



SUPPLEMENTAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2016

Prepared by: Department of Management & Budget
Fiscal Services Division

COUNTY OF OAKLAND
Supplemental Financial Statements
Table of Contents
September 30, 2016

		Page(s)
I.	<u>Report of the 2016 Budget</u>	
	Revenues and Expenditures for General Fund/General Purpose Funds.....	1-3
II.	<u>Oakland County General Fund/General Purpose Funds</u>	
	Individual Balance Sheet	4
	Analysis of Changes in Fund Balance.....	5-8
	Statement of Revenues – Budget and Actual Presented by Division.....	9-21
	Statement of Appropriations and Expenditures Presented by Division.....	22-64
III.	<u>Selected Special Revenue Funds</u>	
	Child Care Fund.....	65-71
	Social Welfare – Foster Care.....	72-73
IV.	<u>Selected Capital Project Funds</u>	
	Building Improvement Fund.....	74-75
	Project Work Order Fund.....	76-80
V.	<u>Selected Internal Service Funds</u>	
	Building and Liability Insurance Fund.....	81-83
	Drain Equipment Fund.....	84-87
	Facilities Maintenance and Operation Fund.....	88-90
	Fringe Benefits Fund.....	91-96
	Information Technology Fund.....	97-99
	Motor Pool Fund.....	100-102
	Telephone Communications Fund.....	103-105
VI.	<u>Selected Enterprise Funds</u>	
	Airport Fund.....	106-109
	CLEMIS Fund.....	110-112
	Delinquent Tax Revolving Fund.....	113-114
	Fire Records Management Fund.....	115-117
	Radio Communications Fund.....	118-120
	Parks and Recreation Fund.....	121-124

REPORT OF
THE
2016 FISCAL YEAR
BUDGET

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

COUNTY OF OAKLAND
Revenues and Expenditures for General Fund General Purpose Funds
For the Year End September 30, 2016

	Adopted Budget	Budget Amendments	Amended Budget 9/30/2016	Revenues Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Unencumbered Balance
Revenues								
Taxes	\$211,428,975.00	\$55,450.00	\$211,484,425.00	\$214,229,960.09	\$0.00	\$214,229,960.09	\$0.00	\$2,745,535.09
Federal Grants	729,074.00	5,268.00	734,342.00	827,885.09	0.00	\$827,885.09	0.00	\$93,543.09
State Grants	20,319,294.00	12,608.00	20,331,902.00	18,082,521.81	0.00	\$18,082,521.81	0.00	(\$2,249,380.19)
Intergovernmental	39,546,206.00	4,126,969.00	43,673,175.00	45,057,978.10	0.00	\$45,057,978.10	0.00	\$1,384,803.10
Charges for Services	104,658,074.00	3,189,445.00	107,847,519.00	116,486,600.27	0.00	\$116,486,600.27	0.00	\$8,639,081.27
Indirect Cost Recovery	7,900,000.00	0.00	7,900,000.00	7,846,288.73	0.00	\$7,846,288.73	0.00	(\$53,711.27)
Investment Income	1,904,900.00	0.00	1,904,900.00	2,368,986.58	0.00	\$2,368,986.58	0.00	\$464,086.58
Other Revenues	428,800.00	90,681.00	519,481.00	575,794.79	0.00	\$575,794.79	0.00	\$56,313.79
Contributions	44,240.00	53,851.00	98,091.00	53,334.24	0.00	\$53,334.24	0.00	(\$44,756.76)
Insurance Recoveries	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00	\$0.00
Transfers In	14,332,507.00	220,522.00	14,553,029.00	0.00	14,596,398.95	\$14,596,398.95	0.00	\$43,369.95
Sub-Total Resources	401,292,070.00	7,754,794.00	409,046,864.00	405,529,349.70	14,596,398.95	420,125,748.65	0.00	11,078,884.65
Resources Carried Forward	29,363,330.00	16,989,877.08	46,353,207.08	0.00	0.00	0.00	0.00	(46,353,207.08)
Total Governmental Resources	\$430,655,400.00	\$24,744,671.08	\$455,400,071.08	\$405,529,349.70	\$14,596,398.95	\$420,125,748.65	\$0.00	(\$35,274,322.43)

	Adopted Budget	Budget Amendments	Amended Budget 9/30/2016	Revenues Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Unencumbered Balance
Expenditures								
Administration of Justice								
Circuit Court Dept	\$51,351,244.00	\$336,060.00	\$51,687,304.00	\$38,254,707.99	\$4,027,686.90	\$42,282,394.89	\$47,816.87	\$9,357,092.24
District Court Dept	16,550,943.00	62,736.00	16,613,679.00	15,943,760.33	0.00	15,943,760.33	0.00	669,918.67
Probate Court Dept	6,233,680.00	70,531.29	6,304,211.29	6,056,202.70	0.00	6,056,202.70	0.00	248,008.59
Total Admin. Of Justice	74,135,867.00	469,327.29	74,605,194.29	60,254,671.02	4,027,686.90	64,282,357.92	47,816.87	10,275,019.50
Law Enforcement								
Prosecuting Attorney Dept	19,573,867.00	(248,822.73)	19,325,044.27	17,836,665.60	857,501.67	18,694,167.27	0.00	630,877.00
Sheriff Dept	141,369,640.00	2,898,494.82	144,268,134.82	140,825,050.97	1,040,709.61	141,865,760.58	0.00	2,402,374.24
Total Law Enforcement	160,943,507.00	2,649,672.09	163,593,179.09	158,661,716.57	1,898,211.28	160,559,927.85	0.00	3,033,251.24
General Government								
Co Clerk Reg Of Deeds Dept	10,399,820.00	198,351.00	10,598,171.00	8,812,726.30	0.00	8,812,726.30	0.00	1,785,444.70
Treasurers Dept	8,651,276.00	619,526.00	9,270,802.00	8,286,496.81	38,500.00	8,324,996.81	0.00	945,805.19
Board of Commissioners Dept	4,139,185.00	70,929.05	4,210,114.05	3,952,835.03	0.00	3,952,835.03	1,983.87	255,295.15
Water Resources Commissioner Dept.	5,720,839.00	349,116.00	6,069,955.00	5,772,270.92	45,929.00	5,818,199.92	0.00	251,755.08
Total General Government	28,911,120.00	1,237,922.05	30,149,042.05	26,824,329.06	84,429.00	26,908,758.06	1,983.87	3,238,300.12

COUNTY OF OAKLAND
Revenues and Expenditures for General Fund General Purpose Funds
For the Year End September 30, 2016

	Adopted Budget	Budget Amendments	Amended Budget 9/30/2016	Revenues Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Uncollected Unencumbered Balance
County Executive								
County Exec Admin Dept	7,116,474.00	(18,994.00)	7,097,480.00	6,939,166.28	0.00	6,939,166.28	0.00	158,313.72
Management and Budget Dept	19,477,979.00	579,019.00	20,056,998.00	17,848,395.55	0.00	17,848,395.55	2,797.34	2,205,805.11
Central Services Department	2,544,697.00	20,471.00	2,565,168.00	2,512,038.03	0.00	2,512,038.03	0.00	53,129.97
Facilities Management Dept	1,414,477.00	(5,242.00)	1,409,235.00	1,399,336.44	0.00	1,399,336.44	0.00	9,898.56
Human Resources Dept	4,223,346.00	488,032.00	4,711,378.00	4,307,126.93	9,687.00	4,316,813.93	0.00	394,564.07
Health and Human Services Dept	63,128,004.00	890,037.55	64,018,041.55	58,368,698.32	0.00	58,368,698.32	71,165.07	5,578,178.16
Public Services Dept	17,112,541.00	392,755.00	17,505,296.00	16,584,285.18	47,116.00	16,631,401.18	0.00	873,894.82
Economic Dev and Community Affairs Dept	7,830,487.00	753,109.10	8,583,596.10	7,276,562.86	519,512.00	7,796,074.86	0.00	787,521.24
Total County Executive	122,848,005.00	3,099,187.65	125,947,192.65	115,235,609.59	576,315.00	115,811,924.59	73,962.41	10,061,305.65
Total Departments	386,838,499.00	7,456,109.08	394,294,608.08	360,976,326.24	6,586,642.18	367,562,968.42	123,763.15	26,607,876.51
Non-Departmental Appropriations	43,816,901.00	17,288,562.00	61,105,463.00	21,079,506.94	36,425,932.52	57,505,439.46	0.00	3,600,023.54
Total Governmental Expenditures	\$430,655,400.00	\$24,744,671.08	\$455,400,071.08	\$382,055,833.18	\$43,012,574.70	\$425,068,407.88	\$123,763.15	\$30,207,900.05
General Fund General Purpose Funds								
Revenues	430,655,400.00	24,744,671.08	455,400,071.08	405,529,349.70	14,596,398.95	420,125,748.65	0.00	(35,274,322.43)
Expenditures	430,655,400.00	24,744,671.08	455,400,071.08	382,055,833.18	43,012,574.70	425,068,407.88	123,763.15	30,207,900.05
Excess Revenues over/(under) Expenditures	\$0.00	\$0.00	\$0.00	\$23,473,516.52	(\$28,416,175.75)	(\$4,942,659.23)	(\$123,763.15)	(\$5,066,422.38)
Adjustments to Unassigned Fund Balance								
Add to General Fund Balance								
Committed to FY 2016								\$ 29,363,330.00
Committed to FY 2019								14,704,572.00
Decrease in Restricted Funds								9,305,806.40
Animal Control Debt Services Y1-Y7								7,000,000.00
Homeland Security Enhancements								6,180,110.00
Health Care Impact								5,000,000.00
Technology Replacement/Hardware								4,489,817.00
Building Security Cameras and Consoles								1,475,220.00
Jail Alternative Prg Start Up								600,000.00
Sheriff Aviation								350,000.00
Microloan								200,000.00
Pandemic Response								159,000.00
Prior Years Encumbrances								153,041.08
Board of Commissioners' Project								75,000.00
Rx Discount Card Program								10,031.00
Total Additions to General Fund Balance								\$79,065,927.48

COUNTY OF OAKLAND
Revenues and Expenditures for General Fund General Purpose Funds
For the Year End September 30, 2016

	Adopted Budget	Budget Amendments	Amended Budget 9/30/2016	Revenues Collections and Expenditures before Adjustments	Transfers	Encumbrances	Total Revenues/ Expenditures and Transfers	Revenues/ Unencumbered Balance
Deduct from Unassigned Fund Balance								
Committed to FY2020 and beyond								\$ (32,541,850.00)
Property Tax Forfeiture Activities								(12,061,810.04)
Capital Reserve								(7,000,000.00)
Catastrophic Claims								(5,000,000.00)
Headlee Rollback- State Tax Exemptions								(5,000,000.00)
Unfunded Mandates								(5,000,000.00)
Committed to FY 2018								(1,634,693.00)
Committed to FY 2017								(1,351,621.00)
Carryforwards								(1,338,799.00)
Local Road Improvement Matching Program								(1,032,665.00)
Senior Services								(600,000.00)
RCOC Tripart								(177,264.00)
Increase in Prepays								(42,117.30)
Increase in Inventories								(2,149.36)
Total Subtractions from General Fund Balance								<u>(\$72,782,968.70)</u>
Adjusted Total including Additions and Subtractions Beginning FY 2016 Balance								\$1,216,536.40
Unassigned Balance at end of FY 2016								<u><u>1,745,930.91</u></u>
								<u><u>\$2,962,467.31</u></u>

OAKLAND COUNTY GENERAL FUND

INDIVIDUAL BALANCE SHEET
AND
ANALYSIS OF CHANGES
IN
FUND BALANCE

COUNTY OF OAKLAND
General Fund
Balance Sheet
September 30, 2016

Assets

Pooled Cash and Investments	\$ 241,383,024.00
Receivables (net of allowances for uncollectibles where applicable):	
Current Property Taxes	18,205,852.09
Delinquent Property Taxes	626,423.03
Due from Other Governmental Units	7,626,058.34
Due from Component Units	4,196.27
Accrued Interest Receivable	254,759.53
Accounts Receivable	335,738.27
Contracts Receivable	16,368,961.15
Due from Other Funds	12,103,324.76
Inventories	143,526.99
Prepayments	391,239.32
Total Assets	<u><u>297,443,103.75</u></u>

Liabilities

Vouchers Payable	10,496,956.25
Accrued Payroll	5,936,195.63
Due to Other Governmental Units	513,984.33
Due to Other Funds	506,688.19
Due to Component Units	35,000.00
Unearned Revenue	12,345,961.86
Other Accrued Liabilities	5,517,492.62
Total Liabilities	<u><u>35,352,278.88</u></u>

Deferred Inflows of Resources

Unavailable Revenue - Property Taxes	6,775,126.50
Unavailable Revenue - Grants	51,649.08
Unavailable Revenue - Other	22,580.81
Total Deferred Inflows of Resources	<u><u>6,849,356.39</u></u>

Fund Balance

Nonspendable	
Inventories	143,526.99
Prepayments	391,239.32
Restricted	5,884,979.44
Assigned	245,859,255.42
Unassigned	2,962,467.31
Total Fund Balances	<u><u>255,241,468.48</u></u>

Total Liabilities, Deferred Inflows of Resources and Fund Balance

\$ 297,443,103.75

COUNTY OF OAKLAND
General Fund
Analysis of Changes in Fund Balance
For the year ended September 30, 2016

2015 Tax Levy (For fiscal year 2016)		\$ 226,446,194.00	
Less: Delinquent Taxes	\$ 989,920.00		
Tax Financing Offsets	5,000,000.00		
Millage Reduction	9,450,349.00		
	<u>15,440,269.00</u>		
		211,005,925.00	
Current Collections	209,250,387.09		
Delinquent Tax Revolving	4,310,887.56		
	<u>213,561,274.65</u>		
Over (Under) Collected		2,555,349.65	
Add: Delinquent Taxes - Prior Years	98,500.00		
Less: Collections	<u>(14,644.93)</u>		
		(113,144.93)	
Add: Trailer Tax	80,000.00		
Less: Collections	<u>82,607.50</u>		
		2,607.50	
Add: Payment in Lieu of Taxes	300,000.00		
Less: Collections	<u>600,722.87</u>		
		300,722.87	
		<u>2,745,535.09</u>	
Revenues			
General Fund:			
Estimated	223,519,117.08		
Less: Collections	<u>187,413,445.27</u>		
		(36,105,671.81)	
Other Budgeted Funds (Schedule No. 1)			
Estimated	20,396,529.00		
Less: Collections	<u>18,482,343.29</u>		
		(1,914,185.71)	
		<u>\$ (35,274,322.43)</u>	
Expenditures			
General			
Appropriation	411,495,149.29		
Less: Actual	<u>389,722,527.68</u>		
		21,772,621.61	
Other Budgeted Funds (Schedule No. 2)			
Appropriation	43,904,921.79		
Less: Actual	<u>35,469,643.35</u>		
		8,435,278.44	
		<u>30,207,900.05</u>	
Increase (Decrease) in Fund Balance			<u>(5,066,422.38)</u>
Unassigned Fund Balance, October 1, 2015			1,745,930.91

COUNTY OF OAKLAND
General Fund
Analysis of Changes in Fund Balance
For the year ended September 30, 2016

Other Authorized Adjustments:

Decreases:

Committed to FY2020 and beyond	\$ 32,541,850.00	
Property Tax Forfeiture Activities	12,061,810.04	
Capital Reserve	7,000,000.00	
Catastrophic Claims	5,000,000.00	
Headlee Rollback- State Tax Exemptions	5,000,000.00	
Unfunded Mandates	5,000,000.00	
Committed to FY 2018	1,634,693.00	
Committed to FY 2017	1,351,621.00	
Carryforwards	1,338,799.00	
Local Road Improvement Matching Program	1,032,665.00	
Senior Services	600,000.00	
RCOC Triparty	177,264.00	
Increase in Prepaids	42,117.30	
Increase in Inventories	2,149.36	
	<u>72,782,968.70</u>	\$ 72,782,968.70

Increases:

Committed to FY 2016	29,363,330.00	
Committed to FY 2019	14,704,572.00	
Decrease in Restricted Funds	9,305,806.40	
Animal Control Debt Services Y1-Y7	7,000,000.00	
Homeland Security Enhancements	6,180,110.00	
Health Care Impact	5,000,000.00	
Technology Replacement/Hardware	4,489,817.00	
Building Security Cameras and Consoles	1,475,220.00	
Jail Alternative Prg Start Up	600,000.00	
Sheriff Aviation	350,000.00	
Microloan	200,000.00	
Pandemic Response	159,000.00	
Prior Years Encumbrances	153,041.08	
Board of Commissioners' Project	75,000.00	
Rx Discount Card Program	10,031.00	
	<u>79,065,927.48</u>	<u>79,065,927.48</u>

Unassigned Fund Balance, September 30, 2016

\$ 2,962,467.31

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, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues			
Child Care Fund	\$ 20,395,529.00	\$ 18,482,343.29	\$ (1,913,185.71)
Social Welfare - Foster Care	1,000.00	-	(1,000.00)
Total Change in Fund Balance	\$ 20,396,529.00	\$ 18,482,343.29	\$ (1,914,185.71)

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, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Expenditures			
Child Care Fund	\$ 43,902,921.79	\$ 35,469,643.35	\$ 8,433,278.44
Social Welfare - Foster Care	2,000.00	-	2,000.00
Total Change in Fund Balance	\$ 43,904,921.79	\$ 35,469,643.35	\$ 8,435,278.44

OAKLAND COUNTY GENERAL FUND

STATEMENT OF REVENUES-
BUDGET AND ACTUAL
PRESENTED BY DIVISION

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COUNTY EXECUTIVE:			
ADMINISTRATION			
COMPLIANCE OFFICE:			
Refunds Miscellaneous	\$ 230,000.00	\$ 276,922.05	\$ 46,922.05
Prior Year Revenue	-	23,105.53	\$ 23,105.53
Total Compliance Office	230,000.00	300,027.58	70,027.58
TOTAL ADMINISTRATION	230,000.00	300,027.58	70,027.58
MANAGEMENT AND BUDGET:			
EQUALIZATION:			
Reimb Equalization Services	3,233,968.00	3,338,513.89	104,545.89
Total Equalization	3,233,968.00	3,338,513.89	104,545.89
FISCAL SERVICES:			
Court Ordered Board and Care	290,000.00	276,826.75	(13,173.25)
Interest and Penalty	-	1,319.26	1,319.26
Late Penalty	100,000.00	140,685.84	40,685.84
Reimb Contracts	11,000.00	13,924.46	2,924.46
Reimb Filing Fees	3,600.00	5,372.54	1,772.54
Reimb Postage	1,000.00	1,249.94	249.94
Tax Intercept Fee	100,000.00	90,572.54	(9,427.46)
Cash Overages	-	10.95	10.95
Total Fiscal Services	505,600.00	529,962.28	24,362.28
TOTAL MANAGEMENT AND BUDGET	3,739,568.00	3,868,476.17	128,908.17
CENTRAL SERVICES:			
SUPPORT SERVICES:			
Commission Food Services	3,000.00	3,000.00	-
Commission Vending Machines	40,000.00	28,364.26	(11,635.74)
Metered Postage	45,000.00	60,293.13	15,293.13
Reimb General	-	282.95	282.95
Standard Mail	235,000.00	220,526.48	(14,473.52)
County Auction	300.00	1,136.46	836.46
Refund Prior Years Expenditure	-	2,075.00	2,075.00
Total Support Services	323,300.00	315,678.28	(7,621.72)
TOTAL CENTRAL SERVICES	323,300.00	315,678.28	(7,621.72)
FACILITIES MANAGEMENT:			
FACILITIES ENGINEERING:			
Refund Prior Years Expenditure	12,000.00	55,244.19	43,244.19
Total Facilities Engineering	12,000.00	55,244.19	43,244.19
TOTAL FACILITIES MANAGEMENT	12,000.00	55,244.19	43,244.19
HUMAN RESOURCES:			
ADMINISTRATION:			
Miscellaneous	175.00	-	(175.00)
Total Administration	175.00	-	(175.00)
GENERAL:			
Miscellaneous	300.00	-	(300.00)
Total General	300.00	-	(300.00)
TOTAL HUMAN RESOURCES	475.00	-	(475.00)

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
HUMAN SERVICES:			
HEALTH:			
Federal Operating Grants	141,265.00	134,315.00	(6,950.00)
State Operating Grants	2,462,994.00	2,462,884.46	(109.54)
Health State Subsidy	2,251,290.00	2,251,290.00	-
Administration Fees	120,000.00	286,635.62	166,635.62
Bac-T Test	45,000.00	46,539.00	1,539.00
Bodies Disinter or Reinter	500.00	720.00	220.00
Campground License Fees	2,000.00	2,242.00	242.00
Class Fees	59,650.00	56,618.00	(3,032.00)
Clinic Charges	250,000.00	116,989.80	(133,010.20)
Dental Services Fees	8,000.00	4,440.08	(3,559.92)
Diff Between Chg and Init Pay	(25,000.00)	(167,082.27)	(142,082.27)
Duplicate Record Fees	600.00	506.26	(93.74)
Flu 3rd Party	200,000.00	233,524.00	33,524.00
Flu Vaccine Fees	45,000.00	34,661.60	(10,338.40)
Food Plan Reviews	50,000.00	58,527.00	8,527.00
Food Service Licenses	1,155,250.00	1,197,077.00	41,827.00
Hepatitis Vaccine	25,000.00	38,046.60	13,046.60
HPV Vaccine	13,000.00	6,812.00	(6,188.00)
Immunizations	761,612.00	812,237.60	50,625.60
Inspection Fees	173,000.00	206,803.69	33,803.69
Laboratory Charges	9,300.00	12,964.17	3,664.17
Licensed Fac Inspect 3rd Party	16,000.00	17,230.00	1,230.00
Licensed Facility Inspections	16,000.00	24,920.00	8,920.00
Licenses	23,000.00	24,600.00	1,600.00
MCV4 Vaccine	6,000.00	20,244.60	14,244.60
Medical Records	100.00	3.66	(96.34)
Miscellaneous	-	5,372.09	5,372.09
Partial Chem Test	7,500.00	10,618.00	3,118.00
Permits	347,500.00	433,881.00	86,381.00
Plan Review Fees	17,000.00	6,215.00	(10,785.00)
Pneumo Vax	2,900.00	1,447.00	(1,453.00)
Pneumo Vax 3rd Party	51,000.00	182,878.00	131,878.00
Rabies Vaccine Fees	40,000.00	22,405.60	(17,594.40)
Radon Testing	8,200.00	20,000.00	11,800.00
Reimb Contracts	2,218.00	2,404.14	186.14
Reimb General	375,000.00	513,119.98	138,119.98
Reimb Salaries	67,000.00	78,486.00	11,486.00
Sanitary Code Appeals Fee	3,000.00	6,000.00	3,000.00
Subdivision Control Plats	500.00	5,040.00	4,540.00
TB Tests	26,000.00	24,473.80	(1,526.20)
Tdap Vaccine Fees	10,000.00	14,373.00	4,373.00
Water Sample Tests	3,000.00	1,194.00	(1,806.00)
Contributions Operating	3,000.00	3,000.00	
Donations	-	34.10	34.10
Cash Overages	-	54.00	54.00
County Auction	-	1,268.00	1,268.00
Prior Years Revenue	-	97,191.22	97,191.22
Refund Prior Years Expenditure	-	277.90	
	<u>8,773,379.00</u>	<u>9,313,482.70</u>	<u>540,103.70</u>
TRANSFERS IN:			
Restricted Funds	-	-	-
Total Health	<u>8,773,379.00</u>	<u>9,313,482.70</u>	<u>540,103.70</u>

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
HOMELAND SECURITY:			
Disaster Control Fed Subsidy	52,557.00	55,276.46	2,719.46
Federal Operating Grants	10,800.00	14,748.72	3,948.72
Local Match	36,000.00	-	(36,000.00)
County Auction	-	1,294.00	1,294.00
Total Homeland Security	99,357.00	71,319.18	(28,037.82)
TOTAL HUMAN SERVICES	8,872,736.00	9,384,801.88	512,065.88
PUBLIC SERVICES:			
VETERANS SERVICES:			
State Operating Grants	-	-	-
Total Veterans Services	-	-	-
COMMUNITY CORRECTIONS:			
Fee Income	215,000.00	211,282.70	(3,717.30)
Total Community Corrections	215,000.00	211,282.70	(3,717.30)
MSU EXTENSION - OAKLAND COUNTY:			
Reimb General	21,000.00	20,708.00	(292.00)
Total MSU Extension - Oakland County	21,000.00	20,708.00	(292.00)
ANIMAL CONTROL:			
Adoptions	15,000.00	9,361.25	(5,638.75)
Animal Shots	16,000.00	10,586.67	(5,413.33)
Animal Sterilization Fees	40,000.00	32,650.00	(7,350.00)
Claimed Animals	20,000.00	13,822.00	(6,178.00)
Fee Income	-	2,165.00	2,165.00
Miscellaneous	7,100.00	3,861.94	(3,238.06)
Photostats	100.00	57.00	(43.00)
Pound Fees	31,000.00	22,158.00	(8,842.00)
Refunds Miscellaneous	-	75.00	75.00
Reimb General	2,000.00	13,832.86	11,832.86
Sale of Animals	1,000.00	350.00	(650.00)
Sale of Licenses	756,600.00	946,865.53	190,265.53
Service Fees	31,000.00	18,153.00	(12,847.00)
Cash Overages	-	8.55	8.55
	919,800.00	1,073,946.80	154,146.80
TRANSFERS IN:			
Restricted Funds	91,379.00	47,116.00	(44,263.00)
	91,379.00	47,116.00	(44,263.00)
Total Animal Control	1,011,179.00	1,121,062.80	109,883.80
MEDICAL EXAMINER:			
Autopsies	64,000.00	52,500.00	(11,500.00)
Cremation Approval Fee	251,111.00	258,888.00	7,777.00
Medical Services	22,000.00	21,881.78	(118.22)
Miscellaneous	23,000.00	26,976.11	3,976.11
FOIA Fees	-	776.86	776.86
County Auction	-	1,674.50	1,674.50
Total Medical Examiner	360,111.00	362,697.25	2,586.25
TOTAL PUBLIC SERVICES	1,607,290.00	1,715,750.75	108,460.75

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMUNITY AND ECONOMIC DEVELOPMENT:			
ADMINISTRATION:			
Seminars/Conferences	24,000.00	9,000.00	(15,000.00)
Contributions Operating	30,761.00	30,761.28	0.28
Total Administration	54,761.00	39,761.28	(14,999.72)
PLANNING AND DEVELOPMENT SERVICES:			
Economic Development Fees	60,000.00	60,000.00	-
Registration Fees	19,800.00	22,360.09	2,560.09
Reimb General	279,043.00	229,283.46	(49,759.54)
Sale of Maps	40,000.00	31,112.77	(8,887.23)
Seminars/Conferences	44,500.00	72,690.76	28,190.76
FOIA Fees	-	159.76	159.76
Donations	44,240.00	-	(44,240.00)
Prior Years Revenue	78,681.00	-	(78,681.00)
Total Planning and Development Services	566,264.00	415,606.84	(150,657.16)
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	621,025.00	455,368.12	(165,656.88)
TOTAL COUNTY EXECUTIVE	15,406,394.00	16,095,346.97	688,952.97
CLERK/REGISTER OF DEEDS:			
COUNTY CLERK:			
Admission to the Bar	6,100.00	4,875.00	(1,225.00)
Appeals Appellate Court	7,000.00	6,125.00	(875.00)
Assumed Names	60,000.00	49,902.00	(10,098.00)
Bond Fees	55,000.00	43,964.43	(11,035.57)
Certified Copies	900,000.00	1,072,350.43	172,350.43
Civil Action Entry Fees	400,000.00	356,305.00	(43,695.00)
Co partnership New	2,000.00	1,160.00	(840.00)
Construction Lien	1,500.00	1,405.00	(95.00)
Costs	7,000.00	4,175.00	(2,825.00)
CVR County Portion	20,000.00	39,922.36	19,922.36
e Filing Fees	-	121,773.69	121,773.69
Forfeiture of Bonds	20,000.00	19,987.64	(12.36)
Forfeiture of Surety Bonds	3,000.00	10,000.00	7,000.00
Garnishment Fees	50,000.00	68,490.00	18,490.00
Jury Fees	150,000.00	185,710.00	35,710.00
Marriage Fees	-	710.00	710.00
Marriage Licenses	35,000.00	42,170.00	7,170.00
Marriage Waivers	11,500.00	10,965.00	(535.00)
Miscellaneous	12,000.00	9,036.45	(2,963.55)
Motion Fees	250,000.00	248,280.00	(1,720.00)
Notary Commission	32,000.00	18,600.00	(13,400.00)
Order Reinstating Case	4,000.00	2,790.00	(1,210.00)
Paternity Judgement Fee	1,500.00	1,260.00	(240.00)
Photographs	10,000.00	18,190.00	8,190.00
Photostats	200,000.00	335,957.90	135,957.90
Interest Court Cases	-	890.88	890.88
Interest on Investments	2,500.00	18,046.05	15,546.05
Cash Overages	-	57.00	57.00
Total County Clerk	2,240,100.00	2,693,098.83	452,998.83
ELECTIONS:			
Board of Canvasser Service Fee	8,000.00	5,232.12	(2,767.88)
Election Filing Fees Late	10,000.00	29,450.00	19,450.00

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2016

	Amended		Favorable
	Budget	Actual	(Unfavorable)
			Variance
Election Recount Forfeitures	200.00	2,450.00	2,250.00
Miscellaneous	-	186.00	186.00
Nominating Filing Forfeit	7,000.00	13,600.00	6,600.00
Passport Fees	8,400.00	20,920.00	12,520.00
Photographs	3,000.00	4,780.00	1,780.00
Photostats	-	92.49	92.49
Qualified Voter File Fees	300.00	509.54	209.54
Reimb General	100,000.00	334,374.82	234,374.82
Voter Registration Application	8,800.00	4,476.00	(4,324.00)
Total Elections	145,700.00	416,070.97	270,370.97
REGISTER OF DEEDS:			
Chattel Mortgages	25,000.00	19,235.00	(5,765.00)
Deeds	450,000.00	382,864.00	(67,136.00)
Enhanced Access Fees	700,000.00	468,152.97	(231,847.03)
Land Transfer Tax	5,200,000.00	8,831,279.80	3,631,279.80
Miscellaneous	1,500.00	702.00	(798.00)
Mortgages	2,000,000.00	2,383,153.00	383,153.00
Photostats	50,000.00	43,317.50	(6,682.50)
Recording Fees	1,000,000.00	1,046,963.00	46,963.00
Reimb General	15,000.00	-	(15,000.00)
Remonumentation Fee	15,000.00	11,949.36	(3,050.64)
Tract Index	16,000.00	24,330.00	8,330.00
Cash Overages	-	2,934.20	2,934.20
Total Register of Deeds	9,472,500.00	13,214,880.83	3,742,380.83
TOTAL CLERK/REGISTER OF DEEDS	11,858,300.00	16,324,050.63	4,465,750.63
TREASURER:			
Payment in Lieu of Taxes	300,000.00	599,125.97	299,125.97
Property Tax Levy	993,500.00	1,102,787.74	109,287.74
Administration Fees	330,000.00	506,448.40	176,448.40
Bond Fees	300.00	10.00	(290.00)
Civil Action Service Fees	800,000.00	810,533.28	10,533.28
Deeds	28,000.00	158,954.26	130,954.26
Foreclosure Notification Fee	275,000.00	270,240.21	(4,759.79)
Maintenance Contracts	100,000.00	102,605.04	2,605.04
Photostats	8,500.00	7,534.76	(965.24)
Pymts Other Than Anticipated	1,245,000.00	3,515,018.21	2,270,018.21
Recording Fee Forfeiture Certi	115,000.00	105,143.19	(9,856.81)
Recording Fee Redemption Certi	115,000.00	105,656.70	(9,343.30)
Sale of Publications	1,500.00	-	(1,500.00)
Service Fees	13,000.00	11,427.68	(1,572.32)
Tax Reverted Land Co Portion	66,000.00	87,151.00	21,151.00
Tax Statements	135,000.00	88,742.25	(46,257.75)
Title Search Fees	1,800,000.00	1,840,006.34	40,006.34
FOIA Fees	-	2,676.67	2,676.67
Income from Investments	100,000.00	209,567.22	109,567.22
Cash Overages	-	1,553.05	1,553.05
	6,425,800.00	9,525,181.97	3,099,381.97
TRANSFERS IN:			
Delinquent Tax Revolving	3,419,698.00	3,550,810.52	131,112.52
TOTAL TREASURER	9,845,498.00	13,075,992.49	3,230,494.49

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
JUSTICE ADMINISTRATION:			
CIRCUIT COURT:			
ADMINISTRATION:			
Donations	20,090.00	19,150.00	(940.00)
County Auction	-	154.00	154.00
Total Administration	<u>20,090.00</u>	<u>19,304.00</u>	<u>(786.00)</u>
CIVIL/CRIMINAL DIVISION:			
Drug Case Management	4,500.00	4,819.63	319.63
Civil Mediation Payments	718,700.00	628,650.00	(90,050.00)
Costs	720,000.00	655,537.17	(64,462.83)
DNA Testing Fees	-	2,051.05	2,051.05
e Filing Fees	-	121,773.70	121,773.70
Forensic Lab Fees	-	183.83	183.83
Judge On Line Services	12,000.00	13,535.50	1,535.50
Jury Fees	250,000.00	177,492.50	(72,507.50)
Mediation Fines	130,000.00	130,125.00	125.00
Miscellaneous	-	5,550.00	5,550.00
Refund Fees PD Def Attorney	920,000.00	913,963.52	(6,036.48)
Reimb Court Services	4,000.00	6,019.80	2,019.80
Video Copying	-	460.00	460.00
Total Civil/Criminal Division	<u>2,759,200.00</u>	<u>2,660,161.70</u>	<u>(99,038.30)</u>
FAMILY DIVISION:			
Adoptive Info Request Fee	20,000.00	15,450.00	(4,550.00)
Assessment Fees	3,000.00	3,216.50	216.50
Board and Care	-	(18.75)	(18.75)
Costs	2,000.00	50.00	(1,950.00)
Court Service Fees Probation	150,000.00	113,937.18	(36,062.82)
Court Service Fees Traffic	12,000.00	5,585.00	(6,415.00)
CVR County Portion	-	717.83	717.83
Diversion Fees	5,000.00	1,365.00	(3,635.00)
DNA Testing Fees	-	18.00	18.00
EIC Sanction Fee	-	975.00	975.00
Miscellaneous	24,000.00	23,872.16	(127.84)
Probation Fees	2,000.00	-	(2,000.00)
Refund Fees PD Def Attorney	300,000.00	254,827.59	(45,172.41)
Reimb Clinical Evaluations	55,000.00	34,890.79	(20,109.21)
Reimb State County Agent	180,000.00	180,533.04	533.04
Service Fees	12,000.00	7,100.00	(4,900.00)
Tours	7,000.00	8,444.00	1,444.00
Adjustment Prior Years Revenue	-	0.01	0.01
Total Family Division	<u>772,000.00</u>	<u>650,963.35</u>	<u>(121,036.65)</u>
TOTAL CIRCUIT COURT	<u>3,551,290.00</u>	<u>3,330,429.05</u>	<u>(220,860.95)</u>
DISTRICT COURT:			
DIVISION I (NOVI):			
Drug Case Management	500.00	1,000.84	500.84
Assessment Fees	20,500.00	14,508.00	(5,992.00)
Assessments and PSI	88,000.00	113,970.00	25,970.00
Bond Fees	4,000.00	10,571.82	6,571.82
Class Fees	14,400.00	3,885.00	(10,515.00)
Community Service Oversight	125,000.00	86,064.50	(38,935.50)
CVR County Portion	15,000.00	23,102.05	8,102.05
Drug Treatment Court Fee	50,000.00	40,949.00	(9,051.00)

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Drunk Driving Caseflow DDCAF	40,000.00	30,816.61	(9,183.39)
Filing Fees DCU	155,000.00	131,532.00	(23,468.00)
Forfeiture of Bonds	50,000.00	69,263.00	19,263.00
Garnishment Fees	155,000.00	131,970.00	(23,030.00)
Jury Fees	2,000.00	2,240.00	240.00
Late Penalty	75,000.00	104,086.80	29,086.80
License Reinstatement Fees	29,000.00	33,420.00	4,420.00
Marriage Fees	1,500.00	1,780.00	280.00
Miscellaneous	41,000.00	42,253.00	1,253.00
No Insurance Proof Fee	37,000.00	28,425.00	(8,575.00)
NSF Check Fees	1,200.00	1,326.00	126.00
Ordinance Fines and Costs	1,665,000.00	1,731,369.20	66,369.20
Probation Fees	1,014,000.00	853,642.43	(160,357.57)
Refund Fees PD Def Attorney	175,600.00	186,006.78	10,406.78
Reimb Interpreter Fees	9,000.00	23,578.69	14,578.69
Show Cause Fee	45,000.00	68,513.00	23,513.00
State Law Costs	250,000.00	391,754.50	141,754.50
Warrant Recall Fee	30,000.00	42,574.78	12,574.78
Income from Investments	500.00	248.86	(251.14)
Cash Overages	-	10.00	10.00
Total Division I (Novi)	4,093,200.00	4,168,861.86	75,661.86
DIVISION II (CLARKSTON):			
Drug Case Management	300.00	665.49	365.49
Assessment Fees	5,000.00	3,200.00	(1,800.00)
Assessments and PSI	30,000.00	43,104.00	13,104.00
Bond Fees	3,000.00	4,356.00	1,356.00
CVR County Portion	11,000.00	15,346.95	4,346.95
Drug Treatment Court Fee	28,000.00	20,097.00	(7,903.00)
Drunk Driving Caseflow DDCAF	22,700.00	26,214.13	3,514.13
Filing Fees DCU	95,000.00	67,966.00	(27,034.00)
Forfeiture of Bonds	20,000.00	36,349.00	16,349.00
Garnishment Fees	115,000.00	97,545.00	(17,455.00)
Jury Fees	2,500.00	1,320.00	(1,180.00)
Late Penalty	55,000.00	72,855.09	17,855.09
License Reinstatement Fees	16,000.00	28,335.00	12,335.00
Marriage Fees	1,000.00	900.00	(100.00)
Miscellaneous	20,000.00	20,660.00	660.00
No Insurance Proof Fee	4,500.00	7,050.00	2,550.00
NSF Check Fees	1,000.00	490.00	(510.00)
Ordinance Fines and Costs	500,000.00	597,664.84	97,664.84
Probation Fees	260,000.00	253,718.90	(6,281.10)
Refund Fees PD Def Attorney	90,000.00	85,278.92	(4,721.08)
Reimb Interpreter Fees	5,000.00	3,535.00	(1,465.00)
Show Cause Fee	10,000.00	8,350.00	(1,650.00)
State Law Costs	280,000.00	587,685.30	307,685.30
Warrant Recall Fee	12,500.00	14,033.50	1,533.50
Income from Investments	500.00	165.87	(334.13)
Cash Overages	-	35.00	35.00
Total Division II (Clarkston)	1,588,000.00	1,996,920.99	408,920.99
DIVISION III (ROCHESTER HILLS):			
Drug Case Management	700.00	1,398.58	698.58
Assessment Fees	1,500.00	2,035.00	535.00
Assessments and PSI	66,000.00	88,242.00	22,242.00
Bond Fees	16,000.00	12,873.00	(3,127.00)

