



# SUPPLEMENTAL FINANCIAL REPORT

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FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2017

Prepared by: Department of Management & Budget  
Fiscal Services Division

**COUNTY OF OAKLAND**  
**Supplemental Financial Statements**  
**Table of Contents**  
**September 30, 2017**

	<b>Page(s)</b>
<b>I. <u>Report of the 2017 Budget</u></b>	
Revenues and Expenditures for General Fund/General Purpose Funds.....	1-3
<b>II. <u>Oakland County General Fund/General Purpose Funds</u></b>	
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
<b>III. <u>Selected Special Revenue Funds</u></b>	
Child Care Fund.....	65-70
Social Welfare – Foster Care.....	71-72
<b>IV. <u>Selected Capital Project Funds</u></b>	
Building Improvement Fund.....	73-74
Project Work Order Fund.....	75-79
<b>V. <u>Selected Internal Service Funds</u></b>	
Building and Liability Insurance Fund.....	80-82
Drain Equipment Fund.....	83-86
Facilities Maintenance and Operation Fund.....	87-89
Fringe Benefits Fund.....	90-95
Information Technology Fund.....	96-98
Motor Pool Fund.....	99-101
Telephone Communications Fund.....	102-104
<b>VI. <u>Selected Enterprise Funds</u></b>	
Airport Fund.....	105-108
CLEMIS Fund.....	109-111
Delinquent Tax Revolving Fund.....	112-113
Fire Records Management Fund.....	114-115
Radio Communications Fund.....	116-118
Parks and Recreation Fund.....	119-122

REPORT OF  
THE  
2017 FISCAL YEAR  
BUDGET

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

**COUNTY OF OAKLAND**  
**Revenues and Expenditures for General Fund General Purpose Funds**  
**For the Year End September 30, 2017**

	Adopted Budget FY2017	Budget Amendments FY2017	Amended Budget 9/30/2017	Revenues Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Uncollected Unencumbered Balance
<b>Revenues</b>								
Taxes	\$216,275,088.00	\$48,794.00	\$216,323,882.00	\$216,562,738.32	\$0.00	\$216,562,738.32	\$0.00	\$238,856.32
Special Assessments	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00	\$0.00
Federal Grants	702,685.00	193,787.00	896,472.00	986,262.41	0.00	\$986,262.41	0.00	\$89,790.41
State Grants	20,328,603.00	173,475.00	20,502,078.00	18,166,804.20	0.00	\$18,166,804.20	0.00	(\$2,335,273.80)
Intergovernmental	44,205,554.00	2,609,899.00	46,815,453.00	46,362,093.74	0.00	\$46,362,093.74	0.00	(\$453,359.26)
Charges for Services	107,492,920.00	3,059,123.00	110,552,043.00	123,970,961.77	0.00	\$123,970,961.77	0.00	\$13,418,918.77
Indirect Cost Recovery	8,000,000.00	46,170.00	8,046,170.00	8,216,061.45	0.00	\$8,216,061.45	0.00	\$169,891.45
Investment Income	1,904,900.00	0.00	1,904,900.00	1,763,737.74	0.00	\$1,763,737.74	0.00	(\$141,162.26)
Other Revenues	429,100.00	9,300.00	438,400.00	624,248.68	0.00	\$624,248.68	0.00	\$185,848.68
Contributions	29,240.00	54,947.00	84,187.00	47,157.95	0.00	\$47,157.95	0.00	(\$37,029.05)
Insurance Recoveries	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00	\$0.00
Transfers In	12,163,487.00	1,039,662.00	13,203,149.00	13,275,118.85	13,275,118.85	\$13,275,118.85	0.00	\$71,969.85
<b>Sub-Total Resources</b>	<b>411,531,577.00</b>	<b>7,235,157.00</b>	<b>418,766,734.00</b>	<b>416,700,066.26</b>	<b>13,275,118.85</b>	<b>429,975,185.11</b>	<b>0.00</b>	<b>11,208,451.11</b>
<b>Resources Carried Forward</b>	<b>32,532,802.00</b>	<b>2,057,972.15</b>	<b>34,590,774.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(34,590,774.15)</b>
<b>Total Governmental Resources</b>	<b>\$444,064,379.00</b>	<b>\$9,293,129.15</b>	<b>\$453,357,508.15</b>	<b>\$416,700,066.26</b>	<b>\$13,275,118.85</b>	<b>\$429,975,185.11</b>	<b>\$0.00</b>	<b>(\$23,382,323.04)</b>
<b>Expenditures</b>								
<b>Administration of Justice</b>								
Circuit Court Dept	\$52,615,792.00	\$1,203,879.87	\$53,819,671.87	\$39,277,387.74	\$4,672,670.04	\$43,950,057.78	\$19,439.00	\$9,850,175.09
District Court Dept	17,094,806.00	(40,507.00)	17,054,299.00	16,340,954.82	0.00	16,340,954.82	3,919.21	709,424.97
Probate Court Dept	6,381,257.00	53,607.00	6,434,864.00	6,028,434.38	0.00	6,028,434.38	0.00	406,429.62
<b>Total Admin. Of Justice</b>	<b>76,091,855.00</b>	<b>1,216,979.87</b>	<b>77,308,834.87</b>	<b>61,646,776.94</b>	<b>4,672,670.04</b>	<b>66,319,446.98</b>	<b>23,358.21</b>	<b>10,966,029.68</b>
<b>Law Enforcement</b>								
Prosecuting Attorney Dept	20,021,946.00	(222,457.00)	19,799,489.00	18,047,893.45	881,978.25	18,929,871.70	0.00	869,617.30
Sheriff Dept	146,495,179.00	3,291,380.00	149,786,559.00	147,631,433.44	760,615.15	148,392,048.59	130,391.26	1,264,119.15
<b>Total Law Enforcement</b>	<b>166,517,125.00</b>	<b>3,068,923.00</b>	<b>169,586,048.00</b>	<b>165,679,326.89</b>	<b>1,642,593.40</b>	<b>167,321,920.29</b>	<b>130,391.26</b>	<b>2,133,736.45</b>
<b>General Government</b>								
Co Clerk Reg Of Deeds Dept	10,613,623.00	572,514.00	11,186,137.00	9,112,140.43	0.00	9,112,140.43	0.00	2,073,996.57
Treasurers Dept	8,784,820.00	347,954.00	9,132,774.00	8,117,488.01	195,555.00	8,313,043.01	0.00	819,730.99
Board of Commissioners Dept	4,239,885.00	169,119.87	4,409,004.87	4,177,766.77	0.00	4,177,766.77	300.00	230,938.10
Water Resources Commissioner Dept.	5,688,932.00	2,519,827.00	8,208,759.00	6,376,178.99	1,596,289.00	7,972,467.99	0.00	236,291.01
<b>Total General Government</b>	<b>29,327,260.00</b>	<b>3,609,414.87</b>	<b>32,936,674.87</b>	<b>27,783,574.20</b>	<b>1,791,844.00</b>	<b>29,575,418.20</b>	<b>300.00</b>	<b>3,360,956.67</b>

**COUNTY OF OAKLAND**  
**Revenues and Expenditures for General Fund General Purpose Funds**  
**For the Year End September 30, 2017**

	Adopted Budget FY2017	Budget Amendments FY2017	Amended Budget 9/30/2017	Revenues Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Uncollected Unencumbered Balance
<b>County Executive</b>								
County Exec Admin Dept	7,592,192.00	23,410.00	7,615,602.00	7,452,231.91	0.00	7,452,231.91	0.00	163,370.09
Management and Budget Dept	19,823,114.00	529,963.34	20,353,077.34	18,185,889.18	0.00	18,185,889.18	6,721.46	2,160,466.70
Central Services Department	2,594,626.00	54,086.00	2,648,712.00	2,535,738.46	0.00	2,535,738.46	0.00	112,973.54
Facilities Management Dept	1,282,266.00	1,350.00	1,283,616.00	1,258,400.15	0.00	1,258,400.15	6,967.00	18,248.85
Human Resources Dept	4,402,468.00	578,177.00	4,980,645.00	4,194,687.20	0.00	4,194,687.20	0.00	785,957.80
Health and Human Services Dept	65,294,635.00	831,564.07	66,126,199.07	61,148,447.44	407,087.19	61,555,534.63	14,496.28	4,556,168.16
Public Services Dept	17,504,029.00	189,794.00	17,693,823.00	16,892,846.36	0.00	16,892,846.36	9,911.00	791,065.64
Economic Dev and Community Affairs Dept	8,141,811.00	220,672.00	8,362,483.00	7,389,395.67	97,028.00	7,486,423.67	0.00	876,059.33
<b>Total County Executive</b>	<b>126,635,141.00</b>	<b>2,429,016.41</b>	<b>129,064,157.41</b>	<b>119,057,636.37</b>	<b>504,115.19</b>	<b>119,561,751.56</b>	<b>38,095.74</b>	<b>9,464,310.11</b>
<b>Total Departments</b>	<b>398,571,381.00</b>	<b>10,324,334.15</b>	<b>408,895,715.15</b>	<b>374,167,314.40</b>	<b>8,611,222.63</b>	<b>382,778,537.03</b>	<b>192,145.21</b>	<b>25,925,032.91</b>
<b>Non-Departmental Appropriations</b>	<b>45,492,998.00</b>	<b>(1,031,205.00)</b>	<b>44,461,793.00</b>	<b>21,568,122.47</b>	<b>16,127,107.64</b>	<b>37,695,230.11</b>	<b>0.00</b>	<b>6,766,562.89</b>
<b>Total Governmental Expenditures</b>	<b>\$444,064,379.00</b>	<b>\$9,293,129.15</b>	<b>\$453,357,508.15</b>	<b>\$395,735,436.87</b>	<b>\$24,738,330.27</b>	<b>\$420,473,767.14</b>	<b>\$192,145.21</b>	<b>\$32,691,595.80</b>
<b>General Fund General Purpose Funds</b>								
Revenues	444,064,379.00	9,293,129.15	453,357,508.15	416,700,066.26	13,275,118.85	429,975,185.11	0.00	(23,382,323.04)
Expenditures	444,064,379.00	9,293,129.15	453,357,508.15	395,735,436.87	24,738,330.27	420,473,767.14	192,145.21	32,691,595.80
<b>Excess Revenues over/(under) Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,964,629.39</b>	<b>(\$11,463,211.42)</b>	<b>\$9,501,417.97</b>	<b>(\$192,145.21)</b>	<b>\$9,309,272.76</b>
<b>Adjustments to Unassigned Fund Balance</b>								
<b>Add to General Fund Balance</b>								
Committed to FY 2017								\$ 32,532,802.00
Committed to FY 2020								6,311,790.00
Technology Replacement/Hardware								3,010,183.00
Emergency Salaries								3,000,000.00
Operational Improvements								3,000,000.00
DB Pension Contribution								3,000,000.00
Catastrophic Claims								1,545,500.00
Federal Regulatory Changes								750,000.00
HR Comp/Workforce Planning								600,000.00
Pandemic Response								541,000.00
Tax Tribunal Appeals Consultants								500,000.00
New Grant Match Opportunities								500,000.00
Sheriff Aviation								461,250.00
Board of Commissioners' Project								419,796.00
Quality of Life Initiatives								280,000.00
Building Security Cameras and Consoles								275,000.00
Decrease in Prepaids								170,058.89
Prior Years Encumbrances								123,763.15

**COUNTY OF OAKLAND**  
**Revenues and Expenditures for General Fund General Purpose Funds**  
**For the Year End September 30, 2017**

Adopted Budget FY2017	Budget Amendments FY2017	Amended Budget 9/30/2017	Revenues Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Uncollected Unencumbered Balance
Jail Commissary							123,539.00
Decrease in Inventories							11,583.08
Total Additions to General Fund Balance							<u>\$57,156,265.12</u>
<b>Deduct from Unassigned Fund Balance</b>							
Committed to FY2021 and beyond							\$ (37,055,419.00)
Committed to FY 2019							(7,759,313.00)
Committed to FY 2018							(4,641,275.00)
Increase in Restricted Funds							(4,516,105.01)
Property Tax Forfeiture Activities							(2,915,369.48)
Local Road Improvement Matching Program							(2,284,341.00)
Capital Reserve							(2,000,000.00)
Homeland Security Enhancements							(1,675,861.00)
Unfunded Mandates							(1,500,000.00)
Carryforwards							(1,174,858.40)
High School Apprenticeship Program							(500,000.00)
RCOC Triparty							(383,659.00)
Rx Discount Card Program							(17,572.50)
Total Subtractions from General Fund Balance							<u>(\$66,423,773.39)</u>
Adjusted Total including Additions and Subtractions Beginning FY 2017 Balance							\$41,764.49
							2,962,467.31
<b>Unassigned Balance at the end of FY 2017</b>							<u><u>\$3,004,231.80</u></u>

# OAKLAND COUNTY GENERAL FUND

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INDIVIDUAL BALANCE SHEET  
AND  
ANALYSIS OF CHANGES  
IN  
FUND BALANCE

**COUNTY OF OAKLAND**  
**General Fund**  
**Balance Sheet**  
**September 30, 2017**

**Assets**

Pooled Cash and Investments	\$ 253,985,405.67
Receivables (net of allowances for uncollectibles where applicable):	
Current Property Taxes	20,244,803.22
Delinquent Property Taxes	595,412.74
Due from Other Governmental Units	9,729,655.27
Due from Component Units	20,359.13
Accrued Interest Receivable	683,084.49
Accounts Receivable	338,691.51
Contracts Receivable	49,209,392.01
Due from Other Funds	10,260,062.81
Inventories	131,943.91
Prepayments	221,180.43
Total Assets	<u><u>345,419,991.19</u></u>

**Liabilities**

Vouchers Payable	10,181,133.81
Accrued Payroll	6,429,449.88
Due to Other Governmental Units	415,922.63
Due to Other Funds	1,021,480.66
Unearned Revenue	45,154,960.73
Other Accrued Liabilities	5,964,176.01
Total Liabilities	<u><u>69,167,123.72</u></u>

**Deferred Inflows of Resources**

Unavailable Revenue - Property Taxes	11,409,917.58
Unavailable Revenue - Grants	62,862.33
Total Deferred Inflows of Resources	<u><u>11,472,779.91</u></u>

**Fund Balance**

Nonspendable	
Inventories	131,943.91
Prepayments	221,180.43
Restricted	10,401,084.45
Assigned	251,021,646.97
Unassigned	3,004,231.80
Total Fund Balances	<u><u>264,780,087.56</u></u>

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

\$ 345,419,991.19



**COUNTY OF OAKLAND**  
**General Fund**  
**Analysis of Changes in Fund Balance**  
**For the year ended September 30, 2017**

<b>2016 Tax Levy (For fiscal year 2017)</b>		\$ 229,894,277.00	
Less: Delinquent Taxes	\$ 989,920.00		
Tax Financing Offsets	5,000,000.00		
Millage Reduction	8,058,975.00		
		14,048,895.00	
		215,845,382.00	
Current Collections	211,678,062.30		
Delinquent Tax Revolving	3,988,440.73		
		215,666,503.03	
Over (Under) Collected		(178,878.97)	
Add: Delinquent Taxes - Prior Years	98,500.00		
Less: Collections	216,100.63		
		117,600.63	
Add: Trailer Tax	80,000.00		
Less: Collections	97,920.00		
		17,920.00	
Add: Payment in Lieu of Taxes	300,000.00		
Less: Collections	582,214.66		
		282,214.66	
		238,856.32	
<b>Revenues</b>			
General Fund:			
Estimated	216,254,649.04		
Less: Collections	194,351,689.84		
		(21,902,959.20)	
Other Budgeted Funds (Schedule No. 1)			
Estimated	20,778,977.11		
Less: Collections	19,060,756.95		
		(1,718,220.16)	
		\$ (23,382,323.04)	
<b>Expenditures</b>			
General Fund:			
Appropriation	408,930,576.04		
Less: Actual	383,721,414.52		
		25,209,161.52	
Other Budgeted Funds (Schedule No. 2)			
Appropriation	44,426,932.11		
Less: Actual	36,944,497.83		
		7,482,434.28	
		32,691,595.80	
Increase (Decrease) in Fund Balance		9,309,272.76	
<b>Unassigned Fund Balance, October 1, 2016</b>		2,962,467.31	

**COUNTY OF OAKLAND**  
**General Fund**  
**Analysis of Changes in Fund Balance**  
**For the year ended September 30, 2017**

Other Authorized Adjustments:

Decreases:

Committed to FY2021 and beyond	\$ 37,055,419.00	
Committed to FY 2019	7,759,313.00	
Committed to FY 2018	4,641,275.00	
Increase in Restricted Funds	4,516,105.01	
Property Tax Forfeiture Activities	2,915,369.48	
Local Road Improvement Matching Program	2,284,341.00	
Capital Reserve	2,000,000.00	
Homeland Security Enhancements	1,675,861.00	
Unfunded Mandates	1,500,000.00	
Carryforwards	1,174,858.40	
High School Apprenticeship Program	500,000.00	
RCOC Triparty	383,659.00	
Rx Discount Card Program	<u>17,572.50</u>	
		\$ 66,423,773.39

Increases:

Committed to FY 2017	32,532,802.00	
Committed to FY 2020	6,311,790.00	
Technology Replacement/Hardware	3,010,183.00	
Emergency Salaries	3,000,000.00	
Operational Improvements	3,000,000.00	
DB Pension Contribution	3,000,000.00	
Catastrophic Claims	1,545,500.00	
Federal Regulatory Changes	750,000.00	
HR Comp/Workforce Planning	600,000.00	
Pandemic Response	541,000.00	
Tax Tribunal Appeals Consultants	500,000.00	
New Grant Match Opportunities	500,000.00	
Sheriff Aviation	461,250.00	
Board of Commissioners' Project	419,796.00	
Quality of Life Initiatives	280,000.00	
Building Security Cameras and Consoles	275,000.00	
Decrease in Prepays	170,058.89	
Prior Years Encumbrances	123,763.15	
Jail Commissary	123,539.00	
Decrease in Inventories	<u>11,583.08</u>	
		<u>57,156,265.12</u>

**Unassigned Fund Balance, September 30, 2017**

\$ 3,004,231.80

**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, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>			
Child Care Fund	\$ 20,777,977.11	\$ 19,060,756.95	\$ (1,717,220.16)
Social Welfare - Foster Care	1,000.00	-	(1,000.00)
<b>Total Change in Fund Balance</b>	<b>\$ 20,778,977.11</b>	<b>\$ 19,060,756.95</b>	<b>\$ (1,718,220.16)</b>

**COUNTY OF OAKLAND**  
**Analysis of Changes in Fund Balance - Schedule No. 2**  
**Statement of Appropriations and Expenditures**  
**Budgeted Funds other than General Fund**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Expenditures</b>			
Child Care Fund	\$ 44,424,932.11	\$ 36,944,497.83	\$ 7,480,434.28
Social Welfare - Foster Care	2,000.00	-	2,000.00
<b>Total Change in Fund Balance</b>	<b>\$ 44,426,932.11</b>	<b>\$ 36,944,497.83</b>	<b>\$ 7,482,434.28</b>

# OAKLAND COUNTY GENERAL FUND

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STATEMENT OF REVENUES-  
BUDGET AND ACTUAL  
PRESENTED BY DIVISION

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COUNTY EXECUTIVE:</b>			
ADMINISTRATION			
ADMINISTRATIVE:			
Reimb General	\$ -	\$ 301.20	301.20
Total Administrative	-	301.20	301.20
COMPLIANCE OFFICE:			
Refunds Miscellaneous	236,536.00	288,558.85	52,022.85
FOIA Fees	-	42.03	42.03
Total Compliance Office	236,536.00	288,600.88	52,064.88
CORPORATION COUNSEL:			
FOIA Fees	-	184.73	184.73
Total Compliance Office	-	184.73	184.73
<b>TOTAL ADMINISTRATION</b>	<b>236,536.00</b>	<b>289,086.81</b>	<b>52,550.81</b>
MANAGEMENT AND BUDGET:			
EQUALIZATION:			
Miscellaneous	-	184.00	184.00
Reimb Equalization Services	3,260,000.00	3,385,646.74	125,646.74
Total Equalization	3,260,000.00	3,385,830.74	125,830.74
FISCAL SERVICES:			
Court Ordered Board and Care	280,000.00	279,828.78	(171.22)
Late Penalty	120,000.00	124,198.28	4,198.28
Reimb Contracts	11,000.00	14,937.49	3,937.49
Reimb Filing Fees	3,600.00	6,186.94	2,586.94
Reimb Postage	1,000.00	1,450.49	450.49
Tax Intercept Fee	90,000.00	97,759.83	7,759.83
Refund Prior Years Expenditure	-	4.75	4.75
Total Fiscal Services	505,600.00	524,366.56	18,766.56
<b>TOTAL MANAGEMENT AND BUDGET</b>	<b>3,765,600.00</b>	<b>3,910,197.30</b>	<b>144,597.30</b>
CENTRAL SERVICES:			
SUPPORT SERVICES:			
Commission Food Services	6,000.00	6,000.00	-
Commission Vending Machines	40,000.00	39,455.06	(544.94)
Metered Postage	54,000.00	72,322.80	18,322.80
Miscellaneous	-	6.00	6.00
Reimb General	780.00	743.91	(36.09)
Standard Mail	225,000.00	225,208.35	208.35
County Auction	600.00	1,032.82	432.82
Total Support Services	326,380.00	344,768.94	18,388.94
<b>TOTAL CENTRAL SERVICES</b>	<b>326,380.00</b>	<b>344,768.94</b>	<b>18,388.94</b>
FACILITIES MANAGEMENT:			
FACILITIES ENGINEERING:			
Refund Prior Years Expenditure	-	6,112.26	6,112.26
Total Facilities Engineering	-	6,112.26	6,112.26
<b>TOTAL FACILITIES MANAGEMENT</b>	<b>-</b>	<b>6,112.26</b>	<b>6,112.26</b>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>HUMAN RESOURCES:</b>			
<b>ADMINISTRATION:</b>			
Miscellaneous	175.00	-	(175.00)
Refund Prior Years Expenditure	-	1,797.00	1,797.00
<b>Total Administration</b>	<b>175.00</b>	<b>1,797.00</b>	<b>1,622.00</b>
<b>GENERAL:</b>			
Miscellaneous	300.00	-	(300.00)
<b>Total General</b>	<b>300.00</b>	<b>-</b>	<b>(300.00)</b>
<b>TOTAL HUMAN RESOURCES</b>	<b>475.00</b>	<b>1,797.00</b>	<b>1,322.00</b>
<b>HUMAN SERVICES:</b>			
<b>HEALTH:</b>			
Federal Operating Grants	142,581.00	127,529.60	(15,051.40)
State Operating Grants	2,480,515.00	2,476,424.71	(4,090.29)
Health State Subsidy	2,251,290.00	2,251,290.00	-
Administration Fees	150,000.00	257,848.49	107,848.49
Bac-T Test	45,000.00	46,777.00	1,777.00
Bodies Disinter or Reinter	500.00	650.00	150.00
Campground License Fees	1,500.00	2,236.00	736.00
Class Fees	59,650.00	45,594.00	(14,056.00)
Clinic Charges	220,000.00	118,041.36	(101,958.64)
Dental Services Fees	6,000.00	4,605.00	(1,395.00)
Diff Between Chg and Init Pay	(50,000.00)	(92,482.09)	(42,482.09)
Duplicate Record Fees	600.00	339.13	(260.87)
Flu 3rd Party	200,000.00	206,636.00	6,636.00
Flu Vaccine Fees	45,000.00	24,164.95	(20,835.05)
Food Plan Reviews	50,000.00	60,064.00	10,064.00
Food Service Licenses	1,170,250.00	1,226,900.00	56,650.00
Hepatitis Vaccine	35,000.00	41,678.40	6,678.40
HPV Vaccine	7,500.00	6,831.80	(668.20)
Immunizations	761,612.00	647,964.11	(113,647.89)
Inspection Fees	189,000.00	231,446.94	42,446.94
Laboratory Charges	10,000.00	15,768.56	5,768.56
Laboratory Charges 3rd Party	229,369.00	15,526.82	(213,842.18)
Licensed Fac Inspect 3rd Party	16,000.00	14,030.00	(1,970.00)
Licensed Facility Inspections	16,000.00	28,200.00	12,200.00
Licenses	23,000.00	29,950.00	6,950.00
MCV4 Vaccine	20,000.00	22,468.40	2,468.40
Medical Records	100.00	-	(100.00)
Miscellaneous	-	2,315.40	2,315.40
Partial Chem Test	8,000.00	9,787.00	1,787.00
Permits	362,500.00	436,999.00	74,499.00
Plan Review Fees	17,000.00	4,450.00	(12,550.00)
Pneumo Vax	2,900.00	684.00	(2,216.00)
Pneumo Vax 3rd Party	140,000.00	139,554.00	(446.00)
Rabies Vaccine Fees	40,000.00	61,346.00	21,346.00
Radon Testing	9,200.00	15,625.00	6,425.00
Reimb Contracts	15,218.00	2,045.04	(13,172.96)
Reimb General	375,000.00	482,358.52	107,358.52
Reimb Salaries	63,000.00	67,409.24	4,409.24

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Sanitary Code Appeals Fee	3,000.00	1,400.00	(1,600.00)
Subdivision Control Plats	1,500.00	1,295.00	(205.00)
TB Tests	26,000.00	23,793.00	(2,207.00)
Tdap Vaccine Fees	15,000.00	17,598.20	2,598.20
Water Sample Tests	3,000.00	-	(3,000.00)
Donations	-	650.52	650.52
Cash Overages	-	58.50	58.50
County Auction	-	275.00	275.00
Prior Years Revenue	-	5,159.06	5,159.06
Refund Prior Years Expenditure	-	6,370.39	6,370.39
<b>Total Health</b>	<b>9,161,785.00</b>	<b>9,089,656.05</b>	<b>(72,128.95)</b>
<b>HOMELAND SECURITY:</b>			
Disaster Control Fed Subsidy	53,504.00	49,035.66	(4,468.34)
Federal Operating Grants	28,167.00	27,947.08	(219.92)
Local Match	18,000.00	-	(18,000.00)
County Auction	-	257.00	257.00
Refund Prior Years Expenditure	-	21,634.50	21,634.50
<b>Total Homeland Security</b>	<b>99,671.00</b>	<b>98,874.24</b>	<b>(796.76)</b>
<b>TOTAL HUMAN SERVICES</b>	<b>9,261,456.00</b>	<b>9,188,530.29</b>	<b>(72,925.71)</b>
<b>PUBLIC SERVICES:</b>			
<b>VETERANS SERVICES:</b>			
State Operating Grants	20,000.00	20,000.00	-
<b>Total Veterans Services</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>-</b>
<b>COMMUNITY CORRECTIONS:</b>			
Fee Income	190,000.00	182,841.33	(7,158.67)
<b>Total Community Corrections</b>	<b>190,000.00</b>	<b>182,841.33</b>	<b>(7,158.67)</b>
<b>MSU EXTENSION - OAKLAND COUNTY:</b>			
Reimb General	21,000.00	6,930.00	(14,070.00)
<b>Total MSU Extension - Oakland County</b>	<b>21,000.00</b>	<b>6,930.00</b>	<b>(14,070.00)</b>
<b>ANIMAL CONTROL:</b>			
Adoptions	13,000.00	8,399.00	(4,601.00)
Animal Shots	11,900.00	11,600.02	(299.98)
Animal Sterilization Fees	30,000.00	29,300.00	(700.00)
Claimed Animals	17,000.00	12,623.00	(4,377.00)
Fee Income	-	1,971.00	1,971.00
Miscellaneous	3,000.00	3,403.78	403.78
Photostats	300.00	195.47	(104.53)
Pound Fees	29,600.00	16,634.00	(12,966.00)
Refunds Miscellaneous	-	150.00	150.00
Reimb General	1,000.00	71.00	(929.00)
Sale of Animals	500.00	700.00	200.00
Sale of Licenses	782,000.00	847,965.45	65,965.45
Service Fees	24,900.00	20,711.74	(4,188.26)
FOIA Fees	-	6.80	6.80
Cash Overages	-	21.00	21.00
Refund Prior Years Expenditure	-	305.10	305.10
	<b>913,200.00</b>	<b>954,057.36</b>	<b>40,857.36</b>



**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>TRANSFERS IN:</b>			
Restricted Funds	79,763.00	35,500.00	(44,263.00)
	<u>79,763.00</u>	<u>35,500.00</u>	<u>(44,263.00)</u>
Total Animal Control	992,963.00	989,557.36	(3,405.64)
<b>MEDICAL EXAMINER:</b>			
Autopsies	64,000.00	29,849.00	(34,151.00)
Cremation Approval Fee	230,000.00	264,020.00	34,020.00
Medical Services	22,000.00	12,605.64	(9,394.36)
Miscellaneous	23,000.00	27,695.94	4,695.94
FOIA Fees	-	593.36	593.36
County Auction	-	1.00	1.00
Total Medical Examiner	<u>339,000.00</u>	<u>334,764.94</u>	<u>(4,235.06)</u>
<b>TOTAL PUBLIC SERVICES</b>	<u>1,562,963.00</u>	<u>1,534,093.63</u>	<u>(28,869.37)</u>
<b>COMMUNITY AND ECONOMIC DEVELOPMENT:</b>			
<b>ADMINISTRATION:</b>			
Seminars/Conferences	24,000.00	-	(24,000.00)
Contributions Operating	36,007.00	36,007.43	0.43
Total Administration	<u>60,007.00</u>	<u>36,007.43</u>	<u>(23,999.57)</u>
<b>PLANNING AND DEVELOPMENT SERVICES:</b>			
Economic Development Fees	60,000.00	60,000.00	-
Miscellaneous	-	23.45	23.45
Registration Fees	19,800.00	20,235.06	435.06
Reimb General	296,518.00	221,220.32	(75,297.68)
Sale of Maps	40,000.00	38,535.35	(1,464.65)
Seminars/Conferences	39,500.00	44,704.17	5,204.17
Donations	29,240.00	2,000.00	(27,240.00)
Refund Prior Years Expenditure	-	35,000.00	35,000.00
Total Planning and Development Services	<u>485,058.00</u>	<u>421,718.35</u>	<u>(63,339.65)</u>
<b>TOTAL COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>	<u>545,065.00</u>	<u>457,725.78</u>	<u>(87,339.22)</u>
<b>TOTAL COUNTY EXECUTIVE</b>	<u>15,698,475.00</u>	<u>15,732,312.01</u>	<u>33,837.01</u>
<b>CLERK/REGISTER OF DEEDS:</b>			
<b>COUNTY CLERK:</b>			
Admission to the Bar	6,100.00	4,150.00	(1,950.00)
Appeals Appellate Court	7,000.00	6,075.00	(925.00)
Assumed Names	60,000.00	47,534.00	(12,466.00)
Bond Fees	55,000.00	45,941.00	(9,059.00)
Certified Copies	900,000.00	1,060,471.80	160,471.80
Civil Action Entry Fees	400,000.00	348,161.00	(51,839.00)
Co partnership New	2,000.00	1,080.00	(920.00)
Construction Lien	1,500.00	1,120.00	(380.00)
Costs	7,000.00	18,900.00	11,900.00
CVR County Portion	20,000.00	38,506.54	18,506.54
e Filing Fees	-	48,852.00	48,852.00
Forfeiture of Bonds	20,000.00	31,751.94	11,751.94
Forfeiture of Surety Bonds	3,000.00	30,000.00	27,000.00
Garnishment Fees	50,000.00	45,300.00	(4,700.00)
Jury Fees	150,000.00	178,960.00	28,960.00
Marriage Fees	-	270.00	270.00
Marriage Licenses	35,000.00	40,085.00	5,085.00

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Marriage Waivers	11,500.00	10,570.00	(930.00)
Miscellaneous	12,000.00	9,066.33	(2,933.67)
Motion Fees	250,000.00	242,470.00	(7,530.00)
Notary Commission	20,000.00	20,459.00	459.00
Order Reinstating Case	4,000.00	3,420.00	(580.00)
Paternity Judgement Fee	1,500.00	945.00	(555.00)
Photostats	200,000.00	344,166.90	144,166.90
Interest Court Cases	-	255.77	255.77
Interest on Investments	2,500.00	21,387.94	18,887.94
Cash Overages	-	26.00	26.00
<b>Total County Clerk</b>	<b>2,218,100.00</b>	<b>2,599,925.22</b>	<b>381,825.22</b>
<b>ELECTIONS:</b>			
Board of Canvasser Service Fee	4,200.00	2,881.09	(1,318.91)
Election Filing Fees Late	7,000.00	54,159.00	47,159.00
Election Recount Forfeitures	200.00	150.00	(50.00)
Miscellaneous	-	1,531.25	1,531.25
Nominating Filing Forfeit	1,000.00	2,300.00	1,300.00
Passport Fees	8,400.00	23,205.00	14,805.00
Photographs	3,000.00	5,250.00	2,250.00
Photostats	-	53.75	53.75
Qualified Voter File Fees	300.00	349.55	49.55
Reimb General	129,000.00	121,738.98	(7,261.02)
Voter Registration Application	8,800.00	4,285.28	(4,514.72)
County Auction	-	56.56	56.56
<b>Total Elections</b>	<b>161,900.00</b>	<b>215,960.46</b>	<b>54,060.46</b>
<b>REGISTER OF DEEDS:</b>			
Chattel Mortgages	25,000.00	20,248.00	(4,752.00)
Deeds	450,000.00	1,009,126.00	559,126.00
Enhanced Access Fees	525,000.00	539,533.65	14,533.65
Land Transfer Tax	7,200,000.00	9,789,097.45	2,589,097.45
Miscellaneous	500.00	885.00	385.00
Mortgages	2,000,000.00	1,168,871.00	(831,129.00)
Photostats	50,000.00	41,805.00	(8,195.00)
Plat Service Fees	-	200.00	200.00
Recording Fees	1,000,000.00	3,073,757.00	2,073,757.00
Reimb General	15,000.00	-	(15,000.00)
Remonumentation Fee	15,000.00	12,280.14	(2,719.86)
Tract Index	24,000.00	34,000.00	10,000.00
Cash Overages	-	1,785.89	1,785.89
<b>Total Register of Deeds</b>	<b>11,304,500.00</b>	<b>15,691,589.13</b>	<b>4,387,089.13</b>
<b>TOTAL CLERK/REGISTER OF DEEDS</b>	<b>13,684,500.00</b>	<b>18,507,474.81</b>	<b>4,822,974.81</b>
<b>TREASURER:</b>			
Payment in Lieu of Taxes	300,000.00	580,603.39	280,603.39
Property Tax Levy	993,500.00	884,622.39	(108,877.61)
Administration Fees	330,000.00	521,201.82	191,201.82
Bond Fees	300.00	210.00	(90.00)
Civil Action Service Fees	800,000.00	918,173.58	118,173.58
Deeds	28,000.00	167,628.54	139,628.54
Foreclosure Notification Fee	275,000.00	258,790.75	(16,209.25)
Maintenance Contracts	100,000.00	152,928.28	52,928.28

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Photostats	8,500.00	7,476.71	(1,023.29)
Pymts Other Than Anticipated	1,245,000.00	8,024,649.51	6,779,649.51
Recording Fee Forfeiture Certi	115,000.00	167,093.01	52,093.01
Recording Fee Redemption Certi	115,000.00	167,259.37	52,259.37
Sale of Publications	1,500.00	-	(1,500.00)
Service Fees	13,000.00	11,256.92	(1,743.08)
Tax Reverted Land Co Portion	66,000.00	186,548.99	120,548.99
Tax Statements	135,000.00	96,073.50	(38,926.50)
Title Search Fees	1,800,000.00	1,825,207.74	25,207.74
FOIA Fees	-	3,938.57	3,938.57
Income from Investments	100,000.00	391,684.54	291,684.54
Cash Overages	-	1,433.44	1,433.44
	<u>6,425,800.00</u>	<u>14,366,781.05</u>	<u>7,940,981.05</u>
<b>TRANSFERS IN:</b>			
Delinquent Tax Revolving	3,048,178.00	3,193,593.68	145,415.68
<b>TOTAL TREASURER</b>	<u>9,473,978.00</u>	<u>17,560,374.73</u>	<u>8,086,396.73</u>
<b>JUSTICE ADMINISTRATION:</b>			
<b>CIRCUIT COURT:</b>			
<b>ADMINISTRATION:</b>			
Donations	18,940.00	8,500.00	(10,440.00)
Total Administration	<u>18,940.00</u>	<u>8,500.00</u>	<u>(10,440.00)</u>
<b>CIVIL/CRIMINAL DIVISION:</b>			
Drug Case Management	4,500.00	4,357.95	(142.05)
Civil Mediation Payments	560,000.00	475,900.00	(84,100.00)
Costs	600,000.00	686,385.63	86,385.63
DNA Testing Fees	-	3,669.65	3,669.65
e Filing Fees	-	48,852.00	48,852.00
Forensic Lab Fees	-	134.21	134.21
Judge On Line Services	12,000.00	12,997.50	997.50
Jury Fees	210,000.00	197,720.00	(12,280.00)
Mediation Fines	130,000.00	134,100.00	4,100.00
Miscellaneous	-	1,125.00	1,125.00
Refund Fees PD Def Attorney	920,000.00	861,447.09	(58,552.91)
Reimb Court Services	4,000.00	5,491.79	1,491.79
Video Copying	-	580.00	580.00
Total Civil/Criminal Division	<u>2,440,500.00</u>	<u>2,432,760.82</u>	<u>(7,739.18)</u>
<b>FAMILY DIVISION:</b>			
Adoptive Info Request Fee	20,000.00	14,650.00	(5,350.00)
Assessment Fees	2,500.00	3,366.83	866.83
Costs	500.00	400.00	(100.00)
Court Service Fees Probation	110,000.00	106,134.42	(3,865.58)
Court Service Fees Traffic	5,000.00	4,540.00	(460.00)
CVR County Portion	500.00	673.56	173.56
Diversion Fees	2,500.00	655.00	(1,845.00)
DNA Testing Fees	-	25.25	25.25
EIC Sanction Fee	-	350.00	350.00
Forensic Lab Fees	-	2.00	2.00
Miscellaneous	24,000.00	25,490.69	1,490.69
Probation Fees	-	312.50	312.50
Refund Fees PD Def Attorney	250,000.00	230,476.26	(19,523.74)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Reimb Clinical Evaluations	42,000.00	28,994.73	(13,005.27)
Reimb State County Agent	180,000.00	174,149.04	(5,850.96)
Service Fees	7,000.00	6,365.00	(635.00)
Tours	6,000.00	7,993.33	1,993.33
Total Family Division	650,000.00	604,578.61	(45,421.39)
<b>TOTAL CIRCUIT COURT</b>	<b>3,109,440.00</b>	<b>3,045,839.43</b>	<b>(63,600.57)</b>
<b>DISTRICT COURT:</b>			
<b>DIVISION I (NOVI):</b>			
Drug Case Management	500.00	825.85	325.85
Assessment Fees	20,500.00	10,520.00	(9,980.00)
Assessments and PSI	88,000.00	91,729.00	3,729.00
Bond Fees	5,000.00	14,442.00	9,442.00
Class Fees	3,000.00	3,710.00	710.00
Community Service Oversight	100,000.00	80,613.76	(19,386.24)
CVR County Portion	20,000.00	23,398.48	3,398.48
Drug Treatment Court Fee	45,000.00	38,215.00	(6,785.00)
Drunk Driving Caseflow DDCAF	30,000.00	26,921.73	(3,078.27)
Filing Fees DCU	145,000.00	128,526.00	(16,474.00)
Forfeiture of Bonds	50,000.00	61,079.30	11,079.30
Garnishment Fees	155,000.00	117,870.00	(37,130.00)
Jury Fees	2,000.00	1,600.00	(400.00)
Late Penalty	75,000.00	120,361.24	45,361.24
License Reinstatement Fees	30,000.00	33,750.00	3,750.00
Marriage Fees	1,500.00	1,930.00	430.00
Miscellaneous	50,000.00	40,464.00	(9,536.00)
No Insurance Proof Fee	35,000.00	22,175.00	(12,825.00)
NSF Check Fees	1,200.00	1,520.00	320.00
Ordinance Fines and Costs	1,665,000.00	1,638,032.19	(26,967.81)
Probation Fees	1,014,000.00	760,789.75	(253,210.25)
Refund Fees PD Def Attorney	180,000.00	150,648.30	(29,351.70)
Reimb Interpreter Fees	9,000.00	18,304.00	9,304.00
Show Cause Fee	45,000.00	66,513.00	21,513.00
State Law Costs	300,000.00	373,251.05	73,251.05
Warrant Recall Fee	30,000.00	49,954.50	19,954.50
Income from Investments	500.00	328.69	(171.31)
Cash Overages	-	11.00	11.00
<b>Total Division I (Novi)</b>	<b>4,100,200.00</b>	<b>3,877,483.84</b>	<b>(222,716.16)</b>
<b>DIVISION II (CLARKSTON):</b>			
Drug Case Management	300.00	612.40	312.40
Assessment Fees	5,000.00	3,485.00	(1,515.00)
Assessments and PSI	40,000.00	39,508.00	(492.00)
Bond Fees	4,000.00	2,996.50	(1,003.50)
CVR County Portion	13,000.00	13,422.60	422.60
Drug Treatment Court Fee	21,000.00	21,680.00	680.00
Drunk Driving Caseflow DDCAF	24,000.00	27,572.01	3,572.01
Filing Fees DCU	70,000.00	74,337.00	4,337.00
Forfeiture of Bonds	20,000.00	31,970.00	11,970.00
Garnishment Fees	110,000.00	83,520.00	(26,480.00)
Jury Fees	1,700.00	1,040.00	(660.00)
Late Penalty	60,000.00	66,562.90	6,562.90
License Reinstatement Fees	20,000.00	26,895.00	6,895.00

