
<b>Change in Net Position</b>	<b>\$ -</b>	<b>(1,351,078.29)</b>	<b>\$ (1,351,078.29)</b>
<b>Total Net Position - Beginning</b>		<b>20,321,097.99</b>	
<b>Total Net Position - Ending</b>		<b>\$ 18,970,019.70</b>	

**COUNTY OF OAKLAND**  
**Delinquent Tax Revolving Fund**  
**Statement of Net Position**  
**September 30, 2015**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 147,559,628.39
Due from Other Governmental Units	1,214,888.16
Delinquent Property Taxes	64,349,651.00
Accrued Interest Receivable	1,480,564.93
Accounts Receivable - Interest on Delinquent Taxes	11,351,804.00
Accounts Receivable - Collection Fees	2,312,611.00
Current Portion of Advance Receivable	12,883.00
Total Current Assets	<u>228,282,030.48</u>

Noncurrent Assets

Long-Term Portion of Advances Receivable	64,415.00
Total Assets	<u>228,346,445.48</u>

**Liabilities**

Current Liabilities

Vouchers Payable	191,760.33
Due to Other Governmental Units	290,646.72
Accounts Payable	43,167.96
Notes Payable	25,000,000.00
Total Current Liabilities	<u>25,525,575.01</u>

**Net Position**

Unrestricted - Debt Service	36,383,006.00
Unrestricted - Delinquent Taxes Receivable	159,217,116.45
Unrestricted - Collection Fees	7,220,748.02
Total Net Position	<u>\$ 202,820,870.47</u>

**COUNTY OF OAKLAND**  
**Delinquent Tax Revolving Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Interest on Delinquent Taxes	\$ 14,000,000.00	\$ 12,500,883.04	\$ (1,499,116.96)
Collection Fees	3,000,000.00	2,841,574.65	(158,425.35)
Interest and Penalty	500,000.00	428,499.59	(71,500.41)
Prior Years Adjustments	-	347,080.20	347,080.20
Total Operating Revenues	<u>17,500,000.00</u>	<u>16,118,037.48</u>	<u>(1,381,962.52)</u>
<b>Operating Expenses</b>			
Salaries	107,284.00	103,550.67	3,733.33
Fringe Benefits	<u>76,047.00</u>	<u>72,520.96</u>	<u>3,526.04</u>
<b>Contractual Services</b>			
Indirect Costs	56,160.00	74,110.00	(17,950.00)
Professional Services	170,000.00	107,847.12	62,152.88
Professional Services - Financial Consultant	30,000.00	20,000.00	10,000.00
Legal Services	40,000.00	20,000.00	20,000.00
Administrative Overhead	20,000.00	37,655.00	(17,655.00)
Paying Agent Fees	1,800.00	2,250.00	(450.00)
Printing	250.00	900.00	(650.00)
Total Contractual Services	<u>318,210.00</u>	<u>262,762.12</u>	<u>55,447.88</u>
Total Operating Expenses	<u>501,541.00</u>	<u>438,833.75</u>	<u>62,707.25</u>
Operating Income (Loss)	<u>16,998,459.00</u>	<u>15,679,203.73</u>	<u>(1,319,255.27)</u>
<b>Nonoperating Revenues (Expenses)</b>			
Planned Use of Balance	2,040,034.00	-	(2,040,034.00)
Income from Investments	884,000.00	1,360,444.33	476,444.33
Interest Revenue	-	441.26	441.26
Interest Expense	(315,000.00)	(47,312.09)	267,687.91
Total Nonoperating Revenues (Expenses)	<u>2,609,034.00</u>	<u>1,313,573.50</u>	<u>(1,295,460.50)</u>
Income (Loss) Before Transfers	<u>19,607,493.00</u>	<u>16,992,777.23</u>	<u>(2,614,715.77)</u>
Transfers Out	(19,607,493.00)	(19,634,497.95)	(27,004.95)
Change in Net Position	<u>\$ 0.00</u>	<u>(2,641,720.72)</u>	<u>\$ (2,641,720.72)</u>
<b>Total Net Position - Beginning</b>		<u>205,462,591.19</u>	
<b>Total Net Position - Ending</b>		<u>\$ 202,820,870.47</u>	