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
CVR County Portion	22,000.00	24,435.23	2,435.23
Drug Treatment Court Fee	35,000.00	27,660.00	(7,340.00)
Drunk Driving Caseflow DDCAF	41,000.00	40,955.41	(44.59)
Filing Fees DCU	120,000.00	96,998.00	(23,002.00)
Forfeiture of Bonds	88,000.00	99,046.00	11,046.00
Garnishment Fees	135,000.00	108,435.00	(26,565.00)
Jury Fees	1,400.00	1,360.00	(40.00)
Late Penalty	107,000.00	124,061.65	17,061.65
License Reinstatement Fees	45,000.00	50,368.50	5,368.50
Marriage Fees	1,500.00	1,560.00	60.00
Miscellaneous	36,000.00	49,767.63	13,767.63
No Insurance Proof Fee	31,000.00	31,975.00	975.00
NSF Check Fees	2,000.00	1,585.00	(415.00)
Ordinance Fines and Costs	1,525,000.00	2,023,510.24	498,510.24
Probation Fees	800,000.00	718,499.80	(81,500.20)
Refund Fees PD Def Attorney	72,000.00	71,005.26	(994.74)
Reimb Interpreter Fees	10,000.00	12,015.00	2,015.00
Show Cause Fee	6,500.00	18,151.00	11,651.00
State Law Costs	380,000.00	398,896.93	18,896.93
Warrant Recall Fee	33,500.00	39,125.00	5,625.00
Income from Investments	400.00	414.78	14.78
Cash Overages	-	10.00	10.00
Total Division III (Rochester Hills)	3,576,500.00	4,044,384.01	467,884.01
DIVISION IV (TROY):			
Drug Case Management	300.00	1,388.18	1,088.18
Assessment Fees	25,000.00	27,170.12	2,170.12
Assessments and PSI	55,000.00	54,294.75	(705.25)
Bond Fees	10,000.00	9,297.00	(703.00)
CVR County Portion	10,000.00	18,409.30	8,409.30
Drug Treatment Court Fee	16,000.00	12,075.00	(3,925.00)
Drunk Driving Caseflow DDCAF	35,000.00	29,682.67	(5,317.33)
Filing Fees DCU	60,000.00	53,038.00	(6,962.00)
Forfeiture of Bonds	60,000.00	79,924.00	19,924.00
Garnishment Fees	60,000.00	53,550.00	(6,450.00)
Jury Fees	3,500.00	9,680.00	6,180.00
Late Penalty	50,000.00	49,188.98	(811.02)
License Reinstatement Fees	15,000.00	19,065.00	4,065.00
Marriage Fees	750.00	890.00	140.00
Miscellaneous	45,000.00	47,451.00	2,451.00
No Insurance Proof Fee	16,000.00	16,675.00	675.00
NSF Check Fees	600.00	480.00	(120.00)
Ordinance Fines and Costs	940,000.00	1,097,315.79	157,315.79
Probation Fees	500,000.00	437,610.33	(62,389.67)
Refund Fees PD Def Attorney	100,000.00	182,583.97	82,583.97
Reimb Interpreter Fees	15,000.00	13,718.00	(1,282.00)
Show Cause Fee	14,000.00	26,050.00	12,050.00
State Law Costs	155,000.00	186,476.10	31,476.10
Warrant Recall Fee	16,000.00	27,231.50	11,231.50
Income from Investments	1,000.00	414.79	(585.21)
Cash Overages	-	38.05	38.05
Total Division IV (Troy)	2,203,150.00	2,453,697.53	250,547.53
TOTAL DISTRICT COURT	11,460,850.00	12,663,864.39	1,203,014.39

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
PROBATE COURT:			
JUDICIAL SUPPORT:			
Account Filings Probate	22,000.00	16,580.00	(5,420.00)
Ancillary Fees	500.00	1,178.00	678.00
Application and Admin Fee	500.00	400.00	(100.00)
Certified Copies	120,000.00	126,883.00	6,883.00
Foreign Letter Ancillary	100.00	110.00	10.00
Gross Estate Fees	289,850.00	298,628.67	8,778.67
Judge On Line Services	6,000.00	1,172.50	(4,827.50)
Jury Fees	900.00	775.00	(125.00)
Marriage Ceremony	100.00	24.00	(76.00)
Miscellaneous	200.00	664.40	464.40
Miscellaneous Petitions	18,000.00	14,460.00	(3,540.00)
Motion Fees	3,000.00	3,230.00	230.00
Objection	2,000.00	2,530.00	530.00
Photostats	22,000.00	25,049.05	3,049.05
Refund Fees PD Def Attorney	54,000.00	48,102.79	(5,897.21)
Safe Deposit Fee	300.00	350.00	50.00
Statement and Proof of Claim	8,000.00	8,120.00	120.00
Will Deposits	10,000.00	9,200.00	(800.00)
Cash Overages	-	2.00	2.00
Total Judicial Support	557,450.00	557,459.41	9.41
TOTAL PROBATE COURT	557,450.00	557,459.41	9.41
TOTAL JUSTICE ADMINISTRATION	15,569,590.00	16,551,752.85	982,162.85
LAW ENFORCEMENT:			
PROSECUTING ATTORNEY:			
ADMINISTRATION:			
Federal Operating Grants	202,500.00	213,046.50	10,546.50
State Operating Grants	2,500.00	-	(2,500.00)
Educational Training	6,100.00	8,680.00	2,580.00
Extradition Recovery Fee	15,900.00	17,789.41	1,889.41
Forensic Lab Fees	-	183.83	183.83
Microfilming	1,500.00	3,971.24	2,471.24
Reimb General	66,000.00	32,443.41	(33,556.59)
State Approp Victim Witness	228,700.00	265,756.00	37,056.00
Welfare Fraud Case Review	12,000.00	1,087.51	(10,912.49)
Restr P A Omnibus Forfeitures	-	307.93	307.93
Adjustment Prior Years Revenue	-	0.01	0.01
Total Administration	535,200.00	543,265.84	8,065.84
TOTAL PROSECUTING ATTORNEY	535,200.00	543,265.84	8,065.84
SHERIFF:			
SHERIFF'S OFFICE:			
Social Security Incentive Pmts	100,000.00	152,800.00	52,800.00
DNA Testing Fees	1,000.00	1,623.39	623.39
Reimb General	-	3,344.92	3,344.92
Subpoena Fees	900.00	657.09	(242.91)
County Auction	5,000.00	-	(5,000.00)
Enhancement Funds	-	4,853.78	4,853.78
	106,900.00	163,279.18	56,379.18
TRANSFERS IN:			
Restricted Funds	-	-	-
Total Sheriff's Office	106,900.00	163,279.18	56,379.18

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
ADMINISTRATIVE SERVICES:			
Fee Income	-	4,681.00	4,681.00
Fingerprints	20,500.00	230,046.00	209,546.00
Gun Registrations	200,000.00	41,655.00	(158,345.00)
Miscellaneous	3,500.00	2,835.00	(665.00)
Photographs	7,000.00	1,814.90	(5,185.10)
Photostats	55,000.00	100,504.08	45,504.08
Registration Fees	66,200.00	47,052.00	(19,148.00)
Reimb Postage	4,900.00	-	(4,900.00)
Cash Overages	-	40.00	40.00
Refund Prior Years Expenditure	-	1,687.00	1,687.00
	357,100.00	430,314.98	73,214.98
TRANSFERS IN:			
Restricted Funds	-	-	-
Total Administrative Services	357,100.00	430,314.98	73,214.98
CORRECTIVE SERVICES:			
Federal Operating Grants	27,220.00	53,501.00	26,281.00
Clinic Charges	62,000.00	47,920.80	(14,079.20)
Commission Contracts	650,000.00	674,632.05	24,632.05
Dental Services Fees	4,000.00	3,573.88	(426.12)
Diverted Felon	1,700,000.00	1,689,270.00	(10,730.00)
Fee Income	24,000.00	3,598.00	(20,402.00)
Hospital Cost Recovery	3,000.00	-	(3,000.00)
Inmate Board and Care	400,000.00	420,085.72	20,085.72
Medical Records	-	15.00	15.00
Miscellaneous	8,000.00	301.75	(7,698.25)
OUIL Third Offense	79,000.00	67,208.00	(11,792.00)
Participation Fees	-	4,924.00	4,924.00
Reimb Contracts	-	127,453.46	127,453.46
Reimb Salaries	171,266.00	9,957.95	(161,308.05)
Transportation of Prisoners	12,000.00	12,824.78	824.78
County Auction	-	7,800.00	7,800.00
Prior Years Adjustments	-	99.43	99.43
	3,140,486.00	3,123,165.82	(17,320.18)
TRANSFERS IN:			
Restricted Funds	7,781.00	7,780.62	(0.38)
Project Work Orders	-	-	-
	7,781.00	7,780.62	(0.38)
Total Corrective Services	3,148,267.00	3,130,946.44	(17,320.56)
CORRECTIVE SERVICES-SATELLITES:			
Board and Care	161,659.00	83,105.00	(78,554.00)
Reimb Court Services	441,771.00	486,816.35	45,045.35
Reimb Salaries	-	54,600.98	54,600.98
	603,430.00	624,522.33	21,092.33
TRANSFERS IN:			
Facilities Maint and Operation	41,589.00	-	(41,589.00)
	41,589.00	-	(41,589.00)
Total Corrective Services-Satellites	645,019.00	624,522.33	(20,496.67)

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
PATROL SERVICES:			
Marine Safety	123,675.00	129,675.00	6,000.00
Fee Income	-	10,584.00	10,584.00
Inspection of Boat Livery	1,000.00	42.00	(958.00)
Liquor Control Sheriff	-	7,251.75	7,251.75
Miscellaneous	1,000.00	-	(1,000.00)
Reimb Salaries	4,750,375.00	4,699,432.07	(50,942.93)
Sheriff Special Deputies	44,420,396.00	43,708,450.18	(711,945.82)
Wrecker Service	6,000.00	5,455.00	(545.00)
Ext-Other Revenue	-	16,960.61	16,960.61
Adjustment Prior Years Revenue	-	92,537.52	92,537.52
County Auction	6,000.00	12,000.00	6,000.00
	<u>49,308,446.00</u>	<u>48,682,388.13</u>	<u>(626,057.87)</u>
TRANSFERS IN:			
Restricted Funds	23,057.00	-	(23,057.00)
OTHER FINANCING SOURCES:			
Insurance Recovery	-	-	-
Total Patrol Services	<u>49,331,503.00</u>	<u>48,682,388.13</u>	<u>(649,114.87)</u>
SHERIFF EMERG. PREPAREDNESS TRAINING:			
Civil Action Service Fees	664,000.00	401,435.35	(262,564.65)
Dispatch Services	1,332,624.00	1,555,601.15	222,977.15
Reimb General	-	249.10	249.10
Reimb Salaries	-	3,941.39	3,941.39
	<u>1,996,624.00</u>	<u>1,961,226.99</u>	<u>(35,397.01)</u>
TRANSFERS IN:			
Restricted Funds	42,226.00	42,225.96	(0.04)
Total Sheriff Emerg. Preparedness Training	<u>2,038,850.00</u>	<u>2,003,452.95</u>	<u>(35,397.05)</u>
INVESTIGATIVE & FORENSIC SERVICES:			
Confiscated Property	500.00	45,036.00	44,536.00
Drug Testing	950,000.00	1,162,649.00	212,649.00
Forensic Lab Fees	43,999.00	-	(43,999.00)
Miscellaneous	-	10,022.57	10,022.57
Refund Forensic Lab Fees	50,000.00	-	(50,000.00)
Refunds NET	5,000.00	3,536.42	(1,463.58)
Reimb General	-	3,700.89	3,700.89
Reimb Salaries	-	93,394.27	93,394.27
Adjustment Prior Years Revenue	-	2,767.41	2,767.41
County Auction	-	3,992.54	3,992.54
Refund Prior Years Expenditure	-	21,548.04	21,548.04
	<u>1,049,499.00</u>	<u>1,346,647.14</u>	<u>297,148.14</u>
TRANSFERS IN:			
Restricted Funds	125,888.00	121,986.95	(3,901.05)
Total Investigative & Forensic Services	<u>1,175,387.00</u>	<u>1,468,634.09</u>	<u>293,247.09</u>
EMERGENCY COMM OPERATIONS:			
Dispatch Services	354,164.00	-	(354,164.00)
Total Emergency Comm Operations	<u>354,164.00</u>	<u>-</u>	<u>(354,164.00)</u>
TOTAL SHERIFF	<u>57,157,190.00</u>	<u>56,503,538.10</u>	<u>(653,651.90)</u>
TOTAL LAW ENFORCEMENT	<u>57,692,390.00</u>	<u>57,046,803.94</u>	<u>(645,586.06)</u>

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
LEGISLATIVE:			
BOARD OF COMMISSIONERS:			
ADMINISTRATION:			
Fee Income	11,900.00	12,968.75	1,068.75
Per Diem	600.00	475.00	(125.00)
Donations	-	388.86	388.86
Total Administration	<u>12,500.00</u>	<u>13,832.61</u>	<u>1,332.61</u>
LIBRARY BOARD:			
Copier Machine Charges	8,000.00	6,525.40	(1,474.60)
Miscellaneous	6,000.00	5,789.95	(210.05)
Reimb Salaries	-	3,152.69	3,152.69
Total Library Board	<u>14,000.00</u>	<u>15,468.04</u>	<u>1,468.04</u>
TOTAL LEGISLATIVE	<u>26,500.00</u>	<u>29,300.65</u>	<u>2,800.65</u>
WATER RESOURCES COMMISSIONER:			
ADMINISTRATION:			
State Operating Grants	90,000.00	112,796.19	22,796.19
Plat Service Fees	1,000.00	250.00	(750.00)
Reimb General	1,024,050.00	1,391,347.70	367,297.70
Reimb Salaries Constr Admin	131,776.00	160,560.41	28,784.41
Soil Erosion Fees	905,400.00	905,399.78	(0.22)
Refund Prior Years Expenditure	-	69.50	69.50
Total Administration	<u>2,152,226.00</u>	<u>2,570,423.58</u>	<u>418,197.58</u>
TOTAL WATER RESOURCES COMMISSIONER	<u>2,152,226.00</u>	<u>2,570,423.58</u>	<u>418,197.58</u>
TOTAL DEPARTMENTAL REVENUES	<u>112,550,898.00</u>	<u>121,693,671.11</u>	<u>9,142,773.11</u>
NON-DEPARTMENTAL REVENUES:			
NON-DEPARTMENTAL OPERATIONS:			
Delinquent Tax Current	(989,920.00)	-	989,920.00
Delinquent Tax Prior Years	98,500.00	(14,644.93)	(113,144.93)
Delinquent Tax Revolving Fund	-	4,310,887.56	4,310,887.56
Millage Reduction	(9,450,349.00)	-	9,450,349.00
Payment in Lieu of Taxes	-	1,596.90	1,596.90
Property Tax Levy	225,452,694.00	208,147,599.35	(17,305,094.65)
Tax Financing Offsets	(5,000,000.00)	-	5,000,000.00
Trailer Tax	80,000.00	82,607.50	2,607.50
Convention Facility Liquor Tax	10,122,198.00	10,122,198.12	0.12
Revenue Sharing	26,169,907.00	26,163,877.34	(6,029.66)
Local Comm Stabilization Share	-	1,750,000.00	1,750,000.00
State Court Fund Disb PA189	5,200,000.00	4,813,355.04	(386,644.96)
Circuit Court Judge Salary	866,381.00	869,093.50	2,712.50
District Court Judge Salary	455,990.00	450,944.10	(5,045.90)
Probate Judges Salary	592,724.00	596,762.28	4,038.28
Commission Public Telephone	1,567,000.00	1,567,637.39	637.39
Garnishment Fees	-	2,006.70	2,006.70
Interest and Penalty	-	33,166.98	33,166.98
Licenses	16,812.00	16,812.00	-
Miscellaneous	-	16,322.79	16,322.79
NSF Check Fees	-	6,362.75	6,362.75
Reimb of Employee Compensation	-	3,671.50	3,671.50
Indirect Cost Recovery	7,900,000.00	7,846,288.73	(53,711.27)
Accrued Interest Adjustments	-	145,806.20	145,806.20

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2016

	Amended		Favorable
	Budget	Actual	(Unfavorable)
			Variance
Income from Investments	1,800,000.00	1,641,316.07	(158,683.93)
Increase Market Value Invest	-	352,115.86	352,115.86
County Auction	-	29.75	
Prior Years Adjustments	417,500.00	200,000.08	(217,499.92)
Refund Prior Years Expenditure	-	5,952.53	5,952.53
Sale of Equipment	-	4,570.00	4,570.00
	<u>265,299,437.00</u>	<u>269,136,336.09</u>	<u>3,836,899.09</u>
TRANSFERS IN:			
All Funds			
Project Work Orders	-	13,398.16	13,398.16
Delinquent Tax Revolving	10,800,000.00	10,800,000.00	-
	<u>10,800,000.00</u>	<u>10,813,398.16</u>	<u>13,398.16</u>
Total Non-departmental Operations	<u>276,099,437.00</u>	<u>279,949,734.25</u>	<u>3,850,297.25</u>
RESERVED FOR TRANSFER:			
Encumbrance and Approp Carry Forward	2,486,925.08	-	(2,486,925.08)
Planned Use of Fund Balance	43,866,282.00	-	(43,866,282.00)
Total Reserved for Transfer	<u>46,353,207.08</u>	<u>-</u>	<u>(46,353,207.08)</u>
TOTAL NON-DEPARTMENTAL REVENUES	<u>322,452,644.08</u>	<u>279,949,734.25</u>	<u>(42,502,909.83)</u>
TOTAL GENERAL FUND REVENUES	<u>\$ 435,003,542.08</u>	<u>\$ 401,643,405.36</u>	<u>\$ (33,360,136.72)</u>

OAKLAND COUNTY GENERAL FUND

STATEMENT OF
APPROPRIATIONS
AND EXPENDITURES
PRESENTED BY DIVISION

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COUNTY EXECUTIVE:			
ADMINISTRATION:			
ADMINISTRATIVE:			
SALARIES	\$ 1,392,549.00	\$ 1,401,690.48	\$ (9,141.48)
FRINGE BENEFITS	729,441.00	725,160.54	4,280.46
CONTRACTUAL SERVICES:			
Advertising	500.00	0.00	500.00
Contracted Services	1,600.00	659.28	940.72
Equipment Maintenance	200.00	0.00	200.00
Freight and Express	400.00	234.16	165.84
Library Continuations	1,900.00	4,469.50	(2,569.50)
Membership Dues	6,800.00	3,510.00	3,290.00
Periodicals Books Publ Sub	2,200.00	3,429.62	(1,229.62)
Personal Mileage	5,800.00	8,941.27	(3,141.27)
Printing	27,147.00	2,893.92	24,253.08
Professional Services	168,000.00	210,000.00	(42,000.00)
Special Projects	25,000.00	18,604.22	6,395.78
Travel and Conference	10,000.00	1,352.37	8,647.63
Workshops and Meeting	1,500.00	629.78	870.22
	<u>251,047.00</u>	<u>254,724.12</u>	<u>(3,677.12)</u>
COMMODITIES:			
Metered Postage	12,871.00	4,786.27	8,084.73
Office Supplies	14,073.00	13,767.51	305.49
	<u>26,944.00</u>	<u>18,553.78</u>	<u>8,390.22</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	255,561.00	255,561.00	-
Equipment Rental	1,824.00	1,824.00	-
Info Tech Development	428.00	427.25	0.75
Info Tech Operations	111,572.00	105,357.87	6,214.13
Info Tech Managed Print Svcs	8,452.00	7,753.97	698.03
Insurance Fund	1,246.00	1,244.50	1.50
Maintenance Department Charges	26,195.00	26,194.22	0.78
Motor Pool Fuel Charges	1,000.00	263.12	736.88
Motor Pool	10,000.00	12,186.87	(2,186.87)
Telephone Communications	30,941.00	28,046.40	2,894.60
	<u>447,219.00</u>	<u>438,859.20</u>	<u>8,359.80</u>
Total Administrative	<u>2,847,200.00</u>	<u>2,838,988.12</u>	<u>8,211.88</u>
COMPLIANCE OFFICE:			
SALARIES	1,013,214.00	987,522.97	25,691.03
FRINGE BENEFITS	548,537.00	538,185.71	10,351.29
CONTRACTUAL SERVICES:			
Freight and Express	300.00	0.00	300.00
Membership Dues	4,741.00	3,842.50	898.50
Periodicals Books Publ Sub	0.00	199.00	(199.00)
Personal Mileage	2,088.00	1,045.37	1,042.63
Printing	1,501.00	0.00	1,501.00
Professional Services	22,500.00	1,002.88	21,497.12
Software Rental Lease Purchase	2,500.00	2,500.00	-
Travel and Conference	8,031.00	6,443.55	1,587.45
	<u>41,661.00</u>	<u>15,033.30</u>	<u>26,627.70</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:			
Expendable Equipment	2,400.00	252.50	2,147.50
Metered Postage	491.00	96.71	394.29
Office Supplies	4,700.00	1,372.43	3,327.57
	<u>7,591.00</u>	<u>1,721.64</u>	<u>5,869.36</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	106,712.00	106,712.04	(0.04)
Equipment Rental	1,680.00	1,680.00	-
Info Tech Development	25,687.00	25,686.00	1.00
Info Tech Operations	58,436.00	53,823.88	4,612.12
Info Tech Managed Print Svcs	3,550.00	3,020.16	529.84
Insurance Fund	883.00	882.60	0.40
Maintenance Department Charges	5,923.00	5,922.94	0.06
Motor Pool	0.00	58.64	(58.64)
Telephone Communications	11,204.00	10,746.53	457.47
	<u>214,075.00</u>	<u>208,532.79</u>	<u>5,542.21</u>
Total Compliance Office	<u>1,825,078.00</u>	<u>1,750,996.41</u>	<u>74,081.59</u>
CORPORATION COUNSEL:			
SALARIES	1,447,002.00	1,392,060.33	54,941.67
FRINGE BENEFITS	<u>667,703.00</u>	<u>668,975.19</u>	<u>(1,272.19)</u>
CONTRACTUAL SERVICES:			
Computer Research Service	15,000.00	8,688.48	6,311.52
Court Cost	2,000.00	702.17	1,297.83
Library Continuations	8,500.00	9,454.50	(954.50)
Membership Dues	5,800.00	1,346.00	4,454.00
Miscellaneous	500.00	108.12	391.88
Periodicals Books Publ Sub	2,500.00	480.91	2,019.09
Personal Mileage	5,800.00	1,158.06	4,641.94
Printing	859.00	100.62	758.38
Reporter and Steno Services	500.00	0.00	500.00
Sortware Support Maintenance	28,200.00	32,955.30	(4,755.30)
Travel and Conference	6,000.00	5,126.09	873.91
Travel Employee Taxable Meals	0.00	27.60	(27.60)
Workshops and Meeting	400.00	150.00	250.00
	<u>76,059.00</u>	<u>60,297.85</u>	<u>15,761.15</u>
COMMODITIES:			
Computer Supplies	3,000.00	524.05	2,475.95
Expendable Equipment	1,500.00	969.64	530.36
Metered Postage	1,001.00	527.75	473.25
Office Supplies	5,573.00	5,554.04	18.96
Postage-Standard Mailing	200.00	0.00	200.00
	<u>11,274.00</u>	<u>7,575.48</u>	<u>3,698.52</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	106,181.00	106,181.04	(0.04)
Info Tech Development	16,635.00	16,635.00	-
Info Tech Operations	80,450.00	76,165.36	4,284.64
Info Tech Managed Print Svcs	908.00	892.71	15.29
Insurance Fund	2,488.00	2,487.14	0.86
Maintenance Department Charges	6,800.00	6,799.42	0.58
Telephone Communications	9,702.00	11,112.23	(1,410.23)
	<u>223,164.00</u>	<u>220,272.90</u>	<u>2,891.10</u>
Total Corporation Counsel	<u>2,425,202.00</u>	<u>2,349,181.75</u>	<u>76,020.25</u>
TOTAL ADMINISTRATION	<u>7,097,480.00</u>	<u>6,939,166.28</u>	<u>158,313.72</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
MANAGEMENT AND BUDGET:			
ADMINISTRATION:			
SALARIES	146,316.00	147,440.71	(1,124.71)
FRINGE BENEFITS	69,190.00	69,492.09	(302.09)
CONTRACTUAL SERVICES:			
Membership Dues	1,000.00	120.00	880.00
Personal Mileage	692.00	168.48	523.52
Printing	425.00	0.00	425.00
Training	0.00	987.74	(987.74)
Travel and Conference	1,800.00	1,013.85	786.15
	<u>3,917.00</u>	<u>2,290.07</u>	<u>1,626.93</u>
COMMODITIES:			
Office Supplies	100.00	-	100.00
INTERNAL SERVICES:			
Bldg Space Cost Allocation	13,932.00	13,932.00	-
Insurance Fund	182.00	182.24	(0.24)
	<u>14,114.00</u>	<u>14,114.24</u>	<u>(0.24)</u>
Total Administration	<u>233,637.00</u>	<u>233,337.11</u>	<u>299.89</u>
EQUALIZATION:			
SALARIES	5,123,021.00	4,415,460.20	707,560.80
FRINGE BENEFITS	3,044,784.00	2,652,076.13	392,707.87
CONTRACTUAL SERVICES:			
Advertising	1,000.00	1,416.25	(416.25)
Communications	400.00	0.00	400.00
Equipment Maintenance	800.00	0.00	800.00
Library Continuations	31.00	0.00	31.00
Membership Dues	15,859.00	28,463.69	(12,604.69)
Personal Mileage	108,249.00	81,498.38	26,750.62
Printing	83,839.00	58,371.92	25,467.08
Professional Services	50,000.00	50.00	49,950.00
Travel and Conference	12,200.00	9,166.23	3,033.77
	<u>272,378.00</u>	<u>178,966.47</u>	<u>93,411.53</u>
COMMODITIES:			
Expendable Equipment	2,900.00	7,182.02	(4,282.02)
Metered Postage	109,974.00	103,104.56	6,869.44
Office Supplies	45,952.00	23,882.74	22,069.26
Postage-Standard Mailing	200.00	140.00	60.00
	<u>159,026.00</u>	<u>134,309.32</u>	<u>24,716.68</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	150,639.00	150,639.00	-
Info Tech Development	462,213.00	462,212.23	0.77
Info Tech Operations	613,391.00	580,711.52	32,679.48
Info Tech Managed Print Svcs	21,555.00	25,124.70	(3,569.70)
Insurance Fund	4,254.00	4,251.90	2.10
Maintenance Department Charges	2,340.00	2,339.66	0.34
Motor Pool	300.00	0.00	300.00
Telephone Communications	71,618.00	67,165.38	4,452.62
	<u>1,326,310.00</u>	<u>1,292,444.39</u>	<u>33,865.61</u>
Total Equalization	<u>9,925,519.00</u>	<u>8,673,256.51</u>	<u>1,252,262.49</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
FISCAL SERVICES:			
SALARIES	4,973,600.00	4,476,251.47	497,348.53
FRINGE BENEFITS	2,869,367.00	2,546,060.78	323,306.22
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	0.00	134.86	(134.86)
Equipment Maintenance	100.00	675.00	(575.00)
Filing Fees	19,700.00	13,116.00	6,584.00
Library Continuations	500.00	681.14	(181.14)
Mail Handling-Postage Svc	1,000.00	0.00	1,000.00
Membership Dues	6,900.00	3,169.00	3,731.00
Periodicals Books Publ Sub	2,000.00	1,008.80	991.20
Personal Mileage	2,800.00	550.92	2,249.08
Printing	35,000.00	16,536.40	18,463.60
Professional Services	139,500.00	116,764.53	22,735.47
Publishing Legal Notices	4,500.00	2,355.25	2,144.75
Refund Prior Years Revenue	0.00	499.99	(499.99)
Software Rental Lease Purchase	0.00	1,495.00	(1,495.00)
Training	17,000.00	11,270.66	5,729.34
	<u>229,000.00</u>	<u>168,257.55</u>	<u>60,742.45</u>
COMMODITIES:			
Expendable Equipment	11,400.00	98.26	11,301.74
Metered Postage	122,700.00	93,915.88	28,784.12
Office Supplies	25,500.00	12,234.40	13,265.60
Postage-Standard Mailing	0.00	240.00	(240.00)
Porovisions	0.00	1,304.95	(1,304.95)
	<u>159,600.00</u>	<u>107,793.49</u>	<u>51,806.51</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	445,863.00	445,862.88	0.12
Equipment Rental	6,000.00	6,000.00	-
Info Tech CLEMIS	15,329.00	16,575.32	(1,246.32)
Info Tech Development	426,825.00	426,824.66	0.34
Info Tech Operations	705,167.00	679,150.22	26,016.78
Info Tech Managed Print Svcs	23,624.00	24,908.25	(1,284.25)
Insurance Fund	4,321.00	4,319.69	1.31
Maintenance Department Charges	1,436.00	1,434.58	1.42
Telephone Communications	37,710.00	38,363.04	(653.04)
	<u>1,666,275.00</u>	<u>1,643,438.64</u>	<u>22,836.36</u>
Total Fiscal Services	<u>9,897,842.00</u>	<u>8,941,801.93</u>	<u>956,040.07</u>
TOTAL MANAGEMENT AND BUDGET	<u>20,056,998.00</u>	<u>17,848,395.55</u>	<u>2,208,602.45</u>
CENTRAL SERVICES:			
ADMINISTRATION:			
SALARIES	146,316.00	147,896.25	(1,580.25)
FRINGE BENEFITS	69,109.00	69,221.66	(112.66)
CONTRACTUAL SERVICES:			
Membership Dues	200.00	195.00	5.00
Periodicals Books Publ Sub	-	39.00	(39.00)
Personal Mileage	116.00	25.75	90.25
Travel and Conference	2,500.00	50.00	2,450.00
	<u>2,816.00</u>	<u>309.75</u>	<u>2,506.25</u>
COMMODITIES:			
Metered Postage	482.00	207.32	274.68

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:			
Bldg Space Cost Allocation	5,911.00	5,910.96	0.04
Insurance Fund	183.00	182.24	0.76
Maintenance Department Charges	440.00	439.10	0.90
Motor Pool Fuel Charges	1,000.00	318.06	681.94
Motor Pool	5,600.00	5,772.59	(172.59)
Telephone Communications	692.00	608.37	83.63
	<u>13,826.00</u>	<u>13,231.32</u>	<u>594.68</u>
Total Administration	<u>232,549.00</u>	<u>230,866.30</u>	<u>1,682.70</u>
SUPPORT SERVICES:			
SALARIES	723,904.00	716,358.16	7,545.84
FRINGE BENEFITS	428,431.00	434,236.44	(5,805.44)
CONTRACTUAL SERVICES:			
Adj Prior Years Expense	-	998.25	(998.25)
Auction Expense	100.00	203.16	(103.16)
Contracted Services	5,000.00	725.00	4,275.00
Equipment Maintenance	11,280.00	1,935.16	9,344.84
Equipment Rental	1,000.00	960.00	40.00
Licenses and Permits	38,000.00	36,201.26	1,798.74
Mail Handling-Postage Svc	248,750.00	187,764.35	60,985.65
Maintenance Contract	37,000.00	34,277.20	2,722.80
Membership Dues	100.00	-	100.00
Periodicals Books Publ Sub	-	282.95	(282.95)
Personal Mileage	90.00	66.89	23.11
Printing	425.00	78.33	346.67
Professional Services	2,500.00	199.00	2,301.00
Travel and Conference	500.00	30.00	470.00
	<u>344,745.00</u>	<u>263,721.55</u>	<u>81,023.45</u>
COMMODITIES:			
Expendable Equipment	22,822.00	6,567.06	16,254.94
Metered Postage	25,000.00	59,874.40	(34,874.40)
Office Supplies	16,500.00	10,010.96	6,489.04
	<u>64,322.00</u>	<u>76,452.42</u>	<u>(12,130.42)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	627,954.00	627,954.00	-
Equipment Rental	3,192.00	3,192.00	-
Info Tech Development	35,533.00	35,532.72	0.28
Info Tech Operations	54,836.00	55,668.26	(832.26)
Info Tech Managed Print Svcs	1,342.00	1,380.21	(38.21)
Insurance Fund	1,384.00	1,381.42	2.58
Maintenance Department Charges	10,179.00	10,177.61	1.39
Motor Pool Fuel Charges	7,000.00	3,219.71	3,780.29
Motor Pool	21,800.00	23,872.28	(2,072.28)
Telephone Communications	7,997.00	7,958.95	38.05
	<u>771,217.00</u>	<u>770,337.16</u>	<u>879.84</u>
CAPITAL OUTLAY:			
Equipment	-	20,066.00	(20,066.00)
	<u>-</u>	<u>20,066.00</u>	<u>(20,066.00)</u>
Total Support Services	<u>2,332,619.00</u>	<u>2,281,171.73</u>	<u>51,447.27</u>
TOTAL CENTRAL SERVICES	<u>2,565,168.00</u>	<u>2,512,038.03</u>	<u>53,129.97</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
FACILITIES MANAGEMENT:			
ADMINISTRATION:			
SALARIES	133,014.00	134,037.08	(1,023.08)
FRINGE BENEFITS	66,708.00	66,535.84	172.16
CONTRACTUAL SERVICES:			
Membership Dues	1,000.00	-	1,000.00
Periodicals Books Publ Sub	500.00	-	500.00
Personal Mileage	696.00	-	696.00
Printing	881.00	-	881.00
Travel and Conference	2,000.00	364.40	1,635.60
	<u>5,077.00</u>	<u>364.40</u>	<u>4,712.60</u>
COMMODITIES:			
Metered Postage	287.00	203.60	83.40
Office Supplies	400.00	285.99	114.01
	<u>687.00</u>	<u>489.59</u>	<u>197.41</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	5,978.00	5,978.04	(0.04)
Info Tech Operations	9,405.00	5,376.04	4,028.96
Insurance Fund	250.00	250.33	(0.33)
	<u>15,633.00</u>	<u>11,604.41</u>	<u>4,028.59</u>
Total Administration	<u>221,119.00</u>	<u>213,031.32</u>	<u>8,087.68</u>
FACILITIES ENGINEERING:			
SALARIES	526,761.00	527,530.09	(769.09)
FRINGE BENEFITS	272,711.00	271,005.08	1,705.92
CONTRACTUAL SERVICES:			
Equipment Maintenance	2,000.00	-	2,000.00
Freight and Express	200.00	18.56	181.44
Licenses and Permits	3,000.00	8,095.00	(5,095.00)
Membership Dues	1,300.00	1,684.00	(384.00)
Periodicals Books Publ Sub	200.00	54.90	145.10
Personal Mileage	500.00	1,101.12	(601.12)
Printing	437.00	38.74	398.26
Professional Services	302,000.00	305,736.74	(3,736.74)
Software Support Maintenance	1,274.00	-	1,274.00
Travel and Conference	3,388.00	4,043.87	(655.87)
	<u>314,299.00</u>	<u>320,772.93</u>	<u>(6,473.93)</u>
COMMODITIES:			
Computer Supplies	400.00	-	400.00
Drafting Supplies and Maps	150.00	138.00	12.00
Dry Goods and Clothing	300.00	13.95	286.05
Employee Footwear	-	90.00	(90.00)
Expendable Equipment	3,936.00	3,213.65	722.35
Maintenance Supplies	150.00	24.97	125.03
Metered Postage	157.00	56.17	100.83
Office Supplies	1,200.00	1,695.74	(495.74)
Photographic Supplies	100.00	-	100.00
Testing Materials	1,000.00	551.78	448.22
	<u>7,393.00</u>	<u>5,784.26</u>	<u>1,608.74</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:			
Bldg Space Cost Allocation	22,773.00	22,773.00	-
Info Tech Operations	16,485.00	16,419.25	65.75
Info Tech Managed Print Svcs	2,942.00	-	2,942.00
Insurance Fund	1,064.00	1,063.83	0.17
Maintenance Department Charges	143.00	142.17	0.83
Motor Pool Fuel Charges	2,000.00	727.96	1,272.04
Motor Pool	12,000.00	11,852.39	147.61
Telephone Communications	9,545.00	8,234.16	1,310.84
	<u>66,952.00</u>	<u>61,212.76</u>	<u>5,739.24</u>
Total Facilities Engineering	1,188,116.00	1,186,305.12	1,810.88
TOTAL FACILITIES MANAGEMENT	<u>1,409,235.00</u>	<u>1,399,336.44</u>	<u>9,898.56</u>
HUMAN RESOURCES:			
ADMINISTRATION:			
SALARIES	481,347.00	507,212.18	(25,865.18)
FRINGE BENEFITS	267,240.00	225,348.11	41,891.89
CONTRACTUAL SERVICES:			
Court Reporter Services	4,000.00	5,110.10	(1,110.10)
Employee Med Exams ADA	2,000.00	-	2,000.00
Fees - Per Diems	8,500.00	988.12	7,511.88
Legal Services	190,000.00	64,944.00	125,056.00
Membership Dues	9,595.00	9,122.00	473.00
Periodicals Books Publ Sub	-	493.00	(493.00)
Personal Mileage	816.00	234.97	581.03
Printing	1,075.00	4,343.56	(3,268.56)
Professional Services	84,313.00	62,196.75	22,116.25
Travel and Conference	6,879.00	3,319.39	3,559.61
Workshops and Meeting	1,000.00	250.00	750.00
	<u>308,178.00</u>	<u>151,001.89</u>	<u>157,176.11</u>
COMMODITIES:			
Metered Postage	13,341.00	4,536.80	8,804.20
Office Supplies	1,216.00	1,590.62	(374.62)
	<u>14,557.00</u>	<u>6,127.42</u>	<u>8,429.58</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	34,487.00	34,487.04	(0.04)
Info Tech Operations	339.00	78.00	261.00
Insurance Fund	183.00	182.24	0.76
Maintenance Department Charges	11,056.00	11,055.26	0.74
Telephone Communications	2,028.00	1,926.79	101.21
	<u>48,093.00</u>	<u>47,729.33</u>	<u>363.67</u>
TRANSFERS OUT:			
All Funds			
Project Work Orders	9,687.00	9,687.00	-
	<u>9,687.00</u>	<u>9,687.00</u>	<u>-</u>
Total Administration	1,129,102.00	947,105.93	181,996.07
GENERAL:			
SALARIES	1,177,260.00	1,121,641.67	55,618.33
FRINGE BENEFITS	676,708.00	575,510.16	101,197.84
CONTRACTUAL SERVICES:			
Employees Medical Exams	47,000.00	58,620.25	(11,620.25)
Equipment Maintenance	1,100.00	227.82	872.18