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Marriage Fees	1,000.00	920.00	(80.00)
Miscellaneous	20,000.00	19,159.25	(840.75)
No Insurance Proof Fee	7,000.00	7,550.00	550.00
NSF Check Fees	500.00	210.00	(290.00)
Ordinance Fines and Costs	550,000.00	580,261.76	30,261.76
Probation Fees	260,000.00	233,019.00	(26,981.00)
Refund Fees PD Def Attorney	75,000.00	79,574.00	4,574.00
Reimb Interpreter Fees	5,000.00	2,730.00	(2,270.00)
Show Cause Fee	10,000.00	6,434.00	(3,566.00)
State Law Costs	400,000.00	504,091.16	104,091.16
Warrant Recall Fee	13,000.00	13,474.50	474.50
Income from Investments	500.00	219.11	(280.89)
Cash Overages	-	64.00	64.00
<b>Total Division II (Clarkston)</b>	<b>1,731,000.00</b>	<b>1,841,308.19</b>	<b>110,308.19</b>
<b>DIVISION III (ROCHESTER HILLS):</b>			
Drug Case Management	700.00	1,237.51	537.51
Assessment Fees	1,000.00	4,385.00	3,385.00
Assessments and PSI	80,000.00	85,956.00	5,956.00
Bond Fees	14,000.00	15,480.50	1,480.50
CVR County Portion	22,000.00	25,532.52	3,532.52
Drug Treatment Court Fee	30,000.00	27,865.00	(2,135.00)
Drunk Driving Caseflow DDCAF	40,000.00	38,431.74	(1,568.26)
Filing Fees DCU	100,000.00	97,550.00	(2,450.00)
Forfeiture of Bonds	88,000.00	112,324.00	24,324.00
Garnishment Fees	135,000.00	105,735.00	(29,265.00)
Jury Fees	1,400.00	1,160.00	(240.00)
Late Penalty	110,000.00	134,285.78	24,285.78
License Reinstatement Fees	45,000.00	50,731.50	5,731.50
Marriage Fees	1,500.00	1,400.00	(100.00)
Miscellaneous	46,000.00	49,631.00	3,631.00
No Insurance Proof Fee	31,000.00	26,400.00	(4,600.00)
NSF Check Fees	2,000.00	1,492.00	(508.00)
Ordinance Fines and Costs	1,620,000.00	2,076,641.68	456,641.68
Probation Fees	760,000.00	703,044.05	(56,955.95)
Refund Fees PD Def Attorney	72,000.00	78,760.52	6,760.52
Reimb Interpreter Fees	10,000.00	17,369.00	7,369.00
Show Cause Fee	10,000.00	20,261.92	10,261.92
State Law Costs	335,000.00	450,359.82	115,359.82
Warrant Recall Fee	35,000.00	46,475.00	11,475.00
Income from Investments	400.00	547.82	147.82
Cash Overages	-	115.00	115.00
<b>Total Division III (Rochester Hills)</b>	<b>3,590,000.00</b>	<b>4,173,172.36</b>	<b>583,172.36</b>
<b>DIVISION IV (TROY):</b>			
Drug Case Management	300.00	1,268.00	968.00
Assessment Fees	25,000.00	12,797.00	(12,203.00)
Assessments and PSI	55,000.00	55,987.25	987.25
Bond Fees	10,000.00	12,217.36	2,217.36
CVR County Portion	15,000.00	17,535.40	2,535.40
Drug Treatment Court Fee	12,000.00	11,405.00	(595.00)
Drunk Driving Caseflow DDCAF	35,000.00	30,238.17	(4,761.83)
Filing Fees DCU	53,000.00	47,186.00	(5,814.00)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Forfeiture of Bonds	60,000.00	68,738.00	8,738.00
Garnishment Fees	60,000.00	45,225.00	(14,775.00)
Jury Fees	5,000.00	5,920.00	920.00
Late Penalty	50,000.00	41,835.68	(8,164.32)
License Reinstatement Fees	15,000.00	18,928.00	3,928.00
Marriage Fees	750.00	1,000.00	250.00
Miscellaneous	60,000.00	35,932.52	(24,067.48)
No Insurance Proof Fee	16,000.00	12,050.00	(3,950.00)
NSF Check Fees	600.00	455.00	(145.00)
Ordinance Fines and Costs	983,431.00	1,020,709.83	37,278.83
Probation Fees	450,000.00	455,182.98	5,182.98
Refund Fees PD Def Attorney	140,000.00	164,119.05	24,119.05
Reimb Interpreter Fees	15,000.00	14,657.00	(343.00)
Show Cause Fee	16,000.00	24,471.50	8,471.50
State Law Costs	155,000.00	173,535.01	18,535.01
Warrant Recall Fee	18,000.00	27,642.00	9,642.00
Income from Investments	1,000.00	547.82	(452.18)
Cash Overages	-	161.00	161.00
Total Division IV (Troy)	2,251,081.00	2,299,744.57	48,663.57
<b>TOTAL DISTRICT COURT</b>	<b>11,672,281.00</b>	<b>12,191,708.96</b>	<b>519,427.96</b>
<b>PROBATE COURT:</b>			
<b>JUDICIAL SUPPORT:</b>			
Account Filings Probate	18,000.00	15,620.00	(2,380.00)
Ancillary Fees	200.00	289.20	89.20
Application and Admin Fee	500.00	475.00	(25.00)
Certified Copies	134,300.00	134,375.00	75.00
Foreign Letter Ancillary	100.00	100.00	-
Gross Estate Fees	315,900.00	315,908.32	8.32
Judge On Line Services	2,500.00	1,260.00	(1,240.00)
Jury Fees	500.00	565.00	65.00
Marriage Ceremony	100.00	40.00	(60.00)
Marriage Licenses	-	8.00	8.00
Miscellaneous	400.00	8,722.50	8,322.50
Miscellaneous Petitions	15,000.00	18,490.00	3,490.00
Motion Fees	3,000.00	3,240.00	240.00
Objection	2,000.00	2,510.00	510.00
Photostats	22,000.00	27,393.45	5,393.45
Refund Fees PD Def Attorney	55,000.00	38,305.79	(16,694.21)
Safe Deposit Fee	300.00	300.00	-
Statement and Proof of Claim	8,000.00	9,690.00	1,690.00
Will Deposits	10,000.00	11,075.00	1,075.00
Cash Overages	-	217.00	217.00
Total Judicial Support	587,800.00	588,584.26	784.26
<b>TOTAL PROBATE COURT</b>	<b>587,800.00</b>	<b>588,584.26</b>	<b>784.26</b>
<b>TOTAL JUSTICE ADMINISTRATION</b>	<b>15,369,521.00</b>	<b>15,826,132.65</b>	<b>456,611.65</b>
<b>LAW ENFORCEMENT:</b>			
<b>PROSECUTING ATTORNEY:</b>			
<b>ADMINISTRATION:</b>			
Federal Operating Grants	205,000.00	377,021.32	172,021.32
DNA Testing Fees	-	15.00	15.00
Educational Training	6,100.00	8,115.00	2,015.00

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Extradition Recovery Fee	12,500.00	13,054.90	554.90
Forensic Lab Fees	-	136.21	136.21
Microfilming	1,500.00	2,516.41	1,016.41
Reimb General	34,000.00	112,138.52	78,138.52
State Approp Victim Witness	223,900.00	223,900.00	-
Welfare Fraud Case Review	12,000.00	-	(12,000.00)
Prior Years Adjustments	-	6.00	6.00
Refund Prior Years Expenditure	-	57.29	57.29
Total Administration	495,000.00	736,960.65	241,960.65
<b>TOTAL PROSECUTING ATTORNEY</b>	<b>495,000.00</b>	<b>736,960.65</b>	<b>241,960.65</b>
<b>SHERIFF:</b>			
<b>SHERIFF'S OFFICE:</b>			
Social Security Incentive Pmts	140,000.00	143,000.00	3,000.00
DNA Testing Fees	1,000.00	3,217.22	2,217.22
Fee Income	-	144.00	144.00
Miscellaneous	-	255.00	255.00
Reimb General	-	2,745.02	2,745.02
Subpoena Fees	900.00	289.24	(610.76)
County Auction	5,000.00	-	(5,000.00)
Enhancement Funds	-	1,305.99	1,305.99
	146,900.00	150,956.47	4,056.47
<b>TRANSFERS IN:</b>			
Restricted Funds	34,050.00	34,049.85	(0.15)
Total Sheriff's Office	180,950.00	185,006.32	4,056.32
<b>ADMINISTRATIVE SERVICES:</b>			
Fee Income	-	3,650.00	3,650.00
Fingerprints	70,000.00	208,471.50	138,471.50
Miscellaneous	3,500.00	4,621.00	1,121.00
Photographs	9,000.00	152.00	(8,848.00)
Photostats	100,000.00	102,058.41	2,058.41
Registration Fees	45,000.00	47,423.00	2,423.00
Reimb Postage	4,900.00	-	(4,900.00)
Reimb Salaries	-	11,448.73	11,448.73
Refund Prior Years Expenditure	-	545.28	545.28
	232,400.00	378,369.92	145,969.92
Total Administrative Services	232,400.00	378,369.92	145,969.92
<b>CORRECTIVE SERVICES:</b>			
Federal Operating Grants	27,220.00	-	(27,220.00)
Clinic Charges	62,000.00	42,489.78	(19,510.22)
Commission Contracts	650,000.00	623,247.89	(26,752.11)
Dental Services Fees	4,000.00	3,264.38	(735.62)
Diverted Felon	1,700,000.00	2,050,755.00	350,755.00
Fee Income	24,000.00	1,068.00	(22,932.00)
Hospital Cost Recovery	3,000.00	-	(3,000.00)
Inmate Board and Care	450,000.00	392,577.93	(57,422.07)
Medical Records	-	30.00	30.00
Miscellaneous	8,000.00	156.00	(7,844.00)
OUIL Third Offense	65,000.00	58,594.50	(6,405.50)
Participation Fees	3,000.00	4,883.81	1,883.81

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Reimb Contracts	-	144,802.16	144,802.16
Reimb Salaries	171,266.00	3,076.30	(168,189.70)
Subpoena Fees	-	313.00	313.00
Transportation of Prisoners	15,000.00	11,849.97	(3,150.03)
Refund Prior Years Expenditure	-	749.98	749.98
	<u>3,182,486.00</u>	<u>3,337,858.70</u>	<u>155,372.70</u>
<b>TRANSFERS IN:</b>			
Restricted Funds	19,664.00	22,082.98	2,418.98
	<u>19,664.00</u>	<u>22,082.98</u>	<u>2,418.98</u>
Total Corrective Services	<u>3,202,150.00</u>	<u>3,359,941.68</u>	<u>157,791.68</u>
<b>CORRECTIVE SERVICES-SATELLITES:</b>			
Board and Care	105,000.00	60,335.00	(44,665.00)
Reimb Court Services	460,278.00	529,798.17	69,520.17
	<u>565,278.00</u>	<u>590,133.17</u>	<u>24,855.17</u>
Total Corrective Services-Satellites	<u>565,278.00</u>	<u>590,133.17</u>	<u>24,855.17</u>
<b>PATROL SERVICES:</b>			
Federal Operating Grants	-	136,135.03	136,135.03
Marine Safety	128,690.00	96,400.00	(32,290.00)
Fee Income	-	9,469.00	9,469.00
Impound Fees	11,240.00	2,520.00	(8,720.00)
Inspection of Boat Livery	1,000.00	30.00	(970.00)
Liquor Control Sheriff	-	6,912.40	6,912.40
Litigation Settlements	-	64.97	64.97
Miscellaneous	1,000.00	182.50	(817.50)
Reimb Salaries	4,958,844.00	4,258,523.11	(700,320.89)
Sheriff Special Deputies	44,535,352.00	44,035,369.87	(499,982.13)
Wrecker Service	8,000.00	3,052.00	(4,948.00)
County Auction	15,300.00	13,250.00	(2,050.00)
Prior Years Adjustments	-	0.01	0.01
	<u>49,659,426.00</u>	<u>48,561,908.89</u>	<u>(1,097,517.11)</u>
<b>TRANSFERS IN:</b>			
Restricted Funds	40,872.00	17,815.00	(23,057.00)
Total Patrol Services	<u>49,700,298.00</u>	<u>48,579,723.89</u>	<u>(1,120,574.11)</u>
<b>SHERIFF EMERG. PREPAREDNESS TRAINING:</b>			
Civil Action Service Fees	500,000.00	340,033.92	(159,966.08)
Dispatch Services	394,450.00	157,571.19	(236,878.81)
Reimb General	-	301.60	301.60
Refund Prior Years Expenditures	-	1,474.98	1,474.98
	<u>894,450.00</u>	<u>499,381.69</u>	<u>(395,068.31)</u>
<b>TRANSFERS IN:</b>			
Restricted Funds	1,001.00	1,001.10	0.10
Total Sheriff Emerg. Preparedness Training	<u>895,451.00</u>	<u>500,382.79</u>	<u>(395,068.21)</u>
<b>INVESTIGATIVE &amp; FORENSIC SERVICES:</b>			
Federal Operating Grants	140,000.00	68,547.98	(71,452.02)
Confiscated Property	10,000.00	31,195.44	21,195.44
Drug Testing	1,000,000.00	1,246,279.00	246,279.00
Miscellaneous	-	5,776.40	5,776.40
Refunds NET	5,000.00	2,301.50	(2,698.50)
Reimb General	-	13.35	13.35



**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Reimb Salaries	-	95,157.84	95,157.84
County Auction	-	6,750.00	6,750.00
Refund Prior Years Expenditure	-	16,398.48	16,398.48
	<u>1,155,000.00</u>	<u>1,472,419.99</u>	<u>317,419.99</u>
<b>TRANSFERS IN:</b>			
Restricted Funds	724,564.00	713,220.87	(11,343.13)
Total Investigative & Forensic Services	<u>1,879,564.00</u>	<u>2,185,640.86</u>	<u>306,076.86</u>
<b>EMERGENCY COMM OPERATIONS:</b>			
Dispatch Services	1,586,950.00	1,812,099.45	225,149.45
Refund Prior Years Expenditure	-	266.13	266.13
	<u>1,586,950.00</u>	<u>1,812,365.58</u>	<u>225,415.58</u>
<b>TRANSFERS IN:</b>			
Restricted Funds	36,887.00	36,886.79	(0.21)
Total Emergency Comm Operations	<u>1,623,837.00</u>	<u>1,849,252.37</u>	<u>225,415.37</u>
<b>TOTAL SHERIFF</b>	<u>58,279,928.00</u>	<u>57,628,451.00</u>	<u>(651,477.00)</u>
<b>TOTAL LAW ENFORCEMENT</b>	<u>58,774,928.00</u>	<u>58,365,411.65</u>	<u>(409,516.35)</u>
<b>LEGISLATIVE:</b>			
<b>BOARD OF COMMISSIONERS:</b>			
<b>ADMINISTRATION:</b>			
Fee Income	11,900.00	17,572.50	5,672.50
Per Diem	600.00	325.00	(275.00)
Total Administration	<u>12,500.00</u>	<u>17,897.50</u>	<u>5,397.50</u>
<b>LIBRARY BOARD:</b>			
Copier Machine Charges	8,000.00	6,334.33	(1,665.67)
Miscellaneous	6,000.00	6,552.85	552.85
Reimb Salaries	-	3,159.31	3,159.31
Total Library Board	<u>14,000.00</u>	<u>16,046.49</u>	<u>2,046.49</u>
<b>TOTAL LEGISLATIVE</b>	<u>26,500.00</u>	<u>33,943.99</u>	<u>7,443.99</u>
<b>WATER RESOURCES COMMISSIONER:</b>			
<b>ADMINISTRATION:</b>			
State Operating Grants	40,000.00	103,874.16	63,874.16
Plat Service Fees	1,000.00	-	(1,000.00)
Reimb General	1,663,700.00	1,793,537.30	129,837.30
Reimb Salaries Constr Admin	134,032.00	161,886.27	27,854.27
Soil Erosion Fees	800,000.00	993,475.31	193,475.31
Total Administration	<u>2,638,732.00</u>	<u>3,052,773.04</u>	<u>414,041.04</u>
<b>TOTAL WATER RESOURCES COMMISSIONER</b>	<u>2,638,732.00</u>	<u>3,052,773.04</u>	<u>414,041.04</u>
<b>TOTAL DEPARTMENTAL REVENUES</b>	<u>115,666,634.00</u>	<u>129,078,422.88</u>	<u>13,411,788.88</u>
<b>NON-DEPARTMENTAL REVENUES:</b>			
<b>NON-DEPARTMENTAL OPERATIONS:</b>			
Delinquent Tax Current	(989,920.00)	-	989,920.00
Delinquent Tax Prior Years	98,500.00	216,100.63	117,600.63
Delinquent Tax Revolving Fund	-	3,988,440.73	3,988,440.73
Millage Reduction	(8,058,975.00)	-	8,058,975.00
Payment in Lieu of Taxes	-	1,611.27	1,611.27
Property Tax Levy	228,900,777.00	210,793,439.91	(18,107,337.09)
Tax Financing Offsets	(5,000,000.00)	-	5,000,000.00
Trailer Tax	80,000.00	97,920.00	17,920.00

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Convention Facility Liquor Tax	9,813,138.00	9,813,138.06	0.06
Revenue Sharing	26,419,185.00	26,419,184.74	(0.26)
Local Comm Stabilization Share	3,360,720.00	3,534,579.49	173,859.49
State Court Fund Disb PA189	5,000,000.00	4,418,503.99	(581,496.01)
Circuit Court Judge Salary	868,756.00	869,543.50	787.50
District Court Judge Salary	457,240.00	456,790.00	(450.00)
Probate Judges Salary	603,424.00	602,652.25	(771.75)
Commission Public Telephone	1,319,850.00	1,319,897.48	47.48
Garnishment Fees	-	1,260.00	1,260.00
Interest and Penalty	-	32,245.92	32,245.92
Licenses	16,812.00	16,812.00	-
Miscellaneous	-	12,030.07	12,030.07
NSF Check Fees	-	4,687.94	4,687.94
Refunds Miscellaneous	-	443.36	443.36
Reimb of Employee Compensation	-	2,987.01	2,987.01
Indirect Cost Recovery	8,046,170.00	8,216,061.45	169,891.45
Accrued Interest Adjustments	-	426,275.14	426,275.14
Income from Investments	1,800,000.00	1,847,487.51	47,487.51
Increase Market Value Invest	-	(924,996.60)	(924,996.60)
County Auction	-	36.84	36.84
Prior Years Adjustments	417,500.00	452,738.96	35,238.96
Sale of Equipment	-	3,986.55	3,986.55
	<u>273,153,177.00</u>	<u>272,623,858.20</u>	<u>(529,318.80)</u>
<b>TRANSFERS IN:</b>			
All Funds			
Project Work Orders	212,147.00	212,147.08	0.08
Delinquent Tax Revolving	9,000,000.00	9,000,000.00	-
	<u>9,212,147.00</u>	<u>9,212,147.08</u>	<u>0.08</u>
Total Non-departmental Operations	<u>282,365,324.00</u>	<u>281,836,005.28</u>	<u>(529,318.72)</u>
<b>RESERVED FOR TRANSFER:</b>			
Encumbrance and Approp Carry Forward	3,752,245.04	-	(3,752,245.04)
Planned Use of Fund Balance	30,794,328.00	-	(30,794,328.00)
Total Reserved for Transfer	<u>34,546,573.04</u>	<u>-</u>	<u>(34,546,573.04)</u>
<b>TOTAL NON-DEPARTMENTAL REVENUES</b>	<u>316,911,897.04</u>	<u>281,836,005.28</u>	<u>(35,075,891.76)</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<u>\$ 432,578,531.04</u>	<u>\$ 410,914,428.16</u>	<u>\$ (21,664,102.88)</u>

# OAKLAND COUNTY GENERAL FUND

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STATEMENT OF  
APPROPRIATIONS  
AND EXPENDITURES  
PRESENTED BY DIVISION

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COUNTY EXECUTIVE:</b>			
ADMINISTRATION:			
ADMINISTRATIVE:			
SALARIES	\$ 1,428,920.00	\$ 1,423,532.19	\$ 5,387.81
FRINGE BENEFITS	741,368.00	739,155.56	2,212.44
CONTRACTUAL SERVICES:			
Advertising	500.00	650.00	(150.00)
Contracted Services	1,600.00	682.02	917.98
Equipment Maintenance	200.00	-	200.00
Freight and Express	400.00	53.89	346.11
Library Continuations	3,700.00	4,714.00	(1,014.00)
Membership Dues	6,800.00	7,676.50	(876.50)
Periodicals Books Publ Sub	2,200.00	2,928.11	(728.11)
Personal Mileage	10,000.00	9,693.51	306.49
Printing	21,147.00	5,135.73	16,011.27
Professional Services	168,000.00	150,000.00	18,000.00
Special Projects	25,000.00	27,065.20	(2,065.20)
Travel and Conference	10,000.00	10,535.50	(535.50)
Workshops and Meeting	1,500.00	721.86	778.14
	251,047.00	219,856.32	31,190.68
COMMODITIES:			
Metered Postage	12,871.00	4,070.99	8,800.01
Office Supplies	14,073.00	13,190.83	882.17
	26,944.00	17,261.82	9,682.18
INTERNAL SERVICES:			
Bldg Space Cost Allocation	259,370.00	259,370.04	(0.04)
Equipment Rental	1,824.00	1,824.00	-
Info Tech Development	502.00	501.50	0.50
Info Tech Operations	110,217.00	102,113.29	8,103.71
Info Tech Managed Print Svcs	7,693.00	8,242.22	(549.22)
Insurance Fund	19,736.00	19,629.27	106.73
Maintenance Department Charges	26,672.00	26,671.40	0.60
Motor Pool Fuel Charges	1,000.00	191.89	808.11
Motor Pool	13,200.00	14,055.53	(855.53)
Telephone Communications	28,731.00	25,028.83	3,702.17
	468,945.00	457,627.97	11,317.03
Total Administrative	2,917,224.00	2,857,433.86	59,790.14
COMPLIANCE OFFICE:			
SALARIES	1,040,069.00	1,014,726.03	25,342.97
FRINGE BENEFITS	573,926.00	551,937.85	21,988.15
CONTRACTUAL SERVICES:			
Equipment Repair	-	145.00	(145.00)
Freight and Express	300.00	-	300.00
Membership Dues	4,886.00	4,263.34	622.66
Periodicals Books Publ Sub	575.00	59.00	516.00
Personal Mileage	2,088.00	1,157.43	930.57
Printing	1,001.00	288.89	712.11
Professional Services	43,950.00	1,050.52	42,899.48
Software Rental Lease Purchase	12,000.00	57,776.88	(45,776.88)
Travel and Conference	9,931.00	8,304.60	1,626.40
	74,731.00	73,045.66	1,685.34
COMMODITIES:			
Expendable Equipment	1,000.00	12.95	987.05

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Metered Postage	491.00	134.34	356.66
Office Supplies	3,980.00	1,754.79	2,225.21
	<u>5,471.00</u>	<u>1,902.08</u>	<u>3,568.92</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	108,303.00	108,303.00	-
Equipment Rental	1,680.00	1,680.00	-
Info Tech Development	39,602.00	39,601.00	1.00
Info Tech Operations	55,320.00	58,485.17	(3,165.17)
Info Tech Managed Print Svcs	3,064.00	3,678.09	(614.09)
Insurance Fund	12,240.00	12,173.78	66.22
Maintenance Department Charges	271.00	269.43	1.57
Motor Pool	-	57.82	(57.82)
Telephone Communications	11,187.00	9,897.91	1,289.09
	<u>231,667.00</u>	<u>234,146.20</u>	<u>(2,479.20)</u>
Total Compliance Office	<u>1,925,864.00</u>	<u>1,875,757.82</u>	<u>50,106.18</u>
<b>CORPORATION COUNSEL:</b>			
SALARIES	1,515,844.00	1,471,537.67	44,306.33
FRINGE BENEFITS	<u>763,148.00</u>	<u>759,072.53</u>	<u>4,075.47</u>
<b>CONTRACTUAL SERVICES:</b>			
Computer Research Service	10,000.00	11,535.91	(1,535.91)
Court Cost	1,000.00	1,523.10	(523.10)
Library Continuations	8,500.00	6,541.00	1,959.00
Membership Dues	5,800.00	5,014.00	786.00
Miscellaneous	500.00	-	500.00
Periodicals Books Publ Sub	1,500.00	101.50	1,398.50
Personal Mileage	3,000.00	1,639.71	1,360.29
Printing	859.00	-	859.00
Professional Services	-	40.00	(40.00)
Reporter and Steno Services	500.00	-	500.00
Software Rental Lease Purchase	-	8,000.00	(8,000.00)
Software Support Maintenance	28,200.00	25,132.00	3,068.00
Travel and Conference	11,000.00	12,153.69	(1,153.69)
Workshops and Meeting	400.00	396.00	4.00
	<u>71,259.00</u>	<u>72,076.91</u>	<u>(817.91)</u>
<b>COMMODITIES:</b>			
Computer Supplies	3,000.00	775.17	2,224.83
Expendable Equipment	6,300.00	5,939.88	360.12
Metered Postage	1,001.00	632.83	368.17
Office Supplies	5,573.00	3,784.63	1,788.37
Postage-Standard Mailing	200.00	60.49	139.51
	<u>16,074.00</u>	<u>11,193.00</u>	<u>4,881.00</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	109,285.00	109,284.96	0.04
Info Tech Development	15,818.00	15,818.00	-
Info Tech Operations	79,848.00	79,844.33	3.67
Info Tech Managed Print Svcs	896.00	799.44	96.56
Insurance Fund	187,676.00	186,660.49	1,015.51
Maintenance Department Charges	1,878.00	1,877.80	0.20
Telephone Communications	10,788.00	10,669.10	118.90
	<u>406,189.00</u>	<u>404,954.12</u>	<u>1,234.88</u>
Total Corporation Counsel	<u>2,772,514.00</u>	<u>2,718,834.23</u>	<u>53,679.77</u>
<b>TOTAL ADMINISTRATION</b>	<u>7,615,602.00</u>	<u>7,452,025.91</u>	<u>163,576.09</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
MANAGEMENT AND BUDGET:			
ADMINISTRATION:			
SALARIES	149,241.00	149,241.56	(0.56)
FRINGE BENEFITS	70,465.00	71,007.73	(542.73)
CONTRACTUAL SERVICES:			
Membership Dues	1,000.00	120.00	880.00
Personal Mileage	492.00	69.55	422.45
Printing	425.00	-	425.00
Training	2,000.00	-	2,000.00
Travel and Conference	-	50.00	(50.00)
Workshops and Meeting	-	130.74	(130.74)
	3,917.00	370.29	3,546.71
COMMODITIES:			
Office Supplies	100.00	-	100.00
	100.00	-	100.00
INTERNAL SERVICES:			
Bldg Space Cost Allocation	14,140.00	14,139.96	0.04
Insurance Fund	857.00	852.39	4.61
	14,997.00	14,992.35	4.65
Total Administration	238,720.00	235,611.93	3,108.07
EQUALIZATION:			
SALARIES	5,112,780.00	4,580,859.45	531,920.55
FRINGE BENEFITS	3,165,563.00	2,772,811.48	392,751.52
CONTRACTUAL SERVICES:			
Advertising	-	1,542.25	(1,542.25)
Employee In-Service Training	-	644.72	(644.72)
Equipment Maintenance	800.00	-	800.00
Membership Dues	35,859.00	23,061.24	12,797.76
Personal Mileage	108,249.00	65,248.81	43,000.19
Printing	83,839.00	49,725.86	34,113.14
Professional Services	30,000.00	100.00	29,900.00
Publishing Legal Notices	1,431.00	-	1,431.00
Training	12,200.00	8,920.86	3,279.14
	272,378.00	149,243.74	123,134.26
COMMODITIES:			
Expendable Equipment	2,900.00	9,969.84	(7,069.84)
Metered Postage	109,974.00	97,236.77	12,737.23
Office Supplies	45,952.00	25,873.22	20,078.78
Postage-Standard Mailing	200.00	166.00	34.00
	159,026.00	133,245.83	25,780.17
INTERNAL SERVICES:			
Bldg Space Cost Allocation	164,105.00	164,105.04	(0.04)
Info Tech Development	291,425.00	291,424.11	0.89
Info Tech Operations	649,654.00	577,625.19	72,028.81
Info Tech Managed Print Svcs	28,040.00	24,739.20	3,300.80
Insurance Fund	7,023.00	6,984.99	38.01
Maintenance Department Charges	3,605.00	3,604.98	0.02
Telephone Communications	69,202.00	70,403.35	(1,201.35)
	1,213,054.00	1,138,886.86	74,167.14
Total Equalization	9,922,801.00	8,775,047.36	1,147,753.64

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>PURCHASING:</b>			
<b>COMMODITIES:</b>			
Office Supplies	-	206.00	(206.00)
Total Purchasing	-	206.00	(206.00)
<b>FISCAL SERVICES:</b>			
SALARIES	5,017,785.00	4,510,152.40	507,632.60
FRINGE BENEFITS	2,935,827.00	2,588,843.54	346,983.46
<b>CONTRACTUAL SERVICES:</b>			
Cash Shortage	-	20.00	(20.00)
Equipment Maintenance	100.00	3,227.56	(3,127.56)
Filing Fees	19,700.00	12,625.00	7,075.00
Library Continuations	500.00	438.50	61.50
Mail Handling-Postage Svc	1,000.00	-	1,000.00
Membership Dues	6,900.00	2,019.00	4,881.00
Periodicals Books Publ Sub	2,000.00	487.15	1,512.85
Personal Mileage	2,800.00	654.03	2,145.97
Printing	33,500.00	17,369.33	16,130.67
Professional Services	139,500.00	111,315.89	28,184.11
Publishing Legal Notices	4,500.00	2,355.25	2,144.75
Refund Prior Years Revenue	-	236.99	(236.99)
Software Rental Lease Purchase	-	1,495.00	(1,495.00)
Training	17,000.00	15,412.00	1,588.00
	227,500.00	167,655.70	59,844.30
<b>COMMODITIES:</b>			
Expendable Equipment	14,197.34	13,062.10	1,135.24
Metered Postage	122,700.00	86,724.47	35,975.53
Office Supplies	25,500.00	14,220.80	11,279.20
Postage-Standard Mailing	-	262.00	(262.00)
Porovisions	1,500.00	1,308.48	191.52
	163,897.34	115,577.85	48,319.49
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	454,060.00	454,060.08	(0.08)
Equipment Rental	6,000.00	6,234.00	(234.00)
Info Tech CLEMIS	16,000.00	16,575.32	(575.32)
Info Tech Development	587,867.00	587,865.73	1.27
Info Tech Operations	709,105.00	654,334.31	54,770.69
Info Tech Managed Print Svcs	26,131.00	26,273.40	(142.40)
Insurance Fund	3,100.00	3,083.23	16.77
Maintenance Department Charges	4,966.00	4,964.74	1.26
Telephone Communications	39,318.00	39,609.59	(291.59)
	1,846,547.00	1,793,000.40	53,546.60
Total Fiscal Services	10,191,556.34	9,175,229.89	1,016,326.45
<b>TOTAL MANAGEMENT AND BUDGET</b>	<b>20,353,077.34</b>	<b>18,186,095.18</b>	<b>2,166,982.16</b>
<b>CENTRAL SERVICES:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	149,241.00	149,769.54	(528.54)
FRINGE BENEFITS	70,382.00	70,526.36	(144.36)
<b>CONTRACTUAL SERVICES:</b>			
Membership Dues	200.00	-	200.00
Personal Mileage	116.00	31.80	84.20
Travel and Conference	2,500.00	50.00	2,450.00
	2,816.00	81.80	2,734.20

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:			
Metered Postage	482.00	321.57	160.43
	<u>482.00</u>	<u>321.57</u>	<u>160.43</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	5,999.00	5,999.04	(0.04)
Insurance Fund	765.00	760.85	4.15
Maintenance Department Charges	758.00	757.08	0.92
Motor Pool Fuel Charges	1,000.00	214.24	785.76
Motor Pool	6,000.00	5,781.13	218.87
Telephone Communications	531.00	716.56	(185.56)
	<u>15,053.00</u>	<u>14,228.90</u>	<u>824.10</u>
Total Administration	<u>237,974.00</u>	<u>234,928.17</u>	<u>3,045.83</u>
SUPPORT SERVICES:			
SALARIES	744,825.00	698,563.82	46,261.18
FRINGE BENEFITS	453,779.00	444,294.49	9,484.51
CONTRACTUAL SERVICES:			
Auction Expense	100.00	21.94	78.06
Contracted Services	5,000.00	2,649.80	2,350.20
Equipment Maintenance	12,680.00	828.84	11,851.16
Equipment Rental	1,000.00	880.00	120.00
Licenses and Permits	39,500.00	32,758.07	6,741.93
Mail Handling-Postage Svc	215,000.00	188,822.35	26,177.65
Maintenance Contract	40,000.00	29,096.12	10,903.88
Membership Dues	100.00	-	100.00
Periodicals Books Publ Sub	800.00	743.88	56.12
Personal Mileage	90.00	-	90.00
Printing	425.00	-	425.00
Travel and Conference	500.00	-	500.00
	<u>315,195.00</u>	<u>255,801.00</u>	<u>59,394.00</u>
COMMODITIES:			
Expendable Equipment	6,000.00	2,609.40	3,390.60
Metered Postage	35,000.00	63,920.23	(28,920.23)
Office Supplies	16,500.00	9,326.98	7,173.02
	<u>57,500.00</u>	<u>75,856.61</u>	<u>(18,356.61)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	651,443.00	651,443.04	(0.04)
Equipment Rental	3,192.00	3,192.00	-
Info Tech Development	45,167.00	45,165.96	1.04
Info Tech Operations	57,242.00	57,331.24	(89.24)
Info Tech Managed Print Svcs	1,260.00	1,249.80	10.20
Insurance Fund	12,792.00	12,715.30	76.70
Maintenance Department Charges	463.00	462.85	0.15
Motor Pool Fuel Charges	5,000.00	2,795.06	2,204.94
Motor Pool	25,800.00	26,099.19	(299.19)
Telephone Communications	8,080.00	10,094.93	(2,014.93)
	<u>810,439.00</u>	<u>810,549.37</u>	<u>(110.37)</u>
CAPITAL OUTLAY:			
Equipment	29,000.00	15,745.00	13,255.00
	<u>29,000.00</u>	<u>15,745.00</u>	<u>13,255.00</u>
Total Support Services	<u>2,410,738.00</u>	<u>2,300,810.29</u>	<u>109,927.71</u>
TOTAL CENTRAL SERVICES	<u>2,648,712.00</u>	<u>2,535,738.46</u>	<u>112,973.54</u>



**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>FACILITIES MANAGEMENT:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	135,674.00	135,685.92	(11.92)
FRINGE BENEFITS	68,015.00	67,826.65	188.35
<b>CONTRACTUAL SERVICES:</b>			
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	436.00	445.00
Travel and Conference	2,000.00	1,001.55	998.45
	<u>5,077.00</u>	<u>1,437.55</u>	<u>3,639.45</u>
<b>COMMODITIES:</b>			
Metered Postage	287.00	146.46	140.54
Office Supplies	400.00	21.19	378.81
	<u>687.00</u>	<u>167.65</u>	<u>519.35</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	5,940.00	5,940.00	-
Info Tech Operations	9,823.00	4,353.98	5,469.02
Insurance Fund	527.00	524.15	2.85
	<u>16,290.00</u>	<u>10,818.13</u>	<u>5,471.87</u>
Total Administration	<u>225,743.00</u>	<u>215,935.90</u>	<u>9,807.10</u>
<b>FACILITIES ENGINEERING:</b>			
SALARIES	534,777.00	539,297.32	(4,520.32)
FRINGE BENEFITS	293,010.00	288,632.14	4,377.86
<b>CONTRACTUAL SERVICES:</b>			
Equipment Maintenance	2,000.00	81.58	1,918.42
Freight and Express	200.00	28.46	171.54
Licenses and Permits	3,000.00	7,900.00	(4,900.00)
Membership Dues	1,300.00	1,587.00	(287.00)
Periodicals Books Publ Sub	200.00	-	200.00
Personal Mileage	500.00	1,677.20	(1,177.20)
Printing	437.00	-	437.00
Professional Services	150,000.00	143,054.64	6,945.36
Software Support Maintenance	2,200.00	-	2,200.00
Travel and Conference	3,388.00	2,738.96	649.04
	<u>163,225.00</u>	<u>157,067.84</u>	<u>6,157.16</u>
<b>COMMODITIES:</b>			
Computer Supplies	200.00	-	200.00
Dry Goods and Clothing	300.00	123.07	176.93
Employee Footwear	200.00	180.00	20.00
Expendable Equipment	8,967.00	1,024.72	7,942.28
Maintenance Supplies	150.00	51.94	98.06
Metered Postage	157.00	-	157.00
Office Supplies	1,450.00	2,198.79	(748.79)
Testing Materials	1,000.00	1,767.64	(767.64)
	<u>12,424.00</u>	<u>5,346.16</u>	<u>7,077.84</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	22,627.00	22,626.96	0.04
Info Tech Operations	5,868.00	5,600.00	268.00
Insurance Fund	3,553.00	3,533.72	19.28
Maintenance Department Charges	213.00	212.46	0.54
Motor Pool Fuel Charges	2,000.00	544.48	1,455.52
Motor Pool	11,800.00	11,737.97	62.03

