



# SUPPLEMENTAL FINANCIAL REPORT

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FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2019

Prepared by: Department of Management & Budget  
Fiscal Services Division

**COUNTY OF OAKLAND**  
**Supplemental Financial Statements**  
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**September 30, 2019**

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REPORT OF  
THE  
2019 FISCAL YEAR  
BUDGET

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

**COUNTY OF OAKLAND**  
**Revenues and Expenditures for General Fund General Purpose Funds**  
**For the Year End September 30, 2019**

	<b>Adopted Budget FY2019</b>	<b>Budget Amendments FY2019</b>	<b>Amended Budget 9/30/2019</b>	<b>Revenues Collections and Expenditures before Adjustments</b>	<b>Transfers</b>	<b>Total Revenues/ Expenditures and Transfers</b>	<b>Encumbrances</b>	<b>Revenues/ Uncollected Unencumbered Balance</b>
<b>Revenues</b>								
Taxes	\$236,900,029.00	\$62,058.00	\$236,962,087.00	\$239,485,107.34	\$0.00	\$239,485,107.34	\$0.00	\$2,523,020.34
Special Assessments	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00	\$0.00
Federal Grants	801,683.00	303,985.00	1,105,668.00	1,708,384.85	0.00	\$1,708,384.85	0.00	\$602,716.85
State Grants	20,457,332.00	(8,042.00)	20,449,290.00	21,314,474.85	0.00	\$21,314,474.85	0.00	\$865,184.85
Intergovernmental	44,783,937.00	1,166,889.00	45,950,826.00	46,944,436.88	0.00	\$46,944,436.88	0.00	\$993,610.88
Charges for Services	113,474,426.00	2,376,112.00	115,850,538.00	124,116,825.11	0.00	\$124,116,825.11	0.00	\$8,266,287.11
Indirect Cost Recovery	8,134,737.00	0.00	8,134,737.00	9,027,122.55	0.00	\$9,027,122.55	0.00	\$892,385.55
Investment Income	1,954,700.00	0.00	1,954,700.00	7,739,627.12	0.00	\$7,739,627.12	0.00	\$5,784,927.12
Other Revenues	429,100.00	530.00	429,630.00	1,061,100.26	0.00	\$1,061,100.26	0.00	\$631,470.26
Contributions	29,240.00	44,229.00	73,469.00	45,110.18	0.00	\$45,110.18	0.00	(\$28,358.82)
Insurance Recoveries	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00	\$0.00
Transfers In	5,602,500.00	964,491.00	6,566,991.00	0.00	6,789,638.14	\$6,789,638.14	0.00	\$222,647.14
<b>Sub-Total Resources</b>	<b>432,567,684.00</b>	<b>4,910,252.00</b>	<b>437,477,936.00</b>	<b>451,442,189.14</b>	<b>6,789,638.14</b>	<b>458,231,827.28</b>	<b>0.00</b>	<b>20,753,891.28</b>
<b>Resources Carried Forward</b>	<b>33,814,444.00</b>	<b>11,348,931.22</b>	<b>45,163,375.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(45,163,375.22)</b>
<b>Total Governmental Resources</b>	<b>\$466,382,128.00</b>	<b>\$16,259,183.22</b>	<b>\$482,641,311.22</b>	<b>\$451,442,189.14</b>	<b>\$6,789,638.14</b>	<b>\$458,231,827.28</b>	<b>\$0.00</b>	<b>(\$24,409,483.94)</b>
<b>Expenditures</b>								
<b>Administration of Justice</b>								
Circuit Court Dept	\$51,008,109.00	\$112,912.00	\$51,121,021.00	\$40,533,758.96	\$7,094,343.50	\$47,628,102.46	\$22,418.07	\$3,470,500.47
District Court Dept	17,728,039.00	(225,534.00)	17,502,505.00	16,667,085.83	0.00	16,667,085.83	1,195.00	834,224.17
Probate Court Dept	6,521,046.00	99,859.00	6,620,905.00	6,330,516.95	0.00	6,330,516.95	2,482.02	287,906.03
<b>Total Admin. Of Justice</b>	<b>75,257,194.00</b>	<b>(12,763.00)</b>	<b>75,244,431.00</b>	<b>63,531,361.74</b>	<b>7,094,343.50</b>	<b>70,625,705.24</b>	<b>26,095.09</b>	<b>4,592,630.67</b>
<b>Law Enforcement</b>								
Prosecuting Attorney Dept	20,631,274.00	564,350.50	21,195,624.50	18,944,497.91	917,731.04	19,862,228.95	0.00	1,333,395.55
Sheriff Dept	156,187,003.00	4,513,674.50	160,700,677.50	157,006,274.58	729,474.61	157,735,749.19	434,219.47	2,530,708.84
<b>Total Law Enforcement</b>	<b>176,818,277.00</b>	<b>5,078,025.00</b>	<b>181,896,302.00</b>	<b>175,950,772.49</b>	<b>1,647,205.65</b>	<b>177,597,978.14</b>	<b>434,219.47</b>	<b>3,864,104.39</b>
<b>General Government</b>								
Co Clerk Reg Of Deeds Dept	10,656,912.00	327,804.00	10,984,716.00	8,357,778.59	0.00	8,357,778.59	679.24	2,626,258.17
Treasurers Dept	8,849,110.00	493,658.00	9,342,768.00	7,566,637.96	10,850.00	7,577,487.96	0.00	1,765,280.04
Board of Commissioners Dept	4,677,010.00	897,438.00	5,574,448.00	4,531,874.07	0.00	4,531,874.07	0.00	1,042,573.93
Water Resources Commissioner Dept.	7,396,607.00	152,533.00	7,549,140.00	7,068,498.87	52,706.00	7,121,204.87	0.00	427,935.13
<b>Total General Government</b>	<b>31,579,639.00</b>	<b>1,871,433.00</b>	<b>33,451,072.00</b>	<b>27,524,789.49</b>	<b>63,556.00</b>	<b>27,588,345.49</b>	<b>679.24</b>	<b>5,862,047.27</b>

**COUNTY OF OAKLAND**  
**Revenues and Expenditures for General Fund General Purpose Funds**  
**For the Year End September 30, 2019**