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Examination Material	48,000.00	46,404.01	1,595.99
Freight and Express	200.00	177.00	23.00
Membership Dues	2,000.00	190.00	1,810.00
Periodicals Books Publ Sub	4,200.00	2,005.00	2,195.00
Personal Mileage	2,298.00	1,077.81	1,220.19
Printing	8,500.00	2,605.31	5,894.69
Professional Services	3,000.00	-	3,000.00
Psychological Testing	60,000.00	49,125.00	10,875.00
Recruitment Expense	68,200.00	48,896.28	19,303.72
Software Rental Lease Purchase	45,745.00	37,925.00	7,820.00
Travel and Conference	10,000.00	11,802.05	(1,802.05)
	<u>300,243.00</u>	<u>259,055.53</u>	<u>41,187.47</u>
COMMODITIES:			
Computer Supplies	2,000.00	-	2,000.00
Expendable Equipment	2,000.00	-	2,000.00
Office Supplies	7,497.00	6,710.68	786.32
	<u>11,497.00</u>	<u>6,710.68</u>	<u>4,786.32</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	108,441.00	108,441.00	-
Equipment Rental	11,920.00	11,982.50	(62.50)
Info Tech Development	446,394.00	446,393.05	0.95
Info Tech Operations	463,546.00	460,051.20	3,494.80
Info Tech Managed Print Svcs	20,766.00	22,062.29	(1,296.29)
Insurance Fund	1,130.00	1,130.06	(0.06)
Telephone Communications	17,994.00	21,384.16	(3,390.16)
	<u>1,070,191.00</u>	<u>1,071,444.26</u>	<u>(1,253.26)</u>
TRANSFERS OUT:			
Project Work Orders	-	-	-
Total General	<u>3,235,899.00</u>	<u>3,034,362.30</u>	<u>201,536.70</u>
COMPENSATION & BENEFITS:			
SALARIES	122,424.00	119,102.33	3,321.67
FRINGE BENEFITS	46,880.00	46,995.41	(115.41)
CONTRACTUAL SERVICES:			
Equipment Maintenance	100.00	-	100.00
Membership Dues	700.00	624.00	76.00
Periodicals Books Publ Sub	1,000.00	75.00	925.00
Personal Mileage	938.00	-	938.00
Printing	425.00	-	425.00
Software Support Maintenance	361.00	-	361.00
Travel and Conference	6,200.00	5,227.67	972.33
	<u>9,724.00</u>	<u>5,926.67</u>	<u>3,797.33</u>
COMMODITIES:			
Expendable Equipment	1,000.00	670.87	329.13
Office Supplies	3,253.00	952.96	2,300.04
	<u>4,253.00</u>	<u>1,623.83</u>	<u>2,629.17</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	149,157.00	149,157.00	-
Insurance Fund	1,291.00	1,290.85	0.15
Telephone Communications	12,648.00	11,249.61	1,398.39
	<u>163,096.00</u>	<u>161,697.46</u>	<u>1,398.54</u>
Total Compensation & Benefits	<u>346,377.00</u>	<u>335,345.70</u>	<u>11,031.30</u>
TOTAL HUMAN RESOURCES	<u>4,711,378.00</u>	<u>4,316,813.93</u>	<u>394,564.07</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
HUMAN SERVICES:			
ADMINISTRATION:			
SALARIES	146,316.00	147,441.00	(1,125.00)
FRINGE BENEFITS	55,107.00	53,258.77	1,848.23
CONTRACTUAL SERVICES:			
Child Abuse Neglect Council	110,000.00	100,750.00	9,250.00
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	-	329.24	(329.24)
Personal Mileage	1,073.00	1,650.63	(577.63)
Printing	173.00	38.74	134.26
Private Institutions	40,000.00	-	40,000.00
Professional Services	106,126.31	31,658.84	74,467.47
Travel and Conference	3,000.00	157.64	2,842.36
	<u>1,153,968.31</u>	<u>948,785.09</u>	<u>205,183.22</u>
COMMODITIES:			
Office Supplies	1,200.00	1,060.63	139.37
INTERNAL SERVICES:			
Bldg Space Cost Allocation	5,943.00	5,943.00	-
Info Tech Operations	6,646.00	7,207.32	(561.32)
Insurance Fund	183.00	182.24	0.76
Telephone Communications	2,176.00	995.58	1,180.42
	<u>14,948.00</u>	<u>14,328.14</u>	<u>619.86</u>
NON-DEPARTMENTAL:			
Area Agency on Aging	87,472.00	87,472.00	-
TRANSFERS OUT:			
Project Work Orders	-	-	-
Total Administration	<u>1,459,011.31</u>	<u>1,252,345.63</u>	<u>206,665.68</u>
HUMAN SERVICES FAMILY:			
CONTRACTUAL SERVICES:			
Fees - Per Diems	5,000.00	4,913.34	86.66
Membership Dues	5,009.00	6,159.83	(1,150.83)
Miscellaneous	19,816.00	19,816.00	-
Travel and Conference	2,847.00	1,696.17	1,150.83
	<u>32,672.00</u>	<u>32,585.34</u>	<u>86.66</u>
Total Human Services Family	<u>32,672.00</u>	<u>32,585.34</u>	<u>86.66</u>
HEALTH:			
SALARIES	14,948,791.00	13,692,132.23	1,256,658.77
FRINGE BENEFITS	8,990,237.00	8,070,353.60	919,883.40
CONTRACTUAL SERVICES:			
Adj Prior Years Expenses	-	6,259.08	(6,259.08)
Adj Prior Years Revenue	-	273.28	(273.28)
Advertising	39,250.00	21,681.00	17,569.00
Auction Expense	-	25.36	(25.36)
Cash Shortage	-	8.00	(8.00)
Communications	400.00	-	400.00
Contracted Services	179,384.00	171,727.83	7,656.17

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Education Programs	42,000.00	46,953.80	(4,953.80)
Employees Medical Exams	10,000.00	11,491.66	(1,491.66)
Equipment Maintenance	22,276.00	18,884.30	3,391.70
Fees - Per Diems	2,700.00	4,569.35	(1,869.35)
Fees Civil Service	3,600.00	1,721.04	1,878.96
Freight and Express	4,000.00	1,815.52	2,184.48
Interpreter Fees	17,668.39	9,253.15	8,415.24
Laboratory Fees	2,300.00	741.00	1,559.00
Laundry and Cleaning	3,500.00	3,305.38	194.62
Licenses and Permits	10,750.00	8,208.62	2,541.38
Membership Dues	25,400.00	16,601.00	8,799.00
Periodicals Books Publ Sub	-	430.19	(430.19)
Personal Mileage	336,744.00	336,750.72	(6.72)
Printing	64,200.00	42,620.33	21,579.67
Professional Services	439,843.00	176,001.83	263,841.17
Publishing Legal Notices	-	1,554.04	(1,554.04)
Rent	12,367.00	11,932.14	434.86
Software Rental Lease Purchase	-	2,529.83	(2,529.83)
Software Support Maintenance	95,400.00	104,023.06	(8,623.06)
TB Cases Outside	20,178.00	1,020.00	19,158.00
Training	4,200.00	6,439.60	(2,239.60)
Transportation of Clients	500.00	-	500.00
Travel and Conference	20,000.00	24,024.89	(4,024.89)
Travel Employee Taxable Meals	-	331.20	(331.20)
Workshops and Meeting	1,500.00	1,598.19	(98.19)
	1,358,160.39	1,032,775.39	325,385.00
COMMODITIES:			
Disaster Supplies	-	0.11	(0.11)
Drugs	66,600.00	69,421.81	(2,821.81)
Expendable Equipment	26,750.00	41,367.52	(14,617.52)
Other Expendable Equipment	5,000.00	-	5,000.00
Laboratory Supplies	250,000.00	267,103.43	(17,103.43)
Material and Supplies	5,000.00	15,055.38	(10,055.38)
Medical Supplies	74,541.52	84,930.15	(10,388.63)
Metered Postage	40,285.00	41,697.53	(1,412.53)
Office Supplies	81,568.00	47,521.33	34,046.67
Photographic Supplies	250.00	-	250.00
Postage-Standard Mailing	1,300.00	-	1,300.00
Testing Materials	5,000.00	1,826.83	3,173.17
Training-Educational Supplies	43,350.00	36,837.28	6,512.72
Uniforms	1,000.00	-	1,000.00
Vaccines	1,162,285.00	1,235,415.82	(73,130.82)
X-Ray Supplies	700.00	9.63	690.37
	1,763,629.52	1,841,186.82	(77,557.30)
INTERNAL SERVICES:			
Bldg Space Cost Allocation	1,082,261.00	1,084,510.55	(2,249.55)
Equipment Rental	37,443.00	44,834.76	(7,391.76)
Info Tech Development	477,106.00	477,105.12	0.88
Info Tech Operations	1,376,418.00	1,324,156.41	52,261.59
Info Tech Managed Print Svcs	48,880.00	49,587.99	(707.99)
Insurance Fund	32,585.00	32,573.14	11.86
Maintenance Department Charges	61,296.00	61,295.53	0.47
Motor Pool Fuel Charges	7,300.00	4,243.48	3,056.52

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Motor Pool	33,300.00	34,655.64	(1,355.64)
Radio Communications	-	10,139.04	(10,139.04)
Telephone Communications	252,284.00	242,951.94	9,332.06
	<u>3,408,873.00</u>	<u>3,366,053.60</u>	<u>42,819.40</u>
NON-DEPARTMENTAL:			
West Nile Virus	310,000.00	267,623.87	42,376.13
TRANSFERS OUT:			
Human Service Grants	8,640.00	-	8,640.00
Total Health	<u>30,788,330.91</u>	<u>28,270,125.51</u>	<u>2,518,205.40</u>
HOMELAND SECURITY:			
SALARIES	528,154.00	534,397.25	(6,243.25)
FRINGE BENEFITS	276,388.00	265,826.51	10,561.49
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	3.50	(3.50)
Advertising	5,600.00	2,565.00	3,035.00
Auction Expense	-	25.88	(25.88)
Communications	14,000.00	9,615.44	4,384.56
Electrical Service	30,000.00	24,740.60	5,259.40
Employees Medical Exams	1,500.00	205.38	1,294.62
Equipment Maintenance	34,500.00	7,558.24	26,941.76
Fees Civil Service	2,760.00	2,760.00	-
Licenses and Permits	-	79.95	(79.95)
Maintenance Contract	158,968.00	202,956.17	(43,988.17)
Membership Dues	600.00	230.00	370.00
Miscellaneous	-	120.00	(120.00)
Personal Mileage	6,960.00	1,779.23	5,180.77
Printing	23,120.00	14,967.20	8,152.80
Professional Services	5,500.00	1,071.05	4,428.95
Rent	13,839.00	14,101.64	(262.64)
Software Rental Lease Purchase	-	2,529.83	(2,529.83)
Special Event Program	1,600.00	814.56	785.44
Travel and Conference	3,000.00	69.00	2,931.00
Workshops and Meeting	2,000.00	480.59	1,519.41
	<u>303,947.00</u>	<u>286,673.26</u>	<u>17,273.74</u>
COMMODITIES:			
Computer Supplies	1,000.00	1,109.54	(109.54)
Disaster Supplies	2,500.00	153.61	2,346.39
Expendable Equipment	-	4,995.95	(4,995.95)
Metered Postage	5,180.00	3,094.24	2,085.76
Office Supplies	8,000.00	3,963.47	4,036.53
Training-Educational Supplies	2,000.00	379.19	1,620.81
	<u>18,680.00</u>	<u>13,696.00</u>	<u>4,984.00</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	126,415.00	126,414.96	0.04
Info Tech Development	54,399.00	54,399.00	-
Info Tech Operations	282,874.00	280,719.28	2,154.72
Info Tech Managed Print Svcs	6,684.00	6,039.66	644.34
Insurance Fund	24,990.00	12,658.21	12,331.79
Maintenance Department Charges	2,978.54	2,978.54	-
Motor Pool Fuel Charges	1,800.00	635.24	1,164.76

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Motor Pool	8,500.00	9,392.81	(892.81)
Radio Communications	4,875.00	5,269.95	(394.95)
Telephone Communications	20,306.00	22,620.24	(2,314.24)
	<u>533,821.54</u>	<u>521,127.89</u>	<u>12,693.65</u>
CAPITAL OUTLAY:			
Tornado Siren Equip	48,000.00	-	48,000.00
Total Homeland Security	1,708,990.54	1,621,720.91	87,269.63
TOTAL HUMAN SERVICES	<u>33,989,004.76</u>	<u>31,176,777.39</u>	<u>2,812,227.37</u>
PUBLIC SERVICES:			
ADMINISTRATION:			
SALARIES	146,316.00	147,440.78	(1,124.78)
FRINGE BENEFITS	69,190.00	69,509.39	(319.39)
CONTRACTUAL SERVICES:			
Membership Dues	500.00	115.00	385.00
Personal Mileage	-	29.70	(29.70)
Printing	-	37.25	(37.25)
Special Event Program	2,500.00	347.50	2,152.50
Travel and Conference	1,500.00	2,049.39	(549.39)
	<u>4,500.00</u>	<u>2,578.84</u>	<u>1,921.16</u>
COMMODITIES:			
Office Supplies	300.00	-	300.00
INTERNAL SERVICES:			
Bldg Space Cost Allocation	6,182.00	6,182.04	(0.04)
Insurance Fund	178.00	176.95	1.05
	<u>6,360.00</u>	<u>6,358.99</u>	<u>1.01</u>
Total Administration	<u>226,666.00</u>	<u>225,888.00</u>	<u>778.00</u>
VETERANS' SERVICES:			
SALARIES	912,307.00	867,562.71	44,744.29
FRINGE BENEFITS	630,678.00	597,827.85	32,850.15
CONTRACTUAL SERVICES:			
Advertising	1,000.00	1,039.00	(39.00)
Equipment Maintenance	600.00	-	600.00
Fees - Per Diems	1,288.00	1,019.78	268.22
Membership Dues	1,500.00	1,430.00	70.00
Miscellaneous	700.00	313.66	386.34
Personal Mileage	3,758.00	3,298.95	459.05
Printing	3,208.00	3,266.23	(58.23)
Soldier Burial	118,629.00	98,483.40	20,145.60
Soldier Relief	30,932.00	21,538.62	9,393.38
Special Event Program	5,165.00	5,160.00	5.00
Travel and Conference	8,000.00	7,420.07	579.93
Travel Employee Taxable Meals	2,000.00	1,989.51	10.49
	<u>176,780.00</u>	<u>144,959.22</u>	<u>31,820.78</u>
COMMODITIES:			
Computer Supplies	518.00	579.85	(61.85)
Metered Postage	6,114.00	4,090.79	2,023.21
Office Supplies	7,500.00	7,113.28	386.72
	<u>14,132.00</u>	<u>11,783.92</u>	<u>2,348.08</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:			
Bldg Space Cost Allocation	93,682.00	93,681.96	0.04
Info Tech Development	2,130.00	2,129.50	0.50
Info Tech Operations	65,484.00	62,708.74	2,775.26
Info Tech Managed Print Svcs	6,355.00	5,382.70	972.30
Insurance Fund	1,210.00	1,208.74	1.26
Maintenance Department Charges	2,768.00	2,767.66	0.34
Motor Pool Fuel Charges	4,000.00	2,186.15	1,813.85
Motor Pool	11,500.00	17,248.16	(5,748.16)
Telephone Communications	11,321.00	10,772.31	548.69
	<u>198,450.00</u>	<u>198,085.92</u>	<u>364.08</u>
Total Veterans' Services	1,932,347.00	1,820,219.62	112,127.38
COMMUNITY CORRECTIONS:			
SALARIES	2,460,023.00	2,377,957.33	82,065.67
FRINGE BENEFITS	1,325,298.00	1,320,241.16	5,056.84
CONTRACTUAL SERVICES:			
Contracted Services	418,440.00	441,669.49	(23,229.49)
Equipment Maintenance	1,500.00	320.00	1,180.00
Library Continuations	142.00	255.00	(113.00)
Maintenance Contract	1,805.00	-	1,805.00
Membership Dues	1,075.00	925.00	150.00
Personal Mileage	10,208.00	6,072.89	4,135.11
Printing	10,995.00	7,559.43	3,435.57
Software Rental Lease Purchase	2,500.00	937.95	1,562.05
Transportation of Clients	4,000.00	-	4,000.00
Transportation Service	800.00	-	800.00
Travel and Conference	7,000.00	5,578.55	1,421.45
	<u>458,465.00</u>	<u>463,318.31</u>	<u>(4,853.31)</u>
COMMODITIES:			
Custodial Supplies	2,700.00	361.25	2,338.75
Expendable Equipment	5,125.00	4,462.35	662.65
Grounds Supplies	8,000.00	961.79	7,038.21
Material and Supplies	3,100.00	3,458.68	(358.68)
Metered Postage	2,090.00	3,556.07	(1,466.07)
Office Supplies	22,545.00	13,254.21	9,290.79
	<u>43,560.00</u>	<u>26,054.35</u>	<u>17,505.65</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	184,931.00	184,930.92	0.08
Info Tech CLEMIS	23,137.00	25,018.36	(1,881.36)
Info Tech Development	90,736.00	90,735.85	0.15
Info Tech Operations	225,679.00	206,480.00	19,199.00
Info Tech Managed Print Svcs	13,708.00	11,378.34	2,329.66
Insurance Fund	363.00	362.91	0.09
Maintenance Department Charges	2,131.00	2,130.35	0.65
Motor Pool Fuel Charges	11,500.00	5,710.32	5,789.68
Motor Pool	51,500.00	41,886.79	9,613.21
Telephone Communications	27,159.00	27,301.31	(142.31)
	<u>630,844.00</u>	<u>595,935.15</u>	<u>34,908.85</u>
Total Community Corrections	4,918,190.00	4,783,506.30	134,683.70

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
MSU EXTENSION - OAKLAND COUNTY:			
SALARIES	417,137.00	370,342.55	46,794.45
FRINGE BENEFITS	245,099.00	209,404.75	35,694.25
CONTRACTUAL SERVICES:			
Communications	20.00	2,638.28	(2,618.28)
Equipment Maintenance	142.00	-	142.00
Miscellaneous	100.00	-	100.00
Personal Mileage	5,675.00	7,066.92	(1,391.92)
Printing	2,988.00	1,602.59	1,385.41
Professional Services	196,172.00	194,722.00	1,450.00
Rent	200.00	-	200.00
Special Event Program	3,700.00	2,193.88	1,506.12
Travel and Conference	3,800.00	4,236.23	(436.23)
Workshops and Meeting	1,000.00	453.21	546.79
	<u>213,797.00</u>	<u>212,913.11</u>	<u>883.89</u>
COMMODITIES:			
Custodial Supplies	100.00	-	100.00
Groceries	100.00	-	100.00
Metered Postage	2,900.00	1,797.20	1,102.80
Office Supplies	3,792.00	3,981.86	(189.86)
Training-Educational Supplies	-	43.94	(43.94)
	<u>6,892.00</u>	<u>5,823.00</u>	<u>1,069.00</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	155,060.00	155,060.04	(0.04)
Info Tech Development	583.00	582.25	0.75
Info Tech Operations	92,417.00	84,383.63	8,033.37
Info Tech Managed Print Svcs	5,463.00	5,008.28	454.72
Insurance Fund	544.00	543.57	0.43
Maintenance Department Charges	5,855.00	5,854.49	0.51
Motor Pool	2,700.00	192.08	2,507.92
Telephone Communications	17,560.00	16,686.31	873.69
	<u>280,182.00</u>	<u>268,310.65</u>	<u>11,871.35</u>
Total MSU Extension - Oakland County	<u>1,163,107.00</u>	<u>1,066,794.06</u>	<u>96,312.94</u>
ANIMAL CONTROL:			
SALARIES	1,592,277.00	1,473,830.15	118,446.85
FRINGE BENEFITS	741,534.00	717,167.98	24,366.02
CONTRACTUAL SERVICES:			
Adj Prior Years Revenue	-	50.00	(50.00)
Cash Shortage	-	7.50	(7.50)
Charge Card Fee	2,000.00	2,238.07	(238.07)
Contracted Services	30,000.00	22,005.00	7,995.00
Damage By Dogs	400.00	-	400.00
Employees Medical Exams	-	1,763.96	(1,763.96)
Employees Rabies Vaccines	3,000.00	-	3,000.00
Equipment Maintenance	2,826.00	2,431.38	394.62
Membership Dues	200.00	260.00	(60.00)
Periodicals Books Publ Sub	-	59.00	(59.00)
Personal Mileage	348.00	681.48	(333.48)
Printing	9,225.00	12,746.97	(3,521.97)
Professional Services	5,150.00	13,595.00	(8,445.00)
Refund Prior Years Revenue	-	1,793.50	(1,793.50)
Special Event Program	5,000.00	11,382.87	(6,382.87)
Training	5,000.00	190.00	4,810.00

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Travel and Conference	1,500.00	4,358.31	(2,858.31)
Travel Employee Taxable Meals	-	110.00	(110.00)
Uniform Cleaning	576.00	460.50	115.50
	<u>65,225.00</u>	<u>74,133.54</u>	<u>(8,908.54)</u>
COMMODITIES:			
Animal Supplies	49,250.00	65,980.61	(16,730.61)
Custodial Supplies	10,000.00	11,634.58	(1,634.58)
Deputy Supplies	9,000.00	1,172.00	7,828.00
Expendable Equipment	-	1,370.00	(1,370.00)
Housekeeping and Janitor Exp	8,000.00	12,262.20	(4,262.20)
Medical Supplies	116,600.00	140,983.95	(24,383.95)
Metered Postage	17,905.00	37,171.35	(19,266.35)
Office Supplies	4,128.00	5,852.36	(1,724.36)
Tax Collection Supplies	2,806.00	5,966.80	(3,160.80)
Uniforms	3,783.00	5,752.69	(1,969.69)
	<u>221,472.00</u>	<u>288,146.54</u>	<u>(66,674.54)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	503,185.00	503,184.96	0.04
Equipment Rental	1,930.00	10,239.70	(8,309.70)
Info Tech CLEMIS	29,864.00	15,731.12	14,132.88
Info Tech Development	332,072.00	332,071.52	0.48
Info Tech Operations	80,197.00	74,341.00	5,856.00
Info Tech Managed Print Svcs	9,184.00	8,306.87	877.13
Insurance Fund	3,756.00	4,450.72	(694.72)
Maintenance Department Charges	5,586.00	5,585.68	0.32
Motor Pool Fuel Charges	74,300.00	35,435.65	38,864.35
Motor Pool	190,662.00	137,764.46	52,897.54
Radio Communications	10,359.00	11,681.86	(1,322.86)
Telephone Communications	16,453.00	22,009.89	(5,556.89)
	<u>1,257,548.00</u>	<u>1,160,803.43</u>	<u>96,744.57</u>
TRANSFERS OUT:			
Information Technology	47,116.00	47,116.00	-
Total Animal Control	<u>3,925,172.00</u>	<u>3,761,197.64</u>	<u>163,974.36</u>
CIRCUIT COURT PROBATION:			
CONTRACTUAL SERVICES:			
Equipment Maintenance	1,130.00	-	1,130.00
Interpreter Fees	375.00	-	375.00
Printing	5,851.00	5,274.59	576.41
Training	500.00	-	500.00
	<u>7,856.00</u>	<u>5,274.59</u>	<u>2,581.41</u>
COMMODITIES:			
Metered Postage	7,677.00	4,889.08	2,787.92
Office Supplies	38,793.00	29,206.80	9,586.20
	<u>46,470.00</u>	<u>34,095.88</u>	<u>12,374.12</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	428,507.00	428,507.04	(0.04)
Info Tech Development	64.00	64.00	-
Info Tech Operations	43,245.00	39,808.00	3,437.00
Info Tech Managed Print Svcs	24,811.00	24,491.37	319.63
Maintenance Department Charges	3,814.00	3,813.87	0.13
Telephone Communications	53,506.00	54,526.21	(1,020.21)
	<u>553,947.00</u>	<u>551,210.49</u>	<u>2,736.51</u>
Total Circuit Court Probation	<u>608,273.00</u>	<u>590,580.96</u>	<u>17,692.04</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
MEDICAL EXAMINER:			
SALARIES	2,242,102.00	2,016,277.00	225,825.00
FRINGE BENEFITS	1,032,188.00	937,417.89	94,770.11
CONTRACTUAL SERVICES:			
Auction Expense	-	33.49	(33.49)
Contracted Services	300.00	-	300.00
Employees Medical Exams	1,299.00	1,651.40	(352.40)
Equipment Maintenance	9,116.00	9,744.56	(628.56)
Equipment Rental	2,500.00	656.13	1,843.87
Freight and Express	3,000.00	1,599.38	1,400.62
Laboratory Fees	200,817.00	208,880.14	(8,063.14)
Laundry and Cleaning	1,700.00	5,943.02	(4,243.02)
Membership Dues	5,500.00	5,772.87	(272.87)
Miscellaneous	400.00	1,693.36	(1,293.36)
Periodicals Books Publ Sub	2,000.00	339.50	1,660.50
Personal Mileage	2,253.00	163.28	2,089.72
Printing	2,125.00	2,206.35	(81.35)
Professional Services	5,297.00	1,852.75	3,444.25
Training	10,000.00	166.50	9,833.50
Transportation Service	121,400.00	128,911.00	(7,511.00)
Travel and Conference	3,900.00	-	3,900.00
	<u>371,607.00</u>	<u>369,613.73</u>	<u>1,993.27</u>
COMMODITIES:			
Custodial Supplies	2,000.00	2,366.53	(366.53)
Expendable Equipment	100.00	-	100.00
Film and Processing	5,075.00	-	5,075.00
Laboratory Supplies	121,324.00	127,574.11	(6,250.11)
Medical Supplies	80,254.00	75,487.49	4,766.51
Metered Postage	1,911.00	811.69	1,099.31
Office Supplies	11,520.00	7,710.99	3,809.01
	<u>222,184.00</u>	<u>213,950.81</u>	<u>8,233.19</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	485,460.00	485,460.00	-
Equipment Rental	85,625.00	88,028.04	(2,403.04)
Info Tech Development	49,711.00	49,710.02	0.98
Info Tech Operations	158,861.00	143,152.35	15,708.65
Info Tech Managed Print Svcs	2,873.00	2,758.17	114.83
Insurance Fund	2,830.00	2,828.59	1.41
Maintenance Department Charges	16,175.00	16,174.40	0.60
Motor Pool Fuel Charges	8,900.00	4,388.47	4,511.53
Motor Pool	32,500.00	31,292.56	1,207.44
Telephone Communications	20,525.00	22,162.57	(1,637.57)
	<u>863,460.00</u>	<u>845,955.17</u>	<u>17,504.83</u>
Total Medical Examiner	<u>4,731,541.00</u>	<u>4,383,214.60</u>	<u>348,326.40</u>
TOTAL PUBLIC SERVICES	<u>17,505,296.00</u>	<u>16,631,401.18</u>	<u>873,894.82</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMUNITY AND ECONOMIC DEVELOPMENT:			
ADMINISTRATION:			
SALARIES	832,773.00	870,675.14	(37,902.14)
FRINGE BENEFITS	402,214.00	408,140.45	(5,926.45)
CONTRACTUAL SERVICES:			
Advertising	85,000.00	124,775.00	(39,775.00)
Business Recruitment	-	2,159.29	(2,159.29)
Communications	250.00	-	250.00
Freight and Express	-	37.69	(37.69)
Membership Dues	36,820.00	44,693.15	(7,873.15)
Miscellaneous	-	210.00	(210.00)
Periodicals Books Publ Sub	7,000.00	2,384.37	4,615.63
Personal Mileage	15,660.00	7,819.30	7,840.70
Printing	22,908.00	471.24	22,436.76
Professional Services	166,984.00	168,284.00	(1,300.00)
Travel and Conference	12,400.00	2,655.14	9,744.86
Workshops and Meeting	9,000.00	5,711.53	3,288.47
	<u>356,022.00</u>	<u>359,200.71</u>	<u>(3,178.71)</u>
COMMODITIES:			
Dry Goods and Clothing	-	1,656.11	(1,656.11)
Office Supplies	2,000.00	415.26	1,584.74
Photographic Supplies	200.00	74.98	125.02
Special Event Supplies	30,761.00	139.46	30,621.54
	<u>32,961.00</u>	<u>2,285.81</u>	<u>30,675.19</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	38,663.00	38,663.04	(0.04)
Info Tech Development	98,796.00	98,795.25	0.75
Info Tech Operations	15,620.00	9,083.33	6,536.67
Insurance Fund	1,515.00	2,624.43	(1,109.43)
Maintenance Department Charges	2,173.00	2,172.96	0.04
Motor Pool	1,000.00	962.69	37.31
Telephone Communications	7,055.00	6,007.54	1,047.46
	<u>164,822.00</u>	<u>158,309.24</u>	<u>6,512.76</u>
Total Administration	<u>1,788,792.00</u>	<u>1,798,611.35</u>	<u>(9,819.35)</u>
PLANNING AND DEVELOPMENT SERVICES:			
SALARIES	2,511,029.00	2,327,620.92	183,408.08
FRINGE BENEFITS	1,401,747.00	1,292,329.02	109,417.98
CONTRACTUAL SERVICES:			
Advertising	62,504.00	102,136.06	(39,632.06)
Business Recruitment	171,680.00	119,490.27	52,189.73
Car Allowance	1,500.00	-	1,500.00
Charge Card Fee	900.00	393.31	506.69
Communications	250.00	-	250.00
Contracted Services	241.10	793.60	(552.50)
Equipment Maintenance	500.00	-	500.00
Freight and Express	7,140.00	183.72	6,956.28
Legal Services	5,000.00	-	5,000.00
Licenses and Permits	-	140.00	(140.00)
Membership Dues	134,500.00	99,844.38	34,655.62
Miscellaneous	-	786.50	(786.50)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Periodicals Books Publ Sub	3,000.00	4,492.83	(1,492.83)
Personal Mileage	34,004.00	28,236.61	5,767.39
Printing	86,384.00	41,653.05	44,730.95
Professional Services	517,766.00	334,203.71	183,562.29
Software Rental Lease Purchase	-	8,277.06	(8,277.06)
Software Support Maintenance	75,398.00	73,532.46	1,865.54
Training	-	618.85	(618.85)
Travel and Conference	30,500.00	14,973.33	15,526.67
Travel Employee Taxable Meals	-	14.95	(14.95)
Workshops and Meeting	281,987.00	119,196.02	162,790.98
	<u>1,413,254.10</u>	<u>948,966.71</u>	<u>464,287.39</u>
COMMODITIES:			
Computer Supplies	2,570.00	-	2,570.00
Drafting Supplies and Maps	22,500.00	7,974.16	14,525.84
Dry Goods and Clothing	10,500.00	9,816.54	683.46
Expendable Equipment	1,700.00	637.00	1,063.00
Information Supplies	5,783.00	-	5,783.00
Metered Postage	10,920.00	4,657.97	6,262.03
Office Supplies	18,118.00	12,947.92	5,170.08
Photographic Supplies	900.00	4,164.99	(3,264.99)
Special Event Supplies	-	22,619.28	(22,619.28)
	<u>72,991.00</u>	<u>62,817.86</u>	<u>10,173.14</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	331,898.00	331,898.04	(0.04)
Equipment Rental	2,170.00	2,170.00	-
Info Tech Development	19,912.00	19,911.75	0.25
Info Tech Operations	411,964.00	409,567.90	2,396.10
Info Tech Managed Print Svcs	17,507.00	16,945.96	561.04
Insurance Fund	1,781.00	1,780.64	0.36
Maintenance Department Charges	6,146.00	6,145.03	0.97
Telephone Communications	59,273.00	57,797.68	1,475.32
	<u>850,651.00</u>	<u>846,217.00</u>	<u>4,434.00</u>
TRANSFERS OUT:			
Information Technology	14,208.00	14,208.00	-
Total Planning and Development Services	<u>6,263,880.10</u>	<u>5,492,159.51</u>	<u>771,720.59</u>
COMMUNITY DEVELOPMENT:			
TRANSFERS OUT:			
Housing Community Development	505,304.00	505,304.00	-
Total Community Development	<u>505,304.00</u>	<u>505,304.00</u>	<u>-</u>
WORKFORCE DEVELOPMENT:			
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>
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	<u>8,583,596.10</u>	<u>7,796,074.86</u>	<u>787,521.24</u>
TOTAL COUNTY EXECUTIVE	<u>95,918,155.86</u>	<u>88,620,003.66</u>	<u>7,298,152.20</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
CLERK/REGISTER OF DEEDS:			
ADMINISTRATION:			
SALARIES	690,189.00	507,730.59	182,458.41
FRINGE BENEFITS	384,546.00	269,375.24	115,170.76
CONTRACTUAL SERVICES:			
Equipment Maintenance	4,000.00	2,300.00	1,700.00
Freight and Express	800.00	-	800.00
Maintenance Contract	59,000.00	69,292.00	(10,292.00)
Membership Dues	2,000.00	1,980.00	20.00
Personal Mileage	232.00	144.18	87.82
Printing	5,293.00	-	5,293.00
Printing County Directory	12,000.00	10,136.20	1,863.80
Travel and Conference	7,000.00	320.00	6,680.00
Workshops and Meeting	2,000.00	-	2,000.00
	92,325.00	84,172.38	8,152.62
COMMODITIES:			
Expendable Equipment	1,000.00	-	1,000.00
Material and Supplies	85,000.00	55,828.92	29,171.08
Office Supplies	8,618.00	1,567.39	7,050.61
	94,618.00	57,396.31	37,221.69
INTERNAL SERVICES:			
Bldg Space Cost Allocation	93,059.00	93,059.04	(0.04)
Info Tech Operations	29,975.00	26,738.40	3,236.60
Info Tech Managed Print Svcs	5,290.00	1,619.30	3,670.70
Insurance Fund	4,640.00	4,638.12	1.88
Maintenance Department Charges	6,509.00	6,509.00	-
Motor Pool	700.00	-	700.00
Telephone Communications	5,216.00	4,242.30	973.70
	145,389.00	136,806.16	8,582.84
Total Administration	1,407,067.00	1,055,480.68	351,586.32
COUNTY CLERK:			
SALARIES	2,021,731.00	1,683,743.07	337,987.93
FRINGE BENEFITS	1,423,788.00	1,153,383.44	270,404.56
CONTRACTUAL SERVICES:			
Cash Shortage	-	25.00	(25.00)
Charge Card Fee	18,000.00	27,592.77	(9,592.77)
Contracted Services	-	62.50	(62.50)
Court Transcripts	97,000.00	63,451.76	33,548.24
Equipment Maintenance	4,000.00	1,128.13	2,871.87
Library Continuations	400.00	590.00	(190.00)
Membership Dues	3,500.00	235.00	3,265.00
Personal Mileage	5,250.00	530.39	4,719.61
Printing	21,434.00	33,260.91	(11,826.91)
Professional Services	32,182.00	708.00	31,474.00
Travel and Conference	6,450.00	799.88	5,650.12
	188,216.00	128,384.34	59,831.66
COMMODITIES:			
Expendable Equipment	11,817.00	12,588.01	(771.01)
Metered Postage	33,887.00	40,711.87	(6,824.87)
Office Supplies	48,000.00	18,705.77	29,294.23
	93,704.00	72,005.65	21,698.35