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Telephone Communications	8,376.00	7,865.20	510.80
	54,437.00	52,120.79	2,316.21
Total Facilities Engineering	1,057,873.00	1,042,464.25	15,408.75
<b>TOTAL FACILITIES MANAGEMENT</b>	<b>1,283,616.00</b>	<b>1,258,400.15</b>	<b>25,215.85</b>
<b>HUMAN RESOURCES:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	507,906.00	468,660.46	39,245.54
FRINGE BENEFITS	250,983.00	218,534.49	32,448.51
<b>CONTRACTUAL SERVICES:</b>			
Court Reporter Services	4,000.00	686.00	3,314.00
Employee Med Exams ADA	2,000.00	1,890.00	110.00
Fees - Per Diems	8,500.00	-	8,500.00
Legal Services	315,000.00	47,574.00	267,426.00
Membership Dues	9,595.00	9,554.00	41.00
Miscellaneous	-	100.00	(100.00)
Personal Mileage	816.00	225.45	590.55
Printing	6,275.00	3,530.93	2,744.07
Professional Services	134,800.00	63,850.00	70,950.00
Travel and Conference	6,879.00	3,420.82	3,458.18
Workshops and Meeting	1,000.00	-	1,000.00
	488,865.00	130,831.20	358,033.80
<b>COMMODITIES:</b>			
Metered Postage	13,341.00	7,086.07	6,254.93
Office Supplies	1,216.00	1,665.42	(449.42)
	14,557.00	8,751.49	5,805.51
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	35,002.00	35,001.96	0.04
Info Tech Operations	163.00	31,892.00	(31,729.00)
Info Tech Managed Print Svcs	-	237.03	(237.03)
Insurance Fund	790.00	785.75	4.25
Maintenance Department Charges	12,102.00	12,101.76	0.24
Telephone Communications	1,959.00	2,802.41	(843.41)
	50,016.00	82,820.91	(32,804.91)
Total Administration	1,312,327.00	909,598.55	402,728.45
<b>GENERAL:</b>			
SALARIES	1,162,811.00	1,228,633.05	(65,822.05)
FRINGE BENEFITS	655,363.00	607,213.18	48,149.82
<b>CONTRACTUAL SERVICES:</b>			
Employees Medical Exams	72,000.00	56,194.75	15,805.25
Equipment Maintenance	1,100.00	-	1,100.00
Examination Material	58,000.00	37,754.90	20,245.10
Freight and Express	200.00	132.33	67.67
Membership Dues	2,000.00	767.00	1,233.00
Periodicals Books Publ Sub	4,200.00	1,462.00	2,738.00
Personal Mileage	2,298.00	1,202.75	1,095.25
Printing	8,500.00	3,245.75	5,254.25
Professional Services	203,000.00	36,750.00	166,250.00
Psychological Testing	60,000.00	54,000.00	6,000.00
Recruitment Expense	106,423.00	34,850.85	71,572.15
Software Rental Lease Purchase	45,745.00	32,917.50	12,827.50
Travel and Conference	15,649.00	7,183.93	8,465.07
	579,115.00	266,461.76	312,653.24

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COMMODITIES:</b>			
Computer Supplies	2,000.00	-	2,000.00
Expendable Equipment	2,000.00	-	2,000.00
Office Supplies	7,497.00	10,383.28	(2,886.28)
	<u>11,497.00</u>	<u>10,383.28</u>	<u>1,113.72</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	110,056.00	110,055.96	0.04
Equipment Rental	19,170.00	6,954.00	12,216.00
Info Tech Development	261,915.00	261,914.20	0.80
Info Tech Operations	470,535.00	349,036.67	121,498.33
Info Tech Managed Print Svcs	20,891.00	19,679.76	1,211.24
Insurance Fund	3,209.00	3,191.66	17.34
Telephone Communications	23,774.00	19,845.31	3,928.69
	<u>909,550.00</u>	<u>770,677.56</u>	<u>138,872.44</u>
Total General	<u>3,318,336.00</u>	<u>2,883,368.83</u>	<u>434,967.17</u>
<b>COMPENSATION &amp; BENEFITS:</b>			
SALARIES	124,872.00	121,140.86	3,731.14
FRINGE BENEFITS	47,849.00	47,830.08	18.92
<b>CONTRACTUAL SERVICES:</b>			
Equipment Maintenance	100.00	-	100.00
Membership Dues	700.00	308.00	392.00
Periodicals Books Publ Sub	1,000.00	229.00	771.00
Personal Mileage	938.00	-	938.00
Printing	425.00	-	425.00
Software Support Maintenance	361.00	-	361.00
Travel and Conference	6,200.00	2,602.67	3,597.33
	<u>9,724.00</u>	<u>3,139.67</u>	<u>6,584.33</u>
<b>COMMODITIES:</b>			
Expendable Equipment	1,000.00	-	1,000.00
Office Supplies	3,253.00	285.17	2,967.83
	<u>4,253.00</u>	<u>285.17</u>	<u>3,967.83</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	151,380.00	151,380.00	-
Info Tech Operations	-	67,240.00	(67,240.00)
Insurance Fund	208.00	206.83	1.17
Telephone Communications	11,696.00	10,497.21	1,198.79
	<u>163,284.00</u>	<u>229,324.04</u>	<u>(66,040.04)</u>
Total Compensation & Benefits	<u>349,982.00</u>	<u>401,719.82</u>	<u>(51,737.82)</u>
<b>TOTAL HUMAN RESOURCES</b>	<u>4,980,645.00</u>	<u>4,194,687.20</u>	<u>785,957.80</u>
<b>HUMAN SERVICES:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	149,241.00	141,706.16	7,534.84
FRINGE BENEFITS	56,022.00	64,506.32	(8,484.32)
<b>CONTRACTUAL SERVICES:</b>			
Child Abuse Neglect Council	118,500.00	114,375.00	4,125.00
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	-	381.40	(381.40)
Personal Mileage	1,073.00	831.67	241.33
Printing	173.00	36.26	136.74
Private Institutions	40,000.00	-	40,000.00

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Professional Services	73,445.00	30,712.72	42,732.28
Travel and Conference	3,000.00	243.10	2,756.90
	1,129,787.00	960,780.15	169,006.85
<b>COMMODITIES:</b>			
Office Supplies	1,200.00	1,137.26	62.74
	1,200.00	1,137.26	62.74
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	6,131.00	6,131.04	(0.04)
Info Tech Operations	5,440.00	5,657.97	(217.97)
Telephone Communications	1,000.00	516.03	483.97
	12,571.00	12,305.04	265.96
<b>NON-DEPARTMENTAL:</b>			
Area Agency on Aging	92,027.00	69,020.25	23,006.75
	92,027.00	69,020.25	23,006.75
Total Administration	1,440,848.00	1,249,455.18	191,392.82
<b>HUMAN SERVICES FAMILY:</b>			
<b>CONTRACTUAL SERVICES:</b>			
Fees - Per Diems	5,000.00	2,550.00	2,450.00
Membership Dues	5,009.00	6,159.83	(1,150.83)
Miscellaneous	19,816.00	19,816.00	-
Travel and Conference	2,847.00	5,228.89	(2,381.89)
	32,672.00	33,754.72	(1,082.72)
Total Human Services Family	32,672.00	33,754.72	(1,082.72)
<b>HEALTH:</b>			
SALARIES	15,537,883.00	14,675,817.12	862,065.88
FRINGE BENEFITS	9,496,452.00	8,658,400.80	838,051.20
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Revenue	-	52,888.89	(52,888.89)
Advertising	19,999.96	12,145.42	7,854.54
Auction Expense	-	5.50	(5.50)
Cash Shortage	-	120.00	(120.00)
Communications	400.00	-	400.00
Contracted Services	173,360.00	120,085.50	53,274.50
Education Programs	32,000.00	32,617.22	(617.22)
Employees Medical Exams	10,000.00	6,153.92	3,846.08
Equipment Maintenance	22,276.00	17,009.51	5,266.49
Fees - Per Diems	2,700.00	3,033.12	(333.12)
Freight and Express	4,000.00	1,934.31	2,065.69
Interpreter Fees	11,706.40	12,405.65	(699.25)
Laboratory Fees	2,300.00	-	2,300.00
Laundry and Cleaning	3,500.00	2,975.54	524.46
Licenses and Permits	10,750.00	5,460.80	5,289.20
Membership Dues	25,400.00	27,181.32	(1,781.32)
Periodicals Books Publ Sub	-	2,232.28	(2,232.28)
Personal Mileage	387,908.00	361,608.34	26,299.66
Printing	44,200.00	29,512.20	14,687.80
Professional Services	393,402.80	194,082.34	199,320.46
Rent	12,676.00	12,230.34	445.66
Software Support Maintenance	229,743.00	86,117.82	143,625.18
TB Cases Outside	20,178.00	1,250.00	18,928.00
Training	4,200.00	705.99	3,494.01
Transportation of Clients	500.00	10.00	490.00

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Travel and Conference	20,000.00	23,924.93	(3,924.93)
Travel Employee Taxable Meals	-	220.80	(220.80)
Workshops and Meeting	1,500.00	2,368.48	(868.48)
	<u>1,432,700.16</u>	<u>1,008,280.22</u>	<u>424,419.94</u>
<b>COMMODITIES:</b>			
Drugs	66,600.00	96,402.46	(29,802.46)
Expendable Equipment	31,750.00	23,710.58	8,039.42
Laboratory Supplies	244,614.00	266,609.33	(21,995.33)
Material and Supplies	1,000.00	1,185.71	(185.71)
Medical Supplies	85,372.80	91,368.47	(5,995.67)
Metered Postage	28,845.00	38,721.28	(9,876.28)
Office Supplies	60,700.00	53,119.94	7,580.06
Photographic Supplies	250.00	24.54	225.46
Postage-Standard Mailing	800.00	78.80	721.20
Testing Materials	7,500.00	3,654.88	3,845.12
Training-Educational Supplies	44,150.00	29,033.48	15,116.52
Uniforms	1,500.00	-	1,500.00
Vaccines	1,162,285.00	1,219,062.10	(56,777.10)
X-Ray Supplies	700.00	-	700.00
	<u>1,736,066.80</u>	<u>1,822,971.57</u>	<u>(86,904.77)</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	1,119,188.00	1,119,919.77	(731.77)
Equipment Rental	45,930.00	42,587.65	3,342.35
Info Tech Development	502,886.00	502,884.60	1.40
Info Tech Operations	1,339,586.00	1,306,968.98	32,617.02
Info Tech Managed Print Svcs	45,475.00	54,099.33	(8,624.33)
Insurance Fund	10,294.00	10,980.64	(686.64)
Maintenance Department Charges	73,980.00	73,979.55	0.45
Motor Pool Fuel Charges	5,500.00	3,843.51	1,656.49
Motor Pool	33,800.00	32,881.37	918.63
Radio Communications	9,900.00	5,100.40	4,799.60
Telephone Communications	258,043.00	224,657.67	33,385.33
	<u>3,444,582.00</u>	<u>3,377,903.47</u>	<u>66,678.53</u>
<b>NON-DEPARTMENTAL:</b>			
West Nile Virus	191,000.00	153,810.52	37,189.48
	<u>191,000.00</u>	<u>153,810.52</u>	<u>37,189.48</u>
<b>CAPITAL OUTLAY:</b>			
Equipment	48,000.00	42,552.99	5,447.01
	<u>48,000.00</u>	<u>42,552.99</u>	<u>5,447.01</u>
<b>TRANSFERS OUT:</b>			
Human Service Grants	16,995.00	16,994.19	0.81
Project Work Orders	43,401.00	43,401.00	-
	<u>60,396.00</u>	<u>60,395.19</u>	<u>0.81</u>
Total Health	<u>31,947,079.96</u>	<u>29,800,131.88</u>	<u>2,146,948.08</u>
<b>HOMELAND SECURITY:</b>			
SALARIES	557,511.00	511,124.35	46,386.65
FRINGE BENEFITS	276,459.00	258,925.69	17,533.31
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Exp	-	2.30	(2.30)
Advertising	5,600.00	5,670.11	(70.11)
Auction Expense	-	5.14	(5.14)
Communications	14,000.00	11,624.57	2,375.43
Electrical Service	30,000.00	25,369.08	4,630.92

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Employees Medical Exams	1,500.00	827.42	672.58
Equipment Maintenance	34,500.00	7,649.13	26,850.87
Fees Civil Service	2,760.00	2,760.00	-
Maintenance Contract	116,860.00	111,985.24	4,874.76
Membership Dues	600.00	630.00	(30.00)
Miscellaneous	-	200.00	(200.00)
Personal Mileage	6,960.00	462.52	6,497.48
Printing	23,120.00	16,703.41	6,416.59
Professional Services	5,500.00	809.87	4,690.13
Rent	14,186.00	14,454.20	(268.20)
Special Event Program	1,600.00	1,257.69	342.31
Travel and Conference	3,000.00	175.96	2,824.04
Workshops and Meeting	2,000.00	252.25	1,747.75
	<u>262,186.00</u>	<u>200,838.89</u>	<u>61,347.11</u>
<b>COMMODITIES:</b>			
Computer Supplies	1,000.00	46.17	953.83
Disaster Supplies	2,500.00	1,409.54	1,090.46
Other Expendable Equipment	-	2,307.37	(2,307.37)
Metered Postage	5,180.00	3,268.52	1,911.48
Office Supplies	8,000.00	2,626.55	5,373.45
Training-Educational Supplies	2,000.00	-	2,000.00
	<u>18,680.00</u>	<u>9,658.15</u>	<u>9,021.85</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	122,654.00	122,654.04	(0.04)
Info Tech Development	78,643.00	78,642.50	0.50
Info Tech Operations	329,489.00	274,629.21	54,859.79
Info Tech Managed Print Svcs	5,094.00	5,712.39	(618.39)
Insurance Fund	32,125.00	14,916.35	17,208.65
Maintenance Department Charges	3,784.00	3,783.02	0.98
Motor Pool Fuel Charges	1,000.00	719.74	280.26
Motor Pool	8,000.00	9,472.21	(1,472.21)
Radio Communications	9,900.00	6,785.95	3,114.05
Telephone Communications	23,784.00	21,315.53	2,468.47
	<u>614,473.00</u>	<u>538,630.94</u>	<u>75,842.06</u>
<b>CAPITAL OUTLAY:</b>			
Tornado Siren Equip	24,000.00	15,974.15	8,025.85
	<u>24,000.00</u>	<u>15,974.15</u>	<u>8,025.85</u>
Total Homeland Security	1,753,309.00	1,535,152.17	218,156.83
<b>TOTAL HUMAN SERVICES</b>	<u>35,173,908.96</u>	<u>32,618,493.95</u>	<u>2,555,415.01</u>
<b>PUBLIC SERVICES:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	149,241.00	149,241.56	(0.56)
FRINGE BENEFITS	70,430.00	70,805.82	(375.82)
<b>CONTRACTUAL SERVICES:</b>			
Membership Dues	500.00	115.00	385.00
Personal Mileage	-	182.05	(182.05)
Professional Services	-	117.50	(117.50)
Special Event Program	2,500.00	2,154.25	345.75
Travel and Conference	1,500.00	2,071.60	(571.60)
Workshops and Meeting	-	59.90	(59.90)
	<u>4,500.00</u>	<u>4,700.30</u>	<u>(200.30)</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COMMODITIES:</b>			
Metered Postage	-	13.30	(13.30)
Office Supplies	300.00	-	300.00
Special Event Supplies	-	830.25	(830.25)
	<u>300.00</u>	<u>843.55</u>	<u>(543.55)</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	6,274.00	6,273.96	0.04
Insurance Fund	765.00	760.85	4.15
	<u>7,039.00</u>	<u>7,034.81</u>	<u>4.19</u>
Total Administration	<u>231,510.00</u>	<u>232,626.04</u>	<u>(1,116.04)</u>
<b>VETERANS' SERVICES:</b>			
SALARIES	941,885.00	923,818.36	18,066.64
FRINGE BENEFITS	<u>663,095.00</u>	<u>651,377.60</u>	<u>11,717.40</u>
<b>CONTRACTUAL SERVICES:</b>			
Advertising	1,000.00	1,083.44	(83.44)
Equipment Maintenance	600.00	125.00	475.00
Fees - Per Diems	1,288.00	982.24	305.76
Membership Dues	1,500.00	-	1,500.00
Miscellaneous	700.00	790.24	(90.24)
Periodicals Books Publ Sub	-	613.23	(613.23)
Personal Mileage	3,758.00	3,076.44	681.56
Printing	3,208.00	3,251.42	(43.42)
Soldier Burial	118,629.00	86,639.86	31,989.14
Soldier Relief	30,932.00	21,868.26	9,063.74
Special Event Program	6,165.00	6,880.00	(715.00)
Travel and Conference	8,000.00	10,366.80	(2,366.80)
Travel Employee Taxable Meals	2,000.00	2,380.50	(380.50)
	<u>177,780.00</u>	<u>138,057.43</u>	<u>39,722.57</u>
<b>COMMODITIES:</b>			
Computer Supplies	518.00	-	518.00
Metered Postage	5,114.00	3,242.52	1,871.48
Office Supplies	7,500.00	7,174.03	325.97
	<u>13,132.00</u>	<u>10,416.55</u>	<u>2,715.45</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	91,041.00	91,041.00	-
Info Tech Development	2,286.00	2,285.25	0.75
Info Tech Operations	63,902.00	63,641.24	260.76
Info Tech Managed Print Svcs	5,581.00	5,388.02	192.98
Insurance Fund	13,611.00	13,537.34	73.66
Maintenance Department Charges	4,505.00	4,504.61	0.39
Motor Pool Fuel Charges	3,500.00	2,723.98	776.02
Motor Pool	13,300.00	13,917.09	(617.09)
Telephone Communications	11,294.00	10,558.11	735.89
	<u>209,020.00</u>	<u>207,596.64</u>	<u>1,423.36</u>
Total Veterans' Services	<u>2,004,912.00</u>	<u>1,931,266.58</u>	<u>73,645.42</u>
<b>COMMUNITY CORRECTIONS:</b>			
SALARIES	2,513,740.00	2,390,262.00	123,478.00
FRINGE BENEFITS	<u>1,390,779.00</u>	<u>1,357,708.02</u>	<u>33,070.98</u>
<b>CONTRACTUAL SERVICES:</b>			
Contracted Services	418,440.00	426,546.65	(8,106.65)
Equipment Maintenance	1,500.00	401.29	1,098.71
Library Continuations	250.00	366.50	(116.50)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Maintenance Contract	1,805.00	-	1,805.00
Membership Dues	1,075.00	1,065.00	10.00
Personal Mileage	10,100.00	4,741.47	5,358.53
Printing	10,995.00	5,950.89	5,044.11
Professional Services	-	120.00	(120.00)
Software Rental Lease Purchase	11,300.00	2,096.00	9,204.00
Travel and Conference	7,000.00	4,499.95	2,500.05
	<u>462,465.00</u>	<u>445,787.75</u>	<u>16,677.25</u>
<b>COMMODITIES:</b>			
Custodial Supplies	2,700.00	423.10	2,276.90
Expendable Equipment	5,125.00	4,554.71	570.29
Grounds Supplies	1,000.00	372.13	627.87
Material and Supplies	6,100.00	7,027.58	(927.58)
Metered Postage	2,090.00	3,939.09	(1,849.09)
Office Supplies	22,545.00	10,957.03	11,587.97
	<u>39,560.00</u>	<u>27,273.64</u>	<u>12,286.36</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	198,976.00	198,975.96	0.04
Info Tech CLEMIS	19,540.00	25,018.36	(5,478.36)
Info Tech Development	77,539.00	77,538.85	0.15
Info Tech Operations	216,368.00	203,951.72	12,416.28
Info Tech Managed Print Svcs	11,763.00	11,491.47	271.53
Insurance Fund	3,331.00	4,369.23	(1,038.23)
Maintenance Department Charges	5,246.00	5,245.74	0.26
Motor Pool Fuel Charges	7,500.00	5,305.25	2,194.75
Motor Pool	37,500.00	31,675.12	5,824.88
Telephone Communications	27,921.00	27,170.65	750.35
	<u>605,684.00</u>	<u>590,742.35</u>	<u>14,941.65</u>
Total Community Corrections	<u>5,012,228.00</u>	<u>4,811,773.76</u>	<u>200,454.24</u>
<b>MSU EXTENSION - OAKLAND COUNTY:</b>			
SALARIES	409,428.00	322,686.26	86,741.74
FRINGE BENEFITS	241,063.00	162,852.17	78,210.83
<b>CONTRACTUAL SERVICES:</b>			
Advertising	500.00	2,519.37	(2,019.37)
Miscellaneous	100.00	100.00	-
Personal Mileage	5,875.00	4,513.22	1,361.78
Printing	2,988.00	1,176.58	1,811.42
Professional Services	202,722.00	199,260.00	3,462.00
Special Event Program	3,700.00	-	3,700.00
Travel and Conference	3,800.00	1,683.92	2,116.08
Travel Employee Taxable Meals	-	16.10	(16.10)
Workshops and Meeting	1,362.00	1,215.02	146.98
	<u>221,047.00</u>	<u>210,484.21</u>	<u>10,562.79</u>
<b>COMMODITIES:</b>			
Metered Postage	2,400.00	2,118.35	281.65
Office Supplies	3,792.00	1,392.61	2,399.39
	<u>6,192.00</u>	<u>3,510.96</u>	<u>2,681.04</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	167,514.00	167,514.00	-
Info Tech Development	1,344.00	1,343.75	0.25
Info Tech Operations	88,461.00	81,237.20	7,223.80
Info Tech Managed Print Svcs	4,845.00	4,902.63	(57.63)
Insurance Fund	5,282.00	5,253.32	28.68



**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Maintenance Department Charges	10,267.00	10,266.62	0.38
Motor Pool	2,700.00	397.71	2,302.29
Telephone Communications	17,346.00	16,602.45	743.55
	<u>297,759.00</u>	<u>287,517.68</u>	<u>10,241.32</u>
Total MSU Extension - Oakland County	1,175,489.00	987,051.28	188,437.72
<b>ANIMAL CONTROL:</b>			
SALARIES	1,607,080.00	1,555,407.20	51,672.80
FRINGE BENEFITS	795,163.00	734,600.22	60,562.78
<b>CONTRACTUAL SERVICES:</b>			
Cash Shortage	-	1.00	(1.00)
Charge Card Fee	2,000.00	3,250.05	(1,250.05)
Contracted Services	30,000.00	21,808.45	8,191.55
Damage By Dogs	400.00	-	400.00
Employees Medical Exams	-	1,297.21	(1,297.21)
Employees Rabies Vaccines	3,000.00	5,575.00	(2,575.00)
Equipment Maintenance	2,826.00	2,252.03	573.97
Membership Dues	200.00	260.00	(60.00)
Personal Mileage	348.00	1,083.59	(735.59)
Printing	9,225.00	7,483.00	1,742.00
Professional Services	5,150.00	3,003.59	2,146.41
Special Event Program	5,000.00	13,788.26	(8,788.26)
Training	5,000.00	3,831.00	1,169.00
Travel and Conference	1,500.00	50.00	1,450.00
Travel Employee Taxable Meals	-	138.00	(138.00)
Uniform Cleaning	576.00	531.50	44.50
	<u>65,225.00</u>	<u>64,352.68</u>	<u>872.32</u>
<b>COMMODITIES:</b>			
Animal Supplies	64,250.00	92,598.24	(28,348.24)
Custodial Supplies	10,000.00	11,860.42	(1,860.42)
Deputy Supplies	9,000.00	5,153.94	3,846.06
Housekeeping and Janitor Exp	8,000.00	10,611.46	(2,611.46)
Medical Supplies	125,000.00	138,263.88	(13,263.88)
Metered Postage	23,405.00	32,851.76	(9,446.76)
Office Supplies	4,128.00	6,596.11	(2,468.11)
Tax Collection Supplies	2,806.00	5,781.85	(2,975.85)
Uniforms	3,783.00	7,226.08	(3,443.08)
	<u>250,372.00</u>	<u>310,943.74</u>	<u>(60,571.74)</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	514,033.00	514,032.96	0.04
Equipment Rental	13,010.00	13,009.60	0.40
Info Tech CLEMIS	12,287.00	15,731.12	(3,444.12)
Info Tech Development	158,962.00	158,961.15	0.85
Info Tech Dequipment Rental	-	12,034.00	(12,034.00)
Info Tech Operations	80,000.00	79,240.99	759.01
Info Tech Managed Print Svcs	7,994.00	7,113.69	880.31
Insurance Fund	44,381.00	38,612.95	5,768.05
Maintenance Department Charges	10,086.00	10,085.51	0.49
Motor Pool Fuel Charges	50,000.00	39,060.85	10,939.15
Motor Pool	110,000.00	134,323.43	(24,323.43)
Radio Communications	11,439.00	13,314.42	(1,875.42)
Telephone Communications	19,410.00	28,528.09	(9,118.09)
	<u>1,031,602.00</u>	<u>1,064,048.76</u>	<u>(32,446.76)</u>
Total Animal Control	3,749,442.00	3,729,352.60	20,089.40

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>CIRCUIT COURT PROBATION:</b>			
<b>CONTRACTUAL SERVICES:</b>			
Equipment Maintenance	1,130.00	-	1,130.00
Interpreter Fees	375.00	-	375.00
Printing	5,851.00	-	5,851.00
Training	500.00	-	500.00
	7,856.00	-	7,856.00
<b>COMMODITIES:</b>			
Expendable Equipment	2,085.00	2,085.00	-
Metered Postage	7,677.00	4,823.21	2,853.79
Office Supplies	38,793.00	34,508.78	4,284.22
	48,555.00	41,416.99	7,138.01
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	446,799.00	446,799.00	-
Info Tech Development	263.00	263.00	-
Info Tech Operations	41,714.00	38,448.00	3,266.00
Info Tech Managed Print Svcs	24,773.00	21,744.69	3,028.31
Maintenance Department Charges	11,494.00	11,493.49	0.51
Telephone Communications	55,921.00	54,961.76	959.24
	580,964.00	573,709.94	7,254.06
Total Circuit Court Probation	637,375.00	615,126.93	22,248.07
<b>MEDICAL EXAMINER:</b>			
<b>SALARIES</b>	2,262,918.00	2,085,731.53	177,186.47
<b>FRINGE BENEFITS</b>	1,084,892.00	980,541.88	104,350.12
<b>CONTRACTUAL SERVICES:</b>			
Auction Expense	-	0.02	(0.02)
Contracted Services	300.00	-	300.00
Employees Medical Exams	1,299.00	1,125.91	173.09
Equipment Maintenance	9,116.00	8,879.55	236.45
Equipment Rental	2,500.00	1,565.74	934.26
Freight and Express	3,000.00	1,027.12	1,972.88
Laboratory Fees	232,432.00	236,788.64	(4,356.64)
Laundry and Cleaning	1,700.00	6,041.12	(4,341.12)
Membership Dues	5,500.00	5,270.68	229.32
Miscellaneous	400.00	-	400.00
Periodicals Books Publ Sub	2,000.00	873.70	1,126.30
Personal Mileage	2,253.00	269.28	1,983.72
Printing	2,125.00	1,016.12	1,108.88
Professional Services	5,297.00	3,064.50	2,232.50
Training	10,000.00	300.00	9,700.00
Transportation Service	130,000.00	139,423.00	(9,423.00)
Travel and Conference	3,900.00	4,803.01	(903.01)
	411,822.00	410,448.39	1,373.61
<b>COMMODITIES:</b>			
Custodial Supplies	2,000.00	1,894.99	105.01
Drug and Medicine Non-Legend	-	1,455.20	(1,455.20)
Expendable Equipment	21,965.00	-	21,965.00
Film and Processing	5,075.00	558.16	4,516.84
Laboratory Supplies	121,324.00	158,591.61	(37,267.61)
Medical Supplies	80,254.00	122,512.12	(42,258.12)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Metered Postage	1,911.00	853.92	1,057.08
Office Supplies	11,520.00	11,166.99	353.01
	<u>244,049.00</u>	<u>297,032.99</u>	<u>(52,983.99)</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	475,723.00	475,722.96	0.04
Equipment Rental	85,625.00	45,977.04	39,647.96
Info Tech Development	28,483.00	28,482.90	0.10
Info Tech Operations	151,940.00	137,389.80	14,550.20
Info Tech Managed Print Svcs	2,733.00	2,807.76	(74.76)
Insurance Fund	37,670.00	37,466.18	203.82
Maintenance Department Charges	14,702.00	14,701.59	0.41
Motor Pool Fuel Charges	6,000.00	4,916.26	1,083.74
Motor Pool	30,000.00	32,613.53	(2,613.53)
Telephone Communications	22,452.00	22,593.57	(141.57)
	<u>855,328.00</u>	<u>802,671.59</u>	<u>52,656.41</u>
<b>CAPITAL OUTLAY:</b>			
Equipment	23,858.00	9,222.79	14,635.21
	<u>23,858.00</u>	<u>9,222.79</u>	<u>14,635.21</u>
Total Medical Examiner	4,882,867.00	4,585,649.17	297,217.83
<b>TOTAL PUBLIC SERVICES</b>	<u>17,693,823.00</u>	<u>16,892,846.36</u>	<u>800,976.64</u>
<b>COMMUNITY AND ECONOMIC DEVELOPMENT:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	858,747.00	920,674.65	(61,927.65)
FRINGE BENEFITS	433,802.00	436,394.76	(2,592.76)
<b>CONTRACTUAL SERVICES:</b>			
Advertising	85,000.00	132,960.03	(47,960.03)
Communications	250.00	-	250.00
Freight and Express	-	35.00	(35.00)
Membership Dues	36,820.00	48,051.88	(11,231.88)
Periodicals Books Publ Sub	7,000.00	3,170.47	3,829.53
Personal Mileage	15,660.00	7,071.80	8,588.20
Printing	22,908.00	1,376.50	21,531.50
Professional Services	228,956.00	239,220.60	(10,264.60)
Software Rental Lease Purchase	-	489.93	(489.93)
Travel and Conference	12,400.00	500.00	11,900.00
Workshops and Meeting	9,000.00	4,387.47	4,612.53
	<u>417,994.00</u>	<u>437,263.68</u>	<u>(19,269.68)</u>
<b>COMMODITIES:</b>			
Dry Goods and Clothing	-	20.94	(20.94)
Office Supplies	2,000.00	225.43	1,774.57
Photographic Supplies	200.00	-	200.00
Special Event Supplies	36,007.00	1,415.86	34,591.14
	<u>38,207.00</u>	<u>1,662.23</u>	<u>36,544.77</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	39,296.00	39,296.04	(0.04)
Info Tech Development	91,045.00	91,044.75	0.25
Info Tech Operations	10,074.00	10,410.98	(336.98)
Insurance Fund	8,591.00	8,969.50	(378.50)
Maintenance Department Charges	3,946.00	3,945.02	0.98
Motor Pool	1,000.00	592.85	407.15
Telephone Communications	6,128.00	5,013.06	1,114.94
	<u>160,080.00</u>	<u>159,272.20</u>	<u>807.80</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
TRANSFERS OUT:			
Information Technology	22,028.00	22,028.00	-
	22,028.00	22,028.00	-
Total Administration	1,930,858.00	1,977,295.52	(46,437.52)
PLANNING AND DEVELOPMENT SERVICES:			
SALARIES	2,546,717.00	2,310,638.74	236,078.26
FRINGE BENEFITS	1,443,539.00	1,296,276.74	147,262.26
CONTRACTUAL SERVICES:			
Advertising	72,354.00	85,778.66	(13,424.66)
Business Recruitment	151,680.00	99,254.82	52,425.18
Car Allowance	1,500.00	-	1,500.00
Charge Card Fee	900.00	589.15	310.85
Communications	250.00	-	250.00
Equipment Maintenance	500.00	-	500.00
Freight and Express	7,140.00	71.92	7,068.08
Interpreter Fees	-	101.50	(101.50)
Legal Services	5,000.00	-	5,000.00
Membership Dues	134,500.00	97,918.00	36,582.00
Miscellaneous	-	900.56	(900.56)
Periodicals Books Publ Sub	3,000.00	1,958.41	1,041.59
Personal Mileage	34,043.00	27,684.23	6,358.77
Printing	86,683.00	23,756.57	62,926.43
Professional Services	574,694.00	411,079.29	163,614.71
Software Rental Lease Purchase	-	8,552.74	(8,552.74)
Software Support Maintenance	84,000.00	65,816.82	18,183.18
Special Event Program	-	2,423.80	(2,423.80)
Training	-	5,889.00	(5,889.00)
Travel and Conference	30,500.00	12,250.73	18,249.27
Workshops and Meeting	235,034.00	87,197.22	147,836.78
	1,421,778.00	931,223.42	490,554.58
COMMODITIES:			
Computer Supplies	2,570.00	-	2,570.00
Drafting Supplies and Maps	22,500.00	6,838.70	15,661.30
Dry Goods and Clothing	10,500.00	15,238.49	(4,738.49)
Expendable Equipment	1,700.00	1,549.67	150.33
Information Supplies	5,872.00	-	5,872.00
Metered Postage	10,920.00	2,104.58	8,815.42
Office Supplies	18,194.00	8,184.04	10,009.96
Photographic Supplies	900.00	682.31	217.69
Special Event Supplies	-	19,492.90	(19,492.90)
	73,156.00	54,090.69	19,065.31
INTERNAL SERVICES:			
Bldg Space Cost Allocation	336,161.00	336,160.92	0.08
Equipment Rental	2,170.00	2,170.00	-
Info Tech Development	9,609.00	9,608.50	0.50
Info Tech Operations	411,201.00	409,994.69	1,206.31
Info Tech Managed Print Svcs	17,503.00	16,584.43	918.57
Insurance Fund	9,846.00	17,955.56	(8,109.56)
Maintenance Department Charges	3,373.00	3,372.83	0.17
Telephone Communications	55,952.00	46,051.63	9,900.37
	845,815.00	841,898.56	3,916.44

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>TRANSFERS OUT:</b>			
Information Technology	75,000.00	75,000.00	-
	<u>75,000.00</u>	<u>75,000.00</u>	<u>-</u>
Total Planning and Development Services	6,406,005.00	5,509,128.15	896,876.85
<b>WORKFORCE DEVELOPMENT:</b>			
SALARIES	17,020.00	-	17,020.00
FRINGE BENEFITS	8,600.00	-	8,600.00
Total Workforce Development	<u>25,620.00</u>	<u>-</u>	<u>25,620.00</u>
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	8,362,483.00	7,486,423.67	876,059.33
<b>TOTAL COUNTY EXECUTIVE</b>	<u>98,111,867.30</u>	<u>90,624,710.88</u>	<u>7,487,156.42</u>
<b>CLERK/REGISTER OF DEEDS:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	697,887.00	509,039.92	188,847.08
FRINGE BENEFITS	382,756.00	275,912.01	106,843.99
<b>CONTRACTUAL SERVICES:</b>			
Equipment Maintenance	4,000.00	2,300.00	1,700.00
Freight and Express	200.00	-	200.00
Maintenance Contract	59,000.00	69,620.60	(10,620.60)
Membership Dues	2,200.00	2,220.00	(20.00)
Periodicals Books Publ Sub	-	73.90	(73.90)
Personal Mileage	832.00	888.02	(56.02)
Printing	5,293.00	-	5,293.00
Printing County Directory	11,800.00	10,093.00	1,707.00
Travel and Conference	7,000.00	6,355.74	644.26
Workshops and Meeting	2,000.00	-	2,000.00
	<u>92,325.00</u>	<u>91,551.26</u>	<u>773.74</u>
<b>COMMODITIES:</b>			
Expendable Equipment	1,000.00	-	1,000.00
Material and Supplies	85,000.00	57,715.30	27,284.70
Office Supplies	8,618.00	3,251.34	5,366.66
	<u>94,618.00</u>	<u>60,966.64</u>	<u>33,651.36</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	94,389.00	94,389.00	-
Info Tech Operations	28,601.00	25,349.36	3,251.64
Info Tech Managed Print Svcs	1,647.00	1,551.98	95.02
Insurance Fund	56,549.00	56,242.90	306.10
Maintenance Department Charges	722.00	720.98	1.02
Telephone Communications	4,621.00	3,395.80	1,225.20
	<u>186,529.00</u>	<u>181,650.02</u>	<u>4,878.98</u>
Total Administration	1,454,115.00	1,119,119.85	334,995.15
<b>COUNTY CLERK:</b>			
SALARIES	2,068,912.00	1,677,366.58	391,545.42
FRINGE BENEFITS	1,443,233.00	1,179,857.52	263,375.48
<b>CONTRACTUAL SERVICES:</b>			
Cash Shortage	-	40.00	(40.00)
Charge Card Fee	26,000.00	26,916.12	(916.12)
Court Transcripts	89,000.00	60,773.07	28,226.93
Equipment Maintenance	4,000.00	527.59	3,472.41
Library Continuations	400.00	635.00	(235.00)
Membership Dues	3,500.00	115.00	3,385.00
Personal Mileage	5,250.00	324.65	4,925.35