	<b>Adopted Budget FY2019</b>	<b>Budget Amendments FY2019</b>	<b>Amended Budget 9/30/2019</b>	<b>Revenues Collections and Expenditures before Adjustments</b>	<b>Transfers</b>	<b>Total Revenues/ Expenditures and Transfers</b>	<b>Encumbrances</b>	<b>Revenues/ Uncollected Unencumbered Balance</b>
<b>County Executive</b>								
County Exec Admin Dept	8,128,987.00	410,366.94	8,539,353.94	7,847,247.43	0.00	7,847,247.43	4,478.55	687,627.96
Management and Budget Dept	20,244,621.00	426,782.00	20,671,403.00	18,667,060.43	0.00	18,667,060.43	34,950.23	1,969,392.34
Central Services Department	2,634,640.00	17,621.70	2,652,261.70	2,505,635.77	0.00	2,505,635.77	0.00	146,625.93
Facilities Management Dept	1,458,283.00	(12,096.00)	1,446,187.00	1,370,825.32	0.00	1,370,825.32	0.00	75,361.68
Human Resources Dept	4,166,861.00	423,077.00	4,589,938.00	3,848,277.65	0.00	3,848,277.65	0.00	741,660.35
Health and Human Services Dept	67,417,531.00	1,896,505.83	69,314,036.83	62,165,829.66	0.00	62,165,829.66	134,638.63	7,013,568.54
Public Services Dept	18,326,423.00	486,735.75	18,813,158.75	17,681,382.63	0.00	17,681,382.63	0.00	1,131,776.12
Economic Dev and Community Affairs Dept	8,896,520.00	701,304.00	9,597,824.00	7,807,642.43	651,548.00	8,459,190.43	7,318.93	1,131,314.64
<b>Total County Executive</b>	<b>131,273,866.00</b>	<b>4,350,297.22</b>	<b>135,624,163.22</b>	<b>121,893,901.32</b>	<b>651,548.00</b>	<b>122,545,449.32</b>	<b>181,386.34</b>	<b>12,897,327.56</b>
<b>Total Departments</b>	<b>414,928,976.00</b>	<b>11,286,992.22</b>	<b>426,215,968.22</b>	<b>388,900,825.04</b>	<b>9,456,653.15</b>	<b>398,357,478.19</b>	<b>642,380.14</b>	<b>27,216,109.89</b>
<b>Non-Departmental Appropriations</b>	<b>51,453,152.00</b>	<b>4,972,191.00</b>	<b>56,425,343.00</b>	<b>23,101,614.74</b>	<b>22,009,133.12</b>	<b>45,110,747.86</b>	<b>0.00</b>	<b>11,314,595.14</b>
<b>Total Governmental Expenditures</b>	<b>\$466,382,128.00</b>	<b>\$16,259,183.22</b>	<b>\$482,641,311.22</b>	<b>\$412,002,439.78</b>	<b>\$31,465,786.27</b>	<b>\$443,468,226.05</b>	<b>\$642,380.14</b>	<b>\$38,530,705.03</b>
<b>General Fund General Purpose Funds</b>								
Revenues	466,382,128.00	16,259,183.22	482,641,311.22	451,442,189.14	6,789,638.14	458,231,827.28	0.00	(24,409,483.94)
Expenditures	466,382,128.00	16,259,183.22	482,641,311.22	412,002,439.78	31,465,786.27	443,468,226.05	642,380.14	38,530,705.03
<b>Excess Revenues over/(under) Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$39,439,749.36</b>	<b>(\$24,676,148.13)</b>	<b>\$14,763,601.23</b>	<b>(\$642,380.14)</b>	<b>\$14,121,221.09</b>
<b>Adjustments to Unassigned Fund Balance</b>								
<b>Add to General Fund Balance</b>								
Committed to FY 2019								\$ 33,814,444.00
Committed to FY 2022								4,746,603.00
Decrease in Restricted Funds								3,065,359.11
Data Privacy and Security								1,825,000.00
Capital Reserve								500,000.00
Unfunded Mandates								412,640.00
Prior Year Encumbrances								97,103.22
Technology Replacement/Hardware								404,258.00
Board of Commissioner Projects								57,000.00
Inventories								48,610.32
Prepays								10,707.62
<b>Total Additions to General Fund Balance</b>								<b>\$44,981,725.27</b>

**COUNTY OF OAKLAND**  
**Revenues and Expenditures for General Fund General Purpose Funds**  
**For the Year End September 30, 2019**

	Adopted Budget FY2019	Budget Amendments FY2019	Amended Budget 9/30/2019	Revenues Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Uncollected Unencumbered Balance
<b>Deduct from Unassigned Fund Balance</b>								
Committed to FY 2023 and beyond								\$ (30,227,547.00)
Property Tax Forfeiture Activities								(6,988,983.38)
Committed to FY 2021								(4,950,881.00)
Committed to FY 2020								(3,747,563.00)
Carry Forwards								(3,303,919.00)
Health - Preventative Care								(4,000,000.00)
Youth Talent Development								(2,000,000.00)
Revolving Fund - Local Sustainability								(2,000,000.00)
Economic Strategy Implementation								(1,000,000.00)
Local Road Improvement Matching Program								(504,076.00)
BOC- High School Hydration Stations								(300,000.00)
RCOC Tri-Party								(230,135.00)
BOC Targeted Health Services								(100,000.00)
Rx Discount Card Program								(2,336.00)
Total Subtractions from General Fund Balance								<u>(\$59,355,440.38)</u>
Adjusted Total including Additions and Subtractions								(\$252,494.02)
Beginning FY 2019 Balance								1,464,988.11
<b>Unassigned Balance at the end of FY 2019</b>								<u><u>\$1,212,494.09</u></u>

# OAKLAND COUNTY GENERAL FUND

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INDIVIDUAL BALANCE SHEET  
AND  
ANALYSIS OF CHANGES  
IN  
FUND BALANCE

**COUNTY OF OAKLAND**  
**General Fund**  
**Balance Sheet**  
**September 30, 2019**

**Assets**

Pooled Cash and Investments	\$ 250,988,417.29
Receivables (net of allowances for uncollectibles where applicable):	
Current Property Taxes	22,130,337.70
Delinquent Property Taxes	480,040.62
Due from Other Governmental Units	10,416,455.95
Due from Component Units	19,747.54
Accrued Interest Receivable	1,282,995.90
Accounts Receivable	397,760.64
Contracts Receivable	54,991,504.89
Due from Other Funds	12,417,065.57
Inventories	125,960.05
Prepayments	120,826.24
Total Assets	353,371,112.39

**Liabilities**

Vouchers Payable	13,615,441.78
Accrued Payroll	7,821,341.19
Due to Other Governmental Units	832,594.76
Due to Other Funds	4,625,671.43
Unearned Revenue	50,291,991.98
Other Accrued Liabilities	5,947,212.46
Total Liabilities	83,134,253.60

**Deferred Inflows of Resources**

Unavailable Revenue - Property Taxes	9,984,964.91
Unavailable Revenue - Grants	517,115.36
Total Deferred Inflows of Resources	10,502,080.27

**Fund Balance**

Nonspendable	
Inventories	125,960.05
Prepayments	120,826.24
Restricted	9,795,577.19
Assigned	248,479,920.95
Unassigned	1,212,494.09
Total Fund Balances	259,734,778.52

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

\$ 353,371,112.39

**COUNTY OF OAKLAND**  
**General Fund**  
**Analysis of Changes in Fund Balance**  
**For the Year Ended September 30, 2019**

<b>2018 Tax Levy (For fiscal year 2019)</b>		\$ 244,231,007.00	
Less: Delinquent Taxes	\$ 989,920.00		
Tax Financing Offsets	5,000,000.00		
Millage Reduction	<u>1,782,500.00</u>		
		<u>7,772,420.00</u>	
		236,458,587.00	
Current Collections	234,565,349.46		
Delinquent Tax Revolving	<u>4,018,077.21</u>		
		<u>238,583,426.67</u>	
Over (Under) Collected		2,124,839.67	
Add: Delinquent Taxes - Prior Years	98,500.00		
Less: Collections	<u>186,681.16</u>		
		88,181.16	
Add: Trailer Tax	80,000.00		
Less: Collections	<u>93,693.50</u>		
		13,693.50	
Add: Payment in Lieu of Taxes	325,000.00		
Less: Collections	<u>621,306.01</u>		
		<u>296,306.01</u>	
		2,523,020.34	
<b>Revenues</b>			
General Fund:			
Estimated	224,628,980.68		
Less: Collections	<u>196,539,974.84</u>		
		(28,089,005.84)	
Other Budgeted Funds (Schedule No. 1)			
Estimated	21,050,243.54		
Less: Collections	<u>22,206,745.10</u>		
		<u>1,156,501.56</u>	
			\$ (24,409,483.94)
<b>Expenditures</b>			
General Fund:			
Appropriation	439,778,349.68		
Less: Actual	<u>406,648,845.86</u>		
		33,129,503.82	
Other Budgeted Funds (Schedule No. 2)			
Appropriation	42,862,961.54		
Less: Actual	<u>37,461,760.33</u>		
		<u>5,401,201.21</u>	
			<u>38,530,705.03</u>
Increase (Decrease) in Fund Balance			14,121,221.09
<b>Unassigned Fund Balance, October 1, 2018</b>			1,464,988.11

**COUNTY OF OAKLAND**  
**General Fund**  
**Analysis of Changes in Fund Balance**  
**For the Year Ended September 30, 2019**

Other Authorized Adjustments:

Decreases:

Committed to FY 2023 and beyond	\$ 30,227,547.00	
Property Tax Forfeiture Activities	6,988,983.38	
Committed to FY 2021	4,950,881.00	
Committed to FY 2020	3,747,563.00	
Carry Forwards	3,303,919.00	
Health - Preventative Care	4,000,000.00	
Youth Talent Development	2,000,000.00	
Revolving Fund - Local Sustainability	2,000,000.00	
Economic Strategy Implementation	1,000,000.00	
Local Road Improvement Matching Program	504,076.00	
BOC- High School Hydration Stations	300,000.00	
RCOC Tri-Party	230,135.00	
BOC Targeted Health Services	100,000.00	
Rx Discount Card Program	2,336.00	
		\$ 59,355,440.38

Increases:

Committed to FY 2019	\$ 33,814,444.00	
Committed to FY 2022	4,746,603.00	
Decrease in Restricted Funds	3,065,359.11	
Data Privacy and Security	1,825,000.00	
Capital Reserve	500,000.00	
Unfunded Mandates	412,640.00	
Prior Year Encumbrances	97,103.22	
Technology Replacement/Hardware	404,258.00	
Board of Commissioner Projects	57,000.00	
Inventories	48,610.32	
Prepays	10,707.62	
		<u>44,981,725.27</u>

**Unassigned Fund Balance, September 30, 2019**

**\$ 1,212,494.09**

**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, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>			
Child Care Fund	\$ 21,049,243.54	\$ 22,206,745.10	\$ 1,157,501.56
Social Welfare - Foster Care	1,000.00	-	(1,000.00)
<b>Total Change in Fund Balance</b>	<b>\$ 21,050,243.54</b>	<b>\$ 22,206,745.10</b>	<b>\$ 1,156,501.56</b>

**COUNTY OF OAKLAND**  
**Analysis of Changes in Fund Balance - Schedule No. 2**  
**Statement of Appropriations and Expenditures**  
**Budgeted Funds other than General Fund**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Expenditures</b>			
Child Care Fund	\$ 42,860,961.54	\$ 37,461,760.33	\$ 5,399,201.21
Social Welfare - Foster Care	2,000.00	-	2,000.00
<b>Total Change in Fund Balance</b>	<b>\$ 42,862,961.54</b>	<b>\$ 37,461,760.33</b>	<b>\$ 5,401,201.21</b>

# OAKLAND COUNTY GENERAL FUND

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STATEMENT OF REVENUES-  
BUDGET AND ACTUAL  
PRESENTED BY DIVISION

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COUNTY EXECUTIVE:</b>			
ADMINISTRATION			
COMPLIANCE OFFICE:			
Refunds Miscellaneous	\$ 268,390.00	\$ 291,750.40	23,360.40
Total Compliance Office	268,390.00	291,750.40	23,360.40
CORPORATION COUNSEL:			
FOIA Fees	-	1,508.88	1,508.88
Total Compliance Office	-	1,508.88	1,508.88
TOTAL ADMINISTRATION	268,390.00	293,259.28	24,869.28
MANAGEMENT AND BUDGET:			
EQUALIZATION:			
Reimb Equalization Services	3,260,000.00	3,433,132.30	173,132.30
Total Equalization	3,260,000.00	3,433,132.30	173,132.30
FISCAL SERVICES:			
Court Ordered Board and Care	280,000.00	245,019.97	(34,980.03)
Late Penalty	120,000.00	127,734.85	7,734.85
Reimb Contracts	11,000.00	14,083.00	3,083.00
Reimb Filing Fees	3,600.00	8,453.61	4,853.61
Reimb Postage	1,000.00	1,576.07	576.07
Tax Intercept Fee	90,000.00	62,011.62	(27,988.38)
Total Fiscal Services	505,600.00	458,879.12	(46,720.88)
TOTAL MANAGEMENT AND BUDGET	3,765,600.00	3,892,011.42	126,411.42
CENTRAL SERVICES:			
SUPPORT SERVICES:			
Commission Vending Machines	30,000.00	28,700.79	(1,299.21)
Metered Postage	65,000.00	52,994.11	(12,005.89)
Miscellaneous	-	71.56	71.56
Standard Mail	225,000.00	223,120.27	(1,879.73)
County Auction	600.00	1,969.38	1,369.38
Prior Years Adjustments	-	1,959.74	1,959.74
Total Support Services	320,600.00	308,815.85	(11,784.15)
TOTAL CENTRAL SERVICES	320,600.00	308,815.85	(11,784.15)
FACILITIES MANAGEMENT:			
FACILITIES ENGINEERING:			
Sale of Equipment	530.00	1,251.00	721.00
Total Facilities Engineering	530.00	1,251.00	721.00
TOTAL FACILITIES MANAGEMENT	530.00	1,251.00	721.00
HUMAN RESOURCES:			
ADMINISTRATION:			
Miscellaneous	-	9.00	9.00
Total Administration	-	9.00	9.00
TOTAL HUMAN RESOURCES	-	9.00	9.00