**COUNTY OF OAKLAND**  
**Fire Records Management Fund**  
**Statement of Net Position**  
**Spetember 30, 2015**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 279,045.18
Due from Other Governmental Units	49,715.42
Accrued Interest Receivable	1,082.87
Accounts Receivable	2,879.75
Due from Other Funds	76,968.00
Prepaid Expense	28,434.24
Total Current Assets	<u>438,125.46</u>

Noncurrent Assets

Capital Assets, at Cost

Capital projects in progress	241,070.75
Equipment	125,141.91
Computer Software	409,195.95
Less: Accumulated Depreciation	<u>(534,337.85)</u>
Capital Assets, Net	<u>241,070.76</u>
Total Assets	<u>679,196.22</u>

**Liabilities**

Current Liabilities

Vouchers Payable	<u>63,215.00</u>
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**Net Position**

Net Investment in Capital Assets	241,070.76
Unrestricted	374,910.46
Total Net Position	<u>\$ 615,981.22</u>

**COUNTY OF OAKLAND**  
**Fire Records Management Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Twelve Months Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Outside Agencies	\$ 137,715.00	\$ 141,800.00	\$ 4,085.00
Participation Fees - Non-Oakland Agencies	48,431.00	35,718.00	(12,713.00)
Outside Agencies - Rebilled Charges	17,133.00	25,956.19	8,823.19
Total Operating Revenues	<u>203,279.00</u>	<u>203,474.19</u>	<u>195.19</u>
<b>Operating Expenses</b>			
Salaries	<u>276,886.00</u>	<u>217,539.34</u>	<u>59,346.66</u>
Fringe Benefits	<u>165,363.00</u>	<u>131,070.45</u>	<u>34,292.55</u>
<b>Contractual Services</b>			
Communications	29,000.00	10,869.95	18,130.05
Equipment Repairs and Maintenance	1,000.00	-	1,000.00
Indirect Costs	50,000.00	80,625.00	(30,625.00)
Personal Mileage	1,000.00	-	1,000.00
Professional Services	85,000.00	29,852.29	55,147.71
Software Rental Lease Purchase	14,779.00	7,308.10	7,470.90
Software Support/Maintenance	83,828.00	77,900.50	5,927.50
Travel and Conference	4,000.00	-	4,000.00
Total Contractual Services	<u>268,607.00</u>	<u>206,555.84</u>	<u>62,051.16</u>
<b>Commodities</b>			
Expendable Equipment	<u>7,000.00</u>	<u>3,708.24</u>	<u>3,291.76</u>
<b>Depreciation</b>			
Equipment	<u>-</u>	<u>1,850.24</u>	<u>(1,850.24)</u>
<b>Internal Services</b>			
Info Tech - CLEMIS	400.00	-	400.00
Info Tech - Development	-	5,165.80	(5,165.80)
Info Tech - Operations	50,992.00	52,760.00	(1,768.00)
Insurance Fund	207.00	206.88	0.12
Telephone Communications	652.00	553.34	98.66
Total Internal Services	<u>52,251.00</u>	<u>58,686.02</u>	<u>(6,435.02)</u>
Total Operating Expenses	<u>770,107.00</u>	<u>619,410.13</u>	<u>150,696.87</u>
Operating Income (Loss)	<u>(566,828.00)</u>	<u>(415,935.94)</u>	<u>150,892.06</u>

**COUNTY OF OAKLAND**  
**Fire Records Management Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Twelve Months Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Nonoperating Revenues (Expenses)</b>			
Planned Use of Balance	121,025.00	-	(121,025.00)
Income from Investments	3,000.00	2,595.53	(404.47)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>124,025.00</b>	<b>2,595.53</b>	<b>(121,429.47)</b>
<b>Income (Loss) Before Transfers and Contributions</b>	<b>(442,803.00)</b>	<b>(413,340.41)</b>	<b>29,462.59</b>
Capital Contributions	-	166,951.75	166,951.75
Transfers In	442,803.00	461,710.50	18,907.50
<b>Change in Net Position</b>	<b>\$ -</b>	<b>215,321.84</b>	<b>\$ 215,321.84</b>
<b>Total Net Position - Beginning</b>		<b>400,659.38</b>	
<b>Total Net Assets - Ending</b>		<b>\$ 615,981.22</b>	

