



SUPPLEMENTAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2018

Prepared by: Department of Management & Budget
Fiscal Services Division

COUNTY OF OAKLAND
Supplemental Financial Statements
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September 30, 2018

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REPORT OF THE 2018 FISCAL YEAR BUDGET

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

COUNTY OF OAKLAND
Revenues and Expenditures for General Fund General Purpose Funds
For the Year End September 30, 2018

	Adopted Budget FY2018	Budget Amendments FY2018	Amended Budget 9/30/2018	Revenues Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Uncollected Unencumbered Balance
Revenues								
Taxes	\$226,626,698.00	\$611,473.00	\$227,238,171.00	\$228,013,168.98	\$0.00	\$228,013,168.98	\$0.00	\$774,997.98
Special Assessments	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00	\$0.00
Federal Grants	693,892.00	492,097.00	1,185,989.00	1,349,271.01	0.00	\$1,349,271.01	0.00	\$163,282.01
State Grants	20,565,842.00	181,664.00	20,747,506.00	19,873,907.81	0.00	\$19,873,907.81	0.00	(\$873,598.19)
Intergovernmental	44,760,644.00	3,160,531.00	47,921,175.00	47,507,959.79	0.00	\$47,507,959.79	0.00	(\$413,215.21)
Charges for Services	110,083,318.00	2,357,744.00	112,441,062.00	124,440,582.17	0.00	\$124,440,582.17	0.00	\$11,999,520.17
Indirect Cost Recovery	8,134,737.00	0.00	8,134,737.00	9,145,652.00	0.00	\$9,145,652.00	0.00	\$1,010,915.00
Investment Income	1,904,700.00	0.00	1,904,700.00	2,284,957.31	0.00	\$2,284,957.31	0.00	\$380,257.31
Other Revenues	429,100.00	4,280.00	433,380.00	541,193.33	0.00	\$541,193.33	0.00	\$107,813.33
Contributions	29,240.00	23,132.00	52,372.00	44,478.75	0.00	\$44,478.75	0.00	(\$7,893.25)
Insurance Recoveries	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00	\$0.00
Transfers In	8,631,957.00	438,320.00	9,070,277.00	0.00	9,639,557.58	\$9,639,557.58	0.00	\$569,280.58
Sub-Total Resources	421,860,128.00	7,269,241.00	429,129,369.00	433,201,171.15	9,639,557.58	442,840,728.73	0.00	13,711,359.73
Resources Carried Forward	33,122,397.00	33,330,874.21	66,453,271.21	0.00	0.00	0.00	0.00	(66,453,271.21)
Total Governmental Resources	\$454,982,525.00	\$40,600,115.21	\$495,582,640.21	\$433,201,171.15	\$9,639,557.58	\$442,840,728.73	\$0.00	(\$52,741,911.48)
Expenditures								
Administration of Justice								
Circuit Court Dept	\$52,897,286.00	\$2,146,175.00	\$55,043,461.00	\$40,945,227.76	\$6,984,090.34	\$47,929,318.10	\$0.00	\$7,114,142.90
District Court Dept	17,468,272.00	173,827.21	17,642,099.21	16,860,891.77	0.00	16,860,891.77	0.00	781,207.44
Probate Court Dept	6,422,263.00	167,488.00	6,589,751.00	6,121,419.22	0.00	6,121,419.22	0.00	468,331.78
Total Admin. Of Justice	76,787,821.00	2,487,490.21	79,275,311.21	63,927,538.75	6,984,090.34	70,911,629.09	0.00	8,363,682.12
Law Enforcement								
Prosecuting Attorney Dept	20,714,070.00	146,538.00	20,860,608.00	18,572,001.95	939,143.02	19,511,144.97	3,944.50	1,345,518.53
Sheriff Dept	151,190,737.00	5,809,183.26	156,999,920.26	154,636,267.66	1,105,978.85	155,742,246.51	28,352.50	1,229,321.25
Total Law Enforcement	171,904,807.00	5,955,721.26	177,860,528.26	173,208,269.61	2,045,121.87	175,253,391.48	32,297.00	2,574,839.78
General Government								
Co Clerk Reg Of Deeds Dept	10,750,706.00	358,294.00	11,109,000.00	8,715,369.76	0.00	8,715,369.76	0.00	2,393,630.24
Treasurers Dept	8,853,534.00	326,717.00	9,180,251.00	7,647,757.67	113,270.00	7,761,027.67	0.00	1,419,223.33
Board of Commissioners Dept	4,461,687.00	711,262.00	5,172,949.00	4,951,978.47	0.00	4,951,978.47	0.00	220,970.53
Water Resources Commissioner Dept.	6,738,890.00	638,817.00	7,377,707.00	7,040,220.95	81,581.00	7,121,801.95	0.00	255,905.05
Total General Government	30,804,817.00	2,035,090.00	32,839,907.00	28,355,326.85	194,851.00	28,550,177.85	0.00	4,289,729.15

COUNTY OF OAKLAND
Revenues and Expenditures for General Fund General Purpose Funds
For the Year End September 30, 2018

	Adopted Budget FY2018	Budget Amendments FY2018	Amended Budget 9/30/2018	Revenues Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Uncollected Unencumbered Balance
County Executive								
County Exec Admin Dept	7,896,852.00	118,597.00	8,015,449.00	7,934,401.61	0.00	7,934,401.61	4,160.94	76,886.45
Management and Budget Dept	20,299,401.00	781,483.46	21,080,884.46	18,849,470.77	0.00	18,849,470.77	0.00	2,231,413.69
Central Services Department	2,665,437.00	271,753.00	2,937,190.00	2,808,384.61	0.00	2,808,384.61	3,524.70	125,280.69
Facilities Management Dept	1,374,924.00	82,415.00	1,457,339.00	1,436,765.53	0.00	1,436,765.53	12,787.00	7,786.47
Human Resources Dept	4,090,723.00	452,791.00	4,543,514.00	3,928,765.96	0.00	3,928,765.96	0.00	614,748.04
Health and Human Services Dept	67,324,551.00	1,638,120.28	68,962,671.28	63,176,944.81	4,431.00	63,181,375.81	33,748.83	5,747,546.64
Public Services Dept	18,036,978.00	489,302.00	18,526,280.00	17,749,766.29	18,606.00	17,768,372.29	8,832.75	749,074.96
Economic Dev and Community Affairs Dept	8,386,708.00	1,040,713.00	9,427,421.00	7,851,046.68	570,018.00	8,421,064.68	1,752.00	1,004,604.32
Total County Executive	130,075,574.00	4,875,174.74	134,950,748.74	123,735,546.26	593,055.00	124,328,601.26	64,806.22	10,557,341.26
Total Departments	409,573,019.00	15,353,476.21	424,926,495.21	389,226,681.47	9,817,118.21	399,043,799.68	97,103.22	25,785,592.31
Non-Departmental Appropriations	45,409,506.00	25,246,639.00	70,656,145.00	21,825,031.06	41,702,744.68	63,527,775.74	0.00	7,128,369.26
Total Governmental Expenditures	\$454,982,525.00	\$40,600,115.21	\$495,582,640.21	\$411,051,712.53	\$51,519,862.89	\$462,571,575.42	\$97,103.22	\$32,913,961.57
General Fund General Purpose Funds								
Revenues	454,982,525.00	40,600,115.21	495,582,640.21	433,201,171.15	9,639,557.58	442,840,728.73	0.00	(52,741,911.48)
Expenditures	454,982,525.00	40,600,115.21	495,582,640.21	411,051,712.53	51,519,862.89	462,571,575.42	97,103.22	32,913,961.57
Excess Revenues over/(under) Expenditures	\$0.00	\$0.00	\$0.00	\$22,149,458.62	(\$41,880,305.31)	(\$19,730,846.69)	(\$97,103.22)	(\$19,827,949.91)

Adjustments to Unassigned Fund Balance

Add to General Fund Balance

Committed to FY 2018	\$ 33,122,397.00
Committed to FY 2021	11,576,191.00
Financial/HR System Updates	10,000,000.00
Homeland Security Enhancements	4,400,000.00
Local Road Improvement Matching Program	1,793,643.00
Unfunded Mandates	1,787,313.00
Senior Services	600,000.00
Building Security Cameras and Consoles	292,766.00
Prior Year Encumbrances	192,145.21
RCOC Triparty	97,970.00
Decrease in Prepaids	89,646.57
Sheriff Aviation	65,805.00
Total Additions to General Fund Balance	\$64,017,876.78

COUNTY OF OAKLAND
Revenues and Expenditures for General Fund General Purpose Funds
For the Year End September 30, 2018

	Adopted Budget FY2018	Budget Amendments FY2018	Amended Budget 9/30/2018	Revenues Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Uncollected Unencumbered Balance
Deduct from Unassigned Fund Balance								
Committed to FY 2022 and beyond								\$ (33,000,000.00)
Committed to FY 2020								(628,815.00)
Committed to FY 2019								(2,127,585.00)
Property Tax Forfeiture Activities								(3,408,727.90)
Increase in Restaricted Funds								(2,459,851.85)
Technology Replacement/Hardware								(2,429,263.00)
Carry Forwards								(1,072,657.60)
Board of Commissioners' Project								(554,000.00)
Increase in Inventories								(42,626.46)
Rx Discount Card Program								(5,643.75)
Total Subtractions from General Fund Balance								<u>(\$45,729,170.56)</u>
Adjusted Total including Additions and Subtractions								(\$1,539,243.69)
Beginning FY 2018 Balance								<u>3,004,231.80</u>
Unassigned Balance at the end of FY 2018								<u>\$1,464,988.11</u>

OAKLAND COUNTY GENERAL FUND

INDIVIDUAL BALANCE SHEET AND ANALYSIS OF CHANGES IN FUND BALANCE

COUNTY OF OAKLAND
General Fund
Balance Sheet
September 30, 2018

Assets

Pooled Cash and Investments	\$ 232,404,549.80
Receivables (net of allowances for uncollectibles where applicable):	
Current Property Taxes	25,102,367.98
Delinquent Property Taxes	530,430.80
Due from Other Governmental Units	12,830,604.29
Due from Component Units	14,186.94
Accrued Interest Receivable	746,135.49
Accounts Receivable	221,426.94
Contracts Receivable	17,337,649.04
Due from Other Funds	8,016,995.03
Inventories	174,570.37
Prepayments	131,533.86
Total Assets	<u><u>297,510,450.54</u></u>

Liabilities

Vouchers Payable	10,062,363.15
Accrued Payroll	6,951,320.75
Due to Other Governmental Units	1,108,749.62
Due to Other Funds	3,812,219.24
Unearned Revenue	12,914,653.39
Other Accrued Liabilities	6,729,082.93
Total Liabilities	<u><u>41,578,389.08</u></u>

Deferred Inflows of Resources

Unavailable Revenue - Property Taxes	10,716,256.23
Unavailable Revenue - Grants	170,867.90
Total Deferred Inflows of Resources	<u><u>10,887,124.13</u></u>

Fund Balance

Nonspendable	
Inventories	174,570.37
Prepayments	131,533.86
Restricted	12,860,936.30
Assigned	230,412,908.69
Unassigned	1,464,988.11
Total Fund Balances	<u><u>245,044,937.33</u></u>

Total Liabilities, Deferred Inflows of Resources and Fund Balance

\$ 297,510,450.54

COUNTY OF OAKLAND
General Fund
Analysis of Changes in Fund Balance
For the Year Ended September 30, 2018

2017 Tax Levy (For fiscal year 2018)			\$ 236,051,239.00
Less: Delinquent Taxes	\$ 989,920.00		
Tax Financing Offsets	5,000,000.00		
Millage Reduction	3,301,648.00		
		<u>9,291,568.00</u>	
			226,759,671.00
Current Collections	223,261,497.84		
Delinquent Tax Revolving	3,838,349.05		
		<u>227,099,846.89</u>	
Over (Under) Collected			340,175.89
Add: Delinquent Taxes - Prior Years	98,500.00		
Less: Collections	242,664.70		
			144,164.70
Add: Trailer Tax	80,000.00		
Less: Collections	83,980.50		
			3,980.50
Add: Payment in Lieu of Taxes	300,000.00		
Less: Collections	586,676.89		
		<u>286,676.89</u>	
			774,997.98
Revenues			
General Fund:			
Estimated	247,617,640.21		
Less: Collections	193,726,396.37		
			(53,891,243.84)
Other Budgeted Funds (Schedule No. 1)			
Estimated	20,726,829.00		
Less: Collections	21,101,163.38		
		<u>374,334.38</u>	
			\$ (52,741,911.48)
Expenditures			
General Fund:			
Appropriation	452,931,661.21		
Less: Actual	425,122,238.77		
			27,809,422.44
Other Budgeted Funds (Schedule No. 2)			
Appropriation	42,650,979.00		
Less: Actual	37,546,439.87		
		<u>5,104,539.13</u>	
			32,913,961.57
Increase (Decrease) in Fund Balance			<u>(19,827,949.91)</u>
Unassigned Fund Balance, October 1, 2017			3,004,231.80

COUNTY OF OAKLAND
General Fund
Analysis of Changes in Fund Balance
For the Year Ended September 30, 2018

Other Authorized Adjustments:

Decreases:

Committed to FY 2022 and beyond	\$ 33,000,000.00	
Committed to FY 2020	628,815.00	
Committed to FY 2019	2,127,585.00	
Property Tax Forfeiture Activities	3,408,727.90	
Increase in Restricted Funds	2,459,851.85	
Technology Replacement/Hardware	2,429,263.00	
Carry Forwards	1,072,657.60	
Board of Commissioners' Project	554,000.00	
Increase in Inventories	42,626.46	
Rx Discount Card Program	5,643.75	
	<hr/>	
		\$ 45,729,170.56

Increases:

Committed to FY 2018	33,122,397.00	
Committed to FY 2021	11,576,191.00	
Financial/HR System Updates	10,000,000.00	
Homeland Security Enhancements	4,400,000.00	
Local Road Improvement Matching Program	1,793,643.00	
Unfunded Mandates	1,787,313.00	
Senior Services	600,000.00	
Building Security Cameras and Consoles	292,766.00	
Prior Year Encumbrances	192,145.21	
RCOC Triparty	97,970.00	
Decrease in Prepaids	89,646.57	
Sheriff Aviation	65,805.00	
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		64,017,876.78

Unassigned Fund Balance, September 30, 2018

\$ 1,464,988.11

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, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues			
Child Care Fund	\$ 20,725,829.00	\$ 21,101,163.38	\$ 375,334.38
Social Welfare - Foster Care	1,000.00	-	(1,000.00)
Total Change in Fund Balance	\$ 20,726,829.00	\$ 21,101,163.38	\$ 374,334.38

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, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Expenditures			
Child Care Fund	\$ 42,648,979.00	\$ 37,546,439.87	\$ 5,102,539.13
Social Welfare - Foster Care	2,000.00	-	2,000.00
Total Change in Fund Balance	<u>\$ 42,650,979.00</u>	<u>\$ 37,546,439.87</u>	<u>\$ 5,104,539.13</u>

OAKLAND COUNTY GENERAL FUND

STATEMENT OF REVENUES-
BUDGET AND ACTUAL
PRESENTED BY DIVISION

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COUNTY EXECUTIVE:			
ADMINISTRATION			
COMPLIANCE OFFICE:			
Refunds Miscellaneous	\$ 265,690.00	\$ 289,333.99	23,643.99
Prior Years Adjustments	-	206.00	206.00
Total Compliance Office	265,690.00	289,539.99	23,849.99
CORPORATION COUNSEL:			
FOIA Fees	-	395.36	395.36
Total Compliance Office	-	395.36	395.36
TOTAL ADMINISTRATION	265,690.00	289,935.35	24,245.35
MANAGEMENT AND BUDGET:			
EQUALIZATION:			
Reimb Equalization Services	3,260,000.00	3,393,967.55	133,967.55
FOIA Fees	-	155.75	155.75
Total Equalization	3,260,000.00	3,394,123.30	134,123.30
FISCAL SERVICES:			
Court Ordered Board and Care	280,000.00	255,795.94	(24,204.06)
Late Penalty	120,000.00	138,498.65	18,498.65
Reimb Contracts	11,000.00	13,714.33	2,714.33
Reimb Filing Fees	3,600.00	7,419.99	3,819.99
Reimb Postage	1,000.00	1,764.37	764.37
Tax Intercept Fee	90,000.00	85,497.41	(4,502.59)
FOIA Fees	-	230.99	230.99
Total Fiscal Services	505,600.00	502,921.68	(2,678.32)
TOTAL MANAGEMENT AND BUDGET	3,765,600.00	3,897,044.98	131,444.98
CENTRAL SERVICES:			
SUPPORT SERVICES:			
Commission Food Services	6,000.00	3,000.00	(3,000.00)
Commission Vending Machines	30,000.00	30,607.98	607.98
Metered Postage	60,000.00	56,677.82	(3,322.18)
Miscellaneous	950.00	503.94	(446.06)
Reimb General	225,000.00	223,484.49	(1,515.51)
Standard Mail	600.00	1,615.25	1,015.25
County Auction	-	4,230.02	4,230.02
Total Support Services	322,550.00	320,119.50	(2,430.50)
TOTAL CENTRAL SERVICES	322,550.00	320,119.50	(2,430.50)
FACILITIES MANAGEMENT:			
FACILITIES ENGINEERING:			
Refund Prior Years Expenditure	4,280.00	4,280.00	-
Total Facilities Engineering	4,280.00	4,280.00	-
TOTAL FACILITIES MANAGEMENT	4,280.00	4,280.00	-
HUMAN RESOURCES:			
ADMINISTRATION:			
Miscellaneous	-	27.00	27.00
Total Administration	-	27.00	27.00
TOTAL HUMAN RESOURCES	-	27.00	27.00

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
HUMAN SERVICES:			
HEALTH:			
Federal Operating Grants	340,334.00	312,806.40	(27,527.60)
State Operating Grants	2,560,034.00	2,567,994.49	7,960.49
Health State Subsidy	2,251,290.00	2,251,290.00	-
Administration Fees	120,602.00	112,719.60	(7,882.40)
Bac-T Test	51,767.00	60,378.00	8,611.00
Bodies Disinter or Reinter	500.00	600.00	100.00
Campground License Fees	2,000.00	1,691.00	(309.00)
Class Fees	56,444.00	39,995.00	(16,449.00)
Clinic Charges	115,000.00	125,070.80	10,070.80
Dental Services Fees	3,500.00	4,110.00	610.00
Diff Between Chg and Init Pay	(100,000.00)	(61,867.87)	38,132.13
Duplicate Record Fees	500.00	-	(500.00)
Flu 3rd Party	170,000.00	231,981.00	61,981.00
Flu Vaccine Fees	30,000.00	23,788.80	(6,211.20)
Food Plan Reviews	60,000.00	57,305.00	(2,695.00)
Food Service Licenses	1,241,221.00	1,217,227.99	(23,993.01)
Hepatitis Vaccine	35,000.00	67,849.80	32,849.80
HPV Vaccine	7,000.00	3,579.40	(3,420.60)
Immunizations	761,612.00	581,268.80	(180,343.20)
Inspection Fees	224,368.00	221,787.89	(2,580.11)
Laboratory Charges	10,391.00	11,786.16	1,395.16
Laboratory Charges 3rd Party	111,928.00	46,203.59	(65,724.41)
Licensed Fac Inspect 3rd Party	16,000.00	12,573.00	(3,427.00)
Licensed Facility Inspections	25,943.00	29,345.00	3,402.00
Licenses	24,000.00	38,625.00	14,625.00
MCV4 Vaccine	20,000.00	16,824.40	(3,175.60)
Medical Records	100.00	255.00	155.00
Miscellaneous	-	924.24	924.24
Partial Chem Test	12,617.00	11,144.00	(1,473.00)
Permits	444,323.00	434,822.00	(9,501.00)
Plan Review Fees	5,614.00	27,645.00	22,031.00
Pneumo Vax	1,400.00	639.00	(761.00)
Pneumo Vax 3rd Party	180,000.00	117,030.00	(62,970.00)
Rabies Vaccine Fees	22,000.00	125,997.00	103,997.00
Radon Testing	15,000.00	9,460.00	(5,540.00)
Reimb Contracts	-	6,543.69	6,543.69
Reimb General	375,000.00	417,276.56	42,276.56
Reimb Salaries	59,000.00	51,078.20	(7,921.80)
Sanitary Code Appeals Fee	7,612.00	2,986.00	(4,626.00)
Seminars/Conferences	-	1,000.00	1,000.00
Subdivision Control Plats	1,500.00	4,465.00	2,965.00
TB Tests	30,800.00	38,570.00	7,770.00
Tdap Vaccine Fees	15,000.00	12,885.60	(2,114.40)
Water Sample Tests	3,973.00	3,944.00	(29.00)
FOIA Fees	-	594.17	594.17
Donations	-	106.25	106.25
Cash Overages	-	50.92	50.92
County Auction	-	683.02	683.02
Prior Years Revenue	-	321,801.01	321,801.01
Refund Prior Years Expenditure	-	387.28	387.28
Total Health	9,313,373.00	9,565,221.19	251,848.19

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
HOMELAND SECURITY:			
Disaster Control Fed Subsidy	61,221.00	59,724.42	(1,496.58)
Federal Operating Grants	10,957.00	18,477.26	7,520.26
Local Match	18,000.00	-	(18,000.00)
County Auction	-	19,819.43	19,819.43
Total Homeland Security	90,178.00	98,021.11	7,843.11
TOTAL HUMAN SERVICES	9,403,551.00	9,663,242.30	259,691.30
PUBLIC SERVICES:			
VETERANS SERVICES:			
Reimb General	4,565.00	3,868.71	(696.29)
Total Veterans Services	4,565.00	3,868.71	(696.29)
COMMUNITY CORRECTIONS:			
Fee Income	190,000.00	165,806.09	(24,193.91)
Total Community Corrections	190,000.00	165,806.09	(24,193.91)
MSU EXTENSION - OAKLAND COUNTY:			
Miscellaneous	-	117.00	117.00
Reimb General	-	40.00	40.00
Total MSU Extension - Oakland County	-	157.00	157.00
ANIMAL CONTROL:			
Adoptions	14,410.00	11,522.50	(2,887.50)
Animal Shots	13,286.00	17,139.72	3,853.72
Animal Sterilization Fees	34,757.00	49,400.00	14,643.00
Claimed Animals	17,000.00	9,372.00	(7,628.00)
Fee Income	-	2,069.00	2,069.00
Miscellaneous	3,440.00	6,382.00	2,942.00
NSF Check Fees	-	25.00	25.00
Photostats	300.00	12.00	(288.00)
Pound Fees	29,600.00	28,108.71	(1,491.29)
Reimb General	1,000.00	50.00	(950.00)
Sale of Animals	500.00	22.50	(477.50)
Sale of Licenses	955,224.00	1,037,285.65	82,061.65
Service Fees	24,900.00	19,651.00	(5,249.00)
	1,094,417.00	1,181,040.08	86,623.08
TRANSFERS IN:			
Restricted Funds	19,524.00	19,524.00	-
	19,524.00	19,524.00	-
Total Animal Control	1,113,941.00	1,200,564.08	86,623.08
MEDICAL EXAMINER:			
Autopsies	64,000.00	45,772.05	(18,227.95)
Cremation Approval Fee	230,000.00	267,925.00	37,925.00
Medical Services	22,000.00	15,353.10	(6,646.90)
Miscellaneous	23,000.00	30,970.01	7,970.01
Total Medical Examiner	339,000.00	360,020.16	21,020.16
TOTAL PUBLIC SERVICES	1,647,506.00	1,730,416.04	82,910.04

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMUNITY AND ECONOMIC DEVELOPMENT:			
ADMINISTRATION:			
Seminars/Conferences	24,000.00	-	(24,000.00)
Contributions Operating	43,372.00	43,372.50	0.50
Total Administration	67,372.00	43,372.50	(23,999.50)
PLANNING AND DEVELOPMENT SERVICES:			
State Operating Grants	10,000.00	10,000.00	-
Economic Development Fees	60,000.00	60,000.00	-
Registration Fees	27,000.00	29,572.28	2,572.28
Reimb General	351,925.00	260,802.01	(91,122.99)
Sale of Maps	30,000.00	40,946.66	10,946.66
Seminars/Conferences	75,040.00	227,765.10	152,725.10
Donations	9,000.00	-	(9,000.00)
Total Planning and Development Services	562,965.00	629,086.05	66,121.05
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	630,337.00	672,458.55	42,121.55
TOTAL COUNTY EXECUTIVE	16,039,514.00	16,577,523.72	538,009.72
CLERK/REGISTER OF DEEDS:			
ADMINISTRATION:			
FOIA Fees	-	144.27	144.27
Total Administration	-	144.27	144.27
COUNTY CLERK:			
Admission to the Bar	6,100.00	5,300.00	(800.00)
Appeals Appellate Court	7,000.00	6,100.00	(900.00)
Assumed Names	50,000.00	39,436.00	(10,564.00)
Bond Fees	55,000.00	49,081.00	(5,919.00)
Certified Copies	900,000.00	1,096,502.50	196,502.50
Civil Action Entry Fees	400,000.00	397,606.00	(2,394.00)
Co partnership New	2,000.00	1,070.00	(930.00)
Construction Lien	1,500.00	1,230.00	(270.00)
Costs	7,000.00	3,900.00	(3,100.00)
CVR County Portion	25,000.00	35,408.05	10,408.05
e Filing Fees	-	21,369.50	21,369.50
Forfeiture of Bonds	20,000.00	63,769.12	43,769.12
Forfeiture of Surety Bonds	3,000.00	47,250.00	44,250.00
Garnishment Fees	50,000.00	50,040.00	40.00
Jury Fees	150,000.00	271,330.00	121,330.00
Marriage Fees	-	250.00	250.00
Marriage Licenses	35,000.00	38,990.00	3,990.00
Marriage Waivers	11,500.00	9,410.00	(2,090.00)
Miscellaneous	12,500.00	10,122.98	(2,377.02)
Motion Fees	250,000.00	238,940.00	(11,060.00)
Notary Commission	20,000.00	25,195.00	5,195.00
Order Reinstating Case	4,000.00	2,460.00	(1,540.00)
Paternity Judgement Fee	1,500.00	1,116.00	(384.00)
Photostats	201,000.00	346,416.47	145,416.47
Interest Court Cases	-	460.39	460.39
Interest on Investments	2,500.00	33,793.49	31,293.49
Cash Overages	-	56.00	56.00
Total County Clerk	2,214,600.00	2,796,602.50	582,002.50

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
ELECTIONS:			
Board of Canvasser Service Fee	4,200.00	5,042.25	842.25
Election Filing Fees Late	7,000.00	45,737.56	38,737.56
Election Recount Forfeitures	200.00	1,050.00	850.00
Miscellaneous	-	71.25	71.25
Nominating Filing Forfeit	1,000.00	11,000.00	10,000.00
Passport Fees	10,000.00	23,525.00	13,525.00
Photographs	3,000.00	4,575.24	1,575.24
Photostats	-	94.01	94.01
Qualified Voter File Fees	300.00	363.92	63.92
Reimb General	50,000.00	40,011.85	(9,988.15)
Voter Registration Application	5,000.00	1,722.88	(3,277.12)
County Auction	-	88.00	88.00
Total Elections	80,700.00	133,281.96	52,581.96
REGISTER OF DEEDS:			
Chattel Mortgages	20,000.00	20,126.00	126.00
Deeds	700,000.00	990,948.00	290,948.00
Enhanced Access Fees	525,000.00	432,430.84	(92,569.16)
Land Transfer Tax	7,600,000.00	10,016,481.20	2,416,481.20
Miscellaneous	500.00	1,513.00	1,013.00
Mortgages	1,500,000.00	1,019,277.00	(480,723.00)
Photostats	50,000.00	37,360.50	(12,639.50)
Recording Fees	1,000,000.00	2,666,060.00	1,666,060.00
Reimb General	15,000.00	-	(15,000.00)
Remonumentation Fee	15,000.00	11,201.28	(3,798.72)
Tract Index	24,000.00	24,000.00	-
Cash Overages	-	1,610.34	1,610.34
Total Register of Deeds	11,449,500.00	15,221,008.16	3,771,508.16
TOTAL CLERK/REGISTER OF DEEDS	13,744,800.00	18,151,036.89	4,406,236.89
TREASURER:			
Payment in Lieu of Taxes	300,000.00	585,033.28	285,033.28
Property Tax Levy	993,500.00	948,606.87	(44,893.13)
Administration Fees	330,000.00	553,804.82	223,804.82
Bond Fees	300.00	325.00	25.00
Civil Action Service Fees	800,000.00	776,647.25	(23,352.75)
Deeds	28,000.00	157,423.20	129,423.20
Foreclosure Notification Fee	275,000.00	242,860.06	(32,139.94)
Maintenance Contracts	101,500.00	134,310.62	32,810.62
Photostats	8,500.00	4,255.18	(4,244.82)
Pymts Other Than Anticipated	1,245,000.00	5,760,304.03	4,515,304.03
Recording Fee Forfeiture Certi	150,000.00	256,882.68	106,882.68
Recording Fee Redemption Certi	150,000.00	256,575.63	106,575.63
Sale of Publications	-	1,946.00	1,946.00
Service Fees	13,000.00	10,092.75	(2,907.25)
Tax Reverted Land Co Portion	66,000.00	59,140.00	(6,860.00)
Tax Statements	135,000.00	95,315.25	(39,684.75)
Title Search Fees	1,500,000.00	1,681,314.97	181,314.97
FOIA Fees	-	2,689.61	2,689.61
Income from Investments	100,000.00	495,588.78	395,588.78
Cash Overages	-	1,570.14	1,570.14
	6,195,800.00	12,024,686.12	5,828,886.12

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
TRANSFERS IN:			
Delinquent Tax Revolving	2,600,000.00	2,906,816.81	306,816.81
TOTAL TREASURER	8,795,800.00	14,931,502.93	6,135,702.93
JUSTICE ADMINISTRATION:			
CIRCUIT COURT:			
ADMINISTRATION:			
County Auction	-	56.00	56.00
Total Administration	-	56.00	56.00
CIVIL/CRIMINAL DIVISION:			
Drug Case Management	4,500.00	4,589.92	89.92
Civil Mediation Payments	710,500.00	609,400.00	(101,100.00)
Costs	600,000.00	688,234.13	88,234.13
DNA Testing Fees	-	4,151.73	4,151.73
e Filing Fees	-	21,369.50	21,369.50
Forensic Lab Fees	-	134.89	134.89
Judge On Line Services	12,000.00	11,807.00	(193.00)
Jury Fees	210,000.00	168,157.50	(41,842.50)
Mediation Fines	130,000.00	116,325.00	(13,675.00)
Miscellaneous	-	1,020.00	1,020.00
Refund Fees PD Def Attorney	920,000.00	836,950.73	(83,049.27)
Reimb Court Services	4,000.00	6,397.48	2,397.48
Video Copying	-	365.00	365.00
Refund Prior Years Expenditure	-	2,666.14	2,666.14
	2,591,000.00	2,471,569.02	(119,430.98)
TRANSFER IN:	9.00	9.00	-
Total Civil/Criminal Division	2,591,009.00	2,471,578.02	(119,430.98)
FAMILY DIVISION:			
Adoptive Info Request Fee	20,000.00	12,800.00	(7,200.00)
Assessment Fees	2,500.00	1,673.09	(826.91)
Costs	500.00	-	(500.00)
Court Service Fees Probation	110,000.00	87,526.61	(22,473.39)
Court Service Fees Traffic	5,000.00	2,126.67	(2,873.33)
CVR County Portion	500.00	584.78	84.78
Diversion Fees	2,000.00	730.00	(1,270.00)
DNA Testing Fees	-	36.00	36.00
EIC Sanction Fee	-	250.00	250.00
Miscellaneous	24,000.00	26,405.11	2,405.11
Probation Fees	-	238.38	238.38
Refund Fees PD Def Attorney	250,000.00	222,612.64	(27,387.36)
Reimb Clinical Evaluations	42,000.00	27,343.89	(14,656.11)
Reimb State County Agent	180,000.00	180,533.04	533.04
Service Fees	7,000.00	6,140.00	(860.00)
Tours	6,000.00	3,598.50	(2,401.50)
Prior Years Adjustments	-	33.90	33.90
Total Family Division	649,500.00	572,632.61	(76,867.39)
TOTAL CIRCUIT COURT	3,240,509.00	3,044,266.63	(196,242.37)

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
DISTRICT COURT:			
DIVISION I (NOVI):			
Drug Case Management	500.00	1,072.67	572.67
Assessment Fees	20,500.00	11,225.00	(9,275.00)
Assessments and PSI	88,000.00	89,262.00	1,262.00
Bond Fees	5,000.00	16,003.09	11,003.09
Class Fees	3,000.00	3,680.00	680.00
Community Service Oversight	100,000.00	71,672.00	(28,328.00)
CVR County Portion	20,000.00	24,409.52	4,409.52
Drug Treatment Court Fee	45,000.00	39,040.00	(5,960.00)
Drunk Driving Caseflow DDCAF	30,000.00	30,581.48	581.48
Filing Fees DCU	145,000.00	135,257.00	(9,743.00)
Forfeiture of Bonds	50,000.00	67,292.40	17,292.40
Garnishment Fees	150,000.00	121,845.00	(28,155.00)
Jury Fees	2,000.00	1,240.00	(760.00)
Late Penalty	75,000.00	121,344.30	46,344.30
License Reinstatement Fees	30,000.00	37,440.00	7,440.00
Marriage Fees	1,500.00	1,740.00	240.00
Miscellaneous	50,000.00	39,588.00	(10,412.00)
No Insurance Proof Fee	25,000.00	18,375.00	(6,625.00)
NSF Check Fees	1,200.00	1,225.00	25.00
Ordinance Fines and Costs	1,565,000.00	1,803,209.53	238,209.53
Probation Fees	814,000.00	716,242.34	(97,757.66)
Refund Fees PD Def Attorney	180,000.00	161,006.97	(18,993.03)
Reimb Interpreter Fees	9,000.00	16,537.00	7,537.00
Show Cause Fee	45,000.00	63,436.07	18,436.07
State Law Costs	300,000.00	390,046.96	90,046.96
Warrant Recall Fee	30,000.00	53,403.92	23,403.92
Income from Investments	500.00	446.20	(53.80)
Cash Overages	-	10.00	10.00
Total Division I (Novi)	3,785,200.00	4,036,631.45	251,431.45
DIVISION II (CLARKSTON):			
Drug Case Management	300.00	489.42	189.42
Assessment Fees	5,000.00	6,020.00	1,020.00
Assessments and PSI	40,000.00	41,220.00	1,220.00
Bond Fees	4,000.00	2,856.00	(1,144.00)
CVR County Portion	13,000.00	13,597.10	597.10
Drug Treatment Court Fee	21,000.00	24,705.00	3,705.00
Drunk Driving Caseflow DDCAF	24,000.00	21,171.79	(2,828.21)
Filing Fees DCU	70,000.00	84,329.00	14,329.00
Forfeiture of Bonds	26,000.00	29,223.00	3,223.00
Garnishment Fees	90,000.00	89,490.00	(510.00)
Jury Fees	1,700.00	1,320.00	(380.00)
Late Penalty	60,000.00	68,800.35	8,800.35
License Reinstatement Fees	20,000.00	26,795.00	6,795.00
Marriage Fees	1,000.00	830.00	(170.00)
Miscellaneous	20,000.00	20,844.00	844.00
No Insurance Proof Fee	7,000.00	6,275.00	(725.00)
NSF Check Fees	500.00	140.00	(360.00)
Ordinance Fines and Costs	550,000.00	587,855.40	37,855.40
Probation Fees	210,000.00	225,659.01	15,659.01
Refund Fees PD Def Attorney	75,000.00	87,705.00	12,705.00

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Reimb Interpreter Fees	5,000.00	1,660.00	(3,340.00)
Show Cause Fee	10,000.00	7,578.00	(2,422.00)
State Law Costs	465,000.00	480,717.06	15,717.06
Warrant Recall Fee	13,000.00	12,318.00	(682.00)
Income from Investments	300.00	297.46	(2.54)
Cash Overages	-	111.00	111.00
Total Division II (Clarkston)	1,731,800.00	1,842,006.59	110,206.59

DIVISION III (ROCHESTER HILLS):