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
HUMAN SERVICES:			
HEALTH:			
Federal Operating Grants	250,628.00	893,859.34	643,231.34
State Operating Grants	2,607,558.00	2,723,426.21	115,868.21
Health State Subsidy	2,251,290.00	2,557,216.00	305,926.00
Administration Fees	221,190.00	181,905.50	(39,284.50)
Bac-T Test	60,396.00	86,390.00	25,994.00
Bodies Disinter or Reinter	550.00	450.00	(100.00)
Campground License Fees	2,000.00	1,931.00	(69.00)
Class Fees	63,493.00	47,523.00	(15,970.00)
Clinic Charges	115,000.00	84,300.15	(30,699.85)
Dental Services Fees	3,500.00	4,410.00	910.00
Diff Between Chg and Init Pay	(100,000.00)	(51,612.81)	48,387.19
Duplicate Record Fees	500.00	-	(500.00)
Flu 3rd Party	180,000.00	42,539.00	(137,461.00)
Flu Vaccine Fees	20,000.00	15,127.80	(4,872.20)
Food Plan Reviews	60,000.00	71,217.00	11,217.00
Food Service Licenses	1,515,710.00	1,618,031.00	102,321.00
Hepatitis Vaccine	40,000.00	61,522.80	21,522.80
HPV Vaccine	3,500.00	13,159.60	9,659.60
Immunizations	650,000.00	442,319.60	(207,680.40)
Inspection Fees	304,396.00	285,666.00	(18,730.00)
Laboratory Charges	13,300.00	32,491.52	19,191.52
Laboratory Charges 3rd Party	117,003.00	178,871.49	61,868.49
Licensed Fac Inspect 3rd Party	5,540.00	21,176.00	15,636.00
Licensed Facility Inspections	35,427.00	35,296.00	(131.00)
Licenses	27,500.00	38,800.00	11,300.00
MCV4 Vaccine	12,000.00	28,386.20	16,386.20
Medical Records	100.00	105.00	5.00
Miscellaneous	-	1,009.08	1,009.08
Partial Chem Test	25,396.00	12,914.00	(12,482.00)
Permits	543,103.00	475,624.00	(67,479.00)
Plan Review Fees	6,350.00	32,532.00	26,182.00
Pneumo Vax	500.00	837.00	337.00
Pneumo Vax 3rd Party	140,000.00	23,958.00	(116,042.00)
Rabies Vaccine Fees	40,000.00	30,562.00	(9,438.00)
Radon Testing	-	12,795.00	12,795.00
Reimb Contracts	2,218.00	1,882.85	(335.15)
Reimb General	380,085.00	531,874.68	151,789.68
Reimb Salaries	57,000.00	45,630.00	(11,370.00)
Sanitary Code Appeals Fee	27,490.00	8,135.00	(19,355.00)
Subdivision Control Plats	2,000.00	4,585.00	2,585.00
TB Tests	64,000.00	49,474.70	(14,525.30)
Tdap Vaccine Fees	15,000.00	17,358.00	2,358.00
Water Sample Tests	17,513.00	25,832.00	8,319.00
FOIA Fees	-	143.19	143.19
Donations	-	881.51	881.51
Adjustment Prior Years Revenue	-	(75.00)	(75.00)
Cash Overages	-	38.00	38.00
County Auction	-	233.81	233.81
Prior Years Revenue	-	348,918.01	348,918.01
Refund Prior Years Expenditure	-	882.82	882.82
	<b>9,781,236.00</b>	<b>11,040,533.05</b>	<b>1,259,297.05</b>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
TRANSFERS IN:			
Project Work Orders	-	20,753.07	20,753.07
	-	20,753.07	20,753.07
Total Health	9,781,236.00	11,061,286.12	1,280,050.12
HOMELAND SECURITY:			
Disaster Control Fed Subsidy	61,220.00	15,122.91	(46,097.09)
Federal Operating Grants	7,250.00	1,000.00	(6,250.00)
Local Match	17,250.00	-	(17,250.00)
Total Homeland Security	85,720.00	16,122.91	(69,597.09)
TOTAL HUMAN SERVICES	9,866,956.00	11,077,409.03	1,210,453.03
PUBLIC SERVICES:			
VETERANS SERVICES:			
State Operating Grants	-	3,879.36	3,879.36
Reimb General	3,900.00	-	(3,900.00)
Total Veterans Services	3,900.00	3,879.36	(20.64)
COMMUNITY CORRECTIONS:			
Fee Income	190,000.00	158,014.75	(31,985.25)
Total Community Corrections	190,000.00	158,014.75	(31,985.25)
ANIMAL CONTROL:			
Adoptions	14,705.00	16,951.00	2,246.00
Animal Shots	14,586.00	23,507.33	8,921.33
Animal Sterilization Fees	36,225.00	60,079.00	23,854.00
Claimed Animals	17,000.00	11,341.00	(5,659.00)
Fee Income	-	1,748.00	1,748.00
Miscellaneous	3,586.50	6,598.40	3,011.90
NSF Check Fees	-	75.00	75.00
Outside Agencies	-	2,218.65	2,218.65
Photostats	300.00	5.00	(295.00)
Pound Fees	29,600.00	26,530.60	(3,069.40)
Reimb General	1,000.00	-	(1,000.00)
Sale of Animals	500.00	-	(500.00)
Sale of Licenses	1,013,276.50	1,011,776.05	(1,500.45)
Service Fees	24,900.00	20,420.00	(4,480.00)
Adjustment Prior Years Revenue	-	168.00	168.00
Cash Overages	-	23.50	23.50
	1,155,679.00	1,181,441.53	25,762.53
TRANSFERS IN:			
Restricted Funds	47,371.00	47,371.00	-
	47,371.00	47,371.00	-
Total Animal Control	1,203,050.00	1,228,812.53	25,762.53
MEDICAL EXAMINER:			
Autopsies	35,000.00	265,747.50	230,747.50
Cremation Approval Fee	260,000.00	252,114.50	(7,885.50)
Medical Services	15,000.00	9,902.86	(5,097.14)
Miscellaneous	23,000.00	26,876.28	3,876.28
FOIA Fees	750.00	-	(750.00)
Total Medical Examiner	333,750.00	554,641.14	220,891.14
TOTAL PUBLIC SERVICES	1,730,700.00	1,945,347.78	214,647.78

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>COMMUNITY AND ECONOMIC DEVELOPMENT:</b>			
<b>ADMINISTRATION:</b>			
Contributions Operating	43,229.00	43,228.67	(0.33)
Total Administration	43,229.00	43,228.67	(0.33)
<b>PLANNING AND DEVELOPMENT SERVICES:</b>			
Economic Development Fees	60,000.00	60,000.00	-
Registration Fees	19,800.00	30,531.44	10,731.44
Reimb General	274,075.00	224,663.74	(49,411.26)
Sale of Maps	30,000.00	27,755.50	(2,244.50)
Seminars/Conferences	9,500.00	220,233.96	210,733.96
FOIA Fees	-	6.00	6.00
Donations	29,240.00	-	(29,240.00)
Total Planning and Development Services	422,615.00	563,190.64	140,575.64
<b>TOTAL COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>	<b>465,844.00</b>	<b>606,419.31</b>	<b>140,575.31</b>
<b>TOTAL COUNTY EXECUTIVE</b>	<b>16,418,620.00</b>	<b>18,124,522.67</b>	<b>1,705,902.67</b>
<b>CLERK/REGISTER OF DEEDS:</b>			
<b>ADMINISTRATION:</b>			
FOIA Fees	-	16.20	16.20
Total Administration	-	16.20	16.20
<b>COUNTY CLERK:</b>			
Admission to the Bar	6,100.00	3,925.00	(2,175.00)
Appeals Appellate Court	7,000.00	6,275.00	(725.00)
Assumed Names	50,000.00	37,964.00	(12,036.00)
Bond Fees	50,000.00	53,181.00	3,181.00
Certified Copies	900,000.00	1,151,474.85	251,474.85
Civil Action Entry Fees	350,000.00	401,368.00	51,368.00
Co partnership New	1,000.00	930.00	(70.00)
Construction Lien	1,500.00	1,060.00	(440.00)
Costs	8,000.00	3,037.00	(4,963.00)
CVR County Portion	30,000.00	34,961.41	4,961.41
Forfeiture of Bonds	20,000.00	32,472.90	12,472.90
Forfeiture of Surety Bonds	3,000.00	20,000.00	17,000.00
Garnishment Fees	50,000.00	50,055.00	55.00
Jury Fees	150,000.00	306,545.00	156,545.00
Marriage Fees	-	160.00	160.00
Marriage Licenses	35,000.00	37,580.00	2,580.00
Marriage Waivers	11,500.00	9,805.00	(1,695.00)
Miscellaneous	12,500.00	11,526.24	(973.76)
Motion Fees	250,000.00	256,150.00	6,150.00
Notary Commission	20,000.00	26,367.00	6,367.00
Order Reinstating Case	4,000.00	2,820.00	(1,180.00)
Paternity Judgement Fee	1,500.00	657.00	(843.00)
Photostats	201,000.00	402,663.55	201,663.55
Interest Court Cases	-	541.94	541.94
Interest on Investments	2,500.00	84,155.97	81,655.97
Cash Overages	-	10.00	10.00
Total County Clerk	2,164,600.00	2,935,685.86	771,085.86