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:			
Bldg Space Cost Allocation	272,546.00	272,546.04	(0.04)
Equipment Rental	3,860.00	4,760.00	(900.00)
Info Tech Development	293,034.00	293,032.74	1.26
Info Tech Operations	305,975.00	290,021.20	15,953.80
Info Tech Managed Print Svcs	13,993.00	14,791.79	(798.79)
Telephone Communications	17,146.00	16,855.36	290.64
	<u>906,554.00</u>	<u>892,007.13</u>	<u>14,546.87</u>
Total County Clerk	<u>4,633,993.00</u>	<u>3,929,523.63</u>	<u>704,469.37</u>
ELECTIONS:			
SALARIES	519,952.00	423,398.51	96,553.49
FRINGE BENEFITS	317,947.00	256,445.62	61,501.38
CONTRACTUAL SERVICES:			
Charge Card Fee	-	453.59	(453.59)
Fees - Per Diems	46,325.00	25,794.94	20,530.06
Membership Dues	420.00	310.00	110.00
Personal Mileage	1,800.00	2,437.46	(637.46)
Printing	2,198.00	680.00	1,518.00
Professional Services	103,700.00	105,796.60	(2,096.60)
Travel and Conference	4,500.00	1,909.17	2,590.83
Travel Employee Taxable Meals	-	138.00	(138.00)
Workshops and Meeting	500.00	958.50	(458.50)
	<u>159,443.00</u>	<u>138,478.26</u>	<u>20,964.74</u>
COMMODITIES:			
Election Supplies	598,805.00	596,520.61	2,284.39
Expendable Equipment	-	637.00	(637.00)
Materials and Supplies	5,000.00	119.45	4,880.55
Metered Postage	11,830.00	12,695.89	(865.89)
Office Supplies	8,000.00	4,631.64	3,368.36
	<u>623,635.00</u>	<u>614,604.59</u>	<u>9,030.41</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	198,523.00	198,522.96	0.04
Info Tech Development	6,442.00	6,441.75	0.25
Info Tech Operations	43,006.00	39,822.15	3,183.85
Info Tech Managed Print Svcs	7,112.00	8,235.42	(1,123.42)
Maintenance Department Charges	407.00	406.91	0.09
Motor Pool	-	76.68	(76.68)
Telephone Communications	51,557.00	38,612.71	12,944.29
	<u>307,047.00</u>	<u>292,118.58</u>	<u>14,928.42</u>
Total Elections	<u>1,928,024.00</u>	<u>1,725,045.56</u>	<u>202,978.44</u>
REGISTER OF DEEDS:			
SALARIES	1,320,915.00	1,076,352.05	244,562.95
FRINGE BENEFITS	851,433.00	697,079.27	154,353.73
CONTRACTUAL SERVICES:			
Charge Card Fee	2,000.00	3,475.73	(1,475.73)
Equipment Maintenance	500.00	-	500.00
Library Continuations	150.00	-	150.00
Membership Dues	175.00	-	175.00
Personal Mileage	232.00	287.08	(55.08)
Printing	3,392.00	-	3,392.00
Professional Services	25,000.00	-	25,000.00
Travel and Conference	-	8.00	(8.00)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:	31,449.00	3,770.81	27,678.19
Expendable Equipment	45,540.00	1,274.00	44,266.00
Other Expendable Equipment	-	45,283.25	(45,283.25)
Metered Postage	45,500.00	17,104.60	28,395.40
Office Supplies	36,502.00	17,294.67	19,207.33
	<u>127,542.00</u>	<u>80,956.52</u>	<u>46,585.48</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	150,718.00	150,717.96	0.04
Equipment Rental	8,561.00	7,568.45	992.55
Info Tech Managed Print Svcs	1,488.00	1,305.75	182.25
Telephone Communications	15,436.00	15,779.54	(343.54)
	<u>176,203.00</u>	<u>175,371.70</u>	<u>831.30</u>
Total Register of Deeds	<u>2,507,542.00</u>	<u>2,033,530.35</u>	<u>474,011.65</u>
JURY COMMISSION:			
SALARIES	17,250.00	5,838.01	11,411.99
FRINGE BENEFITS	740.00	271.12	468.88
CONTRACTUAL SERVICES:			
Fees - Per Diems	-	183.80	(183.80)
Miscellaneous	1,000.00	-	1,000.00
Printing	5,585.00	1,290.00	4,295.00
	<u>6,585.00</u>	<u>1,473.80</u>	<u>5,111.20</u>
COMMODITIES:			
Metered Postage	61,941.00	50,336.15	11,604.85
Office Supplies	250.00	-	250.00
	<u>62,191.00</u>	<u>50,336.15</u>	<u>11,854.85</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	26,951.00	3,981.00	22,970.00
Info Tech Development	502.00	502.00	-
Info Tech Operations	7,326.00	6,744.00	582.00
	<u>34,779.00</u>	<u>11,227.00</u>	<u>23,552.00</u>
Total Jury Commission	<u>121,545.00</u>	<u>69,146.08</u>	<u>52,398.92</u>
TOTAL CLERK/REGISTER OF DEEDS	<u>10,598,171.00</u>	<u>8,812,726.30</u>	<u>1,785,444.70</u>
TREASURER:			
SALARIES	2,051,367.00	1,893,362.25	158,004.75
FRINGE BENEFITS	1,211,731.00	1,131,771.46	79,959.54
CONTRACTUAL SERVICES:			
Adj Prior Years Revenue	-	1,789.98	(1,789.98)
Advertising	112,000.00	112,943.74	(943.74)
Cash Shortage	1,000.00	1,722.82	(722.82)
Contracted Services	735,000.00	888,185.00	(153,185.00)
Equipment Maintenance	1,000.00	993.50	6.50
Fees Civil Service	1,100,000.00	991,632.00	108,368.00
Foreclosure Notification	435,385.00	367,868.73	67,516.27
Membership Dues	5,190.00	1,634.00	3,556.00
Miscellaneous	500.00	385.40	114.60
Personal Mileage	4,180.00	3,765.59	414.41
Printing	20,000.00	18,490.59	1,509.41
Professional Services	29,000.00	35,935.90	(6,935.90)
Recording Fee-Forfeiture Cert	110,000.00	104,562.00	5,438.00
Recording Fee-Redemption Cert	100,000.00	104,182.00	(4,182.00)
Recording Fees	4,100.00	7,659.00	(3,559.00)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Refund Prior Years Revenue	-	5.00	(5.00)
Register of Deeds	5,000.00	5,783.00	(783.00)
Rent	8,000.00	5,500.00	2,500.00
Software Rental Lease Purchase	49,200.00	41,711.72	7,488.28
Title Search	1,700,000.00	1,148,400.00	551,600.00
Travel and Conference	3,850.00	8,360.02	(4,510.02)
Twp and City Treas Bonds	49,000.00	39,979.65	9,020.35
Workshops and Meeting	2,000.00	2,412.63	(412.63)
	4,474,405.00	3,893,902.27	580,502.73
COMMODITIES:			
Computer Supplies	15,000.00	14,336.92	663.08
Expendable Equipment	500.00	-	500.00
Metered Postage	40,000.00	36,570.30	3,429.70
Office Supplies	30,000.00	21,046.30	8,953.70
Tax Collection Supplies	1,400.00	-	1,400.00
	86,900.00	71,953.52	14,946.48
INTERNAL SERVICES:			
Bldg Space Cost Allocation	225,335.00	225,378.96	(43.96)
Equipment Rental	14,424.00	13,935.64	488.36
Info Tech Development	575,046.00	575,045.55	0.45
Info Tech Operations	475,833.00	445,135.62	30,697.38
Info Tech Managed Print Svcs	11,553.00	11,940.47	(387.47)
Insurance Fund	2,061.00	2,059.86	1.14
Maintenance Department Charges	2,324.00	2,323.81	0.19
Telephone Communications	19,823.00	19,687.40	135.60
	1,326,399.00	1,295,507.31	30,891.69
TRANSFERS OUT:			
Project Work Orders	120,000.00	38,500.00	81,500.00
	120,000.00	38,500.00	81,500.00
TOTAL TREASURER	9,270,802.00	8,324,996.81	945,805.19
JUSTICE ADMINISTRATION:			
CIRCUIT COURT:			
JUDICIAL ADMINISTRATION DIV:			
SALARIES	5,378,056.00	5,126,503.08	251,552.92
FRINGE BENEFITS	3,151,362.00	2,812,957.64	338,404.36
CONTRACTUAL SERVICES:			
Advertising	-	95.80	(95.80)
Auction Expense	-	3.08	(3.08)
Library Continuations	39,543.00	114,399.73	(74,856.73)
Membership Dues	2,400.00	885.00	1,515.00
Periodicals Books Publ Sub	-	868.00	(868.00)
Personal Mileage	4,640.00	5,063.46	(423.46)
Printing	19,601.00	1,075.86	18,525.14
Professional Services	16,615.00	11,739.50	4,875.50
Special Projects	93,895.00	-	93,895.00
Travel and Conference	3,792.00	1,946.56	1,845.44
Workshops and Meeting	-	884.55	(884.55)
	180,486.00	136,961.54	43,524.46

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:			
Expendable Equipment	280,743.00	89,873.94	190,869.06
Other Expendable Equipment	-	1,074.62	(1,074.62)
Office Supplies	32,285.00	8,785.87	23,499.13
	<u>313,028.00</u>	<u>99,734.43</u>	<u>213,293.57</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	258,176.00	258,176.04	(0.04)
Info Tech CLEMIS	17,671.00	19,107.92	(1,436.92)
Info Tech Development	20,393.00	20,392.76	0.24
Info Tech Operations	61,005.00	60,033.10	971.90
Info Tech Managed Print Svcs	4,389.00	6,909.45	(2,520.45)
Maintenance Department Charges	103,125.00	103,124.61	0.39
Telephone Communications	20,233.00	19,915.63	317.37
	<u>484,992.00</u>	<u>487,659.51</u>	<u>(2,667.51)</u>
CAPITAL OUTLAY:			
Furniture and Fixtures	-	28,024.00	(28,024.00)
TRANSFERS OUT:			
Judicial Grants	20,090.00	19,150.00	940.00
Total Judicial Administration Division	<u>9,528,014.00</u>	<u>8,710,990.20</u>	<u>817,023.80</u>
COURT BUSINESS DIVISION:			
SALARIES	1,020,332.00	985,457.11	34,874.89
FRINGE BENEFITS	616,378.00	555,062.71	61,315.29
CONTRACTUAL SERVICES:			
Equipment Maintenance	3,300.00	-	3,300.00
Membership Dues	500.00	-	500.00
Personal Mileage	1,160.00	351.08	808.92
Printing	510.00	-	510.00
Professional Services	4,000.00	-	4,000.00
Software Support Maintenance	2,600.00	-	2,600.00
Travel and Conference	672.00	181.67	490.33
Visiting Judges	29,050.00	12,483.45	16,566.55
	<u>41,792.00</u>	<u>13,016.20</u>	<u>28,775.80</u>
COMMODITIES:			
Computer Supplies	8,100.00	28.60	8,071.40
Expendable Equipment	4,000.00	1,277.05	2,722.95
Other Expendable Equipment	-	227.50	(227.50)
Metered Postage	18,200.00	11,701.61	6,498.39
Office Supplies	5,142.00	7,847.00	(2,705.00)
Postage-Standard Mailing	-	59.87	(59.87)
	<u>35,442.00</u>	<u>21,141.63</u>	<u>14,300.37</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	64,030.00	64,029.96	0.04
Equipment Rental	4,218.00	4,218.00	-
Info Tech Development	4,144.00	4,143.77	0.23
Info Tech Operations	74,626.00	74,740.91	(114.91)
Info Tech Managed Print Svcs	5,847.00	4,665.40	1,181.60
Insurance Fund	5,272.00	5,269.38	2.62
Telephone Communications	8,800.00	8,563.09	236.91
	<u>166,937.00</u>	<u>165,630.51</u>	<u>1,306.49</u>
Total Court Business Division	<u>1,880,881.00</u>	<u>1,740,308.16</u>	<u>140,572.84</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
CIVIL/CRIMINAL DIVISION:			
SALARIES	1,123,248.00	1,196,028.85	(72,780.85)
FRINGE BENEFITS	646,923.00	674,002.34	(27,079.34)
CONTRACTUAL SERVICES:			
Adj Prior Years Revenue	-	1,590.00	(1,590.00)
Attorney Fees Mediators	575,000.00	477,950.00	97,050.00
Computer Research Service	51,500.00	29,464.64	22,035.36
Court Reporter Services	8,000.00	-	8,000.00
Court Transcripts	15,000.00	5,795.65	9,204.35
Defense Atty Fees	2,125,585.00	1,703,489.45	422,095.55
Defense Atty Fees Appellate	373,826.00	203,941.08	169,884.92
Defense Atty Fees District	191,687.00	153,910.00	37,777.00
Defense Atty Fees Trials	453,075.00	139,158.75	313,916.25
Direct Client Services	3,000.00	420.26	2,579.74
Equipment Maintenance	12,000.00	403.56	11,596.44
Expert Witness Fee and Mileage	18,000.00	12,350.00	5,650.00
Interpreter Fees	50,000.00	40,285.00	9,715.00
Juror Fees and Mileage	700,170.00	356,778.50	343,391.50
Laundry and Cleaning	1,500.00	52.15	1,447.85
Membership Dues	17,100.00	10,834.25	6,265.75
Periodicals Books Publ Sub	-	1,659.09	(1,659.09)
Personal Mileage	1,160.00	288.90	871.10
Printing	17,087.00	18,377.49	(1,290.49)
Priv Institutions Residential	-	1,316.00	(1,316.00)
Professional Services	2,777.00	32,180.62	(29,403.62)
Refund Prior Years Revenue	-	3,825.01	(3,825.01)
Transcript on Appeals	140,000.00	93,896.60	46,103.40
Travel and Conference	6,540.00	9,424.94	(2,884.94)
Violation Probation Atty Fees	280,000.00	255,662.50	24,337.50
Workshops and Meeting	2,000.00	345.86	1,654.14
	<u>5,045,007.00</u>	<u>3,553,400.30</u>	<u>1,491,606.70</u>
COMMODITIES:			
Dry Goods and Clothing	4,000.00	1,449.85	2,550.15
Metered Postage	46,717.00	16,047.16	30,669.84
Office Supplies	73,807.00	44,734.35	29,072.65
Postage-Standard Mailing	25,000.00	15,885.00	9,115.00
	<u>149,524.00</u>	<u>78,116.36</u>	<u>71,407.64</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	1,585,488.00	1,608,458.04	(22,970.04)
Equipment Rental	104,978.00	105,711.00	(733.00)
Info Tech Development	250,804.00	250,803.33	0.67
Info Tech Operations	562,538.00	525,435.19	37,102.81
Info Tech Managed Print Svcs	18,070.00	18,865.32	(795.32)
Telephone Communications	72,233.00	73,006.09	(773.09)
	<u>2,594,111.00</u>	<u>2,582,278.97</u>	<u>11,832.03</u>
Total Civil/Criminal Division	<u>9,558,813.00</u>	<u>8,083,826.82</u>	<u>1,474,986.18</u>
FAMILY DIVISION:			
SALARIES	5,428,749.00	5,265,320.67	163,428.33
FRINGE BENEFITS	3,207,203.00	3,031,209.05	175,993.95
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	33.90	(33.90)
Advertising	8,000.00	11,446.70	(3,446.70)
Communications	100.00	-	100.00

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Contracted Services	-	230.95	(230.95)
Court Reporter Services	5,000.00	780.00	4,220.00
Court Transcripts	25,000.00	2,593.10	22,406.90
Defense Atty Fees	806,620.00	765,440.70	41,179.30
Defense Atty Fees Appellate	10,000.00	-	10,000.00
Defense Atty Fees Paternity	20,130.00	10,845.50	9,284.50
Defense Atty Fees PPO	1,472.00	16,412.50	(14,940.50)
Defense Atty Fees Support	5,086.00	3,940.00	1,146.00
Direct Client Services	-	473.00	(473.00)
Equipment Maintenance	5,000.00	105.00	4,895.00
Expert Witness Fee and Mileage	9,000.00	8,875.00	125.00
Family Counseling Services	5,000.00	-	5,000.00
Fees Guardian Ad Litem	495,243.00	440,546.50	54,696.50
Interpreter Fees	24,000.00	57,995.01	(33,995.01)
Laundry and Cleaning	-	56.30	(56.30)
Membership Dues	12,000.00	8,530.52	3,469.48
Periodicals Books Publ Sub	-	212.53	(212.53)
Personal Mileage	14,077.00	76,563.48	(62,486.48)
Printing	28,611.00	14,642.21	13,968.79
Professional Services	27,000.00	86,879.33	(59,879.33)
Psychological Testing	8,000.00	-	8,000.00
Refund Prior Years Revenue	-	2,063.12	(2,063.12)
Software Support Maintenance	26,572.00	20,752.25	5,819.75
Training	2,000.00	3,373.69	(1,373.69)
Transcript on Appeals	30,000.00	59,715.70	(29,715.70)
Transportation of Clients	1,500.00	-	1,500.00
Travel and Conference	13,910.00	8,406.42	5,503.58
Witness Fees and Mileage	6,000.00	135.40	5,864.60
Workshops and Meeting	3,200.00	627.86	2,572.14
	<u>1,592,521.00</u>	<u>1,601,676.67</u>	<u>(9,155.67)</u>
COMMODITIES:			
Dry Goods and Clothing	3,000.00	888.95	2,111.05
Expendable Equipment	31,000.00	18,710.29	12,289.71
Other Expendable Equipment	-	436.00	(436.00)
Metered Postage	16,835.00	1,730.25	15,104.75
Office Supplies	39,974.00	44,145.84	(4,171.84)
Testing Materials	-	5,806.17	(5,806.17)
	<u>90,809.00</u>	<u>71,717.50</u>	<u>19,091.50</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	724,596.00	724,596.00	-
Equipment Rental	47,536.00	45,960.96	1,575.04
Info Tech Development	32,037.00	32,036.02	0.98
Info Tech Operations	622,645.00	564,528.36	58,116.64
Info Tech Managed Print Svcs	49,347.00	54,974.48	(5,627.48)
Maintenance Department Charges	126.00	125.92	0.08
Motor Pool	-	50.44	(50.44)
Radio Communications	-	45.02	(45.02)
Telephone Communications	84,625.00	89,034.62	(4,409.62)
	<u>1,560,912.00</u>	<u>1,511,351.82</u>	<u>49,560.18</u>
TRANSFERS OUT:			
Friend of the Court Grant	4,963,517.00	4,008,536.90	954,980.10
	<u>4,963,517.00</u>	<u>4,008,536.90</u>	<u>954,980.10</u>
Total Family Division	<u>16,843,711.00</u>	<u>15,489,812.61</u>	<u>1,353,898.39</u>
TOTAL CIRCUIT COURT	<u>37,811,419.00</u>	<u>34,024,937.79</u>	<u>3,786,481.21</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
DISTRICT COURT:			
ADMINISTRATION:			
SALARIES	161,312.00	140,471.62	20,840.38
FRINGE BENEFITS	43,958.00	50,780.33	(6,822.33)
CONTRACTUAL SERVICES:			
Visiting Judges	17,000.00	8,750.00	8,250.00
COMMODITIES:			
Dry Goods and Clothing	300.00	-	300.00
INTERNAL SERVICES:			
Info Tech Operations	2,890.00	1,304.00	1,586.00
Total Administration	225,460.00	201,305.95	24,154.05
DIVISION I (NOVI):			
SALARIES	2,535,107.00	2,536,646.03	(1,539.03)
FRINGE BENEFITS	1,524,674.00	1,391,748.46	132,925.54
CONTRACTUAL SERVICES:			
Bank Charges	8,000.00	8,106.51	(106.51)
Building Maintenance Charges	60,000.00	56,889.00	3,111.00
Cash Shortage	-	80.00	(80.00)
Computer Research Service	4,380.00	1,881.20	2,498.80
Court Transcripts	-	75.85	(75.85)
Defense Atty Fees	141,500.00	136,725.00	4,775.00
Drug Testing	11,000.00	12,846.50	(1,846.50)
Electrical Service	72,000.00	69,944.71	2,055.29
Equipment Maintenance	3,000.00	-	3,000.00
Equipment Rental	825.00	-	825.00
Interpreter Fees	20,000.00	27,768.11	(7,768.11)
Juror Fees and Mileage	8,000.00	4,942.41	3,057.59
Laundry and Cleaning	118.00	12.56	105.44
Library Continuations	4,476.00	16,787.76	(12,311.76)
Medical Exam	13,893.00	4,705.00	9,188.00
Membership Dues	4,126.00	4,645.00	(519.00)
Officer Fees	100.00	-	100.00
Periodicals Books Publ Sub	500.00	100.00	400.00
Personal Mileage	6,033.00	1,994.32	4,038.68
Printing	11,231.00	7,949.04	3,281.96
Professional Services	10,991.00	6,497.04	4,493.96
Property Taxes	65,483.00	62,058.05	3,424.95
Rent	372,000.00	372,000.00	-
Software Support Maintenance	71,929.00	61,042.93	10,886.07
Travel and Conference	9,800.00	10,574.33	(774.33)
	899,385.00	867,625.32	31,759.68
COMMODITIES:			
Dry Goods and Clothing	1,000.00	964.60	35.40
Expendable Equipment	26,204.00	28,376.84	(2,172.84)
Grounds Supplies	900.00	253.00	647.00
Office Supplies	29,264.00	20,662.79	8,601.21
Postage-Standard Mailing	29,000.00	28,000.00	1,000.00
Provisions	475.00	6.14	468.86
Small Tools	700.00	746.72	(46.72)
	87,543.00	79,010.09	8,532.91

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:			
Equipment Rental	15,738.00	12,574.45	3,163.55
Info Tech CLEMIS	26,000.00	28,113.76	(2,113.76)
Info Tech Development	15,192.00	15,191.24	0.76
Info Tech Operations	256,220.00	241,220.16	14,999.84
Info Tech Managed Print Svcs	9,906.00	10,984.80	(1,078.80)
Insurance Fund	2,014.00	2,013.23	0.77
Maintenance Department Charges	77,793.00	77,792.35	0.65
Telephone Communications	38,342.00	38,020.68	321.32
	<u>441,205.00</u>	<u>425,910.67</u>	<u>15,294.33</u>
TRANSFERS OUT:			
Judicial Grants	-	-	-
Total Division I (Novi)	<u>5,487,914.00</u>	<u>5,300,940.57</u>	<u>186,973.43</u>
DIVISION II (CLARKSTON):			
SALARIES	1,294,165.00	1,256,328.00	37,837.00
FRINGE BENEFITS	710,166.00	677,484.31	32,681.69
CONTRACTUAL SERVICES:			
Bank Charges	4,653.00	5,872.55	(1,219.55)
Cash Shortage	-	20.00	(20.00)
Computer Research Service	4,000.00	972.01	3,027.99
Court Transcripts	500.00	51.25	448.75
Defense Atty Fees	120,000.00	95,014.42	24,985.58
Drug Testing	1,000.00	-	1,000.00
Electrical Service	32,000.00	25,636.20	6,363.80
Equipment Maintenance	2,000.00	1,973.00	27.00
Equipment Rental	1,599.00	-	1,599.00
Expert Witness Fee and Mileage	104.00	-	104.00
Filing Fees	2,000.00	3,600.00	(1,600.00)
Interpreter Fees	10,556.00	6,051.08	4,504.92
Juror Fees and Mileage	9,800.00	7,947.40	1,852.60
Laundry and Cleaning	200.00	36.00	164.00
Library Continuations	5,000.00	6,307.70	(1,307.70)
Medical Exam	5,520.00	2,200.00	3,320.00
Membership Dues	3,000.00	2,350.00	650.00
Officer Fees	104.00	-	104.00
Periodicals Books Publ Sub	553.00	584.63	(31.63)
Personal Mileage	2,912.00	789.95	2,122.05
Printing	9,076.00	3,690.26	5,385.74
Professional Services	6,442.00	4,274.71	2,167.29
Property Taxes	38,000.00	39,909.12	(1,909.12)
Recruitment Expense	100.00	-	100.00
Rent	282,773.00	283,242.01	(469.01)
Software Support Maintenance	37,092.00	25,604.77	11,487.23
Travel and Conference	7,240.00	3,724.14	3,515.86
	<u>586,224.00</u>	<u>519,851.20</u>	<u>66,372.80</u>
COMMODITIES:			
Dry Goods and Clothing	748.00	-	748.00
Expendable Equipment	23,794.00	20,728.65	3,065.35
Other Expendable Equipment	-	171.20	(171.20)
Office Supplies	24,801.00	21,477.42	3,323.58
Postage-Standard Mailing	22,000.00	21,916.45	83.55
Provisions	389.00	35.81	353.19
	<u>71,732.00</u>	<u>64,329.53</u>	<u>7,402.47</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:			
Equipment Rental	11,193.00	6,810.46	4,382.54
Info Tech CLEMIS	20,274.00	21,922.96	(1,648.96)
Info Tech Development	15,192.00	15,191.24	0.76
Info Tech Operations	141,958.00	130,167.66	11,790.34
Info Tech Managed Print Svcs	1,233.00	4,895.30	(3,662.30)
Insurance Fund	948.00	947.54	0.46
Maintenance Department Charges	29,725.00	29,724.17	0.83
Telephone Communications	18,543.00	18,376.49	166.51
	<u>239,066.00</u>	<u>228,035.82</u>	<u>11,030.18</u>
Total Division II (Clarkston)	<u>2,901,353.00</u>	<u>2,746,028.86</u>	<u>155,324.14</u>
DIVISION III (ROCHESTER HILLS):			
SALARIES	2,367,486.00	2,304,994.79	62,491.21
FRINGE BENEFITS	1,414,422.00	1,294,171.10	120,250.90
CONTRACTUAL SERVICES:			
Bank Charges	10,750.00	7,399.27	3,350.73
Cash Shortage	-	20.00	(20.00)
Computer Research Service	7,600.00	2,303.52	5,296.48
Court Transcripts	500.00	315.70	184.30
Defense Atty Fees	108,000.00	83,041.00	24,959.00
Equipment Maintenance	1,800.00	677.86	1,122.14
Equipment Rental	1,582.00	-	1,582.00
Interpreter Fees	24,600.00	23,532.51	1,067.49
Juror Fees and Mileage	37,000.00	20,324.70	16,675.30
Laundry and Cleaning	100.00	13.45	86.55
Library Continuations	4,471.00	6,295.54	(1,824.54)
Medical Exam	6,000.00	5,205.00	795.00
Membership Dues	5,500.00	4,810.00	690.00
Periodicals Books Publ Sub	2,500.00	439.00	2,061.00
Personal Mileage	4,524.00	1,748.99	2,775.01
Printing	12,913.00	4,525.15	8,387.85
Professional Services	3,560.00	4,033.83	(473.83)
Software Support Maintenance	64,927.00	57,806.60	7,120.40
Special Event Program	300.00	-	300.00
Travel and Conference	8,739.00	6,095.93	2,643.07
	<u>305,366.00</u>	<u>228,588.05</u>	<u>76,777.95</u>
COMMODITIES:			
Dry Goods and Clothing	1,500.00	388.30	1,111.70
Expendable Equipment	4,180.00	49.13	4,130.87
Laboratory Supplies	3,345.00	70.00	3,275.00
Office Supplies	52,672.00	43,741.77	8,930.23
Postage-Standard Mailing	50,000.00	58,101.00	(8,101.00)
Provisions	420.00	211.76	208.24
	<u>112,117.00</u>	<u>102,561.96</u>	<u>9,555.04</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	393,585.00	393,585.00	-
Equipment Rental	23,162.00	19,328.87	3,833.13
Info Tech CLEMIS	27,821.00	30,083.56	(2,262.56)
Info Tech Development	15,192.00	15,191.24	0.76
Info Tech Operations	259,377.00	244,384.00	14,993.00
Info Tech Managed Print Svcs	25,390.00	22,513.76	2,876.24

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Insurance Fund	1,657.00	1,655.62	1.38
Maintenance Department Charges	17,107.00	17,106.37	0.63
Telephone Communications	55,619.00	56,431.61	(812.61)
	<u>818,910.00</u>	<u>800,280.03</u>	<u>18,629.97</u>
Total Division III (Rochester Hills)	5,018,301.00	4,730,595.93	287,705.07
DIVISION IV (TROY):			
SALARIES	1,392,670.00	1,394,821.90	(2,151.90)
FRINGE BENEFITS	845,262.00	781,400.96	63,861.04
CONTRACTUAL SERVICES:			
Bank Charges	4,500.00	6,422.35	(1,922.35)
Cash Shortage	-	45.00	(45.00)
Computer Research Service	-	614.36	(614.36)
Court Transcripts	200.00	972.10	(772.10)
Defense Atty Fees	75,000.00	150,904.33	(75,904.33)
Drug Testing	-	3,500.00	(3,500.00)
Electrical Service	93,108.00	69,385.23	23,722.77
Equipment Maintenance	1,500.00	7,826.66	(6,326.66)
Equipment Rental	1,300.00	-	1,300.00
Interpreter Fees	18,000.00	34,249.41	(16,249.41)
Juror Fees and Mileage	12,200.00	15,401.60	(3,201.60)
Library Continuations	2,056.00	2,059.42	(3.42)
Membership Dues	2,885.00	2,145.00	740.00
Officer Fees	100.00	37.08	62.92
Personal Mileage	4,796.00	2,161.72	2,634.28
Printing	4,776.00	3,835.39	940.61
Professional Services	5,700.00	4,796.84	903.16
Rent	157,604.00	157,604.04	(0.04)
Software Support Maintenance	35,450.00	27,927.44	7,522.56
Travel and Conference	3,500.00	852.96	2,647.04
Workshops and Meeting	1,500.00	1,609.27	(109.27)
	<u>424,175.00</u>	<u>492,350.20</u>	<u>(68,175.20)</u>
COMMODITIES:			
Dry Goods and Clothing	500.00	-	500.00
Expendable Equipment	1,500.00	-	1,500.00
Office Supplies	27,532.00	26,792.01	739.99
Postage-Standard Mailing	25,000.00	25,000.00	-
Provisions	500.00	237.89	262.11
	<u>55,032.00</u>	<u>52,029.90</u>	<u>3,002.10</u>
INTERNAL SERVICES:			
Equipment Rental	14,537.00	4,019.61	10,517.39
Info Tech CLEMIS	19,753.00	21,360.16	(1,607.16)
Info Tech Development	15,190.00	15,189.78	0.22
Info Tech Operations	184,455.00	172,875.16	11,579.84
Info Tech Managed Print Svcs	6,483.00	7,213.89	(730.89)
Insurance Fund	1,150.00	1,149.66	0.34
Maintenance Department Charges	2,143.00	2,142.57	0.43
Telephone Communications	19,801.00	20,335.23	(534.23)
	<u>263,512.00</u>	<u>244,286.06</u>	<u>19,225.94</u>
Total Division IV (Troy)	2,980,651.00	2,964,889.02	15,761.98
TOTAL DISTRICT COURT	<u>16,613,679.00</u>	<u>15,943,760.33</u>	<u>669,918.67</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
PROBATE COURT:			
JUDICIAL/ADMINISTRATION:			
SALARIES	1,544,093.00	1,481,888.32	62,204.68
FRINGE BENEFITS	780,194.00	708,089.86	72,104.14
CONTRACTUAL SERVICES:			
Court Reporter Services	3,000.00	-	3,000.00
Library Continuations	14,981.00	7,752.18	7,228.82
Membership Dues	2,500.00	-	2,500.00
Personal Mileage	-	681.67	(681.67)
Travel and Conference	2,000.00	-	2,000.00
Visiting Judges	7,000.00	-	7,000.00
	29,481.00	8,433.85	21,047.15
INTERNAL SERVICES:			
Bldg Space Cost Allocation	185,430.00	185,430.00	-
Info Tech Development	738.00	738.00	-
Info Tech Operations	90,019.00	73,145.66	16,873.34
Info Tech Managed Print Scvs	11.00	184.89	(173.89)
Maintenance Department Charges	219.00	218.33	0.67
Telephone Communications	9,572.00	9,555.90	16.10
	285,989.00	269,272.78	16,716.22
Total Judicial/Administration	2,639,757.00	2,467,684.81	172,072.19
JUDICIAL SUPPORT:			
SALARIES	1,271,677.00	1,238,821.53	32,855.47
FRINGE BENEFITS	839,885.00	790,922.30	48,962.70
CONTRACTUAL SERVICES:			
Advertising	4,300.00	3,182.66	1,117.34
Car Allowance	2,000.00	3,106.59	(1,106.59)
Cash Shortage	-	5.00	(5.00)
Contracted Services	-	221.25	(221.25)
Court Transcripts	1,000.00	36.90	963.10
Defense Atty Fees	352,552.00	352,576.11	(24.11)
Equipment Maintenance	2,000.00	807.50	1,192.50
Expert Witness Fee and Mileage	1,000.00	-	1,000.00
Fees Guardian Ad Litem	275,294.00	292,999.50	(17,705.50)
Guardian Review-Adult	8,000.00	13,122.00	(5,122.00)
Guardian Review-Minor	2,000.00	1,265.00	735.00
Interpreter Fees	3,000.00	6,814.87	(3,814.87)
Medical Services Guardianship	25,600.00	34,612.50	(9,012.50)
Medical Services Probate Exam	10,000.00	21,950.00	(11,950.00)
Membership Dues	5,000.00	4,505.00	495.00
Periodicals Books Publ Sub	-	590.00	(590.00)
Personal Mileage	3,480.00	536.07	2,943.93
Printing	17,028.00	2,849.46	14,178.54
Professional Services	3,080.00	-	3,080.00
Refund Prior Years Revenue	-	60.00	(60.00)
Software Support Maintenance	76,000.00	74,867.04	1,132.96
Transcript on Appeals	-	35.25	(35.25)
Travel and Conference	6,500.00	4,432.39	2,067.61
Visiting Judges	3,000.00	4,562.52	(1,562.52)
Workshops and Meeting	-	21.29	(21.29)
	800,834.00	823,158.90	(22,324.90)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:			
Computer Supplies	1,600.00	-	1,600.00
Dry Goods and Clothing	400.00	-	400.00
Expendable Equipment	14,033.29	4,112.54	9,920.75
Metered Postage	38,220.00	42,894.08	(4,674.08)
Office Supplies	23,889.00	28,890.71	(5,001.71)
	<u>78,142.29</u>	<u>75,897.33</u>	<u>2,244.96</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	146,941.00	146,940.96	0.04
Equipment Rental	95,578.00	98,045.50	(2,467.50)
Info Tech CLEMIS	15,589.00	16,856.72	(1,267.72)
Info Tech Development	54,932.00	54,931.03	0.97
Info Tech Operations	320,336.00	303,045.08	17,290.92
Info Tech Managed Print Svcs	4,129.00	4,067.73	61.27
Insurance Fund	13,914.00	13,907.50	6.50
Maintenance Department Charges	1,903.00	1,902.43	0.57
Telephone Communications	20,594.00	20,020.88	573.12
	<u>673,916.00</u>	<u>659,717.83</u>	<u>14,198.17</u>
Total Judicial Support	3,664,454.29	3,588,517.89	75,936.40
TOTAL PROBATE COURT	<u>6,304,211.29</u>	<u>6,056,202.70</u>	<u>248,008.59</u>
TOTAL JUSTICE ADMINISTRATION	<u>60,729,309.29</u>	<u>56,024,900.82</u>	<u>4,704,408.47</u>
LAW ENFORCEMENT:			
PROSECUTING ATTORNEY:			
ADMINISTRATION:			
SALARIES	1,398,376.00	1,396,964.83	1,411.17
FRINGE BENEFITS	767,027.00	743,740.81	23,286.19
CONTRACTUAL SERVICES:			
Clothing Allowance	-	281.25	(281.25)
Computer Research Service	65,000.00	55,374.11	9,625.89
Court Reporter Services	-	681.60	(681.60)
Court Transcripts	15,000.00	14,053.95	946.05
Equipment Maintenance	1,300.00	550.00	750.00
Expert Witness Fee and Mileage	31,989.00	39,430.95	(7,441.95)
Extradition Expense	39,717.00	53,643.95	(13,926.95)
Filing Fees	22,000.00	16,023.01	5,976.99
Freight and Express	2,000.00	576.89	1,423.11
Library Continuations	36,900.00	89,814.85	(52,914.85)
Membership Dues	47,000.00	62,535.50	(15,535.50)
Microfilming and Reproductions	3,500.00	179.75	3,320.25
Miscellaneous	575.00	2,064.57	(1,489.57)
Periodicals Books Publ Sub	4,000.00	6,926.73	(2,926.73)
Personal Mileage	4,914.00	807.93	4,106.07
Printing	54,562.00	29,142.85	25,419.15
Professional Services	10,000.00	467.87	9,532.13
Training	15,000.00	8,320.00	6,680.00
Transcript on Appeals	4,000.00	8,404.05	(4,404.05)
Travel and Conference	15,000.00	-	15,000.00
Witness Fees and Mileage	50,000.00	36,197.14	13,802.86
Workshops and Meeting	3,000.00	1,973.79	1,026.21
	<u>425,457.00</u>	<u>427,450.74</u>	<u>(1,993.74)</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:			
Expendable Equipment	10,643.00	3,767.82	6,875.18
Other Expendable Equipment	1,225.27	1,881.32	(656.05)
Metered Postage	29,831.00	28,522.30	1,308.70
Office Supplies	60,925.00	60,559.76	365.24
Provisions	700.00	-	700.00
Security Supplies	5,000.00	-	5,000.00
Special Event Supplies	-	379.25	(379.25)
	<u>108,324.27</u>	<u>95,110.45</u>	<u>13,213.82</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	907,320.00	907,320.00	-
Info Tech CLEMIS	22,616.00	24,455.56	(1,839.56)
Info Tech Development	78,275.00	78,274.77	0.23
Info Tech Equipment Rental	-	820.50	(820.50)
Info Tech Operations	645,839.00	615,796.05	30,042.95
Info Tech Managed Print Svcs	74,083.00	80,710.88	(6,627.88)
Insurance Fund	6,805.00	6,801.84	3.16
Maintenance Department Charges	14,771.00	14,770.52	0.48
Motor Pool Fuel Charges	10,000.00	7,318.12	2,681.88
Motor Pool	57,000.00	55,569.48	1,430.52
Radio Communications	3,656.00	3,656.16	(0.16)
Telephone Communications	74,234.00	71,523.67	2,710.33
	<u>1,894,599.00</u>	<u>1,867,017.55</u>	<u>27,581.45</u>
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	-	4,634.36	(4,634.36)
	<u>-</u>	<u>4,634.36</u>	<u>(4,634.36)</u>
TRANSFERS OUT:			
Law Enforcement Grants	67,000.00	27,302.45	39,697.55
Total Administration	<u>4,660,783.27</u>	<u>4,562,221.19</u>	<u>98,562.08</u>
LITIGATION:			
SALARIES	6,301,166.00	6,148,524.72	152,641.28
FRINGE BENEFITS	3,372,031.00	3,249,581.58	122,449.42
CONTRACTUAL SERVICES:			
Clothing Allowance	1,500.00	2,250.00	(750.00)
Court Transcripts	-	1,803.00	(1,803.00)
Extradition Expense	-	165.80	(165.80)
Periodicals Books Publ Sub	-	318.00	(318.00)
Personal Mileage	31,796.00	26,395.47	5,400.53
Printing	-	71.00	(71.00)
Training	-	251.60	(251.60)
Transcript on Appeals	-	737.20	(737.20)
Travel and Conference	-	1,220.00	(1,220.00)
	<u>33,296.00</u>	<u>33,212.07</u>	<u>83.93</u>
COMMODITIES:			
Office Supplies	-	8,672.28	(8,672.28)
	<u>-</u>	<u>8,672.28</u>	<u>(8,672.28)</u>
INTERNAL SERVICES:			
Info Tech Operations	21,160.00	18,199.51	2,960.49
Telephone Communications	-	2,060.91	(2,060.91)
	<u>21,160.00</u>	<u>20,260.42</u>	<u>899.58</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
TRANSFERS OUT:			
Law Enforcement Grants	926,544.00	830,199.22	96,344.78
	926,544.00	830,199.22	96,344.78
Total Litigation	10,654,197.00	10,290,450.29	363,746.71
WARRANTS:			
SALARIES	1,394,044.00	1,300,120.92	93,923.08
FRINGE BENEFITS	799,970.00	754,563.41	45,406.59
CONTRACTUAL SERVICES:			
Personal Mileage	3,199.00	3,101.77	97.23
Total Warrants	2,197,213.00	2,057,786.10	139,426.90
APPELLATE:			
SALARIES	1,176,374.00	1,161,666.26	14,707.74
FRINGE BENEFITS	628,019.00	619,090.68	8,928.32
CONTRACTUAL SERVICES:			
Personal Mileage	8,458.00	2,952.75	5,505.25
Total Appellate	1,812,851.00	1,783,709.69	29,141.31
TOTAL PROSECUTING ATTORNEY	19,325,044.27	18,694,167.27	630,877.00
SHERIFF:			
SHERIFF'S OFFICE:			
SALARIES	1,074,432.00	1,070,917.75	3,514.25
FRINGE BENEFITS	605,520.00	597,293.89	8,226.11
CONTRACTUAL SERVICES:			
Auction Expense	500.00	-	500.00
Communications	5,000.00	10,788.86	(5,788.86)
Contracted Services	12,000.00	1,300.00	10,700.00
Equipment Maintenance	1,000.00	953.56	46.44
Library Continuations	2,100.00	6,538.50	(4,438.50)
Personal Mileage	2,320.00	764.63	1,555.37
Workshops and Meeting	8,000.00	73.22	7,926.78
	30,920.00	20,418.77	10,501.23
COMMODITIES:			
Material and Supplies	20,000.00	22,904.02	(2,904.02)
Office Supplies	23,316.00	3,881.90	19,434.10
Provisions	1,500.00	14.83	1,485.17
	44,816.00	26,800.75	18,015.25
INTERNAL SERVICES:			
Bldg Space Cost Allocation	250,376.00	250,376.04	(0.04)
Info Tech Operations	229,556.00	218,156.56	11,399.44
Insurance Fund	24,105.00	21,191.47	2,913.53
Motor Pool Fuel Charges	10,000.00	6,225.23	3,774.77
Motor Pool	50,000.00	50,427.02	(427.02)
Telephone Communications	13,187.00	13,948.39	(761.39)
	577,224.00	560,324.71	16,899.29
Total Sheriff's Office	2,332,912.00	2,275,755.87	57,156.13