Drug Case Management	700.00	1,336.40	636.40
Assessment Fees	1,000.00	4,150.00	3,150.00
Assessments and PSI	80,000.00	76,883.00	(3,117.00)
Bond Fees	14,000.00	13,485.50	(514.50)
CVR County Portion	22,000.00	24,495.06	2,495.06
Drug Treatment Court Fee	30,000.00	29,250.00	(750.00)
Drunk Driving Casflow DDCAF	40,000.00	40,362.60	362.60
Filing Fees DCU	100,000.00	106,478.00	6,478.00
Forfeiture of Bonds	88,000.00	115,975.92	27,975.92
Garnishment Fees	110,000.00	107,460.00	(2,540.00)
Jury Fees	1,400.00	1,200.00	(200.00)
Late Penalty	110,000.00	148,310.92	38,310.92
License Reinstatement Fees	45,000.00	51,899.50	6,899.50
Marriage Fees	1,500.00	1,370.00	(130.00)
Miscellaneous	46,000.00	49,327.00	3,327.00
No Insurance Proof Fee	31,000.00	23,925.00	(7,075.00)
NSF Check Fees	2,000.00	1,310.00	(690.00)
Ordinance Fines and Costs	1,620,000.00	2,093,426.72	473,426.72
Probation Fees	760,000.00	700,719.00	(59,281.00)
Refund Fees PD Def Attorney	72,000.00	87,585.00	15,585.00
Reimb Interpreter Fees	10,000.00	16,195.00	6,195.00
Show Cause Fee	10,000.00	18,999.48	8,999.48
State Law Costs	335,000.00	445,431.39	110,431.39
Warrant Recall Fee	35,000.00	50,242.00	15,242.00
Income from Investments	400.00	743.69	343.69
Cash Overages	-	5.00	5.00
Total Division III (Rochester Hills)	3,565,000.00	4,210,566.18	645,566.18

DIVISION IV (TROY):

Drug Case Management	300.00	1,204.54	904.54
Assessment Fees	25,000.00	14,769.00	(10,231.00)
Assessments and PSI	55,000.00	55,024.00	24.00
Bond Fees	10,000.00	8,530.59	(1,469.41)
CVR County Portion	15,000.00	15,805.35	805.35
Drug Treatment Court Fee	12,000.00	11,860.00	(140.00)
Drunk Driving Casflow DDCAF	35,000.00	31,757.69	(3,242.31)
Filing Fees DCU	53,000.00	52,266.00	(734.00)
Forfeiture of Bonds	60,000.00	91,738.00	31,738.00
Garnishment Fees	60,000.00	42,225.00	(17,775.00)
Jury Fees	7,000.00	8,960.00	1,960.00
Late Penalty	50,000.00	38,937.23	(11,062.77)
License Reinstatement Fees	15,000.00	17,987.00	2,987.00
Marriage Fees	750.00	830.00	80.00
Miscellaneous	60,000.00	31,612.00	(28,388.00)
No Insurance Proof Fee	16,000.00	13,500.00	(2,500.00)

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
NSF Check Fees	600.00	525.00	(75.00)
Ordinance Fines and Costs	995,000.00	1,116,742.86	121,742.86
Probation Fees	450,000.00	384,394.52	(65,605.48)
Refund Fees PD Def Attorney	140,000.00	127,345.00	(12,655.00)
Reimb Interpreter Fees	15,000.00	14,904.00	(96.00)
Show Cause Fee	16,000.00	23,759.17	7,759.17
State Law Costs	155,000.00	146,245.39	(8,754.61)
Warrant Recall Fee	18,000.00	24,399.00	6,399.00
Income from Investments	1,000.00	743.69	(256.31)
Cash Overages	-	22.00	22.00
Total Division IV (Troy)	2,264,650.00	2,276,087.03	11,437.03
TOTAL DISTRICT COURT	11,346,650.00	12,365,291.25	1,018,641.25
PROBATE COURT:			
JUDICIAL SUPPORT:			
Account Filings Probate	18,000.00	16,020.00	(1,980.00)
Ancillary Fees	200.00	-	(200.00)
Application and Admin Fee	500.00	450.00	(50.00)
Certified Copies	139,000.00	141,718.00	2,718.00
Foreign Letter Ancillary	100.00	70.00	(30.00)
Gross Estate Fees	310,000.00	312,820.76	2,820.76
Judge On Line Services	1,500.00	1,350.00	(150.00)
Jury Fees	500.00	910.00	410.00
Marriage Ceremony	100.00	28.00	(72.00)
Marriage Licenses	-	2.00	2.00
Miscellaneous	400.00	8,091.20	7,691.20
Miscellaneous Petitions	15,000.00	18,320.00	3,320.00
Motion Fees	3,000.00	3,650.00	650.00
Objection	2,000.00	3,330.00	1,330.00
Photostats	22,000.00	28,170.85	6,170.85
Refund Fees PD Def Attorney	55,000.00	33,577.00	(21,423.00)
Safe Deposit Fee	300.00	278.00	(22.00)
Statement and Proof of Claim	8,000.00	8,720.00	720.00
Will Deposits	10,000.00	8,850.00	(1,150.00)
Total Judicial Support	585,600.00	586,355.81	755.81
TOTAL PROBATE COURT	585,600.00	586,355.81	755.81
TOTAL JUSTICE ADMINISTRATION	15,172,759.00	15,995,913.69	823,154.69
LAW ENFORCEMENT:			
PROSECUTING ATTORNEY:			
ADMINISTRATION:			
Federal Operating Grants	205,000.00	293,803.50	88,803.50
Educational Training	6,100.00	6,412.70	312.70
Extradition Recovery Fee	12,500.00	6,797.68	(5,702.32)
Forensic Lab Fees	-	134.89	134.89
Microfilming	1,500.00	3,442.20	1,942.20
Reimb General	34,000.00	30,344.14	(3,655.86)
State Approp Victim Witness	238,453.00	238,453.00	-
Welfare Fraud Case Review	2,500.00	652.50	(1,847.50)
Restr P A Seized Funds	-	2,476.06	2,476.06
Total Administration	500,053.00	582,516.67	82,463.67
TOTAL PROSECUTING ATTORNEY	500,053.00	582,516.67	82,463.67

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
SHERIFF:			
SHERIFF'S OFFICE:			
Social Security Incentive Pmts	140,000.00	129,200.00	(10,800.00)
DNA Testing Fees	1,000.00	2,886.11	1,886.11
Reimb General	-	17,839.88	17,839.88
Subpoena Fees	900.00	986.00	86.00
County Auction	5,000.00	-	(5,000.00)
Enhancement Funds	-	7,883.88	7,883.88
Total Sheriff's Office	146,900.00	158,795.87	11,895.87
ADMINISTRATIVE SERVICES:			
Fee Income	-	4,150.00	4,150.00
Fingerprints	230,000.00	197,951.00	(32,049.00)
Miscellaneous	3,500.00	4,160.00	660.00
Photographs	9,000.00	-	(9,000.00)
Photostats	100,000.00	105,635.95	5,635.95
Registration Fees	45,000.00	47,438.00	2,438.00
Reimb Postage	4,900.00	-	(4,900.00)
FOIA Fees	-	15,382.02	15,382.02
Cash Overages	-	20.00	20.00
Refund Prior Years Expenditure	-	275.00	275.00
Total Administrative Services	392,400.00	375,011.97	(17,388.03)
CORRECTIVE SERVICES:			
Clinic Charges	62,000.00	43,401.33	(18,598.67)
Commission Contracts	650,000.00	948,396.26	298,396.26
Dental Services Fees	4,000.00	3,206.22	(793.78)
Diverted Felon	1,700,000.00	1,618,525.00	(81,475.00)
Fee Income	24,000.00	1,788.00	(22,212.00)
Hospital Cost Recovery	3,000.00	-	(3,000.00)
Inmate Board and Care	450,000.00	339,263.90	(110,736.10)
Medical Records	-	90.00	90.00
Miscellaneous	8,000.00	10,075.47	2,075.47
OUIL Third Offense	65,000.00	60,900.00	(4,100.00)
Participation Fees	3,000.00	4,016.00	1,016.00
Reimb Contracts	207,318.00	162,574.93	(44,743.07)
Reimb Salaries	171,266.00	1,365.16	(169,900.84)
Transportation of Prisoners	15,000.00	10,917.61	(4,082.39)
Adjustment Prior Years Revenue	-	195.00	195.00
	3,362,584.00	3,204,714.88	(157,869.12)
TRANSFERS IN:			
Restricted Funds	73,985.00	73,984.13	(0.87)
	73,985.00	73,984.13	(0.87)
Total Corrective Services	3,436,569.00	3,278,699.01	(157,869.99)
CORRECTIVE SERVICES-SATELLITES:			
Board and Care	105,000.00	75,990.00	(29,010.00)
Reimb Court Services	540,386.00	628,838.87	88,452.87
Total Corrective Services-Satellites	645,386.00	704,828.87	59,442.87
PATROL SERVICES:			
Federal Operating Grants	138,477.00	144,406.89	5,929.89
Marine Safety	126,706.00	124,000.00	(2,706.00)

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Fee Income	-	11,089.00	11,089.00
Impound Fees	29,970.00	30,311.00	341.00
Inspection of Boat Livery	1,000.00	44.00	(956.00)
Liquor Control Sheriff	-	206.25	206.25
Miscellaneous	1,000.00	-	(1,000.00)
Reimb Salaries	4,756,079.00	4,897,091.89	141,012.89
Sheriff Special Deputies	46,447,078.00	45,812,776.84	(634,301.16)
Wrecker Service	8,000.00	3,661.00	(4,339.00)
County Auction	6,000.00	19,850.00	13,850.00
	51,514,310.00	51,043,436.87	(470,873.13)
TRANSFERS IN:			
Restricted Funds	122,130.00	99,073.05	(23,056.95)
Total Patrol Services	51,636,440.00	51,142,509.92	(493,930.08)
SHERIFF EMERG. PREPAREDNESS TRAINING:			
Civil Action Service Fees	500,000.00	296,723.84	(203,276.16)
Reimb General	-	324.00	324.00
Reimb Salaries	-	700.00	700.00
Refund Prior Years Expenditures	-	5,958.21	5,958.21
Total Sheriff Emerg. Preparedness Training	500,000.00	303,706.05	(196,293.95)
INVESTIGATIVE & FORENSIC SERVICES:			
Federal Operating Grants	130,000.00	144,286.92	14,286.92
Confiscated Property	10,000.00	14,669.37	4,669.37
Drug Testing	1,000,000.00	1,160,080.00	160,080.00
Miscellaneous	-	3,014.58	3,014.58
Refunds NET	5,000.00	1,247.32	(3,752.68)
Reimb General	-	35.00	35.00
Reimb Salaries	18,042.00	97,945.29	79,903.29
Adjustment Prior Years Revenue	-	1,004.12	1,004.12
County Auction	-	10,325.00	10,325.00
Refund Prior Years Expenditure	-	16,480.08	16,480.08
	1,163,042.00	1,449,087.68	286,045.68
TRANSFERS IN:			
Restricted Funds	192,942.00	184,041.31	(8,900.69)
Total Investigative & Forensic Services	1,355,984.00	1,633,128.99	277,144.99
EMERGENCY COMM OPERATIONS:			
Dispatch Services	2,080,276.00	2,111,995.77	31,719.77
	2,080,276.00	2,111,995.77	31,719.77
TRANSFERS IN:			
Restricted Funds	60,437.00	60,436.91	(0.09)
Total Emergency Comm Operations	2,140,713.00	2,172,432.68	31,719.68
TOTAL SHERIFF	60,254,392.00	59,769,113.36	(485,278.64)
TOTAL LAW ENFORCEMENT	60,754,445.00	60,351,630.03	(402,814.97)

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
LEGISLATIVE:			
BOARD OF COMISSIONERS:			
ADMINISTRATION:			
Fee Income	11,900.00	5,643.75	(6,256.25)
Per Diem	600.00	-	(600.00)
Total Administration	12,500.00	5,643.75	(6,856.25)
LIBRARY BOARD:			
Copier Machine Charges	8,000.00	5,862.50	(2,137.50)
Miscellaneous	6,000.00	5,128.46	(871.54)
Reimb Salaries	-	3,536.17	3,536.17
Total Library Board	14,000.00	14,527.13	527.13
TOTAL LEGISLATIVE	26,500.00	20,170.88	(6,329.12)
WATER RESOURCES COMMISSIONER:			
ADMINISTRATION:			
Per Diem	-	325.00	325.00
Plat Service Fees	1,000.00	500.00	(500.00)
Reimb General	1,778,593.00	2,109,815.83	331,222.83
Reimb Salaries Constr Admin	138,768.00	181,536.24	42,768.24
Soil Erosion Fees	821,816.00	1,069,052.75	247,236.75
Sponsorships	-	1,000.00	1,000.00
Total Administration	2,740,177.00	3,362,229.82	622,052.82
TOTAL WATER RESOURCES COMMISSIONER	2,740,177.00	3,362,229.82	622,052.82
TOTAL DEPARTMENTAL REVENUES	117,273,995.00	129,390,007.96	12,116,012.96
NON-DEPARTMENTAL REVENUES:			
NON-DEPARTMENTAL OPERATIONS:			
Delinquent Tax Current	(989,920.00)	-	989,920.00
Delinquent Tax Prior Years	98,500.00	242,664.70	144,164.70
Delinquent Tax Revolving Fund	-	3,838,349.05	3,838,349.05
Millage Reduction	(3,301,648.00)	-	3,301,648.00
Payment in Lieu of Taxes	-	1,643.61	1,643.61
Property Tax Levy	235,057,739.00	222,312,890.97	(12,744,848.03)
Tax Financing Offsets	(5,000,000.00)	-	5,000,000.00
Trailer Tax	80,000.00	83,980.50	3,980.50
Convention Facility Liquor Tax	9,841,485.00	9,841,484.57	(0.43)
Revenue Sharing	26,683,178.00	26,683,378.86	200.86
Local Comm Stabilization Share	4,157,046.00	4,157,398.46	352.46
State Court Fund Disb PA189	5,000,000.00	4,617,656.00	(382,344.00)
Circuit Court Judge Salary	868,756.00	868,868.50	112.50
District Court Judge Salary	457,240.00	457,240.00	-
Probate Judges Salary	622,464.00	620,040.45	(2,423.55)
Commission Public Telephone	700,000.00	1,191,918.33	491,918.33
Interest and Penalty	-	31,955.76	31,955.76
Jury Fees	491,000.00	-	(491,000.00)
Licenses	17,468.00	17,468.50	0.50
Miscellaneous	-	87,395.41	87,395.41
NSF Check Fees	-	4,764.00	4,764.00
Refunds Miscellaneous	-	150.00	150.00
Reimb of Employee Compensation	-	2,169.49	2,169.49
Service Fees	-	208.33	208.33
Indirect Cost Recovery	8,134,737.00	9,145,652.00	1,010,915.00
Accrued Interest Adjustments	-	62,965.01	62,965.01

COUNTY OF OAKLAND
General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Income from Investments	1,800,000.00	2,889,989.12	1,089,989.12
Increase Market Value Invest	-	(1,200,070.52)	(1,200,070.52)
Adjustment Prior Years Revenue	-	85.99	85.99
County Auction	-	38.00	38.00
Prior Years Adjustments	417,500.00	90,700.10	(326,799.90)
Refund Prior Years Expenditure	-	98.83	98.83
Sale of Equipment	-	3,870.00	3,870.00
	<u>285,135,545.00</u>	<u>286,054,954.02</u>	<u>919,409.02</u>
TRANSFERS IN:			
All Funds			
Project Work Orders	-	152,786.96	152,786.96
Major Dept Support Projects	-	141,816.41	141,816.41
Delinquent Tax Revolving	6,000,000.00	6,000,000.00	-
	<u>6,000,000.00</u>	<u>6,294,603.37</u>	<u>294,603.37</u>
Total Non-departmental Operations	<u>291,135,545.00</u>	<u>292,349,557.39</u>	<u>1,214,012.39</u>
RESERVED FOR TRANSFER:			
Encumbrance and Approp Carry Forward	5,032,686.21	-	(5,032,686.21)
Planned Use of Fund Balance	61,413,585.00	-	(61,413,585.00)
Total Reserved for Transfer	<u>66,446,271.21</u>	<u>-</u>	<u>(66,446,271.21)</u>
TOTAL NON-DEPARTMENTAL REVENUES	<u>357,581,816.21</u>	<u>292,349,557.39</u>	<u>(65,232,258.82)</u>
TOTAL GENERAL FUND REVENUES	<u>\$ 474,855,811.21</u>	<u>\$ 421,739,565.35</u>	<u>\$ (53,116,245.86)</u>

OAKLAND COUNTY GENERAL FUND

STATEMENT OF
APPROPRIATIONS
AND EXPENDITURES
PRESENTED BY DIVISION

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COUNTY EXECUTIVE:			
ADMINISTRATION:			
ADMINISTRATIVE:			
SALARIES	\$ 1,472,331.00	\$ 1,475,906.13	\$ (3,575.13)
FRINGE BENEFITS	806,389.00	766,078.64	40,310.36
CONTRACTUAL SERVICES:			
Advertising	500.00	-	500.00
Contracted Services	1,600.00	646.03	953.97
Equipment Maintenance	200.00	-	200.00
Freight and Express	400.00	32.90	367.10
Library Continuations	3,700.00	5,749.80	(2,049.80)
Membership Dues	6,800.00	4,480.50	2,319.50
Periodicals Books Publ Sub	2,200.00	3,584.50	(1,384.50)
Personal Mileage	10,000.00	5,840.00	4,160.00
Printing	21,147.00	567.85	20,579.15
Professional Services	168,000.00	180,000.00	(12,000.00)
Special Projects	25,000.00	32,770.34	(7,770.34)
Travel and Conference	10,000.00	4,999.99	5,000.01
Workshops and Meeting	1,500.00	535.92	964.08
	251,047.00	239,207.83	11,839.17
COMMODITIES:			
Metered Postage	12,871.00	4,393.07	8,477.93
Office Supplies	14,073.00	12,804.35	1,268.65
	26,944.00	17,197.42	9,746.58
INTERNAL SERVICES:			
Bldg Space Cost Allocation	263,742.00	263,742.00	-
Equipment Rental	1,824.00	-	1,824.00
Info Tech Development	552.00	551.25	0.75
Info Tech Operations	108,234.00	114,244.97	(6,010.97)
Info Tech Managed Print Svcs	7,595.00	8,619.34	(1,024.34)
Insurance Fund	10,515.00	10,667.36	(152.36)
Maintenance Department Charges	31,049.00	31,048.40	0.60
Motor Pool Fuel Charges	800.00	284.40	515.60
Motor Pool	13,000.00	11,950.57	1,049.43
Telephone Communications	25,517.00	25,776.83	(259.83)
	462,828.00	466,885.12	(4,057.12)
Total Administrative	3,019,539.00	2,965,275.14	54,263.86
COMPLIANCE OFFICE:			
SALARIES	1,067,512.00	1,045,268.53	22,243.47
FRINGE BENEFITS	633,375.00	597,314.29	36,060.71
CONTRACTUAL SERVICES:			
Equipment Repair	-	267.50	(267.50)
Freight and Express	300.00	-	300.00
Membership Dues	4,886.00	3,931.00	955.00
Periodicals Books Publ Sub	575.00	59.00	516.00
Personal Mileage	2,088.00	1,305.90	782.10
Printing	1,001.00	-	1,001.00
Professional Services	12,706.00	1,103.04	11,602.96
Software Rental Lease Purchase	12,294.00	14,360.00	(2,066.00)
Travel and Conference	9,931.00	9,809.60	121.40
	43,781.00	30,836.04	12,944.96

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:			
Expendable Equipment	1,000.00	1,675.00	(675.00)
Metered Postage	491.00	9.84	481.16
Office Supplies	3,980.00	1,550.88	2,429.12
	<u>5,471.00</u>	<u>3,235.72</u>	<u>2,235.28</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	110,129.00	110,129.04	(0.04)
Equipment Rental	1,680.00	1,680.00	-
Info Tech Development	35,265.00	35,264.00	1.00
Info Tech Operations	60,995.00	60,518.58	476.42
Info Tech Managed Print Svcs	3,422.00	3,315.93	106.07
Insurance Fund	3,340.00	4,566.50	(1,226.50)
Maintenance Department Charges	412.00	411.06	0.94
Telephone Communications	9,880.00	9,857.31	22.69
	<u>225,123.00</u>	<u>225,742.42</u>	<u>(619.42)</u>
Total Compliance Office	<u>1,975,262.00</u>	<u>1,902,397.00</u>	<u>72,865.00</u>
CORPORATION COUNSEL:			
SALARIES	1,639,239.00	1,689,994.61	(50,755.61)
FRINGE BENEFITS	<u>893,312.00</u>	<u>912,047.67</u>	<u>(18,735.67)</u>
CONTRACTUAL SERVICES:			
Computer Research Service	10,000.00	10,894.80	(894.80)
Court Cost	1,000.00	559.18	440.82
Library Continuations	8,500.00	7,863.00	637.00
Membership Dues	5,800.00	6,206.00	(406.00)
Miscellaneous	500.00	-	500.00
Pension Contribution Exp	-	4.00	(4.00)
Periodicals Books Publ Sub	1,500.00	444.00	1,056.00
Personal Mileage	3,000.00	1,661.52	1,338.48
Printing	859.00	523.11	335.89
Professional Services	-	20.00	(20.00)
Reporter and Steno Services	500.00	-	500.00
Software Support Maintenance	28,200.00	26,727.72	1,472.28
Travel and Conference	11,000.00	8,605.17	2,394.83
Workshops and Meeting	400.00	325.00	75.00
	<u>71,259.00</u>	<u>63,833.50</u>	<u>7,425.50</u>
COMMODITIES:			
Computer Supplies	3,000.00	403.59	2,596.41
Expendable Equipment	6,300.00	2,479.39	3,820.61
Metered Postage	1,001.00	379.96	621.04
Office Supplies	5,573.00	4,062.87	1,510.13
Postage-Standard Mailing	200.00	-	200.00
	<u>16,074.00</u>	<u>7,325.81</u>	<u>8,748.19</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	110,246.00	110,246.04	(0.04)
Info Tech Development	35,259.00	35,259.00	-
Info Tech Operations	98,560.00	96,556.06	2,003.94
Info Tech Managed Print Svcs	783.00	430.86	352.14
Insurance Fund	143,805.00	139,002.68	4,802.32
Maintenance Department Charges	927.00	926.69	0.31
Telephone Communications	11,184.00	11,106.55	77.45
	<u>400,764.00</u>	<u>393,527.88</u>	<u>7,236.12</u>
Total Corporation Counsel	<u>3,020,648.00</u>	<u>3,066,729.47</u>	<u>(46,081.47)</u>
TOTAL ADMINISTRATION	<u>8,015,449.00</u>	<u>7,934,401.61</u>	<u>81,047.39</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
MANAGEMENT AND BUDGET:			
ADMINISTRATION:			
SALARIES	153,718.00	153,718.76	(0.76)
FRINGE BENEFITS	77,714.00	75,576.76	2,137.24
CONTRACTUAL SERVICES:			
Interpreter Fees	-	133.65	(133.65)
Membership Dues	1,000.00	1,030.00	(30.00)
Miscellaneous	-	100.00	(100.00)
Personal Mileage	492.00	-	492.00
Printing	425.00	893.20	(468.20)
Training	2,000.00	-	2,000.00
Travel and Conference	-	1,698.93	(1,698.93)
	3,917.00	3,855.78	61.22
COMMODITIES:			
Office Supplies	100.00	-	100.00
	100.00	-	100.00
INTERNAL SERVICES:			
Bldg Space Cost Allocation	14,378.00	14,378.04	(0.04)
Insurance Fund	326.00	408.84	(82.84)
	14,704.00	14,786.88	(82.88)
CAPITAL OUTLAY:			
Equipments	-	561.33	(561.33)
	-	561.33	(561.33)
Total Administration	250,153.00	248,499.51	1,653.49
EQUALIZATION:			
SALARIES	5,287,643.00	4,842,057.03	445,585.97
FRINGE BENEFITS	3,426,521.00	2,933,472.41	493,048.59
CONTRACTUAL SERVICES:			
Employee In-Service Training	-	1,150.00	(1,150.00)
Equipment Maintenance	800.00	-	800.00
Membership Dues	35,859.00	23,590.63	12,268.37
Personal Mileage	108,249.00	76,212.99	32,036.01
Printing	83,839.00	56,875.89	26,963.11
Professional Services	30,000.00	-	30,000.00
Publishing Legal Notices	1,431.00	2,720.59	(1,289.59)
Training	12,200.00	8,964.20	3,235.80
	272,378.00	169,514.30	102,863.70
COMMODITIES:			
Expendable Equipment	24,621.46	33,047.96	(8,426.50)
Metered Postage	109,974.00	96,321.48	13,652.52
Office Supplies	45,952.00	25,387.67	20,564.33
Postage-Standard Mailing	200.00	182.00	18.00
	180,747.46	154,939.11	25,808.35
INTERNAL SERVICES:			
Bldg Space Cost Allocation	163,635.00	163,635.00	-
Info Tech Development	289,317.00	289,316.63	0.37
Info Tech Operations	665,330.00	568,798.88	96,531.12
Info Tech Managed Print Svcs	25,589.00	21,224.74	4,364.26
Insurance Fund	18,108.00	13,901.80	4,206.20

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Maintenance Department Charges	2,069.00	2,068.78	0.22
Motor Pool	-	11.48	(11.48)
Telephone Communications	66,604.00	71,499.38	(4,895.38)
	<u>1,230,652.00</u>	<u>1,130,456.69</u>	<u>100,195.31</u>
Total Equalization	10,397,941.46	9,230,439.54	1,167,501.92
FISCAL SERVICES:			
SALARIES	5,161,177.00	4,711,468.27	449,708.73
FRINGE BENEFITS	3,125,362.00	2,737,409.39	387,952.61
CONTRACTUAL SERVICES:			
Equipment Maintenance	100.00	780.00	(680.00)
Filing Fees	19,700.00	16,245.00	3,455.00
Library Continuations	500.00	504.00	(4.00)
Mail Handling-Postage Svc	1,000.00	-	1,000.00
Membership Dues	6,900.00	4,737.90	2,162.10
Periodicals Books Publ Sub	2,000.00	284.49	1,715.51
Personal Mileage	2,800.00	1,271.44	1,528.56
Printing	28,500.00	15,533.18	12,966.82
Professional Services	139,500.00	111,607.57	27,892.43
Publishing Legal Notices	4,500.00	2,070.25	2,429.75
Refund Prior Years Revenue	-	1,089.33	(1,089.33)
Training	17,000.00	12,381.11	4,618.89
Travel Employee Taxable Meals	-	78.20	(78.20)
	<u>222,500.00</u>	<u>166,582.47</u>	<u>55,917.53</u>
COMMODITIES:			
Expendable Equipment	11,400.00	19,099.18	(7,699.18)
Metered Postage	122,700.00	85,429.90	37,270.10
Office Supplies	25,500.00	13,295.48	12,204.52
Porovisions	1,500.00	1,428.57	71.43
	<u>161,100.00</u>	<u>119,253.13</u>	<u>41,846.87</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	460,941.00	460,941.00	-
Equipment Rental	6,000.00	6,000.00	-
Info Tech CLEMIS	17,073.00	16,699.63	373.37
Info Tech Development	443,532.00	443,531.60	0.40
Info Tech Operations	748,761.00	630,895.44	117,865.56
Info Tech Managed Print Svcs	25,822.00	22,115.37	3,706.63
Insurance Fund	16,935.00	12,250.16	4,684.84
Maintenance Department Charges	4,259.00	4,257.79	1.21
Telephone Communications	39,328.00	39,127.47	200.53
	<u>1,762,651.00</u>	<u>1,635,818.46</u>	<u>126,832.54</u>
Total Fiscal Services	10,432,790.00	9,370,531.72	1,062,258.28
TOTAL MANAGEMENT AND BUDGET	<u>21,080,884.46</u>	<u>18,849,470.77</u>	<u>2,231,413.69</u>
CENTRAL SERVICES:			
ADMINISTRATION:			
SALARIES	153,718.00	153,786.78	(68.78)
FRINGE BENEFITS	77,631.00	74,904.52	2,726.48
CONTRACTUAL SERVICES:			
Membership Dues	200.00	-	200.00
Personal Mileage	116.00	45.64	70.36
Travel and Conference	2,500.00	-	2,500.00
	<u>2,816.00</u>	<u>45.64</u>	<u>2,770.36</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:			
Metered Postage	482.00	321.54	160.46
	482.00	321.54	160.46
INTERNAL SERVICES:			
Bldg Space Cost Allocation	6,101.00	6,101.04	(0.04)
Insurance Fund	256.00	340.84	(84.84)
Maintenance Department Charges	434.00	433.99	0.01
Motor Pool Fuel Charges	800.00	359.11	440.89
Motor Pool	6,000.00	6,115.18	(115.18)
Telephone Communications	784.00	633.88	150.12
	14,375.00	13,984.04	390.96
Total Administration	249,022.00	243,042.52	5,979.48
SUPPORT SERVICES:			
SALARIES	760,034.00	728,287.13	31,746.87
FRINGE BENEFITS	490,340.00	464,275.98	26,064.02
CONTRACTUAL SERVICES:			
Auction Expense	100.00	273.06	(173.06)
Contracted Services	5,000.00	850.00	4,150.00
Equipment Maintenance	12,680.00	730.96	11,949.04
Equipment Rental	1,000.00	960.00	40.00
Licenses and Permits	39,500.00	31,952.83	7,547.17
Mail Handling-Postage Svc	215,000.00	196,865.87	18,134.13
Maintenance Contract	40,000.00	33,423.40	6,576.60
Membership Dues	100.00	-	100.00
Periodicals Books Publ Sub	1,000.00	928.89	71.11
Personal Mileage	90.00	-	90.00
Printing	425.00	-	425.00
Travel and Conference	500.00	-	500.00
	315,395.00	265,985.01	49,409.99
COMMODITIES:			
Expendable Equipment	6,000.00	1,021.01	4,978.99
Other Expendable Equipment	-	4,950.00	(4,950.00)
Metered Postage	59,000.00	54,657.55	4,342.45
Office Supplies	16,500.00	18,222.35	(1,722.35)
	81,500.00	78,850.91	2,649.09
INTERNAL SERVICES:			
Bldg Space Cost Allocation	659,413.00	659,412.96	0.04
Equipment Rental	3,192.00	-	3,192.00
Info Tech Development	29,597.00	29,596.85	0.15
Info Tech Operations	61,353.00	60,560.95	792.05
Info Tech Managed Print Svcs	1,097.00	1,142.49	(45.49)
Insurance Fund	4,556.00	5,933.59	(1,377.59)
Maintenance Department Charges	2,122.00	2,120.72	1.28
Motor Pool Fuel Charges	5,500.00	3,179.90	2,320.10
Motor Pool	25,500.00	28,625.34	(3,125.34)
Telephone Communications	8,969.00	10,370.26	(1,401.26)
	801,299.00	800,943.06	355.94
CAPITAL OUTLAY:			
Equipment	239,600.00	227,000.00	12,600.00
	239,600.00	227,000.00	12,600.00
Total Support Services	2,688,168.00	2,565,342.09	122,825.91
TOTAL CENTRAL SERVICES	2,937,190.00	2,808,384.61	128,805.39

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
FACILITIES MANAGEMENT:			
ADMINISTRATION:			
SALARIES	139,744.00	139,744.33	(0.33)
FRINGE BENEFITS	73,929.00	71,877.46	2,051.54
CONTRACTUAL SERVICES:			
Membership Dues	1,000.00	1,781.28	(781.28)
Periodicals Books Publ Sub	500.00	-	500.00
Personal Mileage	696.00	-	696.00
Printing	881.00	498.00	383.00
Travel and Conference	2,000.00	1,969.53	30.47
	5,077.00	4,248.81	828.19
COMMODITIES:			
Metered Postage	287.00	139.79	147.21
Office Supplies	400.00	-	400.00
	687.00	139.79	547.21
INTERNAL SERVICES:			
Bldg Space Cost Allocation	6,068.00	6,068.04	(0.04)
Info Tech Operations	4,349.00	4,634.00	(285.00)
Insurance Fund	854.00	516.24	337.76
	11,271.00	11,218.28	52.72
Total Administration	230,708.00	227,228.67	3,479.33
FACILITIES ENGINEERING:			
SALARIES	556,158.00	553,027.78	3,130.22
FRINGE BENEFITS	309,619.00	310,715.65	(1,096.65)
CONTRACTUAL SERVICES:			
Equipment Maintenance	2,000.00	81.90	1,918.10
Freight and Express	200.00	-	200.00
Licenses and Permits	9,500.00	5.00	9,495.00
Membership Dues	1,300.00	1,079.00	221.00
Periodicals Books Publ Sub	200.00	-	200.00
Personal Mileage	2,200.00	1,401.12	798.88
Printing	437.00	-	437.00
Professional Services	253,200.00	254,520.71	(1,320.71)
Software Support Maintenance	500.00	1,120.37	(620.37)
Travel and Conference	3,388.00	3,834.46	(446.46)
	272,925.00	262,042.56	10,882.44
COMMODITIES:			
Computer Supplies	200.00	-	200.00
Dry Goods and Clothing	300.00	148.99	151.01
Employee Footwear	200.00	360.00	(160.00)
Expendable Equipment	8,967.00	9,325.74	(358.74)
Maintenance Supplies	150.00	34.85	115.15
Metered Postage	157.00	118.43	38.57
Office Supplies	1,450.00	1,186.80	263.20
Testing Materials	1,000.00	662.12	337.88
	12,424.00	11,836.93	587.07
INTERNAL SERVICES:			
Bldg Space Cost Allocation	23,117.00	23,117.04	(0.04)
Info Tech Operations	22,993.00	21,526.51	1,466.49
Insurance Fund	1,588.00	1,856.40	(268.40)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Maintenance Department Charges	5,248.00	5,246.78	1.22
Motor Pool Fuel Charges	2,500.00	819.18	1,680.82
Motor Pool	12,000.00	11,695.18	304.82
Telephone Communications	8,059.00	7,652.85	406.15
	<u>75,505.00</u>	<u>71,913.94</u>	<u>3,591.06</u>
Total Facilities Engineering	1,226,631.00	1,209,536.86	17,094.14
TOTAL FACILITIES MANAGEMENT	<u>1,457,339.00</u>	<u>1,436,765.53</u>	<u>20,573.47</u>
HUMAN RESOURCES:			
ADMINISTRATION:			
SALARIES	589,216.00	497,287.78	91,928.22
FRINGE BENEFITS	328,879.00	243,113.47	85,765.53
CONTRACTUAL SERVICES:			
Court Reporter Services	4,000.00	3,089.75	910.25
Employee Med Exams ADA	2,000.00	-	2,000.00
Fees - Per Diems	8,500.00	957.91	7,542.09
Legal Services	190,000.00	72,061.40	117,938.60
Membership Dues	9,595.00	9,708.00	(113.00)
Periodicals Books Publ Sub	-	97.00	(97.00)
Personal Mileage	816.00	948.38	(132.38)
Printing	6,275.00	923.77	5,351.23
Professional Services	164,000.00	69,000.00	95,000.00
Travel and Conference	6,879.00	8,754.82	(1,875.82)
Workshops and Meeting	1,000.00	-	1,000.00
	<u>393,065.00</u>	<u>165,541.03</u>	<u>227,523.97</u>
COMMODITIES:			
Metered Postage	13,341.00	12,161.20	1,179.80
Office Supplies	1,216.00	2,099.79	(883.79)
	<u>14,557.00</u>	<u>14,260.99</u>	<u>296.01</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	35,591.00	35,591.04	(0.04)
Info Tech Operations	36,669.00	32,043.95	4,625.05
Info Tech Managed Print Svcs	-	779.43	(779.43)
Insurance Fund	1,440.00	1,228.04	211.96
Maintenance Department Charges	14,684.00	14,683.50	0.50
Telephone Communications	2,811.00	2,842.15	(31.15)
	<u>91,195.00</u>	<u>87,168.11</u>	<u>4,026.89</u>
Total Administration	<u>1,416,912.00</u>	<u>1,007,371.38</u>	<u>409,540.62</u>
GENERAL:			
SALARIES	1,143,750.00	1,322,964.44	(179,214.44)
FRINGE BENEFITS	674,523.00	662,104.66	12,418.34
CONTRACTUAL SERVICES:			
Employees Medical Exams	72,000.00	47,396.75	24,603.25
Equipment Maintenance	1,100.00	263.00	837.00
Examination Material	58,000.00	19,873.00	38,127.00
Freight and Express	200.00	161.55	38.45
Membership Dues	2,000.00	617.00	1,383.00
Periodicals Books Publ Sub	4,200.00	2,929.77	1,270.23
Personal Mileage	2,298.00	1,176.90	1,121.10
Printing	8,500.00	7,159.95	1,340.05
Professional Services	175,250.00	61,580.60	113,669.40
Psychological Testing	60,000.00	45,000.00	15,000.00
Recruitment Expense	93,217.00	35,938.16	57,278.84