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>ELECTIONS:</b>			
Board of Canvasser Service Fee	4,200.00	1,533.01	(2,666.99)
Election Filing Fees Late	7,000.00	43,322.73	36,322.73
Election Recount Forfeitures	200.00	(275.00)	(475.00)
Miscellaneous	-	123.70	123.70
Nominating Filing Forfeit	1,000.00	2,400.00	1,400.00
Passport Fees	20,000.00	36,585.00	16,585.00
Photographs	3,000.00	6,810.00	3,810.00
Photostats	-	88.02	88.02
Qualified Voter File Fees	300.00	542.60	242.60
Reimb General	50,000.00	79,745.58	29,745.58
Voter Registration Application	5,000.00	4,671.68	(328.32)
<b>Total Elections</b>	<b>90,700.00</b>	<b>175,547.32</b>	<b>84,847.32</b>
<b>REGISTER OF DEEDS:</b>			
Chattel Mortgages	20,000.00	22,880.00	2,880.00
Deeds	700,000.00	955,590.00	255,590.00
Enhanced Access Fees	525,000.00	511,898.50	(13,101.50)
Land Transfer Tax	7,600,000.00	9,848,472.15	2,248,472.15
Miscellaneous	500.00	1,625.00	1,125.00
Mortgages	1,500,000.00	1,020,075.00	(479,925.00)
Photostats	50,000.00	30,962.00	(19,038.00)
Recording Fees	1,040,000.00	2,443,468.00	1,403,468.00
Reimb General	15,000.00	-	(15,000.00)
Remonumentation Fee	15,000.00	10,820.64	(4,179.36)
Tract Index	24,000.00	36,000.00	12,000.00
Cash Overages	-	321.55	321.55
Prior Years Revenue	-	23,325.00	23,325.00
<b>Total Register of Deeds</b>	<b>11,489,500.00</b>	<b>14,905,437.84</b>	<b>3,415,937.84</b>
<b>TOTAL CLERK/REGISTER OF DEEDS</b>	<b>13,744,800.00</b>	<b>18,016,687.22</b>	<b>4,271,887.22</b>
<b>TREASURER:</b>			
Payment in Lieu of Taxes	325,000.00	619,622.88	294,622.88
Property Tax Levy	993,500.00	1,123,697.79	130,197.79
Administration Fees	475,000.00	531,372.09	56,372.09
Annual Rent	-	27,387.28	27,387.28
Bond Fees	100.00	100.00	-
Civil Action Service Fees	800,000.00	670,365.85	(129,634.15)
Deeds	100,000.00	145,755.54	45,755.54
Foreclosure Notification Fee	260,000.00	212,938.91	(47,061.09)
Maintenance Contracts	101,500.00	95,428.22	(6,071.78)
Photostats	7,000.00	3,921.50	(3,078.50)
Pymts Other Than Anticipated	1,245,000.00	3,579,154.40	2,334,154.40
Recording Fee Forfeiture Certi	150,000.00	237,504.20	87,504.20
Recording Fee Redemption Certi	150,000.00	237,506.25	87,506.25
Sale of Publications	-	1,250.00	1,250.00
Service Fees	11,000.00	9,491.91	(1,508.09)
Tax Reverted Land Co Portion	80,000.00	62,935.00	(17,065.00)
Tax Searches and Cert of Plats	-	(8.00)	(8.00)
Tax Statements	80,000.00	116,009.75	36,009.75
Title Search Fees	1,300,000.00	1,412,556.25	112,556.25
FOIA Fees	1,500.00	2,462.03	962.03
Income from Investments	150,000.00	782,140.99	632,140.99

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Cash Overages	-	1,116.77	1,116.77
Prior Year Revenue	-	102,758.25	102,758.25
	<u>6,229,600.00</u>	<u>9,975,467.86</u>	<u>3,745,867.86</u>
<b>TRANSFERS IN:</b>			
Delinquent Tax Revolving	2,600,000.00	2,734,689.16	134,689.16
	<u>2,600,000.00</u>	<u>2,734,689.16</u>	<u>134,689.16</u>
<b>TOTAL TREASURER</b>	<u>8,829,600.00</u>	<u>12,710,157.02</u>	<u>3,880,557.02</u>
<b>JUSTICE ADMINISTRATION:</b>			
<b>CIRCUIT COURT:</b>			
<b>ADMINISTRATION:</b>			
County Auction	-	704.69	704.69
Total Administration	<u>-</u>	<u>704.69</u>	<u>704.69</u>
<b>CIVIL/CRIMINAL DIVISION:</b>			
Drug Case Management	4,500.00	3,922.73	(577.27)
Civil Mediation Payments	500,000.00	580,600.00	80,600.00
Costs	680,000.00	566,006.07	(113,993.93)
DNA Testing Fees	-	3,939.43	3,939.43
Forensic Lab Fees	-	82.86	82.86
Judge On Line Services	12,000.00	11,002.00	(998.00)
Jury Fees	200,000.00	240,120.51	40,120.51
Mediation Fines	130,000.00	113,625.00	(16,375.00)
Miscellaneous	-	800.00	800.00
Refund Fees PD Def Attorney	880,000.00	897,998.28	17,998.28
Reimb Court Services	4,000.00	6,623.00	2,623.00
Video Copying	-	480.00	480.00
Total Civil/Criminal Division	<u>2,410,500.00</u>	<u>2,425,199.88</u>	<u>14,699.88</u>
<b>FAMILY DIVISION:</b>			
Adoptive Info Request Fee	15,000.00	13,500.00	(1,500.00)
Assessment Fees	2,500.00	838.00	(1,662.00)
Costs	500.00	-	(500.00)
Court Service Fees Probation	110,000.00	95,564.54	(14,435.46)
Court Service Fees Traffic	5,000.00	810.00	(4,190.00)
CVR County Portion	500.00	476.57	(23.43)
Diversion Fees	2,000.00	395.00	(1,605.00)
DNA Testing Fees	-	30.00	30.00
EIC Sanction Fee	-	530.00	530.00
Govt Benefit Board and Care	-	215.00	215.00
Miscellaneous	24,000.00	28,578.70	4,578.70
Probation Fees	-	61.62	61.62
Refund Fees PD Def Attorney	250,000.00	213,673.70	(36,326.30)
Reimb Clinical Evaluations	30,000.00	33,580.58	3,580.58
Reimb State County Agent	180,000.00	135,399.78	(44,600.22)
Service Fees	7,000.00	6,220.00	(780.00)
Tours	6,000.00	3,668.25	(2,331.75)
Adjustment Prior Years Revenue	-	150.00	150.00
Total Family Division	<u>632,500.00</u>	<u>533,691.74</u>	<u>(98,808.26)</u>
<b>TOTAL CIRCUIT COURT</b>	<u>3,043,000.00</u>	<u>2,959,596.31</u>	<u>(83,403.69)</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
DISTRICT COURT:			
DIVISION I (NOVI):			
Drug Case Management	500.00	963.57	463.57
Assessment Fees	20,500.00	15,005.00	(5,495.00)
Assessments and PSI	88,000.00	74,857.00	(13,143.00)
Bond Fees	5,000.00	18,466.23	13,466.23
Class Fees	3,000.00	2,545.40	(454.60)
Community Service Oversight	132,425.00	80,325.80	(52,099.20)
CVR County Portion	20,000.00	22,271.06	2,271.06
Drug Treatment Court Fee	45,000.00	40,225.00	(4,775.00)
Drunk Driving Caseflow DDCAF	30,000.00	24,396.42	(5,603.58)
Filing Fees DCU	138,000.00	143,731.50	5,731.50
Forfeiture of Bonds	50,000.00	77,241.42	27,241.42
Garnishment Fees	130,000.00	130,590.00	590.00
Jury Fees	2,000.00	1,880.00	(120.00)
Late Penalty	75,000.00	122,151.85	47,151.85
License Reinstatement Fees	30,000.00	39,990.00	9,990.00
Marriage Fees	1,500.00	1,780.00	280.00
Miscellaneous	47,000.00	42,851.00	(4,149.00)
No Insurance Proof Fee	25,000.00	18,525.00	(6,475.00)
NSF Check Fees	1,200.00	700.00	(500.00)
Ordinance Fines and Costs	1,565,000.00	1,715,719.88	150,719.88
Probation Fees	814,000.00	710,512.29	(103,487.71)
Refund Fees PD Def Attorney	180,000.00	147,049.67	(32,950.33)
Reimb Interpreter Fees	9,000.00	12,990.00	3,990.00
Show Cause Fee	50,000.00	59,806.50	9,806.50
State Law Costs	325,000.00	386,260.59	61,260.59
Warrant Recall Fee	30,000.00	55,022.95	25,022.95
Income from Investments	500.00	643.67	143.67
Cash Overages	-	1.00	1.00
<b>Total Division I (Novi)</b>	<b>3,817,625.00</b>	<b>3,946,502.80</b>	<b>128,877.80</b>
DIVISION II (CLARKSTON):			
Drug Case Management	300.00	509.68	209.68
Assessment Fees	5,000.00	6,214.00	1,214.00
Assessments and PSI	40,000.00	33,480.96	(6,519.04)
Bond Fees	4,000.00	2,531.50	(1,468.50)
CVR County Portion	13,000.00	12,773.88	(226.12)
Drug Treatment Court Fee	21,000.00	25,090.00	4,090.00
Drunk Driving Caseflow DDCAF	24,000.00	19,255.23	(4,744.77)
Filing Fees DCU	73,000.00	89,291.00	16,291.00
Forfeiture of Bonds	26,000.00	29,112.00	3,112.00
Garnishment Fees	90,000.00	89,340.00	(660.00)
Jury Fees	1,700.00	1,120.00	(580.00)
Late Penalty	60,000.00	65,702.91	5,702.91
License Reinstatement Fees	22,000.00	26,815.20	4,815.20
Marriage Fees	1,000.00	1,020.00	20.00
Miscellaneous	20,000.00	20,396.25	396.25
No Insurance Proof Fee	7,000.00	6,900.00	(100.00)
NSF Check Fees	500.00	315.00	(185.00)
Ordinance Fines and Costs	560,000.00	582,864.99	22,864.99
Probation Fees	210,000.00	245,253.74	35,253.74
Refund Fees PD Def Attorney	75,000.00	79,182.90	4,182.90
Reimb Interpreter Fees	5,000.00	2,320.00	(2,680.00)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Show Cause Fee	10,000.00	7,353.00	(2,647.00)
State Law Costs	475,000.00	487,104.80	12,104.80
Warrant Recall Fee	13,000.00	13,237.75	237.75
Income from Investments	300.00	429.12	129.12
Cash Overages	-	116.00	116.00
<b>Total Division II (Clarkston)</b>	<b>1,756,800.00</b>	<b>1,847,729.91</b>	<b>90,929.91</b>
<b>DIVISION III (ROCHESTER HILLS):</b>			
Drug Case Management	700.00	1,001.60	301.60
Assessment Fees	1,000.00	6,725.00	5,725.00
Assessments and PSI	80,000.00	63,858.00	(16,142.00)
Bond Fees	14,000.00	12,953.66	(1,046.34)
CVR County Portion	22,000.00	21,687.79	(312.21)
Drug Treatment Court Fee	30,000.00	30,335.00	335.00
Drunk Driving Caseflow DDCAF	40,000.00	29,731.62	(10,268.38)
Filing Fees DCU	100,000.00	113,207.50	13,207.50
Forfeiture of Bonds	88,000.00	75,718.00	(12,282.00)
Garnishment Fees	110,000.00	103,695.00	(6,305.00)
Jury Fees	1,400.00	1,280.00	(120.00)
Late Penalty	110,000.00	155,927.87	45,927.87
License Reinstatement Fees	45,000.00	52,504.50	7,504.50
Marriage Fees	1,500.00	1,510.00	10.00
Miscellaneous	46,000.00	61,376.00	15,376.00
No Insurance Proof Fee	31,000.00	17,625.00	(13,375.00)
NSF Check Fees	2,000.00	1,050.00	(950.00)
Ordinance Fines and Costs	1,689,637.00	2,050,924.30	361,287.30
Probation Fees	760,000.00	629,699.13	(130,300.87)
Refund Fees PD Def Attorney	72,000.00	101,364.28	29,364.28
Reimb Interpreter Fees	10,000.00	9,595.00	(405.00)
Show Cause Fee	10,000.00	21,920.20	11,920.20
State Law Costs	335,000.00	433,470.90	98,470.90
Warrant Recall Fee	35,000.00	45,957.00	10,957.00
Income from Investments	400.00	1,072.81	672.81
Cash Overages	-	115.00	115.00
<b>Total Division III (Rochester Hills)</b>	<b>3,634,637.00</b>	<b>4,044,305.16</b>	<b>409,668.16</b>
<b>DIVISION IV (TROY):</b>			
Drug Case Management	300.00	1,143.60	843.60
Assessment Fees	14,000.00	8,729.55	(5,270.45)
Assessments and PSI	55,000.00	49,295.00	(5,705.00)
Bond Fees	10,000.00	8,056.79	(1,943.21)
CVR County Portion	16,500.00	13,828.01	(2,671.99)
Drug Treatment Court Fee	12,000.00	12,482.00	482.00
Drunk Driving Caseflow DDCAF	35,000.00	22,068.33	(12,931.67)
Filing Fees DCU	50,000.00	55,308.00	5,308.00
Forfeiture of Bonds	65,000.00	69,702.00	4,702.00
Garnishment Fees	45,000.00	48,390.00	3,390.00
Jury Fees	6,500.00	8,200.00	1,700.00
Late Penalty	45,000.00	43,641.74	(1,358.26)
License Reinstatement Fees	18,000.00	22,710.00	4,710.00
Marriage Fees	800.00	860.00	60.00
Miscellaneous	36,000.00	27,236.00	(8,764.00)
No Insurance Proof Fee	16,000.00	14,800.00	(1,200.00)
NSF Check Fees	500.00	315.00	(185.00)
Ordinance Fines and Costs	1,101,000.00	1,200,394.29	99,394.29