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
ADMINISTRATIVE SERVICES:			
SALARIES	1,304,496.00	1,308,358.94	(3,862.94)
FRINGE BENEFITS	783,767.00	752,880.76	30,886.24
CONTRACTUAL SERVICES:			
Cash Shortage	-	56.74	(56.74)
Equipment Maintenance	5,000.00	1,935.42	3,064.58
Freight and Express	2,000.00	1,991.27	8.73
Laundry and Cleaning	-	315.15	(315.15)
Library Continuations	25,000.00	27,024.37	(2,024.37)
Membership Dues	10,000.00	13,092.00	(3,092.00)
Officers Training	-	51.00	(51.00)
Periodicals Books Publ Sub	5,000.00	8,199.96	(3,199.96)
Personal Mileage	1,161.00	3,540.66	(2,379.66)
Printing	126,975.00	114,631.05	12,343.95
Professional Services	72,500.00	62,944.25	9,555.75
Travel and Conference	19,000.00	29,362.63	(10,362.63)
Uniform Cleaning	150,000.00	117,079.65	32,920.35
	<u>416,636.00</u>	<u>380,224.15</u>	<u>36,411.85</u>
COMMODITIES:			
Deputy Supplies	870,684.40	1,065,721.58	(195,037.18)
Indigent Orders	30,000.00	18,744.55	11,255.45
Inmate Recreational Supplies	15,000.00	8,421.74	6,578.26
Metered Postage	25,920.00	24,861.87	1,058.13
Office Supplies	54,296.00	14,295.30	40,000.70
Postage-Standard Mailing	5,500.00	22.95	5,477.05
Uniforms	278,861.00	369,628.25	(90,767.25)
	<u>1,280,261.40</u>	<u>1,501,696.24</u>	<u>(221,434.84)</u>
INTERNAL SERVICES:			
Equipment Rental	16,580.00	27,774.60	(11,194.60)
Info Tech CLEMIS	3,422.00	13,450.24	(10,028.24)
Info Tech Operations	20,129.00	3,376.00	16,753.00
Info Tech Managed Print Svcs	21,883.00	15,120.47	6,762.53
Insurance Fund	5,377.00	5,101.45	275.55
Radio Communications	394.00	1,279.72	(885.72)
Telephone Communications	13,859.00	12,758.71	1,100.29
	<u>81,644.00</u>	<u>78,861.19</u>	<u>2,782.81</u>
Total Administrative Services	<u>3,866,804.40</u>	<u>4,022,021.28</u>	<u>(155,216.88)</u>
CORRECTIVE SERVICES:			
SALARIES	19,871,349.00	18,588,206.28	1,283,142.72
FRINGE BENEFITS	11,304,502.00	10,890,225.67	414,276.33
CONTRACTUAL SERVICES:			
Adj Prior Years Revenue	-	9,800.50	(9,800.50)
Auction Expense	-	311.46	(311.46)
Communications	-	740.25	(740.25)
Contracted Services	6,853,075.00	6,044,045.62	809,029.38
Drug Testing	12,000.00	2,025.00	9,975.00
Equipment Maintenance	30,000.00	12,128.36	17,871.64
Interpreter Fees	-	6,976.12	(6,976.12)
Laundry and Cleaning	29,000.00	5,948.05	23,051.95
Miscellaneous	-	53.73	(53.73)
Officers Training	-	7,780.62	(7,780.62)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Personal Mileage	2,320.00	586.77	1,733.23
Printing	2,000.00	2,158.71	(158.71)
Prisoner Housing-Outside Co	90,500.00	-	90,500.00
Transportation of Prisoners	22,000.00	2,000.76	19,999.24
Travel Employee Taxable Meals	-	74.75	(74.75)
	7,040,895.00	6,094,630.70	946,264.30
COMMODITIES:			
Bedding and Linen	102,562.00	85,162.85	17,399.15
Computer Supplies	30,000.00	17,157.59	12,842.41
Culinary Supplies	30,000.00	27,988.60	2,011.40
Custodial Supplies	205,000.00	222,715.80	(17,715.80)
Dry Goods and Clothing	100,000.00	102,377.34	(2,377.34)
Other Expendable Equipment	129,766.42	214,308.41	(84,541.99)
Groceries	10,000.00	780.56	9,219.44
Inmate Recreational Supplies	-	50.00	(50.00)
Office Supplies	40,000.00	39,715.84	284.16
Provisions	10,000.00	150.00	9,850.00
	657,328.42	710,406.99	(53,078.57)
INTERNAL SERVICES:			
Bldg Space Cost Allocation	4,063,518.00	4,063,518.00	-
Equipment Rental	2,160.00	2,160.00	-
CLEMIS Development	253,188.00	253,187.60	0.40
Info Tech CLEMIS	15,153.00	16,013.00	(860.00)
Info Tech Development	83,198.00	83,197.52	0.48
Info Tech Operations	2,827,627.00	2,818,214.61	9,412.39
Info Tech Managed Print Svcs	51,714.00	63,386.77	(11,672.77)
Insurance Fund	125,469.00	125,068.01	400.99
Maintenance Department Charges	166,789.00	177,154.97	(10,365.97)
Motor Pool Fuel Charges	27,000.00	16,850.68	10,149.32
Motor Pool	85,000.00	101,484.21	(16,484.21)
Radio Communications	147,163.00	186,969.74	(39,806.74)
Telephone Communications	24,984.00	25,370.91	(386.91)
	7,872,963.00	7,932,576.02	(59,613.02)
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	60,000.00	-	60,000.00
	60,000.00	-	60,000.00
Total Corrective Services	46,807,037.42	44,216,045.66	2,590,991.76
CORRECTIVE SERVICES-SATELLITES:			
SALARIES	8,486,997.00	9,628,087.85	(1,141,090.85)
FRINGE BENEFITS	4,158,239.00	4,844,996.32	(686,757.32)
CONTRACTUAL SERVICES:			
Equipment Maintenance	22,000.00	8,223.23	13,776.77
Laundry and Cleaning	50,500.00	35,199.47	15,300.53
Personal Mileage	-	163.84	(163.84)
Printing	4,250.00	-	4,250.00
Travel Employee Taxable Meals	-	4,958.80	(4,958.80)
	76,750.00	48,545.34	28,204.66
COMMODITIES:			
Bedding and Linen	2,000.00	2,000.00	-
Deputy Supplies	31,108.00	-	31,108.00
Dry Goods and Clothing	2,000.00	2,000.00	-
Uniforms	18,383.00	-	18,383.00

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:	53,491.00	4,000.00	49,491.00
Bldg Space Cost Allocation	980,124.00	980,124.00	-
Info Tech Managed Print Svcs	61.00	377.73	(316.73)
Insurance Fund	2,262.00	1,154.95	1,107.05
Maintenance Department Charges	8,723.00	8,722.45	0.55
Motor Pool Fuel Charges	40,000.00	22,094.27	17,905.73
Motor Pool	85,000.00	79,087.36	5,912.64
Telephone Communications	14,062.00	13,322.60	739.40
	1,130,232.00	1,104,883.36	25,348.64
TRANSFERS OUT:			
Radio Communications	27,664.00	27,664.00	-
	27,664.00	27,664.00	-
Total Corrective Services-Satellites	13,933,373.00	15,658,176.87	(1,724,803.87)
PATROL SERVICES:			
SALARIES	30,278,696.00	29,719,593.69	559,102.31
FRINGE BENEFITS	17,121,829.00	16,867,369.09	254,459.91
CONTRACTUAL SERVICES:			
Auction Expense	1,000.00	479.16	520.84
Building Maintenance Charges	22,500.00	15,626.57	6,873.43
Clothing Allowance	15,825.00	18,689.50	(2,864.50)
Communications	1,000.00	-	1,000.00
Electrical Service	22,712.00	18,076.70	4,635.30
Equipment Maintenance	522,886.00	294,598.40	228,287.60
Equipment Rental	40,071.00	-	40,071.00
Insurance	8,000.00	-	8,000.00
K-9 Program	47,500.00	45,911.50	1,588.50
Natural Gas	14,092.00	1,705.75	12,386.25
North Oakland Sub-Station	11,000.00	1,018.51	9,981.49
Officers Training	44,823.00	8,208.27	36,614.73
Personal Mileage	-	367.72	(367.72)
Property Taxes	33,453.00	35,559.87	(2,106.87)
Rent	119,252.00	92,640.34	26,611.66
Towing and Storage Fees	8,000.00	5,423.00	2,577.00
Travel and Conference	1,000.00	-	1,000.00
Travel Employee Taxable Meals	-	373.75	(373.75)
Uniform Cleaning	3,112.00	550.05	2,561.95
Water and Sewage Charges	2,000.00	1,387.62	612.38
	918,226.00	540,616.71	377,609.29
COMMODITIES:			
Custodial Supplies	8,200.00	4,445.24	3,754.76
Deputy Supplies	39,893.00	1,033.23	38,859.77
Diving Supplies	8,000.00	7,252.97	747.03
Other Expendable Equipment	220,500.00	200,189.60	20,310.40
Gasoline Charges	50,239.00	1,121.22	49,117.78
Medical Supplies	500.00	-	500.00
Office Supplies	31,100.00	23,843.43	7,256.57
Postage-Standard Mailing	-	24.53	(24.53)
Shop Supplies	500.00	37.98	462.02
Uniforms	60,483.00	3,871.88	56,611.12
	419,415.00	241,820.08	177,594.92

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:			
Bldg Space Cost Allocation	146,307.00	146,307.00	-
Equipment Rental	356,782.00	352,712.73	4,069.27
Info Tech CLEMIS	132,571.00	173,448.84	(40,877.84)
Info Tech Development	23,625.00	23,624.58	0.42
Info Tech Equipment Rental	230,958.00	227,552.00	3,406.00
Info Tech Operations	146,862.00	134,672.65	12,189.35
Info Tech Managed Print Svcs	20,813.00	27,324.69	(6,511.69)
Insurance Fund	263,310.00	204,742.12	58,567.88
Maintenance Department Charges	41,220.00	41,219.12	0.88
Motor Pool Fuel Charges	1,448,726.00	857,875.67	590,850.33
Motor Pool	2,750,925.00	2,788,836.79	(37,911.79)
Radio Communications	35,356.00	64,503.80	(29,147.80)
Telephone Communications	52,608.00	51,654.64	953.36
	<u>5,650,063.00</u>	<u>5,094,474.63</u>	<u>555,588.37</u>
CAPITAL OUTLAY:			
Boats	56,995.00	64,220.42	(7,225.42)
Capital Outlay Miscellaneous	749,237.00	731,437.00	17,800.00
	<u>806,232.00</u>	<u>795,657.42</u>	<u>10,574.58</u>
TRANSFERS OUT:			
Radio Communications	63,800.00	63,800.00	-
Information Technology	90,792.00	90,792.00	-
Motor Pool	277,492.00	277,492.00	-
	<u>432,084.00</u>	<u>432,084.00</u>	<u>-</u>
Total Patrol Services	<u>55,626,545.00</u>	<u>53,691,615.62</u>	<u>1,934,929.38</u>
SHERIFF EMERG. PREPAREDNESS TRAINING:			
SALARIES	4,100,174.31	4,491,441.45	(391,267.14)
FRINGE BENEFITS	<u>2,382,357.00</u>	<u>2,596,509.12</u>	<u>(214,152.12)</u>
CONTRACTUAL SERVICES:			
Auction Expense	14,400.00	15,600.03	(1,200.03)
Cash Shortage	-	20.00	(20.00)
Employees Medical Exams	64,712.00	35,368.47	29,343.53
Equipment Maintenance	85.00	83,332.70	(83,247.70)
Fees Civil Service	564,000.00	368,367.32	195,632.68
Officers Training	80,000.00	122,518.87	(42,518.87)
Personal Mileage	-	1,025.74	(1,025.74)
Printing	510.00	-	510.00
Professional Services	2,700.00	2,100.00	600.00
	<u>726,407.00</u>	<u>628,333.13</u>	<u>98,073.87</u>
COMMODITIES:			
Deputy Supplies	4,500.00	-	4,500.00
Office Supplies	1,000.00	16,281.52	(15,281.52)
Provisions	1,000.00	181.92	818.08
Training-Educational Supplies	1,000.00	1,605.54	(605.54)
Uniforms	3,550.00	-	3,550.00
	<u>11,050.00</u>	<u>18,068.98</u>	<u>(7,018.98)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	62,366.00	164,213.33	(101,847.33)
Info Tech CLEMIS	833.00	-	833.00
Info Tech Operations	13,056.00	18,636.28	(5,580.28)
Info Tech Managed Print Svcs	570.00	12,766.83	(12,196.83)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Insurance Fund	1,508.00	9,362.36	(7,854.36)
Radio Communications	-	5,920.05	(5,920.05)
Telephone Communications	-	18,879.28	(18,879.28)
	<u>78,333.00</u>	<u>229,778.13</u>	<u>(151,445.13)</u>
TRANSFERS OUT:			
Radio Communications	7,800.00	7,800.00	-
Information Technology	11,349.00	11,349.00	-
Motor Pool	34,474.00	34,474.00	-
	<u>53,623.00</u>	<u>53,623.00</u>	<u>-</u>
Total Sheriff Emerg. Preparedness Training	<u>7,351,944.31</u>	<u>8,017,753.81</u>	<u>(665,809.50)</u>
INVESTIGATIVE & FORENSIC SERVICES:			
SALARIES	5,292,006.00	5,377,194.41	(85,188.41)
FRINGE BENEFITS	3,103,470.00	3,126,003.64	(22,533.64)
CONTRACTUAL SERVICES:			
Auction Expense	-	2,905.81	(2,905.81)
Bank Charges	-	674.22	(674.22)
Cash Shortage	-	350.00	(350.00)
Clothing Allowance	15,670.00	15,085.43	584.57
Communications	20,000.00	19,419.21	580.79
Contracted Services	106,000.00	15,538.07	90,461.93
Drug Testing	18,396.00	90,676.13	(72,280.13)
Equipment Maintenance	17,733.00	20,077.23	(2,344.23)
Equipment Rental	12,000.00	-	12,000.00
Evidence Fund NET	150,000.00	107,321.58	42,678.42
Extradition Expense	12,000.00	2,093.34	9,906.66
Liquor and Gambling Evidence	12,000.00	8,218.78	3,781.22
Membership Dues	9,200.00	3,809.68	5,390.32
Miscellaneous	-	39.83	(39.83)
Officers Training	-	446.20	(446.20)
Personal Mileage	-	66.42	(66.42)
Printing	5,100.00	-	5,100.00
Professional Services	45,000.00	114,305.27	(69,305.27)
Software Support Maintenance	30,000.00	39,842.75	(9,842.75)
Travel and Conference	20,935.00	21,283.56	(348.56)
Travel Employee Taxable Meals	-	1,002.80	(1,002.80)
	<u>474,034.00</u>	<u>463,156.31</u>	<u>10,877.69</u>
COMMODITIES:			
Computer Supplies	2,000.00	3,357.47	(1,357.47)
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	45,000.00	72,766.78	(27,766.78)
Laboratory Supplies	221,792.00	249,400.18	(27,608.18)
Material and Supplies	25,056.00	66,768.31	(41,712.31)
Office Supplies	30,099.00	24,603.60	5,495.40
Photographic Supplies	5,000.00	826.53	4,173.47
	<u>345,034.00</u>	<u>417,722.87</u>	<u>(72,688.87)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	623,771.00	623,771.04	(0.04)
Info Tech CLEMIS	51,556.00	15,971.48	35,584.52
Info Tech Operations	196,201.00	181,047.43	15,153.57
Info Tech Managed Print Svcs	27,049.00	37,105.14	(10,056.14)
Insurance Fund	342,883.00	299,747.64	43,135.36

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Maintenance Department Charges	3,410.00	3,409.45	0.55
Motor Pool Fuel Charges	231,042.00	138,724.66	92,317.34
Motor Pool	668,650.00	771,710.24	(103,060.24)
Radio Communications	14,026.00	8,241.22	5,784.78
Telephone Communications	298,173.00	300,540.19	(2,367.19)
	<u>2,456,761.00</u>	<u>2,380,268.49</u>	<u>76,492.51</u>
CAPITAL OUTLAY:			
Equipment	-	-	-
TRANSFERS OUT:			
Law Enforcement Grants	605,271.00	527,338.61	77,932.39
Total Investigative & Forensic Services	<u>12,276,576.00</u>	<u>12,291,684.33</u>	<u>(15,108.33)</u>
EMERGENCY COMM OPERATION:			
SALARIES	1,126,757.69	1,063,017.72	63,739.97
FRINGE BENEFITS	650,113.00	629,679.42	20,433.58
CONTRACTUAL SERVICES:			
Contracted Services	22,000.00	-	22,000.00
Equipment Maintenance	65,915.00	-	65,915.00
Officers Training	7,000.00	-	7,000.00
Personal Mileage	-	10.00	(10.00)
Professional Services	51,300.00	-	51,300.00
	<u>146,215.00</u>	<u>10.00</u>	<u>146,205.00</u>
COMMODITIES:			
Office Supplies	2,000.00	-	2,000.00
Uniforms	11,000.00	-	11,000.00
	<u>13,000.00</u>	<u>-</u>	<u>13,000.00</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	100,066.00	-	100,066.00
Info Tech Operations	4,371.00	-	4,371.00
Info Tech Managed Print Svcs	8,743.00	-	8,743.00
Insurance Fund	7,858.00	-	7,858.00
Radio Communications	2,437.00	-	2,437.00
Telephone Communications	13,382.00	-	13,382.00
	<u>136,857.00</u>	<u>-</u>	<u>136,857.00</u>
CAPITAL OUTLAY:	-	-	-
TRANSFERS OUT:	-	-	-
Total Emergency Comm Operation	2,072,942.69	1,692,707.14	380,235.55
TOTAL SHERIFF	<u>144,268,134.82</u>	<u>141,865,760.58</u>	<u>2,402,374.24</u>
TOTAL LAW ENFORCEMENT	<u>163,593,179.09</u>	<u>160,559,927.85</u>	<u>3,033,251.24</u>
LEGISLATIVE:			
BOARD OF COMISSIONERS:			
ADMINISTRATION:			
SALARIES	1,315,896.00	1,263,378.88	52,517.12
FRINGE BENEFITS	784,603.00	762,213.44	22,389.56
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	7,600.00	(7,600.00)
Advertising	300.00	-	300.00
Historical Commission	2,350.00	1,797.06	552.94
Legal Services	8,000.00	-	8,000.00
Legislative Expense	8,000.00	-	8,000.00
Membership Dues	2,000.00	605.00	1,395.00

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Periodicals Books Publ Sub	2,000.00	1,650.21	349.79
Personal Mileage	28,000.00	17,635.62	10,364.38
Printing	10,000.00	1,792.44	8,207.56
Prof Serv - Annual Audit	255,000.00	255,500.00	(500.00)
Professional Services	63,300.00	60,000.00	3,300.00
Public Information	31,777.00	27,719.99	4,057.01
Special Event Program	3,000.00	804.80	2,195.20
Special Projects	98,000.00	1,016.29	96,983.71
Travel and Conference	20,000.00	10,430.11	9,569.89
Workshops and Meeting	30,000.00	10,458.39	19,541.61
	<u>561,727.00</u>	<u>397,009.91</u>	<u>164,717.09</u>
COMMODITIES:			
Computer Supplies	500.00	-	500.00
Expendable Equipment	1,000.00	-	1,000.00
Groceries	200.00	-	200.00
Metered Postage	2,877.00	570.75	2,306.25
Office Supplies	7,457.05	4,214.58	3,242.47
Postage-Standard Mailing	200.00	-	200.00
	<u>12,234.05</u>	<u>4,785.33</u>	<u>7,448.72</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	139,567.00	139,566.96	0.04
Info Tech Development	8,689.00	8,688.50	0.50
Info Tech Operations	37,587.00	34,932.00	2,655.00
Info Tech Managed Print Svcs	178.00	2,652.81	(2,474.81)
Insurance Fund	1,916.00	1,914.96	1.04
Maintenance Department Charges	2,995.00	2,994.34	0.66
Telephone Communications	18,175.00	17,059.68	1,115.32
	<u>209,107.00</u>	<u>207,809.25</u>	<u>1,297.75</u>
Total Administration	<u>2,883,567.05</u>	<u>2,635,196.81</u>	<u>248,370.24</u>
LIBRARY BOARD:			
SALARIES	319,508.00	327,531.63	(8,023.63)
FRINGE BENEFITS	151,098.00	150,242.57	855.43
CONTRACTUAL SERVICES:			
Binding	1,635.00	4,723.08	(3,088.08)
Computer Research Service	106,000.00	93,434.03	12,565.97
Contracted Services	131,127.00	131,127.00	-
Equipment Maintenance	1,600.00	1,910.00	(310.00)
Fees - Per Diems	1,730.00	960.41	769.59
Library Continuations	96,300.00	106,325.34	(10,025.34)
Membership Dues	475.00	441.50	33.50
Periodicals Books Publ Sub	12,000.00	14,282.53	(2,282.53)
Personal Mileage	1,759.00	1,705.34	53.66
Printing	500.00	260.30	239.70
Software Support Maintenance	8,900.00	7,474.42	1,425.58
Special Projects	1,266.00	119.00	1,147.00
Travel and Conference	1,500.00	798.47	701.53
Workshops and Meeting	2,842.00	1,073.88	1,768.12
	<u>367,634.00</u>	<u>364,635.30</u>	<u>2,998.70</u>
COMMODITIES:			
Expendable Equipment	2,000.00	-	2,000.00
Metered Postage	713.00	302.44	410.56
Office Supplies	5,000.00	2,464.16	2,535.84
	<u>7,713.00</u>	<u>2,766.60</u>	<u>4,946.40</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:			
Bldg Space Cost Allocation	348,223.00	348,222.96	0.04
Equipment Rental	5,172.00	3,856.00	1,316.00
Info Tech Development	19,898.00	19,897.00	1.00
Info Tech Operations	94,198.00	84,172.90	10,025.10
Info Tech Managed Print Svcs	5,187.00	8,462.61	(3,275.61)
Insurance Fund	565.00	564.75	0.25
Maintenance Department Charges	2,958.00	2,957.57	0.43
Telephone Communications	4,393.00	4,328.33	64.67
	<u>480,594.00</u>	<u>472,462.12</u>	<u>8,131.88</u>
Total Library Board	1,326,547.00	1,317,638.22	8,908.78
TOTAL LEGISLATIVE	<u>4,210,114.05</u>	<u>3,952,835.03</u>	<u>257,279.02</u>
WATER RESOURCES COMMISSIONER:			
ADMINISTRATION:			
SALARIES	144,453.00	144,552.51	(99.51)
FRINGE BENEFITS	65,161.00	64,755.47	405.53
CONTRACTUAL SERVICES:			
Charge Card Fee	3,100.00	3,135.40	(35.40)
Communications	1,500.00	297.05	1,202.95
Contracted Services	200,000.00	122,936.55	77,063.45
Education Programs	20,000.00	4,741.90	15,258.10
Equipment Rental	3,100.00	678.90	2,421.10
Freight and Express	250.00	22.95	227.05
Laboratory Fees	2,000.00	-	2,000.00
Legal Services	54,000.00	5,043.62	48,956.38
Membership Dues	21,815.00	19,559.61	2,255.39
Periodicals Books Publ Sub	1,000.00	619.59	380.41
Personal Mileage	3,392.00	3,268.49	123.51
Printing	15,993.00	3,624.22	12,368.78
Prof Svc-Consultant	15,000.00	-	15,000.00
Professional Services	38,571.00	-	38,571.00
Publishing Legal Notices	3,000.00	-	3,000.00
Recording Fees	1,000.00	264.00	736.00
State of Michigan Fees	3,000.00	3,000.00	-
Stream Gauge Program	61,575.00	57,524.00	4,051.00
Training	5,000.00	-	5,000.00
Travel and Conference	22,714.00	21,138.55	1,575.45
Watershed-Clinton River	5,141.00	5,141.00	-
Watershed-Huron River	2,706.00	2,706.00	-
Workshops and Meeting	5,700.00	246.05	5,453.95
	<u>489,557.00</u>	<u>253,947.88</u>	<u>235,609.12</u>
COMMODITIES:			
Employee Footwear	2,200.00	1,901.48	298.52
Expendable Equipment	3,000.00	1,949.10	1,050.90
Other Expendable Equipment	1,000.00	-	1,000.00
Material and Supplies	18,500.00	5,085.41	13,414.59
Medical Supplies	100.00	-	100.00
Metered Postage	22,770.00	28,611.12	(5,841.12)
Office Supplies	33,548.00	44,714.99	(11,166.99)
Paper Printing	1,000.00	-	1,000.00
Training-Educational Supplies	2,000.00	-	2,000.00
Uniforms	14,300.00	10,532.12	3,767.88
	<u>98,418.00</u>	<u>92,794.22</u>	<u>5,623.78</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:			
Bldg Space Cost Allocation	434,574.00	434,574.00	-
Drain Equip Labor	3,841,421.00	3,845,162.32	(3,741.32)
Drain Equipment	311,400.00	337,357.98	(25,957.98)
Info Tech Development	200,093.00	200,092.77	0.23
Info Tech Operations	309,723.00	266,206.50	43,516.50
Info Tech Managed Print Svcs	30,638.00	42,876.86	(12,238.86)
Insurance Fund	5,337.00	8,157.50	(2,820.50)
Maintenance Department Charges	37,558.00	37,558.00	-
Telephone Communications	45,457.00	42,564.42	2,892.58
	<u>5,216,201.00</u>	<u>5,214,550.35</u>	<u>1,650.65</u>
TRANSFERS OUT:			
Drains Act 40 Ch 4 18 Maint	56,165.00	45,929.00	10,236.00
Total Administration	<u>6,069,955.00</u>	<u>5,816,529.43</u>	<u>253,425.57</u>
ENGINEERING AND CONSTRUCTION:			
CONTRACTUAL SERVICES:			
Contracted Services	-	1,608.69	(1,608.69)
	<u>-</u>	<u>1,608.69</u>	<u>(1,608.69)</u>
COMMODITIES:			
Expendable Equipment	-	61.80	(61.80)
	<u>-</u>	<u>61.80</u>	<u>(61.80)</u>
Total Engineering and Construction	<u>-</u>	<u>1,670.49</u>	<u>(1,670.49)</u>
TOTAL WATER RESOURCES COMMISSIONER	<u>6,069,955.00</u>	<u>5,818,199.92</u>	<u>251,755.08</u>
TOTAL DEPARTMENTAL EXPENDITURES	<u>350,389,686.29</u>	<u>332,113,590.39</u>	<u>18,276,095.90</u>
NON-DEPARTMENTAL EXPENDITURES:			
NON-DEPARTMENTAL OPERATIONS:			
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	4.73	(4.73)
Adj Prior Years Revenue	-	1,440.44	(1,440.44)
Auction Expense	-	0.60	(0.60)
Bank Charges	-	40,317.75	(40,317.75)
Cash Shortage	-	105.00	(105.00)
Fees - Per Diems	-	2,187.24	(2,187.24)
Insurance Surety Bonds	33,305.00	2,365.00	30,940.00
Logos Trademarks Intellect Prp	18,000.00	19,687.00	(1,687.00)
Miscellaneous	300,000.00	-	300,000.00
Refund Prior Years Revenue	-	77,662.41	(77,662.41)
	<u>351,305.00</u>	<u>143,770.17</u>	<u>207,534.83</u>
NON-DEPARTMENTAL:			
Drain Assessments Current	1,450,000.00	1,368,625.19	81,374.81
Local Road Funding Program	846,499.00	846,499.00	-
Mental Health Authority	9,620,616.00	9,620,616.00	-
Mich Association of Counties	73,000.00	91,014.66	(18,014.66)
National Assoc of Counties	24,100.00	24,047.00	53.00
Road Comm Tri Party	1,926,306.00	960,403.00	965,903.00
SEMCOG	500,000.00	459,056.50	40,943.50
Substance Abuse Coord Agency	5,061,099.00	5,061,099.06	(0.06)
Traffic Improvement Assoc	30,000.00	30,000.00	-
	<u>19,531,620.00</u>	<u>18,461,360.41</u>	<u>1,070,259.59</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:			
Provisions	30,000.00	-	30,000.00
	30,000.00	-	30,000.00
INTERNAL SERVICES:			
Bldg Space Cost Allocation	1,622,098.00	1,623,215.04	(1,117.04)
Info Tech Operations	522.00	346.68	175.32
Insurance Fund	358,310.00	350,814.74	7,495.26
Service Center Grounds	500,000.00	499,999.90	0.10
	2,480,930.00	2,474,376.36	6,553.64
TRANSFERS OUT:			
Child Care	23,507,392.79	16,987,300.06	6,520,092.73
Social Welfare Foster Care	1,000.00	-	1,000.00
Oakland Enhancement	200,000.00	200,000.00	-
Building Authority Debt Act 31	9,274,375.00	9,275,625.00	(1,250.00)
Buildg Improvement	5,500,000.00	5,500,000.00	-
Project Work Orders	11,042,500.00	11,050,165.84	(7,665.84)
Major Dept Support Projects	3,500,000.00	3,500,000.00	-
Fire Records Management	1,160,441.00	1,160,441.42	(0.42)
CLEMIS	1,844,186.00	1,844,186.00	-
Facilities Maint and Operation	-	1,273.26	(1,273.26)
Information Technology	3,894,241.00	3,894,241.00	-
	59,924,135.79	53,413,232.58	6,510,903.21
Total Non-departmental Operations	82,317,990.79	74,492,739.52	7,825,251.27
RESERVED FOR TRANSFER:			
CONTRACTUAL SERVICES:			
Contingency	57,633.00	-	57,633.00
Grant Match	45,556.00	-	45,556.00
Legislative Expense	8,600.00	-	8,600.00
	111,789.00	-	111,789.00
NON-DEPARTMENTAL:			
Classification and Rate Change	36,324.00	-	36,324.00
Disaster Recovery	300,000.00	-	300,000.00
Emergency Salaries Reserve	211,560.00	-	211,560.00
Juvenile Resentencing	600,000.00	-	600,000.00
Security Reserve	64,670.00	-	64,670.00
Summer Employees Reserve	223,368.00	-	223,368.00
	1,435,922.00	-	1,435,922.00
INTERNAL SERVICES:			
Info Tech Development	642,660.00	-	642,660.00
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	105,494.00	-	105,494.00
Total Reserved for Transfer	2,295,865.00	-	2,295,865.00
TOTAL NON-DEPARTMENTAL EXPENDITURES	84,613,855.79	74,492,739.52	10,121,116.27
TOTAL GENERAL FUND EXPENDITURES	\$ 435,003,542.08	\$ 406,606,329.91	\$ 28,397,212.17

OAKLAND COUNTY
FINANCIAL STATEMENTS
SPECIAL REVENUE
FUNDS

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

COUNTY OF OAKLAND
Child Care Fund
Balance Sheet
September 30, 2016

Assets	
Cash	\$ 348,452.00
Accounts Receivable	190.00
Due From Municipalities	198,208.04
Due From State of Michigan	2,754,293.09
Total Assets	<u>3,301,143.13</u>
 Liabilities	
Vouchers Payable	425,793.31
Accounts Payable	668,421.38
Due to Other Funds	614,350.04
Deposits	758.00
Total Liabilities	<u>1,709,322.73</u>
 Deferred Inflow of Resources	
Unavailable Revenue - Other	<u>1,547,619.29</u>
 Fund Balance	
Assigned	<u>44,201.11</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balance	 <u>\$ 3,301,143.13</u>

COUNTY OF OAKLAND
Child Care Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues			
Children's Village	\$ 19,219,118.00	\$17,337,738.43	\$ (1,881,379.57)
Child Care	1,175,000.00	1,131,524.12	(43,475.88)
Total Revenues	<u>20,394,118.00</u>	<u>18,469,262.55</u>	<u>(1,924,855.45)</u>
Expenditures			
Salaries	11,738,130.00	11,733,796.95	4,333.05
Fringe Benefits	7,109,718.00	6,939,077.89	170,640.11
Contractual Services	21,386,368.00	13,269,412.64	8,116,955.36
Commodities	928,479.90	775,760.15	152,719.75
Capital Outlay	11,736.89	11,606.90	129.99
Internal Services	2,728,489.00	2,719,723.50	8,765.50
Total Expenditures	<u>43,902,921.79</u>	<u>35,449,378.03</u>	<u>8,453,543.76</u>
Excess of Revenues Over (Under) Expenditures	<u>(23,508,803.79)</u>	<u>(16,980,115.48)</u>	<u>6,528,688.31</u>
Other Financing Sources (Uses)			
Transfers In	23,508,803.79	17,000,380.80	(6,508,422.99)
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>23,508,803.79</u>	<u>17,000,380.80</u>	<u>(6,508,422.99)</u>
Net Change in Fund Balance	-	20,265.32	20,265.32
Fund Balance, October 1, 2015	<u>-</u>	<u>23,935.79</u>	<u>23,935.79</u>
Fund Balance, September 30, 2016	<u>\$ -</u>	<u>\$ 44,201.11</u>	<u>\$ 44,201.11</u>