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Software Rental Lease Purchase	34,564.00	34,563.38	0.62
Travel and Conference	15,649.00	6,022.65	9,626.35
	<u>526,978.00</u>	<u>262,682.71</u>	<u>264,295.29</u>
COMMODITIES:			
Computer Supplies	2,000.00	-	2,000.00
Expendable Equipment	2,000.00	-	2,000.00
Office Supplies	7,497.00	6,044.12	1,452.88
	<u>11,497.00</u>	<u>6,044.12</u>	<u>5,452.88</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	111,912.00	111,912.00	-
Equipment Rental	8,400.00	6,720.00	1,680.00
Info Tech Development	175,271.00	175,270.57	0.43
Info Tech Operations	422,631.00	340,018.22	82,612.78
Info Tech Managed Print Svcs	26,534.00	10,221.39	16,312.61
Insurance Fund	4,987.00	4,078.12	908.88
Telephone Communications	20,119.00	19,378.35	740.65
	<u>769,854.00</u>	<u>667,598.65</u>	<u>102,255.35</u>
Total General	<u>3,126,602.00</u>	<u>2,921,394.58</u>	<u>205,207.42</u>
TOTAL HUMAN RESOURCES	<u>4,543,514.00</u>	<u>3,928,765.96</u>	<u>614,748.04</u>
HUMAN SERVICES:			
ADMINISTRATION:			
SALARIES	126,618.00	137,222.60	(10,604.60)
FRINGE BENEFITS	63,889.00	69,665.62	(5,776.62)
CONTRACTUAL SERVICES:			
Child Abuse Neglect Council	110,000.00	93,125.00	16,875.00
Contracted Services	100,000.00	84,405.00	15,595.00
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	110.00	1,586.00
Periodicals Books Publ Sub	-	99.00	(99.00)
Personal Mileage	1,073.00	-	1,073.00
Printing	173.00	-	173.00
Private Institutions	40,000.00	-	40,000.00
Professional Services	73,445.00	4,544.50	68,900.50
Travel and Conference	3,000.00	70.00	2,930.00
	<u>1,221,287.00</u>	<u>996,553.50</u>	<u>224,733.50</u>
COMMODITIES:			
Office Supplies	1,200.00	645.06	554.94
	<u>1,200.00</u>	<u>645.06</u>	<u>554.94</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	6,361.00	6,360.96	0.04
Info Tech Operations	5,907.00	3,085.34	2,821.66
Insurance Fund	262.00	179.00	83.00
Telephone Communications	561.00	707.73	(146.73)
	<u>13,091.00</u>	<u>10,333.03</u>	<u>2,757.97</u>
NON-DEPARTMENTAL:			
Area Agency on Aging	92,027.00	100,000.00	(7,973.00)
	<u>92,027.00</u>	<u>100,000.00</u>	<u>(7,973.00)</u>
Total Administration	<u>1,518,112.00</u>	<u>1,314,419.81</u>	<u>203,692.19</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
HUMAN SERVICES FAMILY:			
CONTRACTUAL SERVICES:			
Fees - Per Diems	5,000.00	2,325.00	2,675.00
Membership Dues	5,009.00	6,159.83	(1,150.83)
Miscellaneous	19,816.00	19,816.00	-
Travel and Conference	2,847.00	4,368.49	(1,521.49)
Total Human Services Family	32,672.00	32,669.32	2.68
HEALTH:			
SALARIES	16,348,073.00	15,527,544.76	820,528.24
FRINGE BENEFITS	10,420,894.00	9,133,936.46	1,286,957.54
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	5,115.55	(5,115.55)
Adj Prior Years Revenue	-	148,869.48	(148,869.48)
Advertising	10,000.00	780.06	9,219.94
Auction Expense	-	17.07	(17.07)
Contracted Services	789,455.00	217,856.45	571,598.55
Education Programs	32,000.00	33,181.85	(1,181.85)
Employee In-Service Training	-	1,102.00	(1,102.00)
Employees Medical Exams	12,000.00	8,000.38	3,999.62
Equipment Maintenance	22,276.00	11,643.88	10,632.12
Fees - Per Diems	5,000.00	1,733.15	3,266.85
Fees Civil Service	1,800.00	-	1,800.00
Freight and Express	4,000.00	1,734.38	2,265.62
Interpreter Fees	11,000.00	7,185.26	3,814.74
Laboratory Fees	2,300.00	17,646.99	(15,346.99)
Laundry and Cleaning	3,500.00	3,417.67	82.33
Licenses and Permits	10,750.00	9,312.55	1,437.45
Membership Dues	48,000.00	44,973.00	3,027.00
Miscellaneous	-	0.01	(0.01)
Periodicals Books Publ Sub	-	2,627.21	(2,627.21)
Personal Mileage	385,558.00	379,050.50	6,507.50
Printing	42,600.00	34,749.36	7,850.64
Professional Services	391,345.70	186,576.14	204,769.56
Refund Prior Years Revenue	-	670.00	(670.00)
Rent	12,562.00	12,432.88	129.12
Software Support Maintenance	132,500.00	90,963.20	41,536.80
TB Cases Outside	10,000.00	6,771.50	3,228.50
Training	5,900.00	3,473.63	2,426.37
Transportation of Clients	200.00	147.50	52.50
Travel and Conference	20,000.00	16,648.06	3,351.94
Travel Employee Taxable Meals	-	156.08	(156.08)
Workshops and Meeting	1,500.00	683.84	816.16
	1,954,246.70	1,247,519.63	706,727.07
COMMODITIES:			
Drugs	75,000.00	106,440.23	(31,440.23)
Expendable Equipment	82,955.00	70,682.41	12,272.59
Laboratory Supplies	270,000.00	293,591.96	(23,591.96)
Material and Supplies	1,000.00	3,571.94	(2,571.94)
Medical Supplies	87,031.58	94,113.96	(7,082.38)
Metered Postage	28,845.00	47,348.04	(18,503.04)
Office Supplies	60,700.00	56,480.53	4,219.47
Photographic Supplies	250.00	249.91	0.09
Postage-Standard Mailing	800.00	56.07	743.93

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Testing Materials	7,500.00	5,823.58	1,676.42
Training-Educational Supplies	44,150.00	34,957.27	9,192.73
Uniforms	1,500.00	1,831.50	(331.50)
Vaccines	1,162,285.00	1,147,594.04	14,690.96
X-Ray Supplies	700.00	10.80	689.20
	<u>1,822,716.58</u>	<u>1,862,752.24</u>	<u>(40,035.66)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	1,190,457.00	1,085,598.02	104,858.98
Equipment Rental	42,118.00	42,356.40	(238.40)
Info Tech Development	415,742.00	415,740.41	1.59
Info Tech Operations	1,406,505.00	1,260,929.91	145,575.09
Info Tech Managed Print Svcs	46,889.00	50,178.41	(3,289.41)
Insurance Fund	55,555.00	40,312.69	15,242.31
Maintenance Department Charges	82,869.00	82,868.28	0.72
Motor Pool Fuel Charges	6,000.00	3,795.41	2,204.59
Motor Pool	39,300.00	28,730.88	10,569.12
Radio Communications	9,140.00	7,921.68	1,218.32
Telephone Communications	227,488.00	218,716.18	8,771.82
	<u>3,522,063.00</u>	<u>3,237,148.27</u>	<u>284,914.73</u>
NON-DEPARTMENTAL:			
West Nile Virus	191,000.00	169,528.96	21,471.04
	<u>191,000.00</u>	<u>169,528.96</u>	<u>21,471.04</u>
TRANSFERS OUT:			
Project Work Orders	15,870.00	-	15,870.00
	<u>15,870.00</u>	<u>-</u>	<u>15,870.00</u>
Total Health	<u>34,274,863.28</u>	<u>31,178,430.32</u>	<u>3,096,432.96</u>
HOMELAND SECURITY:			
SALARIES	583,829.00	543,155.22	40,673.78
FRINGE BENEFITS	319,708.00	271,608.20	48,099.80
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	0.18	(0.18)
Advertising	5,600.00	6,044.30	(444.30)
Communications	14,000.00	10,761.00	3,239.00
Electrical Service	30,000.00	29,059.23	940.77
Employees Medical Exams	1,500.00	947.48	552.52
Equipment Maintenance	34,500.00	8,737.10	25,762.90
Fees Civil Service	2,760.00	2,760.00	-
Maintenance Contract	116,860.00	114,134.13	2,725.87
Membership Dues	600.00	600.00	-
Personal Mileage	6,960.00	1,006.82	5,953.18
Printing	23,120.00	11,201.62	11,918.38
Professional Services	1,069.00	615.58	453.42
Rent	14,846.00	15,112.21	(266.21)
Special Event Program	1,600.00	709.90	890.10
Training	-	304.95	(304.95)
Travel and Conference	3,000.00	1,527.51	1,472.49
Travel Employee Taxable Meals	-	476.10	(476.10)
Workshops and Meeting	2,000.00	750.34	1,249.66
	<u>258,415.00</u>	<u>204,748.45</u>	<u>53,666.55</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:			
Computer Supplies	1,000.00	1,079.94	(79.94)
Disaster Supplies	2,500.00	621.54	1,878.46
Dry Goods and Clothing	-	72.00	(72.00)
Metered Postage	5,180.00	3,799.78	1,380.22
Office Supplies	8,000.00	6,995.15	1,004.85
Training-Educational Supplies	2,000.00	1,528.75	471.25
	18,680.00	14,097.16	4,582.84
INTERNAL SERVICES:			
Bldg Space Cost Allocation	124,424.00	124,424.04	(0.04)
Info Tech Development	64,005.00	64,005.00	-
Info Tech Operations	293,587.00	286,716.07	6,870.93
Info Tech Managed Print Svcs	6,177.00	6,057.19	119.81
Insurance Fund	21,829.00	15,388.40	6,440.60
Maintenance Department Charges	2,727.00	2,726.32	0.68
Motor Pool Fuel Charges	2,000.00	1,086.87	913.13
Motor Pool	9,000.00	9,208.45	(208.45)
Radio Communications	5,928.00	7,224.24	(1,296.24)
Telephone Communications	21,514.00	21,954.51	(440.51)
	551,191.00	538,791.09	12,399.91
CAPITAL OUTLAY:			
Tornado Siren Equip	24,000.00	-	24,000.00
	24,000.00	-	24,000.00
TRANSFER OUT:	4,431.00	4,431.00	-
	4,431.00	4,431.00	-
Total Homeland Security	1,760,254.00	1,576,831.12	183,422.88
TOTAL HUMAN SERVICES	37,585,901.28	34,102,350.57	3,483,550.71
PUBLIC SERVICES:			
ADMINISTRATION:			
SALARIES	153,718.00	153,718.77	(0.77)
FRINGE BENEFITS	77,714.00	75,795.96	1,918.04
CONTRACTUAL SERVICES:			
Membership Dues	500.00	175.00	325.00
Special Event Program	2,500.00	1,441.90	1,058.10
Travel and Conference	1,500.00	2,129.17	(629.17)
	4,500.00	3,746.07	753.93
COMMODITIES:			
Office Supplies	300.00	126.96	173.04
	300.00	126.96	173.04
INTERNAL SERVICES:			
Bldg Space Cost Allocation	6,380.00	6,380.04	(0.04)
Insurance Fund	256.00	340.84	(84.84)
	6,636.00	6,720.88	(84.88)
Total Administration	242,868.00	240,108.64	2,759.36
VETERANS' SERVICES:			
SALARIES	982,813.00	916,169.76	66,643.24
FRINGE BENEFITS	722,405.00	636,360.67	86,044.33
CONTRACTUAL SERVICES:			
Advertising	1,000.00	932.50	67.50
Equipment Maintenance	600.00	-	600.00
Fees - Per Diems	1,288.00	1,509.36	(221.36)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Membership Dues	1,500.00	690.00	810.00
Miscellaneous	700.00	375.00	325.00
Periodicals Books Publ Sub	-	665.86	(665.86)
Personal Mileage	3,758.00	5,140.02	(1,382.02)
Printing	3,208.00	1,099.56	2,108.44
Soldier Burial	113,629.00	73,015.56	40,613.44
Soldier Relief	30,932.00	19,688.65	11,243.35
Special Event Program	6,165.00	4,203.00	1,962.00
Travel and Conference	17,565.00	16,079.56	1,485.44
Travel Employee Taxable Meals	2,000.00	2,505.03	(505.03)
	<u>182,345.00</u>	<u>125,904.10</u>	<u>56,440.90</u>
COMMODITIES:			
Computer Supplies	518.00	-	518.00
Metered Postage	5,114.00	3,329.55	1,784.45
Office Supplies	7,500.00	6,910.94	589.06
	<u>13,132.00</u>	<u>10,240.49</u>	<u>2,891.51</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	99,182.00	99,182.04	(0.04)
Info Tech Development	4,887.00	4,886.25	0.75
Info Tech Operations	66,657.00	64,562.66	2,094.34
Info Tech Managed Print Svcs	5,087.00	4,740.70	346.30
Insurance Fund	3,442.00	5,004.28	(1,562.28)
Maintenance Department Charges	6,811.00	6,810.82	0.18
Motor Pool Fuel Charges	4,500.00	3,135.04	1,364.96
Motor Pool	16,000.00	13,746.46	2,253.54
Telephone Communications	10,972.00	10,174.81	797.19
	<u>217,538.00</u>	<u>212,243.06</u>	<u>5,294.94</u>
Total Veterans' Services	<u>2,118,233.00</u>	<u>1,900,918.08</u>	<u>217,314.92</u>
COMMUNITY CORRECTIONS:			
SALARIES	2,585,183.00	2,465,561.59	119,621.41
FRINGE BENEFITS	1,481,109.00	1,382,034.10	99,074.90
CONTRACTUAL SERVICES:			
Contracted Services	439,240.00	417,880.72	21,359.28
Equipment Maintenance	1,500.00	320.00	1,180.00
Library Continuations	250.00	365.00	(115.00)
Maintenance Contract	1,805.00	-	1,805.00
Membership Dues	1,075.00	901.14	173.86
Personal Mileage	6,100.00	4,961.96	1,138.04
Printing	10,995.00	6,719.06	4,275.94
Professional Services	-	120.00	(120.00)
Software Rental Lease Purchase	2,000.00	1,098.00	902.00
Travel and Conference	9,000.00	9,514.03	(514.03)
Water and Sewage Charges	-	95.00	(95.00)
	<u>471,965.00</u>	<u>441,974.91</u>	<u>29,990.09</u>
COMMODITIES:			
Custodial Supplies	2,700.00	1,435.43	1,264.57
Expendable Equipment	5,125.00	4,894.59	230.41
Grounds Supplies	1,000.00	350.54	649.46
Material and Supplies	6,100.00	3,692.13	2,407.87
Metered Postage	2,090.00	4,887.05	(2,797.05)
Office Supplies	13,045.00	10,682.96	2,362.04
	<u>30,060.00</u>	<u>25,942.70</u>	<u>4,117.30</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:			
Bldg Space Cost Allocation	200,163.00	200,162.88	0.12
Info Tech CLEMIS	25,769.00	25,206.00	563.00
Info Tech Development	97,663.00	97,662.04	0.96
Info Tech Operations	233,370.00	210,640.00	22,730.00
Info Tech Managed Print Svcs	10,776.00	9,372.54	1,403.46
Insurance Fund	8,787.00	9,020.56	(233.56)
Maintenance Department Charges	5,365.00	5,364.90	0.10
Motor Pool Fuel Charges	8,500.00	5,720.17	2,779.83
Motor Pool	45,000.00	27,797.28	17,202.72
Telephone Communications	27,307.00	27,079.13	227.87
	662,700.00	618,025.50	44,674.50
TRANSFER OUT:			
Multi Organizational Grants	18,606.00	18,606.00	-
	18,606.00	18,606.00	-
Total Community Corrections	5,249,623.00	4,952,144.80	297,478.20
MSU EXTENSION - OAKLAND COUNTY:			
SALARIES	352,137.00	331,955.24	20,181.76
FRINGE BENEFITS	223,482.00	181,886.98	41,595.02
CONTRACTUAL SERVICES:			
Advertising	2,500.00	4,851.62	(2,351.62)
Auction Expense	-	2.92	(2.92)
Miscellaneous	100.00	-	100.00
Personal Mileage	4,875.00	2,787.07	2,087.93
Printing	2,988.00	231.57	2,756.43
Professional Services	265,868.00	265,867.95	0.05
Special Event Program	2,700.00	915.54	1,784.46
Travel and Conference	3,800.00	3,494.98	305.02
Travel Employee Taxable Meals	-	13.80	(13.80)
Workshops and Meeting	7,962.00	472.66	7,489.34
	290,793.00	278,638.11	12,154.89
COMMODITIES:			
Groceries	-	9.36	(9.36)
Metered Postage	2,400.00	1,351.43	1,048.57
Office Supplies	3,792.00	1,308.36	2,483.64
	6,192.00	2,669.15	3,522.85
INTERNAL SERVICES:			
Bldg Space Cost Allocation	178,734.00	178,734.00	-
Info Tech Development	2,853.00	2,853.00	-
Info Tech Operations	87,632.00	75,168.00	12,464.00
Info Tech Managed Print Svcs	3,996.00	14,747.14	(10,751.14)
Insurance Fund	2,035.00	2,536.28	(501.28)
Maintenance Department Charges	2,045.00	2,044.41	0.59
Motor Pool	1,000.00	173.49	826.51
Telephone Communications	16,725.00	16,256.76	468.24
	295,020.00	292,513.08	2,506.92
Total MSU Extension - Oakland County	1,167,624.00	1,087,662.56	79,961.44
ANIMAL CONTROL:			
SALARIES	1,634,304.00	1,674,261.55	(39,957.55)
FRINGE BENEFITS	876,030.00	792,715.73	83,314.27

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
CONTRACTUAL SERVICES:			
Auction Expense	-	7.75	(7.75)
Charge Card Fee	2,000.00	2,413.22	(413.22)
Contracted Services	30,000.00	21,547.35	8,452.65
Damage By Dogs	400.00	-	400.00
Employees Medical Exams	-	3,899.10	(3,899.10)
Employees Rabies Vaccines	3,000.00	5,680.00	(2,680.00)
Equipment Maintenance	2,826.00	3,272.42	(446.42)
Membership Dues	200.00	165.00	35.00
Periodicals Books Publ Sub	-	59.00	(59.00)
Personal Mileage	348.00	-	348.00
Printing	9,225.00	8,142.07	1,082.93
Professional Services	5,150.00	1,791.10	3,358.90
Special Event Program	9,600.00	12,201.69	(2,601.69)
Training	5,000.00	1,870.06	3,129.94
Travel and Conference	1,500.00	1,411.47	88.53
Uniform Cleaning	576.00	1,511.75	(935.75)
	69,825.00	63,971.98	5,853.02
COMMODITIES:			
Animal Supplies	74,500.00	74,684.24	(184.24)
Custodial Supplies	10,000.00	11,446.82	(1,446.82)
Deputy Supplies	40.00	35.88	4.12
Housekeeping and Janitor Exp	8,000.00	8,480.41	(480.41)
Material and Supplies	8,960.00	5,145.09	3,814.91
Medical Supplies	150,800.00	158,900.51	(8,100.51)
Metered Postage	26,800.00	36,289.72	(9,489.72)
Office Supplies	4,128.00	6,007.12	(1,879.12)
Postage-Standard Mailing	-	24.02	(24.02)
Tax Collection Supplies	5,500.00	6,526.00	(1,026.00)
Uniforms	3,783.00	6,574.37	(2,791.37)
	292,511.00	314,114.18	(21,603.18)
INTERNAL SERVICES:			
Bldg Space Cost Allocation	640,826.00	640,826.04	(0.04)
Equipment Rental	13,010.00	13,809.60	(799.60)
Info Tech CLEMIS	16,203.00	16,524.09	(321.09)
Info Tech Development	110,530.00	110,529.49	0.51
Info Tech Equipment Rental	-	15,316.00	(15,316.00)
Info Tech Operations	79,678.00	130,557.04	(50,879.04)
Info Tech Managed Print Svcs	6,523.00	9,010.96	(2,487.96)
Insurance Fund	25,699.00	25,432.48	266.52
Maintenance Department Charges	2,702.00	2,701.68	0.32
Motor Pool Fuel Charges	53,500.00	40,295.82	13,204.18
Motor Pool	138,689.00	124,228.09	14,460.91
Radio Communications	15,273.00	10,912.14	4,360.86
Telephone Communications	17,903.00	40,261.69	(22,358.69)
	1,120,536.00	1,180,405.12	(59,869.12)
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	16,835.00	16,835.00	-
	16,835.00	16,835.00	-
Total Animal Control	4,010,041.00	4,042,303.56	(32,262.56)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
CIRCUIT COURT PROBATION:			
CONTRACTUAL SERVICES:			
Equipment Maintenance	1,130.00	-	1,130.00
Interpreter Fees	375.00	-	375.00
Printing	5,851.00	3,088.00	2,763.00
Training	500.00	-	500.00
	7,856.00	3,088.00	4,768.00
COMMODITIES:			
Metered Postage	7,677.00	4,465.89	3,211.11
Office Supplies	38,793.00	32,529.48	6,263.52
	46,470.00	36,995.37	9,474.63
INTERNAL SERVICES:			
Bldg Space Cost Allocation	465,174.00	465,174.00	-
Info Tech Development	62.00	62.00	-
Info Tech Operations	42,600.00	37,088.00	5,512.00
Info Tech Managed Print Svcs	21,667.00	15,423.78	6,243.22
Maintenance Department Charges	10,592.00	10,591.39	0.61
Telephone Communications	54,644.00	55,305.91	(661.91)
	594,739.00	583,645.08	11,093.92
Total Circuit Court Probation	649,065.00	623,728.45	25,336.55
MEDICAL EXAMINER:			
SALARIES	2,357,485.00	2,336,983.72	20,501.28
FRINGE BENEFITS	1,163,713.00	1,128,502.85	35,210.15
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	666.16	(666.16)
Contracted Services	300.00	-	300.00
Employees Medical Exams	1,299.00	1,741.12	(442.12)
Equipment Maintenance	9,116.00	6,520.75	2,595.25
Equipment Rental	2,500.00	985.78	1,514.22
Freight and Express	3,000.00	944.16	2,055.84
Laboratory Fees	244,432.00	238,316.16	6,115.84
Laundry and Cleaning	6,700.00	6,024.21	675.79
Licenses and Permits	-	202.89	(202.89)
Membership Dues	5,500.00	5,173.47	326.53
Miscellaneous	400.00	3,618.14	(3,218.14)
Periodicals Books Publ Sub	2,000.00	1,242.30	757.70
Personal Mileage	2,253.00	640.73	1,612.27
Printing	2,125.00	119.24	2,005.76
Professional Services	5,297.00	2,478.00	2,819.00
Training	8,800.00	383.04	8,416.96
Transportation Service	136,000.00	150,140.00	(14,140.00)
Travel and Conference	3,900.00	5,534.74	(1,634.74)
Workshops and Meeting	1,200.00	59.32	1,140.68
	434,822.00	424,790.21	10,031.79
COMMODITIES:			
Custodial Supplies	2,000.00	1,304.31	695.69
Expendable Equipment	100.00	-	100.00
Film and Processing	575.00	49.95	525.05
Laboratory Supplies	125,824.00	110,117.63	15,706.37
Medical Supplies	90,165.00	95,625.38	(5,460.38)
Metered Postage	1,911.00	896.75	1,014.25
Office Supplies	11,520.00	8,677.56	2,842.44
	232,095.00	216,671.58	15,423.42

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:			
Bldg Space Cost Allocation	508,447.00	508,446.96	0.04
Equipment Rental	72,553.00	13,964.04	58,588.96
Info Tech Development	37,625.00	37,624.99	0.01
Info Tech Operations	152,851.00	131,581.46	21,269.54
Info Tech Managed Print Svcs	2,765.00	1,919.76	845.24
Insurance Fund	17,561.00	20,173.00	(2,612.00)
Maintenance Department Charges	15,502.00	15,501.52	0.48
Motor Pool Fuel Charges	6,500.00	6,787.92	(287.92)
Motor Pool	32,000.00	32,646.49	(646.49)
Telephone Communications	22,782.00	23,249.27	(467.27)
	868,586.00	791,895.41	76,690.59
CAPITAL OUTLAY:			
Equipment	32,125.00	22,662.43	9,462.57
	32,125.00	22,662.43	9,462.57
Total Medical Examiner	5,088,826.00	4,921,506.20	167,319.80
TOTAL PUBLIC SERVICES	18,526,280.00	17,768,372.29	757,907.71
COMMUNITY AND ECONOMIC DEVELOPMENT:			
ADMINISTRATION:			
SALARIES	956,090.00	926,006.22	30,083.78
FRINGE BENEFITS	491,148.00	454,143.90	37,004.10
CONTRACTUAL SERVICES:			
Advertising	85,000.00	102,775.98	(17,775.98)
Communications	250.00	-	250.00
Logos Trademarks Intellect Pro	-	19.00	(19.00)
Membership Dues	36,820.00	23,620.00	13,200.00
Periodicals Books Publ Sub	7,000.00	1,700.00	5,300.00
Personal Mileage	15,660.00	5,732.87	9,927.13
Printing	22,908.00	9,509.80	13,398.20
Professional Services	250,984.00	236,811.03	14,172.97
Travel and Conference	12,400.00	-	12,400.00
Workshops and Meeting	9,000.00	13,530.89	(4,530.89)
	440,022.00	393,699.57	46,322.43
COMMODITIES:			
Dry Goods and Clothing	-	915.48	(915.48)
Office Supplies	2,000.00	1,240.09	759.91
Photographic Supplies	200.00	-	200.00
Special Event Supplies	43,372.00	403.57	42,968.43
	45,572.00	2,559.14	43,012.86
INTERNAL SERVICES:			
Bldg Space Cost Allocation	36,275.00	36,274.92	0.08
Info Tech Development	16,572.00	16,570.75	1.25
Info Tech Operations	8,054.00	6,574.51	1,479.49
Insurance Fund	3,010.00	4,319.72	(1,309.72)
Maintenance Department Charges	12,268.00	12,267.12	0.88
Motor Pool	1,300.00	642.49	657.51
Telephone Communications	4,694.00	4,880.59	(186.59)
	82,173.00	81,530.10	642.90
Total Administration	2,015,005.00	1,857,938.93	157,066.07

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
PLANNING AND DEVELOPMENT SERVICES:			
SALARIES	2,626,822.00	2,455,250.39	171,571.61
FRINGE BENEFITS	1,540,934.00	1,365,470.47	175,463.53
CONTRACTUAL SERVICES:			
Advertising	47,721.00	59,838.25	(12,117.25)
Business Recruitment	161,680.00	105,055.01	56,624.99
Car Allowance	1,500.00	-	1,500.00
Charge Card Fee	900.00	424.43	475.57
Communications	250.00	-	250.00
Equipment Maintenance	500.00	-	500.00
Freight and Express	7,140.00	1,135.40	6,004.60
Interpreter Fees	-	710.51	(710.51)
Legal Services	5,000.00	-	5,000.00
Licenses and Permits	-	140.00	(140.00)
Logos Trademarks Intellect Pro	-	5.72	(5.72)
Membership Dues	134,500.00	118,712.00	15,788.00
Miscellaneous	-	172.50	(172.50)
Periodicals Books Publ Sub	3,000.00	1,299.14	1,700.86
Personal Mileage	34,083.00	26,881.80	7,201.20
Printing	88,366.00	33,175.14	55,190.86
Professional Services	716,854.00	544,428.66	172,425.34
Software Rental Lease Purchase	-	14,702.01	(14,702.01)
Software Support Maintenance	84,000.00	68,187.36	15,812.64
Special Event Program	-	2,464.99	(2,464.99)
Training	-	1,629.45	(1,629.45)
Travel and Conference	30,500.00	15,283.49	15,216.51
Tuition Reimbursement	-	50.00	(50.00)
Water and Sewage Charges	-	5,582.31	(5,582.31)
Workshops and Meeting	291,760.00	171,568.72	120,191.28
	1,607,754.00	1,171,446.89	436,307.11
COMMODITIES:			
Computer Supplies	2,570.00	47.38	2,522.62
Drafting Supplies and Maps	22,500.00	8,501.47	13,998.53
Dry Goods and Clothing	10,500.00	33,075.35	(22,575.35)
Expendable Equipment	1,700.00	360.68	1,339.32
Information Supplies	5,966.00	-	5,966.00
Metered Postage	10,920.00	1,455.62	9,464.38
Office Supplies	18,274.00	13,000.41	5,273.59
Photographic Supplies	900.00	-	900.00
Special Event Supplies	11,985.00	8,623.02	3,361.98
	85,315.00	65,063.93	20,251.07
INTERNAL SERVICES:			
Bldg Space Cost Allocation	341,706.00	341,706.00	-
Equipment Rental	2,170.00	2,170.00	-
Info Tech Development	96,602.00	96,601.50	0.50
Info Tech Operations	440,145.00	412,387.89	27,757.11
Info Tech Managed Print Svcs	15,439.00	14,039.23	1,399.77
Insurance Fund	8,492.00	14,069.88	(5,577.88)
Maintenance Department Charges	4,321.00	4,320.55	0.45
Telephone Communications	47,078.00	49,640.12	(2,562.12)
	955,953.00	934,935.17	21,017.83

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
TRANSFERS OUT:			
Information Technology	75,000.00	75,000.00	-
	75,000.00	75,000.00	-
Total Planning and Development Services	6,891,778.00	6,067,166.85	824,611.15
COMMUNITY DEVELOPMENT:			
FRINGE BENEFITS	-	855.10	(855.10)
CONTRACTUAL SERVICES:			
Workshops and Meeting	-	19.98	(19.98)
	-	19.98	(19.98)
TRANSFER OUT:			
Housing Community Development	495,018.00	495,018.00	-
	495,018.00	495,018.00	-
Total Community Development	495,018.00	495,893.08	(875.08)
WORKFORCE DEVELOPMENT:			
SALARIES	17,020.00	-	17,020.00
FRINGE BENEFITS	8,600.00	-	8,600.00
CONTRACTUAL SERVICES:			
Workshops and Meeting	-	65.82	(65.82)
	-	65.82	(65.82)
Total Workforce Development	25,620.00	65.82	25,554.18
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	9,427,421.00	8,421,064.68	1,006,356.32
TOTAL COUNTY EXECUTIVE	103,573,978.74	95,249,576.02	8,324,402.72
CLERK/REGISTER OF DEEDS:			
ADMINISTRATION:			
SALARIES	727,421.00	511,661.38	215,759.62
FRINGE BENEFITS	416,731.00	291,073.90	125,657.10
CONTRACTUAL SERVICES:			
Equipment Maintenance	4,000.00	-	4,000.00
Freight and Express	200.00	-	200.00
Maintenance Contract	59,000.00	68,747.00	(9,747.00)
Membership Dues	2,200.00	2,178.60	21.40
Personal Mileage	832.00	696.30	135.70
Printing	5,293.00	-	5,293.00
Printing County Directory	11,800.00	10,790.58	1,009.42
Travel and Conference	7,000.00	4,244.46	2,755.54
Workshops and Meeting	2,000.00	-	2,000.00
	92,325.00	86,656.94	5,668.06
COMMODITIES:			
Expendable Equipment	1,000.00	-	1,000.00
Material and Supplies	85,000.00	59,148.33	25,851.67
Office Supplies	8,618.00	2,071.63	6,546.37
	94,618.00	61,219.96	33,398.04
INTERNAL SERVICES:			
Bldg Space Cost Allocation	94,175.00	94,175.04	(0.04)
Info Tech Operations	26,431.00	27,344.00	(913.00)
Info Tech Managed Print Svcs	1,235.00	1,342.33	(107.33)
Insurance Fund	9,111.00	17,022.94	(7,911.94)
Motor Pool	-	326.91	(326.91)
Telephone Communications	3,414.00	3,364.97	49.03
	134,366.00	143,576.19	(9,210.19)
Total Administration	1,465,461.00	1,094,188.37	371,272.63

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COUNTY CLERK:			
SALARIES	2,111,233.00	1,661,679.57	449,553.43
FRINGE BENEFITS	1,540,843.00	1,171,377.49	369,465.51
CONTRACTUAL SERVICES:			
Cash Shortage	-	31.00	(31.00)
Charge Card Fee	28,000.00	27,358.24	641.76
Court Transcripts	87,000.00	61,470.68	25,529.32
Equipment Maintenance	4,000.00	2,029.44	1,970.56
Library Continuations	400.00	710.00	(310.00)
Membership Dues	3,500.00	345.00	3,155.00
Personal Mileage	5,250.00	670.52	4,579.48
Printing	21,434.00	17,246.01	4,187.99
Professional Services	35,239.00	708.00	34,531.00
Travel and Conference	5,950.00	1,719.38	4,230.62
Workshops and Meeting	500.00	-	500.00
	191,273.00	112,288.27	78,984.73
COMMODITIES:			
Expendable Equipment	6,000.00	1,797.54	4,202.46
Metered Postage	33,887.00	48,462.56	(14,575.56)
Office Supplies	48,000.00	35,395.40	12,604.60
	87,887.00	85,655.50	2,231.50
INTERNAL SERVICES:			
Bldg Space Cost Allocation	282,318.00	282,318.00	-
Equipment Rental	3,860.00	3,860.00	-
Info Tech Development	326,523.00	326,522.49	0.51
Info Tech Operations	345,222.00	288,270.57	56,951.43
Info Tech Managed Print Svcs	11,829.00	11,270.39	558.61
Insurance Fund	38,539.00	37,611.20	927.80
Maintenance Department Charges	1,381.00	1,380.33	0.67
Telephone Communications	17,031.00	17,135.15	(104.15)
	1,026,703.00	968,368.13	58,334.87
Total County Clerk	4,957,939.00	3,999,368.96	958,570.04
ELECTIONS:			
SALARIES	530,524.00	459,546.06	70,977.94
FRINGE BENEFITS	341,305.00	268,863.36	72,441.64
CONTRACTUAL SERVICES:			
Auction Expense	-	2.20	(2.20)
Charge Card Fee	2,300.00	617.23	1,682.77
Fees - Per Diems	46,025.00	18,340.83	27,684.17
Membership Dues	420.00	310.00	110.00
Personal Mileage	1,800.00	1,894.01	(94.01)
Printing	2,198.00	825.00	1,373.00
Professional Services	103,700.00	48,697.01	55,002.99
Travel and Conference	4,500.00	2,004.93	2,495.07
Travel Employee Taxable Meals	-	46.00	(46.00)
Workshops and Meeting	500.00	307.14	192.86
	161,443.00	73,044.35	88,398.65
COMMODITIES:			
Election Supplies	596,805.00	479,524.30	117,280.70
Materials and Supplies	5,000.00	655.39	4,344.61
Metered Postage	11,830.00	13,423.47	(1,593.47)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Office Supplies	4,000.00	3,921.89	78.11
	617,635.00	497,525.05	120,109.95
INTERNAL SERVICES:			
Bldg Space Cost Allocation	206,421.00	206,421.00	-
Info Tech Development	24,088.00	24,087.70	0.30
Info Tech Operations	42,365.00	37,633.08	4,731.92
Info Tech Managed Print Svcs	7,000.00	7,486.26	(486.26)
Insurance Fund	1,871.00	2,639.16	(768.16)
Maintenance Department Charges	4,022.00	4,021.33	0.67
Motor Pool	100.00	1,147.52	(1,047.52)
Telephone Communications	36,905.00	15,413.65	21,491.35
	322,772.00	298,849.70	23,922.30
Total Elections	1,973,679.00	1,597,828.52	375,850.48
REGISTER OF DEEDS:			
SALARIES	1,381,391.00	1,069,092.40	312,298.60
FRINGE BENEFITS	938,972.00	705,932.57	233,039.43
CONTRACTUAL SERVICES:			
Charge Card Fee	4,000.00	5,975.23	(1,975.23)
Equipment Maintenance	500.00	-	500.00
Library Continuations	150.00	-	150.00
Membership Dues	175.00	-	175.00
Personal Mileage	232.00	117.25	114.75
Printing	2,392.00	-	2,392.00
Professional Services	24,000.00	-	24,000.00
	31,449.00	6,092.48	25,356.52
COMMODITIES:			
Expendable Equipment	6,000.00	-	6,000.00
Metered Postage	45,500.00	10,440.68	35,059.32
Office Supplies	36,502.00	12,308.89	24,193.11
	88,002.00	22,749.57	65,252.43
INTERNAL SERVICES:			
Bldg Space Cost Allocation	157,056.00	157,056.00	-
Equipment Rental	7,697.00	8,049.00	(352.00)
Info Tech Managed Print Svcs	1,186.00	1,409.74	(223.74)
Insurance Fund	3,524.00	4,460.16	(936.16)
Maintenance Department Charges	2,172.00	2,171.04	0.96
Telephone Communications	16,141.00	15,908.19	232.81
	187,776.00	189,054.13	(1,278.13)
Total Register of Deeds	2,627,590.00	1,992,921.15	634,668.85
JURY COMMISSION:			
SALARIES	14,700.00	9,397.06	5,302.94
FRINGE BENEFITS	683.00	437.32	245.68
CONTRACTUAL SERVICES:			
Fees - Per Diems	-	277.85	(277.85)
Miscellaneous	1,000.00	-	1,000.00
Personal Mileage	-	16.74	(16.74)
Printing	5,585.00	-	5,585.00
	6,585.00	294.59	6,290.41
COMMODITIES:			
Metered Postage	61,941.00	20,716.76	41,224.24
Office Supplies	250.00	-	250.00
	62,191.00	20,716.76	41,474.24