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Probation Fees	450,000.00	331,365.76	(118,634.24)
Refund Fees PD Def Attorney	160,000.00	91,267.66	(68,732.34)
Reimb Interpreter Fees	15,000.00	13,435.00	(1,565.00)
Show Cause Fee	21,000.00	16,444.00	(4,556.00)
State Law Costs	170,000.00	135,632.40	(34,367.60)
Warrant Recall Fee	25,000.00	20,136.00	(4,864.00)
Income from Investments	1,000.00	1,072.81	72.81
Cash Overages	-	102.05	102.05
Total Division IV (Troy)	<u>2,368,600.00</u>	<u>2,216,615.99</u>	<u>(151,984.01)</u>
<b>TOTAL DISTRICT COURT</b>	<u>11,577,662.00</u>	<u>12,055,153.86</u>	<u>477,491.86</u>
<b>PROBATE COURT:</b>			
<b>JUDICIAL SUPPORT:</b>			
Account Filings Probate	18,000.00	18,320.00	320.00
Ancillary Fees	200.00	31.00	(169.00)
Application and Admin Fee	7,500.00	300.00	(7,200.00)
Certified Copies	120,000.00	150,424.50	30,424.50
Foreign Letter Ancillary	100.00	80.00	(20.00)
Gross Estate Fees	300,000.00	321,527.18	21,527.18
Judge On Line Services	1,500.00	1,350.00	(150.00)
Jury Fees	500.00	600.00	100.00
Marriage Ceremony	100.00	40.00	(60.00)
Marriage Licenses	-	2.00	2.00
Miscellaneous	400.00	1,272.50	872.50
Miscellaneous Petitions	15,000.00	19,660.00	4,660.00
Motion Fees	3,000.00	4,130.00	1,130.00
Objection	2,000.00	3,280.00	1,280.00
Photostats	22,000.00	38,720.65	16,720.65
Refund Fees PD Def Attorney	55,000.00	34,370.38	(20,629.62)
Safe Deposit Fee	300.00	310.00	10.00
Statement and Proof of Claim	8,000.00	9,070.00	1,070.00
Will Deposits	10,000.00	9,500.00	(500.00)
Cash Overages	-	71.00	71.00
Total Judicial Support	<u>563,600.00</u>	<u>613,059.21</u>	<u>49,459.21</u>
<b>TOTAL PROBATE COURT</b>	<u>563,600.00</u>	<u>613,059.21</u>	<u>49,459.21</u>
<b>TOTAL JUSTICE ADMINISTRATION</b>	<u>15,184,262.00</u>	<u>15,627,809.38</u>	<u>443,547.38</u>
<b>LAW ENFORCEMENT:</b>			
<b>PROSECUTING ATTORNEY:</b>			
<b>ADMINISTRATION:</b>			
Federal Operating Grants	205,000.00	206,576.82	1,576.82
DNA Testing Fees	-	29.99	29.99
Educational Training	6,100.00	7,757.20	1,657.20
Extradition Recovery Fee	12,500.00	13,739.78	1,239.78
Forensic Lab Fees	-	82.86	82.86
Microfilming	1,500.00	1,357.70	(142.30)
Reimb General	34,000.00	27,612.49	(6,387.51)
State Approp Victim Witness	766,249.00	334,068.00	(432,181.00)
Total Administration	<u>1,025,349.00</u>	<u>591,224.84</u>	<u>(434,124.16)</u>
<b>TOTAL PROSECUTING ATTORNEY</b>	<u>1,025,349.00</u>	<u>591,224.84</u>	<u>(434,124.16)</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>SHERIFF:</b>			
<b>SHERIFF'S OFFICE:</b>			
Social Security Incentive Pmts	140,000.00	126,000.00	(14,000.00)
DNA Testing Fees	2,000.00	2,721.44	721.44
Reimb General	-	2,103.66	2,103.66
Subpoena Fees	900.00	1,336.53	436.53
Enhancement Funds	-	9,590.34	9,590.34
<b>Total Sheriff's Office</b>	<b>142,900.00</b>	<b>141,751.97</b>	<b>(1,148.03)</b>
<b>ADMINISTRATIVE SERVICES:</b>			
Fee Income	-	3,365.00	3,365.00
Fingerprints	230,000.00	188,194.00	(41,806.00)
Miscellaneous	3,500.00	8,981.04	5,481.04
Photostats	100,000.00	109,594.00	9,594.00
Registration Fees	45,000.00	47,884.00	2,884.00
FOIA Fees	5,000.00	18,027.92	13,027.92
Cash Overages	-	48.10	48.10
Refund Prior Years Expenditure	-	626.55	626.55
<b>Total Administrative Services</b>	<b>383,500.00</b>	<b>376,720.61</b>	<b>(6,779.39)</b>
<b>CORRECTIVE SERVICES:</b>			
Federal Operating Grants	21,045.00	48,692.50	27,647.50
Clinic Charges	62,000.00	31,039.71	(30,960.29)
Commission Contracts	960,000.00	1,135,282.23	175,282.23
Dental Services Fees	4,000.00	2,787.38	(1,212.62)
Diverted Felon	1,700,000.00	1,782,265.00	82,265.00
Fee Income	4,000.00	1,484.00	(2,516.00)
Hospital Cost Recovery	-	3,250.50	3,250.50
Inmate Board and Care	410,000.00	267,476.79	(142,523.21)
Medical Records	-	60.00	60.00
Miscellaneous	8,000.00	2,467.31	(5,532.69)
OUIL Third Offense	65,000.00	60,900.00	(4,100.00)
Participation Fees	3,000.00	3,793.37	793.37
Reimb Contracts	209,993.00	180,021.27	(29,971.73)
Reimb Salaries	-	660.00	660.00
Transportation of Prisoners	12,000.00	11,552.84	(447.16)
Prior Years Revenue	-	5,395.00	5,395.00
Refund Prior Years Expenditure	-	734.30	734.30
	<b>3,459,038.00</b>	<b>3,537,862.20</b>	<b>78,824.20</b>
<b>TRANSFERS IN:</b>			
Restricted Funds	80,708.00	80,709.14	1.14
	<b>80,708.00</b>	<b>80,709.14</b>	<b>1.14</b>
<b>Total Corrective Services</b>	<b>3,539,746.00</b>	<b>3,618,571.34</b>	<b>78,825.34</b>
<b>CORRECTIVE SERVICES-SATELLITES:</b>			
Board and Care	70,000.00	42,234.00	(27,766.00)
Reimb Court Services	497,370.00	650,127.28	152,757.28
<b>Total Corrective Services-Satellites</b>	<b>567,370.00</b>	<b>692,361.28</b>	<b>124,991.28</b>
<b>PATROL SERVICES:</b>			
Federal Operating Grants	75,525.00	33,572.80	(41,952.20)
Marine Safety	136,550.00	136,550.00	-
Fee Income	7,000.00	12,293.00	5,293.00
Impound Fees	29,970.00	13,237.00	(16,733.00)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Inspection of Boat Livery	-	34.00	34.00
Liquor Control Sheriff	5,000.00	13,513.50	8,513.50
Miscellaneous	1,000.00	637.34	(362.66)
Reimb Salaries	4,974,349.00	4,897,854.08	(76,494.92)
Sheriff Special Deputies	47,483,451.00	47,665,161.91	181,710.91
Wrecker Service	4,000.00	16,952.00	12,952.00
Donations	1,000.00	1,000.00	-
County Auction	9,000.00	10,400.00	1,400.00
Sale of Scrap	-	1,263.90	1,263.90
	<u>52,726,845.00</u>	<u>52,802,469.53</u>	<u>75,624.53</u>
TRANSFERS IN:			
Restricted Funds	427,964.00	427,963.81	(0.19)
	<u>427,964.00</u>	<u>427,963.81</u>	<u>(0.19)</u>
Total Patrol Services	<u>53,154,809.00</u>	<u>53,230,433.34</u>	<u>75,624.34</u>
SHERIFF EMERG. PREPAREDNESS TRAINING:			
Civil Action Service Fees	350,000.00	285,540.71	(64,459.29)
Participation Fees	15,000.00	15,000.00	-
Reimb General	-	15,490.90	15,490.90
Reimb Salaries	-	0.20	0.20
Refund Prior Years Expenditures	-	1,308.50	1,308.50
Total Sheriff Emerg. Preparedness Training	<u>365,000.00</u>	<u>317,340.31</u>	<u>(47,659.69)</u>
INVESTIGATIVE & FORENSIC SERVICES:			
Federal Operating Grants	185,000.00	209,757.70	24,757.70
Confiscated Property	10,000.00	6,371.26	(3,628.74)
Drug Testing	1,200,000.00	1,087,505.00	(112,495.00)
Fingerprints	-	2,620.00	2,620.00
Miscellaneous	-	2,677.91	2,677.91
Refunds NET	5,000.00	1,065.17	(3,934.83)
Reimb Salaries	-	35,891.23	35,891.23
Cash Overages	-	0.12	0.12
County Auction	2,000.00	1,570.00	(430.00)
Refund Prior Years Expenditure	-	34,556.89	34,556.89
	<u>1,402,000.00</u>	<u>1,382,015.28</u>	<u>(19,984.72)</u>
TRANSFERS IN:			
Restricted Funds	268,615.00	268,614.52	(0.48)
	<u>268,615.00</u>	<u>268,614.52</u>	<u>(0.48)</u>
Total Investigative & Forensic Services	<u>1,670,615.00</u>	<u>1,650,629.80</u>	<u>(19,985.20)</u>
EMERGENCY COMM OPERATIONS:			
Dispatch Services	2,257,582.00	2,244,569.28	(13,012.72)
	<u>2,257,582.00</u>	<u>2,244,569.28</u>	<u>(13,012.72)</u>
TRANSFERS IN:			
Restricted Funds	50,659.00	50,658.29	(0.71)
	<u>50,659.00</u>	<u>50,658.29</u>	<u>(0.71)</u>
Total Emergency Comm Operations	<u>2,308,241.00</u>	<u>2,295,227.57</u>	<u>(13,013.43)</u>
TOTAL SHERIFF	<u>62,132,181.00</u>	<u>62,323,036.22</u>	<u>190,855.22</u>
<b>TOTAL LAW ENFORCEMENT</b>	<u>63,157,530.00</u>	<u>62,914,261.06</u>	<u>(243,268.94)</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>LEGISLATIVE:</b>			
BOARD OF COMMISSIONERS:			
ADMINISTRATION:			
Fee Income	7,900.00	2,336.00	(5,564.00)
Per Diem	600.00	-	(600.00)
Total Administration	<u>8,500.00</u>	<u>2,336.00</u>	<u>(6,164.00)</u>
LIBRARY BOARD:			
Copier Machine Charges	8,000.00	5,077.17	(2,922.83)
Miscellaneous	6,000.00	5,040.55	(959.45)
Reimb Salaries	-	967.75	967.75
Total Library Board	<u>14,000.00</u>	<u>11,085.47</u>	<u>(2,914.53)</u>
<b>TOTAL LEGISLATIVE</b>	<u>22,500.00</u>	<u>13,421.47</u>	<u>(9,078.53)</u>
<b>WATER RESOURCES COMMISSIONER:</b>			
ADMINISTRATION:			
Per Diem	-	500.00	500.00
Plat Review Fees	-	250.00	250.00
Plat Service Fees	1,000.00	-	(1,000.00)
Reimb General	2,126,000.00	2,143,365.65	17,365.65
Reimb Salaries Constr Admin	138,631.00	172,428.58	33,797.58
Soil Erosion Fees	910,000.00	968,211.75	58,211.75
Refund Prior Years Expenditure	-	128.66	128.66
Total Administration	<u>3,175,631.00</u>	<u>3,284,884.64</u>	<u>109,253.64</u>
<b>TOTAL WATER RESOURCES COMMISSIONER</b>	<u>3,175,631.00</u>	<u>3,284,884.64</u>	<u>109,253.64</u>
<b>TOTAL DEPARTMENTAL REVENUES</b>	<u>120,532,943.00</u>	<u>130,691,743.46</u>	<u>10,158,800.46</u>
<b>NON-DEPARTMENTAL REVENUES:</b>			
NON-DEPARTMENTAL OPERATIONS:			
Delinquent Tax Current	(989,920.00)	-	989,920.00
Delinquent Tax Prior Years	98,500.00	186,681.16	88,181.16
Delinquent Tax Revolving Fund	-	4,018,077.21	4,018,077.21
Millage Reduction	(1,782,500.00)	-	1,782,500.00
Payment in Lieu of Taxes	-	1,683.13	1,683.13
Property Tax Levy	243,237,507.00	233,441,651.67	(9,795,855.33)
Tax Financing Offsets	(5,000,000.00)	-	5,000,000.00
Trailer Tax	80,000.00	93,693.50	13,693.50
Convention Facility Liquor Tax	9,644,757.00	9,644,757.08	0.08
Revenue Sharing	26,523,216.00	26,808,155.00	284,939.00
Local Comm Stabilization Share	3,000,000.00	3,590,612.27	590,612.27
State Court Fund Disb PA189	4,500,000.00	4,647,766.00	147,766.00
Circuit Court Judge Salary	903,049.00	892,085.92	(10,963.08)
District Court Judge Salary	457,240.00	502,514.00	45,274.00
Probate Judges Salary	622,464.00	588,455.43	(34,008.57)
Commission Public Telephone	1,150,000.00	1,328,569.46	178,569.46
Interest and Penalty	-	29,141.84	29,141.84
Licenses	18,024.00	18,024.00	-
Miscellaneous	-	117,631.73	117,631.73
NSF Check Fees	-	5,205.00	5,205.00
Reimb of Employee Compensation	-	2,929.70	2,929.70
Service Fees	-	208.33	208.33
Indirect Cost Recovery	8,134,737.00	9,027,122.55	892,385.55
Accrued Interest Adjustments	-	536,860.41	536,860.41
Income from Investments	1,800,000.00	4,008,677.64	2,208,677.64
Increase Market Value Invest	-	2,324,031.76	2,324,031.76