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Printing	21,434.00	10,263.14	11,170.86
Professional Services	35,239.00	1,599.45	33,639.55
Travel and Conference	5,950.00	4,718.31	1,231.69
Workshops and Meeting	500.00	-	500.00
	<u>191,273.00</u>	<u>105,912.33</u>	<u>85,360.67</u>
<b>COMMODITIES:</b>			
Expendable Equipment	6,000.00	-	6,000.00
Metered Postage	33,887.00	43,546.37	(9,659.37)
Office Supplies	48,000.00	18,172.86	29,827.14
	<u>87,887.00</u>	<u>61,719.23</u>	<u>26,167.77</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	276,163.00	276,162.84	0.16
Equipment Rental	7,460.00	3,860.00	3,600.00
Info Tech Development	421,829.00	421,827.44	1.56
Info Tech Operations	302,768.00	280,319.46	22,448.54
Info Tech Managed Print Svcs	14,165.00	12,858.88	1,306.12
Insurance Fund	32,779.00	32,600.59	178.41
Maintenance Department Charges	1,830.00	1,829.88	0.12
Telephone Communications	17,225.00	17,043.17	181.83
	<u>1,074,219.00</u>	<u>1,046,502.26</u>	<u>27,716.74</u>
Total County Clerk	<u>4,865,524.00</u>	<u>4,071,357.92</u>	<u>794,166.08</u>
<b>ELECTIONS:</b>			
SALARIES	510,889.00	423,793.96	87,095.04
FRINGE BENEFITS	<u>326,712.00</u>	<u>258,487.29</u>	<u>68,224.71</u>
<b>CONTRACTUAL SERVICES:</b>			
Auction Expense	-	1.14	(1.14)
Charge Card Fee	300.00	529.82	(229.82)
Fees - Per Diems	46,025.00	20,464.78	25,560.22
Membership Dues	420.00	535.00	(115.00)
Personal Mileage	1,800.00	1,159.59	640.41
Printing	2,198.00	1,820.78	377.22
Professional Services	163,700.00	115,692.42	48,007.58
Relocation	111,469.00	110,988.52	480.48
Travel and Conference	4,500.00	1,923.54	2,576.46
Workshops and Meeting	500.00	1,577.57	(1,077.57)
	<u>330,912.00</u>	<u>254,693.16</u>	<u>76,218.84</u>
<b>COMMODITIES:</b>			
Election Supplies	597,855.00	309,001.62	288,853.38
Materials and Supplies	5,000.00	322.50	4,677.50
Metered Postage	11,830.00	13,564.12	(1,734.12)
Office Supplies	7,050.00	3,729.81	3,320.19
	<u>621,735.00</u>	<u>326,618.05</u>	<u>295,116.95</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	204,326.00	204,326.04	(0.04)
Info Tech Development	11,959.00	11,958.50	0.50
Info Tech Operations	41,484.00	39,867.31	1,616.69
Info Tech Managed Print Svcs	6,732.00	6,611.19	120.81
Insurance Fund	6,273.00	6,239.03	33.97
Maintenance Department Charges	26,090.00	26,089.50	0.50
Motor Pool	-	138.37	(138.37)
Telephone Communications	39,494.00	32,430.71	7,063.29
	<u>336,358.00</u>	<u>327,660.65</u>	<u>8,697.35</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>CAPITAL OUTLAY</b>			
Equipment	90,000.00	89,999.98	0.02
	<u>90,000.00</u>	<u>89,999.98</u>	<u>0.02</u>
Total Elections	2,216,606.00	1,681,253.09	535,352.91
<b>REGISTER OF DEEDS:</b>			
SALARIES	1,342,426.00	1,182,328.39	160,097.61
FRINGE BENEFITS	889,427.00	760,471.65	128,955.35
<b>CONTRACTUAL SERVICES:</b>			
Charge Card Fee	5,500.00	4,962.12	537.88
Equipment Maintenance	500.00	511.00	(11.00)
Library Continuations	150.00	-	150.00
Membership Dues	175.00	-	175.00
Personal Mileage	232.00	168.96	63.04
Printing	2,892.00	-	2,892.00
Professional Services	24,000.00	-	24,000.00
	<u>33,449.00</u>	<u>5,642.08</u>	<u>27,806.92</u>
<b>COMMODITIES:</b>			
Expendable Equipment	6,000.00	-	6,000.00
Metered Postage	45,500.00	14,532.97	30,967.03
Office Supplies	34,502.00	16,143.38	18,358.62
	<u>86,002.00</u>	<u>30,676.35</u>	<u>55,325.65</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	155,344.00	155,343.96	0.04
Equipment Rental	7,697.00	5,796.00	1,901.00
Info Tech Managed Print Svcs	1,432.00	1,469.08	(37.08)
Insurance Fund	20,501.00	20,458.71	42.29
Maintenance Department Charges	1,916.00	1,915.87	0.13
Telephone Communications	16,221.00	16,146.40	74.60
	<u>203,111.00</u>	<u>201,130.02</u>	<u>1,980.98</u>
Total Register of Deeds	2,554,415.00	2,180,248.49	374,166.51
<b>JURY COMMISSION:</b>			
SALARIES	14,272.00	6,283.54	7,988.46
FRINGE BENEFITS	617.00	293.08	323.92
<b>CONTRACTUAL SERVICES:</b>			
Fees - Per Diems	-	275.09	(275.09)
Miscellaneous	1,000.00	-	1,000.00
Personal Mileage	-	60.18	(60.18)
Printing	5,585.00	3,255.00	2,330.00
	<u>6,585.00</u>	<u>3,590.27</u>	<u>2,994.73</u>
<b>COMMODITIES:</b>			
Metered Postage	61,941.00	45,250.92	16,690.08
Office Supplies	250.00	-	250.00
	<u>62,191.00</u>	<u>45,250.92</u>	<u>16,940.08</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	4,096.00	4,095.96	0.04
Info Tech Development	345.00	345.00	-
Info Tech Operations	7,067.00	-	7,067.00
Insurance Fund	304.00	302.31	1.69
	<u>11,812.00</u>	<u>4,743.27</u>	<u>7,068.73</u>
Total Jury Commission	95,477.00	60,161.08	35,315.92
<b>TOTAL CLERK/REGISTER OF DEEDS</b>	<u>11,186,137.00</u>	<u>9,112,140.43</u>	<u>2,073,996.57</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>TREASURER:</b>			
SALARIES	2,050,651.00	1,884,192.22	166,458.78
FRINGE BENEFITS	1,250,870.00	1,145,209.89	105,660.11
<b>CONTRACTUAL SERVICES:</b>			
Advertising	112,000.00	97,223.24	14,776.76
Cash Shortage	1,000.00	1,569.98	(569.98)
Claims Paid	-	240,166.18	(240,166.18)
Contracted Services	735,000.00	820,670.00	(85,670.00)
Equipment Maintenance	1,000.00	-	1,000.00
Fees Civil Service	1,100,000.00	938,997.00	161,003.00
Foreclosure Notification	435,385.00	363,780.61	71,604.39
Legal Services	-	500.00	(500.00)
Membership Dues	5,190.00	1,164.99	4,025.01
Miscellaneous	500.00	602.98	(102.98)
Personal Mileage	4,180.00	2,822.71	1,357.29
Printing	20,000.00	12,975.00	7,025.00
Professional Services	29,000.00	45,276.40	(16,276.40)
Recording Fee-Forfeiture Cert	110,000.00	267,720.00	(157,720.00)
Recording Fee-Redemption Cert	100,000.00	257,340.00	(157,340.00)
Recording Fees	4,100.00	19,740.00	(15,640.00)
Refund Prior Years Revenue	-	150.00	(150.00)
Register of Deeds	5,000.00	21,360.00	(16,360.00)
Rent	8,000.00	5,500.00	2,500.00
Title Search	1,678,850.00	817,575.00	861,275.00
Travel and Conference	10,000.00	8,972.87	1,027.13
Twp and City Treas Bonds	49,000.00	40,316.66	8,683.34
Workshops and Meeting	2,000.00	1,159.75	840.25
	4,410,205.00	3,965,583.37	444,621.63
<b>COMMODITIES:</b>			
Computer Supplies	15,000.00	6,430.80	8,569.20
Expendable Equipment	500.00	-	500.00
Metered Postage	40,000.00	35,391.70	4,608.30
Office Supplies	30,000.00	23,846.42	6,153.58
Tax Collection Supplies	1,400.00	-	1,400.00
	86,900.00	65,668.92	21,231.08
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	231,903.00	231,903.00	-
Equipment Rental	14,424.00	12,128.12	2,295.88
Info Tech Development	332,043.00	332,042.38	0.62
Info Tech Operations	466,524.00	395,318.46	71,205.54
Info Tech Managed Print Svcs	11,627.00	12,070.71	(443.71)
Insurance Fund	35,283.00	35,092.12	190.88
Maintenance Department Charges	5,576.00	5,575.89	0.11
Telephone Communications	20,268.00	18,316.94	1,951.06
	1,117,648.00	1,042,447.62	75,200.38
<b>CAPITAL OUTLAY</b>			
Capital Outlay Miscellaneous	15,000.00	14,385.99	614.01
	15,000.00	14,385.99	614.01
<b>TRANSFERS OUT:</b>			
Project Work Orders	201,500.00	195,555.00	5,945.00
	201,500.00	195,555.00	5,945.00
<b>TOTAL TREASURER</b>	9,132,774.00	8,313,043.01	819,730.99



**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>JUSTICE ADMINISTRATION:</b>			
CIRCUIT COURT:			
JUDICIAL ADMINISTRATION DIV:			
SALARIES	5,524,895.00	5,353,837.04	171,057.96
FRINGE BENEFITS	3,241,274.00	2,933,806.08	307,467.92
CONTRACTUAL SERVICES:			
Advertising	-	205.94	(205.94)
Library Continuations	39,543.00	103,878.70	(64,335.70)
Membership Dues	2,400.00	1,012.50	1,387.50
Periodicals Books Publ Sub	-	243.00	(243.00)
Personal Mileage	4,640.00	4,532.68	107.32
Printing	19,601.00	1,600.10	18,000.90
Professional Services	8,615.00	3,292.50	5,322.50
Special Projects	93,895.00	-	93,895.00
Travel and Conference	3,792.00	2,847.40	944.60
Workshops and Meeting	-	273.15	(273.15)
	172,486.00	117,885.97	54,600.03
COMMODITIES:			
Expendable Equipment	158,883.00	69,579.97	89,303.03
Other Expendable Equipment	466.75	661.95	(195.20)
Office Supplies	32,285.00	9,084.00	23,201.00
Postage-Standard Mailing	-	500.00	(500.00)
	191,634.75	79,825.92	111,808.83
INTERNAL SERVICES:			
Bldg Space Cost Allocation	270,079.00	196,874.53	73,204.47
Info Tech CLEMIS	14,924.00	9,553.96	5,370.04
Info Tech Development	28,184.00	28,183.52	0.48
Info Tech Operations	63,785.00	56,193.65	7,591.35
Info Tech Managed Print Svcs	6,079.00	6,180.96	(101.96)
Insurance Fund	25,990.00	25,849.40	140.60
Maintenance Department Charges	117,938.00	117,937.87	0.13
Telephone Communications	20,404.00	18,914.12	1,489.88
	547,383.00	459,688.01	87,694.99
CAPITAL OUTLAY:			
Furniture and Fixtures	46,531.80	-	46,531.80
	46,531.80	-	46,531.80
TRANSFERS OUT:			
Judicial Grants	18,940.00	8,500.00	10,440.00
	18,940.00	8,500.00	10,440.00
Total Judicial Administration Division	9,743,144.55	8,953,543.02	789,601.53
COURT BUSINESS DIVISION:			
SALARIES	1,094,675.00	1,010,972.38	83,702.62
FRINGE BENEFITS	679,805.00	576,831.72	102,973.28
CONTRACTUAL SERVICES:			
Equipment Maintenance	3,300.00	292.50	3,007.50
Membership Dues	500.00	-	500.00
Personal Mileage	1,160.00	287.77	872.23
Printing	510.00	47.00	463.00
Professional Services	4,000.00	57.57	3,942.43
Software Support Maintenance	2,600.00	-	2,600.00

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Travel and Conference	672.00	4,712.43	(4,040.43)
Travel Employee Taxable Meals	-	16.10	(16.10)
Visiting Judges	47,250.00	7,826.63	39,423.37
	<u>59,992.00</u>	<u>13,240.00</u>	<u>46,752.00</u>
COMMODITIES:			
Computer Supplies	8,100.00	-	8,100.00
Expendable Equipment	4,000.00	4,022.85	(22.85)
Metered Postage	18,200.00	11,651.74	6,548.26
Office Supplies	5,142.00	5,805.00	(663.00)
	<u>35,442.00</u>	<u>21,479.59</u>	<u>13,962.41</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	65,901.00	65,901.00	-
Equipment Rental	4,218.00	4,218.00	-
Info Tech Development	1,982.00	1,981.93	0.07
Info Tech Operations	69,728.00	129,470.62	(59,742.62)
Info Tech Managed Print Svcs	4,727.00	4,923.24	(196.24)
Insurance Fund	6,033.00	6,000.35	32.65
Telephone Communications	8,703.00	8,720.52	(17.52)
	<u>161,292.00</u>	<u>221,215.66</u>	<u>(59,923.66)</u>
Total Court Business Division	<u>2,031,206.00</u>	<u>1,843,739.35</u>	<u>187,466.65</u>
CIVIL/CRIMINAL DIVISION:			
SALARIES	1,155,944.00	1,194,566.57	(38,622.57)
FRINGE BENEFITS	667,627.00	681,644.91	(14,017.91)
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	1,188.66	(1,188.66)
Advertising	-	172.99	(172.99)
Attorney Fees Mediators	575,000.00	467,900.00	107,100.00
Computer Research Service	51,500.00	40,594.15	10,905.85
Court Reporter Services	8,000.00	-	8,000.00
Court Transcripts	15,000.00	10,102.10	4,897.90
Defense Atty Fees	2,588,860.00	1,821,853.15	767,006.85
Defense Atty Fees Appellate	373,826.00	194,331.12	179,494.88
Defense Atty Fees District	191,687.00	153,318.75	38,368.25
Defense Atty Fees PPO	-	50.00	(50.00)
Defense Atty Fees Trials	766,991.00	128,167.50	638,823.50
Direct Client Services	3,000.00	990.73	2,009.27
Equipment Maintenance	10,128.00	3,381.64	6,746.36
Expert Witness Fee and Mileage	18,000.00	23,524.70	(5,524.70)
Interpreter Fees	50,000.00	28,903.25	21,096.75
Juror Fees and Mileage	700,170.00	348,488.90	351,681.10
Laundry and Cleaning	1,500.00	203.50	1,296.50
Membership Dues	17,100.00	19,068.50	(1,968.50)
Periodicals Books Publ Sub	-	1,915.24	(1,915.24)
Personal Mileage	1,160.00	-	1,160.00
Printing	17,087.00	15,147.05	1,939.95
Professional Services	2,777.00	41,216.25	(38,439.25)
Refund Prior Years Revenue	-	3,818.23	(3,818.23)
Transcript on Appeals	140,000.00	90,658.00	49,342.00
Travel and Conference	6,540.00	12,964.81	(6,424.81)
Violation Probation Atty Fees	280,000.00	243,110.00	36,890.00
Workshops and Meeting	2,000.00	304.33	1,695.67
	<u>5,820,326.00</u>	<u>3,651,373.55</u>	<u>2,168,952.45</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COMMODITIES:</b>			
Dry Goods and Clothing	4,000.00	945.95	3,054.05
Expendable Equipment	75,738.00	78,395.08	(2,657.08)
Metered Postage	46,717.00	35,458.90	11,258.10
Office Supplies	70,707.00	42,931.81	27,775.19
Postage-Standard Mailing	25,000.00	10,000.00	15,000.00
	<u>222,162.00</u>	<u>167,731.74</u>	<u>54,430.26</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	1,655,475.00	1,495,791.97	159,683.03
Equipment Rental	106,836.00	83,466.50	23,369.50
Info Tech CLEMIS	-	9,553.96	(9,553.96)
Info Tech Development	427,453.00	427,451.78	1.22
Info Tech Operations	808,256.00	442,436.71	365,819.29
Info Tech Managed Print Svcs	18,247.00	19,866.42	(1,619.42)
Infurance Fund	7,766.00	8,494.74	(728.74)
Telephone Communications	73,930.00	75,015.08	(1,085.08)
	<u>3,097,963.00</u>	<u>2,562,077.16</u>	<u>535,885.84</u>
Total Civil/Criminal Division	<u>10,964,022.00</u>	<u>8,257,393.93</u>	<u>2,706,628.07</u>
<b>FAMILY DIVISION:</b>			
SALARIES	5,632,968.00	5,493,863.91	139,104.09
FRINGE BENEFITS	<u>3,379,082.00</u>	<u>3,198,548.07</u>	<u>180,533.93</u>
<b>CONTRACTUAL SERVICES:</b>			
Advertising	8,000.00	16,260.99	(8,260.99)
Communications	100.00	-	100.00
Court Reporter Services	5,000.00	260.00	4,740.00
Court Transcripts	25,000.00	4,216.85	20,783.15
Defense Atty Fees	806,620.00	765,892.60	40,727.40
Defense Atty Fees Appellate	10,000.00	-	10,000.00
Defense Atty Fees Paternity	20,130.00	14,749.00	5,381.00
Defense Atty Fees PPO	1,472.00	15,645.00	(14,173.00)
Defense Atty Fees Support	5,086.00	3,375.00	1,711.00
Direct Client Services	-	563.59	(563.59)
Equipment Maintenance	5,000.00	-	5,000.00
Expert Witness Fee and Mileage	9,000.00	13,122.83	(4,122.83)
Family Counseling Services	5,000.00	-	5,000.00
Fees Guardian Ad Litem	495,243.00	460,595.10	34,647.90
Interpreter Fees	24,000.00	58,980.55	(34,980.55)
Membership Dues	12,000.00	7,122.50	4,877.50
Personal Mileage	14,077.00	75,207.58	(61,130.58)
Printing	28,611.00	13,671.24	14,939.76
Professional Services	27,000.00	78,658.97	(51,658.97)
Psychological Testing	8,000.00	-	8,000.00
Refund Prior Years Revenue	-	1,802.11	(1,802.11)
Software Support Maintenance	26,572.00	21,264.46	5,307.54
Training	2,000.00	395.70	1,604.30
Transcript on Appeals	30,000.00	40,809.90	(10,809.90)
Transportation of Clients	1,500.00	-	1,500.00
Travel and Conference	13,910.00	9,390.60	4,519.40
Travel Employee Taxable Meals	-	16.10	(16.10)
Witness Fees and Mileage	6,000.00	2.00	5,998.00
Workshops and Meeting	3,200.00	852.65	2,347.35
	<u>1,592,521.00</u>	<u>1,602,855.32</u>	<u>(10,334.32)</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COMMODITIES:</b>			
Dry Goods and Clothing	3,000.00	1,423.90	1,576.10
Expendable Equipment	32,963.32	10,289.86	22,673.46
Incentives	-	80.14	(80.14)
Metered Postage	16,835.00	1,668.63	15,166.37
Office Supplies	39,974.00	39,963.30	10.70
Testing Materials	-	11,392.74	(11,392.74)
	<u>92,772.32</u>	<u>64,818.57</u>	<u>27,953.75</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	746,278.00	978,076.87	(231,798.87)
Equipment Rental	47,536.00	43,721.47	3,814.53
Info Tech Development	6,771.00	6,769.90	1.10
Info Tech Operations	679,669.00	660,045.98	19,623.02
Info Tech Managed Print Svcs	55,180.00	53,926.17	1,253.83
Insurance Fund	38,443.00	38,475.48	(32.48)
Motor Pool	-	223.06	(223.06)
Telephone Communications	88,784.00	89,429.49	(645.49)
	<u>1,662,661.00</u>	<u>1,870,668.42</u>	<u>(208,007.42)</u>
<b>TRANSFERS OUT:</b>			
Friend of the Court Grant	5,246,653.00	4,664,170.04	582,482.96
	<u>5,246,653.00</u>	<u>4,664,170.04</u>	<u>582,482.96</u>
Total Family Division	17,606,657.32	16,894,924.33	711,732.99
<b>TOTAL CIRCUIT COURT</b>	<u>40,345,029.87</u>	<u>35,949,600.63</u>	<u>4,395,429.24</u>
<b>DISTRICT COURT:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	163,939.00	141,996.13	21,942.87
FRINGE BENEFITS	44,605.00	69,161.14	(24,556.14)
<b>CONTRACTUAL SERVICES:</b>			
Visiting Judges	10,000.00	700.00	9,300.00
	<u>10,000.00</u>	<u>700.00</u>	<u>9,300.00</u>
<b>COMMODITIES:</b>			
Dry Goods and Clothing	300.00	-	300.00
	<u>300.00</u>	<u>-</u>	<u>300.00</u>
<b>INTERNAL SERVICES:</b>			
Insurance Fund	1,366.00	1,304.00	62.00
Info Tech Operations	400.00	397.78	2.22
	<u>1,766.00</u>	<u>1,701.78</u>	<u>64.22</u>
Total Administration	<u>220,610.00</u>	<u>213,559.05</u>	<u>7,050.95</u>
<b>DIVISION I (NOVI):</b>			
SALARIES	2,618,493.00	2,545,887.49	72,605.51
FRINGE BENEFITS	1,568,030.00	1,368,891.66	199,138.34
<b>CONTRACTUAL SERVICES:</b>			
Bank Charges	8,000.00	7,738.87	261.13
Building Maintenance Charges	120,000.00	129,880.58	(9,880.58)
Cash Shortage	-	100.00	(100.00)
Computer Research Service	4,380.00	1,996.84	2,383.16
Defense Atty Fees	141,500.00	132,039.75	9,460.25
Drug Testing	11,000.00	7,164.90	3,835.10
Electrical Service	72,000.00	86,558.05	(14,558.05)
Equipment Maintenance	3,000.00	-	3,000.00
Equipment Rental	825.00	-	825.00
Interpreter Fees	20,000.00	24,415.74	(4,415.74)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Juror Fees and Mileage	8,000.00	4,918.36	3,081.64
Laundry and Cleaning	118.00	22.71	95.29
Library Continuations	4,476.00	6,949.33	(2,473.33)
Medical Exam	13,893.00	4,680.00	9,213.00
Membership Dues	4,126.00	2,655.00	1,471.00
Officer Fees	100.00	-	100.00
Periodicals Books Publ Sub	500.00	100.00	400.00
Personal Mileage	5,283.00	2,056.92	3,226.08
Printing	11,231.00	7,735.01	3,495.99
Professional Services	10,991.00	5,762.04	5,228.96
Property Taxes	65,483.00	64,314.40	1,168.60
Rent	372,000.00	372,000.00	-
Software Support Maintenance	71,929.00	46,825.84	25,103.16
Travel and Conference	9,800.00	5,177.21	4,622.79
	958,635.00	913,091.55	45,543.45
<b>COMMODITIES:</b>			
Dry Goods and Clothing	1,000.00	-	1,000.00
Expendable Equipment	23,630.00	37,595.21	(13,965.21)
Grounds Supplies	900.00	205.41	694.59
Office Supplies	29,264.00	23,547.37	5,716.63
Postage-Standard Mailing	29,000.00	20,000.00	9,000.00
Provisions	475.00	86.70	388.30
Small Tools	700.00	100.43	599.57
	84,969.00	81,535.12	3,433.88
<b>INTERNAL SERVICES:</b>			
Equipment Rental	14,254.00	11,452.16	2,801.84
Info Tech CLEMIS	21,958.00	28,113.76	(6,155.76)
Info Tech Development	19,088.00	19,087.66	0.34
Info Tech Operations	252,771.00	240,573.52	12,197.48
Info Tech Managed Print Svcs	10,873.00	10,047.74	825.26
Insurance Fund	11,244.00	11,398.95	(154.95)
Maintenance Department Charges	32,057.00	32,056.87	0.13
Telephone Communications	39,441.00	29,452.39	9,988.61
	401,686.00	382,183.05	19,502.95
Total Division I (Novi)	5,631,813.00	5,291,588.87	340,224.13
<b>DIVISION II (CLARKSTON):</b>			
SALARIES	1,333,977.00	1,298,002.59	35,974.41
FRINGE BENEFITS	764,413.00	731,463.73	32,949.27
<b>CONTRACTUAL SERVICES:</b>			
Bank Charges	4,653.00	5,275.53	(622.53)
Cash Shortage	-	26.00	(26.00)
Computer Research Service	4,000.00	912.00	3,088.00
Court Transcripts	500.00	18.45	481.55
Defense Atty Fees	120,000.00	90,256.59	29,743.41
Drug Testing	1,000.00	-	1,000.00
Electrical Service	32,000.00	27,411.55	4,588.45
Equipment Maintenance	2,000.00	2,837.12	(837.12)
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	6,748.24	3,807.76
Juror Fees and Mileage	9,800.00	4,417.30	5,382.70
Laundry and Cleaning	200.00	72.00	128.00

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Library Continuations	5,000.00	6,741.05	(1,741.05)
Medical Exam	5,520.00	2,800.00	2,720.00
Membership Dues	3,000.00	2,035.00	965.00
Officer Fees	104.00	-	104.00
Periodicals Books Publ Sub	553.00	369.00	184.00
Personal Mileage	2,912.00	1,662.37	1,249.63
Printing	8,326.00	3,014.23	5,311.77
Professional Services	6,442.00	3,987.04	2,454.96
Property Taxes	38,000.00	40,171.68	(2,171.68)
Recruitment Expense	100.00	-	100.00
Rent	288,429.00	288,906.85	(477.85)
Software Support Maintenance	37,092.00	26,609.37	10,482.63
Travel and Conference	7,240.00	1,495.33	5,744.67
	591,130.00	519,366.70	71,763.30
<b>COMMODITIES:</b>			
Dry Goods and Clothing	748.00	-	748.00
Expendable Equipment	3,000.00	845.00	2,155.00
Other Expendable Equipment	-	1,493.80	(1,493.80)
Office Supplies	24,801.00	23,253.12	1,547.88
Postage-Standard Mailing	22,000.00	21,916.60	83.40
Provisions	389.00	7.24	381.76
	50,938.00	47,515.76	3,422.24
<b>INTERNAL SERVICES:</b>			
Equipment Rental	10,009.00	7,128.48	2,880.52
Info Tech CLEMIS	17,123.00	21,922.96	(4,799.96)
Info Tech Development	19,088.00	19,087.66	0.34
Info Tech Operations	134,167.00	131,132.68	3,034.32
Info Tech Managed Print Svcs	4,916.00	4,597.96	318.04
Insurance Fund	5,330.00	5,301.06	28.94
Maintenance Department Charges	35,828.00	35,827.10	0.90
Telephone Communications	18,912.00	17,019.51	1,892.49
	245,373.00	242,017.41	3,355.59
Total Division II (Clarkston)	2,985,831.00	2,838,366.19	147,464.81
<b>DIVISION III (ROCHESTER HILLS):</b>			
SALARIES	2,413,530.00	2,362,599.14	50,930.86
FRINGE BENEFITS	1,485,514.00	1,365,813.52	119,700.48
<b>CONTRACTUAL SERVICES:</b>			
Bank Charges	10,750.00	7,442.40	3,307.60
Cash Shortage	-	115.00	(115.00)
Computer Research Service	5,000.00	2,496.16	2,503.84
Court Transcripts	500.00	561.70	(61.70)
Defense Atty Fees	100,724.00	86,116.10	14,607.90
Equipment Maintenance	1,800.00	763.49	1,036.51
Equipment Rental	1,582.00	-	1,582.00
Interpreter Fees	30,000.00	33,883.69	(3,883.69)
Juror Fees and Mileage	36,250.00	15,792.90	20,457.10
Laundry and Cleaning	100.00	28.20	71.80
Library Continuations	4,471.00	6,769.76	(2,298.76)
Medical Exam	6,000.00	4,930.00	1,070.00
Membership Dues	5,500.00	5,525.00	(25.00)
Periodicals Books Publ Sub	2,500.00	439.00	2,061.00
Personal Mileage	4,000.00	2,641.20	1,358.80
Printing	12,913.00	10,208.96	2,704.04

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Professional Services	3,560.00	3,490.71	69.29
Software Support Maintenance	64,927.00	60,421.31	4,505.69
Special Event Program	300.00	-	300.00
Travel and Conference	8,739.00	1,542.18	7,196.82
	<u>299,616.00</u>	<u>243,167.76</u>	<u>56,448.24</u>
<b>COMMODITIES:</b>			
Dry Goods and Clothing	1,500.00	-	1,500.00
Expendable Equipment	4,180.00	1,120.00	3,060.00
Laboratory Supplies	3,345.00	257.00	3,088.00
Office Supplies	52,672.00	42,140.48	10,531.52
Postage-Standard Mailing	55,000.00	45,000.00	10,000.00
Provisions	420.00	196.21	223.79
	<u>117,117.00</u>	<u>88,713.69</u>	<u>28,403.31</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	389,053.00	389,052.96	0.04
Equipment Rental	22,096.00	21,226.05	869.95
Info Tech CLEMIS	23,496.00	30,083.56	(6,587.56)
Info Tech Development	19,088.00	19,087.66	0.34
Info Tech Operations	256,066.00	257,767.53	(1,701.53)
Info Tech Managed Print Svcs	22,776.00	22,889.55	(113.55)
Insurance Fund	10,140.00	10,085.15	54.85
Maintenance Department Charges	30,294.00	30,293.10	0.90
Telephone Communications	57,413.00	57,032.34	380.66
	<u>830,422.00</u>	<u>837,517.90</u>	<u>(7,095.90)</u>
Total Division III (Rochester Hills)	<u>5,146,199.00</u>	<u>4,897,812.01</u>	<u>248,386.99</u>
<b>DIVISION IV (TROY):</b>			
SALARIES	1,424,038.00	1,447,470.63	(23,432.63)
FRINGE BENEFITS	838,595.00	822,011.08	16,583.92
<b>CONTRACTUAL SERVICES:</b>			
Bank Charges	6,000.00	6,408.56	(408.56)
Cash Shortage	-	70.00	(70.00)
Computer Research Service	-	998.60	(998.60)
Court Transcripts	200.00	100.00	100.00
Defense Atty Fees	115,000.00	197,025.40	(82,025.40)
Drug Testing	3,000.00	3,500.00	(500.00)
Electrical Service	90,000.00	64,773.39	25,226.61
Equipment Maintenance	1,500.00	2,781.40	(1,281.40)
Equipment Rental	1,300.00	-	1,300.00
Interpreter Fees	27,000.00	30,118.00	(3,118.00)
Juror Fees and Mileage	12,200.00	10,147.50	2,052.50
Library Continuations	2,056.00	1,317.69	738.31
Membership Dues	2,000.00	2,085.00	(85.00)
Officer Fees	100.00	32.48	67.52
Personal Mileage	4,046.00	2,335.35	1,710.65
Printing	3,900.00	4,250.12	(350.12)
Professional Services	5,000.00	4,796.84	203.16
Rent	157,604.00	157,604.04	(0.04)
Software Support Maintenance	35,450.00	27,928.57	7,521.43
Travel and Conference	3,500.00	3,579.77	(79.77)
Travel Employee Taxable Meals	-	55.20	(55.20)
Workshops and Meeting	1,500.00	140.51	1,359.49
	<u>471,356.00</u>	<u>520,048.42</u>	<u>(48,692.42)</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COMMODITIES:</b>			
Dry Goods and Clothing	500.00	-	500.00
Expendable Equipment	5,419.00	-	5,419.00
Office Supplies	27,532.00	23,194.07	4,337.93
Postage-Standard Mailing	25,000.00	20,000.00	5,000.00
Provisions	500.00	74.67	425.33
	<u>58,951.00</u>	<u>43,268.74</u>	<u>15,682.26</u>
<b>INTERNAL SERVICES:</b>			
Equipment Rental	7,251.00	4,239.80	3,011.20
Info Tech CLEMIS	16,683.00	21,360.16	(4,677.16)
Info Tech Development	19,087.00	19,086.27	0.73
Info Tech Operations	183,076.00	170,144.16	12,931.84
Info Tech Managed Print Svcs	7,162.00	8,476.38	(1,314.38)
Insurance Fund	5,866.00	5,955.75	(89.75)
Maintenance Department Charges	16,974.00	16,973.99	0.01
Telephone Communications	20,807.00	20,262.44	544.56
	<u>276,906.00</u>	<u>266,498.95</u>	<u>10,407.05</u>
<b>CAPITAL OUTLAY</b>			
Miscellaneous	-	330.88	(330.88)
	<u>-</u>	<u>330.88</u>	<u>(330.88)</u>
Total Division IV (Troy)	3,069,846.00	3,099,628.70	(29,782.70)
<b>TOTAL DISTRICT COURT</b>	<u>17,054,299.00</u>	<u>16,340,954.82</u>	<u>713,344.18</u>
<b>PROBATE COURT:</b>			
<b>JUDICIAL/ADMINISTRATION:</b>			
SALARIES	1,552,071.00	1,479,524.85	72,546.15
FRINGE BENEFITS	787,073.00	686,173.17	100,899.83
<b>CONTRACTUAL SERVICES:</b>			
Court Reporter Services	3,000.00	-	3,000.00
Library Continuations	14,981.00	7,852.63	7,128.37
Membership Dues	2,500.00	-	2,500.00
Personal Mileage	-	1,993.89	(1,993.89)
Travel and Conference	2,000.00	-	2,000.00
Visiting Judges	7,000.00	-	7,000.00
	<u>29,481.00</u>	<u>9,846.52</u>	<u>19,634.48</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	190,850.00	190,849.92	0.08
Info Tech Development	1,107.00	1,107.00	-
Info Tech Operations	80,358.00	70,836.09	9,521.91
Info Tech Managed Print Svcs	145.00	166.32	(21.32)
Insurance Fund	12,894.00	12,824.18	69.82
Maintenance Department Charges	1,543.00	1,542.97	0.03
Telephone Communications	9,697.00	10,249.60	(552.60)
	<u>296,594.00</u>	<u>287,576.08</u>	<u>9,017.92</u>
Total Judicial/Administration	<u>2,665,219.00</u>	<u>2,463,120.62</u>	<u>202,098.38</u>
<b>JUDICIAL SUPPORT:</b>			
SALARIES	1,333,248.00	1,226,225.18	107,022.82
FRINGE BENEFITS	881,182.00	800,013.06	81,168.94
<b>CONTRACTUAL SERVICES:</b>			
Advertising	4,300.00	2,407.50	1,892.50
Car Allowance	2,000.00	1,828.16	171.84
Cash Shortage	-	21.05	(21.05)
Contracted Services	-	25.00	(25.00)



**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Court Transcripts	1,000.00	210.00	790.00
Defense Atty Fees	328,552.00	328,380.19	171.81
Direct Client Services	-	6.59	(6.59)
Equipment Maintenance	2,000.00	800.00	1,200.00
Expert Witness Fee and Mileage	1,000.00	-	1,000.00
Fees Guardian Ad Litem	282,294.00	282,231.50	62.50
Guardian Review-Adult	8,000.00	18,040.00	(10,040.00)
Guardian Review-Minor	2,000.00	1,595.00	405.00
Interpreter Fees	3,000.00	7,171.00	(4,171.00)
Laundry and Cleaning	-	24.95	(24.95)
Medical Services Guardianship	42,600.00	43,450.00	(850.00)
Medical Services Probate Exam	10,000.00	19,700.00	(9,700.00)
Membership Dues	5,000.00	6,000.00	(1,000.00)
Periodicals Books Publ Sub	-	689.00	(689.00)
Personal Mileage	3,480.00	317.37	3,162.63
Printing	17,028.00	4,863.86	12,164.14
Professional Services	3,080.00	750.00	2,330.00
Software Support Maintenance	76,000.00	85,565.90	(9,565.90)
Transcript on Appeals	-	580.45	(580.45)
Travel and Conference	6,500.00	8,630.71	(2,130.71)
Visiting Judges	3,000.00	5,425.00	(2,425.00)
Witness Fees and Mileage	-	11.60	(11.60)
	<b>800,834.00</b>	<b>818,724.83</b>	<b>(17,890.83)</b>
<b>COMMODITIES:</b>			
Computer Supplies	1,600.00	-	1,600.00
Dry Goods and Clothing	400.00	969.95	(569.95)
Expendable Equipment	24,827.00	1,799.36	23,027.64
Metered Postage	38,220.00	41,743.02	(3,523.02)
Office Supplies	23,889.00	32,240.39	(8,351.39)
	<b>88,936.00</b>	<b>76,752.72</b>	<b>12,183.28</b>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	151,236.00	151,236.00	-
Equipment Rental	97,843.00	79,484.25	18,358.75
Info Tech CLEMIS	13,166.00	16,856.72	(3,690.72)
Info Tech Development	37,379.00	37,378.80	0.20
Info Tech Operations	315,178.00	295,604.56	19,573.44
Info Tech Managed Print Svcs	4,172.00	3,990.51	181.49
Insurance Fund	21,510.00	21,393.58	116.42
Maintenance Department Charges	4,506.00	4,505.88	0.12
Telephone Communications	20,455.00	20,320.41	134.59
	<b>665,445.00</b>	<b>630,770.71</b>	<b>34,674.29</b>
<b>CAPITAL OUTLAY</b>			
Furniture and Fixtures	-	12,827.26	(12,827.26)
	-	12,827.26	(12,827.26)
Total Judicial Support	3,769,645.00	3,565,313.76	204,331.24
<b>TOTAL PROBATE COURT</b>	<b>6,434,864.00</b>	<b>6,028,434.38</b>	<b>406,429.62</b>
<b>TOTAL JUSTICE ADMINISTRATION</b>	<b>63,834,192.87</b>	<b>58,318,989.83</b>	<b>5,515,203.04</b>
<b>LAW ENFORCEMENT:</b>			
<b>PROSECUTING ATTORNEY:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	1,425,992.00	1,457,309.02	(31,317.02)
FRINGE BENEFITS	795,499.00	801,974.44	(6,475.44)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>CONTRACTUAL SERVICES:</b>			
Computer Research Service	65,000.00	51,021.00	13,979.00
Court Transcripts	15,000.00	16,436.36	(1,436.36)
Equipment Maintenance	1,300.00	225.00	1,075.00
Expert Witness Fee and Mileage	31,989.00	40,054.83	(8,065.83)
Extradition Expense	28,017.00	64,333.67	(36,316.67)
Filing Fees	22,000.00	16,156.89	5,843.11
Freight and Express	2,000.00	906.84	1,093.16
Library Continuations	36,900.00	99,473.31	(62,573.31)
Membership Dues	47,000.00	45,263.00	1,737.00
Microfilming and Reproductions	3,500.00	183.36	3,316.64
Miscellaneous	575.00	416.30	158.70
Periodicals Books Publ Sub	4,000.00	4,840.74	(840.74)
Personal Mileage	4,914.00	885.37	4,028.63
Printing	54,562.00	44,627.70	9,934.30
Professional Services	10,000.00	-	10,000.00
Training	15,000.00	200.00	14,800.00
Transcript on Appeals	4,000.00	1,279.65	2,720.35
Travel and Conference	15,000.00	3,683.22	11,316.78
Witness Fees and Mileage	50,000.00	20,357.92	29,642.08
Workshops and Meeting	3,000.00	1,025.18	1,974.82
	413,757.00	411,370.34	2,386.66
<b>COMMODITIES:</b>			
Deputy Supplies	-	520.83	(520.83)
Expendable Equipment	5,000.00	1,298.00	3,702.00
Metered Postage	29,831.00	27,468.88	2,362.12
Office Supplies	60,925.00	60,477.93	447.07
Provisions	700.00	6.99	693.01
Security Supplies	5,000.00	-	5,000.00
	101,456.00	89,772.63	11,683.37
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	933,842.00	933,842.04	(0.04)
Info Tech CLEMIS	19,101.00	24,455.56	(5,354.56)
Info Tech Development	70,766.00	70,766.00	-
Info Tech Equipment Rental	-	1,094.00	(1,094.00)
Info Tech Operations	640,623.00	624,480.15	16,142.85
Info Tech Managed Print Svcs	81,424.00	75,973.97	5,450.03
Insurance Fund	4,876.00	4,855.66	20.34
Maintenance Department Charges	20,249.00	20,248.09	0.91
Motor Pool Fuel Charges	9,000.00	6,840.36	2,159.64
Motor Pool	57,000.00	44,494.12	12,505.88
Radio Communications	3,656.00	3,656.16	(0.16)
Telephone Communications	73,467.00	71,941.83	1,525.17
	1,914,004.00	1,882,647.94	31,356.06
<b>CAPITAL OUTLAY:</b>			
Capital Outlay Miscellaneous	-	1,101.05	(1,101.05)
	-	1,101.05	(1,101.05)
<b>TRANSFERS OUT:</b>			
Law Enforcement Grants	-	-	-
	67,000.00	44,795.69	22,204.31
<b>Total Administration</b>	4,717,708.00	4,688,971.11	28,736.89