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:			
Insurance Fund	64.00	109.92	(45.92)
Maintenance Department Charges	108.00	107.11	0.89
	172.00	217.03	(45.03)
Total Jury Commission	84,331.00	31,062.76	53,268.24
TOTAL CLERK/REGISTER OF DEEDS	11,109,000.00	8,715,369.76	2,393,630.24
TREASURER:			
SALARIES	2,115,538.00	2,008,607.96	106,930.04
FRINGE BENEFITS	1,328,197.00	1,214,955.92	113,241.08
CONTRACTUAL SERVICES:			
Adj Prior Years Revenue	-	11,458.98	(11,458.98)
Advertising	112,000.00	86,923.78	25,076.22
Cash Shortage	1,000.00	1,344.11	(344.11)
Contracted Services	735,000.00	684,489.70	50,510.30
Equipment Maintenance	1,000.00	-	1,000.00
Fees Civil Service	1,100,000.00	801,002.00	298,998.00
Foreclosure Notification	435,385.00	345,271.63	90,113.37
Membership Dues	5,190.00	1,785.39	3,404.61
Miscellaneous	500.00	379.38	120.62
Personal Mileage	4,180.00	2,363.01	1,816.99
Printing	20,000.00	5,745.50	14,254.50
Professional Services	29,000.00	34,119.75	(5,119.75)
Recording Fee-Forfeiture Cert	110,000.00	246,960.00	(136,960.00)
Recording Fee-Redemption Cert	100,000.00	237,870.00	(137,870.00)
Recording Fees	4,100.00	16,350.00	(12,250.00)
Register of Deeds	5,000.00	17,190.00	(12,190.00)
Rent	8,000.00	4,000.00	4,000.00
Title Search	1,693,850.00	762,640.00	931,210.00
Travel and Conference	10,000.00	9,440.32	559.68
Twp and City Treas Bonds	49,000.00	41,715.04	7,284.96
Workshops and Meeting	2,000.00	1,094.00	906.00
	4,425,205.00	3,312,142.59	1,113,062.41
COMMODITIES:			
Computer Supplies	15,000.00	5,731.80	9,268.20
Expendable Equipment	500.00	-	500.00
Metered Postage	40,000.00	33,621.20	6,378.80
Office Supplies	30,000.00	20,463.43	9,536.57
Tax Collection Supplies	1,400.00	-	1,400.00
	86,900.00	59,816.43	27,083.57
INTERNAL SERVICES:			
Bldg Space Cost Allocation	234,210.00	234,210.00	-
Equipment Rental	12,521.00	11,789.12	731.88
Info Tech Development	325,577.00	325,575.93	1.07
Info Tech Operations	459,038.00	411,041.48	47,996.52
Info Tech Managed Print Svcs	10,839.00	8,049.09	2,789.91
Insurance Fund	42,828.00	36,929.44	5,898.56
Maintenance Department Charges	1,140.00	1,139.18	0.82
Telephone Communications	18,258.00	18,873.65	(615.65)
	1,104,411.00	1,047,607.89	56,803.11
CAPITAL OUTLAY			
Capital Outlay Miscellaneous	-	4,626.88	(4,626.88)
	-	4,626.88	(4,626.88)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
TRANSFERS OUT:			
Project Work Orders	120,000.00	113,270.00	6,730.00
	120,000.00	113,270.00	6,730.00
TOTAL TREASURER	9,180,251.00	7,761,027.67	1,419,223.33
JUSTICE ADMINISTRATION:			
CIRCUIT COURT:			
JUDICIAL ADMINISTRATION DIV:			
SALARIES	5,811,975.00	5,604,006.95	207,968.05
FRINGE BENEFITS	3,530,125.00	3,171,920.94	358,204.06
CONTRACTUAL SERVICES:			
Auction Expense	-	1.40	(1.40)
Computer Research Service	-	114.60	(114.60)
Equipment Maintenance	-	142.50	(142.50)
Library Continuations	39,543.00	117,215.24	(77,672.24)
Membership Dues	2,400.00	642.50	1,757.50
Periodicals Books Publ Sub	-	243.00	(243.00)
Personal Mileage	4,640.00	5,501.31	(861.31)
Printing	19,601.00	2,232.79	17,368.21
Professional Services	18,615.00	22,095.50	(3,480.50)
Special Projects	93,895.00	-	93,895.00
Transcript on Appeals	-	75.20	(75.20)
Travel and Conference	3,792.00	2,283.33	1,508.67
Violation Probation Atty Fees	-	550.00	(550.00)
Workshops and Meeting	-	535.61	(535.61)
	182,486.00	151,632.98	30,853.02
COMMODITIES:			
Expendable Equipment	235,129.00	63,721.16	171,407.84
Office Supplies	32,285.00	7,826.35	24,458.65
Postage-Standard Mailing	-	225.00	(225.00)
	267,414.00	71,772.51	195,641.49
INTERNAL SERVICES:			
Bldg Space Cost Allocation	200,531.00	200,531.04	(0.04)
Info Tech CLEMIS	19,681.00	-	19,681.00
Info Tech Development	131,266.00	131,265.22	0.78
Info Tech Operations	124,339.00	59,988.22	64,350.78
Info Tech Managed Print Svcs	5,861.00	5,037.81	823.19
Insurance Fund	32,340.00	27,744.36	4,595.64
Maintenance Department Charges	96,268.00	96,267.07	0.93
Telephone Communications	18,712.00	20,353.70	(1,641.70)
	628,998.00	541,187.42	87,810.58
TRANSFERS OUT:			
Judicial Grants	1,769,756.00	1,769,756.00	-
	1,769,756.00	1,769,756.00	-
Total Judicial Administration Division	12,190,754.00	11,310,276.80	880,477.20
COURT BUSINESS DIVISION:			
SALARIES	1,095,031.00	977,013.38	118,017.62
FRINGE BENEFITS	688,341.00	575,137.55	113,203.45
CONTRACTUAL SERVICES:			
Equipment Maintenance	3,300.00	-	3,300.00
Membership Dues	500.00	-	500.00
Personal Mileage	1,160.00	363.14	796.86
Printing	510.00	-	510.00

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Professional Services	4,000.00	-	4,000.00
Software Support Maintenance	2,600.00	-	2,600.00
Travel and Conference	672.00	2,359.50	(1,687.50)
Visiting Judges	83,650.00	55,106.50	28,543.50
	<u>96,392.00</u>	<u>57,829.14</u>	<u>38,562.86</u>
COMMODITIES:			
Computer Supplies	8,100.00	29.00	8,071.00
Expendable Equipment	4,000.00	-	4,000.00
Metered Postage	18,200.00	11,936.23	6,263.77
Office Supplies	5,142.00	6,121.32	(979.32)
	<u>35,442.00</u>	<u>18,086.55</u>	<u>17,355.45</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	66,555.00	66,555.00	-
Equipment Rental	4,218.00	1,054.50	3,163.50
Info Tech Operations	76,143.00	162,962.14	(86,819.14)
Info Tech Managed Print Svcs	4,263.00	4,145.49	117.51
Insurance Fund	5,051.00	4,761.16	289.84
Telephone Communications	8,612.00	7,961.78	650.22
	<u>164,842.00</u>	<u>247,440.07</u>	<u>(82,598.07)</u>
Total Court Business Division	<u>2,080,048.00</u>	<u>1,875,506.69</u>	<u>204,541.31</u>
CIVIL/CRIMINAL DIVISION:			
SALARIES	1,186,800.00	1,207,746.73	(20,946.73)
FRINGE BENEFITS	696,813.00	702,233.55	(5,420.55)
CONTRACTUAL SERVICES:			
Advertising	-	406.10	(406.10)
Attorney Fees Mediators	575,000.00	478,900.00	96,100.00
Computer Research Service	51,500.00	38,661.03	12,838.97
Court Reporter Services	8,000.00	-	8,000.00
Court Transcripts	15,000.00	5,317.65	9,682.35
Defense Atty Fees	2,592,074.00	1,795,837.82	796,236.18
Defense Atty Fees Appellate	373,826.00	218,707.98	155,118.02
Defense Atty Fees District	191,687.00	165,099.58	26,587.42
Defense Atty Fees Trials	766,992.00	89,347.50	677,644.50
Direct Client Services	3,000.00	587.13	2,412.87
Equipment Maintenance	8,257.00	1,871.50	6,385.50
Expert Witness Fee and Mileage	18,000.00	37,218.83	(19,218.83)
Interpreter Fees	50,000.00	30,092.15	19,907.85
Juror Fees and Mileage	700,170.00	356,623.96	343,546.04
Laundry and Cleaning	1,500.00	259.20	1,240.80
Membership Dues	17,100.00	16,724.33	375.67
Periodicals Books Publ Sub	-	2,533.68	(2,533.68)
Personal Mileage	1,160.00	150.90	1,009.10
Printing	17,087.00	15,346.98	1,740.02
Professional Services	2,777.00	43,045.90	(40,268.90)
Refund Prior Years Revenue	-	4,654.36	(4,654.36)
Transcript on Appeals	140,000.00	86,524.50	53,475.50
Travel and Conference	6,540.00	13,605.78	(7,065.78)
Violation Probation Atty Fees	280,000.00	233,300.00	46,700.00
Workshops and Meeting	2,000.00	654.19	1,345.81
	<u>5,821,670.00</u>	<u>3,635,471.05</u>	<u>2,186,198.95</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:			
Dry Goods and Clothing	4,000.00	-	4,000.00
Laboratory Supplies	-	25.00	(25.00)
Metered Postage	46,717.00	15,200.30	31,516.70
Office Supplies	70,707.00	31,462.48	39,244.52
Postage-Standard Mailing	25,000.00	10,000.00	15,000.00
	<u>146,424.00</u>	<u>56,687.78</u>	<u>89,736.22</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	1,508,231.00	1,508,230.92	0.08
Equipment Rental	74,428.00	89,198.50	(14,770.50)
Info Tech CLEMIS	-	19,251.22	(19,251.22)
Info Tech Development	536,493.00	536,492.08	0.92
Info Tech Operations	675,885.00	342,000.23	333,884.77
Info Tech Managed Print Svcs	18,950.00	16,407.72	2,542.28
Infurance Fund	6,325.00	6,591.80	(266.80)
Telephone Communications	75,437.00	74,571.75	865.25
	<u>2,895,749.00</u>	<u>2,592,744.22</u>	<u>303,004.78</u>
TRANSFER OUT:			
Judicial Grants	9.00	9.00	-
	<u>9.00</u>	<u>9.00</u>	<u>-</u>
Total Civil/Criminal Division	<u>10,747,465.00</u>	<u>8,194,892.33</u>	<u>2,552,572.67</u>
FAMILY DIVISION:			
SALARIES	6,006,047.00	5,737,138.37	268,908.63
FRINGE BENEFITS	3,764,873.00	3,432,027.85	332,845.15
CONTRACTUAL SERVICES:			
Advertising	8,000.00	15,922.88	(7,922.88)
Communications	100.00	-	100.00
Court Reporter Services	5,000.00	-	5,000.00
Court Transcripts	25,000.00	2,480.85	22,519.15
Defense Atty Fees	806,620.00	804,569.31	2,050.69
Defense Atty Fees Appellate	10,000.00	-	10,000.00
Defense Atty Fees Paternity	20,130.00	13,660.00	6,470.00
Defense Atty Fees PPO	1,472.00	26,070.00	(24,598.00)
Defense Atty Fees Support	5,086.00	7,108.00	(2,022.00)
Equipment Maintenance	5,000.00	305.00	4,695.00
Expert Witness Fee and Mileage	9,000.00	8,647.11	352.89
Family Counseling Services	5,000.00	-	5,000.00
Fees Guardian Ad Litem	495,243.00	482,504.16	12,738.84
Interpreter Fees	24,000.00	61,765.33	(37,765.33)
Laundry and Cleaning	-	71.05	(71.05)
Library Continuations	-	414.31	(414.31)
Membership Dues	12,000.00	10,410.00	1,590.00
Periodicals Books Publ Sub	-	280.90	(280.90)
Personal Mileage	14,077.00	68,810.82	(54,733.82)
Printing	28,611.00	9,501.57	19,109.43
Professional Services	27,000.00	62,733.21	(35,733.21)
Psychological Testing	8,000.00	-	8,000.00
Refund Prior Years Revenue	-	1,509.11	(1,509.11)
Software Support Maintenance	26,572.00	28,420.53	(1,848.53)
Training	2,000.00	395.00	1,605.00
Transcript on Appeals	30,000.00	55,552.55	(25,552.55)
Transportation of Clients	1,500.00	192.40	1,307.60
Travel and Conference	13,910.00	12,869.21	1,040.79

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Travel Employee Taxable Meals	-	4.27	(4.27)
Witness Fees and Mileage	6,000.00	152.90	5,847.10
Workshops and Meeting	3,200.00	2,007.14	1,192.86
	<u>1,592,521.00</u>	<u>1,676,357.61</u>	<u>(83,836.61)</u>
COMMODITIES:			
Dry Goods and Clothing	3,000.00	1,006.90	1,993.10
Expendable Equipment	31,000.00	14,021.75	16,978.25
Metered Postage	16,835.00	1,492.86	15,342.14
Office Supplies	39,974.00	45,409.84	(5,435.84)
Testing Materials	-	14,562.45	(14,562.45)
	<u>90,809.00</u>	<u>76,493.80</u>	<u>14,315.20</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	987,894.00	987,893.88	0.12
Equipment Rental	40,540.00	41,738.72	(1,198.72)
Info Tech Development	286.00	285.99	0.01
Info Tech Operations	593,002.00	767,571.68	(174,569.68)
Info Tech Managed Print Svcs	51,966.00	46,276.39	5,689.61
Insurance Fund	23,570.00	24,124.88	(554.88)
Maintenance Department Charges	88.00	87.14	0.86
Motor Pool	100.00	162.16	(62.16)
Telephone Communications	90,301.00	88,047.38	2,253.62
	<u>1,787,747.00</u>	<u>1,956,188.22</u>	<u>(168,441.22)</u>
TRANSFERS OUT:			
Friend of the Court Grant	5,508,988.00	5,214,325.34	294,662.66
	<u>5,508,988.00</u>	<u>5,214,325.34</u>	<u>294,662.66</u>
Total Family Division	<u>18,750,985.00</u>	<u>18,092,531.19</u>	<u>658,453.81</u>
TOTAL CIRCUIT COURT	<u>43,769,252.00</u>	<u>39,473,207.01</u>	<u>4,296,044.99</u>
DISTRICT COURT:			
ADMINISTRATION:			
SALARIES	167,955.00	146,741.18	21,213.82
FRINGE BENEFITS	68,748.00	72,640.27	(3,892.27)
CONTRACTUAL SERVICES:			
Visiting Judges	10,000.00	175.00	9,825.00
	<u>10,000.00</u>	<u>175.00</u>	<u>9,825.00</u>
COMMODITIES:			
Dry Goods and Clothing	300.00	-	300.00
	<u>300.00</u>	<u>-</u>	<u>300.00</u>
INTERNAL SERVICES:			
Info Tech Operations	1,395.00	1,304.00	91.00
Insurance Fund	540.00	455.72	84.28
	<u>1,935.00</u>	<u>1,759.72</u>	<u>175.28</u>
Total Administration	<u>248,938.00</u>	<u>221,316.17</u>	<u>27,621.83</u>
DIVISION I (NOVI):			
SALARIES	2,682,584.00	2,691,647.42	(9,063.42)
FRINGE BENEFITS	1,632,210.00	1,491,385.97	140,824.03
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	100.00	(100.00)
Bank Charges	8,000.00	12,183.86	(4,183.86)
Building Maintenance Charges	120,000.00	123,234.00	(3,234.00)
Cash Shortage	-	4.00	(4.00)
Computer Research Service	4,380.00	2,056.84	2,323.16
Court Transcripts	-	232.20	(232.20)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Defense Atty Fees	141,500.00	132,225.00	9,275.00
Drug Testing	11,000.00	4,440.60	6,559.40
Electrical Service	72,000.00	75,082.92	(3,082.92)
Equipment Maintenance	3,000.00	-	3,000.00
Equipment Rental	825.00	-	825.00
Interpreter Fees	20,000.00	20,115.80	(115.80)
Juror Fees and Mileage	8,000.00	9,132.54	(1,132.54)
Laundry and Cleaning	118.00	17.85	100.15
Library Continuations	4,476.00	7,880.29	(3,404.29)
Medical Exam	13,893.00	4,330.00	9,563.00
Membership Dues	4,126.00	3,256.00	870.00
Officer Fees	100.00	-	100.00
Periodicals Books Publ Sub	500.00	100.00	400.00
Personal Mileage	5,283.00	2,142.94	3,140.06
Printing	11,231.00	8,047.10	3,183.90
Professional Services	10,991.00	7,502.04	3,488.96
Property Taxes	65,483.00	64,896.68	586.32
Rent	372,000.00	372,000.00	-
Software Support Maintenance	71,929.00	75,931.48	(4,002.48)
Travel and Conference	9,800.00	9,119.78	680.22
Travel Employee Taxable Meals	-	32.20	(32.20)
	958,635.00	934,064.12	24,570.88
COMMODITIES:			
Dry Goods and Clothing	1,000.00	-	1,000.00
Expendable Equipment	1,217.00	-	1,217.00
Other Expendable Equipment	-	1,950.00	(1,950.00)
Grounds Supplies	900.00	134.85	765.15
Office Supplies	29,264.00	19,298.11	9,965.89
Postage-Standard Mailing	29,000.00	28,000.00	1,000.00
Provisions	475.00	59.85	415.15
Small Tools	700.00	593.58	106.42
	62,556.00	50,036.39	12,519.61
INTERNAL SERVICES:			
Equipment Rental	11,805.00	11,841.72	(36.72)
Info Tech CLEMIS	28,957.00	28,324.61	632.39
Info Tech Development	15,637.00	15,636.60	0.40
Info Tech Operations	256,685.00	244,800.00	11,885.00
Info Tech Managed Print Svcs	9,344.00	8,991.19	352.81
Insurance Fund	15,657.00	13,389.12	2,267.88
Maintenance Department Charges	21,279.00	21,278.08	0.92
Telephone Communications	33,193.00	24,239.54	8,953.46
	392,557.00	368,500.86	24,056.14
Total Division I (Novi)	5,728,542.00	5,535,634.76	192,907.24
DIVISION II (CLARKSTON):			
SALARIES	1,385,922.00	1,341,230.17	44,691.83
FRINGE BENEFITS	816,578.00	763,002.13	53,575.87
CONTRACTUAL SERVICES:			
Bank Charges	5,653.00	7,013.37	(1,360.37)
Cash Shortage	-	20.00	(20.00)
Computer Research Service	3,000.00	1,098.62	1,901.38
Court Transcripts	500.00	38.95	461.05
Defense Atty Fees	120,000.00	96,580.00	23,420.00
Drug Testing	1,000.00	-	1,000.00

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Electrical Service	32,000.00	31,292.14	707.86
Equipment Maintenance	3,000.00	1,744.00	1,256.00
Equipment Rental	1,599.00	-	1,599.00
Expert Witness Fee and Mileage	104.00	-	104.00
Filing Fees	4,000.00	3,600.00	400.00
Interpreter Fees	10,556.00	4,794.16	5,761.84
Juror Fees and Mileage	9,800.00	4,347.05	5,452.95
Laundry and Cleaning	200.00	20.00	180.00
Library Continuations	5,000.00	7,655.03	(2,655.03)
Medical Exam	5,520.00	2,687.67	2,832.33
Membership Dues	3,000.00	1,250.00	1,750.00
Officer Fees	104.00	55.00	49.00
Pension Contribution Exp	-	792.30	(792.30)
Periodicals Books Publ Sub	553.00	439.00	114.00
Personal Mileage	2,912.00	1,016.44	1,895.56
Printing	7,326.00	4,663.73	2,662.27
Professional Services	6,442.00	2,948.82	3,493.18
Property Taxes	38,000.00	40,696.80	(2,696.80)
Recruitment Expense	100.00	-	100.00
Rent	295,172.00	295,902.71	(730.71)
Software Support Maintenance	35,092.00	28,159.85	6,932.15
Travel and Conference	7,240.00	4,677.82	2,562.18
	<u>597,873.00</u>	<u>541,493.46</u>	<u>56,379.54</u>
COMMODITIES:			
Dry Goods and Clothing	748.00	-	748.00
Expendable Equipment	3,000.00	1,247.50	1,752.50
Office Supplies	24,801.00	24,354.38	446.62
Postage-Standard Mailing	22,000.00	21,017.15	982.85
Provisions	389.00	11.38	377.62
	<u>50,938.00</u>	<u>46,630.41</u>	<u>4,307.59</u>
INTERNAL SERVICES:			
Equipment Rental	7,518.00	7,518.00	-
Info Tech CLEMIS	22,581.00	22,087.38	493.62
Info Tech Development	15,637.00	15,636.60	0.40
Info Tech Operations	140,013.00	130,278.60	9,734.40
Info Tech Managed Print Svcs	4,479.00	4,297.07	181.93
Insurance Fund	7,889.00	6,548.68	1,340.32
Maintenance Department Charges	32,448.00	32,447.32	0.68
Telephone Communications	17,353.00	18,085.72	(732.72)
	<u>247,918.00</u>	<u>236,899.37</u>	<u>11,018.63</u>
Total Division II (Clarkston)	<u>3,099,229.00</u>	<u>2,929,255.54</u>	<u>169,973.46</u>
DIVISION III (ROCHESTER HILLS):			
SALARIES	2,497,089.00	2,393,217.00	103,872.00
FRINGE BENEFITS	1,582,709.00	1,410,559.91	172,149.09
CONTRACTUAL SERVICES:			
Bank Charges	10,750.00	12,281.51	(1,531.51)
Cash Shortage	-	78.00	(78.00)
Computer Research Service	5,000.00	2,571.16	2,428.84
Court Transcripts	500.00	518.45	(18.45)
Defense Atty Fees	100,724.00	83,497.47	17,226.53
Equipment Maintenance	1,800.00	547.50	1,252.50
Equipment Rental	1,582.00	-	1,582.00
Interpreter Fees	30,000.00	25,762.05	4,237.95

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Juror Fees and Mileage	36,250.00	18,112.33	18,137.67
Laundry and Cleaning	100.00	72.65	27.35
Library Continuations	4,471.00	7,165.22	(2,694.22)
Medical Exam	6,000.00	5,530.00	470.00
Membership Dues	5,500.00	5,290.00	210.00
Periodicals Books Publ Sub	2,500.00	459.00	2,041.00
Personal Mileage	4,000.00	3,934.94	65.06
Printing	12,913.00	14,088.23	(1,175.23)
Professional Services	3,560.00	3,505.89	54.11
Software Support Maintenance	64,927.00	63,542.39	1,384.61
Special Event Program	300.00	-	300.00
Travel and Conference	8,739.00	3,331.03	5,407.97
	299,616.00	250,287.82	49,328.18
COMMODITIES:			
Dry Goods and Clothing	1,500.00	495.00	1,005.00
Expendable Equipment	4,180.00	-	4,180.00
Laboratory Supplies	3,345.00	70.00	3,275.00
Office Supplies	52,672.00	30,065.53	22,606.47
Postage-Standard Mailing	55,000.00	30,031.80	24,968.20
Provisions	420.00	257.11	162.89
	117,117.00	60,919.44	56,197.56
INTERNAL SERVICES:			
Bldg Space Cost Allocation	404,652.00	404,652.00	-
Equipment Rental	21,688.00	21,735.32	(47.32)
Info Tech CLEMIS	30,986.00	30,309.18	676.82
Info Tech Development	15,637.00	15,636.60	0.40
Info Tech Operations	264,501.00	252,686.37	11,814.63
Info Tech Managed Print Svcs	21,111.00	19,075.07	2,035.93
Insurance Fund	14,615.00	12,189.64	2,425.36
Maintenance Department Charges	32,395.00	32,394.36	0.64
Telephone Communications	56,872.00	57,999.00	(1,127.00)
	862,457.00	846,677.54	15,779.46
Total Division III (Rochester Hills)	5,358,988.00	4,961,661.71	397,326.29
DIVISION IV (TROY):			
SALARIES	1,476,638.00	1,470,989.83	5,648.17
FRINGE BENEFITS	907,738.00	867,654.24	40,083.76
CONTRACTUAL SERVICES:			
Bank Charges	6,000.00	9,681.00	(3,681.00)
Cash Shortage	-	60.00	(60.00)
Computer Research Service	-	1,028.44	(1,028.44)
Court Reporter Service	-	6,491.66	(6,491.66)
Court Transcripts	200.00	38.95	161.05
Defense Atty Fees	115,000.00	201,639.89	(86,639.89)
Drug Testing	3,000.00	3,600.00	(600.00)
Electrical Service	90,000.00	70,118.97	19,881.03
Equipment Maintenance	1,500.00	920.00	580.00
Equipment Rental	1,300.00	-	1,300.00
Interpreter Fees	27,000.00	43,202.40	(16,202.40)
Juror Fees and Mileage	12,200.00	10,887.03	1,312.97
Library Continuations	2,056.00	1,438.69	617.31
Membership Dues	2,000.00	2,075.00	(75.00)
Officer Fees	100.00	211.09	(111.09)
Personal Mileage	3,546.00	2,187.64	1,358.36

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Printing	3,900.00	4,465.50	(565.50)
Professional Services	5,000.00	4,946.84	53.16
Rent	169,025.00	169,025.04	(0.04)
Software Support Maintenance	34,450.00	34,073.39	376.61
Travel and Conference	5,000.00	5,644.78	(644.78)
Workshops and Meeting	1,500.00	781.00	719.00
	<u>482,777.00</u>	<u>572,517.31</u>	<u>(89,740.31)</u>
COMMODITIES:			
Dry Goods and Clothing	500.00	243.50	256.50
Expendable Equipment	5,419.21	3,919.21	1,500.00
Office Supplies	27,532.00	21,948.01	5,583.99
Postage-Standard Mailing	25,000.00	20,000.00	5,000.00
Provisions	500.00	156.65	343.35
	<u>58,951.21</u>	<u>46,267.37</u>	<u>12,683.84</u>
INTERNAL SERVICES:			
Equipment Rental	11,792.00	3,966.32	7,825.68
Info Tech CLEMIS	22,001.00	21,520.36	480.64
Info Tech Development	15,634.00	15,633.45	0.55
Info Tech Operations	184,262.00	169,551.79	14,710.21
Info Tech Managed Print Svcs	8,112.00	7,524.96	587.04
Insurance Fund	8,457.00	7,226.48	1,230.52
Maintenance Department Charges	9,820.00	9,819.02	0.98
Telephone Communications	20,220.00	20,352.46	(132.46)
	<u>280,298.00</u>	<u>255,594.84</u>	<u>24,703.16</u>
Total Division IV (Troy)	<u>3,206,402.21</u>	<u>3,213,023.59</u>	<u>(6,621.38)</u>
TOTAL DISTRICT COURT	<u>17,642,099.21</u>	<u>16,860,891.77</u>	<u>781,207.44</u>
PROBATE COURT:			
JUDICIAL/ADMINISTRATION:			
SALARIES	1,578,501.00	1,498,375.06	80,125.94
FRINGE BENEFITS	820,516.00	753,122.33	67,393.67
CONTRACTUAL SERVICES:			
Court Reporter Services	3,000.00	-	3,000.00
Library Continuations	14,981.00	7,908.23	7,072.77
Membership Dues	2,500.00	-	2,500.00
Personal Mileage	-	1,839.74	(1,839.74)
Travel and Conference	2,000.00	-	2,000.00
Visiting Judges	7,000.00	16,625.00	(9,625.00)
	<u>29,481.00</u>	<u>26,372.97</u>	<u>3,108.03</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	192,977.00	192,977.04	(0.04)
Info Tech Development	6,209.00	6,209.00	-
Info Tech Operations	76,697.00	69,479.13	7,217.87
Info Tech Managed Print Svcs	165.00	185.82	(20.82)
Insurance Fund	5,095.00	5,785.24	(690.24)
Maintenance Department Charges	4,965.00	4,964.60	0.40
Telephone Communications	9,996.00	10,793.76	(797.76)
	<u>296,104.00</u>	<u>290,394.59</u>	<u>5,709.41</u>
Total Judicial/Administration	<u>2,724,602.00</u>	<u>2,568,264.95</u>	<u>156,337.05</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
JUDICIAL SUPPORT:			
SALARIES	1,333,374.00	1,259,868.45	73,505.55
FRINGE BENEFITS	960,248.00	821,134.93	139,113.07
CONTRACTUAL SERVICES:			
Advertising	4,300.00	3,106.00	1,194.00
Car Allowance	2,000.00	1,180.47	819.53
Cash Shortage	-	20.00	(20.00)
Contracted Services	-	12.50	(12.50)
Court Transcripts	1,000.00	-	1,000.00
Defense Atty Fees	315,552.00	320,818.23	(5,266.23)
Equipment Maintenance	2,000.00	810.00	1,190.00
Expert Witness Fee and Mileage	1,000.00	-	1,000.00
Fees Guardian Ad Litem	283,294.00	284,273.50	(979.50)
Guardian Review-Adult	8,000.00	15,760.00	(7,760.00)
Guardian Review-Minor	2,000.00	1,420.00	580.00
Interpreter Fees	3,000.00	9,965.50	(6,965.50)
Laundry and Cleaning	-	14.72	(14.72)
Medical Services Guardianship	47,600.00	47,675.00	(75.00)
Medical Services Probate Exam	32,000.00	31,900.00	100.00
Membership Dues	5,000.00	8,328.50	(3,328.50)
Periodicals Books Publ Sub	-	1,202.00	(1,202.00)
Personal Mileage	3,480.00	537.90	2,942.10
Printing	17,028.00	10,445.88	6,582.12
Professional Services	3,080.00	300.00	2,780.00
Software Support Maintenance	76,000.00	79,518.44	(3,518.44)
Transcript on Appeals	-	56.40	(56.40)
Travel and Conference	6,500.00	7,538.63	(1,038.63)
Visiting Judges	3,000.00	3,850.00	(850.00)
	815,834.00	828,733.67	(12,899.67)
COMMODITIES:			
Computer Supplies	1,600.00	-	1,600.00
Dry Goods and Clothing	400.00	-	400.00
Expendable Equipment	12,000.00	1,686.24	10,313.76
Metered Postage	38,220.00	39,898.25	(1,678.25)
Office Supplies	23,889.00	22,682.27	1,206.73
	76,109.00	64,266.76	11,842.24
INTERNAL SERVICES:			
Bldg Space Cost Allocation	152,926.00	152,925.96	0.04
Equipment Rental	94,403.00	34,110.00	60,293.00
Info Tech CLEMIS	17,362.00	16,983.14	378.86
Info Tech Development	41,047.00	41,046.45	0.55
Info Tech Operations	338,201.00	295,468.06	42,732.94
Info Tech Managed Print Svcs	3,670.00	3,783.81	(113.81)
Insurance Fund	6,641.00	8,710.48	(2,069.48)
Maintenance Department Charges	5,267.00	5,266.39	0.61
Telephone Communications	20,067.00	20,856.17	(789.17)
	679,584.00	579,150.46	100,433.54
Total Judicial Support	3,865,149.00	3,553,154.27	311,994.73
TOTAL PROBATE COURT	6,589,751.00	6,121,419.22	468,331.78
TOTAL JUSTICE ADMINISTRATION	68,001,102.21	62,455,518.00	5,545,584.21

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
LAW ENFORCEMENT:			
PROSECUTING ATTORNEY:			
ADMINISTRATION:			
SALARIES	1,492,776.00	1,514,579.16	(21,803.16)
FRINGE BENEFITS	861,665.00	840,889.47	20,775.53
CONTRACTUAL SERVICES:			
Cash Shortage	-	7.99	(7.99)
Computer Research Service	65,000.00	61,102.81	3,897.19
Court Transcripts	15,000.00	13,723.80	1,276.20
Equipment Maintenance	1,300.00	-	1,300.00
Expert Witness Fee and Mileage	31,989.00	33,608.37	(1,619.37)
Extradition Expense	28,017.00	36,577.09	(8,560.09)
Filing Fees	22,000.00	8,041.75	13,958.25
Freight and Express	2,000.00	1,147.30	852.70
Interpreter Fees	-	1,920.00	(1,920.00)
Library Continuations	36,900.00	112,662.03	(75,762.03)
Membership Dues	47,000.00	47,686.00	(686.00)
Microfilming and Reproductions	3,500.00	362.83	3,137.17
Miscellaneous	575.00	2,500.69	(1,925.69)
Periodicals Books Publ Sub	4,000.00	4,964.35	(964.35)
Personal Mileage	4,914.00	1,217.91	3,696.09
Printing	54,562.00	23,895.96	30,666.04
Professional Services	10,000.00	600.00	9,400.00
Training	15,000.00	129.00	14,871.00
Transcript on Appeals	4,000.00	3,222.75	777.25
Travel and Conference	15,000.00	2,362.36	12,637.64
Witness Fees and Mileage	50,000.00	24,584.74	25,415.26
Workshops and Meeting	3,000.00	7,539.17	(4,539.17)
	413,757.00	387,856.90	25,900.10
COMMODITIES:			
Expendable Equipment	5,000.00	-	5,000.00
Metered Postage	29,831.00	27,255.96	2,575.04
Office Supplies	60,925.00	61,842.06	(917.06)
Provisions	700.00	6.99	693.01
Security Supplies	5,000.00	-	5,000.00
	101,456.00	89,105.01	12,350.99
INTERNAL SERVICES:			
Bldg Space Cost Allocation	943,407.00	943,407.00	-
Info Tech CLEMIS	25,189.00	24,638.97	550.03
Info Tech Development	53,369.00	53,368.88	0.12
Info Tech Equipment Rental	-	1,094.00	(1,094.00)
Info Tech Operations	703,923.00	626,796.67	77,126.33
Info Tech Managed Print Svcs	73,207.00	64,921.84	8,285.16
Insurance Fund	38,681.00	27,502.56	11,178.44
Maintenance Department Charges	26,169.00	26,168.13	0.87
Motor Pool Fuel Charges	8,500.00	7,869.08	630.92
Motor Pool	57,000.00	41,114.85	15,885.15
Radio Communications	3,656.00	3,656.16	(0.16)
Telephone Communications	74,294.00	70,923.43	3,370.57
	2,007,395.00	1,891,461.57	115,933.43
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	-	1,885.81	(1,885.81)
	-	1,885.81	(1,885.81)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
TRANSFERS OUT:			
Law Enforcement Grants	67,000.00	67,000.00	-
	67,000.00	67,000.00	-
Total Administration	4,944,049.00	4,792,777.92	151,271.08
LITIGATION:			
SALARIES	6,799,581.00	6,350,766.12	448,814.88
FRINGE BENEFITS	3,803,486.00	3,432,578.12	370,907.88
CONTRACTUAL SERVICES:			
Clothing Allowance	1,500.00	1,937.15	(437.15)
Extradition Expense	-	(4.00)	4.00
Personal Mileage	31,796.00	25,688.12	6,107.88
	33,296.00	27,621.27	5,674.73
INTERNAL SERVICES:			
Insurance Fund	112,538.00	110,807.40	1,730.60
	112,538.00	110,807.40	1,730.60
TRANSFERS OUT:			
Law Enforcement Grants	975,027.00	872,143.02	102,883.98
	975,027.00	872,143.02	102,883.98
Total Litigation	11,723,928.00	10,793,915.93	930,012.07
WARRANTS:			
SALARIES	1,380,025.00	1,316,683.81	63,341.19
FRINGE BENEFITS	868,084.00	779,624.32	88,459.68
CONTRACTUAL SERVICES:			
Personal Mileage	3,199.00	2,612.07	586.93
	3,199.00	2,612.07	586.93
INTERNAL SERVICES:			
Insurance Fund	24,081.00	17,178.88	6,902.12
	24,081.00	17,178.88	6,902.12
Total Warrants	2,275,389.00	2,116,099.08	159,289.92
APPELLATE:			
SALARIES	1,216,630.00	1,166,223.98	50,406.02
FRINGE BENEFITS	674,417.00	626,539.60	47,877.40
CONTRACTUAL SERVICES:			
Personal Mileage	8,458.00	2,938.78	5,519.22
	8,458.00	2,938.78	5,519.22
INTERNAL SERVICES:			
Insurance Fund	17,737.00	12,649.68	5,087.32
	17,737.00	12,649.68	5,087.32
Total Appellate	1,917,242.00	1,808,352.04	108,889.96
TOTAL PROSECUTING ATTORNEY	20,860,608.00	19,511,144.97	1,349,463.03
SHERIFF:			
SHERIFF'S OFFICE:			
SALARIES	1,170,126.00	1,115,928.59	54,197.41
FRINGE BENEFITS	688,379.00	620,208.44	68,170.56
CONTRACTUAL SERVICES:			
Communications	5,000.00	11,897.87	(6,897.87)
Contracted Services	12,000.00	525.00	11,475.00
Equipment Maintenance	1,000.00	636.30	363.70