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Revenues - Budget and Actual**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Checks Cancelled	-	67,541.56	67,541.56
County Auction	-	174.00	174.00
Prior Years Adjustments	417,500.00	9,700.00	(407,800.00)
Refund Prior Years Expenditure	-	274,274.22	274,274.22
Sale of Equipment	-	8,430.00	8,430.00
	<u>292,814,574.00</u>	<u>302,174,654.57</u>	<u>9,360,080.57</u>
<b>TRANSFERS IN:</b>			
All Funds			
Project Work Orders	91,479.00	158,684.15	67,205.15
Delinquent Tax Revolving	3,000,000.00	3,000,000.00	-
	<u>3,091,479.00</u>	<u>3,158,684.15</u>	<u>67,205.15</u>
Total Non-departmental Operations	<u>295,906,053.00</u>	<u>305,333,338.72</u>	<u>9,427,285.72</u>
<b>RESERVED FOR TRANSFER:</b>			
Encumbrance and Approp Carry Forward	5,539,346.68	-	(5,539,346.68)
Planned Use of Fund Balance	39,612,725.00	-	(39,612,725.00)
Total Reserved for Transfer	<u>45,152,071.68</u>	<u>-</u>	<u>(45,152,071.68)</u>
<b>TOTAL NON-DEPARTMENTAL REVENUES</b>	<u>341,058,124.68</u>	<u>305,333,338.72</u>	<u>(35,724,785.96)</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<u>\$ 461,591,067.68</u>	<u>\$ 436,025,082.18</u>	<u>\$ (25,565,985.50)</u>