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
LITIGATION:			
SALARIES	6,493,619.00	6,199,321.31	294,297.69
FRINGE BENEFITS	3,449,044.00	3,307,523.90	141,520.10
CONTRACTUAL SERVICES:			
Clothing Allowance	1,500.00	2,250.00	(750.00)
Periodicals Books Publ Sub	-	60.00	(60.00)
Personal Mileage	31,796.00	24,791.30	7,004.70
Witness Fees and Mileage	-	924.00	(924.00)
Workshops and Meeting	-	40.44	(40.44)
	33,296.00	28,065.74	5,230.26
INTERNAL SERVICES:			
Info Tech Operations	19,478.00	-	19,478.00
Insurance Fund	15,268.00	19,854.52	(4,586.52)
Telephone Communications	1,845.00	-	1,845.00
	36,591.00	19,854.52	16,736.48
TRANSFERS OUT:			
Law Enforcement Grants	975,027.00	837,182.56	137,844.44
	975,027.00	837,182.56	137,844.44
Total Litigation	10,987,577.00	10,391,948.03	595,628.97
WARRANTS:			
SALARIES	1,409,094.00	1,306,839.10	102,254.90
FRINGE BENEFITS	837,133.00	789,721.18	47,411.82
CONTRACTUAL SERVICES:			
Personal Mileage	3,199.00	5,085.84	(1,886.84)
	3,199.00	5,085.84	(1,886.84)
INTERNAL SERVICES:			
Insurance Fund	3,306.00	3,288.17	17.83
	3,306.00	3,288.17	17.83
Total Warrants	2,252,732.00	2,104,934.29	147,797.71
APPELLATE:			
SALARIES	1,194,753.00	1,136,635.65	58,117.35
FRINGE BENEFITS	635,846.00	602,235.09	33,610.91
CONTRACTUAL SERVICES:			
Personal Mileage	8,458.00	2,745.59	5,712.41
	8,458.00	2,745.59	5,712.41
INTERNAL SERVICES:			
Insurance Fund	2,415.00	2,401.94	13.06
	2,415.00	2,401.94	13.06
Total Appellate	1,841,472.00	1,744,018.27	97,453.73
TOTAL PROSECUTING ATTORNEY	19,799,489.00	18,929,871.70	869,617.30
SHERIFF:			
SHERIFF'S OFFICE:			
SALARIES	1,109,937.00	1,095,256.40	14,680.60
FRINGE BENEFITS	625,123.00	610,190.75	14,932.25
CONTRACTUAL SERVICES:			
Auction Expense	500.00	-	500.00
Communications	5,000.00	11,215.66	(6,215.66)
Contracted Services	12,000.00	-	12,000.00
Equipment Maintenance	1,000.00	997.99	2.01

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Library Continuations	2,100.00	7,280.00	(5,180.00)
Personal Mileage	2,320.00	558.58	1,761.42
Supportive Services	25,562.00	-	25,562.00
Workshops and Meeting	8,000.00	1,607.66	6,392.34
	<u>56,482.00</u>	<u>21,659.89</u>	<u>34,822.11</u>
<b>COMMODITIES:</b>			
Material and Supplies	20,000.00	22,641.96	(2,641.96)
Office Supplies	23,316.00	5,399.09	17,916.91
Provisions	1,500.00	195.00	1,305.00
	<u>44,816.00</u>	<u>28,236.05</u>	<u>16,579.95</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	277,260.00	277,260.00	-
Info Tech Operations	205,483.00	245,205.22	(39,722.22)
Insurance Fund	21,004.00	22,640.63	(1,636.63)
Motor Pool Fuel Charges	9,000.00	6,554.71	2,445.29
Motor Pool	56,200.00	51,117.86	5,082.14
Telephone Communications	11,625.00	13,737.93	(2,112.93)
	<u>580,572.00</u>	<u>616,516.35</u>	<u>(35,944.35)</u>
Total Sheriff's Office	<u>2,416,930.00</u>	<u>2,371,859.44</u>	<u>45,070.56</u>
<b>ADMINISTRATIVE SERVICES:</b>			
SALARIES	1,332,775.00	1,310,261.24	22,513.76
FRINGE BENEFITS	<u>778,695.00</u>	<u>768,813.31</u>	<u>9,881.69</u>
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Exp	-	5.80	(5.80)
Cash Shortage	-	64.07	(64.07)
Equipment Maintenance	5,000.00	903.54	4,096.46
Freight and Express	2,000.00	1,323.50	676.50
Library Continuations	25,000.00	28,309.84	(3,309.84)
Membership Dues	10,000.00	13,913.00	(3,913.00)
Periodicals Books Publ Sub	5,000.00	7,800.72	(2,800.72)
Personal Mileage	1,161.00	2,527.22	(1,366.22)
Printing	126,975.00	86,128.06	40,846.94
Professional Services	72,500.00	82,031.00	(9,531.00)
Travel and Conference	19,000.00	14,814.10	4,185.90
Uniform Cleaning	150,000.00	119,617.69	30,382.31
	<u>416,636.00</u>	<u>357,438.54</u>	<u>59,197.46</u>
<b>COMMODITIES:</b>			
Culinary Supplies	-	31.54	(31.54)
Deputy Supplies	866,525.00	921,615.53	(55,090.53)
Dry Goods and Clothing	-	329.20	(329.20)
Indigent Orders	30,000.00	17,012.42	12,987.58
Inmate Recreational Supplies	15,000.00	9,597.86	5,402.14
Metered Postage	25,920.00	22,578.59	3,341.41
Office Supplies	54,296.00	20,701.88	33,594.12
Postage-Standard Mailing	5,500.00	43.95	5,456.05
Provisions	-	59.88	(59.88)
Uniforms	278,861.00	294,498.22	(15,637.22)
	<u>1,276,102.00</u>	<u>1,286,469.07</u>	<u>(10,367.07)</u>
<b>INTERNAL SERVICES:</b>			
Equipment Rental	28,263.00	26,310.84	1,952.16
Info Tech CLEMIS	3,763.00	6,380.93	(2,617.93)
Info Tech Operations	1,817.00	9,398.00	(7,581.00)
Info Tech Managed Print Svcs	16,919.00	12,696.46	4,222.54

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Insurance Fund	13,076.00	12,651.31	424.69
Radio Communications	500.00	1,928.78	(1,428.78)
Telephone Communications	13,820.00	10,152.34	3,667.66
	<u>78,158.00</u>	<u>79,518.66</u>	<u>(1,360.66)</u>
Total Administrative Services	3,882,366.00	3,802,500.82	79,865.18
<b>CORRECTIVE SERVICES:</b>			
SALARIES	20,820,565.00	18,565,480.35	2,255,084.65
FRINGE BENEFITS	11,555,029.00	11,112,489.15	442,539.85
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Revenue	-	760.00	(760.00)
Contracted Services	6,971,965.00	7,163,593.21	(191,628.21)
Drug Testing	12,000.00	900.00	11,100.00
Equipment Maintenance	30,000.00	15,055.49	14,944.51
Interpreter Fees	-	6,225.57	(6,225.57)
Laundry and Cleaning	29,000.00	14,423.41	14,576.59
Miscellaneous	-	55.26	(55.26)
Officers Training	8,384.00	19,663.73	(11,279.73)
Personal Mileage	2,320.00	225.94	2,094.06
Printing	2,000.00	604.03	1,395.97
Prisoner Housing-Outside Co	90,500.00	-	90,500.00
Transportation of Prisoners	22,000.00	1,330.01	20,669.99
Travel Employee Taxable Meals	-	57.50	(57.50)
	<u>7,168,169.00</u>	<u>7,222,894.15</u>	<u>(54,725.15)</u>
<b>COMMODITIES:</b>			
Bedding and Linen	100,000.00	76,950.34	23,049.66
Computer Supplies	30,000.00	20,410.31	9,589.69
Culinary Supplies	30,000.00	15,026.12	14,973.88
Custodial Supplies	205,000.00	215,914.56	(10,914.56)
Ddputy Supplies	37,500.00	682.72	36,817.28
Dry Goods and Clothing	100,000.00	104,551.05	(4,551.05)
Other Expendable Equipment	115,000.00	55,501.36	59,498.64
Groceries	10,000.00	847.76	9,152.24
Laboratory Supplies	-	232.31	(232.31)
Office Supplies	40,000.00	37,765.32	2,234.68
Provisions	10,000.00	-	10,000.00
	<u>677,500.00</u>	<u>527,881.85</u>	<u>149,618.15</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	4,244,718.00	4,244,718.00	-
Equipment Rental	2,160.00	2,160.00	-
CLEMIS Development	173,418.00	173,417.25	0.75
Info Tech CLEMIS	12,256.00	16,351.99	(4,095.99)
Info Tech Development	51,482.00	51,481.99	0.01
Info Tech Operations	2,894,193.00	2,813,328.28	80,864.72
Info Tech Managed Print Svcs	65,539.00	62,666.94	2,872.06
Insurance Fund	153,210.00	154,288.04	(1,078.04)
Maintenance Department Charges	210,283.00	210,282.88	0.12
Motor Pool Fuel Charges	25,000.00	17,705.29	7,294.71
Motor Pool	97,900.00	99,242.99	(1,342.99)
Radio Communications	202,438.00	171,421.32	31,016.68
Telephone Communications	25,987.00	27,350.09	(1,363.09)
	<u>8,158,584.00</u>	<u>8,044,415.06</u>	<u>114,168.94</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>CAPITAL OUTLAY:</b>			
Capital Outlay Miscellaneous	25,500.00	-	25,500.00
	<u>25,500.00</u>	<u>-</u>	<u>25,500.00</u>
<b>TRANSFERS OUT:</b>			
Restricted Funds	1,044.00	1,044.00	-
	<u>1,044.00</u>	<u>1,044.00</u>	<u>-</u>
Total Corrective Services	<u>48,406,391.00</u>	<u>45,474,204.56</u>	<u>2,932,186.44</u>
<b>CORRECTIVE SERVICES-SATELLITES:</b>			
SALARIES	8,690,248.00	10,149,555.10	(1,459,307.10)
FRINGE BENEFITS	4,317,263.00	4,928,773.30	(611,510.30)
<b>CONTRACTUAL SERVICES:</b>			
Employee License-Certification	-	45.00	(45.00)
Equipment Maintenance	22,000.00	4,265.54	17,734.46
Laundry and Cleaning	50,500.00	39,451.00	11,049.00
Personal Mileage	-	71.16	(71.16)
Printing	4,250.00	-	4,250.00
Travel Employee Taxable Meals	-	4,471.20	(4,471.20)
	<u>76,750.00</u>	<u>48,303.90</u>	<u>28,446.10</u>
<b>COMMODITIES:</b>			
Bedding and Linen	2,000.00	2,000.00	-
Deputy Supplies	128,556.00	106,094.36	22,461.64
Dry Goods and Clothing	2,000.00	1,813.32	186.68
Expendable Equipment	1,251.00	1,251.39	(0.39)
Uniforms	17,188.00	-	17,188.00
	<u>150,995.00</u>	<u>111,159.07</u>	<u>39,835.93</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	1,004,615.00	1,004,615.04	(0.04)
Info Tech Managed Print Svcs	385.00	827.07	(442.07)
Insurance Fund	69,224.00	68,849.36	374.64
Maintenance Department Charges	8,648.00	8,647.34	0.66
Motor Pool Fuel Charges	32,000.00	24,484.13	7,515.87
Motor Pool	85,600.00	71,883.92	13,716.08
Telephone Communications	13,597.00	14,366.45	(769.45)
	<u>1,214,069.00</u>	<u>1,193,673.31</u>	<u>20,395.69</u>
Total Corrective Services-Satellites	<u>14,449,325.00</u>	<u>16,431,464.68</u>	<u>(1,982,139.68)</u>
<b>PATROL SERVICES:</b>			
SALARIES	31,021,839.00	30,700,219.76	321,619.24
FRINGE BENEFITS	17,841,022.00	17,848,657.84	(7,635.84)
<b>CONTRACTUAL SERVICES:</b>			
Auction Expense	1,297.00	423.28	873.72
Building Maintenance Charges	22,500.00	-	22,500.00
Claims Paid	-	250.00	(250.00)
Clothing Allowance	15,825.00	14,375.68	1,449.32
Communications	1,000.00	-	1,000.00
Electrical Service	22,712.00	18,511.36	4,200.64
Equipment Maintenance	823,255.00	746,273.01	76,981.99
Equipment Rental	42,651.00	-	42,651.00
Insurance	8,000.00	7,191.00	809.00
K-9 Program	47,500.00	46,295.82	1,204.18
Natural Gas	14,092.00	3,358.17	10,733.83

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
North Oakland Sub-Station	11,000.00	2,994.00	8,006.00
Officers Training	30,324.00	32,746.21	(2,422.21)
Personal Mileage	-	25.41	(25.41)
Property Taxes	33,453.00	34,993.72	(1,540.72)
Rent	121,314.00	94,701.45	26,612.55
Towing and Storage Fees	8,000.00	8,166.50	(166.50)
Travel and Conference	1,000.00	-	1,000.00
Travel Employee Taxable Meals	-	80.50	(80.50)
Uniform Cleaning	3,112.00	285.90	2,826.10
Water and Sewage Charges	2,000.00	1,182.65	817.35
	1,209,035.00	1,011,854.66	197,180.34
<b>COMMODITIES:</b>			
Custodial Supplies	8,200.00	4,584.27	3,615.73
Deputy Supplies	51,193.00	13,193.88	37,999.12
Diving Supplies	8,000.00	5,631.47	2,368.53
Other Expendable Equipment	225,949.00	89,929.50	136,019.50
Gasoline Charges	50,239.00	233.80	50,005.20
Medical Supplies	500.00	-	500.00
Office Supplies	31,100.00	22,305.32	8,794.68
Shop Supplies	500.00	78.93	421.07
Uniforms	66,843.00	10,511.43	56,331.57
	442,524.00	146,468.60	296,055.40
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	105,989.00	105,989.04	(0.04)
Equipment Rental	353,778.00	380,898.13	(27,120.13)
Info Tech CLEMIS	144,995.00	156,312.95	(11,317.95)
Info Tech Development	45,992.00	45,991.20	0.80
Info Tech Equipment Rental	228,646.00	229,740.00	(1,094.00)
Info Tech Operations	129,315.00	140,875.02	(11,560.02)
Info Tech Managed Print Svcs	26,937.00	26,990.21	(53.21)
Insurance Fund	333,388.00	304,136.26	29,251.74
Maintenance Department Charges	9,377.00	9,376.27	0.73
Motor Pool Fuel Charges	1,101,072.00	905,458.13	195,613.87
Motor Pool	2,622,795.00	2,898,844.19	(276,049.19)
Radio Communications	71,616.00	37,188.35	34,427.65
Telephone Communications	50,896.00	64,539.84	(13,643.84)
	5,224,796.00	5,306,339.59	(81,543.59)
<b>CAPITAL OUTLAY:</b>			
Boats	57,235.00	48,395.00	8,840.00
	57,235.00	48,395.00	8,840.00
<b>TRANSFERS OUT:</b>			
Restricted Funds	16,585.00	16,585.00	-
Radio Communications	41,753.00	41,753.00	-
Information Technology	34,047.00	34,047.00	-
Motor Pool	107,836.00	107,836.00	-
	200,221.00	200,221.00	-
Total Patrol Services	55,996,672.00	55,262,156.45	734,515.55
<b>SHERIFF EMERG. PREPAREDNESS TRAINING:</b>			
SALARIES	1,056,333.00	1,414,498.03	(358,165.03)
FRINGE BENEFITS	678,103.00	670,729.77	7,373.23

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Yeats Exp	-	1,127.11	(1,127.11)
Auction Expense	14,400.00	15,600.00	(1,200.00)
Employees Medical Exams	64,712.00	31,756.31	32,955.69
Equipment Maintenance	27,085.00	27,176.97	(91.97)
Fees Civil Service	450,000.00	305,145.41	144,854.59
Officers Training	80,000.00	87,451.47	(7,451.47)
Personal Mileage	-	12.00	(12.00)
Printing	510.00	-	510.00
Professional Services	2,700.00	-	2,700.00
	639,407.00	468,269.27	171,137.73
<b>COMMODITIES:</b>			
Deputy Supplies	4,500.00	2,672.43	1,827.57
Other Expendable Equipment	-	3,440.64	(3,440.64)
Office Supplies	1,000.00	4,909.91	(3,909.91)
Provisions	1,000.00	399.81	600.19
Training-Educational Supplies	1,000.00	1,428.85	(428.85)
Uniforms	3,550.00	-	3,550.00
	11,050.00	12,851.64	(1,801.64)
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	5,890.00	13,326.00	(7,436.00)
Info Tech CLEMIS	4,000.00	12.31	3,987.69
Info Tech Operations	6,879.00	46,165.66	(39,286.66)
Info Tech Managed Print Svcs	5,203.00	11,984.86	(6,781.86)
Insurance Fund	42,335.00	50,312.20	(7,977.20)
Radio Communications	6,263.00	8,351.00	(2,088.00)
Telephone Communications	5,118.00	21,450.91	(16,332.91)
	75,688.00	151,602.94	(75,914.94)
<b>CAPITAL OUTLAY:</b>			
Capital Outlay Miscellaneous	358,128.00	358,128.00	-
Equipment	198,757.00	193,965.00	4,792.00
	556,885.00	552,093.00	4,792.00
Total Sheriff Emerg. Preparedness Training	3,017,466.00	3,270,044.65	(252,578.65)
<b>INVESTIGATIVE &amp; FORENSIC SERVICES:</b>			
SALARIES	5,514,073.00	5,503,863.21	10,209.79
FRINGE BENEFITS	3,208,929.00	3,256,154.82	(47,225.82)
<b>CONTRACTUAL SERVICES:</b>			
Auction Expense	-	1,493.38	(1,493.38)
Bank Charges	-	956.16	(956.16)
Clothing Allowance	15,670.00	20,113.23	(4,443.23)
Communications	46,000.00	49,559.30	(3,559.30)
Contracted Services	106,000.00	27,295.55	78,704.45
Drug Testing	18,396.00	16,131.44	2,264.56
Equipment Maintenance	17,733.00	34,678.83	(16,945.83)
Equipment Rental	12,000.00	-	12,000.00
Evidence Fund NET	150,000.00	83,514.62	66,485.38
Extradition Expense	12,000.00	-	12,000.00
Liquor and Gambling Evidence	12,000.00	8,752.15	3,247.85
Membership Dues	9,200.00	3,581.28	5,618.72
Miscellaneous	-	8.00	(8.00)
Officers Training	15,000.00	1,037.77	13,962.23
Personal Mileage	-	201.32	(201.32)
Printing	5,100.00	-	5,100.00



**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Professional Services	20,000.00	50,282.00	(30,282.00)
Program	64,995.00	49,285.37	15,709.63
Software Support Maintenance	30,000.00	5,925.01	24,074.99
Travel and Conference	18,000.00	7,664.23	10,335.77
Travel Employee Taxable Meals	-	1,028.10	(1,028.10)
	552,094.00	361,507.74	190,586.26
<b>COMMODITIES:</b>			
Computer Supplies	2,000.00	180.00	1,820.00
Deputy Supplies	732.00	18.49	713.51
Other Expendable Equipment	30,880.00	9,804.03	21,075.97
Fingerprint Supplies	10,000.00	-	10,000.00
Forensic Lab Enhancement	174,492.00	174,770.52	(278.52)
Laboratory Supplies	221,792.00	322,774.98	(100,982.98)
Material and Supplies	25,056.00	94,869.05	(69,813.05)
Office Supplies	30,099.00	31,974.75	(1,875.75)
Parts and Accessories	-	15.65	(15.65)
Photographic Supplies	5,000.00	747.03	4,252.97
Training-Educational Supplies	155.00	-	155.00
Uniforms	268.00	-	268.00
	500,474.00	635,154.50	(134,680.50)
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	730,382.00	730,382.04	(0.04)
Info Tech CLEMIS	25,063.00	-	25,063.00
Info Tech Development	5,272.00	5,271.90	0.10
Info Tech Operations	203,156.00	203,649.49	(493.49)
Info Tech Managed Print Svcs	37,956.00	38,022.18	(66.18)
Insurance Fund	302,481.00	230,364.16	72,116.84
Maintenance Department Charges	149.00	148.58	0.42
Motor Pool Fuel Charges	198,284.00	141,684.87	56,599.13
Motor Pool	708,969.00	682,979.65	25,989.35
Radio Communications	15,233.00	8,637.03	6,595.97
Telephone Communications	307,749.00	290,547.39	17,201.61
	2,534,694.00	2,331,687.29	203,006.71
<b>CAPITAL OUTLAY:</b>			
Capital Outlay Miscellaneous	86,531.00	88,804.18	(2,273.18)
Equipment	40,000.00	38,255.03	1,744.97
Vehicles	300,000.00	270,801.47	29,198.53
	426,531.00	397,860.68	28,670.32
<b>TRANSFERS OUT:</b>			
Law Enforcement Grants	642,691.00	532,550.15	110,140.85
Radio Communications	7,800.00	7,800.00	-
Motor Pool	19,000.00	19,000.00	-
	669,491.00	559,350.15	110,140.85
Total Investigative & Forensic Services	13,406,286.00	13,045,578.39	360,707.61
<b>EMERGENCY COMM OPERATION:</b>			
SALARIES	4,966,641.00	5,323,483.62	(356,842.62)
FRINGE BENEFITS	2,902,242.00	3,156,006.08	(253,764.08)
<b>CONTRACTUAL SERVICES:</b>			
Contracted Services	22,000.00	200.00	21,800.00
Equipment Maintenance	65,915.00	90,252.35	(24,337.35)
Officers Training	43,887.00	36,992.59	6,894.41
Professional Services	51,300.00	-	51,300.00
	183,102.00	127,444.94	55,657.06

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COMMODITIES:</b>			
Office Supplies	2,000.00	17,544.63	(15,544.63)
Uniforms	11,917.00	-	11,917.00
	<u>13,917.00</u>	<u>17,544.63</u>	<u>(3,627.63)</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	108,421.00	100,985.04	7,435.96
Info Tech Operations	4,380.00	-	4,380.00
Info Tech Managed Print Svcs	8,743.00	-	8,743.00
Insurance Fund	7,858.00	8,775.29	(917.29)
Radio Communications	2,437.00	-	2,437.00
Telephone Communications	13,382.00	-	13,382.00
	<u>145,221.00</u>	<u>109,760.33</u>	<u>35,460.67</u>
Total Emergency Comm Operation	8,211,123.00	8,734,239.60	(523,116.60)
<b>TOTAL SHERIFF</b>	<u>149,786,559.00</u>	<u>148,392,048.59</u>	<u>1,394,510.41</u>
<b>TOTAL LAW ENFORCEMENT</b>	<u>169,586,048.00</u>	<u>167,321,920.29</u>	<u>2,264,127.71</u>
<b>LEGISLATIVE:</b>			
<b>BOARD OF COMMISSIONERS:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	1,322,276.00	1,273,093.28	49,182.72
FRINGE BENEFITS	823,354.00	771,209.78	52,144.22
<b>CONTRACTUAL SERVICES:</b>			
Advertising	300.00	408.25	(108.25)
Historical Commission	2,350.00	1,325.93	1,024.07
Legal Services	8,000.00	-	8,000.00
Legislative Expense	8,000.00	4,325.44	3,674.56
Membership Dues	2,000.00	250.00	1,750.00
Periodicals Books Publ Sub	2,000.00	1,826.84	173.16
Personal Mileage	28,000.00	16,041.33	11,958.67
Printing	10,000.00	5,115.08	4,884.92
Prof Serv - Annual Audit	255,000.00	242,000.00	13,000.00
Professional Services	63,300.00	60,000.00	3,300.00
Public Information	22,051.00	23,164.00	(1,113.00)
Special Event Program	3,000.00	3,376.18	(376.18)
Special Projects	172,088.00	116,310.67	55,777.33
Travel and Conference	20,000.00	14,635.59	5,364.41
Workshops and Meeting	30,000.00	11,771.05	18,228.95
	<u>626,089.00</u>	<u>500,550.36</u>	<u>125,538.64</u>
<b>COMMODITIES:</b>			
Computer Supplies	500.00	-	500.00
Expendable Equipment	1,000.00	5,458.91	(4,458.91)
Groceries	200.00	-	200.00
Metered Postage	2,877.00	771.61	2,105.39
Office Supplies	6,801.00	10,175.46	(3,374.46)
Postage-Standard Mailing	200.00	-	200.00
	<u>11,578.00</u>	<u>16,405.98</u>	<u>(4,827.98)</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	143,702.00	143,702.04	(0.04)
Info Tech Development	39,212.00	39,211.75	0.25
Info Tech Operations	36,936.00	38,313.92	(1,377.92)
Info Tech Managed Print Svcs	2,031.00	2,754.93	(723.93)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Insurance Fund	34,595.00	34,846.73	(251.73)
Maintenance Department Charges	5,322.00	5,322.00	-
Motor Pool	-	22.76	(22.76)
Telephone Communications	18,645.00	13,018.36	5,626.64
	<u>280,443.00</u>	<u>277,192.49</u>	<u>3,250.51</u>
Total Administration	<u>3,063,740.00</u>	<u>2,838,451.89</u>	<u>225,288.11</u>
<b>LIBRARY BOARD:</b>			
SALARIES	328,157.00	328,324.79	(167.79)
FRINGE BENEFITS	155,674.00	153,590.82	2,083.18
<b>CONTRACTUAL SERVICES:</b>			
Auction Expense	-	5.60	(5.60)
Binding	800.00	801.03	(1.03)
Computer Research Service	113,500.00	101,909.72	11,590.28
Contracted Services	135,061.00	135,060.00	1.00
Equipment Maintenance	-	2,440.35	(2,440.35)
Fees - Per Diems	1,730.00	953.65	776.35
Library Continuations	96,300.00	113,152.54	(16,852.54)
Membership Dues	475.00	634.81	(159.81)
Periodicals Books Publ Sub	6,600.00	6,348.34	251.66
Personal Mileage	1,759.00	1,139.11	619.89
Printing	500.00	319.60	180.40
Software Rental Lease Purchase	-	64.10	(64.10)
Software Support Maintenance	1,000.00	3,591.59	(2,591.59)
Special Projects	-	29.22	(29.22)
Travel and Conference	500.00	269.90	230.10
Workshops and Meeting	2,343.00	1,815.59	527.41
	<u>360,568.00</u>	<u>368,535.15</u>	<u>(7,967.15)</u>
<b>COMMODITIES:</b>			
Expendable Equipment	1,983.87	1,983.87	-
Metered Postage	713.00	386.13	326.87
Office Supplies	3,000.00	2,715.33	284.67
	<u>5,696.87</u>	<u>5,085.33</u>	<u>611.54</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	358,402.00	358,401.96	0.04
Equipment Rental	3,849.00	3,978.50	(129.50)
Info Tech Development	10,378.00	10,376.75	1.25
Info Tech Operations	88,014.00	87,686.35	327.65
Info Tech Managed Print Svcs	8,543.00	6,804.79	1,738.21
Insurance Fund	5,204.00	5,175.91	28.09
Maintenance Department Charges	1,344.00	1,343.06	0.94
Telephone Communications	4,435.00	4,347.47	87.53
	<u>480,169.00</u>	<u>478,114.79</u>	<u>2,054.21</u>
<b>CAPITAL OUTLAY</b>			
Capital Outlay Miscellaneous	15,000.00	5,664.00	9,336.00
	<u>15,000.00</u>	<u>5,664.00</u>	<u>9,336.00</u>
Total Library Board	<u>1,345,264.87</u>	<u>1,339,314.88</u>	<u>5,949.99</u>
<b>TOTAL LEGISLATIVE</b>	<u>4,409,004.87</u>	<u>4,177,766.77</u>	<u>231,238.10</u>
<b>WATER RESOURCES COMMISSIONER:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	146,939.00	147,185.17	(246.17)
FRINGE BENEFITS	66,285.00	65,741.90	543.10

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Exp	-	250.00	(250.00)
Charge Card Fee	3,100.00	3,759.92	(659.92)
Communications	1,500.00	41.16	1,458.84
Contracted Services	145,000.00	75,748.05	69,251.95
Education Programs	20,000.00	-	20,000.00
Equipment Rental	3,100.00	671.28	2,428.72
Freight and Express	250.00	75.31	174.69
Laboratory Fees	2,000.00	-	2,000.00
Legal Services	54,000.00	2,383.75	51,616.25
Membership Dues	21,815.00	17,932.12	3,882.88
Periodicals Books Publ Sub	1,000.00	807.50	192.50
Personal Mileage	3,392.00	5,016.03	(1,624.03)
Printing	15,993.00	3,259.70	12,733.30
Prof Svc-Consultant	15,000.00	9,219.25	5,780.75
Professional Services	38,571.00	1,559.50	37,011.50
Publishing Legal Notices	3,000.00	-	3,000.00
Recording Fees	1,000.00	237.00	763.00
State of Michigan Fees	3,000.00	3,000.00	-
Stream Gauge Program	61,575.00	55,341.00	6,234.00
Training	5,000.00	-	5,000.00
Travel and Conference	22,714.00	33,427.73	(10,713.73)
Watershed-Clinton River	5,141.00	5,141.00	-
Watershed-Huron River	2,706.00	2,706.00	-
Workshops and Meeting	5,700.00	1,139.77	4,560.23
	<b>434,557.00</b>	<b>221,716.07</b>	<b>212,840.93</b>
<b>COMMODITIES:</b>			
Employee Footwear	1,500.00	2,247.01	(747.01)
Expendable Equipment	2,000.00	9,982.74	(7,982.74)
Other Expendable Equipment	500.00	-	500.00
Material and Supplies	18,500.00	1,521.25	16,978.75
Medical Supplies	100.00	-	100.00
Metered Postage	23,970.00	21,293.33	2,676.67
Office Supplies	37,548.00	38,741.97	(1,193.97)
Paper Printing	500.00	-	500.00
Training-Educational Supplies	1,500.00	-	1,500.00
Uniforms	12,300.00	9,635.67	2,664.33
	<b>98,418.00</b>	<b>83,421.97</b>	<b>14,996.03</b>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	432,805.00	432,804.96	0.04
Drain Equip Labor	4,337,695.00	4,329,727.23	7,967.77
Drain Equipment	322,400.00	370,981.46	(48,581.46)
Info Tech Development	297,234.00	297,233.15	0.85
Info Tech Operations	350,000.00	296,368.00	53,632.00
Info Tech Managed Print Svcs	41,827.00	45,044.24	(3,217.24)
Insurance Fund	-	2,043.75	(2,043.75)
Maintenance Department Charges	37,283.00	37,282.62	0.38
Telephone Communications	41,651.00	46,562.22	(4,911.22)
	<b>5,860,895.00</b>	<b>5,858,047.63</b>	<b>2,847.37</b>
<b>TRANSFERS OUT:</b>			
Drains Act 40 Ch 4 18 Maint	56,165.00	50,789.00	5,376.00
Building and Liab Insurance	1,545,500.00	1,545,500.00	-
	<b>1,601,665.00</b>	<b>1,596,289.00</b>	<b>5,376.00</b>
Total Administration	<b>8,208,759.00</b>	<b>7,972,401.74</b>	<b>236,357.26</b>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
ENGINEERING AND CONSTRUCTION:			
CONTRACTUAL SERVICES:			
Contracted Services	-	66.25	(66.25)
	-	66.25	(66.25)
Total Engineering and Construction	-	66.25	(66.25)
<b>TOTAL WATER RESOURCES COMMISSIONER</b>	<b>8,208,759.00</b>	<b>7,972,467.99</b>	<b>236,291.01</b>
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<b>364,468,783.04</b>	<b>345,841,039.20</b>	<b>18,627,743.84</b>
<b>NON-DEPARTMENTAL EXPENDITURES:</b>			
NON-DEPARTMENTAL OPERATIONS:			
CONTRACTUAL SERVICES:			
Auction Expense	-	1.85	(1.85)
Bank Charges	-	38,566.93	(38,566.93)
Fees - Per Diems	-	775.06	(775.06)
Insurance Surety Bonds	33,305.00	1,760.00	31,545.00
Logos Trademarks Intellect Prp	20,000.00	20,159.20	(159.20)
Miscellaneous	300,000.00	17,328.44	282,671.56
Refund Prior Years Revenue	-	39,533.48	(39,533.48)
Workshops and Meeting	-	55.00	(55.00)
	353,305.00	118,179.96	235,125.04
NON-DEPARTMENTAL:			
Drain Assessments Current	1,450,000.00	1,422,160.17	27,839.83
Local Road Funding Program	836,591.00	715,659.00	120,932.00
Mental Health Authority	9,620,616.00	9,620,616.00	-
Mich Association of Counties	73,000.00	72,811.73	188.27
National Assoc of Counties	24,100.00	24,047.00	53.00
Road Comm Tri Party	2,553,394.00	1,761,338.67	792,055.33
SEMCOG	500,000.00	462,321.25	37,678.75
Substance Abuse Coord Agency	4,906,569.00	4,906,569.03	(0.03)
Traffic Improvement Assoc	30,000.00	30,000.00	-
	19,994,270.00	19,015,522.85	978,747.15
COMMODITIES:			
Provisions	30,000.00	-	30,000.00
	30,000.00	-	30,000.00
INTERNAL SERVICES:			
Bldg Space Cost Allocation	1,588,940.00	1,588,945.08	(5.08)
Insurance Fund	367,183.00	345,474.78	21,708.22
Maintenance Department Charges	85.00	-	85.00
Service Center Grounds	500,000.00	499,999.80	0.20
	2,456,208.00	2,434,419.66	21,788.34
TRANSFERS OUT:			
Child Care	23,646,955.00	17,839,539.77	5,807,415.23
Social Welfare Foster Care	1,000.00	-	1,000.00
Building Authority Debt Act 31	2,244,250.00	2,244,500.00	(250.00)
Buildg Improvement	5,500,000.00	5,500,000.00	-
Project Work Orders	2,450,241.00	2,456,186.06	(5,945.06)
Fire Records Management	461,742.00	460,642.68	1,099.32
CLEMIS	1,844,186.00	1,844,186.00	-
Facilities Maint and Operation	-	916.90	(916.90)
Information Technology	3,620,676.00	3,620,676.00	-
	39,769,050.00	33,966,647.41	5,802,402.59
Total Non-departmental Operations	62,602,833.00	55,534,769.88	7,068,063.12

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
RESERVED FOR TRANSFER:			
CONTRACTUAL SERVICES:			
Contingency	130,922.00	-	130,922.00
Grant Match	1,068,282.00	-	1,068,282.00
Legislative Expense	8,600.00	-	8,600.00
	<u>1,207,804.00</u>	<u>-</u>	<u>1,207,804.00</u>
NON-DEPARTMENTAL:			
Classification and Rate Change	282,545.00	-	282,545.00
Disaster Recovery	300,000.00	-	300,000.00
Emergency Salaries Reserve	307,865.00	-	307,865.00
Overtime Reserve	1,186,866.00	-	1,186,866.00
Security Reserve	44,900.00	-	44,900.00
Security Reserve	1,052,298.00	-	1,052,298.00
Summer Employees Reserve	232,740.00	-	232,740.00
	<u>3,407,214.00</u>	<u>-</u>	<u>3,407,214.00</u>
INTERNAL SERVICES:			
Info Tech Development	822,102.00		822,102.00
	<u>822,102.00</u>	<u>-</u>	<u>822,102.00</u>
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	69,795.00		69,795.00
	<u>69,795.00</u>	<u>-</u>	<u>69,795.00</u>
Total Reserved for Transfer	5,506,915.00	-	5,506,915.00
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>	<u>68,109,748.00</u>	<u>55,534,769.88</u>	<u>12,574,978.12</u>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u>\$ 432,578,531.04</u>	<u>\$ 401,375,809.08</u>	<u>\$ 31,202,721.96</u>

OAKLAND COUNTY  
FINANCIAL STATEMENTS  
SPECIAL REVENUE  
FUNDS

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

**COUNTY OF OAKLAND**  
**Child Care Fund**  
**Balance Sheet**  
**September 30, 2017**

**Assets**

Cash	\$ 4,576,871.39
Accounts Receivable	3,980.72
Due From Municipalities	255,809.07
Due From State of Michigan	3,241,073.05
Deferred Charges	439.99
Total Assets	<u>8,078,174.22</u>

**Liabilities**

Vouchers Payable	532,071.49
Accounts Payable	748,960.01
Due to Other Funds	5,429,637.23
Deposits	1,039.00
Total Liabilities	<u>6,711,707.73</u>

**Deferred Inflow of Resources**

Unavailable Revenue - Other	<u>1,359,466.49</u>
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**Fund Balance**

Assigned	<u>7,000.00</u>
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**Total Liabilities, Deferred Inflows of Resources,  
and Fund Balance**

<u>\$ 8,078,174.22</u>
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**COUNTY OF OAKLAND**  
**Child Care Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>			
Children's Village	\$ 19,621,834.11	\$ 17,865,260.04	\$ (1,756,574.07)
Child Care - Circuit Court Family Court Services	1,150,120.00	1,186,675.41	36,555.41
Total Revenues	<u>20,771,954.11</u>	<u>19,051,935.45</u>	<u>(1,720,018.66)</u>
<b>Expenditures</b>			
Salaries	12,136,528.00	12,179,465.56	(42,937.56)
Fringe Benefits	7,435,648.00	7,114,328.10	321,319.90
Contractual Services	20,631,831.00	13,610,843.03	7,020,987.97
Commodities	969,513.11	788,895.99	180,617.12
Internal Services	2,904,720.00	2,897,273.15	7,446.85
Total Expenditures	<u>44,078,240.11</u>	<u>36,590,805.83</u>	<u>7,487,434.28</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(23,306,286.00)</u>	<u>(17,538,870.38)</u>	<u>5,767,415.62</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	23,652,978.00	17,848,361.27	(5,804,616.73)
Transfers Out	(346,692.00)	(346,692.00)	-
Total Other Financing Sources (Uses)	<u>23,306,286.00</u>	<u>17,501,669.27</u>	<u>(5,804,616.73)</u>
Net Change in Fund Balance	-	(37,201.11)	(37,201.11)
<b>Fund Balance, October 1, 2016</b>	<u>-</u>	<u>44,201.11</u>	<u>44,201.11</u>
<b>Fund Balance, September 30, 2017</b>	<u>\$ -</u>	<u>\$ 7,000.00</u>	<u>\$ 7,000.00</u>