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Library Continuations	8,100.00	8,667.00	(567.00)
Personal Mileage	2,320.00	963.05	1,356.95
Workshops and Meeting	2,000.00	358.75	1,641.25
	<u>30,420.00</u>	<u>23,047.97</u>	<u>7,372.03</u>
COMMODITIES:			
Material and Supplies	20,000.00	21,347.21	(1,347.21)
Office Supplies	23,316.00	4,778.18	18,537.82
Provisions	1,500.00	52.84	1,447.16
	<u>44,816.00</u>	<u>26,178.23</u>	<u>18,637.77</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	286,491.00	286,491.00	-
Info Tech Operations	250,829.00	241,457.68	9,371.32
Info Tech Managed Print Svcs	-	3,258.54	(3,258.54)
Insurance Fund	26,664.00	24,946.93	1,717.07
Motor Pool Fuel Charges	8,500.00	8,226.07	273.93
Motor Pool	57,000.00	66,813.41	(9,813.41)
Telephone Communications	14,845.00	12,823.66	2,021.34
	<u>644,329.00</u>	<u>644,017.29</u>	<u>311.71</u>
Total Sheriff's Office	<u>2,578,070.00</u>	<u>2,429,380.52</u>	<u>148,689.48</u>
ADMINISTRATIVE SERVICES:			
SALARIES	1,459,642.00	1,353,778.39	105,863.61
FRINGE BENEFITS	864,916.00	780,777.54	84,138.46
CONTRACTUAL SERVICES:			
Cash Shortage	-	74.23	(74.23)
Equipment Maintenance	5,000.00	344.41	4,655.59
Freight and Express	2,000.00	2,009.98	(9.98)
Laundry and Cleaning	-	344.28	(344.28)
Library Continuations	25,000.00	25,923.34	(923.34)
Membership Dues	10,000.00	15,713.65	(5,713.65)
Miscellaneous	-	72.75	(72.75)
Officers Training	-	7.50	(7.50)
Periodicals Books Publ Sub	5,000.00	10,064.57	(5,064.57)
Personal Mileage	1,161.00	1,728.88	(567.88)
Printing	126,975.00	62,631.91	64,343.09
Professional Services	72,500.00	80,187.25	(7,687.25)
Travel and Conference	19,000.00	29,657.94	(10,657.94)
Travel Employee Taxable Meals	-	13.80	(13.80)
Uniform Cleaning	150,000.00	119,255.84	30,744.16
	<u>416,636.00</u>	<u>348,030.33</u>	<u>68,605.67</u>
COMMODITIES:			
Custodial Supplies	-	174.12	(174.12)
Deputy Supplies	790,197.86	770,862.10	19,335.76
Other Expendable Equipment	-	9,900.00	(9,900.00)
Indigent Orders	30,000.00	12,850.18	17,149.82
Inmate Recreational Supplies	15,000.00	17,238.79	(2,238.79)
Metered Postage	25,920.00	23,993.58	1,926.42
Office Supplies	54,296.00	27,287.31	27,008.69
Postage-Standard Mailing	5,500.00	-	5,500.00
Uniforms	178,861.00	200,585.29	(21,724.29)
	<u>1,099,774.86</u>	<u>1,062,891.37</u>	<u>36,883.49</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:			
Equipment Rental	26,311.00	26,310.84	0.16
Info Tech CLEMIS	6,110.00	6,110.00	-
Info Tech Operations	5,077.00	95,073.97	(89,996.97)
Info Tech Managed Print Svcs	10,430.00	16,223.02	(5,793.02)
Insurance Fund	17,547.00	14,292.04	3,254.96
Radio Communications	2,832.00	893.63	1,938.37
Telephone Communications	10,278.00	3,834.62	6,443.38
	78,585.00	162,738.12	(84,153.12)
TRANSFER OUT:			
Restricted Funds	185.00	185.00	-
	185.00	185.00	-
Total Administrative Services	3,919,738.86	3,708,400.75	211,338.11
CORRECTIVE SERVICES:			
SALARIES	19,214,655.00	19,157,662.65	56,992.35
FRINGE BENEFITS	12,460,339.00	11,748,630.61	711,708.39
CONTRACTUAL SERVICES:			
Adj Prior Years Revenue	-	120.00	(120.00)
Communication	-	160.16	(160.16)
Contracted Services	6,333,926.00	6,422,696.53	(88,770.53)
Drug Testing	12,000.00	-	12,000.00
Equipment Maintenance	30,000.00	11,477.11	18,522.89
Interpreter Fees	7,000.00	7,070.91	(70.91)
Laundry and Cleaning	29,000.00	3,838.55	25,161.45
Miscellaneous	-	57.11	(57.11)
Officers Training	73,985.00	74,344.13	(359.13)
Periodicals Books Publ Sub	-	296.84	(296.84)
Personal Mileage	2,320.00	696.51	1,623.49
Printing	2,000.00	1,534.40	465.60
Prisoner Housing-Outside Co	90,500.00	-	90,500.00
Supportive Services	25,562.00	-	25,562.00
Transportation of Prisoners	15,000.00	974.40	14,025.60
Travel and Conference	-	187.42	(187.42)
Travel Employee Taxable Meals	-	262.20	(262.20)
	6,621,293.00	6,523,716.27	97,576.73
COMMODITIES:			
Bedding and Linen	100,000.00	59,905.10	40,094.90
Computer Supplies	30,000.00	13,004.66	16,995.34
Culinary Supplies	30,000.00	17,389.14	12,610.86
Custodial Supplies	205,000.00	167,373.94	37,626.06
Deputy Supplies	36,262.50	36,868.86	(606.36)
Dry Goods and Clothing	100,000.00	112,049.37	(12,049.37)
Other Expendable Equipment	185,458.84	139,153.74	46,305.10
Groceries	10,000.00	1,213.19	8,786.81
Office Supplies	40,000.00	34,128.31	5,871.69
Provisions	10,000.00	-	10,000.00
Uniforms	-	4,418.71	(4,418.71)
	746,721.34	585,505.02	161,216.32
INTERNAL SERVICES:			
Bldg Space Cost Allocation	4,342,231.00	4,342,230.96	0.04
Equipment Rental	2,160.00	2,160.00	-

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
CLEMIS Development	267,209.00	267,209.00	-
Info Tech CLEMIS	16,334.00	16,334.00	-
Info Tech Development	8,817.00	8,816.71	0.29
Info Tech Operations	3,018,709.00	2,111,281.37	907,427.63
Info Tech Managed Print Svcs	57,528.00	53,574.47	3,953.53
Insurance Fund	196,370.00	170,553.04	25,816.96
Maintenance Department Charges	220,834.00	220,833.74	0.26
Motor Pool Fuel Charges	20,000.00	22,550.83	(2,550.83)
Motor Pool	105,000.00	127,491.73	(22,491.73)
Radio Communications	182,361.00	197,609.24	(15,248.24)
Telephone Communications	27,797.00	25,809.70	1,987.30
	<u>8,465,350.00</u>	<u>7,566,454.79</u>	<u>898,895.21</u>
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	25,500.00	-	25,500.00
Equipment	69,535.00	69,535.00	-
	<u>95,035.00</u>	<u>69,535.00</u>	<u>25,500.00</u>
Total Corrective Services	<u>47,603,393.34</u>	<u>45,651,504.34</u>	<u>1,951,889.00</u>
CORRECTIVE SERVICES-SATELLITES:			
SALARIES	11,099,337.00	11,768,371.69	(669,034.69)
FRINGE BENEFITS	4,798,392.00	5,703,232.87	(904,840.87)
CONTRACTUAL SERVICES:			
Equipment Maintenance	22,000.00	13,396.29	8,603.71
Laundry and Cleaning	50,500.00	30,118.96	20,381.04
Personal Mileage	-	149.65	(149.65)
Printing	4,250.00	-	4,250.00
Travel Employee Taxable Meals	-	3,165.44	(3,165.44)
	<u>76,750.00</u>	<u>46,830.34</u>	<u>29,919.66</u>
COMMODITIES:			
Bedding and Linen	2,000.00	3,887.50	(1,887.50)
Custodial Supplies	-	3,184.46	(3,184.46)
Deputy Supplies	30,014.00	4,083.85	25,930.15
Dry Goods and Clothing	2,000.00	5,752.56	(3,752.56)
Gasoline Charges	-	686.42	(686.42)
Uniforms	18,014.00	-	18,014.00
	<u>52,028.00</u>	<u>17,594.79</u>	<u>34,433.21</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	1,040,200.00	1,040,199.96	0.04
Info Tech Operations	-	84,812.00	(84,812.00)
Info Tech Managed Print Svcs	646.00	870.03	(224.03)
Insurance Fund	106,798.00	89,193.84	17,604.16
Maintenance Department Charges	8,148.00	8,147.57	0.43
Motor Pool Fuel Charges	33,000.00	24,894.19	8,105.81
Motor Pool	80,000.00	81,105.53	(1,105.53)
Telephone Communications	14,366.00	13,835.66	530.34
	<u>1,283,158.00</u>	<u>1,343,058.78</u>	<u>(59,900.78)</u>
TRANSFER OUT:			
Radio Communications	23,300.00	23,300.00	-
	<u>23,300.00</u>	<u>23,300.00</u>	<u>-</u>
Total Corrective Services-Satellites	<u>17,332,965.00</u>	<u>18,902,388.47</u>	<u>(1,569,423.47)</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
PATROL SERVICES:			
SALARIES	32,646,326.00	32,592,799.41	53,526.59
FRINGE BENEFITS	19,703,120.00	19,226,355.86	476,764.14
CONTRACTUAL SERVICES:			
Auction Expense	1,000.00	715.29	284.71
Building Maintenance Charges	23,062.00	32,068.38	(9,006.38)
Clothing Allowance	15,825.00	23,211.89	(7,386.89)
Communications	1,000.00	183.98	816.02
Electrical Service	22,712.00	15,834.97	6,877.03
Equipment Maintenance	187,065.00	133,259.92	53,805.08
Equipment Rental	43,406.00	-	43,406.00
Insurance	8,000.00	-	8,000.00
K-9 Program	69,073.00	70,531.50	(1,458.50)
Natural Gas	10,000.00	5,203.44	4,796.56
North Oakland Sub-Station	11,000.00	2,501.13	8,498.87
Officers Training	45,748.00	33,539.32	12,208.68
Personal Mileage	-	51.34	(51.34)
Printing	-	201.30	(201.30)
Professional Services	-	100.00	(100.00)
Property Taxes	36,000.00	34,374.71	1,625.29
Rent	120,991.00	116,620.56	4,370.44
Towing and Storage Fees	8,000.00	14,557.00	(6,557.00)
Travel and Conference	1,000.00	-	1,000.00
Travel Employee Taxable Meals	-	225.40	(225.40)
Uniform Cleaning	3,112.00	363.10	2,748.90
Water and Sewage Charges	2,000.00	1,390.51	609.49
	608,994.00	484,933.74	124,060.26
COMMODITIES:			
Custodial Supplies	8,200.00	3,654.40	4,545.60
Deputy Supplies	59,254.00	8,151.54	51,102.46
Diving Supplies	8,000.00	7,155.40	844.60
Other Expendable Equipment	130,000.00	123,635.00	6,365.00
Gasoline Charges	9,559.00	1,749.12	7,809.88
Medical Supplies	500.00	-	500.00
Office Supplies	31,100.00	23,030.22	8,069.78
Shop Supplies	500.00	113.42	386.58
Uniforms	70,707.00	19,411.57	51,295.43
	317,820.00	186,900.67	130,919.33
INTERNAL SERVICES:			
Bldg Space Cost Allocation	107,069.00	107,069.04	(0.04)
Equipment Rental	380,719.00	392,971.71	(12,252.71)
Info Tech CLEMIS	164,016.00	134,818.94	29,197.06
Info Tech Development	52,069.00	52,068.80	0.20
Info Tech Equipment Rental	246,150.00	237,945.00	8,205.00
Info Tech Operations	134,358.00	438,444.64	(304,086.64)
Info Tech Managed Print Svcs	25,571.00	31,253.72	(5,682.72)
Insurance Fund	392,144.00	331,978.80	60,165.20
Maintenance Department Charges	17,145.00	17,144.22	0.78
Motor Pool Fuel Charges	1,008,344.00	1,092,037.99	(83,693.99)
Motor Pool	2,965,739.00	3,014,646.66	(48,907.66)
Radio Communications	43,136.00	28,599.81	14,536.19
Telephone Communications	62,246.00	78,874.40	(16,628.40)
	5,598,706.00	5,957,853.73	(359,147.73)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
CAPITAL OUTLAY:			
Boats	57,355.00	58,735.00	(1,380.00)
Equipment	49,000.00	46,197.62	2,802.38
Vehicles	12,585.00	12,584.78	0.22
	118,940.00	117,517.40	1,422.60
TRANSFERS OUT:			
Law Enforcement Grants	65,805.00	65,805.00	-
Radio Communications	72,788.00	72,000.00	788.00
Information Technology	100,080.00	100,080.00	-
Motor Pool	286,223.00	286,223.00	-
	524,896.00	524,108.00	788.00
Total Patrol Services	59,518,802.00	59,090,468.81	428,333.19
SHERIFF EMERG. PREPAREDNESS TRAINING:			
SALARIES	1,544,981.00	1,561,557.63	(16,576.63)
FRINGE BENEFITS	867,879.00	823,614.04	44,264.96
CONTRACTUAL SERVICES:			
Adj Prior Yeats Exp	-	1,267.23	(1,267.23)
Auction Expense	14,400.00	14,400.05	(0.05)
Employees Medical Exams	64,712.00	42,401.35	22,310.65
Equipment Maintenance	85.00	297.65	(212.65)
Fees Civil Service	450,000.00	253,885.43	196,114.57
Officers Training	80,000.00	81,892.55	(1,892.55)
Printing	510.00	-	510.00
Professional Services	2,700.00	-	2,700.00
Travel Employee Taxable Meals	-	9.86	(9.86)
	612,407.00	394,154.12	218,252.88
COMMODITIES:			
Deputy Supplies	4,500.00	7,503.95	(3,003.95)
Office Supplies	1,000.00	4,632.59	(3,632.59)
Provisions	1,000.00	244.09	755.91
Training-Educational Supplies	1,000.00	4,924.26	(3,924.26)
Uniforms	3,550.00	1,976.60	1,573.40
	11,050.00	19,281.49	(8,231.49)
INTERNAL SERVICES:			
Bldg Space Cost Allocation	30,850.00	30,849.96	0.04
Info Tech CLEMIS	-	332.28	(332.28)
Info Tech Operations	27,068.00	75,273.23	(48,205.23)
Info Tech Managed Print Svcs	2,509.00	15,621.00	(13,112.00)
Insurance Fund	46,400.00	17,152.48	29,247.52
Radio Communications	2,455.00	-	2,455.00
Telephone Communications	4,875.00	17,806.37	(12,931.37)
	114,157.00	157,035.32	(42,878.32)
Total Sheriff Emerg. Preparedness Training	3,150,474.00	2,955,642.60	194,831.40
INVESTIGATIVE & FORENSIC SERVICES:			
SALARIES	5,644,425.00	5,573,092.99	71,332.01
FRINGE BENEFITS	3,501,299.00	3,370,510.93	130,788.07
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	1,004.12	(1,004.12)
Adj Prior Years Revenue	-	14.13	(14.13)
Auction Expense	500.00	1,626.27	(1,126.27)
Bank Charges	-	714.75	(714.75)
Clothing Allowance	15,670.00	11,873.86	3,796.14

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Communications	45,000.00	53,179.66	(8,179.66)
Contracted Services	106,000.00	41,192.42	64,807.58
Drug Testing	18,396.00	10,717.24	7,678.76
Equipment Maintenance	17,733.00	25,783.89	(8,050.89)
Equipment Rental	12,000.00	-	12,000.00
Evidence Fund NET	150,000.00	104,190.72	45,809.28
Extradition Expense	12,000.00	1,801.43	10,198.57
Freight and Express	-	21.69	(21.69)
Liquor and Gambling Evidence	12,000.00	479.87	11,520.13
Membership Dues	9,200.00	3,558.00	5,642.00
Miscellaneous	-	175.00	(175.00)
Officers Training	15,000.00	15,047.75	(47.75)
Personal Mileage	-	127.27	(127.27)
Printing	5,100.00	565.24	4,534.76
Professional Services	-	12,150.00	(12,150.00)
Program	58,800.00	72,154.20	(13,354.20)
Software Rental Lease Purchase	-	1,497.76	(1,497.76)
Software Support Maintenance	30,000.00	8,360.42	21,639.58
Travel and Conference	10,000.00	10,846.09	(846.09)
Travel Employee Taxable Meals	-	522.10	(522.10)
	517,399.00	377,603.88	139,795.12
COMMODITIES:			
Computer Supplies	2,000.00	140.26	1,859.74
Custodial Supplies	-	31.35	(31.35)
Deputy Supplies	1,176.00	1,405.00	(229.00)
Dry Goods and Clothing	-	979.58	(979.58)
Other Expendable Equipment	21,367.00	5,996.44	15,370.56
Fingerprint Supplies	10,000.00	-	10,000.00
Forensic Lab Enhancement	243,252.06	249,856.70	(6,604.64)
Laboratory Supplies	221,792.00	335,766.24	(113,974.24)
Material and Supplies	25,056.00	75,705.29	(50,649.29)
Office Supplies	30,099.00	26,848.68	3,250.32
Photographic Supplies	5,000.00	1,826.18	3,173.82
Training-Educational Supplies	286.00	-	286.00
Uniforms	494.00	340.90	153.10
	560,522.06	698,896.62	(138,374.56)
INTERNAL SERVICES:			
Bldg Space Cost Allocation	855,954.00	855,954.00	-
Info Tech CLEMIS	-	25,565.28	(25,565.28)
Info Tech Development	11,613.00	11,612.65	0.35
Info Tech Operations	207,522.00	460,237.96	(252,715.96)
Info Tech Managed Print Svcs	38,905.00	26,171.19	12,733.81
Insurance Fund	328,627.00	275,964.75	52,662.25
Motor Pool Fuel Charges	179,000.00	168,896.52	10,103.48
Motor Pool	727,000.00	673,926.02	53,073.98
Radio Communications	9,318.00	12,743.23	(3,425.23)
Telephone Communications	297,636.00	294,165.10	3,470.90
	2,655,575.00	2,805,236.70	(149,661.70)
CAPITAL OUTLAY:			
Vehicles	29,199.00	29,198.52	0.48
	29,199.00	29,198.52	0.48

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
TRANSFERS OUT:			
Restricted Funds	1,745.00	1,745.00	-
Law Enforcement Grants	602,024.00	556,640.85	45,383.15
	603,769.00	558,385.85	45,383.15
Total Investigative & Forensic Services	13,512,188.06	13,412,925.49	99,262.57
EMERGENCY COMM OPERATION:			
SALARIES	5,813,185.00	5,769,192.07	43,992.93
FRINGE BENEFITS	3,144,089.00	3,452,316.40	(308,227.40)
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	2,575.00	(2,575.00)
Communications	-	257.50	(257.50)
Contracted Services	22,000.00	-	22,000.00
Equipment Maintenance	65,915.00	27,450.00	38,465.00
Interpreter Fees	-	321.25	(321.25)
Officers Training	67,437.00	60,831.91	6,605.09
Professional Services	51,300.00	-	51,300.00
Software Support Maintenance	40,680.00	40,680.00	-
Travel Employee Taxable Meals	-	27.60	(27.60)
	247,332.00	132,143.26	115,188.74
COMMODITIES:			
Deputy Supplies	-	89.00	(89.00)
Expendable Equipment	14,986.00	14,985.59	0.41
Office Supplies	4,000.00	6,933.11	(2,933.11)
Uniforms	12,538.00	1,630.61	10,907.39
	31,524.00	23,638.31	7,885.69
INTERNAL SERVICES:			
Bldg Space Cost Allocation	102,442.00	102,441.96	0.04
Info Tech Operations	10,418.00	63,251.00	(52,833.00)
Info Tech Managed Print Svcs	7,946.00	-	7,946.00
Insurance Fund	4,138.00	30,772.12	(26,634.12)
Radio Communications	7,776.00	9,385.13	(1,609.13)
Telephone Communications	15,439.00	8,395.28	7,043.72
	148,159.00	214,245.49	(66,086.49)
Total Emergency Comm Operation	9,384,289.00	9,591,535.53	(207,246.53)
TOTAL SHERIFF	156,999,920.26	155,742,246.51	1,257,673.75
TOTAL LAW ENFORCEMENT	177,860,528.26	175,253,391.48	2,607,136.78
LEGISLATIVE:			
BOARD OF COMMISSIONERS:			
ADMINISTRATION:			
SALARIES	1,377,350.00	1,374,073.89	3,276.11
FRINGE BENEFITS	887,409.00	870,361.41	17,047.59
CONTRACTUAL SERVICES:			
Advertising	300.00	-	300.00
Historical Commission	2,650.00	2,525.98	124.02
Legal Services	8,000.00	-	8,000.00
Legislative Expense	8,000.00	100.00	7,900.00
Membership Dues	2,000.00	300.00	1,700.00
Periodicals Books Publ Sub	2,000.00	2,038.14	(38.14)
Personal Mileage	28,000.00	15,721.03	12,278.97
Printing	10,000.00	8,046.80	1,953.20
Prof Serv - Annual Audit	254,450.00	247,485.00	6,965.00
Professional Services	63,300.00	55,000.00	8,300.00

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Public Information	71,212.00	60,125.00	11,087.00
Special Event Program	3,000.00	2,062.52	937.48
Special Projects	706,316.00	643,290.71	63,025.29
Travel and Conference	20,000.00	15,794.81	4,205.19
Workshops and Meeting	30,000.00	3,577.93	26,422.07
	<u>1,209,228.00</u>	<u>1,056,067.92</u>	<u>153,160.08</u>
COMMODITIES:			
Computer Supplies	500.00	-	500.00
Expendable Equipment	1,000.00	1,053.00	(53.00)
Groceries	200.00	-	200.00
Metered Postage	2,877.00	2,051.89	825.11
Office Supplies	6,801.00	5,359.45	1,441.55
Postage-Standard Mailing	200.00	-	200.00
	<u>11,578.00</u>	<u>8,464.34</u>	<u>3,113.66</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	145,190.00	145,190.04	(0.04)
Equipment Rental	-	712.81	(712.81)
Info Tech Development	46,010.00	46,009.50	0.50
Info Tech Operations	60,090.00	50,053.10	10,036.90
Info Tech Managed Print Svcs	2,500.00	3,591.58	(1,091.58)
Insurance Fund	15,213.00	15,740.16	(527.16)
Maintenance Department Charges	7,256.00	7,255.50	0.50
Telephone Communications	13,186.00	17,164.72	(3,978.72)
	<u>289,445.00</u>	<u>285,717.41</u>	<u>3,727.59</u>
Total Administration	<u>3,775,010.00</u>	<u>3,594,684.97</u>	<u>180,325.03</u>
LIBRARY BOARD:			
SALARIES	340,335.00	331,181.35	9,153.65
FRINGE BENEFITS	<u>170,264.00</u>	<u>161,109.42</u>	<u>9,154.58</u>
CONTRACTUAL SERVICES:			
Auction Expense	-	0.20	(0.20)
Binding	800.00	292.96	507.04
Computer Research Service	110,500.00	113,209.82	(2,709.82)
Contracted Services	139,113.00	139,112.00	1.00
Equipment Maintenance	-	478.05	(478.05)
Fees - Per Diems	1,730.00	1,000.90	729.10
Library Continuations	96,300.00	97,990.35	(1,690.35)
Membership Dues	475.00	421.81	53.19
Periodicals Books Publ Sub	6,600.00	8,080.48	(1,480.48)
Personal Mileage	1,759.00	1,219.43	539.57
Printing	500.00	159.04	340.96
Software Support Maintenance	1,000.00	863.94	136.06
Travel and Conference	500.00	-	500.00
Workshops and Meeting	2,343.00	962.89	1,380.11
	<u>361,620.00</u>	<u>363,791.87</u>	<u>(2,171.87)</u>
COMMODITIES:			
Expendable Equipment	2,000.00	1,896.96	103.04
Metered Postage	713.00	931.03	(218.03)
Office Supplies	3,000.00	2,251.95	748.05
	<u>5,713.00</u>	<u>5,079.94</u>	<u>633.06</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:			
Bldg Space Cost Allocation	362,074.00	362,073.96	0.04
Equipment Rental	5,437.00	2,470.00	2,967.00
Info Tech Development	17,466.00	17,465.25	0.75
Info Tech Operations	104,439.00	85,437.50	19,001.50
Info Tech Managed Print Svcs	8,252.00	8,009.83	242.17
Insurance Fund	1,377.00	1,834.15	(457.15)
Maintenance Department Charges	412.00	411.66	0.34
Telephone Communications	4,550.00	4,074.94	475.06
	<u>504,007.00</u>	<u>481,777.29</u>	<u>22,229.71</u>
CAPITAL OUTLAY			
Capital Outlay Miscellaneous	16,000.00	14,353.63	1,646.37
	<u>16,000.00</u>	<u>14,353.63</u>	<u>1,646.37</u>
Total Library Board	1,397,939.00	1,357,293.50	40,645.50
TOTAL LEGISLATIVE	<u>5,172,949.00</u>	<u>4,951,978.47</u>	<u>220,970.53</u>
WATER RESOURCES COMMISSIONER:			
ADMINISTRATION:			
SALARIES	151,762.00	152,014.39	(252.39)
FRINGE BENEFITS	<u>72,844.00</u>	<u>70,087.40</u>	<u>2,756.60</u>
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	435.00	(435.00)
Charge Card Fee	3,500.00	4,358.74	(858.74)
Communications	1,100.00	-	1,100.00
Contracted Services	110,000.00	17,653.26	92,346.74
Education Programs	20,000.00	-	20,000.00
Equipment Rental	3,100.00	870.37	2,229.63
Freight and Express	250.00	10.28	239.72
Laboratory Fees	2,000.00	61.50	1,938.50
Legal Services	54,000.00	3,612.75	50,387.25
Membership Dues	21,815.00	20,442.02	1,372.98
Miscellaneous	-	1,846.25	(1,846.25)
Periodicals Books Publ Sub	1,000.00	34.47	965.53
Personal Mileage	3,392.00	2,160.11	1,231.89
Printing	5,993.00	2,720.31	3,272.69
Prof Svc-Consultant	15,000.00	5,838.50	9,161.50
Professional Services	38,571.00	-	38,571.00
Publishing Legal Notices	3,000.00	-	3,000.00
Recording Fees	1,000.00	732.00	268.00
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	21,516.32	1,197.68
Watershed-Clinton River	5,141.00	5,141.00	-
Watershed-Huron River	2,706.00	2,706.00	-
Workshops and Meeting	5,700.00	15.00	5,685.00
	<u>389,557.00</u>	<u>148,494.88</u>	<u>241,062.12</u>
COMMODITIES:			
Employee Footwear	1,500.00	1,604.79	(104.79)
Expendable Equipment	2,000.00	420.40	1,579.60
Other Expendable Equipment	500.00	-	500.00
Material and Supplies	11,000.00	2,998.80	8,001.20
Medical Supplies	100.00	-	100.00
Metered Postage	28,000.00	32,512.78	(4,512.78)

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Office Supplies	42,318.00	41,535.03	782.97
Paper Printing	500.00	-	500.00
Training-Educational Supplies	1,500.00	-	1,500.00
Uniforms	11,000.00	13,469.42	(2,469.42)
	<u>98,418.00</u>	<u>92,541.22</u>	<u>5,876.78</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	442,767.00	442,767.00	-
Drain Equip Materials	-	205.49	(205.49)
Drain Equip Labor	4,813,301.00	4,812,541.68	759.32
Drain Equipment	458,000.00	457,687.92	312.08
Info Tech Development	313,541.00	313,539.55	1.45
Info Tech Operations	405,740.00	405,775.00	(35.00)
Info Tech Managed Print Svcs	45,000.00	42,496.38	2,503.62
Insurance Fund	408.00	2,259.00	(1,851.00)
Maintenance Department Charges	50,756.00	50,755.97	0.03
Telephone Communications	47,928.00	49,055.07	(1,127.07)
	<u>6,577,441.00</u>	<u>6,577,083.06</u>	<u>357.94</u>
TRANSFERS OUT:			
Drains Act 40 Ch 4 18 Maint	56,165.00	50,061.00	6,104.00
Information Technology	31,520.00	31,520.00	-
	<u>87,685.00</u>	<u>81,581.00</u>	<u>6,104.00</u>
Total Administration	<u>7,377,707.00</u>	<u>7,121,801.95</u>	<u>255,905.05</u>
TOTAL WATER RESOURCES COMMISSIONER	<u>7,377,707.00</u>	<u>7,121,801.95</u>	<u>255,905.05</u>
TOTAL DEPARTMENTAL EXPENDITURES	<u>382,275,516.21</u>	<u>361,508,663.35</u>	<u>20,766,852.86</u>
NON-DEPARTMENTAL EXPENDITURES:			
NON-DEPARTMENTAL OPERATIONS:			
CONTRACTUAL SERVICES:			
Auction Expense	-	0.95	(0.95)
Bank Charges	-	49,328.46	(49,328.46)
Charge Card Fee	-	2.28	(2.28)
Fees - Per Diems	-	1,955.70	(1,955.70)
Insurance Surety Bonds	33,305.00	2,605.00	30,700.00
Logos Trademarks Intellect Prp	20,000.00	19,810.20	189.80
Miscellaneous	300,000.00	-	300,000.00
Refund Prior Years Revenue	-	21,290.17	(21,290.17)
	<u>353,305.00</u>	<u>94,992.76</u>	<u>258,312.24</u>
NON-DEPARTMENTAL:			
Drain Assessments Current	1,450,000.00	1,137,079.35	312,920.65
Local Road Funding Program	1,813,890.00	1,447,835.00	366,055.00
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	3,066,713.00	1,709,973.00	1,356,740.00
SEMCOG	500,000.00	471,589.50	28,410.50
Substance Abuse Coord Agency	4,920,742.00	4,920,742.29	(0.29)
Traffic Improvement Assoc	30,000.00	30,000.00	-
	<u>21,499,061.00</u>	<u>19,434,693.87</u>	<u>2,064,367.13</u>
COMMODITIES:			
Provisions	30,000.00	-	30,000.00
	<u>30,000.00</u>	<u>-</u>	<u>30,000.00</u>

COUNTY OF OAKLAND
General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
INTERNAL SERVICES:			
Bldg Space Cost Allocation	1,459,589.00	1,459,589.04	(0.04)
Info Tech Development	6,282.00	-	6,282.00
Insurance Fund	361,309.00	335,755.35	25,553.65
Maintenance Department Charges	139.00	-	139.00
Service Center Grounds	500,000.00	500,000.04	(0.04)
	<u>2,327,319.00</u>	<u>2,295,344.43</u>	<u>31,974.57</u>
TRANSFERS OUT:			
Child Care	21,923,150.00	16,438,276.49	5,484,873.51
Social Welfare Foster Care	1,000.00	-	1,000.00
Building Authority Debt Act 31	3,946,046.00	3,946,546.00	(500.00)
Buildg Improvement	5,500,000.00	5,500,000.00	-
Project Work Orders	7,124,902.00	7,212,655.52	(87,753.52)
Major Dept Support Projects	18,735,370.00	18,735,370.00	-
Fire Records Management	739,595.00	721,275.16	18,319.84
CLEMIS	1,644,186.00	1,644,186.00	-
Information Technology	3,942,712.00	3,942,712.00	-
	<u>63,556,961.00</u>	<u>58,141,021.17</u>	<u>5,415,939.83</u>
Total Non-departmental Operations	<u>87,766,646.00</u>	<u>79,966,052.23</u>	<u>7,800,593.77</u>
RESERVED FOR TRANSFER:			
CONTRACTUAL SERVICES:			
Contingency	16,018.00	-	16,018.00
Grant Match	705,058.00	-	705,058.00
Legislative Expense	8,600.00	-	8,600.00
	<u>729,676.00</u>	<u>-</u>	<u>729,676.00</u>
NON-DEPARTMENTAL:			
Classification and Rate Change	282,775.00	-	282,775.00
Disaster Recovery	300,000.00	-	300,000.00
Emergency Salaries Reserve	317,033.00	-	317,033.00
Juvenile Resentencing	1,186,866.00	-	1,186,866.00
Security Reserve	67,793.00	-	67,793.00
Summer Employees Reserve	229,365.00	-	229,365.00
	<u>2,383,832.00</u>	<u>-</u>	<u>2,383,832.00</u>
INTERNAL SERVICES:			
Info Tech Development	1,313,412.00	-	1,313,412.00
	<u>1,313,412.00</u>	<u>-</u>	<u>1,313,412.00</u>
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	386,729.00	-	386,729.00
	<u>386,729.00</u>	<u>-</u>	<u>386,729.00</u>
Total Reserved for Transfer	<u>4,813,649.00</u>	<u>-</u>	<u>4,813,649.00</u>
TOTAL NON-DEPARTMENTAL EXPENDITURES	<u>92,580,295.00</u>	<u>79,966,052.23</u>	<u>12,614,242.77</u>
TOTAL GENERAL FUND EXPENDITURES	<u>\$ 474,855,811.21</u>	<u>\$ 441,474,715.58</u>	<u>\$ 33,381,095.63</u>

OAKLAND COUNTY
FINANCIAL STATEMENTS
SPECIAL REVENUE
FUNDS

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

COUNTY OF OAKLAND
Child Care Fund
Balance Sheet
September 30, 2018

Assets

Due From Municipalities	\$ 526,757.26
Due From State of Michigan	5,949,929.88
Deferred Charges	105.00
Total Assets	<u>6,476,792.14</u>

Liabilities

Vouchers Payable	707,859.90
Accounts Payable	533,565.71
Due to Other Funds	2,685,067.34
Deposits	1,083.00
Total Liabilities	<u>3,927,575.95</u>

Deferred Inflow of Resources

Unavailable Revenue - Grants	780,397.88
Unavailable Revenue - Other	1,757,514.77
Total Deferred Inflow of Resources	<u>2,537,912.65</u>

Fund Balance

Assigned	<u>11,303.54</u>
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**Total Liabilities, Deferred Inflows of Resources,
and Fund Balance**

\$ 6,476,792.14

COUNTY OF OAKLAND
Child Care Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues			
Children's Village	\$ 19,567,579.00	\$19,974,998.84	\$ 407,419.84
Child Care - Circuit Court Family Court Services	1,150,000.00	1,125,095.54	(24,904.46)
Total Revenues	<u>20,717,579.00</u>	<u>21,100,094.38</u>	<u>382,515.38</u>
Expenditures			
Salaries	12,235,042.00	12,750,247.91	(515,205.91)
Fringe Benefits	7,965,817.00	7,446,344.61	519,472.39
Contractual Services	18,374,775.00	13,659,467.81	4,715,307.19
Commodities	915,620.00	665,151.76	250,468.24
Internal Services	3,157,725.00	3,013,924.24	143,800.76
Total Expenditures	<u>42,648,979.00</u>	<u>37,535,136.33</u>	<u>5,113,842.67</u>
Excess of Revenues Over (Under) Expenditures	<u>(21,931,400.00)</u>	<u>(16,435,041.95)</u>	<u>5,496,358.05</u>
Other Financing Sources (Uses)			
Transfers In	21,924,400.00	16,439,345.49	(5,485,054.51)
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>21,924,400.00</u>	<u>16,439,345.49</u>	<u>(5,485,054.51)</u>
Net Change in Fund Balance	(7,000.00)	4,303.54	11,303.54
Fund Balance, October 1, 2017	<u>7,000.00</u>	<u>7,000.00</u>	<u>-</u>
Fund Balance, September 30, 2018	<u>\$ -</u>	<u>\$ 11,303.54</u>	<u>\$ 11,303.54</u>