**COUNTY OF OAKLAND**  
**Radio Communications Fund**  
**Statement of Net Position**  
**September 30, 2015**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 17,025,609.60
Accrued Interest Receivable	97,309.56
Due from Other Funds	404.03
Due from Other Governmental Units	20,305.08
Accounts Receivable	1,266,972.14
Inventories	363,686.36
Prepaid Items	<u>238,754.23</u>
Total Current Assets	<u>19,013,041.00</u>

Noncurrent Assets

Capital Assets, at Cost

Capital Projects in Progress	1,369,169.95
Tower Rights	8,585,770.20
Equipment	26,489,858.48
Structures	12,952,637.08
Less: Accumulated Depreciation	<u>(26,803,742.00)</u>
Capital Assets, Net	<u>22,593,693.71</u>
Total Assets	<u>41,606,734.71</u>

**Liabilities**

Current Liabilities

Vouchers Payable	133,989.84
Due to Other Funds	1,152.00
Due to Municipalities	4,885.65
Accounts Payable	<u>87,259.59</u>
Total Current Liabilities	<u>227,287.08</u>

**Net Position**

Net Investment in Capital Assets	22,593,693.71
Unrestricted - Designated for Projects	18,052,031.57
Unrestricted	<u>733,722.35</u>
Total Net Position	<u>\$ 41,379,447.63</u>

**COUNTY OF OAKLAND**  
**Radio Communications Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
E 911 Surcharge - Radio System	\$ 5,550,000.00	\$ 5,223,088.50	\$ (326,911.50)
Antenna Site Management	325,000.00	302,969.85	(22,030.15)
Leased Equipment	230,066.00	238,190.46	8,124.46
Parts and Accessories	150,000.00	252,238.78	102,238.78
Outside Agencies	70,000.00	64,896.84	(5,103.16)
Productive Labor	6,000.00	33,036.25	27,036.25
Miscellaneous	-	16.50	16.50
Adj Prior Year's Revenue	-	5,193.40	5,193.40
Refund Prior Year's Expenditure	-	105,794.15	105,794.15
Total Operating Revenues	6,331,066.00	6,225,424.73	(105,641.27)
<b>Operating Expenses</b>			
Salaries	649,527.00	596,970.55	52,556.45
Fringe Benefits	371,849.00	351,614.75	20,234.25
<b>Contractual Services</b>			
Communications	225,000.00	252,285.47	(27,285.47)
Contracted services	-	3,600.00	(3,600.00)
Electrical Service	100,000.00	65,677.56	34,322.44
Equipment Maintenance	315,000.00	313,333.05	1,666.95
Freight and Express	8,500.00	3,790.01	4,709.99
Indirect Costs	196,000.00	147,776.00	48,224.00
Laundry and Cleaning	700.00	595.59	104.41
Membership Dues	1,000.00	210.00	790.00
Personal Mileage	3,500.00	2,455.09	1,044.91
Printing	500.00	326.00	174.00
Professional Services	800,000.00	519,061.90	280,938.10
Rebillable Services	500.00	-	500.00
Software Rental Lease Purchase	30,000.00	58,526.00	(28,526.00)
Software Support Maintenance	-	2,276.58	(2,276.58)
Special Projects	40,000.00	-	40,000.00
Tower Charges	390,000.00	413,705.05	(23,705.05)
Training, Travel and Conference	22,500.00	16,045.00	6,455.00
Workshops and Meetings	100.00	-	100.00
Total Contractual Services	2,133,300.00	1,799,663.30	333,636.70