**COUNTY OF OAKLAND**  
**Child Care - Human Services**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Contractual Services:			
Private Institutions	1,786,560.00	749,930.00	1,036,630.00
Private Institutions-Residential	2,555,356.00	2,524,390.61	30,965.39
Private Institutions-Foster Care	1,165,144.00	546,399.85	618,744.15
Foster Boarding Homes	400,000.00	184,811.82	215,188.18
Independent Living	521,005.00	708,338.77	(187,333.77)
Total Contractual services	<u>6,428,065.00</u>	<u>4,713,871.05</u>	<u>1,714,193.95</u>
Total Expenditures	<u>6,428,065.00</u>	<u>4,713,871.05</u>	<u>1,714,193.95</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(6,428,065.00)</u>	<u>(4,713,871.05)</u>	<u>1,714,193.95</u>
<b>Other Financing Sources (Uses)</b>			
Transfer In	6,565,265.00	4,851,071.05	1,714,193.95
Transfer Out	(137,200.00)	(137,200.00)	-
Total Other Financing Sources (Uses)	<u>6,428,065.00</u>	<u>4,713,871.05</u>	<u>1,714,193.95</u>
Net Change in Fund Balance	-	-	-
<b>Fund Balance, October 1, 2016</b>	-	-	-
<b>Fund Balance, September 30, 2017</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF OAKLAND**  
**Child Care - Children's Village**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>			
Child Care Subsidy	\$ 15,709,273.00	\$ 13,315,215.33	\$ (2,394,057.67)
Child Care - State Aid	2,364,100.00	2,395,250.00	31,150.00
Out County Board and Care	374,800.00	636,805.31	262,005.31
Refunds - School Meals	300,000.00	336,046.67	36,046.67
Board and Care	753,760.00	1,061,755.82	307,995.82
Reimb Clinical Evaluations	75,000.00	75,000.00	-
Encum and Approp Carry Forward	44,201.11	-	(44,201.11)
Court Service Fees - Probation	500.00	402.99	(97.01)
Duplicate Records Fees	200.00	-	(200.00)
County Auction	-	330.00	330.00
Prior Years Adjustments	-	17,757.90	17,757.90
Refund Prior Years Expenditures	-	26,696.02	26,696.02
Total Revenues	<u>19,621,834.11</u>	<u>17,865,260.04</u>	<u>(1,756,574.07)</u>
<b>Expenditures</b>			
Salaries	<u>10,677,344.00</u>	<u>10,890,119.05</u>	<u>(212,775.05)</u>
Fringe Benefits	<u>6,666,834.00</u>	<u>6,448,718.42</u>	<u>218,115.58</u>
<b>Contractual Services</b>			
Adj Prior Years Revenue	-	0.12	(0.12)
Ambulance	3,600.00	-	3,600.00
Auction Expense	-	6.60	(6.60)
Barber Services	8,000.00	8,412.50	(412.50)
Employee Medical Exams	12,742.00	5,934.81	6,807.19
Equipment Repairs and Maintenance	10,000.00	869.00	9,131.00
Hospitalization	21,000.00	1,374.56	19,625.44
Interpreter Fees	-	17,721.14	(17,721.14)
Juvenile Detention-Outside Co	500.00	-	500.00
Laundry and Cleaning	23,100.00	28,344.63	(5,244.63)
Library Continuations	89.00	-	89.00
Licenses and Permits	7,000.00	302.24	6,697.76
Medical Services - Physicians	42,243.00	-	42,243.00
Membership Dues and Publications	2,000.00	724.00	1,276.00
Optical Expense	3,000.00	1,056.25	1,943.75
Periodicals, Books, Publ. & Subscription	4,400.00	-	4,400.00
Personal Mileage	2,732.00	1,775.60	956.40
Printing	21,076.00	8,790.97	12,285.03
Professional Services	20,000.00	-	20,000.00
Psychological Testing	145,000.00	107,560.00	37,440.00
Teachers Services	2,619,309.00	2,650,761.50	(31,452.50)
Testing Services	20,000.00	19,787.41	212.59
Travel and Conference	7,000.00	1,806.80	5,193.20
Vocational Training	8,000.00	9,470.41	(1,470.41)
Total Contractual Services	<u>2,980,791.00</u>	<u>2,864,698.54</u>	<u>116,092.46</u>
<b>Commodities</b>			
Bedding and Linen	13,000.00	8,957.89	4,042.11
Culinary Supplies	12,585.00	12,490.45	94.55
Custodial Supplies	62,100.00	52,145.15	9,954.85
Drugs	87,500.00	54,942.43	32,557.57
Dry Goods and Clothing	27,145.00	26,143.78	1,001.22
Expendible Equipment	60,802.11	52,445.37	8,356.74

**COUNTY OF OAKLAND**  
**Child Care - Children's Village**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Gasoline Charges	-	10.03	(10.03)
Incentives	16,076.00	12,321.58	3,754.42
Materials and Supplies	6,000.00	4,417.67	1,582.33
Medical Supplies	15,000.00	10,508.99	4,491.01
Metered Postage	10,086.00	4,467.02	5,618.98
Office Supplies	28,449.00	22,105.82	6,343.18
Postage	100.00	-	100.00
Provisions	520,000.00	472,400.32	47,599.68
Recreation Supplies	12,068.00	5,983.73	6,084.27
Security Supplies	37,718.00	15,644.35	22,073.65
Toilet Articles	15,000.00	12,404.67	2,595.33
Training Educational Supplies	16,650.00	10,858.06	5,791.94
Uniform Expense	15,234.00	7,076.81	8,157.19
Total Commodities	<u>955,513.11</u>	<u>785,324.12</u>	<u>170,188.99</u>
<b>Internal Services</b>			
Building Space Cost Allocation	2,115,320.00	2,115,320.16	(0.16)
Equipment Rental	1,840.00	1,839.96	0.04
Info. Tech - CLEMIS	23,756.00	28,508.36	(4,752.36)
Info Tech - Development	113,295.00	113,294.50	0.50
Info Tech - Operations	302,569.00	297,621.60	4,947.40
Info Tech - Managed Print Services	24,416.00	24,307.83	108.17
Insurance Fund	69,373.00	68,826.36	546.64
Maintenance Department Charges	53,089.00	53,088.33	0.67
Motor Pool Fuel Charges	6,700.00	4,965.11	1,734.89
Motor Pool	50,800.00	39,826.14	10,973.86
Radio Communications	72,016.00	78,537.72	(6,521.72)
Telephone Communications	61,877.00	61,481.43	395.57
Total Internal Services	<u>2,895,051.00</u>	<u>2,887,617.50</u>	<u>7,433.50</u>
Total Expenditures	<u>24,175,533.11</u>	<u>23,876,477.63</u>	<u>299,055.48</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(4,553,699.00)</u>	<u>(6,011,217.59)</u>	<u>(1,457,518.59)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	4,763,191.00	6,183,508.48	1,420,317.48
Transfers Out	(209,492.00)	(209,492.00)	-
Total Other Financing Sources (Uses)	<u>4,553,699.00</u>	<u>5,974,016.48</u>	<u>1,420,317.48</u>
Net Change in Fund Balance	-	(37,201.11)	(37,201.11)
<b>Fund Balance, October 1, 2016</b>	-	44,201.11	44,201.11
<b>Fund Balance, September 30, 2017</b>	<u>\$ -</u>	<u>\$ 7,000.00</u>	<u>\$ 7,000.00</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, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>			
Board and Care	\$ 950,120.00	\$ 984,415.62	\$ 34,295.62
Government Benefit - Board and Care	200,000.00	202,259.79	2,259.79
Total Revenues	<u>1,150,120.00</u>	<u>1,186,675.41</u>	<u>36,555.41</u>
<b>Expenditures</b>			
Salaries	<u>1,459,184.00</u>	<u>1,289,346.51</u>	<u>169,837.49</u>
Fringe Benefits	<u>768,814.00</u>	<u>665,609.68</u>	<u>103,204.32</u>
Contractual Services			
State Institutions	7,729,726.00	3,421,468.51	4,308,257.49
Private Institutions - Residential	3,000,000.00	2,285,001.26	714,998.74
Professional Services	321,401.00	156,673.50	164,727.50
Indirect Costs	98,293.00	121,224.82	(22,931.82)
Personal Mileage	40,227.00	34,734.04	5,492.96
Refund Prior Years Revenues	-	11,917.88	(11,917.88)
Travel and Conference	2,300.00	1,073.73	1,226.27
Workshops and Meetings	-	179.70	(179.70)
Car Allowance	16,000.00	-	16,000.00
Communications	800.00	-	800.00
Pre-Adoptive Care	8,000.00	-	8,000.00
Printing	2,108.00	-	2,108.00
Student Employment	4,120.00	-	4,120.00
Total Contractual Services	<u>11,222,975.00</u>	<u>6,032,273.44</u>	<u>5,190,701.56</u>
Commodities			
Incentives	-	3,571.87	(3,571.87)
Testing Materials	10,000.00	-	10,000.00
Training - Educational Supplies	4,000.00	-	4,000.00
Total Commodities	<u>14,000.00</u>	<u>3,571.87</u>	<u>10,428.13</u>
Internal Services			
Insurance Fund	8,969.00	8,960.39	8.61
Telephone Communications	700.00	695.26	4.74
Total Internal Services	<u>9,669.00</u>	<u>9,655.65</u>	<u>13.35</u>
Total Expenditures	<u>13,474,642.00</u>	<u>8,000,457.15</u>	<u>5,474,184.85</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(12,324,522.00)</u>	<u>(6,813,781.74)</u>	<u>5,510,740.26</u>
<b>Other Financing Sources (Uses)</b>			
Transfer In	12,324,522.00	6,813,781.74	(5,510,740.26)
Total Other Financing Sources (Uses)	<u>12,324,522.00</u>	<u>6,813,781.74</u>	<u>(5,510,740.26)</u>
Net Change in Fund Balance	-	-	-
<b>Fund Balance, October 1, 2016</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, September 30, 2017</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF OAKLAND**  
**Social Welfare - Foster Care Fund**  
**Balance Sheet**  
**September 30, 2017**

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

**COUNTY OF OAKLAND**  
**Social Welfare Foster Care Fund**  
**Statement of Revenues, Expenditures, and Changes in**  
**Fund Balance - Budget and Actual**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>			
State Match - Foster Care	\$ 1,000.00	\$ -	\$ (1,000.00)
Total Revenues	<u>1,000.00</u>	<u>-</u>	<u>(1,000.00)</u>
<b>Expenditures</b>			
Contractual Services			
Foster Care	2,000.00	-	2,000.00
Total Expenditures	<u>2,000.00</u>	<u>-</u>	<u>2,000.00</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(1,000.00)</u>	<u>-</u>	<u>1,000.00</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	1,000.00	-	(1,000.00)
Net Change in Fund Balance	-	-	-
<b>Fund Balance, October 1, 2016</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, September 30, 2017</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OAKLAND COUNTY  
FINANCIAL STATEMENTS  
CAPITAL PROJECT  
FUNDS

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



**COUNTY OF OAKLAND**  
**Building Improvement Fund**  
**Balance Sheet**  
**September 30, 2017**

**Assets**

Current Assets

Cash - Operating

\$ 7,447,769.93

Total Assets

7,447,769.93

**Fund Balance**

Committed

7,447,769.93

**Total Fund Balance**

\$ 7,447,769.93



**COUNTY OF OAKLAND**  
**Building Improvement Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2017**

<b>Revenues</b>		\$ -
<b>Expenditures</b>		-
<b>Excess of Revenues Over (Under) Expenditures</b>		-
<b>Other Financing Sources (Uses)</b>		
Transfers In:		
Close Project C-108, Renovation EOC Annex I	\$ 17,270.94	
Close Project C-111, RWB Storage Building Roof Replacement	1,643.72	
Close Project C-120, Radio Shop Women Bathroom	9,626.41	
Close Project C-130, Corporation Counsel Office Remodeling	4,427.81	
Close Project C-114, BOC Committee Room A Remodeling	6,012.16	
Close Project C-119, IT Second Floor Remodeling	9,451.66	
Close Project C-116, Info Tech Lecture Hall Remodeling	16,928.38	
Annual GF Funding	5,500,000.00	
Total Transfers In		5,565,361.08
Transfers Out:		
(Authorized by Board of Commissions Reso. No.)		
Children's Village-D Generator Project (Reso. 16278)	89,001.00	
Elevator Maintenance - Phase II project (Reso. 17065)	598,698.00	
Jail East Annex Dryer Fire Protection System (Reso. 17070)	57,632.00	
Sheriff's Admin. to Resource Crisis Ct. Steam Tunnel Renov. (Reso. 17156)	1,000,000.00	
FY17 Window Replacement project (Reso. 17157)	646,000.00	
FY17 Parking Lot Repaving Program projects (Reso. 17158)	449,687.00	
North Oakland Health Center Skylights Replcement project (Reso. 17165)	292,500.00	
FY2017 Roof Replcement Program projects (Reso. 17166)	555,500.00	
Renovation of Patrol Services Building Exterior project (Reso. 17167)	148,650.00	
Jail Kitchen Flooring & Dishwasher Replacement project (Reso. 17177)	996,241.00	
2017 Campus Road Repaving Project (Reso. 17191)	500,000.00	
2017 Children's Village - A and J Fencing project (Reso. 17235)	75,800.00	
Juvenile Court's Deputy Register Office Reconfigu. project (Reso. 17249)	39,915.00	
Building Management System Replacement project / 1st phase (Reso.17250)	1,000,000.00	
North Oakland Health Center Chiller Replacement project (Reso. 17251)	200,925.00	
Water Main Valve Testing and Replacement project (Reso. 17252)	61,325.00	
Children's Village Bedroom Redesign project (Reso. 17262)	262,000.00	
Treasurer's Office Drop Box Install Project (9/7/17 under \$30K memo)	19,100.00	
Children's Village Dishwasher Replacement project (Reso. 17253)	49,922.00	
Close Project C-073, County Buildings Electrical Upgrades	757.92	
Close Project C-118, IT Executive Office Remodeling	1,194.70	
Close Project C-131, Oakland Pointe Sidewalk	5,526.57	
Close Project C-113, Campus Safety Security project	21,326.49	
Close Project C-137, CVD Building Generator project	5,833.18	
Close Project C-115, 1..2224, Oakland Pointe Entrance Drive	16,431.32	
Reclose Project C-137, 1..2462, CVD Building Generator project	90.00	
Total Operating Transfers Out		7,094,056.18
Net Change in Fund Balance		(1,528,695.10)
<b>Fund Balance, October 1, 2016</b>		<u>8,976,465.03</u>
<b>Fund Balance, September 30, 2017</b>		<u><u>\$ 7,447,769.93</u></u>

**COUNTY OF OAKLAND**  
**Project Work Order Fund**  
**Balance Sheet**  
**September 30, 2017**

**Assets**

Cash - Operating	\$ 16,350,443.95
Total Assets	<u>16,350,443.95</u>

**Liabilities**

Vouchers Payable	1,628,132.25
Accounts Payable	<u>1,502,980.82</u>
Total Liabilities	<u>3,131,113.07</u>

**Fund Balance**

Committed	<u>13,219,330.88</u>
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<b>Total Liabilities and Fund Balance</b>	<u>\$ 16,350,443.95</u>
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**COUNTY OF OAKLAND**  
**Project Work Order Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**September 30, 2017**

<b>Revenues</b>	
Reimbursements - Contracts	\$ 231,741.82
<b>Expenditures</b>	
Charges Against Projects	9,252,615.54
<b>Excess of Revenues (Over) Under Expenditures</b>	(9,020,873.72)
<b>Other Financing Sources (Uses)</b>	
Transfers In	9,713,566.67
Transfers Out	(1,243,204.40)
Total Other Financing Sources (Uses)	8,470,362.27
Net Change in Fund Balance	(550,511.45)
<b>Fund Balance, October 1, 2016</b>	13,769,842.33
<b>Fund Balance, September 30, 2017</b>	\$ 13,219,330.88

**COUNTY OF OAKLAND**  
**Project Work Order Fund**  
**Schedule of Work Project Balances**  
**September 30, 2017**

X-260	Service Center-Complete Facility Assessment Software/Training	3,400.49
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	11,309.00
X-349	S. Health: Replace 5 Interior HVAC Units	8,489.00
X-355	Various County Buildings: Upgrade Lighting Program	(0.09)
X-801	Courthouse Complex-Provide and Install Variable Frequency Drives	1,640.82
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	39,819.41
C-089	Indoor Lighting Retrofit NOB, IT, Ctr, PWB	998.09
C-098	Digital Road Sign project	3,098.95
C-099	CV Intercom System Replacement project	261,361.01
C-101	Elevator Maintenance-Phase 2	10,611.30
C-106	Campus Outdoor Led Light Retroft	7,959.01
C-109	Roof Replacement Program	115,502.75
C-117	Bldg Security Entrance Priority	84,869.19
C-121	Building Security Entrance Priority	121,971.38
C-122	Little Oaks Bldg Weather Shelter	21,313.12
C-124	CV Window Replacement	14,130.25
C-126	NOHC Chiller Replacement	13,506.00
C-127	CV-A Bldg Exercise Yard	5,119.44
C-129	Prior 2 Bldg Security Enhancement	1,716,432.67
C-132	Bldg Mgmt System Rplemt Pilot	2,489.94
C-133	IT Sound Masking System	9,121.00
C-134	EOB Lobby Security Enhancement	36,328.91
C-135	Bldg Sec Entr Priority Part 3	1,238,009.30
C-136	Med Examiners Pedistrian Bridge Replacement	1,149.86
C-138	Radio Coverage Enhancement	411,586.00
C-139	Elevator Maintenance	537,350.50
C-140	SO Jail E. Annex Dryer Fire	25,101.93
C-142	FY 2017 Window Replacement	600,134.87
C-143	FY 2017 Parking Lot Replacement	75,858.75
C-144	Renovation Patrol Services	148,650.00
C-145	2017 Roof Replacement	345,819.70
C-146	NOHC Skylights Replacement	289,315.00
C-147	Cthse Judges Well Fence	12,768.00
C-148	Campus Rd Repavement	495,741.00
C-149	CV Bldg A AJ Fencing	75,800.00
C-150	NOHC Chiller Replacement	200,925.00
C-151	Water Main Valve Testing Replacement	61,325.00
C-152	Building Management System Replacement	1,000,000.00
C-153	CV Dishwasher Replacement	49,922.00
C-154	Juvenile Courts Dep Reg Office	22,573.85
C-155	Treasurer's Drop Box	19,100.00
C-156	CV-H Mandy's Place Bedroom Redesign	388,380.00
E-110	Circuit/Probate Court-Perform Courtroom Modifications	12,251.96
E-121	34 East: Security Function Upgrade	8,376.07
E-133	Equalization: 2010 Carpet Request	9.38
E-156	Forensic Lab	227,148.73
E-157	Patrol Services Relocation	66,389.39
E-161	Courthouse S. Entrance Security	10,345.56
E-166	Sheriff's Lobby Security Update	18,109.95
E-171	Courthouse Steam Tunnel Repair	126,475.83

**COUNTY OF OAKLAND**  
**Project Work Order Fund**  
**Schedule of Work Project Balances**  
**September 30, 2017**

E-172	CV J Bldg Basement Renovation	6,210.67
E-174	Jail Intercom-Console-Video	4,312.20
E-181	2470 Elizabeth Lake Rd. Sec Enhancement	12,194.64
E-188	CV Bldg Fire Alarm	(516.91)
E-192	Clerk ROD Workspace Renovation	6,019.86
E-200	FBI 14E Bldg Renovation	87,179.36
E-203	Health Lead Analyzer Remodel	28,896.82
E-204	Corporation Counsel Office Expansion	39,688.75
E-205	IT Rm131 Remodel	32,763.43
E-206	FY 2017 Jail Kitchen Floor Replacement	389,205.69
E-207	BOC Web Casting System	6,693.02
M-038	Service Center : Purchase New Electrical Equipment	11,558.74
M-054	Courthouse: Replace 8 Sewer Ejectors	14,449.38
M-058	Courthouse W. Wing: Replace Parking Lot Steps	30,628.12
M-086	South Health-Replacement of Fan Coil HVAC Units	17,002.35
M-095	Service Center Asphalt Crack Sealing	(0.01)
M-098	Various Continuous Duct Cleaning	775.08
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-112	Info Tech Loading Dock Reconstruction	3,658.00
M-117	Equalization Carpet Replacement	4,426.04
M-122	Central Heating Underground Storage Tank Bioremediation	8,104.43
M-123	Various Water Meter Replacement	35,804.16
M-125	CV J Bldg Replace Lighting Control Panels	191,240.90
M-127	Courthouse E. Wing Exterior Carpet Replacement	6,373.79
M-130	Day Care Center Repaint Trim Door	10,422.13
M-136	NOB Replace 3 HVAC Units	230,831.04
M-138	Crthse S. Pedestrian Plaza	9,435.82
M-139	Courthouse Mechanical	74,253.64
M-140	Crthse Airhandling Unit 14	87,433.43
M-142	Info Tech Loading Dock Refurbish	0.94
M-143	Crthse HVAC System Terminal	167,847.90
M-145	Service Ctr Asphalt Maintenance	0.02
M-147	CV Bldg Bathroom Renovation	3,524.73
M-148	Central Services Concrete Replacement	2,469.28
M-149	Crthse Replace Primary Elect Circuit Breakers	75,696.19
M-150	SOHC Replace Fan Coil	50,000.00
M-154	Varous Carpet Replacement Phase I	1,453.10
M-156	Courthouse Courtroom Carpet Replacement	8,498.07
M-164	Crthse Cool Twr Pipe Replace	150,000.00
M-165	Rochester District Court Chiller ComfrReplacse	25,000.00
M-170	Pontiac Health Chiller Replacement	199,273.81
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-179	DPW Bldg Load Dock	0.00
M-181	Law Enforcement Vehicle Ramp Replacement	(12,966.00)
M-182	Law Enforcement Plumbing Fixture Replacement	15,450.00
M-183	Central Heat Boiler Control	7,040.39
M-185	Central Garage Repaint	24,813.12
M-186	DPW Bldg FMO Garage	5,005.21
M-187	DPW Bldg WRC Garage Paint	17,020.98

**COUNTY OF OAKLAND**  
**Project Work Order Fund**  
**Schedule of Work Project Balances**  
**September 30, 2017**

M-188	CV-J Bldg Bathroom Renovate	757.94
M-189	Various Emergency Generator Phase 1	214,058.50
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	76,174.38
M-195	Crthse Carpet Replacement	14,672.34
M-196	Oakland Pointe Exterior Caulk Replace Program	44,473.43
M-197	NOB Masonry Restoration	2,038.75
M-198	CV-J Bldg Bathroom Renov 2	20,372.11
M-199	Crthse Misc. Crt Renov	64,980.70
M-200	Pontiac Health Bldg Caulking	21,110.19
M-201	Jail E. Annex Showerroom	121.56
M-202	Law Enf. Plumbing Replace	18,711.00
M-206	SOOB Carpet Replace	18,869.55
M-207	Svc Ctr Ext Campus Sign	0.00
M-208	Svc Ctr Proximity Readers	47,788.00
M-209	Svc Ctr Interior Lighting Retro	70,704.50
M-211	Svc Ctr Concrete Walk Repair	7,591.51
M-212	Svc Ctr DVR Replace Phase 2	50,000.00
M-214	Ctrl Svcs Masonry Restoration	216,884.87
M-215	CV Mandy Replace Playground	25,000.00
M-217	IT Demo Abandon HVAC	60,000.00
M-218	Various Misc Carpet Replacement	85,000.00
M-219	052 Service Center	23,068.44
M-220	Service Center Asphalt Maintenance	2,599.75
M-221	Sheriff Exterior Caulk Replacement	87,521.00
M-222	Crthse Ctrrm Carpet Replacement	100,000.00
M-223	Crthse Coil Valve Pipe Replacement	81,317.69
M-225	S. Oakland Office Bldg Carpet Replacement	80,000.00
M-226	Medical Xam Exterior Caulk Replacment	8,565.52
M-227	Various Arc Flash	20,000.00
M-228	Service Center Masonry Restoration	21,392.31
M-229	LEC Lock Replacement	39,869.99
M-230	LEC Ejector Pump	35,000.00
M-231	LEC Plumbing Fixture Replacement	1,265.10
M-232	Service Center DVR Replacement	10,000.00
M-233	Service Center Miscellenous Exterior Caulk	6.97
M-234	Service Center Gate Repairs Upgrade	75,000.00
M-235	Information Technology Carpet Replacement	164,439.92
M-236	Miscellaneous Carpet Replacement	70,000.00
M-237	CV Little Oaks Replace Plumbing Fixtures	3,505.00
	<b>Total Work Project Balances</b>	<u>13,360,371.67</u>
Adjustments:		
754	Maintenance project	8,501.52
C-118	IT Tech Exec Office Remodel	(141,643.89)
E-165	FOC Office Expansion project	(7,898.42)
	<b>Fund Balances</b>	<u><u>13,219,330.88</u></u>

OAKLAND COUNTY  
FINANCIAL STATEMENTS  
INTERNAL SERVICE  
FUNDS

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



**COUNTY OF OAKLAND**  
**Building and Liability Insurance Fund**  
**Statement of Net Position**  
**September 30, 2017**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 9,845,808.37
Accrued Interest Receivable	150,888.80
Due from Other Funds	243,059.46
Prepaid Expenses	1,153,095.11
Total Current Assets	<u>11,392,851.74</u>

**Liabilities**

Current Liabilities

Vouchers Payable	27,189.36
Accounts Payable	138,925.86
Estimated Claims and Judgments	1,220,438.00
Total Current Liabilities	<u>1,386,553.22</u>

Noncurrent Liabilities

Estimated Claims and Judgements	3,361,903.00
Total Liabilities	<u>4,748,456.22</u>

**Net Position**

Unrestricted	6,644,395.52
Total Net Position	<u>\$ 6,644,395.52</u>

**COUNTY OF OAKLAND**  
**Building and Liability Insurance Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Property Insurance	\$ 2,437,276.00	\$ 2,091,446.50	\$ (345,829.50)
Liability Insurance	1,178,895.00	1,178,895.00	-
External Rebilled Charges	10,397.00	10,182.56	(214.44)
Rebilled Charges	7,000.00	7,335.26	335.26
External Litigation Settlements	-	11,898.30	11,898.30
External Other Revenue	-	2,027.00	2,027.00
Refund Prior Years Expenditure	-	20,000.00	20,000.00
Total Operating Revenues	<u>3,633,568.00</u>	<u>3,321,784.62</u>	<u>(311,783.38)</u>
<b>Operating Expenses</b>			
Salaries	551,973.00	534,178.19	17,794.81
Fringe Benefits	281,220.00	246,032.82	35,187.18
<b>Contractual Services</b>			
Adj Prior Year Expense	-	9,436.19	(9,436.19)
Adj Prior Years Revenue	-	10,000.00	(10,000.00)
Contracted Services	-	3,433.57	(3,433.57)
Employee Medical Exams	7,000.00	7,335.26	(335.26)
Indirect Costs	121,540.00	183,729.00	(62,189.00)
Insurance	2,437,276.00	2,101,646.38	335,629.62
Membership Dues and Publication	1,000.00	50.00	950.00
Miscellaneous	500.00	-	500.00
Periodicals, Books, and Publications	300.00	254.80	45.20
Personal Mileage	2,800.00	321.41	2,478.59
Printing	800.00	683.75	116.25
Professional Services	48,882.00	42,880.02	6,001.98
Travel and Conference	5,500.00	5,331.23	168.77
Total Contractual Services	<u>2,625,598.00</u>	<u>2,365,101.61</u>	<u>260,496.39</u>
<b>Commodities</b>			
Expendable Equipment Expense	83,585.00	87,713.52	(4,128.52)
Film and Processing	200.00	-	200.00
Medical Supplies	88,165.00	54,629.65	33,535.35
Metered Postage	1,056.00	740.81	315.19
Office Supplies	4,000.00	1,455.81	2,544.19
Total Commodities	<u>177,006.00</u>	<u>144,539.79</u>	<u>32,466.21</u>
<b>Internal Services</b>			
Bldg Space Allocation	29,986.00	29,985.96	0.04
Info Tech - CLEMIS	12,287.00	15,731.12	(3,444.12)

**COUNTY OF OAKLAND**  
**Building and Liability Insurance Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended</b>		<b>Favorable</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Unfavorable)</b>
			<b>Variance</b>
Info Tech - Development	2,417.00	436.00	1,981.00
Info Tech - Operations	18,430.00	19,510.09	(1,080.09)
Info Tech - Managed Print Services	2,320.00	1,850.85	469.15
Insurance Fund	14,161.00	14,084.36	76.64
Maintenance Department Charges	2,000.00	5,504.16	(3,504.16)
Motor Pool Fuel Charges	2,000.00	1,569.64	430.36
Motor Pool	20,000.00	10,881.42	9,118.58
Telephone Communications	8,426.00	8,581.73	(155.73)
Total Internal Services	<u>112,027.00</u>	<u>108,135.33</u>	<u>3,891.67</u>
Claims Paid	<u>2,724,395.00</u>	<u>1,367,550.27</u>	<u>1,356,844.73</u>
Total Operating Expenses	<u>6,472,219.00</u>	<u>4,765,538.01</u>	<u>1,706,680.99</u>
Operating Income (Loss)	<u>(2,838,651.00)</u>	<u>(1,443,753.39)</u>	<u>1,394,897.61</u>
<b>Nonoperating Revenues (Expenses)</b>			
Income from Investments	150,000.00	110,917.77	(39,082.23)
Total Nonoperating Revenues (Expenses)	<u>150,000.00</u>	<u>110,917.77</u>	<u>(39,082.23)</u>
Transfer In	1,545,500.00	1,545,500.00	-
Change in Net Position	<u>\$ (1,143,151.00)</u>	<u>212,664.38</u>	<u>\$ 1,355,815.38</u>
<b>Total Net Position - Beginning</b>		<u>6,431,731.14</u>	
<b>Total Net Position - Ending</b>		<u>\$ 6,644,395.52</u>	

**COUNTY OF OAKLAND**  
**Drain Equipment Fund**  
**Statement of Net Position**  
**September 30, 2017**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 9,373,071.37
Accrued Interest Receivable	16,767.09
Due from Component Unit	75.23
Due from Comp-Road	1,871.29
Due from Municipalities	5,196.81
Due from State of Michigan	175,849.72
Due from Other Funds	577,903.32
Accounts Receivable	223,219.64
Inventory - WRC	961,508.15
Total Current Assets	<u>11,335,462.62</u>

Noncurrent Assets

Capital Assets, at Cost

Land	130,000.00
Buildings	1,751,046.71
Structures	673,097.95
Computer software	2,092,810.52
Equipment	1,846,403.59
Furniture	196,004.36
Vehicles	2,879,857.59
Capital Projects in Progress	4,504,031.76
Less: Accumulated Depreciation	<u>(6,145,367.98)</u>
Capital Assets, Net	<u>7,927,884.50</u>
Total Assets	<u>19,263,347.12</u>

**Liabilities**

Current Liabilities

Vouchers Payable	179,169.13
Due to Other Funds	49,991.00
Current - Advances Payable	12,883.00
Deposits	163,993.03
Accounts Payable	443,011.86
Total Current Liabilities	<u>849,048.02</u>

Noncurrent Liabilities

Advances	<u>38,649.00</u>
Total Liabilities	<u>887,697.02</u>

**Net Position**

Net Investment in Capital Assets	7,927,884.50
Unrestricted	10,138,281.99
Unrestricted - Designated for Neptune AMR System	309,483.61
Total Net Position	<u>\$ 18,375,650.10</u>

**COUNTY OF OAKLAND**  
**Drain Equipment Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Reimb Salaries	\$ 34,101,305.00	\$ 30,795,416.64	\$ (3,305,888.36)
Reimb General	3,000,000.00	3,501,493.69	501,493.69
Vehicle Rental	2,855,747.00	2,721,116.98	(134,630.02)
Equipment Rental	1,789,880.00	2,222,400.29	432,520.29
Reimburse Building Space Cost	220,000.00	269,931.79	49,931.79
External - Rebilled Charges	160,000.00	118,900.97	(41,099.03)
Maintenance Contracts	104,100.00	150,406.00	46,306.00
Rebilled Charges	60,000.00	50,072.76	(9,927.24)
Dispatch Services	7,800.00	7,500.00	(300.00)
External - Other Revenue	1,000.00	-	(1,000.00)
External - Litigation Settlements	-	105.06	105.06
Sale of Equipment	-	3,800.00	3,800.00
Sale of Scrap	-	1,632.45	1,632.45
Total Operating Revenue	<u>42,299,832.00</u>	<u>39,842,776.63</u>	<u>(2,457,055.37)</u>
<b>Operating Expenses</b>			
Salaries	<u>20,958,913.00</u>	<u>18,200,893.96</u>	<u>2,758,019.04</u>
Fringe Benefits	<u>13,519,177.00</u>	<u>11,196,791.21</u>	<u>2,322,385.79</u>
<b>Contractual Services</b>			
Auction Expense	500.00	233.48	266.52
Contracted Services	1,636,490.00	1,051,824.97	584,665.03
Electrical Service	23,000.00	19,456.05	3,543.95
Equipment Maintenance	15,000.00	5,609.94	9,390.06
Equipment Rental	2,000.00	-	2,000.00
Equipment Repair	15,000.00	6,973.07	8,026.93
Equipment Repair Motor Vehicle	115,000.00	146,600.85	(31,600.85)
Freight and Express	100.00	613.86	(513.86)
Fuel Oil	100.00	10.00	90.00
Garbage and Rubbish Disposal	800.00	3,342.47	(2,542.47)
Indirect Costs	200,000.00	99,419.00	100,581.00
Insurance	50.00	24.20	25.80
License Plates and Title Fees	-	30.45	(30.45)
Maintenance Contract	-	35,000.00	(35,000.00)
Maintenance Equipment	4,000.00	692.00	3,308.00
Maintenance Vehicles	1,000.00	-	1,000.00
Membership Dues	40.00	160.00	(120.00)
Miscellaneous	150.00	94.52	55.48
Natural Gas	10,000.00	4,139.66	5,860.34
Personal Mileage	-	1,699.01	(1,699.01)
Property Taxes	4,500.00	911.23	3,588.77
Protective Clothing and Equipment	20,000.00	9,977.24	10,022.76
Rent	5,500.00	6,050.00	(550.00)

**COUNTY OF OAKLAND**  
**Drain Equipment Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Software Support Maintenance	12,500.00	12,079.21	420.79
Towing and Storage Fees	500.00	2,002.50	(1,502.50)
Travel and Conference	1,000.00	8,668.92	(7,668.92)
Water and Sewage Charges	3,500.00	3,432.52	67.48
Total Contractual Services	<u>2,070,730.00</u>	<u>1,419,045.15</u>	<u>651,684.85</u>
<b>Commodities</b>			
Computer Supplies	20,000.00	16,561.82	3,438.18
Expendable Equipment	64,650.00	128,216.58	(63,566.58)
Other Expendable Equipment	16,000.00	14,556.88	1,443.12
Gasoline Charges	100.00	-	100.00
Laboratory Supplies	7,000.00	5,974.88	1,025.12
Maintenance Supplies	2,500.00	468.65	2,031.35
Material and Supplies	1,000,000.00	1,466,033.55	(466,033.55)
Office Supplies	12,000.00	395.82	11,604.18
Postage-Standard Mailing	100.00	-	100.00
Shop Supplies	3,500.00	933.10	2,566.90
Small Tools	35,000.00	30,402.22	4,597.78
Total Commodities	<u>1,160,850.00</u>	<u>1,663,543.50</u>	<u>(502,693.50)</u>
<b>Depreciation</b>			
Depreciation Buildings	42,364.00	75,890.07	(33,526.07)
Depreciation Structures	16,827.00	16,827.45	(0.45)
Depreciation Computer Software	567,180.00	208,649.90	358,530.10
Depreciation Equipment	92,691.00	80,169.88	12,521.12
Depreciation Furniture	-	563.50	(563.50)
Depreciation Vehicles	176,453.00	156,836.55	19,616.45
Total Depreciation	<u>895,515.00</u>	<u>538,937.35</u>	<u>356,577.65</u>
<b>Internal Services</b>			
Drain Equip Materials	6,500.00	14,527.20	(8,027.20)
Drain Equip Labor	890,116.00	906,313.83	(16,197.83)
Drain Equipment	65,000.00	86,160.50	(21,160.50)
Info Tech Development	17,000.00	55,078.00	(38,078.00)
Info Tech Operations	696,382.00	926,773.80	(230,391.80)
Info Tech Managed Print Svcs	200.00	2,928.19	(2,728.19)
Insurance Fund	278,966.00	248,405.67	30,560.33
Maintenance Department Charges	17,000.00	4,990.70	12,009.30
Motor Pool Fuel Charges	444,950.00	374,800.80	70,149.20
Motor Pool	1,058,043.00	1,056,353.09	1,689.91
Telephone Communications	189,626.00	214,763.35	(25,137.35)
Total Internal Services	<u>3,663,783.00</u>	<u>3,891,095.13</u>	<u>(227,312.13)</u>
Total Operating Expense	<u>42,268,968.00</u>	<u>36,910,306.30</u>	<u>5,358,661.70</u>
Operating Income (Loss)	<u>30,864.00</u>	<u>2,932,470.33</u>	<u>2,901,606.33</u>

**COUNTY OF OAKLAND**  
**Drain Equipment Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Nonoperating Revenues (Expenses)</b>			
Income from Investments	25,000.00	88,745.30	63,745.30
Interest Expense	(2,500.00)	(554.77)	1,945.23
Contributions - State Grants	780,083.00	335,029.17	(445,053.83)
Gain on Sale of Assets	19,000.00	5,600.00	(13,400.00)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>821,583.00</b>	<b>428,819.70</b>	<b>(392,763.30)</b>
Income (Loss) before Transfer and Contributions	852,447.00	3,361,290.03	2,508,843.03
Capital Contributions	-	74,499.77	74,499.77
Transfers Out	(167,754.00)	(167,754.00)	0.00
Changes in Net Position	<b>\$ 684,693.00</b>	<b>3,268,035.80</b>	<b>\$ (2,583,342.80)</b>
<b>Total Net Position - Beginning</b>		<b>15,107,614.30</b>	
<b>Total Net Position - Ending</b>		<b>\$ 18,375,650.10</b>	

**COUNTY OF OAKLAND**  
**Facilities Maintenance and Operations Fund**  
**Statement of Net Position**  
**September 30, 2017**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 10,643,554.16
Accrued Interest Receivable	37,905.51
Accounts Receivable	161,514.07
Insurance Receivable	143,076.12
Due from Other Governmental Units	1,026.00
Due from Component Units	22,940.78
Inventories	435,284.20
Total Current Assets	<u>11,445,300.84</u>

Noncurrent Assets

Capital Assets, at Cost

Buildings	525,283.39
Infrastructure	3,169,682.90
Equipment and Vehicles	2,162,572.65
Less: Accumulated Depreciation	<u>(5,455,295.06)</u>
Capital Assets, Net	<u>402,243.88</u>
Total Assets	<u>11,847,544.72</u>

**Liabilities**

Current Liabilities

Accounts Payable	491,192.48
Vouchers Payable	359,549.13
Total Liabilities	<u>850,741.61</u>

**Net Position**

Net Investment in Capital Assets	402,243.88
Unrestricted	<u>10,594,559.23</u>
Total Net Position	<u>\$ 10,996,803.11</u>