COUNTY OF OAKLAND
Child Care - Human Services
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues	\$ -	\$ -	\$ -
Expenditures			
Contractual Services:			
Private Institutions	1,203,096.00	495,650.00	707,446.00
Private Institutions-Residential	2,555,356.00	2,482,032.49	73,323.51
Private Institutions-Foster Care	1,165,144.00	612,250.36	552,893.64
Foster Boarding Homes	400,000.00	188,656.31	211,343.69
Independent Living	578,697.00	545,097.28	33,599.72
Total Contractual services	5,902,293.00	4,323,686.44	1,578,606.56
Total Expenditures	5,902,293.00	4,323,686.44	1,578,606.56
Excess of Revenues Over (Under) Expenditures	(5,902,293.00)	(4,323,686.44)	1,578,606.56
Other Financing Sources (Uses)			
Transfer In	5,902,293.00	4,323,686.44	1,578,606.56
Transfer Out	-	-	-
Total Other Financing Sources (Uses)	5,902,293.00	4,323,686.44	1,578,606.56
Net Change in Fund Balance	-	-	-
Fund Balance, October 1, 2017	-	-	-
Fund Balance, September 30, 2018	\$ -	\$ -	\$ -

COUNTY OF OAKLAND
Child Care - Children's Village
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues			
Child Care Subsidy	\$ 15,925,182.00	\$ 15,044,623.32	\$ (880,558.68)
Child Care - State Aid	2,351,897.00	2,339,693.25	(12,203.75)
Out County Board and Care	474,800.00	1,570,877.79	1,096,077.79
Refunds - School Meals	300,000.00	375,765.62	75,765.62
Board and Care	440,000.00	542,324.55	102,324.55
Reimb Clinical Evaluations	75,000.00	75,000.00	-
Court Service Fees - Probation	500.00	670.00	170.00
Duplicate Records Fees	200.00	-	(200.00)
County Auction	-	1.00	1.00
Refund Prior Years Expenditures	-	26,043.31	26,043.31
Total Revenues	19,567,579.00	19,974,998.84	407,419.84
Expenditures			
Salaries	10,927,039.00	11,442,899.82	(515,860.82)
Fringe Benefits	7,297,880.00	6,779,153.60	518,726.40
Contractual Services			
Ambulance	3,600.00	-	3,600.00
Auction Expense	-	0.02	(0.02)
Barber Services	8,000.00	8,223.50	(223.50)
Contracted Services	240,000.00	23,860.00	216,140.00
Employee Medical Exams	12,742.00	6,373.08	6,368.92
Equipment Repairs and Maintenance	10,000.00	2,110.99	7,889.01
Hospitalization	21,000.00	2,146.00	18,854.00
Interpreter Fees	-	7,806.99	(7,806.99)
Juvenile Detention-Outside Co	500.00	-	500.00
Laundry and Cleaning	23,100.00	24,583.05	(1,483.05)
Library Continuations	89.00	-	89.00
Licenses and Permits	7,000.00	2,953.25	4,046.75
Medical Services - Physicians	44,928.00	-	44,928.00
Membership Dues and Publications	2,000.00	1,346.13	653.87
Optical Expense	3,000.00	1,423.50	1,576.50
Periodicals, Books, Publ. & Subscription	4,400.00	-	4,400.00
Personal Mileage	2,732.00	6,051.56	(3,319.56)
Printing	21,076.00	7,773.95	13,302.05
Professional Services	20,000.00	12,000.00	8,000.00
Psychological Testing	145,000.00	124,500.00	20,500.00
Refund Prior Years Revenue	-	1,873.28	(1,873.28)
Teachers Services	2,592,217.00	2,592,217.50	(0.50)
Testing Services	20,000.00	20,980.18	(980.18)
Transportation of Clients	-	30.00	(30.00)
Travel and Conference	7,000.00	7,633.63	(633.63)
Vocational Training	8,000.00	9,380.09	(1,380.09)
Total Contractual Services	3,196,384.00	2,863,266.70	333,117.30
Commodities			
Bedding and Linen	13,000.00	4,913.12	8,086.88
Culinary Supplies	12,400.00	13,335.78	(935.78)
Custodial Supplies	62,100.00	52,542.20	9,557.80
Drugs	87,500.00	26,084.00	61,416.00
Dry Goods and Clothing	25,196.00	14,834.20	10,361.80
Expendible Equipment	16,400.00	3,093.85	13,306.15

COUNTY OF OAKLAND
Child Care - Children's Village
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Gasoline Charges	-	40.00	(40.00)
Incentives	15,888.00	11,709.93	4,178.07
Materials and Supplies	6,000.00	2,353.41	3,646.59
Medical Supplies	15,000.00	9,660.30	5,339.70
Metered Postage	10,086.00	4,365.29	5,720.71
Office Supplies	28,000.00	22,825.53	5,174.47
Provisions	527,000.00	451,455.35	75,544.65
Postage-Standard Mailing	100.00	-	100.00
Recreation Supplies	10,066.00	6,495.03	3,570.97
Security Supplies	26,000.00	3,727.83	22,272.17
Toilet Articles	15,000.00	11,142.89	3,857.11
Training Educational Supplies	16,650.00	9,875.45	6,774.55
Uniform Expense	15,234.00	14,706.72	527.28
Total Commodities	901,620.00	663,160.88	238,459.12
Internal Services			
Building Space Cost Allocation	2,194,615.00	2,194,614.96	0.04
Equipment Rental	1,840.00	1,839.96	0.04
Info. Tech - CLEMIS	29,132.00	32,010.26	(2,878.26)
Info Tech - Development	161,534.00	161,533.75	0.25
Info Tech - Operations	424,546.00	297,057.08	127,488.92
Info Tech - Managed Print Services	24,530.00	19,312.91	5,217.09
Insurance Fund	67,333.00	62,038.70	5,294.30
Maintenance Department Charges	47,132.00	47,131.07	0.93
Motor Pool Fuel Charges	8,250.00	8,203.90	46.10
Motor Pool	51,000.00	34,412.70	16,587.30
Radio Communications	76,032.00	86,293.56	(10,261.56)
Telephone Communications	63,610.00	62,408.95	1,201.05
Total Internal Services	3,149,554.00	3,006,857.80	142,696.20
Total Expenditures	25,472,477.00	24,755,338.80	717,138.20
Excess of Revenues Over (Under) Expenditures	(5,904,898.00)	(4,780,339.96)	1,124,558.04
Other Financing Sources (Uses)			
Transfers In	5,897,898.00	4,784,643.50	(1,113,254.50)
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	5,897,898.00	4,784,643.50	(1,113,254.50)
Net Change in Fund Balance	(7,000.00)	4,303.54	11,303.54
Fund Balance, October 1, 2017	7,000.00	7,000.00	-
Fund Balance, September 30, 2018	\$ -	\$ 11,303.54	\$ 11,303.54

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, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues			
Board and Care	\$ 950,000.00	\$ 943,986.89	\$ (6,013.11)
Government Benefit - Board and Care	200,000.00	181,108.65	(18,891.35)
Total Revenues	1,150,000.00	1,125,095.54	(24,904.46)
Expenditures			
Salaries	1,308,003.00	1,307,348.09	654.91
Fringe Benefits	667,937.00	667,191.01	745.99
Contractual Services			
State Institutions	5,790,690.00	3,768,289.89	2,022,400.11
Private Institutions - Residential	3,000,000.00	2,362,541.31	637,458.69
Professional Services	313,560.00	117,736.00	195,824.00
Indirect Costs	98,293.00	139,071.89	(40,778.89)
Personal Mileage	40,227.00	43,235.60	(3,008.60)
Advertising	-	22,130.90	(22,130.90)
Refund Prior Years Revenues	-	12,597.40	(12,597.40)
Travel and Conference	2,300.00	3,142.47	(842.47)
Workshops and Meetings	-	215.25	(215.25)
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	3,553.96	566.04
Total Contractual Services	9,276,098.00	6,472,514.67	2,803,583.33
Commodities			
Incentives	-	1,990.88	(1,990.88)
Testing Materials	10,000.00	-	10,000.00
Training - Educational Supplies	4,000.00	-	4,000.00
Total Commodities	14,000.00	1,990.88	12,009.12
Internal Services			
Insurance Fund	7,479.00	7,066.44	412.56
Telephone Communications	692.00	-	692.00
Total Internal Services	8,171.00	7,066.44	1,104.56
Total Expenditures	11,274,209.00	8,456,111.09	2,818,097.91
Excess of Revenues Over (Under) Expenditures	(10,124,209.00)	(7,331,015.55)	2,793,193.45
Other Financing Sources (Uses)			
Transfer In	10,124,209.00	7,331,015.55	(2,793,193.45)
Total Other Financing Sources (Uses)	10,124,209.00	7,331,015.55	(2,793,193.45)
Net Change in Fund Balance	-	-	-
Fund Balance, October 1, 2017	-	-	-
Fund Balance, September 30, 2018	\$ -	\$ -	\$ -

COUNTY OF OAKLAND
Social Welfare - Foster Care Fund
Balance Sheet
September 30, 2018

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

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, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Revenues			
State Match - Foster Care	\$ 1,000.00	\$ -	\$ (1,000.00)
Total Revenues	<u>1,000.00</u>	<u>-</u>	<u>(1,000.00)</u>
Expenditures			
Contractual Services			
Foster Care	2,000.00	-	2,000.00
Total Expenditures	<u>2,000.00</u>	<u>-</u>	<u>2,000.00</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,000.00)</u>	<u>-</u>	<u>1,000.00</u>
Other Financing Sources (Uses)			
Operating Transfers In	1,000.00	-	(1,000.00)
Net Change in Fund Balance	-	-	-
Fund Balance, October 1, 2017	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, September 30, 2018	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

OAKLAND COUNTY
FINANCIAL STATEMENTS
CAPITAL PROJECT
FUNDS

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

COUNTY OF OAKLAND
Building Improvement Fund
Balance Sheet
September 30, 2018

Assets

Current Assets

Cash - Operating

\$ 7,401,822.46

Total Assets

7,401,822.46

Fund Balance

Committed

7,401,822.46

Total Fund Balance

\$ 7,401,822.46

COUNTY OF OAKLAND
Building Improvement Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2018

Revenues		\$ -
Expenditures		-
Excess of Revenues Over (Under) Expenditures		-
Other Financing Sources (Uses)		
Transfers In:		
Close Project C-127, CV-A Bldg Exercise Yard project	\$ 5,119.44	
Close Project C-136, Medical Examiner's Pedestrian Bridge Replacement	1,149.86	
Close Project E-174, Jail Intercom Console Video project	646.83	
Close Project E-200, FBI 14E Bldg Renovation project	83,882.40	
Annual GF Funding	5,500,000.00	
Total Transfers In		5,590,798.53
Transfers Out:		
(Authorized by Board of Commissions Reso. No.)		
Sheltering the Crime Scene Vehicle (Reso. 17325)	5,175.00	
Jail Cooling Tower Replacement Project (Reso. 18052)	301,558.00	
The Courthouse Coil Valves Replacement Project (Reso. 18206)	125,000.00	
The Additional Renovation of Patrol Serv. Bldg. Exterior Proj. (Reso. 18232)	19,085.00	
CV-A Building and B Cottage window replacement project (Reso. 18253)	275,000.00	
CV-A Building and B Cottage window replacement proj. (Reso. 18254)	1,140,113.00	
MEO Chiller replacement project. (Reso. 18290)	546,576.00	
BMS Replacement project 2nd phase (Reso. 18291)	499,938.00	
Homeland Security Enhance. & Bldg Security Cameras Projects. (Reso. 18059)	1,844,484.00	
IT Data Ct. FS System Replac. project (Reso. 18091)	308,001.00	
Information Technology Elevator Repair project (Reso. 18138)	126,500.00	
Children's Village Life Safety Enhancements Project (Reso. 18233)	120,000.00	
Juvenile Intake Remodeling project (Reso. 18321)	325,316.00	
Total Operating Transfers Out		5,636,746.00
Net Change in Fund Balance		(45,947.47)
Fund Balance, October 1, 2017		7,447,769.93
Fund Balance, September 30, 2018		\$ 7,401,822.46

COUNTY OF OAKLAND
Project Work Order Fund
Balance Sheet
September 30, 2018

Assets

Cash - Operating	\$	15,177,473.46
Due from Other Funds	\$	1,769,756.00
Total Assets		<u>16,947,229.46</u>

Liabilities

Vouchers Payable	502,997.13
Due to Other Funds	61,747.63
Accounts Payable	<u>2,938,547.10</u>
Total Liabilities	<u>3,503,291.86</u>

Fund Balance

Committed	<u>13,443,937.60</u>
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Total Liabilities and Fund Balance	<u><u>\$</u></u>	<u>16,947,229.46</u>
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COUNTY OF OAKLAND
Project Work Order Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended September 30, 2018

Revenues	
Reimbursements - Contracts	\$ -
Expenditures	
Charges Against Projects	14,320,542.80
Excess of Revenues (Over) Under Expenditures	<u>(14,320,542.80)</u>
Other Financing Sources (Uses)	
Transfers In	14,804,739.68
Transfers Out	<u>(259,590.16)</u>
Total Other Financing Sources (Uses)	<u>14,545,149.52</u>
Net Change in Fund Balance	224,606.72
Fund Balance, October 1, 2017	<u>13,219,330.88</u>
Fund Balance, September 30, 2018	<u><u>\$ 13,443,937.60</u></u>

COUNTY OF OAKLAND
Project Work Order Fund
Schedule of Work Project Balances
September 30, 2018

X-260	Service Center-Complete Facility Assessment Software/Training	2.74
X-326	Courthouse-Upgrade HVAC Control	24,213.00
X-333	Courthouse Court Services-Install Carpet in Hallways	3,298.97
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	608.49
C-098	Digital Road Sign project	658.63
C-099	CV Intercom System Replacement project	200,427.01
C-101	Elevator Maintenance-Phase 2	6,040.23
C-106	Campus Outdoor Led Light Retrofit	1,279.07
C-109	Roof Replacement Program	115,502.75
C-117	Bldg Security Entrance Priority	80,022.69
C-121	Building Security Entrance Priority	121,518.78
C-122	Little Oaks Bldg Weather Shelter	21,313.12
C-124	CV Window Replacement	14,130.25
C-126	NOHC Chiller Replacement	5,540.36
C-129	Prior 2 Bldg Security Enhancement	(19,473.94)
C-133	IT Sound Masking System	9,121.00
C-134	EOB Lobby Security Enhancement	34,684.91
C-135	Bldg Sec Entr Priority Part 3	399,064.23
C-138	Radio Coverage Enhancement	46,448.12
C-139	Elevator Maintenance	112,594.51
C-140	SO Jail E. Annex Dryer Fire	17,654.89
C-141	Sheriff Steam Tunnel	(628.63)
C-142	FY 2017 Window Replacement	47,323.55
C-143	FY 2017 Parking Lot Replacement	65,164.05
C-144	Renovation Patrol Services	1,615.00
C-145	2017 Roof Replacement	28,440.61
C-146	NOHC Skylights Replacement	54,000.00
C-147	Cthse Judges Well Fence	12,768.00
C-148	Campus Rd Repavement	83,780.92
C-149	CV Bldg A AJ Fencing	10,174.31
C-150	NOHC Chiller Replacement	39,642.21
C-152	Building Management System Replacement	562,054.24
C-153	CV Dishwasher Replacement	2,173.50
C-154	Juvenile Courts Dep Reg Office	6,221.96
C-155	Treasurer's Drop Box	3,189.98
C-156	CV-H Mandy's Place Bedroom Redesign	(53.18)
C-157	Jail Cooling Tower Replacement	22,105.61
C-158	Building Security Enhance Priority 3	3,741,760.88
C-159	Probate Court	56,856.84
C-160	IT Data Center Fire Suppress System	142,002.93
C-161	IT Elevator Repair	82,885.75
C-162	Courthouse Coil Valve Replacement	125,000.00
C-163	CV Life Safety Enhancement	120,000.00
C-164	CV Bldg A Cottage B Window Replacement	268,919.00
C-165	Parking Lot Repaving	527,367.53
C-166	Medical Examiner Chiller Replacement	423,568.92
C-167	Bldg Mgt System Replacement	499,938.00
C-168	Circuit Court Juvenile Intake	325,316.00
E-110	Circuit/Probate Court-Perform Courtroom Modifications	12,251.96
E-121	34 East: Security Function Upgrade	8,376.07
E-156	Forensic Lab	202,150.38

COUNTY OF OAKLAND
Project Work Order Fund
Schedule of Work Project Balances
September 30, 2018

E-157	Patrol Services Relocation	66,389.39
E-161	Courthouse S. Entrance Security	10,345.56
E-166	Sheriff's Lobby Security Update	(377.71)
E-172	CV J Bldg Basement Renovation	6,210.67
E-203	Health Lead Analyzer Remodel	20,753.07
E-204	Corporation Counsel Office Expansion	15,887.78
E-205	IT Rm131 Remodel	(2,004.65)
E-206	FY 2017 Jail Kitchen Floor Replacement	111,285.92
E-208	Sheriff's Carport Crime Scene Vehicle	6,381.25
E-209	Reinstall WWI Plaque	8,940.50
E-210	Circuit Cour Courtroom	1,769,756.00
M-038	Service Center : Purchase New Electrical Equipment	11,558.74
M-058	Courthouse W. Wing: Replace Parking Lot Steps	30,628.12
M-086	South Health-Replacement of Fan Coil HVAC Units	11,495.63
M-102	Oakland Pte Rooftop HVAC Replacement	22,532.83
M-104	SOOB Repaint Exterior Bldg	3,047.50
M-105	NOB Plumbing Replace/Asbestos Abatement	7,674.16
M-117	Equalization Carpet Replacement	3,819.27
M-122	Central Heating Underground Storage Tank Bioremediation	936.52
M-123	Various Water Meter Replacement	30,460.94
M-125	CV J Bldg Replace Lighting Control Panels	25,894.26
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	(0.36)
M-140	Crthse Airhandling Unit 14	37,466.83
M-143	Crthse HVAC System Terminal	(0.10)
M-147	CV Bldg Bathroom Renovation	428.93
M-148	Central Services Concrete Replacement	0.00
M-149	Crthse Replace Primary Elect Circuit Breakers	41,224.95
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	(2,139.87)
M-164	Crthse Cool Twr Pipe Replace	110,957.62
M-165	Rochester District Court Chiller ComfrReplcase	25,000.00
M-170	Pontiac Health Chiller Replacement	199,273.81
M-171	Rochester D.C. Masonry Restoration	18,195.73
M-172	Various Arc Flash Phase 5	25,636.80
M-173	Various Security Equipment Replacement	38,048.53
M-175	Oak Pointe Roof HVAC Replacement	45,000.00
M-182	Law Enforcement Plumbing Fixture Replacement	(13,959.11)
M-183	Central Heat Boiler Control	7,040.39
M-185	Central Garage Repaint	3,825.10
M-186	DPW Bldg FMO Garage	(83.23)
M-187	DPW Bldg WRC Garage Paint	9,065.01
M-189	Various Emergency Generator Phase 1	138,296.30
M-192	Crthse W. Wing Carpet	150,094.59
M-193	SoOakOfc Carpet Replacement Phase 2	(0.01)
M-194	Various Carpet Replacement Phase 2	62.93
M-196	Oakland Pointe Exterior Caulk Replace Program	43,676.83
M-198	CV-J Bldg Bathroom Renov 2	5,886.09
M-199	Crthse Misc. Crt Renov	64,980.70
M-200	Pontiac Health Bldg Caulking	21,110.19
M-202	Law Enf. Plumbing Replace	9,288.73
M-206	SOOB Carpet Replace	18,505.98

COUNTY OF OAKLAND
Project Work Order Fund
Schedule of Work Project Balances
September 30, 2018

M-208	Svc Ctr Proximity Readers	(2,313.91)
M-209	Svc Ctr Interior Lighting Retro	54,229.01
M-212	Svc Ctr DVR Replace Phase 2	805.34
M-214	Ctrl Svcs Masonry Restoration	216,884.87
M-215	CV Mandy Replace Playground	25,000.00
M-218	Various Misc Carpet Replacement	41,941.56
M-219	052 Service Center	3,733.11
M-220	Service Center Asphalt Maintenance	(8,725.25)
M-221	Sheriff Exterior Caulk Replacement	9,121.00
M-222	Crthse Ctrtm Carpet Replacement	100,000.00
M-223	Crthse Coil Valve Pipe Replacement	81,317.69
M-225	S. Oakland Office Bldg Carpet Replacement	132.19
M-227	Various Arc Flash	20,000.00
M-228	Service Center Masonry Restoration	13,498.40
M-229	LEC Lock Replacement	21,416.52
M-230	LEC Ejector Pump	35,000.00
M-231	LEC Plumbing Fixture Replacement	(2,181.16)
M-232	Service Center DVR Replacement	340.00
M-234	Service Center Gate Repairs Upgrade	(120.00)
M-235	Information Technology Carpet Replacement	150,091.17
M-236	Miscellaneous Carpet Replacement	69,711.61
M-237	CV Little Oaks Replace Plumbing Fixtures	1,285.32
M-238	052 Service Center Concrete Walk	37,361.14
M-239	Service Center Asphalt Maintenance	8,708.00
M-240	Exterior Brick Repairs	47,766.35
M-242	Service Center Tree Replacement	9,346.14
M-243	Irrigation Replacement	25,589.41
M-244	Material Management Loading Dock Curtain	3,287.00
M-245	PWB New Salt Storage	68,253.01
M-246	CV Exterior Door Frames	15,000.00
M-247	52-3 DC Dumpster Restoration	45,000.00
M-248	Plumbing Fixture Replacement	63,277.16
M-249	Various Duct Cleaning	2,651.97
M-250	Lighting Replacement Program	16417.86
M-251	Reimbursement Carpet Replacement	1,946.47
M-252	CV J Bldg Carpet Replacement	34,353.11
M-253	Med Exam Carpet Replacement	20,000.00
M-254	Miscellaneous Carpet Replacement PH 5	50,000.00
M-255	Clerks Carpet Replacement	60,000.00
M-256	PBWAnalog Upgrade Safety	(109,117.22)
M-257	Various Tile Replacement	10,000.00
M-258	ADA Code Compliance Upgrade	15,000.00

Total Work Project Balance

13,443,937.60

OAKLAND COUNTY
FINANCIAL STATEMENTS
INTERNAL SERVICE
FUNDS

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

COUNTY OF OAKLAND
Building and Liability Insurance Fund
Statement of Net Position
September 30, 2018

Assets

Current Assets

Cash and Cash Equivalents	\$ 8,114,338.15
Accrued Interest Receivable	158,230.28
Due from Other Funds	665,121.82
Prepaid Expenses	1,321,282.03
Total Current Assets	<u>10,258,972.28</u>

Liabilities

Current Liabilities

Vouchers Payable	88,247.62
Accounts Payable	48,966.45
Estimated Claims and Judgments	1,532,528.00
Total Current Liabilities	<u>1,669,742.07</u>

Noncurrent Liabilities

Estimated Claims and Judgements	3,760,306.00
Total Liabilities	<u>5,430,048.07</u>

Net Position

Unrestricted	4,828,924.21
Total Net Position	<u><u>\$ 4,828,924.21</u></u>

COUNTY OF OAKLAND
Building and Liability Insurance Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Property Insurance	\$ 2,369,300.00	\$ 1,972,779.66	\$ (396,520.34)
Liability Insurance	1,253,279.00	1,253,279.00	-
External Rebilled Charges	10,211.00	9,724.56	(486.44)
Rebilled Charges	7,000.00	3,452.50	(3,547.50)
External Litigation Settlements	-	24,257.19	24,257.19
Refund Prior Years Expenditure	-	607,123.86	607,123.86
Total Operating Revenues	3,639,790.00	3,870,616.77	230,826.77
Operating Expenses			
Salaries	537,241.00	475,024.81	62,216.19
Fringe Benefits	303,129.00	212,953.41	90,175.59
Contractual Services			
Employee Medical Exams	7,000.00	5,009.42	1,990.58
Indirect Costs	140,000.00	182,622.00	(42,622.00)
Insurance	2,369,300.00	1,982,077.90	387,222.10
Membership Dues and Publication	1,000.00	50.00	950.00
Miscellaneous	500.00	-	500.00
Periodicals, Books, and Publications	300.00	346.20	(46.20)
Personal Mileage	2,800.00	354.08	2,445.92
Printing	800.00	-	800.00
Professional Services	60,000.00	75,339.26	(15,339.26)
Travel and Conference	5,500.00	4,490.82	1,009.18
Total Contractual Services	2,587,200.00	2,250,289.68	336,910.32
Commodities			
Expendable Equipment Expense	30,000.00	44,056.64	(14,056.64)
Film and Processing	200.00	-	200.00
Medical Supplies	75,000.00	159,777.95	(84,777.95)
Metered Postage	1,056.00	497.48	558.52
Office Supplies	4,000.00	1,218.91	2,781.09
Total Commodities	110,256.00	205,550.98	(95,294.98)
Internal Services			
Bldg Space Allocation	30,491.00	30,491.04	(0.04)
Info Tech - CLEMIS	16,203.00	15,849.10	353.90
Info Tech - Development	2,417.00	183.75	2,233.25
Info Tech - Operations	17,028.00	19,886.64	(2,858.64)
Info Tech - Managed Print Services	1,691.00	1,587.42	103.58
Insurance Fund	9,323.00	9,474.65	(151.65)

COUNTY OF OAKLAND
Building and Liability Insurance Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended		Favorable
	Budget	Actual	(Unfavorable)
			Variance
Maintenance Department Charges	2,000.00	1,370.22	629.78
Motor Pool Fuel Charges	2,500.00	2,114.94	385.06
Motor Pool	13,500.00	5,832.20	7,667.80
Telephone Communications	8,689.00	8,382.16	306.84
Total Internal Services	103,842.00	95,172.12	8,669.88
Claims Paid	1,253,279.00	2,586,459.20	(1,333,180.20)
Total Operating Expenses	4,894,947.00	5,825,450.20	(930,503.20)
Operating Income (Loss)	(1,255,157.00)	(1,954,833.43)	(699,676.43)
Nonoperating Revenues (Expenses)			
Income from Investments	150,000.00	139,362.12	(10,637.88)
Total Nonoperating Revenues (Expenses)	150,000.00	139,362.12	(10,637.88)
Change in Net Position	\$ (1,105,157.00)	(1,815,471.31)	\$ (710,314.31)
Total Net Position - Beginning		6,644,395.52	
Total Net Position - Ending		\$ 4,828,924.21	

COUNTY OF OAKLAND
Drain Equipment Fund
Statement of Net Position
September 30, 2018

Assets

Current Assets

Cash and Cash Equivalents	\$ 11,836,545.52
Accrued Interest Receivable	25,766.35
Due from Component Unit	75.23
Due from Comp-Road	1,725.57
Due from Municipalities	144.86
Accounts Receivable	222,561.18
Inventory - WRC	849,877.45
Prepaid Expenses	79,999.24
Total Current Assets	<u>13,016,695.40</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	2,537,230.59
Furniture	201,051.76
Vehicles	3,431,318.19
Capital Projects in Progress	4,928,207.61
Less: Accumulated Depreciation	<u>(6,468,046.42)</u>
Capital Assets, Net	<u>9,276,716.91</u>
Total Assets	<u>22,293,412.31</u>

Liabilities

Current Liabilities

Vouchers Payable	333,812.58
Due to Other Funds	14,183.00
Current - Advances Payable	12,883.00
Deposits	163,993.03
Accounts Payable	111,403.91
Total Current Liabilities	<u>636,275.52</u>

Noncurrent Liabilities

Advances	25,766.00
Total Liabilities	<u>662,041.52</u>

Net Position

Net Investment in Capital Assets	9,276,716.91
Unrestricted	12,030,074.03
Unrestricted - Designated for Neptune AMR System	324,579.85
Total Net Position	<u><u>\$ 21,631,370.79</u></u>

COUNTY OF OAKLAND
Drain Equipment Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Reimb Salaries	\$ 35,636,379.00	\$ 32,585,583.14	\$ (3,050,795.86)
Reimb General	3,027,812.00	3,393,187.11	365,375.11
Vehicle Rental	3,014,525.00	2,742,949.39	(271,575.61)
Equipment Rental	2,152,542.00	2,114,502.00	(38,040.00)
Reimburse Building Space Cost	182,225.00	240,600.00	58,375.00
External - Rebilled Charges	180,000.00	342,556.22	162,556.22
Maintenance Contracts	151,000.00	60,000.00	(91,000.00)
Rebilled Charges	60,000.00	42,752.65	(17,247.35)
Dispatch Services	7,800.00	7,500.00	(300.00)
Sale of Scrap	1,200.00	1,697.20	497.20
External - Other Revenue	1,000.00	59.24	(940.76)
Sale of Equipment	1,000.00	2,926.00	1,926.00
Refund Prior Years Expenditure	-	1,366.32	1,366.32
Total Operating Revenue	44,415,483.00	41,535,679.27	(2,879,803.73)
Operating Expenses			
Salaries	22,014,979.00	19,234,143.93	2,780,835.07
Fringe Benefits	14,444,744.00	12,046,959.09	2,397,784.91
Contractual Services			
Adj Prior Years Exp	-	356.00	(356.00)
Auction Expense	500.00	826.27	(326.27)
Contracted Services	800,000.00	334,006.36	465,993.64
Electrical Service	20,000.00	19,174.43	825.57
Equipment Maintenance	1,500.00	8,322.11	(6,822.11)
Equipment Rental	1,000.00	1,255.00	(255.00)
Equipment Repair	15,000.00	14,249.51	750.49
Equipment Repair Motor Vehicle	130,000.00	143,557.13	(13,557.13)
Freight and Express	100.00	-	100.00
Fuel Oil	100.00	15.92	84.08
Garbage and Rubbish Disposal	2,500.00	3,586.19	(1,086.19)
Indirect Costs	200,000.00	106,276.00	93,724.00
Insurance	50.00	37.75	12.25
Land and Easement	-	1,112.00	(1,112.00)
License Plates and Title Fees	-	30.46	(30.46)
License and Permits	-	60.00	(60.00)
Maintenance Contract	35,000.00	9,323.00	25,677.00
Maintenance Equipment	3,000.00	2,724.71	275.29
Maintenance Vehicles	4,365.00	19.46	4,345.54
Membership Dues	-	397.00	(397.00)
Miscellaneous	800.00	681.30	118.70
Natural Gas	6,000.00	5,278.51	721.49
Personal Mileage	150.00	503.24	(353.24)
Property Taxes	1,000.00	1,073.00	(73.00)
Protective Clothing and Equipment	20,000.00	13,889.06	6,110.94
Rent	6,050.00	6,050.00	-

COUNTY OF OAKLAND
Drain Equipment Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended		Favorable (Unfavorable)
	Budget	Actual	Variance
Software Support Maintenance	12,500.00	11,016.04	1,483.96
Towing and Storage Fees	2,000.00	750.00	1,250.00
Training	-	150.00	(150.00)
Travel and Conference	2,000.00	19,463.84	(17,463.84)
Travel Employee Taxable Meals	-	27.60	(27.60)
Water and Sewage Charges	2,700.00	3,407.03	(707.03)
Total Contractual Services	1,266,315.00	707,618.92	558,696.08
Commodities			
Computer Supplies	25,000.00	8,884.65	16,115.35
Expendable Equipment	79,700.00	57,593.75	22,106.25
Other Expendable Equipment	16,000.00	12,988.15	3,011.85
Laboratory Supplies	6,000.00	7,111.16	(1,111.16)
Maintenance Supplies	3,500.00	493.84	3,006.16
Material and Supplies	1,400,000.00	1,512,538.68	(112,538.68)
Office Supplies	3,000.00	97.44	2,902.56
Shop Supplies	13,000.00	5,340.89	7,659.11
Small Tools	55,000.00	30,317.70	24,682.30
Total Commodities	1,601,200.00	1,635,366.26	(34,166.26)
Depreciation			
Depreciation Buildings	44,589.00	44,760.26	(171.26)
Depreciation Structures	16,827.00	16,827.45	(0.45)
Depreciation Computer Software	121,712.00	121,712.44	(0.44)
Depreciation Equipment	577,902.00	133,471.03	444,430.97
Depreciation Furniture	564.00	942.06	(378.06)
Depreciation Vehicles	215,098.00	148,691.70	66,406.30
Total Depreciation	976,692.00	466,404.94	510,287.06
Internal Services			
Drain Equip Materials	8,000.00	9,127.31	(1,127.31)
Drain Equip Labor	930,181.00	965,712.58	(35,531.58)
Drain Equipment	140,000.00	167,238.52	(27,238.52)
Info Tech Development	10,000.00	220,985.84	(210,985.84)
Info Tech Operations	777,745.00	989,134.48	(211,389.48)
Info Tech Managed Print Svcs	1,500.00	3,071.01	(1,571.01)
Insurance Fund	113,146.00	128,984.24	(15,838.24)
Maintenance Department Charges	7,000.00	10,836.30	(3,836.30)
Motor Pool Fuel Charges	530,760.00	455,246.95	75,513.05
Motor Pool	1,215,573.00	1,096,801.12	118,771.88
Telephone Communications	217,042.00	224,640.34	(7,598.34)
Total Internal Services	3,950,947.00	4,271,778.69	(320,831.69)
Total Operating Expense	44,254,877.00	38,362,271.83	5,892,605.17
Operating Income (Loss)	160,606.00	3,173,407.44	3,012,801.44

COUNTY OF OAKLAND
Drain Equipment Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Nonoperating Revenues (Expenses)			
Income from Investments	65,000.00	153,278.57	88,278.57
Interest Expense	(350.00)	(1,064.08)	(714.08)
Gain on Exchange of Assets	9,000.00	20,900.00	11,900.00
Total Nonoperating Revenues (Expenses)	73,650.00	173,114.49	99,464.49
Income (Loss) before Transfer and Contributions	234,256.00	3,346,521.93	3,112,265.93
Transfer In	318,236.00	296,181.76	(22,054.24)
Transfers Out	(409,483.00)	(386,983.00)	22,500.00
Changes in Net Position	\$ 143,009.00	3,255,720.69	\$ (3,112,711.69)
Total Net Position - Beginning		18,375,650.10	
Total Net Position - Ending		\$ 21,631,370.79	

COUNTY OF OAKLAND
Facilities Maintenance and Operations Fund
Statement of Net Position
September 30, 2018

Assets

Current Assets

Cash and Cash Equivalents	\$ 10,706,812.64
Accrued Interest Receivable	46,527.37
Accounts Receivable	121,624.18
Insurance Receivable	143,076.12
Due from Other Funds	16,000.00
Inventories	224,277.46
Total Current Assets	<u>11,258,317.77</u>

Noncurrent Assets

Capital Assets, at Cost

Buildings	525,283.39
Equipment and Vehicles	1,971,100.04
Infrastructure	3,169,682.90
Less: Accumulated Depreciation	<u>(5,053,419.21)</u>
Capital Assets, Net	<u>612,647.12</u>
Total Assets	<u>11,870,964.89</u>

Liabilities

Current Liabilities

Vouchers Payable	564,997.72
Accounts Payable	294,423.07
Total Liabilities	<u>859,420.79</u>

Net Position

Net Investment in Capital Assets	612,647.12
Unrestricted	<u>10,398,896.98</u>
Total Net Position	<u><u>\$ 11,011,544.10</u></u>