COUNTY OF OAKLAND
Child Care - Human Services
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues	\$ -	\$ -	\$ -
Expenditures			
Contractual Services:			
Private Institutions	2,121,000.00	680,538.00	1,440,462.00
Private Institutions-Residential	2,555,356.00	2,642,261.52	(86,905.52)
Private Institutions-Foster Care	1,550,000.00	461,458.49	1,088,541.51
Foster Boarding Homes	400,000.00	119,807.87	280,192.13
Independent Living	578,697.00	709,205.16	(130,508.16)
Total Contractual services	<u>7,205,053.00</u>	<u>4,613,271.04</u>	<u>2,591,781.96</u>
Total Expenditures	<u>7,205,053.00</u>	<u>4,613,271.04</u>	<u>2,591,781.96</u>
Excess of Revenues Over (Under) Expenditures	<u>(7,205,053.00)</u>	<u>(4,613,271.04)</u>	<u>2,591,781.96</u>
Other Financing Sources (Uses)			
Transfer In	7,205,053.00	4,613,271.04	2,591,781.96
Total Other Financing Sources (Uses)	<u>7,205,053.00</u>	<u>4,613,271.04</u>	<u>2,591,781.96</u>
Net Change in Fund Balance	-	-	-
Fund Balance, October 1, 2015	-	-	-
Fund Balance, September 30, 2016	<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, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues			
Child Care Subsidy	\$ 15,524,118.00	\$ 13,255,551.16	\$ (2,268,566.84)
Child Care - State Aid	2,239,500.00	2,239,500.00	-
Out County Board and Care	874,800.00	890,570.88	15,770.88
Refunds - School Meals	300,000.00	356,997.41	56,997.41
Board and Care	280,000.00	564,086.91	284,086.91
Court Service Fees - Probation	500.00	270.00	(230.00)
Duplicate Records Fees	200.00	48.48	(151.52)
Refund Prior Years Expenditures	-	29,713.59	29,713.59
Reimb General	-	1,000.00	1,000.00
Total Revenues	<u>19,219,118.00</u>	<u>17,337,738.43</u>	<u>(1,881,379.57)</u>
Expenditures			
Salaries	10,083,882.00	10,193,491.22	(109,609.22)
Fringe Benefits	<u>6,291,107.00</u>	<u>6,176,796.80</u>	<u>114,310.20</u>
Contractual Services			
Ambulance	3,600.00	-	3,600.00
Barber Services	8,000.00	6,190.00	1,810.00
Employee Medical Exams	12,742.00	8,758.11	3,983.89
Equipment Repairs and Maintenance	10,000.00	1,909.59	8,090.41
Hospitalization	21,000.00	3,183.00	17,817.00
Interpreter Fees	-	6,172.31	(6,172.31)
Juvenile Detention-Outside Co	500.00	-	500.00
Laundry and Cleaning	23,100.00	30,273.86	(7,173.86)
Library Continuations	89.00	-	89.00
Licenses and Permits	1,000.00	2,487.55	(1,487.55)
Medical Services - Physicians	43,453.00	-	43,453.00
Membership Dues and Publications	2,000.00	1,247.20	752.80
Optical Expense	3,000.00	421.25	2,578.75
Periodicals, Books, Publ. & Subscription	4,400.00	-	4,400.00
Personal Mileage	1,232.00	1,990.61	(758.61)
Printing	21,076.00	8,072.63	13,003.37
Professional Services	20,000.00	25.00	19,975.00
Psychological Testing	70,000.00	119,900.00	(49,900.00)
Software Support Maintenance	19,300.00	-	19,300.00
Teachers Services	2,493,499.00	2,493,499.00	-
Testing Services	20,000.00	22,260.51	(2,260.51)
Travel and Conference	7,000.00	2,590.40	4,409.60
Vocational Training	8,000.00	8,660.47	(660.47)
Total Contractual Services	<u>2,792,991.00</u>	<u>2,717,641.49</u>	<u>75,349.51</u>
Commodities			
Bedding and Linen	13,000.00	9,899.18	3,100.82
Culinary Supplies	12,400.00	12,267.22	132.78
Custodial Supplies	62,100.00	46,439.87	15,660.13
Drugs	105,000.00	64,483.99	40,516.01
Dry Goods and Clothing	20,000.00	22,297.40	(2,297.40)
Expendible Equipment	28,522.90	16,073.35	12,449.55
Gasoline Charges	-	10.00	(10.00)
Incentives	15,306.00	14,084.22	1,221.78
Materials and Supplies	1,000.00	2,516.07	(1,516.07)
Medical Supplies	15,076.00	13,501.29	1,574.71

COUNTY OF OAKLAND
Child Care - Children's Village
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Metered Postage	10,086.00	4,377.26	5,708.74
Office Supplies	33,000.00	21,667.67	11,332.33
Postage	100.00	-	100.00
Provisions	520,021.00	483,014.38	37,006.62
Recreation Supplies	10,984.00	8,069.13	2,914.87
Security Supplies	26,000.00	5,946.72	20,053.28
Toilet Articles	15,000.00	12,592.02	2,407.98
Training Educational Supplies	11,650.00	11,457.94	192.06
Uniform Expense	15,234.00	11,367.04	3,866.96
Total Commodities	<u>914,479.90</u>	<u>760,064.75</u>	<u>154,415.15</u>
Capital Outlay			
Furniture and Fixtures	11,736.89	11,606.90	129.99
Internal Services			
Building Space Cost Allocation	2,030,380.00	2,030,379.96	0.04
Equipment Rental	1,840.00	1,839.96	0.04
Info. Tech - CLEMIS	34,531.00	36,394.35	(1,863.35)
Info Tech - Development	59,948.00	59,947.75	0.25
Info Tech - Operations	314,989.00	292,811.90	22,177.10
Info Tech - Managed Print Services	21,191.00	23,427.02	(2,236.02)
Insurance Fund	23,828.00	23,782.44	45.56
Maintenance Department Charges	62,984.00	62,983.21	0.79
Motor Pool Fuel Charges	9,500.00	5,640.30	3,859.70
Motor Pool	50,800.00	47,724.19	3,075.81
Radio Communications	59,774.00	72,442.31	(12,668.31)
Telephone Communications	58,022.00	61,675.34	(3,653.34)
Total Internal Services	<u>2,727,787.00</u>	<u>2,719,048.73</u>	<u>8,738.27</u>
Total Expenditures	<u>22,821,983.79</u>	<u>22,578,649.89</u>	<u>243,333.90</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,602,865.79)</u>	<u>(5,240,911.46)</u>	<u>(1,638,045.67)</u>
Other Financing Sources (Uses)			
Transfers In	3,602,865.79	5,261,176.78	1,658,310.99
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>3,602,865.79</u>	<u>5,261,176.78</u>	<u>1,658,310.99</u>
Net Change in Fund Balance	-	20,265.32	20,265.32
Fund Balance, October 1, 2015	-	23,935.79	-
Fund Balance, September 30, 2016	<u>\$ -</u>	<u>\$ 44,201.11</u>	<u>\$ 20,265.32</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, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues			
Board and Care	\$ 975,000.00	\$ 946,282.05	\$ (28,717.95)
Government Benefit - Board and Care	200,000.00	185,242.07	(14,757.93)
Total Revenues	<u>1,175,000.00</u>	<u>1,131,524.12</u>	<u>(43,475.88)</u>
Expenditures			
Salaries	<u>1,654,248.00</u>	<u>1,540,305.73</u>	<u>113,942.27</u>
Fringe Benefits	<u>818,611.00</u>	<u>762,281.09</u>	<u>56,329.91</u>
Contractual Services			
State Institutions	7,828,421.00	3,457,907.84	4,370,513.16
Private Institutions - Residential	3,000,000.00	2,135,387.57	864,612.43
Professional Services	388,055.00	165,973.33	222,081.67
Indirect Costs	98,293.00	126,998.39	(28,705.39)
Personal Mileage	40,227.00	39,043.20	1,183.80
Refund Prior Years Revenues	-	10,242.14	(10,242.14)
Travel and Conference	2,300.00	2,661.08	(361.08)
Printing	2,108.00	-	2,108.00
Communications	800.00	-	800.00
Car Allowance	16,000.00	-	16,000.00
Workshops and Meetings	-	83.31	(83.31)
Pre-Adoptive Care	8,000.00	-	8,000.00
Student Employment	4,120.00	203.25	3,916.75
Total Contractual Services	<u>11,388,324.00</u>	<u>5,938,500.11</u>	<u>5,449,823.89</u>
Commodities			
Testing Materials	10,000.00	12,050.22	(2,050.22)
Training - Educational Supplies	4,000.00	-	4,000.00
Incentives	-	3,645.18	(3,645.18)
Total Commodities	<u>14,000.00</u>	<u>15,695.40</u>	<u>(1,695.40)</u>
Internal Services			
Telephone Communications	<u>702.00</u>	<u>674.77</u>	<u>27.23</u>
Total Expenditures	<u>13,875,885.00</u>	<u>8,257,457.10</u>	<u>5,618,427.90</u>
Excess of Revenues Over (Under) Expenditures	<u>(12,700,885.00)</u>	<u>(7,125,932.98)</u>	<u>5,574,952.02</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, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Other Financing Sources (Uses)			
Transfer In	12,700,885.00	7,125,932.98	(5,574,952.02)
Total Other Financing Sources (Uses)	12,700,885.00	7,125,932.98	(5,574,952.02)
 Net Change in Fund Balance	 -	 -	 -
 Fund Balance, October 1, 2015	 -	 -	 -
 Fund Balance, September 30, 2016	 \$ -	 \$ -	 \$ -

COUNTY OF OAKLAND
Social Welfare - Foster Care Fund
Balance Sheet
September 30, 2016

Assets	\$ -
Liabilities	-
Deferred Inflow of Resources	-
Fund Balance	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ -

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, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues			
State Match - Foster Care	\$ 1,000.00	\$ -	\$ (1,000.00)
Total Revenues	<u>1,000.00</u>	<u>-</u>	<u>(1,000.00)</u>
Expenditures			
Contractual Services			
Foster Care	2,000.00	-	2,000.00
Total Expenditures	<u>2,000.00</u>	<u>-</u>	<u>2,000.00</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,000.00)</u>	<u>-</u>	<u>1,000.00</u>
Other Financing Sources (Uses)			
Operating Transfers In	1,000.00	-	(1,000.00)
Net Change in Fund Balance	-	-	-
Fund Balance, October 1, 2015	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, September 30, 2016	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OAKLAND COUNTY
FINANCIAL STATEMENTS
CAPITAL PROJECT
FUNDS

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

COUNTY OF OAKLAND
Building Improvement Fund
Balance Sheet
September 30, 2016

Assets

Current Assets

Cash - Operating	\$ 8,969,807.29
Due from Other Funds	6,657.74
Total Assets	<u>8,976,465.03</u>

Fund Balance

Committed	<u>8,976,465.03</u>
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Total Fund Balance	<u>\$ 8,976,465.03</u>
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COUNTY OF OAKLAND
Building Improvement Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2016

Revenues		\$	-
			-
Expenditures			-
			-
Excess of Revenues Over (Under) Expenditures			-
Other Financing Sources (Uses)			
Transfers In:			
Close Project C-102, 1..1919, Vet Svc Off Conference Reconfig proj	\$	4,404.91	
Close Project C-103, 1..2155, Sheriff Pole Barn Demo proj		1,483.00	
Close BA project C-105, 1..1806, BA Info Tech Chiller Replacement proj		6,657.74	
Annual GF Funding		5,500,000.00	
Total Transfers In			5,512,545.65
Transfers Out:			
(Authorized by Board of Commissions Reso. No.)			
Oakland Pointe Entrance Drive Project (Reso. 15245)		135,590.00	
Campus Crosswalk Safety Improvement Project (Reso. 15246)		141,836.00	
Committee Room A Remodeling Project (Reso. 15251)		103,456.00	
IT Lecture Hall Remodeling Project (Reso. 15276)		119,146.00	
IT Executive Office area remodel project (Reso. 16041)		15,541.00	
Radio Shop Womens Bathroom project (Reso. 16041)		28,302.00	
Information Technology 2nd floor remodeling project (Reso. 16002)		473,734.00	
Little Oaks Building Weather Shelter Project per comm. (Reso. 16089)		89,626.00	
North Oakland Health Center Chiller Replacement (Reso. 16112)		57,550.00	
Children's Village Window replacement Program (Reso. 16131)		163,380.00	
Corporation Counsel Office Remodeling Project (Reso. 16148)		16,453.00	
CV Exercise Yard Expansion Project (Reso. 16145)		44,371.00	
C131 Oakland Pointe Sidewalk Project (Reso. 16253)		6,000.00	
Building Management System Replace. Pro - Pilot Phase (Reso.16250)		178,939.00	
Sound Masking System Project (Reso. 16251)		49,924.00	
Pedestrian Bridge Replacement project (Reso. 16252)		65,350.00	
Building Space Alloca. - OC Gangs Violent Crimes TF (Reso. 16244)		91,514.00	
Close Project E-164, 1..1892, CV Counseling Center		25,523.76	
Total Operating Transfers Out			1,806,235.76
Net Change in Fund Balance			3,706,309.89
Fund Balance, October 1, 2015			5,270,155.14
Fund Balance, September 30, 2016		\$	8,976,465.03

COUNTY OF OAKLAND
Project Work Order Fund
Balance Sheet
September 30, 2016

Assets

Cash - Operating	\$ 14,609,045.93
Total Assets	<u>14,609,045.93</u>

Liabilities

Vouchers Payable	420,573.84
Accounts Payable	418,629.76
Total Liabilities	<u>839,203.60</u>

Fund Balance

Committed	<u>13,769,842.33</u>
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Total Liabilities and Fund Balance	<u>\$ 14,609,045.93</u>
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COUNTY OF OAKLAND
Project Work Order Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
September 30, 2016

Revenues	
Reimbursements - Contracts	\$ 373.04
Expenditures	
Charges Against Projects	6,635,086.49
Excess of Revenues (Over) Under Expenditures	(6,634,713.45)
Other Financing Sources (Uses)	
Transfers In	12,965,130.78
Transfers Out	(53,493.30)
Total Other Financing Sources (Uses)	12,911,637.48
Net Change in Fund Balance	6,276,924.03
Fund Balance, October 1, 2015	7,492,918.30
Fund Balance, September 30, 2016	\$ 13,769,842.33

COUNTY OF OAKLAND
Project Work Order Fund
Schedule of Work Project Balances
September 30, 2016

X-260	Service Center-Complete Facility Assessment Software/Training	8,160.49
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	16,768.00
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	3,489.57
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	48,433.67
C-069	Work Release: Facility Renovation	32.67
C-073	County Buildings-Electrical Upgrades	(757.92)
C-086	2012 Elevator Modernization	-
C-089	Indoor Lighting Retrofit NOB, IT, Ctr, PWB	2,283.00
C-098	Digital Road Sign project	7,699.02
C-099	CV Intercom System Replacement project	262,536.01
C-101	Elevator Maintenance-Phase 2	40,456.30
C-106	Campus Outdoor Led Light Retrofit	28,858.09
C-108	Renov EOC Annex I	17,270.94
C-109	Roof Replacement Program	122,730.56
C-111	PWB Storage Bldg Roof Rplcmt	1,643.72
C-112	BA Animal Control Adoption Center	-
C-113	Campus Security Safety	5,987.51
C-114	BOC Remodel	897.76
C-115	Oak Pointe Entrance Dr.	(2,900.74)
C-116	IT Lecture Hall Remodel	24,036.57
C-117	Bldg Security Entrance Priority	269,959.17
C-118	IT Tech Exec Office Remodel	(1,194.70)
C-119	IT 2nd Floor	9,451.66
C-120	Radio Shop Womens Bathroom	9,626.41
C-121	Building Security Entrance Priority	639,859.02
C-122	Little Oaks Bldg Weather Shelter	22,408.06
C-124	CV Window Replacement	144,972.97
C-126	NOHC Chiller Replacement	13,506.00
C-127	CV-A Bldg Exercise Yard	10,854.44
C-128	2016 Parking Lot Paving Program	-
C-129	Prior 2 Bldg Security Enhancement	5,335,884.33
C-130	Corp Counsel Office Remodel	4,427.81
C-131	Oakland Pointe Sidewalk	(19,057.15)
C-132	Bldg Mgmt System Rplcmt Pilot	178,939.00
C-133	IT Sound Masking System	49,924.00
C-134	EOB Lobby Security Enhancement	173,229.00
C-135	Bldg Sec Entr Priority Part 3	1,436,933.10
C-136	Med Examiners Pedistrian Bridge Replacement	65,350.00
E-110	Circuit/Probate Court-Perform Courtroom Modifications	29,427.75
E-121	34 East: Security Function Upgrade	8,652.07
E-133	Equalization: 2010 Carpet Request	2,488.50
E-154	Garage Radio Building Expansion	20,584.12
E-156	Forensic Lab	213,443.72
E-157	Patrol Services Relocation	66,389.39
E-159	Sheriff Incinerator Project	(1,996.06)
E-161	Courthouse S. Entrance Security	10,345.56
E-166	Sheriff's Lobby Security Update	34,274.45
E-171	Courthouse Steam Tunnel Repair	176,475.83
E-172	CV J Bldg Basement Renovation	6,210.67
E-174	Jail Intercom-Console-Video	38,598.14
E-179	Treas Office Book Room Conversion	715.17
E-180	Animal Control Bldg Security Enhanced	62,961.41
E-181	2470 Elizabeth Lake Rd. Sec Enhancement	12,194.64
E-187	IT RAP Computer Room Reconfig	58,055.81
E-188	CV Bldg Fire Alarm	135,608.60
E-189	CV Temporary Clinic	4,333.51
E-192	Clerk ROD Workspace Renovation	11,396.63
E-193	EDCA SSO Wall Monitor	435.00

COUNTY OF OAKLAND
Project Work Order Fund
Schedule of Work Project Balances
September 30, 2016

E-194	EDCA Marketing Floor	413.27
E-195	HR Cubile Redesign	2,704.95
E-196	CV J Bldg Accoustical Panels	2,798.50
E-197	Sheriff Ast Lab Dir Rm Construction	(78.26)
E-198	WRC Cross Connect SP Exp	6,781.66
E-199	FY16 Emergency Demolitions	-
E-200	FBI 14E Bldg Renovation	91,514.00
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-038	Service Center : Purchase New Electrical Equipment	16,500.00
M-054	Courthouse: Replace 8 Sewer Ejectors	14,449.38
M-058	Courthouse W. Wing: Replace Parking Lot Steps	31,545.12
M-074	Various: Continue Duct Cleaning Program	(39,389.40)
M-075	Service Center : Concrete Walk & Curb Repairs	2,077.25
M-077	Continuous Duct Cleaning	(4,131.95)
M-078	Upgrade Jail Booking Area	(54,983.42)
M-081	Law Enforcement Complex : Replace Sallyport	43,685.32
M-086	South Health-Replacement of Fan Coil HVAC Units	17,002.35
M-089	Oakland Pointe: Ongoing Replacement of Roof HVAC Units	-
M-091	Jail Rooftop Airhandling Units	105,788.77
M-094	Service Center: Concrete Curb Repairs	863.58
M-095	Service Center Asphalt Crack Sealing	21,424.04
M-098	Various Continuous Duct Cleaning	69,204.16
M-102	Oakland Pte Rooftop HVAC Replacement	22,532.83
M-104	SOOB Repaint Exterior Bldg	6,352.71
M-105	NOB Plumbing Replace/Asbestos Abatement	9,924.16
M-106	Courthouse W. Wing Ext Caulk Repair	24,650.00
M-112	Info Tech Loading Dock Reconstruction	12,466.65
M-113	Service Center Steam Tunnel Temporary Repairs	(12,652.40)
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	(144,763.48)
M-122	Central Heating Underground Storage Tank Bioremediation	20,128.75
M-123	Various Water Meter Replacement	36,716.18
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	16,979.38
M-132	Arch Flash Phase 4	(2,753.57)
M-133	Law Enforcement Sally Port Floor	2,512.25
M-136	NOB Replace 3 HVAC Units	230,831.04
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 Tech Loading Dock Refurbish	6,734.94
M-143	Crthse HVAC System Terminal	167,847.90
M-145	Service Ctr Asphalt Maintenance	6,294.72
M-147	CV Bldg Bathroom Renovation	3,524.73
M-148	Central Services Concrete Replacement	12,094.28
M-149	Crthse Replace Primary Elect Circuit Breakers	75,696.19
M-150	SOHC Replace Fan Coil	50,000.00
M-151	EOB Conference Center	10,733.50
M-154	Varous Carpet Replacement Phase I	4,309.68
M-155	Crthse Misc. Courtroom Renovations	(517.97)
M-156	Courthouse Courtroom Carpet Replacement	16,909.35
M-157	NOB Window Replacement	(56,726.17)
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 Ctr Asphalt Crack Seal	3.15
M-163	IT Chiller Replacement	389.75
M-164	Crthse Cool Twr Pipe Replace	150,000.00
M-165	Rochester District Court Chiller ComfrReplcase	25,000.00
M-166	EOB Foundation-Drainage	7,891.98

COUNTY OF OAKLAND
Project Work Order Fund
Schedule of Work Project Balances
September 30, 2016

M-168	DPW Bldg Masonry	8,021.50
M-170	Pontiac Health Chiller Replacement	200,000.00
M-171	Rochester D.C. Masonry Restoration	20,829.41
M-172	Various Arc Flash Phase 5	25,636.80
M-173	Various Security Equipment Replacement	38,048.53
M-174	Oak Pointe W. Exterior Caulk	46,535.75
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	1,515.80
M-178	EOB Conference Center AV Touchpad	35,000.00
M-179	DPW Bldg Load Dock	3,472.28
M-180	Annex 1 Front Door Replacement	356.93
M-181	Law Enforcement Vehicle Ramp Replacement	150,978.86
M-182	Law Enforcement Plumbing Fixture Replacement	20,000.00
M-183	Central Heat Boiler Control	16,787.20
M-184	Svc Ctr DVR Replace Phase 2	16,934.47
M-185	Central Garage Repaint	24,813.12
M-186	DPW Bldg FMO Garage	25,000.00
M-187	DPW Bldg WRC Garage Paint	23,928.95
M-188	CV-J Bldg Bathroom Renovate	5,148.34
M-189	Various Emergency Generator Phase 1	280,335.36
M-190	Various Lighting Replacement	12,090.37
M-191	Svc Center Sign Upgrades	105.66
M-192	Crthse W. Wing Carpet	155,502.11
M-193	SoOakOfc Carpet Replacement Phase 2	1,301.16
M-194	Various Carpet Replacement Phase 2	149,872.40
M-195	Crthse Carpet Replacement	25,754.15
M-196	Oakland Pointe Exterior Caulk Replace Program	54,000.00
M-197	NOB Masonry Restoration	10,819.97
M-198	CV-J Bldg Bathroom Renov 2	45,411.80
M-199	Crthse Misc. Crt Renov	81,980.65
M-200	Pontiac Health Bldg Caulking	21,110.19
M-201	Jail E. Annex Showerroom	47,702.62
M-202	Law Enf. Plumbing Replace	20,000.00
M-203	NOHC Masonry Restoration	10,100.00
M-204	NOHC Exterior Caulking	(20,356.70)
M-205	Sheriff Admin. Retaining Wall	27,816.27
M-206	SOOB Carpet Replace	18,869.55
M-207	Svc Ctr Ext Campus Sign	19,267.60
M-208	Svc Ctr Proximity Readers	50,000.00
M-209	Svc Ctr Interior Lighting Retro	75,000.00
M-210	Svc Ctr Asphalt Crack Seal	(150.00)
M-211	Svc Ctr Concrete Walk Repair	11,064.84
M-212	Svc Ctr DVR Replace Phase 2	50,000.00
M-213	52-1 DC Crtroom Millwork	75.56
M-214	Ctrl Svcs Masonry Restoration	219,560.87
M-215	CV Mandy Replace Playground	25,000.00
M-216	EOB Repaint Exterior	95,312.05
M-217	IT Demo Abandon HVAC	60,000.00
M-218	Various Misc Carpet Replacement	85,000.00
Total Work Project Balances		<u><u>13,770,395.80</u></u>
Adjustments:		
E-151	Primary Electrical System Dual Fedded RCOC	411.53
M-055	Courthse S. Pedestrian Place: Concrete Replacement	(965.00)
Fund Balances		<u><u>13,769,842.33</u></u>

OAKLAND COUNTY
FINANCIAL STATEMENTS
INTERNAL SERVICE
FUNDS

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

COUNTY OF OAKLAND
Building and Liability Insurance Fund
Statement of Net Position
September 30, 2016

Assets

Current Assets

Cash and Cash Equivalents	\$ 10,052,260.48
Accrued Interest Receivable	133,633.70
Prepaid Expenses	<u>1,101,889.00</u>
Total Current Assets	<u>11,287,783.18</u>

Liabilities

Current Liabilities

Vouchers Payable	200,152.59
Accounts Payable	7,078.45
Estimated Claims and Judgments	<u>1,253,279.00</u>
Total Current Liabilities	<u>1,460,510.04</u>

Noncurrent Liabilities

Estimated Claims and Judgements	<u>3,395,542.00</u>
Total Liabilities	<u>4,856,052.04</u>

Net Position

Unrestricted	<u>6,431,731.14</u>
Total Net Position	<u>\$ 6,431,731.14</u>

COUNTY OF OAKLAND
Building and Liability Insurance Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Property Insurance	\$ 1,801,827.00	\$ 1,681,755.39	\$ (120,071.61)
Liability Insurance	972,500.00	972,500.00	-
External rebilled charges	10,198.00	10,183.45	(14.55)
Rebilled Charges	7,000.00	6,222.00	(778.00)
Adjustment Prior Years Revenue	-	6,295.60	6,295.60
Refund Prior Years Expenditure	-	7,183.28	7,183.28
Total Operating Revenues	<u>2,791,525.00</u>	<u>2,684,139.72</u>	<u>(107,385.28)</u>
Operating Expenses			
Salaries	483,489.00	540,050.55	(56,561.55)
Fringe Benefits	269,353.00	242,514.78	26,838.22
Contractual Services			
Adj Prior Year Expense	-	20,662.50	(20,662.50)
Employee Medical Exams	7,000.00	6,222.00	778.00
Equipment Mainteneous	-	4,745.00	(4,745.00)
Indirect Costs	121,540.00	127,825.00	(6,285.00)
Insurance	2,710,080.00	1,702,561.46	1,007,518.54
Membership Dues and Publication	1,000.00	912.00	88.00
Miscellaneous	500.00	312.29	187.71
Periodicals, Books, and Publications	300.00	223.60	76.40
Personal Mileage	2,800.00	1,776.89	1,023.11
Printing	800.00	-	800.00
Professional Services	15,000.00	12,243.32	2,756.68
Travel and Conference	4,500.00	8,291.48	(3,791.48)
Total Contractual Services	<u>2,863,520.00</u>	<u>1,885,775.54</u>	<u>977,744.46</u>
Commodities			
Expendable Equipment Expense	20,000.00	13,112.96	6,887.04
Film and Processing	200.00	-	200.00
Medical Supplies	8,125.00	35,434.63	(27,309.63)
Metered Postage	1,056.00	731.32	324.68
Office Supplies	4,000.00	2,104.14	1,895.86
Total Commodities	<u>33,381.00</u>	<u>51,383.05</u>	<u>(18,002.05)</u>
Internal Services			
Bldg Space Allocation	29,545.00	29,544.96	0.04
Info Tech - CLEMIS	14,548.00	15,731.12	(1,183.12)
Info Tech - Development	2,417.00	987.00	1,430.00
Info Tech - Operations	18,653.00	19,963.42	(1,310.42)

COUNTY OF OAKLAND
Building and Liability Insurance Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended		Favorable
	Budget	Actual	(Unfavorable)
			Variance
Info Tech - Managed Print Services	2,347.00	2,144.61	202.39
Maintenance Department Charges	2,000.00	1,975.94	24.06
Motor Pool Fuel Charges	3,000.00	1,563.06	1,436.94
Motor Pool	18,700.00	17,061.81	1,638.19
Telephone Communications	9,337.00	8,537.97	799.03
Total Internal Services	<u>100,547.00</u>	<u>97,509.89</u>	<u>3,037.11</u>
Claims Paid	<u>769,400.00</u>	<u>1,322,386.69</u>	<u>(552,986.69)</u>
Total Operating Expenses	<u>4,519,690.00</u>	<u>4,139,620.50</u>	<u>380,069.50</u>
Operating Income (Loss)	<u>(1,728,165.00)</u>	<u>(1,455,480.78)</u>	<u>272,684.22</u>
Nonoperating Revenues (Expenses)			
Income from Investments	150,000.00	100,492.85	(49,507.15)
Change in Net Position	<u>\$ (1,578,165.00)</u>	<u>(1,354,987.93)</u>	<u>\$ 223,177.07</u>
Total Net Position - Beginning		<u>7,786,719.07</u>	
Total Net Position - Ending		<u><u>\$ 6,431,731.14</u></u>	

COUNTY OF OAKLAND
Drain Equipment Fund
Statement of Net Position
September 30, 2016

Assets

Current Assets

Cash and Cash Equivalents	\$ 7,124,256.38
Accrued Interest Receivable	3,524.22
Due from Component Unit	75.23
Due from Comp-Road	6,772.36
Due from Municipalities	5,094.51
Due from State of Michigan	765,876.95
Due from Other Funds	14,252.00
Accounts Receivable	240,392.85
Inventory - WRC	650,522.16
Total Current Assets	<u>8,810,766.66</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	1,509,788.85
Furniture	196,004.36
Vehicles	2,844,504.09
Capital Projects in Progress	4,344,885.53
Less: Accumulated Depreciation	<u>(5,652,830.63)</u>
Capital Assets, Net	<u>7,332,804.67</u>
Total Assets	<u>16,143,571.33</u>

Liabilities

Current Liabilities

Vouchers Payable	385,416.59
Current - Advances Payable	12,883.00
Deposits	219,385.92
Accounts Payable	366,739.52
Total Current Liabilities	<u>984,425.03</u>

Noncurrent Liabilities

Advances	<u>51,532.00</u>
Total Liabilities	<u>1,035,957.03</u>

Net Position

Net Investment in Capital Assets	7,332,804.67
Unrestricted	7,508,673.30
Unrestricted - Designated for Neptune AMR System	266,136.33
Total Net Position	<u>\$ 15,107,614.30</u>

COUNTY OF OAKLAND
Drain Equipment Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Reimb Salaries	\$ 31,517,706.00	\$ 27,745,323.86	\$ (3,772,382.14)
Vehicle Rental	2,508,513.00	2,687,946.26	179,433.26
Reimb General	2,263,617.00	3,113,071.05	849,454.05
Equipment Rental	1,679,429.00	1,823,566.48	144,137.48
Reimburse Building Space Cost	220,000.00	176,675.43	(43,324.57)
External - Rebilled Charges	170,000.00	250,940.57	80,940.57
Maintenance Contracts	104,100.00	100,800.00	(3,300.00)
Rebilled Charges	80,000.00	53,804.16	(26,195.84)
Dispatch Services	7,050.00	7,500.00	450.00
External - Other Revenue	1,000.00	15.79	(984.21)
Refund Prior Years Expenditure	0.00	405.00	405.00
Sale of Equipment	0.00	9,455.51	9,455.51
Sale of Scrap	0.00	1,790.19	1,790.19
Total Operating Revenue	<u>38,551,415.00</u>	<u>35,971,294.30</u>	<u>(2,580,120.70)</u>
Operating Expenses			
Salaries	<u>19,315,882.00</u>	<u>16,161,697.86</u>	<u>3,154,184.14</u>
Fringe Benefits	<u>12,288,444.00</u>	<u>9,840,148.92</u>	<u>2,448,295.08</u>
Contractual Services			
Adj Prior Years Expense	0.00	382,449.94	(382,449.94)
Adj Prior Years Revenue	0.00	180,000.00	(180,000.00)
Auction Expense	800.00	355.47	444.53
Contracted Services	839,999.00	1,095,590.50	(255,591.50)
Electrical Service	23,000.00	17,991.55	5,008.45
Equipment Maintenance	20,000.00	555.15	19,444.85
Equipment Rental	2,000.00	0.00	2,000.00
Equipment Repair	15,000.00	19,510.77	(4,510.77)
Equipment Repair Motor Vehicle	100,000.00	138,134.68	(38,134.68)
Freight and Express	100.00	0.00	100.00
Fuel Oil	100.00	0.00	100.00
Garbage and Rubbish Disposal	800.00	1,663.64	(863.64)
Indirect Costs	50,000.00	0.00	50,000.00
Insurance	50.00	26.92	23.08
Maintenance Contract	0.00	35,000.00	(35,000.00)
Maintenance Equipment	1,000.00	522.87	477.13
Maintenance Vehicles	7,000.00	23.93	6,976.07
Membership Dues and Publications	40.00	0.00	40.00
Miscellaneous	0.00	1,520.40	(1,520.40)
Natural Gas	12,000.00	4,993.57	7,006.43
Personal Mileage	0.00	267.81	(267.81)
Property Taxes	8,300.00	842.00	7,458.00
Protective Clothing and Equipment	32,000.00	23,099.80	8,900.20
Rent	5,500.00	5,500.00	0.00

COUNTY OF OAKLAND
Drain Equipment Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Software Support Maintenance	12,000.00	0.00	12,000.00
Towing and Storage Fees	500.00	250.00	250.00
Travel and Conference	1,000.00	2,128.76	(1,128.76)
Travel Employee Taxable Meals	0.00	25.30	(25.30)
Water and Sewage Charges	4,000.00	2,370.11	1,629.89
Total Contractual Services	<u>1,135,189.00</u>	<u>1,912,823.17</u>	<u>(777,634.17)</u>
Commodities			
Computer Supplies	20,000.00	22,836.07	(2,836.07)
Expendable Equipment	39,900.00	74,230.29	(34,330.29)
Other Expendable Equipment	10,000.00	8,369.20	1,630.80
Gasoline Charges	100.00	0.00	100.00
Laboratory Supplies	3,500.00	4,269.09	(769.09)
Maintenance Supplies	1,000.00	3,837.52	(2,837.52)
Material and Supplies	1,000,000.00	1,264,311.33	(264,311.33)
Office Supplies	15,200.00	991.72	14,208.28
Postage-Standard Mailing	100.00	0.00	100.00
Shop Supplies	2,900.00	11,493.87	(8,593.87)
Small Tools	30,000.00	51,180.26	(21,180.26)
Total Commodities	<u>1,122,700.00</u>	<u>1,441,519.35</u>	<u>(318,819.35)</u>
Depreciation			
Depreciation Buildings	38,483.00	29,863.60	8,619.40
Depreciation Structures	16,828.00	16,827.45	0.55
Depreciation Computer Software	208,650.00	208,649.90	0.10
Depreciation Equipment	68,161.00	74,158.29	(5,997.29)
Depreciation Furniture	0.00	234.79	(234.79)
Depreciation Vehicles	317,434.00	237,047.12	80,386.88
Total Depreciation	<u>649,556.00</u>	<u>566,781.15</u>	<u>82,774.85</u>
Internal Services			
Drain Equip Materials	5,500.00	12,433.35	(6,933.35)
Drain Equip Labor	945,860.00	872,138.26	73,721.74
Drain Equipment	100,000.00	100,740.64	(740.64)
Info Tech Development	17,000.00	290,607.48	(273,607.48)
Info Tech Operations	653,213.00	1,021,485.11	(368,272.11)
Info Tech Managed Print Svcs	998.00	985.54	12.46
Insurance Fund	46,526.00	24,581.00	21,945.00
Maintenance Department Charges	17,000.00	6,097.97	10,902.03
Motor Pool Fuel Charges	581,100.00	348,813.33	232,286.67
Motor Pool	1,010,500.00	1,007,298.82	3,201.18
Telephone Communications	188,250.00	181,317.72	6,932.28
Total Internal Services	<u>3,565,947.00</u>	<u>3,866,499.22</u>	<u>(300,552.22)</u>
Total Operating Expense	<u>38,077,718.00</u>	<u>33,789,469.67</u>	<u>4,288,248.33</u>
Operating Income (Loss)	<u>473,697.00</u>	<u>2,181,824.63</u>	<u>1,708,127.63</u>

COUNTY OF OAKLAND
Drain Equipment Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Nonoperating Revenues (Expenses)			
Contributions - State Grants	681,667.00	957,015.16	275,348.16
Income from Investments	15,000.00	42,727.61	27,727.61
Interest Expense	(5,000.00)	(330.06)	4,669.94
Gain on Sale of Assets	27,500.00	4,100.00	(23,400.00)
Total Nonoperating Revenues (Expenses)	719,167.00	1,003,512.71	284,345.71
Income (Loss) before Transfer and Contributions	1,192,864.00	3,185,337.34	(1,423,781.92)
Capital Contributions	0.00	67,172.50	67,172.50
Transfers Out	(194,238.00)	(194,238.00)	0.00
Changes in Net Position	\$ 998,626.00	3,058,271.84	\$ (2,059,645.84)
Total Net Position - Beginning		12,049,342.46	
Total Net Position - Ending		\$ 15,107,614.30	

COUNTY OF OAKLAND
Facilities Maintenance and Operations Fund
Statement of Net Position
September 30, 2016

Assets

Current Assets

Cash and Cash Equivalents	\$ 9,604,713.30
Due from Component Units	5,046.70
Due from Other Funds	1,273.26
Accrued Interest Receivable	18,909.58
Accounts Receivable	229,347.66
Insurance Receivable	143,076.12
Inventories	204,643.41
Deferred Charges	1,232.40
Total Current Assets	<u>10,208,242.43</u>

Noncurrent Assets

Capital Assets, at Cost

Buildings	525,283.39
Infrastructure	3,169,682.90
Equipment and Vehicles	2,121,769.09
Less: Accumulated Depreciation	<u>(5,570,823.94)</u>
Capital Assets, Net	<u>245,911.44</u>
Total Assets	<u>10,454,153.87</u>

Liabilities

Current Liabilities

Accounts Payable	374,461.33
Vouchers Payable	198,802.26
Unearned Revenues	<u>72,540.58</u>
Total Liabilities	<u>645,804.17</u>

Net Position

Net Investment in Capital Assets	245,911.44
Unrestricted	<u>9,562,438.26</u>
Total Net Position	<u>\$ 9,808,349.70</u>