**COUNTY OF OAKLAND**  
**Facilities Maintenance and Operations Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Office Space Rental GF GP	\$ 22,272,129.00	\$ 22,603,032.08	\$ 330,903.08
Office Space Rental Non GF GP	2,202,738.00	1,870,747.44	(331,990.56)
Maintenance Dept Charges	1,073,000.00	1,128,016.19	55,016.19
External - Other Revenue	375,000.00	479,413.44	104,413.44
External - Agencies Revenue	89,073.00	70,742.76	(18,330.24)
Sale of Equipment	-	10,019.83	10,019.83
External - Litigation Settlements	-	4,041.09	4,041.09
Total Operating Revenues	<u>26,011,940.00</u>	<u>26,166,012.83</u>	<u>154,072.83</u>
<b>Operating Expenses</b>			
Salaries	8,367,592.00	8,051,547.83	316,044.17
Fringe Benefits	5,458,943.00	5,112,321.29	346,621.71
<b>Contractual Services</b>			
Adj Prior Years Expense	-	89,792.28	(89,792.28)
Adj Prior Years Revenue	-	2,651.00	(2,651.00)
Auction Expense	500.00	1,767.96	(1,267.96)
Electrical Service	2,675,973.00	2,562,382.76	113,590.24
Employee License - Certification	4,000.00	654.17	3,345.83
Employees Medical Exams	600.00	1,114.41	(514.41)
Equipment Maintenance	70,000.00	68,899.67	1,100.33
Fuel Oil	50,000.00	-	50,000.00
Garbage and Rubbish Disposal	120,100.00	134,938.52	(14,838.52)
Indirect Costs	1,151,683.00	1,085,598.00	66,085.00
Laundry and Cleaning	46,000.00	49,165.94	(3,165.94)
Licenses and Permits	10,000.00	9,518.15	481.85
Membership Dues	3,000.00	4,051.78	(1,051.78)
Miscellaneous	7,500.00	3,070.15	4,429.85
Natural Gas	1,581,139.00	1,045,858.67	535,280.33
Periodicals, Books and Publications	2,000.00	114.50	1,885.50
Personal Mileage	1,300.00	1,145.65	154.35
Printing	2,600.00	38.74	2,561.26
Professional Services	10,000.00	20,576.26	(10,576.26)
Rent	11,600.00	10,791.60	808.40
Software Rental Lease Purchase	20,000.00	13,634.03	6,365.97
Software Support Maintenance	12,000.00	30,712.99	(18,712.99)
Sublet Repairs	4,385,112.00	3,364,197.32	1,020,914.68
Travel and Conference	10,000.00	16,165.50	(6,165.50)
Travel Employee Taxable Meals	-	14.95	(14.95)
Water and Sewage Charges	1,172,320.00	1,062,996.59	109,323.41
Total Contractual Services	<u>11,347,427.00</u>	<u>9,579,851.59</u>	<u>1,767,575.41</u>
<b>Commodities</b>			
Custodial Supplies	217,550.00	218,950.53	(1,400.53)
Dry Goods and Clothing	10,000.00	12,275.86	(2,275.86)
Employee Footwear	1,200.00	2,197.88	(997.88)
Expendable Equipment	20,000.00	25,058.97	(5,058.97)
Other Expendable Equipment	-	11,479.80	(11,479.80)

**COUNTY OF OAKLAND**  
**Facilities Maintenance and Operations Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Gasoline Charges	14,000.00	18,705.60	(4,705.60)
Grounds Supplies	55,600.00	134,575.42	(78,975.42)
Maintenance Supplies	459,400.00	529,048.07	(69,648.07)
Material and Supplies	130,000.00	11,690.69	118,309.31
Office Supplies	23,100.00	19,266.90	3,833.10
Postage - Standard Mailing	2,000.00	228.23	1,771.77
Road Salt	125,000.00	68,856.89	56,143.11
Security Supplies	283,520.00	201,974.75	81,545.25
Shop Supplies	6,000.00	16,721.41	(10,721.41)
Small Tools	12,000.00	41,502.85	(29,502.85)
Total Commodities	<u>1,359,370.00</u>	<u>1,312,533.85</u>	<u>46,836.15</u>
Depreciation	<u>115,215.00</u>	<u>95,301.12</u>	<u>19,913.88</u>
Internal Services			
Drain Equipment	17,500.00	25,427.64	(7,927.64)
Info Tech CLEMIS	12,506.00	16,091.24	(3,585.24)
Info Tech Development	45,000.00	145,174.90	(100,174.90)
Info Tech Operations	370,742.00	409,570.19	(38,828.19)
Info Tech Managed Print Svcs	10,190.00	11,416.54	(1,226.54)
Insurance Fund	33,960.00	30,521.40	3,438.60
Motor Pool Fuel Charges	60,400.00	41,281.64	19,118.36
Motor Pool	318,300.00	303,524.73	14,775.27
Radio Communications	12,983.00	12,934.80	48.20
Telephone Communications	139,494.00	173,125.19	(33,631.19)
Total Internal Services	<u>1,021,075.00</u>	<u>1,169,068.27</u>	<u>(147,993.27)</u>
Total Operating Expense	<u>27,669,622.00</u>	<u>25,320,623.95</u>	<u>2,348,998.05</u>
Operating Income (Loss)	<u>(1,657,682.00)</u>	<u>845,388.88</u>	<u>2,503,070.88</u>
<b>Nonoperating Revenues (Expenses)</b>			
Income from Investments	100,000.00	111,780.91	11,780.91
Accrued Interest Adjustment	-	18,995.93	18,995.93
Planned Use of Balance	1,582,245.00	-	(1,582,245.00)
Gain on Exchange of Assets	-	49,651.99	49,651.99
Total Nonoperating Revenues (Expenses)	<u>1,682,245.00</u>	<u>180,428.83</u>	<u>(1,501,816.17)</u>
Income (Loss) Before Transfers	24,563.00	1,025,817.71	1,001,254.71
Transfers In	-	835,174.71	835,174.71
Transfers Out	(24,563.00)	(672,539.01)	(647,976.01)
Change in Net Position	<u>\$ -</u>	<u>1,188,453.41</u>	<u>\$ 1,188,453.41</u>
<b>Total Net Position - Beginning</b>		<u>9,808,349.70</u>	
<b>Total Net Position - Ending</b>		<u>\$ 10,996,803.11</u>	

**COUNTY OF OAKLAND**  
**Fringe Benefits Fund**  
**Statement of Net Position**  
**September 30, 2017**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 84,402,753.30
Accrued Interest Receivable	644,356.31
Accounts Receivable	580,878.43
Due from Other Governmental Units	1,135.00
Prepayments and Other Assets	<u>1,649,253.74</u>
Total Current Assets	<u>87,278,376.78</u>

Noncurrent Assets

Net Pension Assets	22,497,565.00
Net OPEB Assets	<u>261,360,097.00</u>
Total Noncurrent Assets	<u>283,857,662.00</u>
Total Assets	<u>371,136,038.78</u>

**Liabilities**

Current Liabilities

Vouchers Payable	6,732,176.51
Due to Other Governmental Units	281,469.44
Current Portion of Bonds Payable	23,870,000.00
Current Portion of Compensated Absences	1,257,022.00
Current Portion of Claims and Judgments	3,505,227.00
Other Accrued Liabilities	<u>4,367,058.86</u>
Total Current Liabilities	<u>40,012,953.81</u>

Noncurrent Liabilities

Bonds Payable	259,500,000.00
Accrued Compensated Absences	11,313,196.00
Claims and Judgments	<u>8,649,671.00</u>
Total Noncurrent Liabilities	<u>279,462,867.00</u>
Total Liabilities	<u>319,475,820.81</u>

**Deferred Inflows of Resources**

Deferred Inflows related to Pension	12,184,257.00
Deferred Inflows related to OPEB	<u>47,146,838.00</u>
Total Deferred Inflows of Resources	<u>59,331,095.00</u>

**Net Position**

Unrestricted - NP for Programs	224,526,567.00
Unrestricted	<u>(232,197,444.03)</u>
Total Net Position	<u>\$ (7,670,877.03)</u>

**County of Oakland**  
**Fringe Benefits Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Hospitalization Insurance	\$ 33,952,500.00	\$ 36,533,741.44	\$ 2,581,241.44
FB Retirees Hospitalization	25,953,641.00	29,968,564.22	4,014,923.22
Defined Contribution - County	17,280,000.00	17,914,344.42	634,344.42
Social Security	16,300,000.00	16,779,024.31	479,024.31
Prescription coverage Insurance	9,921,000.00	10,912,008.16	991,008.16
External - Flex Benefit Hospital Deductions	5,200,000.00	5,201,037.68	1,037.68
Workers Compensation	3,267,400.00	3,503,758.71	236,358.71
Dental Insurance	3,174,000.00	3,681,626.98	507,626.98
Salary Continuation	3,046,000.00	3,055,421.16	9,421.16
Retirement Administration	3,045,800.00	3,186,797.61	140,997.61
Retirement Health Savings	2,929,000.00	3,073,058.78	144,058.78
Deferred Compensation-Match	1,400,000.00	1,349,580.40	(50,419.60)
Employees In-Service Training	1,172,700.00	924,859.11	(247,840.89)
Employee Benefits Unit	996,000.00	1,037,666.27	41,666.27
External - Prescription Drug Rebates	850,000.00	1,568,081.67	718,081.67
Wellness Unit	615,200.00	640,580.41	25,380.41
Unemployment Compensation	500,000.00	496,673.16	(3,326.84)
Tuition Reimbursement	460,000.00	478,757.04	18,757.04
Group Life Insurance	450,000.00	442,972.19	(7,027.81)
External - Flex Benefit Life Insurance	400,000.00	423,953.20	23,953.20
Employee Recognition	296,700.00	308,066.45	11,366.45
Defined Contribution - PTNE	205,000.00	224,288.17	19,288.17
Retirement Administration - PTNE	200,000.00	261,811.49	61,811.49
Vision Insurance	190,500.00	344,027.15	153,527.15
External - Hospitalization Insurance	180,000.00	176,646.51	(3,353.49)
External - Flex Benefit Vision Insurance	118,000.00	124,836.34	6,836.34
External - Flex Benefit Dental Insurance	115,000.00	123,110.79	8,110.79
Flex Benefit Plan	100,000.00	105,153.11	5,153.11
Fringe Benefits	99,200.00	105,173.39	5,973.39
External - Dental Insurance	16,000.00	13,102.13	(2,897.87)
External - Other Revenue	10,000.00	3.60	(9,996.40)
External - Vision Insurance	1,500.00	1,203.18	(296.82)
External - Flex Benefit Arrearages	-	14,467.34	14,467.34
External - Forfeiture DC Plan	-	509,383.31	509,383.31
External - Forfeiture of Deposits	-	15,547.01	15,547.01
External - Litigation Settlements	-	980.58	980.58
External - Training	-	12,040.00	12,040.00
External - Wellness Revenue	-	12,335.00	12,335.00
Prior Years Adjustments	-	156,588.00	156,588.00
Refund Prior Years Expenditure	-	23,470.84	23,470.84
<b>Total Operating Revenues</b>	<b>132,445,141.00</b>	<b>143,704,741.31</b>	<b>11,259,600.31</b>

**County of Oakland  
Fringe Benefits Fund  
Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Expenses</b>			
Fringe Benefits			
Pension Expense	-	3,547,700.00	(3,547,700.00)
OPEB Expense	-	(18,459,467.00)	18,459,467.00
Adj Prior Years Exp	-	8,442.69	(8,442.69)
Deferred Comp - County pmts	1,834,500.00	1,349,580.40	484,919.60
Defined Contribution - County Retirement	17,280,000.00	17,914,334.08	(634,334.08)
Defined Contribution - PTNE Retirement	205,000.00	224,288.17	(19,288.17)
Dental Insurance	3,280,000.00	3,096,994.84	183,005.16
Disability Insurance	3,046,000.00	3,164,139.33	(118,139.33)
Employees In-Service Training	157,400.00	122,574.16	34,825.84
Employees In-Service Training - Info Tech.	350,000.00	314,013.73	35,986.27
Flex Benefit Plan Payments	100,000.00	90,434.10	9,565.90
Group Life Insurance	850,000.00	871,194.87	(21,194.87)
Health Insurance Premium Tax	78,000.00	18,775.21	59,224.79
Hospitalization	38,625,000.00	42,903,608.26	(4,278,608.26)
Prescription Coverage	10,691,000.00	10,364,770.18	326,229.82
Indirect Costs	100,000.00	54,617.00	45,383.00
Michigan HICAA Tax	385,000.00	435,608.00	(50,608.00)
Vision Insurance	310,000.00	269,909.08	40,090.92
Patient Center Outcome Research	18,500.00	18,183.96	316.04
Reinsurance Fee	241,000.00	220,018.50	20,981.50
Retirement Health Savings	2,929,000.00	3,073,058.78	(144,058.78)
Social Security	16,300,000.00	16,798,978.11	(498,978.11)
Tuition Reimbursement	460,000.00	320,459.99	139,540.01
Unemployment Insurance	500,000.00	361,267.17	138,732.83
Workers Compensation Claims	2,550,000.00	1,356,308.75	1,193,691.25
Total Fringe Benefits	100,290,400.00	88,439,792.36	11,850,607.64
Retiree Medical Benefit Trust			
Bonds Maturing	23,020,000.00	-	23,020,000.00
Interest Expense	10,980,700.00	10,980,656.00	44.00
Paying Agent Fees Contractual	500.00	500.00	-
Total Retiree Medical Benefit Trust	34,001,200.00	10,981,156.00	23,020,044.00
Employee Immunization	90,000.00	71,575.00	18,425.00
Retirement Administration			
Retroactive	-	340.77	(340.77)
Legal Services	10,000.00	16,897.50	(6,897.50)
Membership Dues	1,000.00	600.00	400.00
Monitoring Services	280,000.00	210,878.68	69,121.32
Periodicals, Books, and Publications	1,400.00	936.98	463.02
Printing	7,000.00	5,125.86	1,874.14

**County of Oakland  
Fringe Benefits Fund  
Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Professional Services	-	560.00	(560.00)
Sick and Annual Leave Cash-Out	2,300,000.00	1,937,519.98	362,480.02
Travel and Conference	12,000.00	9,714.76	2,285.24
Workshops and Meetings	10,000.00	2,088.41	7,911.59
Metered Postage	2,100.00	23.75	2,076.25
Total Retirement Administration	<u>2,623,500.00</u>	<u>2,184,686.69</u>	<u>438,813.31</u>
 Retirement Administration Unit			
Salaries	387,273.00	365,084.21	22,188.79
Fringe Benefits	217,779.00	196,261.98	21,517.02
Personal Mileage	405.00	6.96	398.04
Office Supplies	2,500.00	2,697.43	(197.43)
Equipment Rental	1,680.00	1,680.00	-
Info Tech Managed Print Services	-	2,762.07	(2,762.07)
Insurance Fund	991.00	985.60	5.40
Total Retirement Administration Unit	<u>610,628.00</u>	<u>569,478.25</u>	<u>41,149.75</u>
 Wellness Program			
Salaries	68,940.00	68,794.66	145.34
Fringe Benefits	27,274.00	27,410.06	(136.06)
Membership Dues	200.00	50.00	150.00
Periodicals, Books and Publications	5,200.00	-	5,200.00
Personal Mileage	200.00	-	200.00
Printing	11,000.00	5,007.09	5,992.91
Professional Services	132,000.00	157,314.95	(25,314.95)
Physical Fitness Award	-	1,100.00	(1,100.00)
Special Event Program	50,000.00	37,918.81	12,081.19
Travel and Conference	300.00	-	300.00
Wellness Screenings	300,000.00	200,600.00	99,400.00
Workshops and Meetings	2,000.00	885.00	1,115.00
Metered Postage	3,800.00	2,929.64	870.36
Office Supplies	2,000.00	1,934.26	65.74
Info Tech Managed Print Services	-	948.25	(948.25)
Insurance Fund	160.00	159.10	0.90
Maintenance Department Charge	3,923.00	3,454.23	468.77
Motor Pool	1,500.00	1,435.82	64.18
Total Wellness Program	<u>608,497.00</u>	<u>509,941.87</u>	<u>98,555.13</u>
 Child Care Facility			
Printing	2,100.00	-	2,100.00
Other Expendable Equipment	3,500.00	2,895.20	604.80
Metered Postage	4,390.00	6,026.72	(1,636.72)
Building Space Cost Allocation	176,049.00	176,049.00	-
Info Tech - Operations	16,920.00	17,220.00	(300.00)

**County of Oakland  
Fringe Benefits Fund  
Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Info Tech - Managed Print Services	1,114.00	1,128.12	(14.12)
Maintenance Department Charges	4,970.00	5,282.54	(312.54)
Telephone Communications	6,257.00	6,370.60	(113.60)
Total Child Care Facility	215,300.00	214,972.18	327.82
<b>Workers Compensation Unit</b>			
Salaries	169,031.00	106,718.51	62,312.49
Fringe Benefits	81,090.00	42,775.22	38,314.78
Insurance	189,000.00	196,868.00	(7,868.00)
Membership Dues	1,000.00	640.00	360.00
Periodicals, Books and Publications	400.00	140.50	259.50
Personal Mileage	2,000.00	756.79	1,243.21
Printing	1,000.00	-	1,000.00
Professional Services	175,000.00	178,218.50	(3,218.50)
State of Michigan Fees	50,000.00	22,697.78	27,302.22
Travel and Conference	2,000.00	230.70	1,769.30
Bldg Space Cost Allocation	14,998.00	14,997.96	0.04
Info Tech - Operations	9,215.00	9,755.05	(540.05)
Insurance Fund	15,568.00	16,694.30	(1,126.30)
Maintenance Department Charges	958.00	2,752.09	(1,794.09)
Telephone Communications	576.00	563.61	12.39
Total Workers Compensation Unit	711,836.00	593,809.01	118,026.99
<b>Fringe Benefits Unit</b>			
Salaries	68,338.00	65,144.89	3,193.11
Fringe Benefits	28,175.00	44,334.99	(16,159.99)
Total Fringe Benefits Unit	96,513.00	109,479.88	(12,966.88)
<b>Employee Benefits Unit</b>			
Salaries	355,862.00	365,568.93	(9,706.93)
Fringe Benefits	185,070.00	177,407.74	7,662.26
Membership Dues	1,000.00	632.00	368.00
Periodicals, Books and Publications	3,000.00	1,844.32	1,155.68
Personal Mileage	273.00	113.64	159.36
Printing	20,000.00	7,874.96	12,125.04
Professional Services	402,000.00	328,594.66	73,405.34
Travel and Conference	3,500.00	1,366.36	2,133.64
Metered Postage	9,300.00	6,483.07	2,816.93
Office Supplies	2,500.00	7,495.45	(4,995.45)
Equipment Rental	1,680.00	1,680.00	-
Insurance Fund	819.00	814.59	4.41
Total Employee Benefits Unit	985,004.00	899,875.72	85,128.28

**County of Oakland  
Fringe Benefits Fund  
Statement of Revenues, Expenses, and Changes in Net Position  
For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Training and Development Unit</b>			
Salaries	230,939.00	196,800.47	34,138.53
Fringe Benefits	144,469.00	136,999.68	7,469.32
Membership Dues	500.00	399.00	101.00
Personal Mileage	300.00	36.38	263.62
Printing	6,000.00	1,632.80	4,367.20
Special Event Program	-	-	-
Travel and Conference	3,500.00	2,933.62	566.38
Other Expendable Equipment	1,000.00	-	1,000.00
Office Supplies	2,500.00	5,282.33	(2,782.33)
Info Tech - Managed Print Services	-	2,082.58	(2,082.58)
Insurance Fund	775.00	770.74	4.26
Maintenance Department Charges	4,291.00	4,016.48	274.52
Total Training and Development Unit	<u>394,274.00</u>	<u>350,954.08</u>	<u>43,319.92</u>
<b>Employee In-Service Training</b>			
General Fringe Benefit by Department	262,000.00	185,485.26	76,514.74
	<u>262,000.00</u>	<u>185,485.26</u>	<u>76,514.74</u>
<b>HR Employee Recognition</b>			
Salaries	143,169.00	136,993.90	6,175.10
Fringe Benefits	85,727.00	72,724.48	13,002.52
Freight and Express	-	302.08	(302.08)
Membership Dues	300.00	-	300.00
Personal Mileage	-	27.22	(27.22)
Printing	1,000.00	656.29	343.71
Special Event Program	56,093.00	41,550.15	14,542.85
Travel and Conference	3,500.00	2,793.16	706.84
Office Supplies	2,000.00	1,983.70	16.30
Total Training and Development Unit	<u>291,789.00</u>	<u>257,030.98</u>	<u>34,758.02</u>
Total Operating Expenses	<u>141,180,941.00</u>	<u>105,368,237.28</u>	<u>35,812,703.72</u>
Operating Income (Loss)	<u>(8,735,800.00)</u>	<u>38,336,504.03</u>	<u>47,072,304.03</u>
<b>Nonoperating Revenues (Expenses)</b>			
Income from Investments	305,300.00	667,449.18	362,149.18
Change in Net Position	<u>\$ (8,430,500.00)</u>	<u>39,003,953.21</u>	<u>\$ 47,434,453.21</u>
<b>Total Net Position - Beginning</b>		63,961,377.76	
Adj. for Implementation of GASB # 75		(110,636,208.00)	
<b>Total Net Position - Ending</b>		<u>\$ (7,670,877.03)</u>	



**COUNTY OF OAKLAND**  
**Information Technology Fund**  
**Statement of Net Position**  
**September 30, 2017**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 10,523,885.21
Due from Other Governmental Units	27,764.71
Accrued Interest Receivable	61,351.45
Accounts Receivable	42,634.67
Inventories	23,465.58
Prepaid Items	3,312,834.02
Total Current Assets	<u>13,991,935.64</u>

Noncurrent Assets

Capital Assets, at Cost

Capital Projects in Progress	1,843,248.66
Equipment	34,046,640.65
Computer Software	34,484,098.92
Less: Accumulated Depreciation	<u>(56,981,464.34)</u>
Capital Assets, Net	<u>13,392,523.89</u>
Total Assets	<u>27,384,459.53</u>

**Liabilities**

Current Liabilities

Vouchers Payable	1,903,692.88
Due to Other Funds	504.00
Due to Other Governmental Units	85,480.80
Unearned Revenues	2,500.00
Accounts Payable	712,462.75
Total Current Liabilities	<u>2,704,640.43</u>

**Net Position**

Net Investment in Capital Assets	13,392,523.89
Unrestricted - Designated for Projects	4,895,019.22
Unrestricted	6,392,275.99
Total Net Position	<u>\$ 24,679,819.10</u>

**COUNTY OF OAKLAND**  
**Information Technology Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended</b>		<b>Favorable</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Unfavorable)</b>
			<b>Variance</b>
<b>Operating Revenues</b>			
OC Depts Operations	\$ 13,336,499.00	\$ 12,669,072.23	\$ (667,426.77)
OC Depts Development Support	5,326,050.00	4,161,155.49	(1,164,894.51)
Non Governmental Operating	3,576,887.00	4,211,113.06	634,226.06
Non Governmental Development	1,536,405.00	1,404,326.73	(132,078.27)
Equipment Rental	911,881.00	859,222.31	(52,658.69)
External - Enhanced Access Fees	764,910.00	1,384,952.89	620,042.89
Managed Print Services	729,018.00	795,708.29	66,690.29
External - Agencies Revenue	224,438.00	109,983.16	(114,454.84)
CLEMIS Operations Outside	201,436.00	243,058.64	41,622.64
External - Defer Land File Tax Bills	59,000.00	79,934.36	20,934.36
External - Reimb of Equalization Services	16,000.00	11,704.79	(4,295.21)
Sale of Equipment	5,000.00	10,540.12	5,540.12
External - Other Revenue	500.00	28,703.33	28,203.33
FOIA Fees	-	40.00	40.00
Prior Years Adjustments	-	182,761.22	182,761.22
Sale of Scrap	-	308.23	308.23
Total Operating Revenues	<u>26,688,024.00</u>	<u>26,152,584.85</u>	<u>(535,439.15)</u>
<b>Operating Expenses</b>			
Salaries	<u>10,778,390.00</u>	<u>9,932,899.20</u>	<u>845,490.80</u>
Fringe Benefits	<u>5,802,213.00</u>	<u>5,103,736.38</u>	<u>698,476.62</u>
<b>Contractual Services</b>			
Adj Prior Years Exp	-	16,769.13	(16,769.13)
Advertising	-	762.50	(762.50)
Auction Expense	2,000.00	223.08	1,776.92
Bank Charges	18,000.00	282,558.12	(264,558.12)
Charge Card Fee	200,000.00	304,618.14	(104,618.14)
Communications	706,000.00	630,752.89	75,247.11
Contracted Services	1,330,100.00	1,060,674.34	269,425.66
Equipment Maintenance	713,356.00	391,785.22	321,570.78
Equipment Repair	-	4,095.46	(4,095.46)
Freight and Express	10,000.00	367.02	9,632.98
Garbage and Rubbish Disposal	6,500.00	318.75	6,181.25
Indirect Costs	1,684,425.00	1,459,475.00	224,950.00
Maintenance Contract	212,143.00	126,097.43	86,045.57
Membership Dues	10,760.00	2,002.00	8,758.00
Periodicals Books Publ Sub	-	1,200.00	(1,200.00)
Personal Mileage	11,600.00	4,472.11	7,127.89
Printing	-	1,154.30	(1,154.30)
Professional Services	5,878,999.00	5,080,263.11	798,735.89
Software Rental Lease Purchase	674,811.00	362,485.65	312,325.35

**COUNTY OF OAKLAND**  
**Information Technology Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended</b>		<b>Favorable (Unfavorable)</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Software Support Maintenance	4,892,362.00	5,428,519.30	(536,157.30)
Travel and Conference	90,000.00	83,927.71	6,072.29
Travel Employee Taxable Meals	-	36.10	(36.10)
Workshops and Meeting	-	1,496.28	(1,496.28)
Total Contractual Services	<u>16,441,056.00</u>	<u>15,244,053.64</u>	<u>1,197,002.36</u>
Commodities			
Computer Supplies	20,000.00	-	20,000.00
Expendable Equipment	1,128,135.00	-	1,128,135.00
Other Expendable Equipment	-	395,395.17	(395,395.17)
Metered Postage	910.00	111.15	798.85
Office Supplies	15,000.00	15,155.09	(155.09)
Paper Printing	40,000.00	519.97	39,480.03
Parts and Accessories	76,099.00	147,173.86	(71,074.86)
Printing Supplies	25,000.00	1,517.55	23,482.45
Total Commodities	<u>1,305,144.00</u>	<u>559,872.79</u>	<u>745,271.21</u>
Depreciation	<u>2,719,922.00</u>	<u>2,689,601.90</u>	<u>30,320.10</u>
Internal Services			
Building Space Cost Allocation	596,778.00	596,778.00	-
Insurance Fund	203,515.00	177,377.51	26,137.49
Maintenance Department Charges	26,548.00	20,620.19	5,927.81
Motor Pool Fuel Charges	6,500.00	4,629.15	1,870.85
Motor Pool	29,100.00	28,437.04	662.96
Radio Communications	-	117.00	(117.00)
Telephone Communications	175,379.00	182,824.69	(7,445.69)
Total Internal Services	<u>1,037,820.00</u>	<u>1,010,783.58</u>	<u>27,036.42</u>
Total Operating Expense	<u>38,084,545.00</u>	<u>34,540,947.49</u>	<u>3,543,597.51</u>
Operating Income (Loss)	<u>(11,396,521.00)</u>	<u>(8,388,362.64)</u>	<u>3,008,158.36</u>
<b>Nonoperating Revenues (Expenses)</b>			
Planned Use of Balance	6,555,692.00	-	(6,555,692.00)
Income from Investments	100,000.00	108,677.53	8,677.53
Gain on Exchange of Assets	5,500.00	615.00	(4,885.00)
Total Nonoperating Revenues (Expenses)	<u>6,661,192.00</u>	<u>109,292.53</u>	<u>(6,551,899.47)</u>
Income (Loss) Before Transfers and Contributions	<u>(4,735,329.00)</u>	<u>(8,279,070.11)</u>	<u>(3,543,741.11)</u>
Capital Contributions	325,000.00	2,083,919.46	1,758,919.46
Transfers In	4,449,869.00	4,507,924.81	58,055.81
Transfers Out	(39,540.00)	(39,540.00)	-
Change in Net Position	<u>\$ -</u>	<u>(1,726,765.84)</u>	<u>\$ (1,726,765.84)</u>
<b>Total Net Position - Beginning</b>		<u>26,406,584.94</u>	
<b>Total Net Position - Ending</b>		<u>\$ 24,679,819.10</u>	

**COUNTY OF OAKLAND**  
**Motor Pool Fund**  
**Statement of Net Position**  
**September 30, 2017**

**Assets**

Current assets	
Cash and Cash Equivalents	\$ 3,655,888.14
Accrued Interest Receivable	12,320.91
Due from Municipalities	11,455.56
Due from Other Funds	214,904.00
Inventories	269,569.01
Prepaid Expenses	4,391.64
Total Current Assets	<u>4,168,529.26</u>

Noncurrent Assets

Capital Assets, at Cost	
Buildings	424,860.46
Equipment	75,832.56
Vehicles	18,456,299.26
Less: Accumulated Depreciation	<u>(13,011,308.90)</u>
Capital Assets, Net	<u>5,945,683.38</u>
Total Assets	<u>10,114,212.64</u>

**Liabilities**

Current Liabilities	
Vouchers Payable	239,592.80
Accounts Payable	42,367.69
Total Current Liabilities	<u>281,960.49</u>

**Net Position**

Net Investment in Capital Assets	5,945,683.38
Unrestricted	3,886,568.77
Total Net Position	<u>\$ 9,832,252.15</u>

**COUNTY OF OAKLAND**  
**Motor Pool Fund**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Leased Equipment	\$ 5,564,221.00	\$ 5,678,457.39	\$ 114,236.39
Gasoline, Oil, and Grease	2,174,025.00	1,770,801.28	(403,223.72)
Productive Labor	340,350.00	399,807.36	59,457.36
Parts and Accessories	239,300.00	231,337.67	(7,962.33)
External - Productive Labor	50,000.00	57,021.24	7,021.24
External - Other Revenue	45,000.00	60,240.75	15,240.75
Sublet Repairs	31,100.00	86,059.53	54,959.53
External - Warranty Reimbursements	15,000.00	23,570.67	8,570.67
External - Parts and Accessories	2,000.00	4,223.71	2,223.71
Car Wash	800.00	643.00	(157.00)
External - Litigation Settlements	-	1,500.00	1,500.00
Refund of Prior Years Expenditures	-	306.00	306.00
Sale of Equipment	-	888.85	888.85
Sale of Scrap	-	2,629.95	2,629.95
Total Operating Revenues	<u>8,461,796.00</u>	<u>8,317,487.40</u>	<u>(144,308.60)</u>
<b>Operating Expenses</b>			
Salaries	858,411.00	837,510.19	20,900.81
Fringe Benefits	553,361.00	520,157.73	33,203.27
<b>Contractual Services</b>			
Adj Prior Years Exp	-	13,737.77	(13,737.77)
Auction Expense	15,000.00	20,256.84	(5,256.84)
Car Wash	50,000.00	57,315.25	(7,315.25)
Equipment Maintenance	1,000.00	-	1,000.00
Garbage and Rubbish Disposal	-	1,641.00	(1,641.00)
Indirect Costs	515,220.00	541,384.00	(26,164.00)
Insurance	425,262.00	384,394.32	40,867.68
Insurance Reserve Expense	250,000.00	280,679.70	(30,679.70)
Laundry and Cleaning	6,000.00	6,186.51	(186.51)
License Plates and Title Fees	3,000.00	2,451.98	548.02
Maintenance Contracts	25,000.00	25,052.47	(52.47)
Membership Dues	1,000.00	1,022.34	(22.34)
Oil, Grease and Solvents	35,000.00	30,808.50	4,191.50
Periodicals, Books and Publications	800.00	799.59	0.41
Personal Mileage	-	6.00	(6.00)
Printing	300.00	42.00	258.00
Professional Services	-	163.00	(163.00)
Sublet Repairs	150,000.00	145,686.71	4,313.29
Tool Allowance	4,100.00	3,650.00	450.00
Towing and Storage Fees	3,300.00	5,943.63	(2,643.63)
Travel and Conference	5,000.00	3,203.49	1,796.51
Total Contractual Services	<u>1,489,982.00</u>	<u>1,524,425.10</u>	<u>(34,443.10)</u>

**COUNTY OF OAKLAND**  
**Motor Pool Fund**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Commodities</b>			
Custodial Supplies	4,500.00	3,745.59	754.41
Dry Goods and Clothing	1,500.00	1,376.50	123.50
Employee Footwear	1,000.00	420.00	580.00
Expendable Equipment	234,000.00	191,859.96	42,140.04
Gasoline - Billable	2,038,025.00	1,692,028.98	345,996.02
Metered Postage	700.00	797.77	(97.77)
Office Supplies	2,400.00	2,430.83	(30.83)
Parts and Accessories	524,300.00	472,483.34	51,816.66
Shop Supplies	56,000.00	53,720.45	2,279.55
Tires and Tubes	200,000.00	197,577.53	2,422.47
Total Commodities	<u>3,062,425.00</u>	<u>2,616,440.95</u>	<u>445,984.05</u>
<b>Depreciation</b>			
Depreciation Equipment	2,380.00	2,379.86	0.14
Depreciation Vehicles	2,876,146.00	2,983,867.83	(107,721.83)
Total Depreciation	<u>2,878,526.00</u>	<u>2,986,247.69</u>	<u>(107,721.69)</u>
<b>Internal Services</b>			
Building Space Cost Allocation	157,751.00	157,751.04	(0.04)
Info Tech - Development	18,393.00	-	18,393.00
Info Tech - Operations	41,349.00	47,837.38	(6,488.38)
Info Tech Managed Print Services	1,404.00	1,451.28	(47.28)
Insurance Fund	23,258.00	23,337.56	(79.56)
Maintenance Department Charges	500.00	2,050.57	(1,550.57)
Radio Communications	1,828.00	1,958.48	(130.48)
Telephone Communications	5,176.00	5,429.34	(253.34)
Total Internal Services	<u>249,659.00</u>	<u>239,815.65</u>	<u>9,843.35</u>
Total Operating Expense	<u>9,092,364.00</u>	<u>8,724,597.31</u>	<u>367,766.69</u>
Operating Income (Loss)	<u>(630,568.00)</u>	<u>(407,109.91)</u>	<u>223,458.09</u>
<b>Nonoperating Revenues (Expenses)</b>			
Income from Investments	35,000.00	26,825.67	(8,174.33)
Gain on Exchange of Assets	350,000.00	434,457.17	84,457.17
Total Nonoperating Revenues (Expenses)	<u>385,000.00</u>	<u>461,282.84</u>	<u>76,282.84</u>
Income (Loss) Before Transfers	<u>(245,568.00)</u>	54,172.93	299,740.93
Transfers In	540,063.00	529,109.97	(10,953.03)
Change in Net Position	<u>\$ 294,495.00</u>	<u>583,282.90</u>	<u>\$ 288,787.90</u>
<b>Total Net Position - Beginning</b>		9,248,969.25	
<b>Total Net Position - Ending</b>		<u>\$ 9,832,252.15</u>	

**COUNTY OF OAKLAND**  
**Telephone Communications Fund**  
**Statement of Net Position**  
**September 30, 2017**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 4,425,203.85
Accrued Interest Receivable	14,326.85
Accounts Receivable	423.73
Due from Other Governmental Units	342.42
Due from Other Funds	504.00
Prepaid Items	47,802.42
Total Current Assets	<u>4,488,603.27</u>

Noncurrent Assets

Capital Assets, at Cost

Equipment	3,954,897.14
Computer software	947,284.00
Less: Accumulated Depreciation	<u>(4,846,335.26)</u>
Capital Assets, Net	<u>55,845.88</u>
Total Assets	<u>4,544,449.15</u>

**Liabilities**

Current Liabilities

Vouchers Payable	68,937.90
Accounts Payable	5,884.36
Total Current Liabilities	<u>74,822.26</u>

**Net Position**

Net Investment in Capital Assets	55,845.88
Unrestricted	4,413,781.01
Total Net Position	<u>\$ 4,469,626.89</u>

**COUNTY OF OAKLAND**  
**Telephone Communications Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Sale of Phone Service, Internal	\$ 2,835,298.00	\$ 2,806,680.01	\$ (28,617.99)
Sale of Phone Service, External	12,000.00	8,205.87	(3,794.13)
Leased equipment	7,000.00	2,684.42	(4,315.58)
Total Operating Revenues	<u>2,854,298.00</u>	<u>2,817,570.30</u>	<u>(36,727.70)</u>
<b>Operating Expenses</b>			
Salaries	<u>233,746.00</u>	<u>233,309.52</u>	<u>436.48</u>
Fringe Benefits	<u>137,806.00</u>	<u>136,911.17</u>	<u>894.83</u>
<b>Contractual Services</b>			
Communications	1,170,982.00	1,184,303.34	(13,321.34)
Contracted Services	78,000.00	71,431.53	6,568.47
Equipment Repairs and Maintenance	25,000.00	38,062.00	(13,062.00)
Indirect Costs	145,000.00	148,430.00	(3,430.00)
Maintenance Contracts/Equipment	240,000.00	217,480.00	22,520.00
Membership Dues and Publication	150.00	434.29	(284.29)
Personal Mileage	200.00	-	200.00
Professional Services	8,000.00	18,255.69	(10,255.69)
Software Support/Maintenance	57,910.00	36,966.50	20,943.50
Sublet Repairs	66,000.00	6,308.00	59,692.00
Tower Charges	14,000.00	224.44	13,775.56
Travel and Conference	5,000.00	-	5,000.00
Voice Mail	16,000.00	15,286.88	713.12
Total Contractual Services	<u>1,826,242.00</u>	<u>1,737,182.67</u>	<u>89,059.33</u>
<b>Commodities</b>			
Expendable Equipment	175,000.00	175,479.81	(479.81)
Other Expendable Equipment	316.00	-	316.00
Office Supplies	111.00	-	111.00
Parts and accessories	-	691.60	(691.60)
Postage	111.00	-	111.00
Total Commodities	<u>175,538.00</u>	<u>176,171.41</u>	<u>(633.41)</u>
<b>Depreciation</b>			
Equipment	<u>18,418.00</u>	<u>18,795.03</u>	<u>(377.03)</u>



**COUNTY OF OAKLAND**  
**Telephone Communications Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Internal Services			
Building Space Allocation	8,148.00	8,148.00	-
Info Tech - Operations	455,350.00	504,369.00	(49,019.00)
Insurance Fund	760.00	755.85	4.15
Maintenance Department Charges	1,000.00	-	1,000.00
Motor Pool Fuel Charges	900.00	400.33	499.67
Motor Pool	6,000.00	5,685.97	314.03
Telephone Communications	-	10.00	(10.00)
Total Internal Services	<u>472,158.00</u>	<u>519,369.15</u>	<u>(47,211.15)</u>
Total Operating Expenses	<u>2,863,908.00</u>	<u>2,821,738.95</u>	<u>42,169.05</u>
Operating Income (Loss)	<u>(9,610.00)</u>	<u>(4,168.65)</u>	<u>5,441.35</u>
<b>Nonoperating Revenues (Expenses)</b>			
Planned Use of Fund Balance	(20,390.00)	-	20,390.00
Income from Investments	30,000.00	53,268.47	23,268.47
Change in Net Position	<u>\$ -</u>	<u>49,099.82</u>	<u>\$ 49,099.82</u>
<b>Total Net Position - Beginning</b>		<u>4,420,527.07</u>	
<b>Total Net Position - Ending</b>		<u>\$ 4,469,626.89</u>	

OAKLAND COUNTY  
FINANCIAL STATEMENTS  
ENTERPRISE  
FUNDS

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

**County of Oakland  
County Airport Fund  
Statement of Net Position  
September 30, 2017**

**Assets**

Current Assets

Pooled Cash and Investments	\$ 15,825,063.29
Due from Other Governmental Units	600.00
Accrued Interest Receivable	103,733.38
Accounts Receivable - Net	283,436.69
Current Contracts Receivable	1,294,265.14
Total Current Assets	<u>17,507,098.50</u>