COUNTY OF OAKLAND
Facilities Maintenance and Operations Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Office Space Rental GF GP	\$ 23,064,227.00	\$ 22,958,549.88	\$ (105,677.12)
Office Space Rental Non GF GP	1,876,515.00	1,982,199.84	105,684.84
Maintenance Dept Charges	1,080,450.00	1,149,077.87	68,627.87
External - Other Revenue	385,000.00	411,682.76	26,682.76
External - Agencies Revenue	65,908.00	65,209.76	(698.24)
External - Litigation Settlements	-	193.54	193.54
Sale of Equipment	-	12,305.52	12,305.52
Sale of Scrap	-	4,660.00	4,660.00
Total Operating Revenues	26,472,100.00	26,583,879.17	111,779.17
Operating Expenses			
Salaries	8,581,231.00	8,481,370.67	99,860.33
Fringe Benefits	5,867,543.00	5,462,342.49	405,200.51
Contractual Services			
Auction Expense	500.00	2,167.76	(1,667.76)
Electrical Service	2,729,492.00	2,411,771.04	317,720.96
Employee License - Certification	4,000.00	225.00	3,775.00
Employees Medical Exams	600.00	807.40	(207.40)
Equipment Maintenance	70,000.00	14,091.50	55,908.50
Fuel Oil	50,000.00	-	50,000.00
Garbage and Rubbish Disposal	120,100.00	130,718.13	(10,618.13)
Indirect Costs	1,174,717.00	1,151,006.00	23,711.00
Laundry and Cleaning	46,000.00	50,851.38	(4,851.38)
Licenses and Permits	10,000.00	4,595.59	5,404.41
Membership Dues	3,000.00	4,160.33	(1,160.33)
Miscellaneous	7,500.00	1,736.57	5,763.43
Natural Gas	1,527,507.00	954,793.29	572,713.71
Periodicals, Books and Publications	2,000.00	523.53	1,476.47
Personal Mileage	1,300.00	1,707.66	(407.66)
Printing	2,600.00	2,287.00	313.00
Professional Services	20,000.00	159,461.12	(139,461.12)
Rent	11,600.00	24,926.15	(13,326.15)
Software Rental Lease Purchase	20,000.00	15,332.71	4,667.29
Software Support Maintenance	12,000.00	11,225.00	775.00
Soil Test Borings	-	2,935.72	(2,935.72)
Sublet Repairs	3,956,963.00	3,544,646.43	412,316.57
Travel and Conference	15,000.00	8,831.86	6,168.14
Water and Sewage Charges	1,195,766.00	850,832.96	344,933.04
Total Contractual Services	10,980,645.00	9,349,634.13	1,631,010.87
Commodities			
Custodial Supplies	217,550.00	371,804.72	(154,254.72)
Dry Goods and Clothing	10,000.00	12,499.06	(2,499.06)
Employee Footwear	1,200.00	1,765.36	(565.36)
Expendable Equipment	66,500.00	66,365.07	134.93
Other Expendable Equipment	-	18,929.61	(18,929.61)
Gasoline Charges	14,000.00	23,745.95	(9,745.95)

COUNTY OF OAKLAND
Facilities Maintenance and Operations Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Grounds Supplies	90,600.00	135,479.17	(44,879.17)
Maintenance Supplies	459,400.00	568,405.19	(109,005.19)
Material and Supplies	130,000.00	370,625.33	(240,625.33)
Office Supplies	23,100.00	12,849.33	10,250.67
Postage - Standard Mailing	2,000.00	288.06	1,711.94
Road Salt	125,000.00	79,876.96	45,123.04
Security Supplies	283,520.00	213,967.95	69,552.05
Shop Supplies	6,000.00	16,926.34	(10,926.34)
Small Tools	12,000.00	40,939.57	(28,939.57)
Uniforms	800.00	-	800.00
Total Commodities	1,441,670.00	1,934,467.67	(492,797.67)
Depreciation	119,456.00	132,706.66	(13,250.66)
Internal Services			
Drain Equipment	17,500.00	6,427.85	11,072.15
Info Tech CLEMIS	16,493.00	16,132.61	360.39
Info Tech Development	45,000.00	224,344.74	(179,344.74)
Info Tech Operations	364,470.00	482,473.64	(118,003.64)
Info Tech Managed Print Svcs	9,963.00	10,683.20	(720.20)
Insurance Fund	64,889.00	48,525.49	16,363.51
Motor Pool Fuel Charges	70,900.00	55,987.91	14,912.09
Motor Pool	330,200.00	336,729.22	(6,529.22)
Radio Communications	13,316.00	12,314.70	1,001.30
Telephone Communications	184,106.00	162,916.72	21,189.28
Total Internal Services	1,116,837.00	1,356,536.08	(239,699.08)
Total Operating Expense	28,107,382.00	26,717,057.70	1,390,324.30
Operating Income (Loss)	(1,635,282.00)	(133,178.53)	1,502,103.47
Nonoperating Revenues (Expenses)			
Income from Investments	100,000.00	158,450.27	58,450.27
Accrued Interest Adjustment	-	8,621.86	8,621.86
Planned Use of Balance	1,599,300.00	-	(1,599,300.00)
Gain on Exchange of Assets	-	45,886.53	45,886.53
Total Nonoperating Revenues (Expenses)	1,699,300.00	212,958.66	(1,486,341.34)
Income (Loss) Before Transfers	64,018.00	79,780.13	15,762.13
Transfers In	-	8,185.02	8,185.02
Transfers Out	(64,018.00)	(73,224.16)	(9,206.16)
Change in Net Position	\$ -	14,740.99	\$ 14,740.99
Total Net Position - Beginning		10,996,803.11	
Total Net Position - Ending		\$ 11,011,544.10	

COUNTY OF OAKLAND
Fringe Benefits Fund
Statement of Net Position
September 30, 2018

Assets

Current Assets

Cash and Cash Equivalents	\$ 91,655,421.07
Accrued Interest Receivable	728,574.73
Accounts Receivable	2,710.00
Due from Other Governmental Units	1,325.00
Prepayments and Other Assets	1,685,939.69
Total Current Assets	<u>94,073,970.49</u>

Noncurrent Assets

Net Pension Assets	22,623,016.00
Net OPEB Assets	401,913,734.00
Total Noncurrent Assets	<u>424,536,750.00</u>
Total Assets	<u>518,610,720.49</u>

Liabilities

Current Liabilities

Vouchers Payable	6,713,695.55
Due to Other Governmental Units	239,487.62
Current Portion of Bonds Payable	24,750,000.00
Current Portion of Compensated Absences	1,264,656.00
Current Portion of Claims and Judgments	5,644,825.00
Other Accrued Liabilities	4,704,143.18
Total Current Liabilities	<u>43,316,807.35</u>

Noncurrent Liabilities

Bonds Payable	234,750,000.00
Accrued Compensated Absences	11,381,898.00
Claims and Judgments	8,814,372.00
Total Noncurrent Liabilities	<u>254,946,270.00</u>
Total Liabilities	<u>298,263,077.35</u>

Deferred Inflows of Resources

Deferred Inflows related to Pension	9,273,581.00
Deferred Inflows related to OPEB	120,188,280.00
Total Deferred Inflows of Resources	<u>129,461,861.00</u>

Net Position

Unrestricted	90,885,782.14
Total Net Position	<u>\$ 90,885,782.14</u>

County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Hospitalization Insurance	\$ 37,015,000.00	\$ 36,572,705.08	\$ (442,294.92)
FB Retirees Hospitalization	34,002,500.00	35,129,139.73	1,126,639.73
Defined Contribution - County	18,900,000.00	19,152,542.91	252,542.91
Social Security	16,300,000.00	17,707,194.78	1,407,194.78
Prescription coverage Insurance	10,171,000.00	10,315,533.11	144,533.11
External - Flex Benefit Hospital Deductions	5,200,000.00	5,251,652.76	51,652.76
Retirement Health Savings	3,570,000.00	3,435,699.21	(134,300.79)
Retirement Administration	3,324,900.00	3,433,557.57	108,657.57
Salary Continuation	3,203,000.00	3,251,089.86	48,089.86
Dental Insurance	3,145,000.00	3,735,708.05	590,708.05
Workers Compensation	3,122,700.00	3,707,429.96	584,729.96
Employee Benefits Unit	1,836,300.00	1,898,754.85	62,454.85
Deferred Compensation-Match	1,400,000.00	1,518,587.06	118,587.06
Employees In-Service Training	1,200,300.00	1,240,166.15	39,866.15
External - Prescription Drug Rebates	950,000.00	1,498,352.74	548,352.74
Wellness Unit	610,000.00	628,688.72	18,688.72
Tuition Reimbursement	460,000.00	476,912.64	16,912.64
Group Life Insurance	457,000.00	464,298.00	7,298.00
External - Flex Benefit Life Insurance	435,000.00	446,080.32	11,080.32
Unemployment Compensation	400,000.00	398,510.22	(1,489.78)
Employee Recognition	316,800.00	329,506.79	12,706.79
Retirement Administration - PTNE	240,000.00	280,765.29	40,765.29
Defined Contribution - PTNE	230,000.00	234,459.01	4,459.01
Vision Insurance	188,500.00	345,645.93	157,145.93
External - Hospitalization Insurance	180,000.00	166,708.65	(13,291.35)
External - Flex Benefit Vision Insurance	120,000.00	130,907.84	10,907.84
External - Flex Benefit Dental Insurance	120,000.00	129,798.50	9,798.50
Fringe Benefits	114,600.00	117,067.44	2,467.44
Flex Benefit Plan	90,000.00	91,065.22	1,065.22
External - Dental Insurance	15,000.00	11,459.01	(3,540.99)
External - Other Revenue	10,000.00	-	(10,000.00)
External - Vision Insurance	1,500.00	876.20	(623.80)
External - Retiree Presc Drug Rebates	-	1,898,833.21	1,898,833.21
External - Forfeiture of Deposits	-	40,063.73	40,063.73
External - Training	-	11,030.00	11,030.00
External - Flex Benefit Arrearages	-	8,926.24	8,926.24
External - Wellness Revenue	-	11,350.00	11,350.00
External - Litigation Settlements	-	302.48	302.48
Prior Years Adjustments	-	11,407.17	11,407.17
Refund Prior Years Expenditure	-	3,664.98	3,664.98
Total Operating Revenues	147,329,100.00	154,086,441.41	6,757,341.41

County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Expenses			
Fringe Benefits			
Pension Expense	-	(3,036,127.00)	3,036,127.00
OPEB Expense	-	(67,512,195.00)	67,512,195.00
Adj Prior Years Exp	-	115.00	(115.00)
Adj Prior Years Revenue	-	580,838.43	(580,838.43)
Deferred Comp - County pmts	1,400,000.00	1,518,586.99	(118,586.99)
Defined Contribution - County Retirement	18,900,000.00	19,152,542.82	(252,542.82)
Defined Contribution - PTNE Retirement	230,000.00	234,461.53	(4,461.53)
Dental Insurance	3,250,000.00	3,083,176.36	166,823.64
Disability Insurance	3,203,000.00	3,390,259.30	(187,259.30)
Employees In-Service Training	159,400.00	119,477.18	39,922.82
Employees In-Service Training - Info Tech.	350,000.00	270,236.49	79,763.51
Flex Benefit Plan Payments	90,000.00	90,516.90	(516.90)
Group Life Insurance	892,000.00	909,127.46	(17,127.46)
Health Insurance Premium Tax	-	56,288.85	(56,288.85)
Hospitalization	42,000,000.00	41,748,668.02	251,331.98
Prescription Coverage	11,026,000.00	10,945,400.64	80,599.36
Indirect Costs	85,000.00	230,129.00	(145,129.00)
Michigan HICAA Tax	411,000.00	485,921.76	(74,921.76)
Vision Insurance	310,000.00	219,408.38	90,591.62
Patient Center Outcome Research	19,000.00	19,403.81	(403.81)
Penalties	-	2,027,553.00	(2,027,553.00)
Retirement Health Savings	3,570,000.00	3,435,699.54	134,300.46
Social Security	16,300,000.00	17,713,331.94	(1,413,331.94)
Tuition Reimbursement	460,000.00	272,736.91	187,263.09
Unemployment Insurance	400,000.00	323,379.18	76,620.82
Workers Compensation Claims	2,400,000.00	3,022,271.73	(622,271.73)
Total Fringe Benefits	105,455,400.00	39,301,209.22	66,154,190.78
Retiree Medical Benefit Trust			
Interest Expense	10,132,000.00	10,131,947.00	53.00
Paying Agent Fees Contractual	500.00	500.00	-
Total Retiree Medical Benefit Trust	10,132,500.00	10,132,447.00	53.00
Employee Immunization	90,000.00	82,054.00	7,946.00
Retirement Administration			
Legal Services	15,000.00	224,232.66	(209,232.66)
Membership Dues	1,000.00	600.00	400.00
Monitoring Services	270,000.00	152,500.00	117,500.00
Periodicals, Books, and Publications	1,400.00	1,350.75	49.25
Printing	7,000.00	4,019.69	2,980.31

County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Sick and Annual Leave Cash-Out	2,400,000.00	2,104,906.10	295,093.90
Travel and Conference	12,000.00	10,968.64	1,031.36
Workshops and Meetings	10,000.00	2,041.11	7,958.89
Metered Postage	2,100.00	-	2,100.00
Total Retirement Administration	2,718,500.00	2,500,618.95	217,881.05
Retirement Administration Unit			
Salaries	400,095.00	383,776.33	16,318.67
Fringe Benefits	229,666.00	219,352.81	10,313.19
Membership Dues	-	1,025.00	(1,025.00)
Personal Mileage	200.00	112.27	87.73
Office Supplies	2,504.00	2,006.27	497.73
Equipment Rental	1,680.00	1,680.00	-
Info Tech Operations	27,678.00	29,848.00	(2,170.00)
Info Tech Managed Print Services	-	4,098.15	(4,098.15)
Insurance Fund	1,277.00	1,087.88	189.12
Telephone Communications	-	2,254.88	(2,254.88)
Total Retirement Administration Unit	663,100.00	645,241.59	17,858.41
Wellness Program			
Salaries	70,883.00	74,381.05	(3,498.05)
Fringe Benefits	30,574.00	30,879.96	(305.96)
Adj Prior Years Exp	-	206.00	(206.00)
Membership Dues	200.00	75.00	125.00
Periodicals, Books and Publications	4,000.00	5,059.65	(1,059.65)
Personal Mileage	200.00	44.15	155.85
Printing	11,078.00	7,088.89	3,989.11
Professional Services	160,000.00	185,868.05	(25,868.05)
Physical Fitness Award	10,000.00	1,700.00	8,300.00
Special Event Program	54,000.00	45,196.29	8,803.71
Travel and Conference	300.00	-	300.00
Wellness Screenings	250,000.00	205,000.00	45,000.00
Workshops and Meetings	2,000.00	567.00	1,433.00
Metered Postage	2,500.00	-	2,500.00
Office Supplies	2,000.00	1,452.87	547.13
Info Tech Operation	2,911.00	2,040.00	871.00
Info Tech Managed Print Services	-	1,608.20	(1,608.20)
Insurance Fund	227.00	189.72	37.28
Maintenance Department Charge	3,927.00	1,027.86	2,899.14
Motor Pool	1,200.00	308.53	891.47
Telephone Communications	-	382.93	(382.93)
Total Wellness Program	606,000.00	563,076.15	42,923.85

County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Employee Immunizations:			
Special Event Program	4,000.00	-	4,000.00
Total Employee Immunizations	4,000.00	-	4,000.00
Child Care Facility			
Printing	562.00	-	562.00
Other Expendable Equipment	9,000.00	9,017.83	(17.83)
Metered Postage	3,000.00	-	3,000.00
Building Space Cost Allocation	164,549.00	164,549.04	(0.04)
Info Tech - Operations	15,403.00	16,320.00	(917.00)
Info Tech - Managed Print Services	1,189.00	670.02	518.98
Maintenance Department Charges	4,945.00	14,726.58	(9,781.58)
Telephone Communications	6,252.00	6,399.49	(147.49)
Total Child Care Facility	204,900.00	211,682.96	(6,782.96)
Workers Compensation Unit			
Salaries	174,103.00	114,938.58	59,164.42
Fringe Benefits	87,536.00	64,843.17	22,692.83
Insurance	198,500.00	194,029.00	4,471.00
Membership Dues	1,000.00	600.00	400.00
Periodicals, Books and Publications	400.00	108.50	291.50
Personal Mileage	1,000.00	352.84	647.16
Printing	1,063.00	-	1,063.00
Professional Services	167,000.00	156,599.50	10,400.50
State of Michigan Fees	50,000.00	28,405.91	21,594.09
Travel and Conference	1,000.00	425.00	575.00
Bldg Space Cost Allocation	15,251.00	15,251.04	(0.04)
Info Tech - Operations	8,514.00	9,943.32	(1,429.32)
Insurance Fund	15,823.00	15,691.60	131.40
Maintenance Department Charges	952.00	685.11	266.89
Telephone Communications	558.00	569.35	(11.35)
Total Workers Compensation Unit	722,700.00	602,442.92	120,257.08
Fringe Benefits Unit			
Salaries	67,100.00	57,999.98	9,100.02
Fringe Benefits	47,147.00	39,407.99	7,739.01
Insurance Fund	353.00	241.00	112.00
Total Fringe Benefits Unit	114,600.00	97,648.97	16,951.03
Employee Benefits Unit			
Salaries	369,084.00	366,356.21	2,727.79
Fringe Benefits	193,346.00	183,195.25	10,150.75
Membership Dues	800.00	666.00	134.00

County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Periodicals, Books and Publications	3,000.00	2,004.61	995.39
Personal Mileage	300.00	97.30	202.70
Printing	19,972.00	10,505.11	9,466.89
Professional Services	375,000.00	335,897.25	39,102.75
Sick and Annual Leave Cash-Out	650,000.00	-	650,000.00
Special Event Program	-	235.00	(235.00)
Travel and Conference	3,500.00	-	3,500.00
Metered Postage	9,300.00	5,512.01	3,787.99
Office Supplies	2,500.00	1,720.73	779.27
Equipment Rental	1,680.00	1,680.00	-
Info Tech - Operations	23,286.00	23,120.00	166.00
Insurance Fund	1,232.00	1,019.60	212.40
Telephone Communications	-	2,169.49	(2,169.49)
Total Employee Benefits Unit	<u>1,653,000.00</u>	<u>934,178.56</u>	<u>718,821.44</u>
HR Employee Training and Development Unit			
Salaries	231,148.00	224,009.96	7,138.04
Fringe Benefits	158,970.00	160,091.59	(1,121.59)
Membership Dues	500.00	1,113.00	(613.00)
Personal Mileage	300.00	212.46	87.54
Printing	6,001.00	4,004.68	1,996.32
Travel and Conference	3,500.00	921.43	2,578.57
Other Expendable Equipment	500.00	-	500.00
Office Supplies	2,500.00	15,623.76	(13,123.76)
Info Tech - Operations	-	17,160.00	(17,160.00)
Info Tech - Managed Print Services	-	5,152.22	(5,152.22)
Insurance Fund	1,243.00	1,018.00	225.00
Maintenance Department Charges	4,238.00	1,245.00	2,993.00
Telephone Communications	-	1,238.38	(1,238.38)
Total Employee Training and Development Unit	<u>408,900.00</u>	<u>431,790.48</u>	<u>(22,890.48)</u>
HR Administration			
Salaries	128,619.00	126,010.52	2,608.48
Fringe Benefits	52,970.00	51,100.57	1,869.43
Equipment Maintenance	100.00	-	100.00
Membership Dues	700.00	209.00	491.00
Periodicals, Books and Publications	1,000.00	250.00	750.00
Personal Mileage	200.00	-	200.00
Printing	425.00	-	425.00
Travel and Conference	6,200.00	2,067.99	4,132.01
Expendable Equipment	1,000.00	-	1,000.00
Office Supplies	3,243.00	203.57	3,039.43
Bldg Space Cost Allocation	153,932.00	153,932.04	(0.04)
Info Tech - Operations	7,217.00	8,104.00	(887.00)

County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Insurance Fund	463.00	316.00	147.00
Telephone Communications	10,531.00	5,515.17	5,015.83
Total HR Administration	366,600.00	347,708.86	18,891.14
Employee In-Service Training			
General Fringe Benefit by Department	282,000.00	280,305.40	1,694.60
	282,000.00	280,305.40	1,694.60
HR Employee Recognition			
Salaries	147,464.00	156,357.28	(8,893.28)
Fringe Benefits	88,793.00	78,220.80	10,572.20
Membership Dues	300.00	-	300.00
Personal Mileage	-	81.20	(81.20)
Printing	2,011.00	732.60	1,278.40
Special Event Program	65,000.00	54,527.63	10,472.37
Travel and Conference	3,500.00	3,546.65	(46.65)
Office Supplies	1,000.00	-	1,000.00
Info Tech - Operations	8,732.00	4,080.00	4,652.00
Telephone Communications	-	929.05	(929.05)
Total Training and Development Unit	316,800.00	298,475.21	18,324.79
Total Operating Expenses	123,739,000.00	56,428,880.27	67,310,119.73
Operating Income (Loss)	23,590,100.00	97,657,561.14	74,067,461.14
Nonoperating Revenues (Expenses)			
Income from Investments	279,900.00	899,098.03	619,198.03
Change in Net Position	\$ 23,870,000.00	98,556,659.17	\$ 74,686,659.17
Total Net Position - Beginning		(7,670,877.03)	
Total Net Position - Ending		\$ 90,885,782.14	

COUNTY OF OAKLAND
Information Technology Fund
Statement of Net Position
September 30, 2018

Assets

Current Assets

Cash and Cash Equivalents	\$ 4,350,469.71
Due from Other Governmental Units	14,612.21
Due from Component Units	12,442.75
Due from Other Funds	641,412.00
Accrued Interest Receivable	64,109.04
Accounts Receivable	30,071.67
Inventories	19,411.61
Prepaid Items	3,487,087.86
Total Current Assets	<u>8,619,616.85</u>

Noncurrent Assets

Capital Assets, at Cost

Capital Projects in Progress	3,543,313.20
Equipment	34,726,813.06
Computer Software	34,158,490.66
Less: Accumulated Depreciation	<u>(59,002,211.75)</u>
Capital Assets, Net	<u>13,426,405.17</u>
Total Assets	<u>22,046,022.02</u>

Liabilities

Current Liabilities

Vouchers Payable	912,847.93
Unearned Revenues	2,062.50
Accounts Payable	614,275.32
Total Current Liabilities	<u>1,529,185.75</u>

Net Position

Net Investment in Capital Assets	13,426,405.17
Unrestricted - Designated for Projects	4,011,257.58
Unrestricted	3,079,173.52
Total Net Position	<u>\$ 20,516,836.27</u>

COUNTY OF OAKLAND
Information Technology Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
OC Depts Operations	\$ 14,101,948.00	\$ 12,905,513.63	\$ (1,196,434.37)
OC Depts Development Support	5,698,874.00	3,973,768.53	(1,725,105.47)
Non Governmental Operating	3,625,033.00	4,405,821.29	780,788.29
Non Governmental Development	1,643,953.00	2,605,994.86	962,041.86
CLEMIS Operations Outside	201,436.00	206,349.75	4,913.75
Equipment Rental	903,867.00	793,830.16	(110,036.84)
Managed Print Services	744,255.00	729,699.84	(14,555.16)
External - Agencies Revenue	226,438.00	128,319.17	(98,118.83)
External - Defer Land File Tax Bills	59,000.00	82,009.34	23,009.34
External - Enhanced Access Fees	1,256,910.00	1,664,334.06	407,424.06
External - Other Revenue	500.00	11,976.68	11,476.68
External - Reimb of Equalization Services	16,000.00	11,522.35	(4,477.65)
Sale of Equipment	5,000.00	22,405.94	17,405.94
Sale of Scrap	-	279.02	279.02
Total Operating Revenues	28,483,214.00	27,541,824.62	(941,389.38)
Operating Expenses			
Salaries	11,036,965.00	10,495,628.14	541,336.86
Fringe Benefits	6,132,017.00	5,571,993.78	560,023.22
Contractual Services			
Adj Prior Years Exp	-	10,368.00	(10,368.00)
Advertising	-	1,104.00	(1,104.00)
Auction Expense	2,000.00	644.27	1,355.73
Bank Charges	234,000.00	467,174.73	(233,174.73)
Charge Card Fee	250,000.00	357,303.96	(107,303.96)
Communications	658,797.00	680,387.78	(21,590.78)
Contracted Services	1,316,300.00	1,880,935.06	(564,635.06)
Equipment Maintenance	676,956.00	345,083.37	331,872.63
Equipment Repair	-	1,011.46	(1,011.46)
Freight and Express	1,000.00	302.50	697.50
Garbage and Rubbish Disposal	6,500.00	95.30	6,404.70
Indirect Costs	1,718,113.00	1,598,769.00	119,344.00
Logos Trademarks Intellect Prp	-	505.00	(505.00)
Maintenance Contract	212,143.00	102,984.67	109,158.33
Membership Dues	10,760.00	3,893.00	6,867.00
Personal Mileage	11,600.00	5,711.82	5,888.18
Printing	-	2,355.09	(2,355.09)
Professional Services	5,957,365.00	6,005,123.50	(47,758.50)
Software Rental Lease Purchase	774,969.00	303,362.56	471,606.44
Software Support Maintenance	6,368,357.00	5,519,466.77	848,890.23

COUNTY OF OAKLAND
Information Technology Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Travel and Conference	90,000.00	70,703.70	19,296.30
Total Contractual Services	18,288,860.00	17,357,285.54	931,574.46
Commodities			
Computer Supplies	20,000.00	-	20,000.00
Expendable Equipment	1,451,661.00	1,116,722.11	334,938.89
Metered Postage	910.00	133.37	776.63
Office Supplies	15,000.00	15,450.95	(450.95)
Paper Printing	40,000.00	1,019.57	38,980.43
Parts and Accessories	76,099.00	166,416.98	(90,317.98)
Printing Supplies	25,000.00	3,034.40	21,965.60
Total Commodities	1,628,670.00	1,302,777.38	325,892.62
Depreciation	3,119,087.00	2,969,181.45	149,905.55
Internal Services			
Building Space Cost Allocation	532,934.00	532,934.04	(0.04)
Insurance Fund	207,292.00	174,677.80	32,614.20
Maintenance Department Charges	26,548.00	35,404.90	(8,856.90)
Motor Pool Fuel Charges	9,000.00	5,463.39	3,536.61
Motor Pool	30,000.00	29,013.62	986.38
Telephone Communications	175,379.00	177,563.75	(2,184.75)
Total Internal Services	981,153.00	955,057.50	26,095.50
Total Operating Expense	41,186,752.00	38,651,923.79	2,534,828.21
Operating Income (Loss)	(12,703,538.00)	(11,110,099.17)	1,593,438.83
Nonoperating Revenues (Expenses)			
Planned Use of Balance	7,905,927.00	-	(7,905,927.00)
Income from Investments	100,000.00	65,365.46	(34,634.54)
Gain on Exchange of Assets	5,500.00	2,107.47	(3,392.53)
Total Nonoperating Revenues (Expenses)	8,011,427.00	67,472.93	(7,943,954.07)
Income (Loss) Before Transfers and Contributions	(4,692,111.00)	(11,042,626.24)	(6,350,515.24)
Capital Contributions	-	2,187,532.41	2,187,532.41
Transfers In	4,692,111.00	4,692,111.00	-
Change in Net Position	\$ -	(4,162,982.83)	\$ (4,162,982.83)
Total Net Position - Beginning		24,679,819.10	
Total Net Position - Ending		\$ 20,516,836.27	

COUNTY OF OAKLAND
Motor Pool Fund
Statement of Net Position
September 30, 2018

Assets

Current assets

Cash and Cash Equivalents	\$ 4,545,633.13
Accrued Interest Receivable	14,348.22
Due from Municipalities	38,645.24
Accounts Receivable	28,474.77
Inventories	265,345.47
Prepaid Expenses	3,445.32
Total Current Assets	<u>4,895,892.15</u>

Noncurrent Assets

Capital Assets, at Cost

Buildings	424,860.46
Equipment	75,832.56
Vehicles	19,295,406.31
Less: Accumulated Depreciation	<u>(14,242,898.75)</u>
Capital Assets, Net	<u>5,553,200.58</u>
Total Assets	<u>10,449,092.73</u>

Liabilities

Current Liabilities

Vouchers Payable	3,298.07
Accounts Payable	18,836.22
Total Current Liabilities	<u>22,134.29</u>

Net Position

Net Investment in Capital Assets	5,553,200.58
Unrestricted	<u>4,873,757.86</u>
Total Net Position	<u>\$ 10,426,958.44</u>

COUNTY OF OAKLAND
Motor Pool Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Leased Equipment	\$ 6,009,833.00	\$ 5,779,469.33	\$ (230,363.67)
Gasoline, Oil, and Grease	2,229,514.00	2,127,970.64	(101,543.36)
Productive Labor	390,062.00	403,473.60	13,411.60
Parts and Accessories	319,027.00	314,788.39	(4,238.61)
External - Other Revenue	60,000.00	67,307.85	7,307.85
External - Productive Labor	50,000.00	58,879.53	8,879.53
Sublet Repairs	31,100.00	88,550.59	57,450.59
External - Warranty Reimbursements	16,000.00	17,955.23	1,955.23
External - Parts and Accessories	4,000.00	14,209.17	10,209.17
Car Wash	900.00	285.25	(614.75)
Sale of Scrap	2,000.00	2,010.39	10.39
Sale of Equipment	500.00	1,310.29	810.29
Total Operating Revenues	9,112,936.00	8,876,210.26	(236,725.74)
Operating Expenses			
Salaries	893,229.00	885,051.18	8,177.82
Fringe Benefits	562,963.00	532,182.97	30,780.03
Contractual Services			
Auction Expense	25,000.00	17,246.17	7,753.83
Car Wash	70,000.00	59,789.75	10,210.25
Equipment Maintenance	1,000.00	-	1,000.00
Garbage and Rubbish Disposal	1,000.00	2,417.00	(1,417.00)
Indirect Costs	523,900.00	563,125.00	(39,225.00)
Insurance	410,000.00	393,819.52	16,180.48
Insurance Reserve Expense	275,000.00	320,090.69	(45,090.69)
Laundry and Cleaning	6,500.00	5,872.12	627.88
License Plates and Title Fees	3,000.00	3,417.58	(417.58)
Maintenance Contracts	30,000.00	23,211.65	6,788.35
Membership Dues	3,100.00	2,540.66	559.34
Oil, Grease and Solvents	35,000.00	35,164.94	(164.94)
Periodicals, Books and Publications	800.00	1,069.01	(269.01)
Printing	300.00	223.25	76.75
Sublet Repairs	225,000.00	166,812.45	58,187.55
Tool Allowance	4,100.00	3,650.00	450.00
Towing and Storage Fees	500.00	105.00	395.00
Travel and Conference	10,000.00	4,603.80	5,396.20
Travel Employee Taxable Meals	-	52.90	(52.90)
Total Contractual Services	1,624,200.00	1,603,211.49	20,988.51

COUNTY OF OAKLAND
Motor Pool Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Commodities			
Custodial Supplies	4,500.00	3,923.64	576.36
Dry Goods and Clothing	1,500.00	1,106.00	394.00
Employee Footwear	1,000.00	391.12	608.88
Expendable Equipment	90,000.00	165,891.00	(75,891.00)
Gasoline - Billable	2,093,514.00	2,056,571.58	36,942.42
Metered Postage	700.00	355.51	344.49
Office Supplies	2,400.00	2,074.30	325.70
Parts and Accessories	622,380.00	593,322.65	29,057.35
Shop Supplies	56,000.00	69,788.10	(13,788.10)
Tires and Tubes	220,000.00	197,862.43	22,137.57
Total Commodities	3,091,994.00	3,091,286.33	707.67
Depreciation			
Depreciation Buildings	1,800.00	-	1,800.00
Depreciation Equipment	4,880.00	2,379.86	2,500.14
Depreciation Vehicles	2,746,804.00	3,012,143.93	(265,339.93)
Total Depreciation	2,753,484.00	3,014,523.79	(261,039.79)
Internal Services			
Building Space Cost Allocation	170,480.00	170,480.04	(0.04)
Info Tech - Development	18,393.00	-	18,393.00
Info Tech - Operations	41,877.00	46,224.74	(4,347.74)
Info Tech Managed Print Services	1,378.00	1,284.78	93.22
Insurance Fund	47,600.00	15,011.54	32,588.46
Maintenance Department Charges	500.00	2,216.88	(1,716.88)
Radio Communications	1,828.00	1,828.08	(0.08)
Telephone Communications	5,407.00	5,280.58	126.42
Total Internal Services	287,463.00	242,326.64	45,136.36
Total Operating Expense	9,213,333.00	9,368,582.40	(155,249.40)
Operating Income (Loss)	(100,397.00)	(492,372.14)	(391,975.14)
Nonoperating Revenues (Expenses)			
Income from Investments	35,000.00	39,479.76	4,479.76
Gain on Exchange of Assets	400,000.00	409,992.67	9,992.67
Total Nonoperating Revenues (Expenses)	435,000.00	449,472.43	14,472.43
Income (Loss) Before Transfers	334,603.00	(42,899.71)	(377,502.71)
Capital Contributions	-	23,273.00	23,273.00
Transfers In	635,620.00	614,333.00	(21,287.00)
Change in Net Position	\$ 970,223.00	594,706.29	\$ (375,516.71)
Total Net Position - Beginning		9,832,252.15	
Total Net Position - Ending		\$ 10,426,958.44	

COUNTY OF OAKLAND
Telephone Communications Fund
Statement of Net Position
September 30, 2018

Assets

Current Assets

Cash and Cash Equivalents	\$ 4,437,958.54
Accrued Interest Receivable	17,834.95
Accounts Receivable	505.57
Due from Other Governmental Units	342.80
Prepaid Items	21,259.15
Total Current Assets	<u>4,477,901.01</u>

Noncurrent Assets

Capital Assets, at Cost

Equipment	3,954,897.14
Computer software	947,284.00
Less: Accumulated Depreciation	<u>(4,858,979.61)</u>
Capital Assets, Net	<u>43,201.53</u>
Total Assets	<u>4,521,102.54</u>

Liabilities

Current Liabilities

Vouchers Payable	37,841.89
Accounts Payable	97,894.99
Total Current Liabilities	<u>135,736.88</u>

Net Position

Net Investment in Capital Assets	43,201.53
Unrestricted	<u>4,342,164.13</u>
Total Net Position	<u>\$ 4,385,365.66</u>

COUNTY OF OAKLAND
Telephone Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Sale of Phone Service, Internal	\$ 2,835,228.00	\$ 2,819,123.72	\$ (16,104.28)
Sale of Phone Service, External	12,000.00	8,336.35	(3,663.65)
Leased equipment	7,000.00	1,649.07	(5,350.93)
Total Operating Revenues	2,854,228.00	2,829,109.14	(25,118.86)
Operating Expenses			
Salaries	244,499.00	243,498.73	1,000.27
Fringe Benefits	148,696.00	144,082.06	4,613.94
Contractual Services			
Communications	1,169,332.00	1,337,589.65	(168,257.65)
Contracted Services	100,000.00	94,721.18	5,278.82
Equipment Repairs and Maintenance	25,000.00	39,280.00	(14,280.00)
Indirect Costs	147,900.00	167,778.00	(19,878.00)
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	-	8,000.00
Software Support/Maintenance	57,910.00	29,009.15	28,900.85
Sublet Repairs	44,000.00	11,521.00	32,479.00
Tower Charges	14,000.00	-	14,000.00
Travel and Conference	5,000.00	-	5,000.00
Voice Mail	16,000.00	23,014.80	(7,014.80)
Total Contractual Services	1,827,492.00	1,920,828.07	(93,336.07)
Commodities			
Expendable Equipment	176,896.00	-	176,896.00
Other Expendable Equipment	-	138,915.98	(138,915.98)
Office Supplies	111.00	-	111.00
Parts and accessories	-	201.96	(201.96)
Postage	111.00	-	111.00
Total Commodities	177,118.00	139,117.94	38,000.06
Depreciation			
Equipment	207,000.00	12,644.35	194,355.65

COUNTY OF OAKLAND
Telephone Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Internal Services			
Building Space Allocation	7,109.00	7,109.04	(0.04)
Info Tech - Development	-	401.25	(401.25)
Info Tech - Operations	461,747.00	504,232.00	(42,485.00)
Insurance Fund	678.00	627.80	50.20
Maintenance Department Charges	1,000.00	-	1,000.00
Motor Pool Fuel Charges	1,075.00	580.59	494.41
Motor Pool	5,700.00	5,882.38	(182.38)
Telephone Communications	17.00	46.82	(29.82)
Total Internal Services	477,326.00	518,879.88	(41,553.88)
Total Operating Expenses	3,082,131.00	2,979,051.03	103,079.97
Operating Income (Loss)	(227,903.00)	(149,941.89)	77,961.11
Nonoperating Revenues (Expenses)			
Planned Use of Fund Balance	197,903.00	-	(197,903.00)
Income from Investments	30,000.00	65,680.66	35,680.66
Change in Net Position	\$ -	(84,261.23)	\$ (84,261.23)
Total Net Position - Beginning		4,469,626.89	
Total Net Position - Ending		\$ 4,385,365.66	