COUNTY OF OAKLAND
Facilities Maintenance and Operations Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Office Space Rental GF GP	\$ 21,782,478.00	\$ 22,024,394.63	\$ 241,916.63
Office Space Rental Non GF GP	2,154,311.00	1,911,521.42	(242,789.58)
Maintenance Dept Charges	1,117,000.00	1,060,648.86	(56,351.14)
External - Other Revenue	375,000.00	630,886.69	255,886.69
External - Agencies Revenue	144,400.00	76,182.01	(68,217.99)
Sale of Equipment	-	1,434.28	1,434.28
Total Operating Revenues	<u>25,573,189.00</u>	<u>25,705,067.89</u>	<u>131,878.89</u>
Operating Expenses			
Salaries	<u>8,152,690.00</u>	<u>7,799,280.01</u>	<u>353,409.99</u>
Fringe Benefits	<u>5,186,846.00</u>	<u>4,871,915.82</u>	<u>314,930.18</u>
Contractual Services			
Adj Prior Years Expense	-	60,561.90	(60,561.90)
Auction Expense	500.00	28.69	471.31
Electrical Service	2,750,000.00	2,258,095.92	491,904.08
Employee License - Certification	4,000.00	215.00	3,785.00
Employees Medical Exams	600.00	1,075.86	(475.86)
Equipment Maintenance	70,000.00	46,058.78	23,941.22
Fuel Oil	50,000.00	-	50,000.00
Garbage and Rubbish Disposal	109,100.00	103,391.92	5,708.08
Indirect Costs	1,129,101.00	1,098,003.00	31,098.00
Laundry and Cleaning	46,000.00	51,973.64	(5,973.64)
Licenses and Permits	10,000.00	9,812.45	187.55
Membership Dues	3,000.00	3,559.78	(559.78)
Miscellaneous	7,500.00	2,441.98	5,058.02
Natural Gas	1,590,626.00	917,503.19	673,122.81
Periodicals, Books and Publications	2,000.00	276.96	1,723.04
Personal Mileage	1,300.00	1,636.05	(336.05)
Printing	2,600.00	333.50	2,266.50
Professional Services	-	6,000.00	(6,000.00)
Rent	11,600.00	5,533.50	6,066.50
Software Rental Lease Purchase	20,000.00	399.95	19,600.05
Software Support Maintenance	12,000.00	42,417.59	(30,417.59)
Sublet Repairs	4,295,483.00	3,552,852.84	742,630.16
Travel and Conference	5,000.00	2,529.50	2,470.50
Travel Employee Taxable Meals	-	89.70	(89.70)
Water and Sewage Charges	1,172,320.00	1,097,776.82	74,543.18
Total Contractual Services	<u>11,292,730.00</u>	<u>9,262,568.52</u>	<u>2,030,161.48</u>
Commodities			
Custodial Supplies	217,550.00	406,605.00	(189,055.00)
Dry Goods and Clothing	10,000.00	8,520.63	1,479.37
Employee Footwear	720.00	1,661.01	(941.01)
Expendable Equipment	20,000.00	28,895.35	(8,895.35)
Other Expendable Equipment	-	913.06	(913.06)

COUNTY OF OAKLAND
Facilities Maintenance and Operations Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Gasoline Charges	14,000.00	6,974.86	7,025.14
Grounds Supplies	55,600.00	74,518.81	(18,918.81)
Maintenance Supplies	459,400.00	443,346.19	16,053.81
Material and Supplies	130,000.00	343,987.72	(213,987.72)
Office Supplies	23,100.00	14,604.13	8,495.87
Parts and Accessories	-	(67.00)	67.00
Postage - Standard Mailing	2,000.00	371.13	1,628.87
Road Salt	125,000.00	116,663.08	8,336.92
Security Supplies	300,000.00	165,925.23	134,074.77
Shop Supplies	6,000.00	11,228.48	(5,228.48)
Small Tools	12,000.00	25,783.77	(13,783.77)
Total Commodities	<u>1,375,370.00</u>	<u>1,649,931.45</u>	<u>(274,561.45)</u>
Depreciation	<u>95,431.00</u>	<u>77,824.95</u>	<u>17,606.05</u>
Internal Services			
Drain Equipment	17,500.00	22,160.95	(4,660.95)
Info Tech CLEMIS	14,809.00	16,012.52	(1,203.52)
Info Tech Development	45,000.00	164,820.47	(119,820.47)
Info Tech Operations	318,642.00	449,580.95	(130,938.95)
Info Tech Managed Print Svcs	7,654.00	10,478.42	(2,824.42)
Insurance Fund	101,727.00	114,215.31	(12,488.31)
Motor Pool Fuel Charges	78,000.00	39,143.94	38,856.06
Motor Pool	309,500.00	316,550.36	(7,050.36)
Radio Communications	12,355.00	12,717.20	(362.20)
Telephone Communications	147,293.00	144,284.65	3,008.35
Total Internal Services	<u>1,052,480.00</u>	<u>1,289,964.77</u>	<u>(237,484.77)</u>
Total Operating Expense	<u>27,155,547.00</u>	<u>24,951,485.52</u>	<u>2,204,061.48</u>
Operating Income (Loss)	<u>(1,582,358.00)</u>	<u>753,582.37</u>	<u>2,335,940.37</u>
Nonoperating Revenues (Expenses)			
Income from Investments	100,000.00	84,216.60	(15,783.40)
Accrued Interest Adjustment	-	4,489.48	4,489.48
Total Nonoperating Revenues (Expenses)	<u>100,000.00</u>	<u>88,706.08</u>	<u>(11,293.92)</u>
Income (Loss) Before Transfers	<u>(1,482,358.00)</u>	<u>842,288.45</u>	<u>2,324,646.45</u>
Transfers In	-	12,906.76	12,906.76
Transfers Out	(18,761.00)	(27,907.70)	(9,146.70)
Change in Net Position	<u>\$ (1,501,119.00)</u>	<u>827,287.51</u>	<u>\$ 2,328,406.51</u>
Total Net Position - Beginning		<u>8,981,062.19</u>	
Total Net Position - Ending		<u>\$ 9,808,349.70</u>	

COUNTY OF OAKLAND
Fringe Benefits Fund
Statement of Net Position
September 30, 2016

Assets

Current Assets

Cash and Cash Equivalents	\$ 76,495,949.77
Due from Other Governmental Units	1,825.00
Due from Other Funds	62.60
Accrued Interest Receivable	491,303.30
Accounts Receivable	971,690.12
Prepayments and Other Assets	1,661,411.97
Total Current Assets	79,622,242.76

Deferred Outflows of Resources

Deferred Outflows Related to Pension	19,305,794.00
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Total Assets and Deferred Outflows of Resources	98,928,036.76
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Liabilities

Current Liabilities

Vouchers Payable	1,026,295.51
Due to Other Governmental Units	241,113.87
Due to Other Funds	979.93
Current Portion of Compensated Absences	1,274,937.00
Current Portion of Claims and Judgments	3,130,881.00
Accrued Liabilities	4,180,312.69
Total Current Liabilities	9,854,520.00

Noncurrent Liabilities

Net Pension Liabilty	5,444,786.00
Accrued Compensated Absences	11,474,428.00
Claims and Judgments	8,192,925.00
Total Noncurrent Liabilities	25,112,139.00
Total Liabilities	34,966,659.00

Net Position

Unrestricted - Designated for Pension	13,861,008.00
Unrestricted	50,100,369.76
Total Net Position	\$ 63,961,377.76

**County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Medical Insurance	\$ 35,125,000.00	\$ 35,677,787.57	\$ 552,787.57
Retirees Medical - VEBA	25,950,911.00	28,666,035.47	2,715,124.47
Defined Contribution - County	16,200,000.00	16,991,604.23	791,604.23
Social Security	15,300,000.00	16,127,202.72	827,202.72
Prescription coverage Insurance	9,630,000.00	10,062,964.41	432,964.41
External - Flex Benefit Hospital Deductions	5,100,000.00	5,189,541.12	89,541.12
Workers Compensation	3,107,000.00	3,342,947.57	235,947.57
Dental Insurance	3,082,000.00	3,539,499.79	457,499.79
Retirement Administration	2,941,700.00	3,026,380.13	84,680.13
Salary Continuation	2,816,000.00	2,936,863.86	120,863.86
Retirement Health Savings	2,400,000.00	2,651,986.08	251,986.08
Employees In-Service Training	1,370,200.00	1,410,260.81	40,060.81
Deferred Compensation-March	1,050,000.00	582,993.57	(467,006.43)
Employee Benefits	976,700.00	1,004,058.66	27,358.66
External - Prescription Drug Rebates	730,000.00	1,292,717.11	562,717.11
Wellness Unit	712,000.00	732,072.71	20,072.71
Unemployment Compensation	500,000.00	476,836.77	(23,163.23)
Group Life Insurance	500,000.00	427,449.88	(72,550.12)
Tuition Reimbursement	460,000.00	473,310.48	13,310.48
External - Flex Benefit Life Insurance	300,000.00	401,664.84	101,664.84
External - Medical Insurance	200,000.00	139,639.92	(60,360.08)
Defined Contribution - PTNE	200,000.00	206,928.41	6,928.41
Vision Insurance	192,500.00	331,043.56	138,543.56
Retirement Administration - PTNE	180,000.00	239,704.66	59,704.66
External - Flex Benefit Dental Insurance	115,000.00	117,703.65	2,703.65
External - Flex Benefit Vision Insurance	105,000.00	119,059.36	14,059.36
Flex Benefit Plan	100,000.00	104,214.63	4,214.63
Fringe Benefits	97,400.00	100,661.14	3,261.14
External - Forfeiture of Deposits	20,000.00	19,454.42	(545.58)
External - Dental Insurance	18,000.00	11,090.03	(6,909.97)
External Other Revenue	10,000.00	10,000.00	-
External - Premium Adjustment	6,000.00	17,536.00	11,536.00
External - Vision Insurance	1,500.00	1,059.39	(440.61)
External - Forfeiture DC Plan	-	572,352.93	572,352.93
External - Training	-	8,315.00	8,315.00
External - Wellness Revenue	-	9,220.00	9,220.00
Prior Years Adjustments	-	2,773,585.00	2,773,585.00
Refund Prior Years Expenditure	-	1,813.45	1,813.45
Total Operating Revenues	129,496,911.00	139,797,559.33	10,300,648.33

**County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Expenses			
Fringe Benefits			
Pension Expense	-	13,666,033.00	(13,666,033.00)
Adj Prior Years Exp	-	8.69	(8.69)
Deferred Comp - County pmts	1,050,000.00	582,993.57	467,006.43
Defined Contribution - County	16,200,000.00	16,991,604.23	(791,604.23)
Defined Contribution - PTNE Retirement	200,000.00	206,939.07	(6,939.07)
Dental Insurance	3,190,000.00	3,126,267.67	63,732.33
Disability Insurance	2,816,000.00	2,988,888.92	(172,888.92)
Employees In-Service Training	419,400.00	363,771.05	55,628.95
Employees In-Service Training - Info Tech.	350,000.00	249,424.32	100,575.68
Flex Benefit Payments	100,000.00	88,396.76	11,603.24
Group Life Insurance	800,000.00	828,734.47	(28,734.47)
Health Insurance Premium Tax	50,000.00	73,869.16	(23,869.16)
Medical Insurance	39,600,000.00	34,767,376.83	4,832,623.17
Prescription Coverage	10,280,000.00	10,601,545.94	(321,545.94)
Indirect Costs	392,000.00	77,592.00	314,408.00
Michigan HICAA Tax	385,000.00	343,628.52	41,371.48
Vision Insurance	299,000.00	273,295.09	25,704.91
Patient Center Outcome Research	17,000.00	16,728.53	271.47
Reinsurance Fee	388,000.00	351,525.21	36,474.79
Retirement Health Savings	2,400,000.00	2,651,986.08	(251,986.08)
Social Security	15,300,000.00	16,145,892.67	(845,892.67)
Tuition Reimbursement	460,000.00	349,967.18	110,032.82
Unemployment Insurance	500,000.00	326,603.24	173,396.76
Workers Compensation Claims	2,400,000.00	1,106,737.52	1,293,262.48
Total Fringe Benefits	<u>97,596,400.00</u>	<u>106,179,809.72</u>	<u>(8,583,409.72)</u>
Retiree Medical Benefit Trust			
Bonds Maturing	22,200,000.00	22,200,000.00	-
Interest Expense	11,799,100.00	11,799,138.00	(38.00)
Paying Agent Fees Contractual	500.00	500.00	-
Total Retiree Medical Benefit Trust	<u>33,999,600.00</u>	<u>33,999,638.00</u>	<u>(38.00)</u>
Employee Immunization	<u>90,000.00</u>	<u>71,864.00</u>	<u>18,136.00</u>
Retirement Administration			
Adj Prior Years Exp	-	45.00	(45.00)
Legal Services	5,000.00	10,215.00	(5,215.00)
Membership Dues	1,000.00	600.00	400.00
Monitoring Services	270,000.00	260,255.93	9,744.07
Periodicals, Books, and Publications	1,400.00	559.15	840.85

County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Printing	6,000.00	2,930.34	3,069.66
Sick and Annual Leave Cash-Out	2,200,000.00	2,132,595.18	67,404.82
Travel and Conference	12,000.00	7,228.35	4,771.65
Workshops and Meetings	10,000.00	2,346.20	7,653.80
Metered Postage	2,100.00	321.57	1,778.43
Total Retirement Administration	<u>2,507,500.00</u>	<u>2,417,096.72</u>	<u>90,403.28</u>
Retirement Administration Unit			
Salaries	371,110.00	353,000.29	18,109.71
Fringe Benefits	224,828.00	180,032.20	44,795.80
Personal Mileage	508.00	61.22	446.78
Office Supplies	2,500.00	2,270.54	229.46
Equipment Rental	1,680.00	1,680.00	-
Total Retirement Administration Unit	<u>600,626.00</u>	<u>537,044.25</u>	<u>63,581.75</u>
Wellness Program			
Salaries	69,672.00	66,385.47	3,286.53
Fringe Benefits	27,373.00	26,336.75	1,036.25
Logos Trademarks Intellect Prp	-	25.00	(25.00)
Periodicals, Books and Publications	5,200.00	2,587.65	2,612.35
Personal Mileage	200.00	115.84	84.16
Printing	6,200.00	7,548.08	(1,348.08)
Professional Services	132,000.00	136,656.00	(4,656.00)
Special Event Program	54,000.00	28,854.88	25,145.12
Special Event Program - Immunization	-	2,976.00	(2,976.00)
Travel and Conference	300.00	-	300.00
Wellness Screenings	400,000.00	189,114.29	210,885.71
Workshops and Meetings	2,000.00	1,755.00	245.00
Metered Postage	3,800.00	1,737.81	2,062.19
Office Supplies	3,000.00	1,867.43	1,132.57
Maintenance Department Charge	4,120.00	2,846.08	1,273.92
Motor Pool	1,300.00	1,457.14	(157.14)
Telephone Communications	-	9.14	(9.14)
Total Wellness Program	<u>709,165.00</u>	<u>470,272.56</u>	<u>238,892.44</u>
Child Care Facility			
Logos Trademarks Intellect Prp	-	50.00	(50.00)
Printing	-	145.00	(145.00)
Metered Postage	512.00	1,474.47	(962.47)
Building Space Cost Allocation	177,360.00	177,360.00	-
Info Tech - Operations	18,298.00	18,736.00	(438.00)
Info Tech - Managed Print Services	1,567.00	1,127.79	439.21

County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Maintenance Department Charges	5,060.00	523.61	4,536.39
Telephone Communications	6,003.00	6,089.39	(86.39)
Total Child Care Facility	<u>208,800.00</u>	<u>205,506.26</u>	<u>3,293.74</u>
Workers Compensation Unit			
Salaries	178,238.00	139,410.33	38,827.67
Fringe Benefits	77,494.00	58,234.47	19,259.53
Insurance	174,500.00	185,818.00	(11,318.00)
Membership Dues	1,000.00	665.00	335.00
Periodicals, Books and Publications	300.00	103.50	196.50
Personal Mileage	2,000.00	420.16	1,579.84
Printing	800.00	-	800.00
Professional Services	165,000.00	153,954.00	11,046.00
State of Michigan Fees	65,000.00	28,058.80	36,941.20
Travel and Conference	2,000.00	797.16	1,202.84
Bldg Space Cost Allocation	14,778.00	14,778.00	-
Info Tech - Operations	9,327.00	9,981.72	(654.72)
Insurance Fund	12,759.00	12,364.00	395.00
Maintenance Department Charges	2,751.00	987.97	1,763.03
Telephone Communications	592.00	565.90	26.10
Total Workers Compensation Unit	<u>706,539.00</u>	<u>606,139.01</u>	<u>100,399.99</u>
Fringe Benefits Unit			
Salaries	66,997.00	67,845.53	(848.53)
Fringe Benefits	27,652.00	29,856.10	(2,204.10)
Total Fringe Benefits Unit	<u>94,649.00</u>	<u>97,701.63</u>	<u>(3,052.63)</u>
Employee Benefits Unit			
Salaries	345,607.00	335,369.45	10,237.55
Fringe Benefits	193,903.00	177,863.81	16,039.19
Membership Dues	1,000.00	448.00	552.00
Periodicals, Books and Publications	3,000.00	2,607.50	392.50
Personal Mileage	333.00	191.17	141.83
Printing	17,000.00	13,097.71	3,902.29
Professional Services	391,559.00	354,219.59	37,339.41
Travel and Conference	3,500.00	3,278.06	221.94
Metered Postage	5,500.00	5,582.30	(82.30)
Office Supplies	2,500.00	1,551.09	948.91
Equipment Rental	1,680.00	1,680.00	-
Total Employee Benefits Unit	<u>965,582.00</u>	<u>895,888.68</u>	<u>69,693.32</u>

**County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Training and Development Unit			
Salaries	308,009.00	294,743.98	13,265.02
Fringe Benefits	204,084.00	181,803.19	22,280.81
Membership Dues	1,000.00	300.00	700.00
Personal Mileage	345.00	267.82	77.18
Printing	7,000.00	3,733.60	3,266.40
Special Event Program	56,112.00	39,887.91	16,224.09
Travel and Conference	3,500.00	7,361.58	(3,861.58)
Other Expendable Equipment	1,000.00	-	1,000.00
Office Supplies	3,500.00	531.79	2,968.21
Maintenance Department Charges	4,300.00	350.74	3,949.26
Total Training and Development Unit	<u>588,850.00</u>	<u>528,980.61</u>	<u>59,869.39</u>
Total Operating Expenses	<u>138,067,711.00</u>	<u>146,009,941.44</u>	<u>(7,942,230.44)</u>
Operating Income (Loss)	<u>(8,570,800.00)</u>	<u>(6,212,382.11)</u>	<u>2,358,417.89</u>
Nonoperating Revenues (Expenses)			
Income from Investments	570,800.00	740,451.48	169,651.48
Change in Net Position	<u>\$ (8,000,000.00)</u>	<u>\$ (5,471,930.63)</u>	<u>\$ 2,528,069.37</u>
Total Net Position - Beginning		<u>69,433,308.39</u>	
Total Net Position - Ending		<u><u>\$ 63,961,377.76</u></u>	

COUNTY OF OAKLAND
Information Technology Fund
Statement of Net Position
September 30, 2016

Assets

Current Assets

Cash and Cash Equivalents	\$ 12,174,276.90
Due from Other Governmental Units	23,366.21
Due from Component Units	29,136.25
Accrued Interest Receivable	45,381.58
Accounts Receivable	73,493.03
Inventories	25,503.10
Deferred Charges	1,488.08
Prepaid Items	3,698,461.40
Total Current Assets	<u>16,071,106.55</u>

Noncurrent Assets

Capital Assets, at Cost

Capital Projects in Progress	7,236,693.44
Equipment	28,419,230.50
Computer Software	31,291,594.67
Less: Accumulated Depreciation	<u>(55,299,855.97)</u>
Capital Assets, Net	<u>11,647,662.64</u>
Total Assets	<u>27,718,769.19</u>

Liabilities

Current Liabilities

Vouchers Payable	578,955.44
Due to Other Funds	504.00
Unearned Revenues	1,875.00
Accounts Payable	730,849.81
Total Current Liabilities	<u>1,312,184.25</u>

Net Position

Net Investment in Capital Assets	11,647,662.64
Unrestricted - Designated for Projects	4,926,523.07
Unrestricted	9,832,399.23
Total Net Position	<u>\$ 26,406,584.94</u>

COUNTY OF OAKLAND
Information Technology Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
OC Depts Operations	\$ 13,258,316.00	\$ 12,704,182.91	\$ (554,133.09)
OC Depts Development Support	5,326,050.00	4,318,023.95	(1,008,026.05)
Non Governmental Operating	3,613,105.00	3,903,575.52	290,470.52
Non Governmental Development	1,536,405.00	1,845,144.97	308,739.97
Equipment Rental	931,691.00	924,701.39	(6,989.61)
External - Enhanced Access Fees	742,630.00	1,248,096.12	505,466.12
Managed Print Services	729,018.00	791,565.22	62,547.22
External - Agencies Revenue	220,000.00	148,471.19	(71,528.81)
CLEMIS Operations Outside	201,436.00	228,542.23	27,106.23
External - Defer Land File Tax Bills	59,000.00	53,714.26	(5,285.74)
External - Reimb of Equalization Services	16,000.00	11,560.00	(4,440.00)
Sale of Equipment	5,000.00	7,863.45	2,863.45
External - Other Revenue	500.00	23,786.48	23,286.48
FOIA Fees	-	667.50	667.50
Refund Prior Years Expenditures	-	19,800.00	19,800.00
Sale of Scrap	-	794.46	794.46
Total Operating Revenues	<u>26,639,151.00</u>	<u>26,230,489.65</u>	<u>(408,661.35)</u>
Operating Expenses			
Salaries	<u>10,404,410.00</u>	<u>9,522,376.50</u>	<u>882,033.50</u>
Fringe Benefits	<u>5,578,873.00</u>	<u>4,891,941.81</u>	<u>686,931.19</u>
Contractual Services			
Auction Expense	2,000.00	179.37	1,820.63
Bank Charges	18,000.00	19,900.70	(1,900.70)
Charge Card Fee	200,000.00	266,707.92	(66,707.92)
Communications	706,000.00	527,298.05	178,701.95
Contracted Services	1,381,600.00	1,208,820.66	172,779.34
Employee In-Svc Training IT	-	2,994.55	(2,994.55)
Equipment Maintenance	713,356.00	368,079.70	345,276.30
Equipment Repair	-	9,017.60	(9,017.60)
Freight and Express	10,000.00	451.44	9,548.56
Garbage and Rubbish Disposal	6,500.00	704.78	5,795.22
Indirect Costs	1,684,425.00	1,470,038.00	214,387.00
Logos Trademarks Intellect Prp	-	675.00	(675.00)
Maintenance Contract	212,143.00	105,986.07	106,156.93
Membership Dues	10,760.00	2,190.80	8,569.20
Miscellaneous	-	28,250.00	(28,250.00)
Personal Mileage	11,600.00	4,133.25	7,466.75
Printing	-	766.51	(766.51)
Professional Services	4,277,967.00	5,089,084.49	(811,117.49)
Software Rental Lease Purchase	533,892.00	387,692.59	146,199.41

COUNTY OF OAKLAND
Information Technology Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended		Favorable (Unfavorable)
	Budget	Actual	Variance
Software Support Maintenance	4,214,475.00	4,432,742.39	(218,267.39)
Travel and Conference	90,000.00	84,795.17	5,204.83
Travel Employee Taxable Meals	-	174.80	(174.80)
Total Contractual Services	<u>14,072,718.00</u>	<u>14,010,683.84</u>	<u>62,034.16</u>
Commodities			
Computer Supplies	20,000.00	1,942.30	18,057.70
Expendable Equipment	1,650,000.00	125,732.50	1,524,267.50
Other Expendable Equipment	42,086.00	420,836.06	(378,750.06)
Metered Postage	910.00	304.75	605.25
Office Supplies	15,000.00	23,338.15	(8,338.15)
Paper Printing	40,000.00	-	40,000.00
Parts and Accessories	76,099.00	133,637.31	(57,538.31)
Printing Supplies	25,000.00	522.90	24,477.10
Total Commodities	<u>1,869,095.00</u>	<u>706,313.97</u>	<u>1,162,781.03</u>
Depreciation	<u>3,017,249.00</u>	<u>1,984,400.48</u>	<u>1,032,848.52</u>
Internal Services			
Building Space Cost Allocation	647,511.00	647,511.00	-
Insurance Fund	177,926.00	179,578.16	(1,652.16)
Maintenance Department Charges	26,548.00	30,101.69	(3,553.69)
Motor Pool Fuel Charges	13,500.00	3,727.69	9,772.31
Motor Pool	35,000.00	31,235.90	3,764.10
Telephone Communications	178,583.00	174,451.67	4,131.33
Total Internal Services	<u>1,079,068.00</u>	<u>1,066,606.11</u>	<u>12,461.89</u>
Total Operating Expense	<u>36,021,413.00</u>	<u>32,182,322.71</u>	<u>3,839,090.29</u>
Operating Income (Loss)	<u>(9,382,262.00)</u>	<u>(5,951,833.06)</u>	<u>3,430,428.94</u>
Nonoperating Revenues (Expenses)			
Income from Investments	100,000.00	92,219.34	(7,780.66)
Gain on Sale of Assets	5,500.00	870.66	(4,629.34)
Total Nonoperating Revenues (Expenses)	<u>105,500.00</u>	<u>93,090.00</u>	<u>(12,410.00)</u>
Income (Loss) Before Transfers and Contributions	<u>(9,276,762.00)</u>	<u>(5,858,743.06)</u>	<u>3,418,018.94</u>
Capital Contributions	1,345,164.00	1,140,302.03	(204,861.97)
Transfers In	4,536,630.00	4,536,630.00	-
Change in Net Position	<u>\$ (3,394,968.00)</u>	<u>\$ (181,811.03)</u>	<u>\$ 3,213,156.97</u>
Total Net Position - Beginning		<u>26,588,395.97</u>	
Total Net Position - Ending		<u>\$ 26,406,584.94</u>	

COUNTY OF OAKLAND
Motor Pool Fund
Statement of Net Position
September 30, 2016

Assets

Current assets	
Cash and Cash Equivalents	\$ 2,821,204.46
Accrued Interest Receivable	7,849.82
Due from Municipalities	17,697.59
Inventories	196,246.09
Prepaid Expenses	3,000.00
Total Current Assets	<u>3,045,997.96</u>
Noncurrent Assets	
Capital Assets, at Cost	
Buildings	424,860.46
Equipment	75,832.56
Vehicles	17,660,209.84
Less: Accumulated Depreciation	<u>(11,934,989.71)</u>
Capital Assets, Net	<u>6,225,913.15</u>
Total Assets	<u>9,271,911.11</u>

Liabilities

Current Liabilities	
Vouchers Payable	18,353.36
Accounts Payable	4,588.50
Total Current Liabilities	<u>22,941.86</u>

Net Position

Net Investment in Capital Assets	6,225,913.15
Unrestricted	<u>3,023,056.10</u>
Total Net Position	<u>\$ 9,248,969.25</u>

COUNTY OF OAKLAND
Motor Pool Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Leased Equipment	\$ 5,599,733.00	\$ 5,494,936.93	\$ (104,796.07)
Gasoline, Oil, and Grease	2,833,759.00	1,650,324.53	(1,183,434.47)
Productive Labor	342,469.00	447,772.55	105,303.55
Parts and Accessories	290,805.00	304,251.63	13,446.63
External - Other Revenue	50,000.00	64,165.73	14,165.73
External - Productive Labor	50,000.00	35,821.17	(14,178.83)
External - Warranty Reimbursements	40,000.00	13,523.94	(26,476.06)
Sublet Repairs	31,100.00	48,834.58	17,734.58
External - Parts and Accessories	2,000.00	4,026.88	2,026.88
Car Wash	900.00	1,060.00	160.00
External - Litigation Settlements	-	20,000.00	20,000.00
Refund of Prior Years Expenditures	-	1,966.72	1,966.72
Sale of Equipment	-	971.33	971.33
Sale of Scrap	-	2,188.20	2,188.20
Total Operating Revenues	9,240,766.00	8,089,844.19	(1,150,921.81)
Operating Expenses			
Salaries	826,737.00	810,292.63	16,444.37
Fringe Benefits	544,977.00	511,461.42	33,515.58
Contractual Services			
Adj Prior Years Exp	-	805.84	(805.84)
Auction Expense	13,000.00	25,881.91	(12,881.91)
Car Wash	50,000.00	59,762.50	(9,762.50)
Equipment Maintenance	-	979.59	(979.59)
Equipment Rental	-	20.23	(20.23)
Freight and Express	500.00	-	500.00
Garbage and Rubbish Disposal	300.00	-	300.00
Indirect Costs	509,500.00	546,694.00	(37,194.00)
Insurance	350,000.00	327,610.04	22,389.96
Insurance Reserve Expense	250,000.00	272,029.95	(22,029.95)
Laundry and Cleaning	6,000.00	8,520.75	(2,520.75)
License Plates and Title Fees	5,000.00	2,389.31	2,610.69
Maintenance Contracts	36,000.00	20,202.52	15,797.48
Membership Dues	1,000.00	829.00	171.00
Oil, Grease and Solvents	35,000.00	32,439.36	2,560.64
Periodicals, Books and Publications	800.00	575.00	225.00
Printing	500.00	605.10	(105.10)
Sublet Repairs	200,000.00	124,946.84	75,053.16
Tool Allowance	4,100.00	4,050.00	50.00
Towing and Storage Fees	600.00	4,483.18	(3,883.18)
Training	1,000.00	-	1,000.00
Travel and Conference	10,000.00	5,530.65	4,469.35
Total Contractual Services	1,473,300.00	1,438,355.77	34,944.23

COUNTY OF OAKLAND
Motor Pool Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Commodities			
Custodial Supplies	4,500.00	3,353.35	1,146.65
Dry Goods and Clothing	1,500.00	1,193.00	307.00
Employee Footwear	1,000.00	510.00	490.00
Expendable Equipment	260,000.00	204,320.00	55,680.00
Gasoline - Billable	2,740,963.00	1,553,419.13	1,187,543.87
Metered Postage	700.00	696.48	3.52
Office Supplies	2,400.00	2,255.25	144.75
Parts and Accessories	580,755.00	506,577.67	74,177.33
Shop Supplies	50,000.00	57,109.79	(7,109.79)
Tires and Tubes	200,000.00	164,270.00	35,730.00
Total Commodities	<u>3,841,818.00</u>	<u>2,493,704.67</u>	<u>1,348,113.33</u>
Depreciation			
Depreciation Equipment	3,900.00	2,379.86	1,520.14
Depreciation Vehicles	2,396,889.00	2,733,558.64	(336,669.64)
Total Depreciation	<u>2,400,789.00</u>	<u>2,735,938.50</u>	<u>(335,149.50)</u>
Internal Services			
Building Space Cost Allocation	144,598.00	144,597.96	0.04
Info Tech - Development	18,393.00	-	18,393.00
Info Tech - Operations	39,143.00	46,585.71	(7,442.71)
Info Tech Managed Print Services	1,428.00	1,428.84	(0.84)
Insurance Fund	165,084.00	200,496.83	(35,412.83)
Maintenance Department Charges	500.00	540.49	(40.49)
Radio Communications	1,828.00	1,942.18	(114.18)
Telephone Communications	5,176.00	5,071.89	104.11
Total Internal Services	<u>376,150.00</u>	<u>400,663.90</u>	<u>(24,513.90)</u>
Total Operating Expense	<u>9,463,771.00</u>	<u>8,390,416.89</u>	<u>1,073,354.11</u>
Operating Income (Loss)	<u>(223,005.00)</u>	<u>(300,572.70)</u>	<u>(77,567.70)</u>
Nonoperating Revenues (Expenses)			
Gain on Sale of Vehicles	200,000.00	430,206.58	230,206.58
Income from Investments	35,000.00	18,325.42	(16,674.58)
Contributions	-	-	-
Total Nonoperating Revenues (Expenses)	<u>235,000.00</u>	<u>448,532.00</u>	<u>213,532.00</u>
Income (Loss) Before Transfers	11,995.00	147,959.30	135,964.30
Transfers In	492,165.00	373,280.00	(118,885.00)
Change in Net Position	<u>\$ 504,160.00</u>	<u>521,239.30</u>	<u>\$ 17,079.30</u>
Total Net Position - Beginning		<u>8,727,729.95</u>	
Total Net Position - Ending		<u>\$ 9,248,969.25</u>	

COUNTY OF OAKLAND
Telephone Communications Fund
Statement of Net Position
September 30, 2016

Assets

Current Assets

Cash and Cash Equivalents	\$ 4,439,931.26
Accrued Interest Receivable	6,056.77
Accounts Receivable	396.38
Due from Other Governmental Units	344.48
Due from Other Funds	504.00
Prepaid Items	11,898.42
Total Current Assets	<u>4,459,131.31</u>

Noncurrent Assets

Capital Assets, at Cost

Equipment	3,891,675.39
Computer software	947,284.00
Less: Accumulated Depreciation	<u>(4,827,540.23)</u>
Capital Assets, Net	<u>11,419.16</u>
Total Assets	<u>4,470,550.47</u>

Liabilities

Current Liabilities

Vouchers Payable	47,898.40
Accounts Payable	2,125.00
Total Current Liabilities	<u>50,023.40</u>

Net Position

Net Investment in Capital Assets	11,419.16
Unrestricted	4,409,107.91
Total Net Position	<u>\$ 4,420,527.07</u>

COUNTY OF OAKLAND
Telephone Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Sale of Phone Service, Internal	\$ 2,816,708.00	\$ 2,785,864.46	\$ (30,843.54)
Sale of Phone Service, External	12,000.00	9,750.68	(2,249.32)
Leased equipment	7,000.00	4,527.05	(2,472.95)
Litigation Settlements	-	500.00	500.00
Sale of Equipment	-	123.22	123.22
Total Operating Revenues	<u>2,835,708.00</u>	<u>2,800,765.41</u>	<u>(34,942.59)</u>
Operating Expenses			
Salaries	<u>225,767.00</u>	<u>227,021.13</u>	<u>(1,254.13)</u>
Fringe Benefits	<u>133,258.00</u>	<u>132,884.42</u>	<u>373.58</u>
Contractual Services			
Auction Expense	-	2.46	(2.46)
Communications	1,102,708.00	1,110,112.68	(7,404.68)
Contracted Services	88,000.00	86,554.43	1,445.57
Equipment Repairs and Maintenance	25,000.00	36,987.00	(11,987.00)
Indirect Costs	297,450.00	133,582.00	163,868.00
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	48,000.00	27,292.99	20,707.01
Software Support/Maintenance	57,910.00	34,469.90	23,440.10
Sublet Repairs	66,000.00	14,069.00	51,931.00
Tower Charges	14,000.00	1,643.78	12,356.22
Travel and Conference	5,000.00	-	5,000.00
Voice Mail	16,000.00	15,275.15	724.85
Total Contractual Services	<u>1,960,418.00</u>	<u>1,681,049.39</u>	<u>279,368.61</u>
Commodities			
Expendable Equipment	175,000.00	139,333.87	35,666.13
Other Expendable Equipment	-	-	-
Office Supplies	111.00	-	111.00
Postage	111.00	-	111.00
Total Commodities	<u>175,222.00</u>	<u>139,333.87</u>	<u>35,888.13</u>
Depreciation			
Equipment	<u>405,524.00</u>	<u>63,260.62</u>	<u>342,263.38</u>

COUNTY OF OAKLAND
Telephone Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Internal Services			
Building Space Allocation	9,119.00	9,119.04	(0.04)
Info Tech Development	-	54.00	(54.00)
Info Tech - Operations	459,126.00	504,232.00	(45,106.00)
Insurance Fund	219.00	260.92	(41.92)
Maintenance Department Charges	1,000.00	-	1,000.00
Motor Pool Fuel Charges	900.00	438.37	461.63
Motor Pool	5,500.00	5,779.39	(279.39)
Total Internal Services	<u>475,864.00</u>	<u>519,883.72</u>	<u>(44,019.72)</u>
Total Operating Expenses	<u>3,376,053.00</u>	<u>2,763,433.15</u>	<u>612,619.85</u>
Operating Income (Loss)	<u>(540,345.00)</u>	<u>37,332.26</u>	<u>577,677.26</u>
Nonoperating Revenues (Expenses)			
Planned Use of Fund Balance	510,345.00	-	(510,345.00)
Income from Investments	30,000.00	39,417.98	9,417.98
Change in Net Position	<u>\$ -</u>	<u>\$ 76,750.24</u>	<u>\$ 76,750.24</u>
Total Net Position - Beginning		<u>4,343,776.83</u>	
Total Net Position - Ending		<u>\$ 4,420,527.07</u>	

OAKLAND COUNTY
FINANCIAL STATEMENTS
ENTERPRISE
FUNDS

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

**County of Oakland
County Airport Fund
Statement of Net Position
September 30, 2016**

Assets

Current Assets

Pooled Cash and Investments	\$ 15,908,069.01
Due from Other Governmental Units	600.00
Accrued Interest Receivable	73,058.26
Accounts Receivable - Net	298,063.96
Current Contracts Receivable	1,225,509.69
Total Current Assets	<u>17,505,300.92</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	248,939.57
Vehicles	2,320,918.03
Roads and Parking Lots	5,411,243.46
Collections	12,000.00
Equipment	1,716,484.42
Less: Accumulated Depreciation	<u>(45,060,344.51)</u>
Capital Assets, Net	<u>69,599,816.41</u>
Total Assets	<u>87,105,117.33</u>

Liabilities

Current Liabilities

Vouchers Payable	83,871.33
Unearned Revenue	1,477,905.44
Bonds Payable - Current Portion	615,000.00
Other Accrued Liabilities	467,535.19
Total Current Liabilities	<u>2,644,311.96</u>

Noncurrent Liabilities

Bonds Payable	<u>6,935,000.00</u>
Total Liabilities	<u>9,579,311.96</u>

Net Position

Net Investment in Capital Assets	62,049,816.41
Restricted for Programs	400.00
Unrestricted	15,475,588.96
Total Net Position	<u>\$ 77,525,805.37</u>