**COUNTY OF OAKLAND**  
**Radio Communications Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Commodities			
Dry Goods and Clothing	1,900.00	2,410.75	(510.75)
Expendable Equipment Expense	100,066.00	7,030.44	93,035.56
Metered Postage	126.00	18.54	107.46
Office Supplies	5,000.00	4,441.63	558.37
Parts and Accessories	200,000.00	362,624.59	(162,624.59)
Shop Supplies	12,000.00	29,895.83	(17,895.83)
Small Tools	5,000.00	7,982.57	(2,982.57)
Total Commodities	<u>324,092.00</u>	<u>414,404.35</u>	<u>(90,312.35)</u>
Depreciation			
Equipment, Structures and Tower Rights	3,912,925.00	5,673,959.43	(1,761,034.43)
Internal Services			
Building Space Allocation	25,472.00	25,472.04	(0.04)
Info Tech - CLEMIS	1,201,000.00	940,607.61	260,392.39
Info Tech - Development	-	4,430.50	(4,430.50)
Info Tech - Operations	208,657.00	232,336.00	(23,679.00)
Info Tech - Managed Print Services	2,547.00	1,370.14	1,176.86
Insurance Fund	16,540.00	16,846.26	(306.26)
Maintenance Department Charges	35,000.00	13,752.56	21,247.44
Motor Pool Fuel Charges	9,411.00	8,058.15	1,352.85
Motor Pool	26,466.00	38,460.87	(11,994.87)
Telephone Communications	31,408.00	30,710.87	697.13
Total Internal Services	<u>1,556,501.00</u>	<u>1,312,045.00</u>	<u>244,456.00</u>
Intergovernmental			
Transfer to Municipalities	50,000.00	50,000.00	-
Total Operating Expenses	<u>8,998,194.00</u>	<u>10,198,657.38</u>	<u>(1,200,463.38)</u>
Operating Income (Loss)	<u>(2,667,128.00)</u>	<u>(3,973,232.65)</u>	<u>(1,306,104.65)</u>
<b>Nonoperating Revenues (Expenses)</b>			
Planned Use of Fund Balance	2,932,828.00	-	(2,932,828.00)
Budgeted Equity Adjustments	4,500.00	-	(4,500.00)
Income from Investments	180,000.00	147,471.23	(32,528.77)
Total Nonoperating Revenues (Expenses)	<u>3,117,328.00</u>	<u>147,471.23</u>	<u>(2,969,856.77)</u>
Income (Loss) Before Transfers	<u>450,200.00</u>	<u>(3,825,761.42)</u>	<u>(4,275,961.42)</u>
Transfers In	44,800.00	71,880.60	27,080.60
Transfers to Out	(486,000.00)	(486,000.00)	-
Change in Net Position	<u>\$ 9,000.00</u>	<u>(4,239,880.82)</u>	<u>\$ (4,248,880.82)</u>
<b>Total Net Position - Beginning</b>		<u>45,619,328.45</u>	
<b>Total Net Position - Ending</b>		<u>\$ 41,379,447.63</u>	

**COUNTY OF OAKLAND**  
**Parks and Recreation Fund**  
**Statement of Net Position**  
**September 30, 2015**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 22,739,841.77
Accrued Interest Receivable	22,474.75
Accounts Receivable	289,629.14
Due from State of Michigan	92,973.20
Due from Other Funds	3,493.05
Inventories	55,306.86
Deferred Charges	19,320.79
Total Current Assets	<u>23,223,039.56</u>

Noncurrent Assets

Capital Assets, at Cost

Land	30,676,434.15
Capital Projects in Progress	2,963,913.01
Park Improvements	59,787,445.92
Buildings	30,806,934.53
Equipment	6,938,287.96
Vehicles	840,360.01
Less: Accumulated Depreciation	<u>(60,120,817.95)</u>
Capital Assets, Net	<u>71,892,557.63</u>
Total Assets	<u>95,115,597.19</u>

**Liabilities**

Current Liabilities

Vouchers Payable	449,421.02
Unearned Revenue	51,604.52
Deposits	7,708.00
Accounts Payable	390,857.57
Total Current Liabilities	<u>899,591.11</u>

**Net Position**

Net Investment in Capital Assets	71,892,557.63
Unrestricted	22,323,448.45
Total Net Position	<u>\$ 94,216,006.08</u>