Noncurrent Assets

Capital Assets, at Cost

Land	36,201,392.70
Land Improvements	36,109,770.24
Buildings	33,783,420.70
Equipment	1,717,905.52
Vehicles	2,320,918.03
Roads and Parking Lots	5,411,243.46
Construction in Progress	502,216.66
Collections	12,000.00
Less: Accumulated Depreciation	<u>(47,663,393.43)</u>
Capital Assets, Net	<u>68,395,473.88</u>
Total Assets	<u>85,902,572.38</u>

**Liabilities**

Current Liabilities

Vouchers Payable	42,244.37
Unearned Revenue	1,556,519.41
Bonds Payable - Current Portion	650,000.00
Other Accrued Liabilities	469,288.44
Total Current Liabilities	<u>2,718,052.22</u>

Noncurrent Liabilities

Bonds Payable	<u>6,285,000.00</u>
Total Liabilities	<u>9,003,052.22</u>

**Net Position**

Net Investment in Capital Assets	61,460,473.88
Restricted for Programs	17,900.00
Unrestricted	15,421,146.28
Total Net Position	<u>\$ 76,899,520.16</u>

**COUNTY OF OAKLAND**  
**County Airport Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
T Hangar Rental	\$ 1,750,000.00	\$ 1,859,322.95	\$ 109,322.95
Land Lease	1,200,000.00	1,304,054.43	104,054.43
Aviation Gas	915,000.00	963,167.33	48,167.33
Reimb US Customs Service	350,000.00	356,827.65	6,827.65
Landing Fee Concessions	59,000.00	63,250.80	4,250.80
Car Rental Concessions	55,000.00	78,204.83	23,204.83
Miscellaneous	40,000.00	2,704.00	(37,296.00)
Landing Fees	25,000.00	22,680.00	(2,320.00)
Tie Down	9,500.00	6,093.52	(3,406.48)
Late Penalty	7,100.00	7,063.59	(36.41)
Parking Fees	3,000.00	1,860.00	(1,140.00)
Costs	1,800.00	1,391.52	(408.48)
Litigation Settlements	-	1,825.08	1,825.08
Rental Facilities	-	550.00	550.00
Refund Prior Years Expenditure	-	2,017.26	2,017.26
Sale of Equipment	-	60.00	60.00
Total Operating Revenues	4,415,400.00	4,671,072.96	255,672.96
<b>Operating Expenses</b>			
Salaries	1,271,108.00	1,151,684.49	119,423.51
Fringe Benefits	721,234.00	657,015.80	64,218.20
Contractual Services			
Adj Prior Years Revenue	-	4,009.71	(4,009.71)
Advertising	14,000.00	385.86	13,614.14
Auction Expense	-	1.92	(1.92)
Building Maintenance Charges	22,200.00	32,600.52	(10,400.52)
Charge Card Fee	18,500.00	21,744.08	(3,244.08)
Custodial Services	8,800.00	9,365.00	(565.00)
Electrical Service	197,500.00	185,546.61	11,953.39
Employees Medical Exams	-	915.01	(915.01)
Equipment Maintenance	95,000.00	77,973.82	17,026.18
Freight and Express	300.00	183.80	116.20
Garbage and Rubbish Disposal	3,500.00	3,373.89	126.11
Grounds Maintenance	250,000.00	222,115.59	27,884.41
Indirect Costs	402,800.00	425,118.00	(22,318.00)
Laundry and Cleaning	2,100.00	1,585.60	514.40
Licenses and Permits	1,400.00	1,120.87	279.13
Management Services	60,000.00	61,170.00	(1,170.00)
Membership Dues	2,200.00	2,104.00	96.00
Miscellaneous	-	245.04	(245.04)
Paying Agents Fee Contractual	800.00	800.00	-

**COUNTY OF OAKLAND**  
**County Airport Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Periodicals, Books and Publications	2,500.00	2,951.90	(451.90)
Personal Mileage	600.00	260.42	339.58
Professional Services	9,000.00	94,812.11	(85,812.11)
Property Taxes	-	13.45	(13.45)
Runway and Taxiway Repairs	500.00	21,949.39	(21,449.39)
Security Expense	500.00	2,407.50	(1,907.50)
Training	3,000.00	1,474.74	1,525.26
Travel and Conference	4,500.00	7,445.44	(2,945.44)
US Customs Services	310,000.00	303,970.43	6,029.57
Water and Sewage Charges	40,000.00	55,852.48	(15,852.48)
Window Cleaning Service	6,300.00	4,700.00	1,600.00
Workshops and Meeting	2,000.00	672.16	1,327.84
Total Contractual Services	<u>1,458,000.00</u>	<u>1,546,869.34</u>	<u>(88,869.34)</u>
Commodities			
Dry Goods and Clothing	3,200.00	3,940.51	(740.51)
Electrical Supplies	22,000.00	28,761.22	(6,761.22)
Employee Footwear	200.00	450.00	(250.00)
Firefighting Supplies	25,000.00	20,047.44	4,952.56
Gasoline Charges	40,000.00	27,763.95	12,236.05
Grounds Supplies	10,000.00	3,398.13	6,601.87
Maintenance Supplies	20,000.00	22,713.37	(2,713.37)
Medical Supplies	-	176.35	(176.35)
Metered Postage	10,000.00	2,281.65	7,718.35
Office Supplies	3,500.00	3,129.28	370.72
Small Tools	2,200.00	6,045.96	(3,845.96)
Special Event Supplies	1,000.00	2,618.92	(1,618.92)
Total Commodities	<u>137,100.00</u>	<u>121,326.78</u>	<u>15,773.22</u>
Depreciation			
Land Improvements	1,266,200.00	1,278,946.62	(12,746.62)
Roads and Parking Lots	361,600.00	361,551.61	48.39
Buildings	820,400.00	820,428.73	(28.73)
Equipment	91,800.00	90,818.50	981.50
Vehicles	51,300.00	51,303.46	(3.46)
Total Depreciation	<u>2,591,300.00</u>	<u>2,603,048.92</u>	<u>(11,748.92)</u>
Internal Services			
Drain Equipment	2,000.00	5,798.35	(3,798.35)
Info Tech - Development	7,000.00	5,158.00	1,842.00
Info Tech - Operations	18,699.00	25,869.07	(7,170.07)
Info Tech - Managed Print Services	2,629.00	2,070.23	558.77
Insurance Fund	186,616.00	133,490.87	53,125.13
Maintenance Department Charges	2,000.00	3,847.17	(1,847.17)
Motor Pool Fuel Charges	100.00	70.40	29.60

**COUNTY OF OAKLAND**  
**County Airport Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Motor Pool	4,900.00	5,441.17	(541.17)
Radio Communications	7,922.00	7,921.68	0.32
Telephone Communications	20,170.00	22,513.57	(2,343.57)
Total Internal Services	<u>252,036.00</u>	<u>212,180.51</u>	<u>39,855.49</u>
Total Operating Expense	<u>6,430,778.00</u>	<u>6,292,125.84</u>	<u>138,652.16</u>
Operating Income (Loss)	<u>(2,015,378.00)</u>	<u>(1,621,052.88)</u>	<u>394,325.12</u>
<b>Nonoperating Revenues (Expenses)</b>			
Federal Grants	100,000.00	96,253.76	(3,746.24)
Income from Investments	145,000.00	198,031.75	53,031.75
Interest Expense	(295,400.00)	(295,368.75)	31.25
Total Nonoperating Revenues (Expenses)	<u>(50,400.00)</u>	<u>(1,083.24)</u>	<u>49,316.76</u>
Income (Loss) Before Contributions	<u>(2,065,778.00)</u>	<u>(1,622,136.12)</u>	<u>443,641.88</u>
Capital Contributions	-	995,850.91	995,850.91
Change in Net Position	<u>\$ (2,065,778.00)</u>	<u>(626,285.21)</u>	<u>\$ 1,439,492.79</u>
<b>Total Net Position - Beginning</b>		<u>77,525,805.37</u>	
<b>Total Net Position - Ending</b>		<u>\$ 76,899,520.16</u>	

**County of Oakland  
CLEMIS Fund  
Statement of Net Position  
September 30, 2017**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 11,871,959.98
Due from Other Funds	200.59
Due from Other Governmental Units	874,432.83
Accounts Receivable	151,427.14
Accrued Interest Receivable	40,277.89
Prepaid Items	851,413.91
Total Current Assets	<u>13,789,712.34</u>

Noncurrent Assets

Capital Assets, at Cost

Capital Projects in Progress	3,221,200.77
Equipment	22,281,895.47
Equipment - OAKVIDEO	27,457.02
Less: Accumulated Depreciation	<u>(21,357,561.61)</u>
Capital Assets, Net	<u>4,172,991.65</u>
Total Assets	<u>17,962,703.99</u>

**Liabilities**

Current Liabilities

Vouchers Payable	119,798.28
Due to Municipalities	391,031.00
Accounts Payable	211,832.34
Unearned Revenue	296,927.66
Total Current Liabilities	<u>1,019,589.28</u>

**Net Position**

Net Investment in Capital Assets	4,172,991.65
Unrestricted - Designated for Projects	387,288.13
Unrestricted	12,382,834.93
Total Net Position	<u>\$ 16,943,114.71</u>

**COUNTY OF OAKLAND**  
**CLEMIS Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
In Car Terminals External	\$ 1,587,494.00	\$ 1,614,193.00	\$ 26,699.00
Service Fees	900,000.00	612,414.22	(287,585.78)
Access Fees Non Oakland	732,315.00	811,138.56	78,823.56
CLEMIS Crash	600,000.00	646,616.00	46,616.00
Maintenance Contracts	583,490.00	613,304.38	29,814.38
OC Depts Operations	409,306.00	433,439.46	24,133.46
Rebilled Charges	400,000.00	313,697.78	(86,302.22)
Access Fees Oakland	321,456.00	317,249.08	(4,206.92)
Reimb General	300,000.00	173,417.25	(126,582.75)
In Car Terminals Internal	233,217.00	242,868.00	9,651.00
CLEMIS Citation	180,000.00	228,375.25	48,375.25
Crime Mapping	8,000.00	12,565.68	4,565.68
CLEMIS Parking	7,000.00	8,900.83	1,900.83
Parts and Accessories	6,000.00	1,152.70	(4,847.30)
Productive Labor	200.00	-	(200.00)
Seminars/Conferences	-	294.50	294.50
Subpoena Fees	-	30.00	30.00
Prior Years Revenue	-	83,323.00	83,323.00
Refund Prior Years Expenditure	-	4,775.00	4,775.00
Sale of Equipment	-	704.96	704.96
Total Operating Revenues	<u>6,268,478.00</u>	<u>6,118,459.65</u>	<u>(150,018.35)</u>
<b>Operating Expenses</b>			
Salaries	<u>2,081,291.00</u>	<u>1,611,387.71</u>	<u>469,903.29</u>
Fringe Benefits	<u>1,093,802.00</u>	<u>814,650.59</u>	<u>279,151.41</u>
<b>Contractual services</b>			
Adj Prior Years Exp	-	12,518.45	(12,518.45)
Auction Expense	-	22.64	(22.64)
Bank Charges	300,000.00	91,894.96	208,105.04
Communications	900,000.00	836,015.35	63,984.65
Equipment Maintenance	300,000.00	491,645.12	(191,645.12)
Freight and Express	250.00	-	250.00
Garbage and Rubbish Disposal	-	63.25	(63.25)
Indirect Costs	315,690.00	322,602.00	(6,912.00)
Membership Dues	2,000.00	1,369.00	631.00
Periodicals Books Publ Sub	-	49.97	(49.97)
Personal Mileage	2,500.00	980.27	1,519.73
Printing	3,000.00	-	3,000.00
Professional Services	552,868.00	1,401,208.23	(848,340.23)
Rebillable Services	450,000.00	330,046.62	119,953.38
Software Rental Lease Purchase	250,000.00	54,283.44	195,716.56
Software Support Maintenance	1,250,000.00	1,230,869.97	19,130.03
Training	-	6,095.00	(6,095.00)
Travel and Conference	10,000.00	20,087.65	(10,087.65)
Workshops and Meeting	1,250.00	566.66	683.34



**COUNTY OF OAKLAND**  
**CLEMIS Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Total Contractual Services	4,337,558.00	4,800,318.58	(462,760.58)
Commodities			
Dry Goods and Clothing	1,200.00	1,128.00	72.00
Other Expendable Equipment	22,000.00	29,738.62	(7,738.62)
Metered Postage	287.00	317.54	(30.54)
Office Supplies	1,000.00	5,416.16	(4,416.16)
Parts and Accessories	25,000.00	18,391.15	6,608.85
Printing and Special Event Supplies	500.00	-	500.00
Total Commodities	49,987.00	54,991.47	(5,004.47)
Depreciation			
Equipment	2,563,467.00	1,179,151.68	1,384,315.32
Internal Services			
Building Space Cost Allocation	54,516.00	54,516.00	-
Info Tech - Development	417,934.00	272,112.93	145,821.07
Info Tech - Operations	218,106.00	243,058.64	(24,952.64)
Info Tech - Managed Print Services	-	6.42	(6.42)
Insurance Fund	4,322.00	4,298.66	23.34
Motor Pool Fuel Charges	2,400.00	2,170.90	229.10
Motor Pool	15,200.00	10,909.32	4,290.68
Radio Communications	16,712.00	-	16,712.00
Telephone Communications	31,140.00	19,049.93	12,090.07
Total Internal Services	760,330.00	606,122.80	154,207.20
Total Operating Expense	10,886,435.00	9,066,622.83	1,819,812.17
Operating Income (Loss)	(4,617,957.00)	(2,948,163.18)	1,669,793.82
<b>Nonoperating Revenues (Expenses)</b>			
Planned Use of Fund Balance	2,738,771.00	-	(2,738,771.00)
Income from Investments	35,000.00	141,707.90	106,707.90
Gain (Loss) on Sale of Assets	-	426.96	426.96
Total Nonoperating Revenues (Expenses)	2,773,771.00	142,134.86	(2,631,636.14)
Income (Loss) Before Transfers and Contributions	(1,844,186.00)	(2,806,028.32)	(961,842.32)
Transfers In	1,844,186.00	1,844,186.00	-
Change in Net Position	\$ -	(961,842.32)	\$ (961,842.32)
<b>Total Net Position - Beginning</b>		17,904,957.03	
<b>Total Net Position - Ending</b>		\$ 16,943,114.71	

**COUNTY OF OAKLAND**  
**Delinquent Tax Revolving Fund**  
**Statement of Net Position**  
**September 30, 2017**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 159,511,509.02
Due from Other Governmental Units	1,104,375.98
Delinquent Property Taxes	50,547,833.01
Accrued Interest Receivable	1,911,741.39
Accounts Receivable - Interest on Delinquent Taxes	7,940,365.00
Accounts Receivable - Collection Fees	1,890,089.00
Prepaid Expense	333.32
Current Portion of Advance Receivable	12,883.00
Total Current Assets	<u>222,919,129.72</u>

Noncurrent Assets

Long-Term Portion of Advances Receivable	38,649.00
Total Assets	<u>222,957,778.72</u>

**Liabilities**

Current Liabilities

Vouchers Payable	77,941.60
Due to Other Governmental Units	314,368.40
Notes Payable	25,000,000.00
Other Accrued Liabilities	202,851.07
Total Current Liabilities	<u>25,595,161.07</u>

**Net Position**

Unrestricted - Debt Service	40,479,591.00
Unrestricted - Delinquent Taxes Receivable	150,599,953.87
Unrestricted - Collection Fees	6,283,072.78
Total Net Position	<u>\$ 197,362,617.65</u>

**COUNTY OF OAKLAND**  
**Delinquent Tax Revolving Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Interest on Delinquent Taxes	\$ 11,250,000.00	\$ 10,207,295.24	\$ (1,042,704.76)
Collection Fees	2,500,000.00	2,688,490.61	188,490.61
Interest and Penalty	250,000.00	190,511.18	(59,488.82)
Refund Prior Years Expenditure	-	740.73	740.73
Total Operating Revenues	<u>14,000,000.00</u>	<u>13,087,037.76</u>	<u>(912,962.24)</u>
<b>Operating Expenses</b>			
Salaries	118,176.00	105,886.04	12,289.96
Fringe Benefits	81,348.00	73,401.73	7,946.27
<b>Contractual Services</b>			
Indirect Costs	115,938.00	99,285.00	16,653.00
Legal Services	28,000.00	20,000.00	8,000.00
Professional Services	170,000.00	99,058.43	70,941.57
Professional Services - Financial Consultant	30,000.00	20,000.00	10,000.00
Administrative Overhead	40,000.00	27,825.00	12,175.00
Paying Agent Fees Contractual	1,800.00	500.02	1,299.98
Printing	900.00	900.00	0.00
Adj Prior Years Revenue	-	5,527.99	(5,527.99)
Total Contractual Services	<u>386,638.00</u>	<u>273,096.44</u>	<u>113,541.56</u>
<b>Internal Services</b>			
Info Tech - Development	200,000.00	0.00	200,000.00
Insurance Fund	1,917.00	1,906.62	10.38
Total Internal Services	<u>201,917.00</u>	<u>1,906.62</u>	<u>200,010.38</u>
Total Operating Expenses	<u>788,079.00</u>	<u>454,290.83</u>	<u>333,788.17</u>
Operating Income (Loss)	<u>13,211,921.00</u>	<u>12,632,746.93</u>	<u>(579,174.07)</u>
<b>Nonoperating Revenues (Expenses)</b>			
Planned Use of Balance	2,360,626.00	-	(2,360,626.00)
Income from Investments	1,470,000.00	1,479,369.62	9,369.62
Interest Expense	(223,069.00)	(225,648.14)	(2,579.14)
Premium on Bonds Sold	-	248,750.00	248,750.00
Total Nonoperating Revenues (Expenses)	<u>3,607,557.00</u>	<u>1,502,471.48</u>	<u>(2,105,085.52)</u>
Income (Loss) Before Transfers	<u>16,819,478.00</u>	<u>14,135,218.41</u>	<u>(2,684,259.59)</u>
Transfers In (Out)	(16,819,478.00)	(16,964,593.70)	(145,115.70)
Change in Net Position	<u>\$ -</u>	<u>(2,829,375.29)</u>	<u>\$ (2,829,375.29)</u>
<b>Total Net Position - Beginning</b>		<u>200,191,992.94</u>	
<b>Total Net Position - Ending</b>		<u>\$ 197,362,617.65</u>	

**COUNTY OF OAKLAND**  
**Fire Records Management Fund**  
**Statement of Net Position**  
**Spetember 30, 2017**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 707,296.47
Due from Other Governmental Units	55,185.88
Due from Other Funds	33,093.96
Accrued Interest Receivable	3,057.93
Accounts Receivable	2,894.06
Prepaid Expense	24,275.90
Total Current Assets	<u>825,804.20</u>

Noncurrent Assets

Capital Assets, at Cost

Capital projects in progress	675,902.50
Equipment	125,141.91
Computer Software	409,195.95
Less: Accumulated Depreciation	<u>(534,337.85)</u>
Capital Assets, Net	<u>675,902.51</u>
Total Assets	<u>1,501,706.71</u>

**Liabilities**

Current Liabilities

Vouchers Payable	21,225.00
Accounts Payable	42,663.00
Total Current Liabilities	<u>63,888.00</u>

**Net Position**

Net Investment in Capital Assets	675,902.51
Unrestricted	761,916.20
Total Net Position	<u>\$ 1,437,818.71</u>

**COUNTY OF OAKLAND**  
**Fire Records Management Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Twelve Months Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Outside Agencies	\$ 153,914.00	\$ 153,547.56	\$ (366.44)
Participation Fees - Non-Oakland Agencies	37,504.00	48,535.24	11,031.24
Outside Agencies - Rebilled Charges	23,247.00	15,163.71	(8,083.29)
Total Operating Revenues	<u>214,665.00</u>	<u>217,246.51</u>	<u>2,581.51</u>
<b>Operating Expenses</b>			
Salaries	282,997.00	228,908.77	54,088.23
Fringe Benefits	156,828.00	127,599.29	29,228.71
<b>Contractual Services</b>			
Communications	29,000.00	3,437.56	25,562.44
Equipment Repairs and Maintenance	1,000.00	0.00	1,000.00
Indirect Costs	82,000.00	81,665.00	335.00
Personal Mileage	1,000.00	0.00	1,000.00
Software Rental Lease Purchase	0.00	1,885.44	(1,885.44)
Software Support/Maintenance	84,112.00	75,254.14	8,857.86
Travel and Conference	4,000.00	0.00	4,000.00
Total Contractual Services	<u>201,112.00</u>	<u>162,242.14</u>	<u>38,869.86</u>
<b>Commodities</b>			
Expendable Equipment	7,000.00	-	7,000.00
<b>Depreciation</b>			
Equipment	13,333.00	-	13,333.00
<b>Internal Services</b>			
Info Tech - Development	0.00	46,908.15	(46,908.15)
Info Tech - Operations	47,645.00	52,760.00	(5,115.00)
Insurance Fund	656.00	652.47	3.53
Telephone Communications	314.00	617.75	(303.75)
Total Internal Services	<u>48,615.00</u>	<u>100,938.37</u>	<u>(52,323.37)</u>
Total Operating Expenses	<u>709,885.00</u>	<u>619,688.57</u>	<u>90,196.43</u>
Operating Income (Loss)	<u>(495,220.00)</u>	<u>(402,442.06)</u>	<u>92,777.94</u>
<b>Nonoperating Revenues (Expenses)</b>			
Planned Use of Balance	30,478.00	0.00	(30,478.00)
Income from Investments	3,000.00	9,743.85	6,743.85
Total Nonoperating Revenues (Expenses)	<u>33,478.00</u>	<u>9,743.85</u>	<u>(23,734.15)</u>
Income (Loss) Before Transfers and Contributions	<u>(461,742.00)</u>	<u>(392,698.21)</u>	<u>69,043.79</u>
Transfers In	461,742.00	460,642.68	(1,099.32)
Change in Net Position	<u>\$ -</u>	<u>67,944.47</u>	<u>\$ 67,944.47</u>
<b>Total Net Position - Beginning</b>		<u>1,369,874.24</u>	
<b>Total Net Assets - Ending</b>		<u>\$ 1,437,818.71</u>	

**COUNTY OF OAKLAND**  
**Radio Communications Fund**  
**Statement of Net Position**  
**September 30, 2017**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 22,201,829.46
Accrued Interest Receivable	149,813.26
Due from Other Funds	3,599.06
Due from Other Governmental Units	14,883.26
Accounts Receivable	1,215,015.66
Inventories	284,709.74
Prepaid Items	639,577.61
Total Current Assets	<u>24,509,428.05</u>

Noncurrent Assets

Capital Assets, at Cost

Capital Projects in Progress	1,853,088.85
Tower Rights	8,585,770.20
Equipment	27,738,260.04
Structures	12,944,790.99
Less: Accumulated Depreciation	<u>(38,692,432.08)</u>
Capital Assets, Net	<u>12,429,478.00</u>
Total Assets	<u>36,938,906.05</u>

**Liabilities**

Current Liabilities

Vouchers Payable	77,808.69
Due to Municipalities	15,101.04
Accounts Payable	911,993.93
Total Current Liabilities	<u>1,004,903.66</u>
Total Liabilities	<u>1,004,903.66</u>

**Net Position**

Net Investment in Capital Assets	12,429,478.00
Unrestricted - Designated for Projects	20,006,261.80
Unrestricted	<u>3,498,262.59</u>
Total Net Position	<u>\$ 35,934,002.39</u>

**COUNTY OF OAKLAND**  
**Radio Communications Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
E 911 Surcharge	\$ 6,770,000.00	\$ 6,522,318.13	\$ (247,681.87)
Antenna Site Management	300,000.00	308,734.54	8,734.54
Leased Equipment	230,788.00	247,075.02	16,287.02
Parts and Accessories	220,000.00	222,795.15	2,795.15
Outside Agencies	65,000.00	69,517.82	4,517.82
Productive Labor	20,000.00	23,013.51	3,013.51
Rebilled Charges	0.00	101.70	101.70
Prior Years Adjustments	0.00	40,133.71	40,133.71
Refund Prior Years Expenditure	0.00	5,192.29	5,192.29
Total Operating Revenues	<u>7,605,788.00</u>	<u>7,438,881.87</u>	<u>(166,906.13)</u>
<b>Operating Expenses</b>			
Salaries	<u>673,142.00</u>	<u>617,979.50</u>	<u>55,162.50</u>
Fringe Benefits	<u>370,057.00</u>	<u>297,496.01</u>	<u>72,560.99</u>
<b>Contractual Services</b>			
Adj Prior Years Revenue	0.00	34,469.90	(34,469.90)
Communications	400,000.00	424,624.73	(24,624.73)
Contracted Services	0.00	143,153.44	(143,153.44)
Electrical Service	100,000.00	62,534.68	37,465.32
Equipment Maintenance	325,000.00	223,323.89	101,676.11
Freight and Express	8,500.00	2,740.82	5,759.18
Indirect Costs	204,000.00	220,551.00	(16,551.00)
Laundry and Cleaning	700.00	697.98	2.02
Membership Dues	1,000.00	0.00	1,000.00
Personal Mileage	3,500.00	2,548.85	951.15
Printing	500.00	378.00	122.00
Professional Services	650,000.00	7,965.16	642,034.84
Rebillable Services	500.00	589.90	(89.90)
Software Rental Lease Purchase	30,000.00	525.00	29,475.00
Software Support Maintenance	1,348,588.00	33,468.00	1,315,120.00
Special Projects	40,000.00	0.00	40,000.00
Tower Charges	477,831.00	444,637.68	33,193.32
Training	75,000.00	0.00	75,000.00
Travel and Conference	22,500.00	650.57	21,849.43
Workshops and Meeting	100.00	0.00	100.00
Total Contractual Services	<u>3,687,719.00</u>	<u>1,602,859.60</u>	<u>2,084,859.40</u>

**COUNTY OF OAKLAND**  
**Radio Communications Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Commodities			
Dry Goods and Clothing	1,900.00	1,499.75	400.25
Other Expendable Equipment	100,788.00	89,539.22	11,248.78
Metered Postage	126.00	7.20	118.80
Office Supplies	5,000.00	2,061.70	2,938.30
Parts and Accessories	200,000.00	398,367.98	(198,367.98)
Shop Supplies	12,000.00	16,479.27	(4,479.27)
Small Tools	5,000.00	5,085.38	(85.38)
Total Commodities	<u>324,814.00</u>	<u>513,040.50</u>	<u>(188,226.50)</u>
Depreciation			
Equipment, Structures and Tower Rights	7,182,376.00	5,863,742.70	1,318,633.30
Internal Services			
Building Space Allocation	34,377.00	34,377.00	-
Info Tech - CLEMIS	900,000.00	612,429.17	287,570.83
Info Tech - Development	0.00	11,923.50	(11,923.50)
Info Tech - Operations	220,938.00	260,720.01	(39,782.01)
Info Tech - Managed Print Services	1,206.00	1,643.48	(437.48)
Insurance Fund	17,496.00	17,269.60	226.40
Maintenance Department Charges	35,000.00	9,784.71	25,215.29
Motor Pool Fuel Charges	10,000.00	6,060.65	3,939.35
Motor Pool	37,500.00	35,145.29	2,354.71
Telephone Communications	30,515.00	27,566.83	2,948.17
Total Internal Services	<u>1,287,032.00</u>	<u>1,016,920.24</u>	<u>270,111.76</u>
Intergovernmental			
Transfer to Municipalities	50,000.00	50,000.00	-
Total Operating Expenses	<u>13,575,140.00</u>	<u>9,962,038.55</u>	<u>3,613,101.45</u>
Operating Income (Loss)	<u>(5,969,352.00)</u>	<u>(2,523,156.68)</u>	<u>3,446,195.32</u>
<b>Nonoperating Revenues (Expenses)</b>			
Planned Use of Fund Balance	6,025,799.00	0.00	(6,025,799.00)
Income from Investments	180,000.00	285,114.05	105,114.05
Total Nonoperating Revenues (Expenses)	<u>6,205,799.00</u>	<u>285,114.05</u>	<u>(5,920,684.95)</u>
Income (Loss) Before Transfers	236,447.00	(2,238,042.63)	(2,474,489.63)
Transfers In	49,553.00	62,315.15	12,762.15
Transfers Out	(286,000.00)	(286,000.00)	-
Change in Net Position	<u>\$ -</u>	<u>(2,461,727.48)</u>	<u>\$ (2,461,727.48)</u>
<b>Total Net Position - Beginning</b>		<u>38,395,729.87</u>	
<b>Total Net Position - Ending</b>		<u>\$ 35,934,002.39</u>	



**COUNTY OF OAKLAND**  
**Parks and Recreation Fund**  
**Statement of Net Position**  
**September 30, 2017**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 24,732,625.36
Accrued Interest Receivable	33,898.28
Accounts Receivable	342,729.74
Due from State of Michigan	33,616.00
Inventories	124,069.93
Deferred Charges	2,855.00
Total Current Assets	<u>25,269,794.31</u>

Noncurrent Assets

Capital Assets, at Cost

Land	30,695,453.74
Capital Projects in Progress	1,169,145.95
Park Improvements	62,966,840.21
Buildings	31,349,006.37
Equipment	7,076,850.33
Vehicles	603,588.31
Less: Accumulated Depreciation	<u>(66,536,013.15)</u>
Capital Assets, Net	<u>67,324,871.76</u>
Total Assets	<u>92,594,666.07</u>

**Liabilities**

Current Liabilities

Vouchers Payable	1,015,904.82
Due to Other Governmental Units (State of Michigan)	242.38
Unearned Revenue	96,387.84
Deposits	7,916.00
Accounts Payable	155,721.65
Total Current Liabilities	<u>1,276,172.69</u>

**Net Position**

Net Investment in Capital Assets	67,324,871.76
Unrestricted	23,993,621.62
Total Net Position	<u>\$ 91,318,493.38</u>

**COUNTY OF OAKLAND**  
**Parks and Recreation**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>Operating Revenues</b>			
Greens Fees	\$ 2,585,000.00	\$ 2,374,089.73	\$ (210,910.27)
Entrance Fees Gen Admission	2,060,000.00	1,696,533.00	(363,467.00)
Fees Camping	1,220,000.00	1,509,509.25	289,509.25
Rental Golf Carts	1,064,500.00	1,128,379.23	63,879.23
Sales Retail	949,200.00	836,943.09	(112,256.91)
Fees Day Use	716,000.00	759,836.00	43,836.00
Rental Facilities	561,100.00	437,973.04	(123,126.96)
Reimb Contracts	280,100.00	183,685.26	(96,414.74)
Rental Units or Events	221,000.00	199,205.00	(21,795.00)
Special Contracts	153,300.00	125,146.02	(28,153.98)
Rental Equipment	105,400.00	95,022.85	(10,377.15)
Fees Driving Range	85,000.00	80,352.00	(4,648.00)
Commission Food Services	77,700.00	189,165.49	111,465.49
Rent House	72,974.00	83,414.18	10,440.18
Antenna Site Management	61,766.00	61,772.59	6.59
Water Feature Ride	52,000.00	40,301.00	(11,699.00)
Prior Years Adjustments	23,705.00	23,704.99	(0.01)
Special and Sanctioned Races	15,000.00	14,443.00	(557.00)
Maintenance Contracts	7,000.00	3,647.96	(3,352.04)
Commission Contracts	6,650.00	43,765.69	37,115.69
Deck Tennis	6,300.00	4,300.00	(2,000.00)
Weekly Races	6,000.00	3,240.00	(2,760.00)
Sales	5,000.00	0.00	(5,000.00)
Temporary Licenses	4,000.00	35,675.00	31,675.00
Miscellaneous	3,450.00	5,288.63	1,838.63
Entrance Fees Swimming Class	3,000.00	3,995.00	995.00
NSF Check Fees	25.00	25.00	-
Litigation Settlements	0.00	1,739.77	1,739.77
Refunds Miscellaneous	0.00	16,479.31	16,479.31
Reimb 3rd Party	0.00	24,358.75	24,358.75
Cash Overages	0.00	1,429.46	1,429.46
Prior Years Revenue	0.00	3,348.29	3,348.29
Refund Prior Years Expenditure	0.00	4,057.40	4,057.40
Sale of Equipment	0.00	6,551.84	6,551.84
Sale of Scrap	0.00	2,856.35	2,856.35
Interest on Delinquent Taxes	(4,000.00)	(538.17)	3,461.83
Total Operating Revenues	10,341,170.00	9,999,696.00	(341,474.00)
<b>Operating Expenses</b>			
Salaries	9,232,916.00	9,025,078.82	207,837.18
Fringe Benefits	2,904,453.00	3,044,442.12	(139,989.12)
<b>Contractual Services</b>			
Adj Prior Years Exp	0.00	9,704.55	(9,704.55)
Advertising	85,000.00	53,007.81	31,992.19
Bank Charges	11,500.00	12,333.93	(833.93)
Building Maintenance Charges	842,780.00	548,477.94	294,302.06
Cash Shortage	0.00	1,636.38	(1,636.38)

**COUNTY OF OAKLAND**  
**Parks and Recreation**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Charge Card Fee	89,700.00	120,792.02	(31,092.02)
Contracted Services	280,000.00	187,070.41	92,929.59
Custodial Services	23,500.00	24,105.00	(605.00)
Design Fees	10,000.00	5,398.10	4,601.90
Electrical Service	610,713.00	588,681.81	22,031.19
Employees Medical Exams	1,300.00	919.92	380.08
Equipment Maintenance	417,734.00	458,834.97	(41,100.97)
Equipment Rental	29,316.00	21,067.03	8,248.97
Fees - Per Diems	3,000.00	2,262.79	737.21
Garbage and Rubbish Disposal	31,211.00	28,731.13	2,479.87
General Program Administration	807,000.00	50.00	806,950.00
Grounds Maintenance	1,602,054.00	1,776,455.46	(174,401.46)
Housekeeping Services	400.00	0.00	400.00
Indirect Costs	718,700.00	759,812.00	(41,112.00)
Insurance	0.00	12,329.25	(12,329.25)
Laundry and Cleaning	10,725.00	14,315.92	(3,590.92)
Legal Services	1,000.00	2,527.78	(1,527.78)
Licenses and Permits	33,800.00	35,852.62	(2,052.62)
Logos Trademarks Intellect Prp	5,650.00	4,699.80	950.20
Mail Handling-Postage Svc	200.00	154.51	45.49
Membership Dues	17,875.00	15,243.66	2,631.34
Miscellaneous	35,750.00	25,951.70	9,798.30
Natural Gas	187,750.00	174,056.76	13,693.24
Periodicals Books Publ Sub	1,100.00	838.00	262.00
Personal Mileage	21,050.00	9,259.88	11,790.12
Printing	48,850.00	45,087.00	3,763.00
Public Information	35,000.00	89,474.85	(54,474.85)
Refund Prior Years Revenue	0.00	1,000.00	(1,000.00)
Rental Property Maintenance	13,718.00	33,701.11	(19,983.11)
Security Expense	906,881.00	901,896.16	4,984.84
Software Support Maintenance	27,000.00	8,220.35	18,779.65
Sponsorship	10,000.00	9,000.00	1,000.00
Training	35,900.00	31,271.22	4,628.78
Travel and Conference	30,550.00	28,094.20	2,455.80
Travel Employee Taxable Meals	1,250.00	267.55	982.45
Twp and City Treas Bonds	2,300.00	2,357.14	(57.14)
Uncollectable Accts Receivable	0.00	411.25	(411.25)
Water and Sewage Charges	227,300.00	266,435.73	(39,135.73)
Workshops and Meeting	3,000.00	1,798.43	1,201.57
Total Contractual Services	<u>7,220,557.00</u>	<u>6,313,586.12</u>	<u>906,970.88</u>
Commodities			
Custodial Supplies	74,000.00	65,945.07	8,054.93
Employee Footwear	1,000.00	1,130.52	(130.52)
Expendable Equipment	586,239.00	672,809.81	(86,570.81)
Maintenance Supplies	4,500.00	6,605.48	(2,105.48)
Merchandise	349,900.00	382,632.59	(32,732.59)
Metered Postage	10,000.00	7,771.07	2,228.93
Office Supplies	57,765.00	34,470.32	23,294.68
Postage-Standard Mailing	300.00	44.85	255.15

**COUNTY OF OAKLAND**  
**Parks and Recreation**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2017**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Recreation Supplies	135,137.00	101,049.67	34,087.33
Small Tools	125,150.00	118,523.96	6,626.04
Special Event Supplies	195,975.00	158,866.86	37,108.14
Uniforms	59,950.00	57,707.57	2,242.43
Total Commodities	<u>1,599,916.00</u>	<u>1,607,557.77</u>	<u>(7,641.77)</u>
Depreciation			
Park Improvements	2,334,800.00	2,340,330.39	(5,530.39)
Buildings	823,580.00	825,152.43	(1,572.43)
Equipment	358,950.00	399,197.80	(40,247.80)
Vehicles	71,400.00	71,342.60	57.40
Total Depreciation	<u>3,588,730.00</u>	<u>3,636,023.22</u>	<u>(47,293.22)</u>
Internal Services			
Building Space Cost Allocation	36,773.00	26,109.96	10,663.04
Drain Equipment	16,500.00	18,846.77	(2,346.77)
Info Tech - Development	25,000.00	54,443.50	(29,443.50)
Info Tech - Operations	585,000.00	499,765.88	85,234.12
Info Tech - Managed Print Services	31,800.00	30,524.19	1,275.81
Insurance Fund	244,150.00	174,252.30	69,897.70
Maintenance Department Charges	63,700.00	58,925.52	4,774.48
Motor Pool Fuel Charges	109,820.00	72,944.47	36,875.53
Motor Pool	434,000.00	369,153.03	64,846.97
Telephone Communications	135,480.00	118,974.74	16,505.26
Total Internal Services	<u>1,682,223.00</u>	<u>1,423,940.36</u>	<u>258,282.64</u>
Total Operating Expenses	<u>26,228,795.00</u>	<u>25,050,628.41</u>	<u>1,178,166.59</u>
Operating Income (Loss)	<u>(15,887,625.00)</u>	<u>(15,050,932.41)</u>	<u>836,692.59</u>
<b>Nonoperating Revenues (Expenses)</b>			
Property Taxes	12,870,200.00	12,393,806.11	(476,393.89)
Intergov General Reimbursement	271,123.00	271,123.36	0.36
Income from Investments	222,000.00	314,362.62	92,362.62
Contributions	112,542.00	80,928.38	(31,613.62)
Gain on Sale of Assets	0.00	22,687.68	22,687.68
Total Nonoperating Revenues (Expenses)	<u>13,475,865.00</u>	<u>13,082,908.15</u>	<u>(392,956.85)</u>
Income (Loss) Before Transfers and Contributions	<u>(2,411,760.00)</u>	<u>(1,968,024.26)</u>	<u>443,735.74</u>
Capital Contributions	45,000.00	82,700.00	37,700.00
Change in Net Position	<u>\$ (2,366,760.00)</u>	<u>(1,885,324.26)</u>	<u>\$ 481,435.74</u>
<b>Total Net Position - Beginning</b>		93,203,817.64	
<b>Total Net Position - Ending</b>		<u>\$ 91,318,493.38</u>	