COUNTY OF OAKLAND
County Airport Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
T Hangar Rental	\$ 1,710,000.00	\$ 1,840,501.82	\$ 130,501.82
Land Lease	1,194,000.00	1,285,038.42	91,038.42
Aviation Gas	870,200.00	905,601.19	35,401.19
Reimb US Customs Service	400,000.00	316,699.96	(83,300.04)
Landing Fee Concessions	57,000.00	58,320.00	1,320.00
Car Rental Concessions	41,000.00	71,211.59	30,211.59
Landing Fees	17,000.00	26,395.00	9,395.00
Tie Down	11,300.00	7,809.89	(3,490.11)
Late Penalty	7,100.00	7,381.56	281.56
Miscellaneous	5,000.00	94,778.98	89,778.98
Parking Fees	1,900.00	2,449.38	549.38
Costs	1,800.00	1,391.52	(408.48)
Gas, Oil and Grease Charges	100.00	-	(100.00)
Rental Facilities	-	60.00	60.00
Refund Prior Years Expenditure	-	5,950.63	5,950.63
Total Operating Revenues	4,316,400.00	4,623,589.94	307,189.94
Operating Expenses			
Salaries	1,243,335.00	1,176,133.28	67,201.72
Fringe Benefits	699,647.00	657,596.47	42,050.53
Contractual Services			
Adj Prior Years Expense	-	7,546.59	(7,546.59)
Adj Prior Years Revenue	-	30.00	(30.00)
Advertising	1,000.00	7,713.70	(6,713.70)
Auction Expense	-	24.96	(24.96)
Building Maintenance Charges	22,200.00	20,086.34	2,113.66
Charge Card Fee	17,000.00	20,884.68	(3,884.68)
Custodial Services	8,800.00	8,712.50	87.50
Electrical Service	197,500.00	182,698.96	14,801.04
Employees Medical Exams	-	891.54	(891.54)
Equipment Maintenance	77,800.00	76,483.70	1,316.30
Freight and Express	300.00	2,436.56	(2,136.56)
Garbage and Rubbish Disposal	3,500.00	3,727.00	(227.00)
Grounds Maintenance	235,000.00	215,823.08	19,176.92
Indirect Costs	453,200.00	378,225.00	74,975.00
Laundry and Cleaning	2,100.00	2,217.32	(117.32)
Licenses and Permits	1,400.00	924.00	476.00
Management Services	58,600.00	59,415.00	(815.00)
Membership Dues	2,200.00	2,064.00	136.00
Paying Agents Fee Contractual	300.00	800.00	(500.00)
Periodicals, Books and Publications	2,500.00	326.45	2,173.55

COUNTY OF OAKLAND
County Airport Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Personal Mileage	600.00	142.80	457.20
Professional Services	9,000.00	64,923.63	(55,923.63)
Property Taxes	-	12.96	(12.96)
Runway and Taxiway Repairs	500.00	58,622.32	(58,122.32)
Security Expense	500.00	931.60	(431.60)
Sponsorship	-	2,000.00	(2,000.00)
Sublet Repairs	-	300.00	(300.00)
Training	3,000.00	-	3,000.00
Travel and Conference	4,500.00	6,026.27	(1,526.27)
Travel Employee Taxable Meals	-	13.80	(13.80)
US Customs Services	360,000.00	300,890.67	59,109.33
Water and Sewage Charges	69,000.00	49,664.22	19,335.78
Window Cleaning Service	4,500.00	3,050.00	1,450.00
Workshops and Meeting	500.00	7,464.75	(6,964.75)
Total Contractual Services	<u>1,535,500.00</u>	<u>1,485,074.40</u>	<u>50,425.60</u>
Commodities			
Dry Goods and Clothing	4,000.00	4,960.02	(960.02)
Electrical Supplies	14,500.00	20,530.56	(6,030.56)
Employee Footwear	200.00	150.00	50.00
Expendable Equipment	-	637.00	(637.00)
Firefighting Supplies	10,200.00	14,750.56	(4,550.56)
Gasoline Charges	40,000.00	27,924.69	12,075.31
Grounds Supplies	3,000.00	20,342.20	(17,342.20)
Maintenance Supplies	27,900.00	14,080.67	13,819.33
Metered Postage	2,000.00	2,382.49	(382.49)
Office Supplies	3,500.00	4,633.60	(1,133.60)
Postage - Standard Mailing	-	25.27	(25.27)
Small Tools	2,200.00	2,279.48	(79.48)
Special Event Supplies	-	5,232.14	(5,232.14)
Total Commodities	<u>107,500.00</u>	<u>117,928.68</u>	<u>(10,428.68)</u>
Depreciation			
Land Improvements	1,353,700.00	1,358,517.32	(4,817.32)
Roads and Parking Lots	309,000.00	339,654.17	(30,654.17)
Buildings	823,400.00	823,414.82	(14.82)
Equipment	95,300.00	92,491.67	2,808.33
Vehicles	51,400.00	51,303.45	96.55
Total Depreciation	<u>2,632,800.00</u>	<u>2,665,381.43</u>	<u>(32,581.43)</u>
Internal Services			
Drain Equipment	2,000.00	4,158.36	(2,158.36)
Info Tech - Development	7,000.00	960.00	6,040.00
Info Tech - Operations	18,699.00	22,863.89	(4,164.89)
Info Tech - Managed Print Services	2,071.00	2,427.83	(356.83)

COUNTY OF OAKLAND
County Airport Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Insurance Fund	198,714.00	150,129.09	48,584.91
Maintenance Department Charges	2,000.00	2,323.70	(323.70)
Motor Pool Fuel Charges	-	23.47	(23.47)
Motor Pool	4,900.00	5,621.73	(721.73)
Radio Communications	8,649.00	7,921.68	727.32
Telephone Communications	21,627.00	20,586.27	1,040.73
Total Internal Services	<u>265,660.00</u>	<u>217,016.02</u>	<u>48,643.98</u>
Total Operating Expense	<u>6,484,442.00</u>	<u>6,319,130.28</u>	<u>165,311.72</u>
Operating Income (Loss)	<u>(2,168,042.00)</u>	<u>(1,695,540.34)</u>	<u>472,501.66</u>
Nonoperating Revenues (Expenses)			
Federal Grants	-	99,895.82	99,895.82
Income from Investments	145,000.00	149,169.70	4,169.70
Interest Expense	(311,000.00)	(311,006.25)	(6.25)
Gain on Exchange of Assets	-	625.00	625.00
Total Nonoperating Revenues (Expenses)	<u>(166,000.00)</u>	<u>(61,315.73)</u>	<u>104,684.27</u>
Income (Loss) Before Contributions	<u>(2,334,042.00)</u>	<u>(1,756,856.07)</u>	<u>577,185.93</u>
Capital Contributions	-	815,626.93	815,626.93
Change in Net Position	<u>\$ (2,334,042.00)</u>	<u>(941,229.14)</u>	<u>\$ 1,392,812.86</u>
Total Net Position - Beginning		<u>78,467,034.51</u>	
Total Net Position - Ending		<u>\$ 77,525,805.37</u>	

**County of Oakland
CLEMIS Fund
Statement of Net Position
September 30, 2016**

Assets

Current Assets

Cash and Cash Equivalents	\$ 12,231,736.87
Due from Other Governmental Units	943,754.00
Accounts Receivable	74,996.16
Accrued Interest Receivable	18,267.69
Prepaid Items	626,221.32
Total Current Assets	<u>13,894,976.04</u>

Noncurrent Assets

Capital Assets, at Cost

Equipment	12,806,483.33
Equipment - COPS MORE	19,775,063.27
Equipment - OAKVIDEO	6,388,751.84
Capital Projects in Progress	3,130,697.10
Less: Accumulated Depreciation	<u>(36,839,355.84)</u>
Capital Assets, Net	<u>5,261,639.70</u>
Total Assets	<u>19,156,615.74</u>

Liabilities

Current Liabilities

Vouchers Payable	142,204.41
Due to Municipalities	292,005.00
Accounts Payable	536,522.52
Unearned Revenue	280,926.78
Total Current Liabilities	<u>1,251,658.71</u>

Net Position

Net Investment in Capital Assets	5,261,639.70
Unrestricted - Designated for Projects	387,288.13
Unrestricted	12,256,029.20
Total Net Position	<u>\$ 17,904,957.03</u>

COUNTY OF OAKLAND
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Position
September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
In-Car Terminals - All Other	\$ 1,587,494.00	\$ 1,584,291.73	\$ (3,202.27)
Service Fees	1,100,000.00	750,027.54	(349,972.46)
Access Fees - Non-Oakland	729,309.00	807,146.18	77,837.18
CLEMIS Crash	583,490.00	582,496.88	(993.12)
Sheriff Contracted Services	550,000.00	522,183.00	(27,817.00)
Reimbursement - General	410,357.00	409,305.96	(1,051.04)
Access Fees - Police Depts/Other in Oakland County	350,000.00	257,935.60	(92,064.40)
Maintenance Contracts - Mugshot	320,810.00	323,319.25	2,509.25
Maintenance Contracts - LiveScan	295,829.00	859,930.83	564,101.83
Rebilled Charges	227,957.00	228,372.50	415.50
In-Car Terminals - OC Sheriff	150,000.00	180,980.45	30,980.45
CLEMIS Citation	8,000.00	11,257.24	3,257.24
Crime Mapping	7,000.00	12,958.02	5,958.02
CLEMIS Parking	6,000.00	1,072.64	(4,927.36)
Parts and Accessories	200.00	-	(200.00)
Productive Labor	-	15.00	15.00
Miscellaneous	-	432.00	432.00
Seminars/Conferences	-	35.00	35.00
Prior Years Adjustments	-	123,366.95	123,366.95
Sale of Equipment	-	176.46	176.46
Total Operating Revenues	<u>6,326,446.00</u>	<u>6,655,303.23</u>	<u>328,857.23</u>
Operating Expenses			
Salaries	1,852,360.00	1,383,995.83	468,364.17
Fringe Benefits	982,206.00	678,340.79	303,865.21
Contractual services			
Adjustment of prior year's expense	-	96,871.50	(96,871.50)
Bank Charges	150,000.00	265,429.39	(115,429.39)
Communications	900,000.00	815,411.94	84,588.06
Equipment Repairs and Maintenance	380,000.00	395,247.67	(15,247.67)
Freight and Express	250.00	32.29	217.71
Garbage and Rubbish Disposal	-	42.00	(42.00)
Indirect Costs	275,000.00	309,503.00	(34,503.00)
Logos Trademarks	-	800.00	(800.00)
Membership and Dues	2,000.00	3,124.00	(1,124.00)
Periodicals Books Publ Sub	-	400.00	(400.00)
Personal Mileage	2,500.00	1,067.21	1,432.79
Printing	3,000.00	-	3,000.00
Professional Services	552,868.00	1,268,144.14	(715,276.14)
Rebillable Services	395,829.00	740,797.68	(344,968.68)
Software Rental Lease Purchase	250,000.00	302,448.41	(52,448.41)
Software Support and Maintenance	750,000.00	1,011,247.59	(261,247.59)
Travel and Conference	6,000.00	7,212.23	(1,212.23)
Workshops and Meetings	1,250.00	1,160.93	89.07
Total Contractual Services	<u>3,668,697.00</u>	<u>5,218,939.98</u>	<u>(1,550,242.98)</u>

COUNTY OF OAKLAND
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Position
September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Commodities			
Dry Goods and Clothing	1,200.00	-	1,200.00
Expendable Equipment	-	900.86	(900.86)
Other Expendable Equipment	20,000.00	13,656.08	
Forensic Lab Enhancement	-	6,074.76	(6,074.76)
Metered Postage	287.00	225.15	61.85
Office Supplies	1,000.00	1,282.26	(282.26)
Parts and Accessories	25,000.00	9,798.25	15,201.75
Printing and Special Event Supplies	500.00	-	500.00
Total Commodities	<u>47,987.00</u>	<u>31,937.36</u>	<u>9,705.72</u>
Depreciation			
Equipment	3,105,458.00	2,026,883.22	1,078,574.78
Internal Services			
Building Space Cost Allocation	61,027.00	64,961.88	(3,934.88)
Info Tech - Development	417,934.00	272,187.26	145,746.74
Info Tech - Operations	201,436.00	228,542.23	(27,106.23)
Info Tech - Managed Print Services	11.00	8.73	2.27
Motor Pool Fuel Charges	2,400.00	1,664.05	735.95
Motor Pool	20,500.00	15,966.32	4,533.68
Radio Communications	-	8,361.33	(8,361.33)
Telephone Communications	23,487.00	21,297.47	2,189.53
Total Internal Services	<u>726,795.00</u>	<u>612,989.27</u>	<u>113,805.73</u>
Total Operating Expense	<u>10,383,503.00</u>	<u>9,953,086.45</u>	<u>430,416.55</u>
Operating Income (Loss)	<u>(4,057,057.00)</u>	<u>(3,297,783.22)</u>	<u>759,273.78</u>
Nonoperating Revenues (Expenses)			
Planned Use of Fund Balance	1,827,871.00	-	(1,827,871.00)
Income from Investments	35,000.00	110,947.87	75,947.87
Gain (Loss) on Sale of Assets	-	23.10	23.10
Total Nonoperating Revenues (Expenses)	<u>1,862,871.00</u>	<u>110,970.97</u>	<u>(1,751,900.03)</u>
Income (Loss) Before Transfers and Contributions	<u>(2,194,186.00)</u>	<u>(3,186,812.25)</u>	<u>(992,626.25)</u>
Capital Contributions	150,000.00	77,563.58	(72,436.42)
Transfers In	2,044,186.00	2,044,186.00	-
Change in Net Position	<u>\$ -</u>	<u>(1,065,062.67)</u>	<u>\$ (1,065,062.67)</u>
Total Net Position - Beginning		18,970,019.70	
Total Net Position - Ending		<u>\$ 17,904,957.03</u>	

COUNTY OF OAKLAND
Delinquent Tax Revolving Fund
Statement of Net Position
September 30, 2016

Assets

Current Assets

Cash and Cash Equivalents	\$ 155,011,710.41
Due from Other Governmental Units	1,673,374.15
Delinquent Property Taxes	55,702,262.16
Accrued Interest Receivable	1,588,604.32
Accounts Receivable - Interest on Delinquent Taxes	9,584,615.00
Accounts Receivable - Collection Fees	2,036,236.00
Prepaid Expense	333.34
Current Portion of Advance Receivable	12,883.00
Total Current Assets	<u>225,610,018.38</u>

Noncurrent Assets

Long-Term Portion of Advances Receivable	51,532.00
Total Assets	<u>225,661,550.38</u>

Liabilities

Current Liabilities

Vouchers Payable	219,275.49
Due to Other Governmental Units	177,023.32
Accrued Interest Payable	32,592.59
Accounts Payable	40,666.04
Notes Payable	25,000,000.00
Total Current Liabilities	<u>25,469,557.44</u>

Net Position

Unrestricted - Debt Service	46,033,797.00
Unrestricted - Delinquent Taxes Receivable	147,516,430.63
Unrestricted - Collection Fees	6,641,765.31
Total Net Position	<u>\$ 200,191,992.94</u>

COUNTY OF OAKLAND
Delinquent Tax Revolving Fund
Statement of Revenues, Expenses, and Changes in Net Position
September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Interest on Delinquent Taxes	\$ 13,700,000.00	\$ 11,580,180.49	\$ (2,119,819.51)
Collection Fees	2,800,000.00	2,695,452.81	(104,547.19)
Interest and Penalty	500,000.00	1,079,693.14	579,693.14
Prior Years Adjustments	-	54,652.42	54,652.42
Total Operating Revenues	<u>17,000,000.00</u>	<u>15,409,978.86</u>	<u>(1,590,021.14)</u>
Operating Expenses			
Salaries	<u>113,182.00</u>	<u>104,400.59</u>	<u>8,781.41</u>
Fringe Benefits	<u>76,022.00</u>	<u>71,312.32</u>	<u>4,709.68</u>
Contractual Services			
Indirect Costs	82,000.00	101,700.00	(19,700.00)
Professional Services	170,000.00	96,091.68	73,908.32
Professional Services - Financial Consultant	30,000.00	20,000.00	10,000.00
Legal Services	28,000.00	20,000.00	8,000.00
Administrative Overhead	20,000.00	27,405.00	(7,405.00)
Paying Agent Fees	1,800.00	166.66	1,633.34
Printing	900.00	900.00	0.00
Total Contractual Services	<u>332,700.00</u>	<u>266,263.34</u>	<u>66,436.66</u>
Total Operating Expenses	<u>521,904.00</u>	<u>441,976.25</u>	<u>79,927.75</u>
Operating Income (Loss)	<u>16,478,096.00</u>	<u>14,968,002.61</u>	<u>(1,510,093.39)</u>
Nonoperating Revenues (Expenses)			
Planned Use of Balance	1,813,552.00	-	(1,813,552.00)
Income from Investments	884,000.00	1,665,681.77	781,681.77
Interest Revenue	-	330.06	330.06
Interest Expense	(168,750.00)	(125,181.46)	43,568.54
Total Nonoperating Revenues (Expenses)	<u>2,528,802.00</u>	<u>1,540,830.37</u>	<u>(987,971.63)</u>
Income (Loss) Before Transfers	<u>19,006,898.00</u>	<u>16,508,832.98</u>	<u>(2,498,065.02)</u>
Transfers Out	<u>(19,006,898.00)</u>	<u>(19,137,710.51)</u>	<u>(130,812.51)</u>
Change in Net Position	<u>\$ 0.00</u>	<u>(2,628,877.53)</u>	<u>\$ (2,628,877.53)</u>
Total Net Position - Beginning		<u>202,820,870.47</u>	
Total Net Position - Ending		<u>\$ 200,191,992.94</u>	

COUNTY OF OAKLAND
Fire Records Management Fund
Statement of Net Position
Spetember 30, 2016

Assets

Current Assets

Cash and Cash Equivalent	\$ 970,175.87
Due from Other Governmental Units	50,638.39
Accrued Interest Receivable	1,462.81
Accounts Receivable	3,050.48
Prepaid Expense	24,670.68
Total Current Assets	<u>1,049,998.23</u>

Noncurrent Assets

Capital Assets, at Cost

Capital projects in progress	344,524.50
Equipment	125,141.91
Computer Software	409,195.95
Less: Accumulated Depreciation	<u>(534,337.85)</u>
Capital Assets, Net	<u>344,524.51</u>
Total Assets	<u>1,394,522.74</u>

Liabilities

Current Liabilities

Vouchers Payable	9,045.00
Unearned Revenues	49.75
Accounts Payable	15,553.75
Total Current Liabilities	<u>24,648.50</u>

Net Position

Net Investment in Capital Assets	344,524.51
Unrestricted	<u>1,025,349.73</u>
Total Net Position	<u>\$ 1,369,874.24</u>

COUNTY OF OAKLAND
Fire Records Management Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Twelve Months Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Outside Agencies	\$ 141,504.00	\$ 148,063.14	\$ 6,559.14
Participation Fees - Non-Oakland Agencies	37,950.00	36,164.48	(1,785.52)
Outside Agencies - Rebilled Charges	17,133.00	23,205.76	6,072.76
Sale of Equipment	-	34.64	34.64
Total Operating Revenues	<u>196,587.00</u>	<u>207,468.02</u>	<u>10,881.02</u>
Operating Expenses			
Salaries	<u>274,061.00</u>	<u>256,810.78</u>	<u>17,250.22</u>
Fringe Benefits	<u>151,676.00</u>	<u>144,684.48</u>	<u>6,991.52</u>
Contractual Services			
Communications	29,000.00	10,884.27	18,115.73
Equipment Repairs and Maintenance	1,000.00	-	1,000.00
Indirect Costs	50,000.00	63,051.00	(13,051.00)
Personal Mileage	1,000.00	-	1,000.00
Printing	430.00	430.76	(0.76)
Professional Services	916,252.00	-	916,252.00
Software Rental Lease Purchase	-	818.56	(818.56)
Software Support/Maintenance	84,112.00	79,518.00	4,594.00
Travel and Conference	3,570.00	-	3,570.00
Total Contractual Services	<u>1,085,364.00</u>	<u>154,702.59</u>	<u>930,661.41</u>
Commodities			
Expendable Equipment	<u>7,000.00</u>	<u>-</u>	<u>7,000.00</u>
Depreciation			
Equipment	<u>63,333.00</u>	<u>-</u>	<u>63,333.00</u>
Internal Services			
CLEMIS Development	-	3,968.00	(3,968.00)
Info Tech - Development	-	6,529.52	(6,529.52)
Info Tech - Operations	59,577.00	52,760.00	6,817.00
Insurance Fund	207.00	246.61	(39.61)
Telephone Communications	610.00	398.40	211.60
Total Internal Services	<u>60,394.00</u>	<u>63,902.53</u>	<u>(3,508.53)</u>
Total Operating Expenses	<u>1,641,828.00</u>	<u>620,100.38</u>	<u>1,021,727.62</u>
Operating Income (Loss)	<u>(1,445,241.00)</u>	<u>(412,632.36)</u>	<u>1,032,608.64</u>

COUNTY OF OAKLAND
Fire Records Management Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Twelve Months Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Nonoperating Revenues (Expenses)			
Planned Use of Balance	281,800.00	-	(281,800.00)
Income from Investments	3,000.00	6,083.96	3,083.96
Total Nonoperating Revenues (Expenses)	<u>284,800.00</u>	<u>6,083.96</u>	<u>(278,716.04)</u>
Income (Loss) Before Transfers and Contributions	<u>(1,160,441.00)</u>	<u>(406,548.40)</u>	<u>753,892.60</u>
Capital Contributions	-	-	-
Transfers In	1,160,441.00	1,160,441.42	0.42
Change in Net Position	<u>\$ -</u>	<u>753,893.02</u>	<u>\$ 753,893.02</u>
Total Net Position - Beginning		<u>615,981.22</u>	
Total Net Assets - Ending		<u>\$ 1,369,874.24</u>	

COUNTY OF OAKLAND
Radio Communications Fund
Statement of Net Position
September 30, 2016

Assets

Current Assets

Cash and Cash Equivalents	\$ 19,522,499.03
Accrued Interest Receivable	110,833.05
Due from Other Governmental Units	12,078.19
Accounts Receivable	1,346,560.53
Inventories	301,887.05
Prepaid Items	240,528.39
Total Current Assets	<u>21,534,386.24</u>

Noncurrent Assets

Capital Assets, at Cost

Capital Projects in Progress	867,244.11
Tower Rights	8,585,770.20
Equipment	27,708,260.04
Structures	12,831,806.50
Less: Accumulated Depreciation	<u>(32,828,689.38)</u>
Capital Assets, Net	<u>17,164,391.47</u>
Total Assets	<u>38,698,777.71</u>

Liabilities

Current Liabilities

Vouchers Payable	94,958.28
Due to Municipalities	9,917.86
Unearned Revenues	100,412.76
Accounts Payable	97,758.94
Total Current Liabilities	<u>303,047.84</u>

Net Position

Net Investment in Capital Assets	17,164,391.47
Unrestricted - Designated for Projects	19,620,864.08
Unrestricted	<u>1,610,474.32</u>
Total Net Position	<u>\$ 38,395,729.87</u>

COUNTY OF OAKLAND
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
E 911 Surcharge - Radio System	\$ 6,600,000.00	\$ 6,547,675.28	\$ (52,324.72)
Antenna Site Management	325,000.00	312,208.81	(12,791.19)
Leased Equipment	230,788.00	244,231.34	13,443.34
Parts and Accessories	220,000.00	232,586.22	12,586.22
Outside Agencies	70,000.00	65,903.26	(4,096.74)
Productive Labor	6,000.00	28,060.18	22,060.18
Miscellaneous	-	5.50	5.50
Prior Years Adjustments	-	353.55	353.55
Total Operating Revenues	<u>7,451,788.00</u>	<u>7,431,024.14</u>	<u>(20,763.86)</u>
Operating Expenses			
Salaries	<u>650,319.00</u>	<u>566,847.90</u>	<u>83,471.10</u>
Fringe Benefits	<u>363,593.00</u>	<u>310,374.41</u>	<u>53,218.59</u>
Contractual Services			
Adj Prior Years Revenue	-	6,135.94	(6,135.94)
Communications	275,000.00	401,663.74	(126,663.74)
Contracted Services	-	3,600.00	(3,600.00)
Electrical Service	100,000.00	62,761.60	37,238.40
Equipment Maintenance	325,000.00	274,543.20	50,456.80
Freight and Express	8,500.00	4,183.06	4,316.94
Indirect Costs	168,000.00	204,283.00	(36,283.00)
Laundry and Cleaning	700.00	765.72	(65.72)
Membership Dues	1,000.00	-	1,000.00
Personal Mileage	3,500.00	2,951.08	548.92
Printing	500.00	311.00	189.00
Professional Services	500,000.00	222,447.73	277,552.27
Rebillable Services	500.00	-	500.00
Software Rental Lease Purchase	30,000.00	8,658.00	21,342.00
Software Support Maintenance	1,324,742.00	91,439.14	1,233,302.86
Special Projects	40,000.00	1,559.87	38,440.13
Tower Charges	434,392.00	410,243.11	24,148.89
Training	75,000.00	-	75,000.00
Travel and Conference	22,500.00	547.48	21,952.52
Workshops and Meetings	100.00	-	100.00
Total Contractual Services	<u>3,309,434.00</u>	<u>1,696,093.67</u>	<u>1,613,340.33</u>

COUNTY OF OAKLAND
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Commodities			
Dry Goods and Clothing	1,900.00	-	1,900.00
Other Expendable Equipment	100,788.00	22,146.09	78,641.91
Metered Postage	126.00	7.15	118.85
Office Supplies	5,000.00	4,647.98	352.02
Parts and Accessories	200,000.00	330,430.08	(130,430.08)
Shop Supplies	12,000.00	30,082.76	(18,082.76)
Small Tools	5,000.00	2,003.89	2,996.11
Total Commodities	<u>324,814.00</u>	<u>389,317.95</u>	<u>(64,503.95)</u>
Depreciation			
Equipment, Structures and Tower Rights	6,192,047.00	6,025,531.45	166,515.55
Internal Services			
Building Space Allocation	31,511.00	31,511.04	(0.04)
CLEMIS Development	-	3,884.00	(3,884.00)
Info Tech - CLEMIS	1,201,000.00	746,923.54	454,076.46
Info Tech - Development	-	34,767.25	(34,767.25)
Info Tech - Operations	207,765.00	244,950.22	(37,185.22)
Info Tech - Managed Print Services	1,037.00	1,282.59	(245.59)
Insurance Fund	17,660.00	17,958.24	(298.24)
Maintenance Department Charges	35,000.00	8,547.03	26,452.97
Motor Pool Fuel Charges	9,000.00	6,235.04	2,764.96
Motor Pool	33,000.00	36,134.47	(3,134.47)
Telephone Communications	30,982.00	29,118.69	1,863.31
Total Internal Services	<u>1,566,955.00</u>	<u>1,161,312.11</u>	<u>405,642.89</u>
Intergovernmental			
Transfer to Municipalities	50,000.00	50,000.00	-
Total Operating Expenses	<u>12,457,162.00</u>	<u>10,199,477.49</u>	<u>2,257,684.51</u>
Operating Income (Loss)	<u>(5,005,374.00)</u>	<u>(2,768,453.35)</u>	<u>2,236,920.65</u>
Nonoperating Revenues (Expenses)			
Planned Use of Fund Balance	5,212,110.00	-	(5,212,110.00)
Budgeted Equity Adjustments	0.00	-	-
Income from Investments	180,000.00	171,471.59	(8,528.41)
Total Nonoperating Revenues (Expenses)	<u>5,392,110.00</u>	<u>171,471.59</u>	<u>(5,220,638.41)</u>
Income (Loss) Before Transfers	<u>386,736.00</u>	<u>(2,596,981.76)</u>	<u>(2,983,717.76)</u>
Transfers In	99,264.00	99,264.00	-
Transfers to Out	(486,000.00)	(486,000.00)	-
Change in Net Position	<u>\$ -</u>	<u>(2,983,717.76)</u>	<u>\$ (2,983,717.76)</u>
Total Net Position - Beginning		<u>41,379,447.63</u>	
Total Net Position - Ending		<u>\$ 38,395,729.87</u>	

COUNTY OF OAKLAND
Parks and Recreation Fund
Statement of Net Position
September 30, 2016

Assets

Current Assets

Cash and Cash Equivalents	\$ 24,046,824.62
Accrued Interest Receivable	17,993.64
Accounts Receivable	121,338.81
Due from State of Michigan	32,000.00
Inventories	61,207.63
Deferred Charges	783.08
Total Current Assets	<u>24,280,147.78</u>

Noncurrent Assets

Capital Assets, at Cost

Land	30,676,434.15
Capital Projects in Progress	621,679.40
Park Improvements	62,529,153.18
Buildings	31,334,178.20
Equipment	6,912,888.97
Vehicles	726,502.01
Less: Accumulated Depreciation	<u>(63,221,038.03)</u>
Capital Assets, Net	<u>69,579,797.88</u>
Total Assets	<u>93,859,945.66</u>

Liabilities

Current Liabilities

Vouchers Payable	264,500.45
Unearned Revenue	124,087.71
Deposits	6,768.00
Accounts Payable	260,771.86
Total Current Liabilities	<u>656,128.02</u>

Net Position

Net Investment in Capital Assets	69,579,797.88
Unrestricted	<u>23,624,019.76</u>
Total Net Position	<u>\$ 93,203,817.64</u>

COUNTY OF OAKLAND
Parks and Recreation
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Greens Fees	\$ 2,536,000.00	\$ 2,482,081.52	\$ (53,918.48)
Entrance Fees General - Admission	1,875,000.00	2,117,532.50	242,532.50
Fees Camping	1,204,000.00	1,355,811.50	151,811.50
Rental Golf Carts	1,037,000.00	1,007,758.04	(29,241.96)
Fees Day Use	675,250.00	714,232.20	38,982.20
Sales Retail	561,500.00	603,951.65	42,451.65
Rental Facilities	534,075.00	421,378.75	(112,696.25)
Reimburse Contracts	306,000.00	198,370.61	(107,629.39)
Rental Units or Events	225,000.00	212,508.25	(12,491.75)
Commission Food Services	161,600.00	226,321.51	64,721.51
Special Contracts	137,700.00	126,307.75	(11,392.25)
Rental Equipment	106,500.00	92,911.86	(13,588.14)
Fees Driving Range	83,000.00	71,026.00	(11,974.00)
Rent House	82,010.00	80,608.68	(1,401.32)
Antenna Site Management	59,866.00	60,805.41	939.41
Water Feature Ride	50,000.00	52,246.00	2,246.00
Special and Sanctioned Races	14,500.00	9,790.00	(4,710.00)
Maintenance Contracts	8,000.00	348.91	(7,651.09)
Deck Tennis	6,305.00	4,200.00	(2,105.00)
Weekly Races	6,000.00	3,562.50	(2,437.50)
Commission Contracts	4,400.00	21,989.30	17,589.30
Miscellaneous	3,850.00	23,785.05	19,935.05
Entrance Fees - Swimming Classes	3,000.00	5,285.00	2,285.00
Sale of Scrap	250.00	1,716.63	1,466.63
NSF Check Fees	25.00	100.00	75.00
Refunds Miscellaneous	-	6,915.94	6,915.94
Reimburse 3rd Party	-	8,428.30	8,428.30
Sales	-	2,154.00	2,154.00
Temporary Licenses	-	43,005.00	43,005.00
Cash Overages	-	1,450.04	1,450.04
Prior Years Revenue	-	3,220.00	3,220.00
Refund Prior Years Expenditure	-	13,121.10	13,121.10
Sale of Equipment	-	2,213.84	2,213.84
Interest on Delinquent Taxes	(4,000.00)	(1,772.50)	2,227.50
Total Operating Revenues	9,676,831.00	9,973,365.34	296,534.34
Operating Expenses			
Salaries	8,212,852.00	8,782,763.82	(569,911.82)
Fringe Benefits	3,008,732.00	2,995,010.76	13,721.24
Contractual Services			
Adj Prior Years Expense	-	50,408.27	(50,408.27)
Adj Prior Years Revenue	-	364.00	(364.00)
Advertising	85,000.00	44,368.03	40,631.97
Bank Charges	10,425.00	11,565.21	(1,140.21)
Building and Maintenance Charges	594,812.00	475,137.72	119,674.28
Cash Shortage	-	4,461.90	(4,461.90)
Charge Card Fee	80,100.00	99,702.39	(19,602.39)

COUNTY OF OAKLAND
Parks and Recreation
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Contracted Services	355,000.00	323,302.99	31,697.01
Custodial Services	23,500.00	22,920.00	580.00
Design Fees	10,000.00	9,911.91	88.09
Electrical Service	621,900.00	568,623.95	53,276.05
Employees Medical Exams	150.00	1,411.49	(1,261.49)
Equipment Maintenance	513,350.00	439,829.32	73,520.68
Equipment Rental	10,180.00	7,021.33	3,158.67
Fees - Per Diems	2,750.00	2,201.00	549.00
Garbage and Rubbish Disposal	28,071.00	34,504.27	(6,433.27)
General Program Administration	42,932.00	-	42,932.00
Grounds Maintenance	1,376,096.00	1,039,173.47	336,922.53
Housekeeping Services	400.00	-	400.00
Indirect Costs	625,000.00	704,655.00	(79,655.00)
Laundry and Cleaning	7,838.00	9,978.16	(2,140.16)
Legal Services	-	7,515.03	(7,515.03)
Licenses and Permits	31,100.00	28,029.97	3,070.03
Logos, Trademarks and Intellect Property	3,250.00	4,603.00	(1,353.00)
Mail Handling - Postage Service	300.00	101.66	198.34
Membership Dues	19,050.00	14,359.89	4,690.11
Miscellaneous	35,600.00	26,086.81	9,513.19
Natural Gas	264,600.00	174,063.44	90,536.56
Periodicals, Books and Publications	4,300.00	692.55	3,607.45
Personal Mileage	20,450.00	13,748.38	6,701.62
Printing	43,750.00	42,516.88	1,233.12
Public Information	49,500.00	63,580.54	(14,080.54)
Refund Prior Years Revenue	-	1,186.00	(1,186.00)
Rental Property Maintenance	16,950.00	7,160.25	9,789.75
Security Expense	866,020.00	860,514.62	5,505.38
Software Support Maintenance	25,244.00	25,794.45	(550.45)
Sponsorship	10,000.00	8,500.00	1,500.00
Training	29,300.00	35,186.27	(5,886.27)
Training-Educator Services	-	299.00	(299.00)
Travel and Conference	24,300.00	19,593.01	4,706.99
Travel - Employee Taxable Meals	1,000.00	187.10	812.90
Township and City Treasury Bonds	2,300.00	2,333.23	(33.23)
Uncollectable Accts Receivable	-	64,880.40	(64,880.40)
Uncollectable NSF Checks	-	50.00	(50.00)
Water and Sewage Charges	224,050.00	290,727.68	(66,677.68)
Workshops and Meetings	5,000.00	2,798.71	2,201.29
Total Contractual Services	<u>6,063,568.00</u>	<u>5,544,049.28</u>	<u>519,518.72</u>
Commodities			
Custodial Supplies	68,520.00	70,695.08	(2,175.08)
Employee Footwear	-	1,261.73	(1,261.73)
Expendable Equipment	125,363.00	99,418.78	25,944.22
Maintenance Supplies	4,500.00	4,581.57	(81.57)
Merchandise	261,600.00	277,649.58	(16,049.58)
Metered Postage	9,000.00	8,814.72	185.28
Office Supplies	64,230.00	42,085.13	22,144.87
Postage - Standard Mailing	300.00	6.80	293.20

COUNTY OF OAKLAND
Parks and Recreation
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2016

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Recreation Supplies	135,325.00	98,802.50	36,522.50
Small Tools	110,050.00	107,673.85	2,376.15
Special Event Supplies	183,400.00	129,119.01	54,280.99
Uniforms	57,300.00	62,200.18	(4,900.18)
Total Commodities	<u>1,019,588.00</u>	<u>902,308.93</u>	<u>117,279.07</u>
Depreciation			
Park Improvements	2,336,100.00	2,399,748.94	(63,648.94)
Buildings	823,700.00	827,730.07	(4,030.07)
Equipment	307,900.00	343,641.76	(35,741.76)
Vehicles	62,900.00	69,242.60	(6,342.60)
Total Depreciation	<u>3,530,600.00</u>	<u>3,640,363.37</u>	<u>(109,763.37)</u>
Internal Services			
Building Space Cost Allocation	36,773.00	36,773.04	(0.04)
Drain Equipment	21,500.00	27,484.85	(5,984.85)
Info Tech - Development	25,000.00	123,346.25	(98,346.25)
Info Tech - Operations	558,000.00	522,324.27	35,675.73
Info Tech - Managed Print Services	26,951.00	28,472.74	(1,521.74)
Insurance Fund	224,300.00	239,935.31	(15,635.31)
Maintenance Department Charges	60,450.00	50,527.52	9,922.48
Motor Pool Fuel Charges	118,300.00	71,923.41	46,376.59
Motor Pool	535,500.00	369,420.44	166,079.56
Telephone Communications	138,000.00	125,972.17	12,027.83
Total Internal Services	<u>1,744,774.00</u>	<u>1,596,180.00</u>	<u>148,594.00</u>
Total Operating Expenses	<u>23,580,114.00</u>	<u>23,460,676.16</u>	<u>119,437.84</u>
Operating Income (Loss)	<u>(13,903,283.00)</u>	<u>(13,487,310.82)</u>	<u>415,972.18</u>
Nonoperating Revenues (Expenses)			
Property Taxes	12,405,000.00	12,246,823.80	(158,176.20)
Income from Investments	272,000.00	203,165.99	(68,834.01)
Contributions	96,800.00	77,078.75	(19,721.25)
Gain on Sale of Assets	500.00	8,053.84	7,553.84
Total Nonoperating Revenues (Expenses)	<u>12,774,300.00</u>	<u>12,535,122.38</u>	<u>(239,177.62)</u>
Income (Loss) Before Transfers and Contributions	<u>(1,128,983.00)</u>	<u>(952,188.44)</u>	<u>176,794.56</u>
Capital Contributions	45,000.00	-	(45,000.00)
Transfers Out	(60,000.00)	(60,000.00)	-
Change in Net Position	<u>\$ (1,143,983.00)</u>	<u>(1,012,188.44)</u>	<u>\$ 131,794.56</u>
Total Net Position - Beginning		94,216,006.08	
Total Net Position - Ending		<u>\$ 93,203,817.64</u>	