**COUNTY OF OAKLAND**  
**Parks and Recreation**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Greens Fees	\$ 2,541,000.00	\$ 2,477,066.75	\$ (63,933.25)
Entrance Fees General - Admission	1,650,000.00	2,002,863.75	352,863.75
Rental Golf Carts	1,023,000.00	1,039,976.33	16,976.33
Fees Camping	954,000.00	1,206,128.75	252,128.75
Fees Day Use	660,750.00	697,265.00	36,515.00
Commission Food Services	541,100.00	504,813.14	(36,286.86)
Sales Retail	494,000.00	552,953.45	58,953.45
Rental Facilities	461,275.00	493,060.50	31,785.50
Rental Units or Events	195,000.00	201,259.00	6,259.00
Special Contracts	125,100.00	146,154.06	21,054.06
Antenna Site Management	119,866.00	59,866.40	(59,999.60)
Rental Equipment	96,500.00	99,663.91	3,163.91
Sales	95,000.00	-	(95,000.00)
Rent House	89,740.00	90,047.00	307.00
Fees Driving Range	79,000.00	75,324.40	(3,675.60)
Water Feature Ride	28,000.00	55,436.00	27,436.00
Reimburse Contracts	19,000.00	67,589.92	48,589.92
Special and Sanctioned Races	9,500.00	15,840.00	6,340.00
Commission Contracts	8,400.00	21,612.74	13,212.74
Maintenance Contracts	8,000.00	7,291.98	(708.02)
Deck Tennis	6,305.00	5,920.00	(385.00)
Weekly Races	6,000.00	3,746.00	(2,254.00)
Miscellaneous	4,850.00	26,328.46	21,478.46
Entrance Fees - Swimming Classes	3,000.00	2,349.00	(651.00)
Sale of Scrap	250.00	1,617.84	1,367.84
NSF Check Fees	25.00	175.00	150.00
Reimburse 3rd Party	-	7,717.72	7,717.72
Temporary Licenses	-	34,638.00	34,638.00
Cash Overages	-	1,397.40	1,397.40
Adjustment of Prior Years Revenue	-	150.00	150.00
Prior Years Revenue	-	33,927.13	33,927.13
Refund Prior Years Expenditure	-	376.73	376.73
Sale of Equipment	-	14,593.77	14,593.77
Interest on Delinquent Taxes	(8,000.00)	(1,451.88)	6,548.12
<b>Total Operating Revenues</b>	<b>9,210,661.00</b>	<b>9,945,698.25</b>	<b>735,037.25</b>
<b>Operating Expenses</b>			
Salaries	8,328,931.00	8,508,875.87	(179,944.87)
Fringe Benefits	3,401,745.00	2,971,567.89	430,177.11
<b>Contractual Services</b>			
Adj Prior Years Expense	-	118,297.07	(118,297.07)
Advertising	180,000.00	284,564.30	(104,564.30)
Appraisal Fees	500.00	-	500.00
Bank Charges	8,650.00	11,031.87	(2,381.87)
Building and Maintenance Charges	947,901.00	738,364.23	209,536.77
Cash Shortage	-	2,130.34	(2,130.34)
Charge Card Fee	77,042.00	85,123.13	(8,081.13)
Contracted Services	160,000.00	284,435.86	(124,435.86)

**COUNTY OF OAKLAND**  
**Parks and Recreation**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Custodial Services	11,600.00	22,780.00	(11,180.00)
Design Fees	800.00	85,929.20	(85,129.20)
Electrical Service	534,900.00	590,943.85	(56,043.85)
Employees Medical Exams	-	1,857.10	(1,857.10)
Equipment Maintenance	430,368.00	416,603.26	13,764.74
Equipment Rental	8,880.00	3,925.17	4,954.83
Fees - Per Diems	1,300.00	2,396.73	(1,096.73)
Garbage and Rubbish Disposal	31,100.00	33,848.93	(2,748.93)
Grounds Maintenance	1,324,212.00	1,267,684.20	56,527.80
Housekeeping Services	200.00	-	200.00
Indirect Costs	615,000.00	626,230.00	(11,230.00)
Laundry and Cleaning	5,200.00	7,591.48	(2,391.48)
Legal Services	-	4,892.57	(4,892.57)
Licenses and Permits	41,558.00	30,069.97	11,488.03
Logos, Trademarks and Intellect Property	1,800.00	4,522.80	(2,722.80)
Mail Handling - Postage Service	300.00	157.04	142.96
Membership Dues	13,950.00	13,985.90	(35.90)
Miscellaneous	28,750.00	25,562.49	3,187.51
Natural Gas	232,000.00	291,561.68	(59,561.68)
Periodicals, Books and Publications	1,600.00	594.36	1,005.64
Personal Mileage	10,950.00	19,571.37	(8,621.37)
Printing	31,300.00	42,503.54	(11,203.54)
Public Information	103,000.00	123,342.90	(20,342.90)
Refund Prior Years Revenue	-	256.00	(256.00)
Rental Property Maintenance	13,600.00	6,257.18	7,342.82
Security Expense	912,978.00	912,961.70	16.30
Software Support Maintenance	20,000.00	8,182.40	11,817.60
Sponsorship	-	26,054.79	(26,054.79)
Training	42,919.00	41,890.01	1,028.99
Travel and Conference	31,000.00	30,959.18	40.82
Travel - Employee Taxable Meals	500.00	1,995.83	(1,495.83)
Township and City Treasury Bonds	1,100.00	2,253.78	(1,153.78)
Uncollectable NSF Checks	-	30.00	(30.00)
Water and Sewage Charges	176,600.00	221,840.54	(45,240.54)
Workshops and Meetings	3,900.00	9,225.78	(5,325.78)
Total Contractual Services	<u>6,005,458.00</u>	<u>6,402,408.53</u>	<u>(396,950.53)</u>
Commodities			
Custodial Supplies	40,700.00	63,516.95	(22,816.95)
Employee Footwear	-	965.73	(965.73)
Expendable Equipment	95,429.00	113,327.26	(17,898.26)
Maintenance Supplies	1,900.00	4,238.60	(2,338.60)
Merchandise	274,200.00	241,523.65	32,676.35
Metered Postage	4,900.00	8,360.77	(3,460.77)
Office Supplies	79,480.00	44,897.04	34,582.96
Postage - Standard Mailing	950.00	269.00	681.00
Recreation Supplies	127,200.00	134,783.25	(7,583.25)
Small Tools	117,300.00	109,384.15	7,915.85