OAKLAND COUNTY
FINANCIAL STATEMENTS
ENTERPRISE
FUNDS

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

**County of Oakland
County Airport Fund
Statement of Net Position
September 30, 2018**

Assets

Current Assets

Pooled Cash and Investments	\$ 16,379,259.68
Due from Other Governmental Units	600.00
Accrued Interest Receivable	117,773.46
Accounts Receivable - Net	270,563.76
Current Contracts Receivable	1,473,880.00
Total Current Assets	<u>18,242,076.90</u>

Noncurrent Assets

Capital Assets, at Cost

Land	36,201,392.70
Land Improvements	36,109,770.24
Buildings	33,806,705.70
Equipment	1,752,905.52
Vehicles	2,287,110.68
Roads and Parking Lots	5,411,243.46
Construction in Progress	502,216.66
Collections	12,000.00
Less: Accumulated Depreciation	<u>(49,724,170.69)</u>
Capital Assets, Net	<u>66,359,174.27</u>
Total Assets	<u>84,601,251.17</u>

Liabilities

Current Liabilities

Vouchers Payable	414,999.88
Unearned Revenue	1,761,434.83
Bonds Payable - Current Portion	660,000.00
Other Accrued Liabilities	501,587.21
Total Current Liabilities	<u>3,338,021.92</u>

Noncurrent Liabilities

Bonds Payable	<u>5,625,000.00</u>
Total Liabilities	<u>8,963,021.92</u>

Net Position

Net Investment in Capital Assets	60,074,174.27
Restricted for Programs	69,930.00
Unrestricted	15,494,124.98
Total Net Position	<u><u>\$ 75,638,229.25</u></u>

COUNTY OF OAKLAND
County Airport Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
T Hangar Rental	\$ 1,850,000.00	\$ 1,880,857.65	\$ 30,857.65
Land Lease	1,401,839.00	1,420,525.18	18,686.18
Aviation Gas	950,000.00	922,346.36	(27,653.64)
Reimb US Customs Service	350,000.00	289,816.21	(60,183.79)
Car Rental Concessions	70,000.00	80,189.17	10,189.17
Landing Fee Concessions	60,000.00	64,935.00	4,935.00
Landing Fees	25,000.00	25,125.00	125.00
Tie Down	8,000.00	6,890.00	(1,110.00)
Late Penalty	7,100.00	7,444.02	344.02
Parking Fees	3,000.00	1,745.00	(1,255.00)
Miscellaneous	3,000.00	1,543.00	(1,457.00)
Costs	1,400.00	900.00	(500.00)
Reimb Salaries	-	979.79	979.79
Rental Facilities	-	220.00	220.00
Total Operating Revenues	4,729,339.00	4,703,516.38	(25,822.62)
Operating Expenses			
Salaries	1,252,611.00	1,244,789.02	7,821.98
Fringe Benefits	751,504.00	713,842.46	37,661.54
Contractual Services			
Advertising	1,000.00	964.95	35.05
Auction Expense	-	272.06	(272.06)
Building Maintenance Charges	32,200.00	62,573.59	(30,373.59)
Charge Card Fee	18,500.00	26,378.88	(7,878.88)
Custodial Services	8,800.00	12,950.00	(4,150.00)
Electrical Service	205,000.00	186,149.90	18,850.10
Employees Medical Exams	-	650.00	(650.00)
Equipment Maintenance	150,000.00	91,397.89	58,602.11
Freight and Express	300.00	378.45	(78.45)
Garbage and Rubbish Disposal	3,500.00	6,051.62	(2,551.62)
Grounds Maintenance	275,000.00	264,260.26	10,739.74
Indirect Costs	410,200.00	400,148.00	10,052.00
Laundry and Cleaning	2,100.00	2,376.73	(276.73)
Licenses and Permits	1,400.00	1,990.51	(590.51)
Management Services	61,600.00	61,620.00	(20.00)
Membership Dues	2,200.00	1,884.00	316.00
Miscellaneous	-	138.99	(138.99)
Paying Agents Fee Contractual	800.00	800.00	-
Periodicals, Books and Publications	2,500.00	200.20	2,299.80
Personal Mileage	600.00	173.33	426.67
Professional Services	60,000.00	9,429.61	50,570.39

COUNTY OF OAKLAND
County Airport Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Property Taxes	-	12.78	(12.78)
Runway and Taxiway Repairs	20,000.00	10,003.17	9,996.83
Security Expense	500.00	4,934.02	(4,434.02)
Training	3,000.00	271.48	2,728.52
Travel and Conference	6,000.00	5,533.96	466.04
US Customs Services	315,000.00	293,124.02	21,875.98
Water and Sewage Charges	40,000.00	55,268.54	(15,268.54)
Window Cleaning Service	6,300.00	4,200.00	2,100.00
Workshops and Meeting	2,000.00	239.46	1,760.54
Total Contractual Services	1,628,500.00	1,504,376.40	124,123.60
Commodities			
Dry Goods and Clothing	3,200.00	5,416.14	(2,216.14)
Electrical Supplies	22,000.00	36,746.24	(14,746.24)
Employee Footwear	400.00	540.00	(140.00)
Firefighting Supplies	12,000.00	7,413.80	4,586.20
Gasoline Charges	40,000.00	51,884.18	(11,884.18)
Grounds Supplies	10,000.00	11,646.48	(1,646.48)
Maintenance Supplies	35,000.00	14,349.91	20,650.09
Medical Supplies	-	43.63	(43.63)
Metered Postage	2,500.00	2,416.46	83.54
Office Supplies	4,019.00	4,030.42	(11.42)
Postage-Standard Mailing	-	30.00	(30.00)
Small Tools	5,000.00	2,663.33	2,336.67
Special Event Supplies	-	2,551.79	(2,551.79)
Total Commodities	134,119.00	139,732.38	(5,613.38)
Depreciation			
Land Improvements	811,100.00	887,365.17	(76,265.17)
Roads and Parking Lots	361,600.00	361,551.59	48.41
Buildings	809,900.00	810,872.01	(972.01)
Equipment	83,000.00	89,328.87	(6,328.87)
Vehicles	46,200.00	45,326.97	873.03
Total Depreciation	2,111,800.00	2,194,444.61	(82,644.61)
Internal Services			
Drain Equipment	2,000.00	14,093.94	(12,093.94)
Info Tech - Development	7,000.00	5,784.75	1,215.25
Info Tech - Operations	21,476.00	31,111.46	(9,635.46)
Info Tech - Managed Print Services	1,920.00	2,226.80	(306.80)
Insurance Fund	160,951.00	137,942.12	23,008.88
Maintenance Department Charges	2,000.00	7,712.18	(5,712.18)
Motor Pool Fuel Charges	5,000.00	232.21	4,767.79
Motor Pool	5,000.00	10,735.42	(5,735.42)
Radio Communications	7,922.00	8,927.82	(1,005.82)

COUNTY OF OAKLAND
County Airport Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Telephone Communications	23,851.00	22,361.25	1,489.75
Total Internal Services	237,120.00	241,127.95	(4,007.95)
Total Operating Expense	6,115,654.00	6,038,312.82	77,341.18
Operating Income (Loss)	(1,386,315.00)	(1,334,796.44)	51,518.56
Nonoperating Revenues (Expenses)			
Federal Grants	94,200.00	92,360.92	(1,839.08)
Income from Investments	145,000.00	251,263.35	106,263.35
Interest Expense	(278,100.00)	(278,068.74)	31.26
Contributions	-	400.00	400.00
Gain on Exchange of Assets	-	7,550.00	7,550.00
Total Nonoperating Revenues (Expenses)	(38,900.00)	73,505.53	112,405.53
Income (Loss) Before Contributions	(1,425,215.00)	(1,261,290.91)	163,924.09
Change in Net Position	\$ (1,425,215.00)	(1,261,290.91)	\$ 163,924.09
Total Net Position - Beginning		76,899,520.16	
Total Net Position - Ending		\$ 75,638,229.25	

**County of Oakland
CLEMIS Fund
Statement of Net Position
September 30, 2018**

Assets

Current Assets

Cash and Cash Equivalents	\$ 11,553,023.64
Due from Other Governmental Units	902,236.30
Accounts Receivable	157,465.50
Accrued Interest Receivable	50,782.10
Prepaid Items	678,670.30
Total Current Assets	<u>13,342,177.84</u>

Noncurrent Assets

Capital Assets, at Cost

Capital Projects in Progress	544,920.21
Equipment	12,821,261.40
Equipment - OAKVIDEO	784,579.46
Software	8,347,620.09
Less: Accumulated Depreciation	<u>(19,551,142.77)</u>
Capital Assets, Net	<u>2,947,238.39</u>
Total Assets	<u>16,289,416.23</u>

Liabilities

Current Liabilities

Vouchers Payable	211,197.96
Due to Municipalities	406,811.00
Accounts Payable	195,408.11
Unearned Revenue	296,328.49
Total Current Liabilities	<u>1,109,745.56</u>

Net Position

Net Investment in Capital Assets	2,947,238.39
Unrestricted - Designated for Projects	387,288.13
Unrestricted	11,845,144.15
Total Net Position	<u>\$ 15,179,670.67</u>

COUNTY OF OAKLAND
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
In Car Terminals External	1,711,016.00	1,641,610.00	(69,406.00)
Service Fees	900,000.00	432,229.96	(467,770.04)
Access Fees Non Oakland	\$ 800,600.00	\$ 840,931.55	\$ 40,331.55
Maintenance Contracts	583,490.00	632,139.24	48,649.24
CLEMIS Crash	550,000.00	670,468.00	120,468.00
OC Depts Operations	487,375.00	411,909.80	(75,465.20)
Rebilled Charges	400,000.00	376,374.71	(23,625.29)
Access Fees Oakland	388,452.00	321,045.22	(67,406.78)
Reimb General	350,000.00	267,209.00	(82,791.00)
In Car Terminals Internal	250,807.00	254,355.00	3,548.00
CLEMIS Citation	210,000.00	283,985.84	73,985.84
Crime Mapping	8,000.00	15,314.09	7,314.09
CLEMIS Parking	7,000.00	9,440.65	2,440.65
Parts and Accessories	6,000.00	4,009.99	(1,990.01)
Productive Labor	200.00	-	(200.00)
Subpoena Fees	-	30.00	30.00
FOIA Fees	-	15.00	15.00
Total Operating Revenues	6,652,940.00	6,161,068.05	(491,871.95)
Operating Expenses			
Salaries	2,189,921.00	1,805,249.18	384,671.82
Fringe Benefits	1,183,431.00	951,041.76	232,389.24
Contractual services			
Adj Prior Years Exp	-	6,390.65	(6,390.65)
Auction Expense	-	4.42	(4.42)
Bank Charges	150,000.00	71,058.56	78,941.44
Communications	1,000,000.00	939,219.16	60,780.84
Contracted Services	-	848.00	(848.00)
Equipment Maintenance	400,000.00	160,037.88	239,962.12
Freight and Express	250.00	-	250.00
Garbage and Rubbish Disposal	-	305.45	(305.45)
Indirect Costs	322,004.00	332,741.00	(10,737.00)
Logos Trademarks Intellect Prp	-	325.00	(325.00)
Membership Dues	2,000.00	2,968.14	(968.14)
Personal Mileage	2,500.00	891.75	1,608.25
Printing	3,000.00	632.00	2,368.00
Professional Services	552,868.00	1,266,334.97	(713,466.97)
Rebillable Services	450,000.00	442,504.33	7,495.67
Software Rental Lease Purchase	150,000.00	8,591.83	141,408.17
Software Support Maintenance	1,200,000.00	1,242,951.33	(42,951.33)
Training	-	1,483.60	(1,483.60)

COUNTY OF OAKLAND
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Travel and Conference	10,000.00	27,952.95	(17,952.95)
Workshops and Meeting	1,250.00	9.00	1,241.00
Total Contractual Services	4,243,872.00	4,505,250.02	(261,378.02)
Commodities			
Dry Goods and Clothing	1,200.00	1,829.10	(629.10)
Other Expendable Equipment	22,000.00	107,241.63	(85,241.63)
Metered Postage	287.00	419.02	(132.02)
Office Supplies	1,000.00	1,774.91	(774.91)
Parts and Accessories	25,000.00	18,300.97	6,699.03
Printing Supplies	500.00	-	500.00
Small Tools	-	24.95	(24.95)
Total Commodities	49,987.00	129,590.58	(79,603.58)
Depreciation			
Equipment	2,721,458.00	1,576,232.89	1,145,225.11
Internal Services			
Building Space Cost Allocation	47,566.00	47,565.96	0.04
Info Tech - Development	417,934.00	497,237.85	(79,303.85)
Info Tech - Operations	277,452.00	206,349.75	71,102.25
Info Tech - Managed Print Services	8.00	7.98	0.02
Insurance Fund	4,006.00	3,676.20	329.80
Motor Pool Fuel Charges	2,700.00	1,511.47	1,188.53
Motor Pool	15,000.00	5,298.84	9,701.16
Telephone Communications	22,456.00	21,052.84	1,403.16
Total Internal Services	787,122.00	782,700.89	4,421.11
Total Operating Expense	11,175,791.00	9,750,065.32	1,425,725.68
Operating Income (Loss)	(4,522,851.00)	(3,588,997.27)	933,853.73
Nonoperating Revenues (Expenses)			
Planned Use of Fund Balance	2,843,665.00	-	(2,843,665.00)
Income from Investments	35,000.00	179,959.30	144,959.30
Gain (Loss) on Sale of Assets	-	1,407.93	1,407.93
Total Nonoperating Revenues (Expenses)	2,878,665.00	181,367.23	(2,697,297.77)
Income (Loss) Before Transfers and Contributions	(1,644,186.00)	(3,407,630.04)	(1,763,444.04)
Transfers In	1,644,186.00	1,644,186.00	-
Change in Net Position	\$ -	(1,763,444.04)	\$ (1,763,444.04)
Total Net Position - Beginning		16,943,114.71	
Total Net Position - Ending		\$ 15,179,670.67	

COUNTY OF OAKLAND
Delinquent Tax Revolving Fund
Statement of Net Position
September 30, 2018

Assets

Current Assets

Cash and Cash Equivalents	\$ 163,992,089.92
Due from Other Governmental Units	785,162.41
Delinquent Property Taxes	46,624,635.45
Accrued Interest Receivable	2,084,667.57
Accounts Receivable - Interest on Delinquent Taxes	7,101,540.00
Accounts Receivable - Collection Fees	1,816,303.00
Current Portion of Advance Receivable	12,883.00
Prepaid Expense	375.00
Total Current Assets	<u>222,417,656.35</u>

Noncurrent Assets

Long-Term Portion of Advances Receivable	25,766.00
Total Assets	<u>222,443,422.35</u>

Liabilities

Current Liabilities

Vouchers Payable	268,268.59
Due to Other Governmental Units	240,832.35
Notes Payable	25,000,000.00
Other Accrued Liabilities	155,810.50
Total Current Liabilities	<u>25,664,911.44</u>

Net Position

Unrestricted - Debt Service	67,790,123.00
Unrestricted - Delinquent Taxes Receivable	123,346,879.52
Unrestricted - Collection Fees	5,641,508.39
Total Net Position	<u>\$ 196,778,510.91</u>

COUNTY OF OAKLAND
Delinquent Tax Revolving Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Interest on Delinquent Taxes	\$ 10,662,900.00	\$ 9,388,028.39	\$ (1,274,871.61)
Collection Fees	2,400,000.00	2,591,584.18	191,584.18
Interest and Penalty	250,000.00	106,767.66	(143,232.34)
Prior Years Adjustments	-	20,343.96	20,343.96
Total Operating Revenues	13,312,900.00	12,106,724.19	(1,206,175.81)
Operating Expenses			
Salaries	124,530.00	112,824.01	11,705.99
Fringe Benefits	87,364.00	82,270.84	5,093.16
Contractual Services			
Administrative Overhead	30,000.00	31,030.00	(1,030.00)
Indirect Costs	115,370.00	88,436.00	26,934.00
Legal Services	25,000.00	17,500.00	7,500.00
Paying Agent Fees Contractual	1,000.00	458.32	541.68
Printing	900.00	2,750.00	(1,850.00)
Professional Services - Financial Consultant	25,000.00	20,000.00	5,000.00
Professional Services	100,000.00	84,449.85	15,550.15
Total Contractual Services	297,270.00	244,624.17	52,645.83
Internal Services			
Info Tech - Development	400,000.00	0.00	400,000.00
Insurance Fund	2,033.00	1,805.68	227.32
Total Internal Services	402,033.00	1,805.68	400,227.32
Total Operating Expenses	911,197.00	441,524.70	469,672.30
Operating Income (Loss)	12,401,703.00	11,665,199.49	(736,503.51)
Nonoperating Revenues (Expenses)			
Planned Use of Balance	(285,078.00)	-	285,078.00
Income from Investments	1,470,000.00	1,999,113.37	529,113.37
Interest Expense	(230,625.00)	(533,402.78)	(302,777.78)
Discount on Bonds	-	(52,500.00)	(52,500.00)
Total Nonoperating Revenues (Expenses)	954,297.00	1,413,210.59	458,913.59
Income (Loss) Before Transfers	13,356,000.00	13,078,410.08	(277,589.92)
Transfers In (Out)	(13,356,000.00)	(13,662,516.82)	(306,516.82)
Change in Net Position	\$ -	(584,106.74)	\$ (584,106.74)
Total Net Position - Beginning		197,362,617.65	
Total Net Position - Ending		\$ 196,778,510.91	

COUNTY OF OAKLAND
Fire Records Management Fund
Statement of Net Position
Spetember 30, 2018

Assets

Current Assets

Cash and Cash Equivalents	\$ 816,264.23
Due from Other Governmental Units	77,295.56
Accrued Interest Receivable	3,480.76
Accounts Receivable	2,894.06
Prepaid Expense	19,815.65
Total Current Assets	<u>919,750.26</u>

Noncurrent Assets

Capital Assets, at Cost

Capital projects in progress	979,934.75
Equipment	125,141.91
Computer Software	409,195.95
Less: Accumulated Depreciation	<u>(534,337.86)</u>
Capital Assets, Net	<u>979,934.75</u>
Total Assets	<u>1,899,685.01</u>

Liabilities

Current Liabilities

Accounts Payable	24,878.25
Total Current Liabilities	<u>24,878.25</u>

Net Position

Net Investment in Capital Assets	979,934.75
Unrestricted	894,872.01
Total Net Position	<u>\$ 1,874,806.76</u>

COUNTY OF OAKLAND
Fire Records Management Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Outside Agencies	\$ 159,306.00	\$ 157,091.72	\$ (2,214.28)
Participation Fees - Non-Oakland Agencies	57,361.00	90,817.24	33,456.24
Outside Agencies - Rebilled Charges	14,899.00	18,134.39	3,235.39
Total Operating Revenues	231,566.00	266,043.35	34,477.35
Operating Expenses			
Salaries	290,677.00	111,222.96	179,454.04
Fringe Benefits	167,093.00	63,749.98	103,343.02
Contractual Services			
Adj Prior Years Exp	-	4,540.76	(4,540.76)
Communications	29,000.00	2,120.58	26,879.42
Equipment Repairs and Maintenance	1,000.00	-	1,000.00
Indirect Costs	83,640.00	89,264.00	(5,624.00)
Personal Mileage	1,000.00	-	1,000.00
Professional Services	25,000.00	25,323.00	(323.00)
Software Rental Lease Purchase	-	1,619.06	(1,619.06)
Software Support/Maintenance	84,112.00	74,752.75	9,359.25
Travel and Conference	4,000.00	-	4,000.00
Total Contractual Services	227,752.00	197,620.15	30,131.85
Commodities			
Expendable Equipment	7,000.00	-	7,000.00
Depreciation			
Equipment	84,727.00	0.01	84,726.99
Internal Services			
Info Tech - Development	-	132,581.07	(132,581.07)
Info Tech - Operations	48,315.00	52,760.00	(4,445.00)
Insurance Fund	687.00	612.24	74.76
Telephone Communications	619.00	592.85	26.15
Total Internal Services	49,621.00	186,546.16	(136,925.16)
Total Operating Expenses	826,870.00	559,139.26	267,730.74
Operating Income (Loss)	(595,304.00)	(293,095.91)	302,208.09
Nonoperating Revenues (Expenses)			
Budgeted Equity Adjustments	135,615.00	-	(135,615.00)
Planned Use of Balance	(11,676.00)	-	11,676.00
Income from Investments	3,000.00	8,808.80	5,808.80
Total Nonoperating Revenues (Expenses)	126,939.00	8,808.80	(118,130.20)
Income (Loss) Before Transfers and Contributions	(468,365.00)	(284,287.11)	184,077.89

COUNTY OF OAKLAND
Fire Records Management Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Transfers In	739,595.00	721,275.16	(18,319.84)
Change in Net Position	\$ 271,230.00	436,988.05	\$ 165,758.05
Total Net Postion - Beginning		1,437,818.71	
Total Net Assets - Ending		\$ 1,874,806.76	

COUNTY OF OAKLAND
Radio Communications Fund
Statement of Net Position
September 30, 2018

Assets

Current Assets

Cash and Cash Equivalents	\$ 25,933,105.09
Accrued Interest Receivable	171,991.32
Due from Other Governmental Units	21,129.53
Accounts Receivable	1,223,055.23
Inventories	257,632.31
Prepaid Items	1,425,114.03
Total Current Assets	<u>29,032,027.51</u>

Noncurrent Assets

Capital Assets, at Cost

Capital Projects in Progress	1,258,339.90
Tower Rights	8,585,770.20
Equipment	27,942,479.57
Structures	12,944,790.99
Less: Accumulated Depreciation	(42,640,871.18)
Capital Assets, Net	<u>8,090,509.48</u>
Total Assets	<u>37,122,536.99</u>

Liabilities

Current Liabilities

Vouchers Payable	27,562.63
Due to Municipalities	5,338.68
Due to Other Funds	63,830.00
Accounts Payable	618,476.42
Total Current Liabilities	<u>715,207.73</u>
Total Liabilities	<u>715,207.73</u>

Net Position

Net Investment in Capital Assets	8,090,509.48
Unrestricted - Designated for Projects	22,582,672.22
Unrestricted	<u>5,734,147.56</u>
Total Net Position	<u>\$ 36,407,329.26</u>

COUNTY OF OAKLAND
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
E 911 Surcharge	\$ 7,442,000.00	\$ 7,301,843.27	\$ (140,156.73)
Antenna Site Management	300,000.00	302,885.75	2,885.75
Leased Equipment	250,000.00	251,594.44	1,594.44
Parts and Accessories	220,000.00	210,842.21	(9,157.79)
Outside Agencies	65,000.00	74,545.04	9,545.04
Productive Labor	20,000.00	30,414.74	10,414.74
Prior Years Adjustments	-	392.58	392.58
Total Operating Revenues	8,297,000.00	8,172,518.03	(124,481.97)
Operating Expenses			
Salaries	686,108.00	699,609.24	(13,501.24)
Fringe Benefits	389,765.00	363,244.43	26,520.57
Contractual Services			
Adj Prior Years Exp	-	22,995.64	(22,995.64)
Communications	500,000.00	450,139.60	49,860.40
Contracted Services	-	114,383.81	(114,383.81)
Electrical Service	100,000.00	71,084.61	28,915.39
Equipment Maintenance	325,000.00	133,085.05	191,914.95
Freight and Express	8,500.00	2,330.28	6,169.72
Indirect Costs	208,080.00	211,085.00	(3,005.00)
Laundry and Cleaning	700.00	678.18	21.82
Membership Dues	1,000.00	-	1,000.00
Office Fees	0.00	3,524.46	(3,524.46)
Personal Mileage	3,500.00	2,184.35	1,315.65
Printing	500.00	311.00	189.00
Professional Services	650,000.00	16,196.75	633,803.25
Rebillable Services	500.00	0.00	500.00
Software Rental Lease Purchase	30,000.00	0.00	30,000.00
Software Support Maintenance	3,406,004.00	620.44	3,405,383.56
Special Projects	40,000.00	53,139.68	(13,139.68)
Tower Charges	525,615.00	443,780.39	81,834.61
Training	75,000.00	0.00	75,000.00
Travel and Conference	22,500.00	0.00	22,500.00
Workshops and Meeting	100.00	-	100.00
Total Contractual Services	5,896,999.00	1,525,539.24	4,371,459.76
Commodities			
Dry Goods and Clothing	1,900.00	1,643.05	256.95
Other Expendable Equipment	100,788.00	15,005.56	85,782.44
Metered Postage	126.00	0.76	125.24
Office Supplies	5,000.00	1,458.60	3,541.40
Parts and Accessories	400,000.00	348,131.92	51,868.08
Shop Supplies	12,000.00	12,137.09	(137.09)
Small Tools	5,000.00	4,420.82	579.18
Total Commodities	524,814.00	382,797.80	142,016.20

COUNTY OF OAKLAND
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Depreciation			
Equipment, Structures and Tower Rights	5,331,013.00	3,948,439.10	1,382,573.90
Internal Services			
Building Space Allocation	37,151.00	37,151.04	(0.04)
Info Tech - CLEMIS	900,000.00	432,229.96	467,770.04
Info Tech - Development	-	89,591.75	(89,591.75)
Info Tech - Operations	217,668.00	232,706.00	(15,038.00)
Info Tech - Managed Print Services	1,429.00	1,448.01	(19.01)
Insurance Fund	16,849.00	16,057.73	791.27
Maintenance Department Charges	35,000.00	7,408.90	27,591.10
Motor Pool Fuel Charges	9,100.00	7,323.49	1,776.51
Motor Pool	36,000.00	33,398.11	2,601.89
Telephone Communications	27,305.00	28,613.84	(1,308.84)
Total Internal Services	1,280,502.00	885,928.83	394,573.17
Total Operating Expenses	14,109,201.00	7,805,558.64	6,303,642.36
Operating Income (Loss)	(5,812,201.00)	366,959.39	6,179,160.39
Nonoperating Revenues (Expenses)			
Planned Use of Fund Balance	5,840,901.00	-	(5,840,901.00)
Income from Investments	210,000.00	345,067.48	135,067.48
Total Nonoperating Revenues (Expenses)	6,050,901.00	345,067.48	(5,705,833.52)
Income (Loss) Before Transfers	238,700.00	712,026.87	473,326.87
Transfers In	95,300.00	95,300.00	-
Transfers Out	(334,000.00)	(334,000.00)	-
Change in Net Position	\$ -	473,326.87	\$ 473,326.87
Total Net Position - Beginning		35,934,002.39	
Total Net Position - Ending		\$ 36,407,329.26	

COUNTY OF OAKLAND
Parks and Recreation Fund
Statement of Net Position
September 30, 2018

Assets

Current Assets

Cash and Cash Equivalents	\$ 23,743,664.51
Accrued Interest Receivable	40,424.60
Accounts Receivable	159,489.13
Due from State of Michigan	31,920.00
Inventories	137,440.10
Deferred Charges	1,325.00
Total Current Assets	<u>24,114,263.34</u>

Noncurrent Assets

Capital Assets, at Cost

Land	30,695,453.74
Conservation Easement	60,718.74
Capital Projects in Progress	1,276,736.52
Park Improvements	63,770,888.46
Buildings	31,821,895.75
Equipment	7,188,931.26
Vehicles	603,588.31
Less: Accumulated Depreciation	<u>(69,726,447.97)</u>
Capital Assets, Net	<u>65,691,764.81</u>
Total Assets	<u>89,806,028.15</u>

Liabilities

Current Liabilities

Vouchers Payable	295,701.20
Due to Other Governmental Units (State of Michigan)	6,167.53
Unearned Revenue	110,771.33
Deposits	20,518.00
Accounts Payable	486,092.34
Total Current Liabilities	<u>919,250.40</u>

Net Position

Net Investment in Capital Assets	65,691,764.81
Unrestricted	<u>23,195,012.94</u>
Total Net Position	<u>\$ 88,886,777.75</u>

COUNTY OF OAKLAND
Parks and Recreation
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating Revenues			
Greens Fees	\$ 2,546,000.00	\$ 2,329,440.94	\$ (216,559.06)
Entrance Fees Gen Admission	2,095,000.00	1,939,914.75	(155,085.25)
Fees Camping	1,376,486.00	1,554,893.29	178,407.29
Rental Golf Carts	1,093,600.00	1,064,630.62	(28,969.38)
Sales Retail	830,200.00	986,360.56	156,160.56
Fees Day Use	738,000.00	714,813.00	(23,187.00)
Rental Facilities	560,500.00	499,218.28	(61,281.72)
Rental Units or Events	540,500.00	197,288.75	(343,211.25)
Special Contracts	217,255.00	144,344.02	(72,910.98)
Commission Food Services	174,645.00	76,418.23	(98,226.77)
Reimb Contracts	152,400.00	315,538.78	163,138.78
Rental Equipment	100,300.00	89,533.24	(10,766.76)
Rent House	100,269.00	93,082.00	(7,187.00)
Prior Years Adjustments	90,074.00	86,096.65	(3,977.35)
Fees Driving Range	80,000.00	84,092.00	4,092.00
Antenna Site Management	61,766.00	62,768.79	1,002.79
Water Feature Ride	52,000.00	14,179.00	(37,821.00)
Commission Contracts	21,300.00	44,690.25	23,390.25
Special and Sanctioned Races	15,000.00	5,023.00	(9,977.00)
Temporary Licenses	8,700.00	14,050.00	5,350.00
Entrance Fees Swimming Class	5,000.00	15,092.00	10,092.00
Deck Tennis	5,000.00	3,525.00	(1,475.00)
Weekly Races	4,000.00	3,265.00	(735.00)
Miscellaneous	2,930.00	5,260.36	2,330.36
NSF Check Fees	25.00	100.00	75.00
Reimb 3rd Party	-	20,605.22	20,605.22
Maintenance Contracts	-	14,994.25	14,994.25
Refunds Miscellaneous	-	12,228.56	12,228.56
Sale of Equipment	-	7,247.93	7,247.93
Sale of Scrap	-	1,796.50	1,796.50
Refund Prior Years Expenditure	-	1,316.40	1,316.40
Prior Years Revenue	-	1,066.00	1,066.00
Cash Overages	-	754.81	754.81
Fee Income	-	210.00	210.00
Interest on Delinquent Taxes	(2,000.00)	(393.66)	1,606.34
Total Operating Revenues	10,868,950.00	10,403,444.52	(465,505.48)
Operating Expenses			
Salaries	9,731,005.00	9,613,938.78	117,066.22
Fringe Benefits	3,213,326.00	3,329,815.73	(116,489.73)
Contractual Services			
Adj Prior Years Exp	24,170.00	24,167.77	2.23
Adj Prior Years Revenue	4,050.00	4,050.00	-
Advertising	79,000.00	96,809.70	(17,809.70)
Bank Charges	12,000.00	15,201.84	(3,201.84)
Building Maintenance Charges	637,802.00	680,188.39	(42,386.39)

COUNTY OF OAKLAND
Parks and Recreation
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Cash Shortage	-	1,871.99	(1,871.99)
Charge Card Fee	101,100.00	133,926.66	(32,826.66)
Contracted Services	200,700.00	60,432.85	140,267.15
Custodial Services	27,300.00	23,385.60	3,914.40
Design Fees	10,000.00	0.00	10,000.00
Electrical Service	607,000.00	591,679.75	15,320.25
Employees Medical Exams	1,350.00	791.90	558.10
Equipment Maintenance	433,900.00	462,799.20	(28,899.20)
Equipment Rental	38,966.00	33,242.47	5,723.53
Fees - Per Diems	2,500.00	1,995.00	505.00
Garbage and Rubbish Disposal	35,061.00	40,807.30	(5,746.30)
General Program Administration	128,673.00	0.00	128,673.00
Grounds Maintenance	2,463,385.00	2,306,248.74	157,136.26
Housekeeping Services	400.00	-	400.00
Indirect Costs	826,224.00	826,224.00	-
Laundry and Cleaning	11,825.00	14,928.32	(3,103.32)
Legal Services	1,500.00	6,844.46	(5,344.46)
Licenses and Permits	38,269.00	51,313.56	(13,044.56)
Logos Trademarks Intellect Prp	4,650.00	5,033.80	(383.80)
Membership Dues	17,994.00	17,272.46	721.54
Miscellaneous	32,800.00	25,442.48	7,357.52
Natural Gas	217,900.00	186,686.40	31,213.60
Periodicals Books Publ Sub	950.00	497.94	452.06
Personal Mileage	21,250.00	11,670.78	9,579.22
Printing	50,400.00	41,133.36	9,266.64
Public Information	35,000.00	66,428.20	(31,428.20)
Rental Property Maintenance	12,600.00	5,410.48	7,189.52
Security Expense	938,833.00	932,210.27	6,622.73
Software Rental Lease Purchase	7,540.00	0.00	7,540.00
Software Support Maintenance	33,000.00	12,244.88	20,755.12
Sponsorship	8,500.00	9,200.00	(700.00)
Training	37,085.00	40,797.01	(3,712.01)
Travel and Conference	43,550.00	38,534.85	5,015.15
Travel Employee Taxable Meals	750.00	1,509.81	(759.81)
Twp and City Treas Bonds	2,300.00	2,415.80	(115.80)
Uncollectable Accts Receivable	-	14,923.95	(14,923.95)
Water and Sewage Charges	272,450.00	311,009.24	(38,559.24)
Workshops and Meeting	5,700.00	905.75	4,794.25
Total Contractual Services	7,428,427.00	7,100,236.96	328,190.04
Commodities			
Custodial Supplies	77,150.00	69,220.23	7,929.77
Employee Footwear	1,075.00	867.78	207.22
Expendable Equipment	568,424.00	544,160.58	24,263.42
Maintenance Supplies	4,500.00	4,741.04	(241.04)
Merchandise	433,650.00	463,300.10	(29,650.10)
Metered Postage	9,000.00	8,851.17	148.83
Office Supplies	55,241.00	39,936.94	15,304.06
Postage-Standard Mailing	250.00	560.45	(310.45)
Recreation Supplies	123,400.00	104,110.98	19,289.02

COUNTY OF OAKLAND
Parks and Recreation
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2018

	Amended		Favorable (Unfavorable)
	Budget	Actual	Variance
Small Tools	134,054.00	129,524.67	4,529.33
Special Event Supplies	198,380.00	202,848.44	(4,468.44)
Uniforms	69,400.00	68,440.93	959.07
Total Commodities	1,674,524.00	1,636,563.31	37,960.69
Depreciation			
Park Improvements	2,207,990.00	2,223,334.78	(15,344.78)
Buildings	825,650.00	834,642.53	(8,992.53)
Equipment	371,740.00	429,224.69	(57,484.69)
Vehicles	62,090.00	54,090.05	7,999.95
Total Depreciation	3,467,470.00	3,541,292.05	(73,822.05)
Internal Services			
Building Space Cost Allocation	36,773.00	25,590.96	11,182.04
Drain Equipment	19,361.00	22,230.86	(2,869.86)
Info Tech - Development	29,000.00	69,289.25	(40,289.25)
Info Tech - Operations	591,700.00	630,373.52	(38,673.52)
Info Tech - Managed Print Services	32,300.00	26,537.65	5,762.35
Insurance Fund	262,150.00	218,321.08	43,828.92
Maintenance Department Charges	53,765.00	81,130.37	(27,365.37)
Motor Pool Fuel Charges	105,320.00	85,220.82	20,099.18
Motor Pool	421,000.00	384,978.75	36,021.25
Telephone Communications	136,150.00	126,458.13	9,691.87
Total Internal Services	1,687,519.00	1,670,131.39	17,387.61
Total Operating Expenses	27,202,271.00	26,891,978.22	310,292.78
Operating Income (Loss)	(16,333,321.00)	(16,488,533.70)	(155,212.70)
Nonoperating Revenues (Expenses)			
Planned Use of Balance	1,772,687.00	-	(1,772,687.00)
Property Taxes	13,336,000.00	12,707,411.75	(628,588.25)
Intergov General Reimbursement	323,212.00	323,212.14	0.14
Income from Investments	270,000.00	337,933.45	67,933.45
Contributions	664,200.00	660,093.17	(4,106.83)
Gain on Sale of Assets	-	21,025.20	21,025.20
Total Nonoperating Revenues (Expenses)	16,366,099.00	14,049,675.71	(2,316,423.29)
Income (Loss) Before Transfers and Contributions	32,778.00	(2,438,857.99)	(2,471,635.99)
Capital Contributions	28,549.00	68,469.36	39,920.36
Transfer Out	(61,327.00)	(61,327.00)	-
Change in Net Position	\$ -	(2,431,715.63)	\$ (2,431,715.63)
Total Net Position - Beginning		91,318,493.38	
Total Net Position - Ending		\$ 88,886,777.75	