**COUNTY OF OAKLAND**  
**Parks and Recreation**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2015**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Special Event Supplies	135,800.00	181,207.42	(45,407.42)
Uniforms	94,038.00	91,437.98	2,600.02
Total Commodities	<u>971,897.00</u>	<u>993,911.80</u>	<u>(22,014.80)</u>
Depreciation			
Park Improvements	2,370,000.00	2,218,260.80	151,739.20
Buildings	668,500.00	754,149.30	(85,649.30)
Equipment	306,900.00	295,753.75	11,146.25
Vehicles	63,000.00	62,942.60	57.40
Total Depreciation	<u>3,408,400.00</u>	<u>3,331,106.45</u>	<u>77,293.55</u>
Internal Services			
Building Space Cost Allocation	36,621.00	36,621.00	-
Drain Equipment	17,200.00	20,212.84	(3,012.84)
Info Tech - Development	50,000.00	50,303.25	(303.25)
Info Tech - Operations	463,000.00	569,650.05	(106,650.05)
Info Tech - Managed Print Services	17,605.00	28,487.87	(10,882.87)
Insurance Fund	244,800.00	223,945.48	20,854.52
Maintenance Department Charges	31,950.00	55,818.14	(23,868.14)
Motor Pool Fuel Charges	131,850.00	83,596.34	48,253.66
Motor Pool	522,500.00	323,510.88	198,989.12
Radio Communications	300.00	-	300.00
Telephone Communications	122,900.00	141,339.41	(18,439.41)
Total Internal Services	<u>1,638,726.00</u>	<u>1,533,485.26</u>	<u>105,240.74</u>
Total Operating Expenses	<u>23,755,157.00</u>	<u>23,741,355.80</u>	<u>13,801.20</u>
Operating Income (Loss)	<u>(14,544,496.00)</u>	<u>(13,795,657.55)</u>	<u>748,838.45</u>
<b>Nonoperating Revenues (Expenses)</b>			
Property Taxes	11,702,000.00	11,832,813.96	130,813.96
Income from Investments	262,000.00	157,135.85	(104,864.15)
Contributions	36,200.00	69,031.53	32,831.53
Gain on Sale of Assets	500.00	32,687.00	32,187.00
Total Nonoperating Revenues (Expenses)	<u>12,000,700.00</u>	<u>12,091,668.34</u>	<u>90,968.34</u>
Income (Loss) Before Transfers and Contributions	<u>(2,543,796.00)</u>	<u>(1,703,989.21)</u>	<u>839,806.79</u>
Capital (	82,700.00	308,000.00	225,300.00
Transfers Out	(208,852.00)	(208,852.00)	-
Change in Net Position	<u>\$ (2,669,948.00)</u>	<u>(1,604,841.21)</u>	<u>\$ 1,065,106.79</u>
<b>Total Net Position - Beginning</b>		<u>95,820,847.29</u>	
<b>Total Net Position - Ending</b>		<u>\$ 94,216,006.08</u>	