# OAKLAND COUNTY GENERAL FUND

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STATEMENT OF  
APPROPRIATIONS  
AND EXPENDITURES  
PRESENTED BY DIVISION

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COUNTY EXECUTIVE:</b>			
ADMINISTRATION:			
ADMINISTRATIVE:			
SALARIES	\$ 1,554,227.00	\$ 1,438,871.58	\$ 115,355.42
FRINGE BENEFITS	792,465.00	695,295.92	97,169.08
CONTRACTUAL SERVICES:			
Advertising	500.00	-	500.00
Contracted Services	225,700.00	532.36	225,167.64
Equipment Maintenance	200.00	-	200.00
Freight and Express	400.00	29.62	370.38
Library Continuations	3,700.00	6,283.00	(2,583.00)
Membership Dues	6,800.00	7,420.50	(620.50)
Periodicals Books Publ Sub	2,200.00	390.00	1,810.00
Personal Mileage	10,000.00	5,571.99	4,428.01
Printing	9,147.00	557.98	8,589.02
Professional Services	180,000.00	180,357.00	(357.00)
Special Projects	25,000.00	30,746.02	(5,746.02)
Travel and Conference	10,000.00	2,630.18	7,369.82
Workshops and Meeting	1,500.00	347.24	1,152.76
	475,147.00	234,865.89	240,281.11
COMMODITIES:			
Metered Postage	12,871.00	6,841.94	6,029.06
Office Supplies	14,073.00	13,320.95	752.05
	26,944.00	20,162.89	6,781.11
INTERNAL SERVICES:			
Bldg Space Cost Allocation	243,877.00	243,876.36	0.64
Info Tech Development	8,934.00	8,934.00	-
Info Tech Operations	131,415.00	131,397.88	17.12
Info Tech Managed Print Svcs	10,231.00	10,661.98	(430.98)
Insurance Fund	10,017.00	10,293.31	(276.31)
Maintenance Department Charges	33,523.00	33,522.94	0.06
Motor Pool Fuel Charges	306.00	174.86	131.14
Motor Pool	14,523.00	13,956.81	566.19
Telephone Communications	26,517.00	26,530.34	(13.34)
	479,343.00	479,348.48	(5.48)
Total Administrative	3,328,126.00	2,868,544.76	459,581.24
COMPLIANCE OFFICE:			
SALARIES	1,093,953.00	1,003,306.24	90,646.76
FRINGE BENEFITS	611,910.00	538,495.51	73,414.49
CONTRACTUAL SERVICES:			
Freight and Express	100.00	-	100.00
Membership Dues	4,886.00	3,991.00	895.00
Periodicals Books Publ Sub	175.00	72.63	102.37
Personal Mileage	1,800.00	1,080.26	719.74
Printing	500.00	305.00	195.00
Professional Services	12,486.00	1,171.48	11,314.52
Travel and Conference	13,471.00	9,931.47	3,539.53
	33,418.00	16,551.84	16,866.16
COMMODITIES:			
Expendable Equipment	1,759.58	720.58	1,039.00
Metered Postage	220.00	-	220.00
Office Supplies	2,100.00	1,171.52	928.48
	4,079.58	1,892.10	2,187.48

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	101,833.00	101,832.60	0.40
Equipment Rental	1,680.00	1,680.00	-
Info Tech Development	34,968.00	34,967.25	0.75
Info Tech Operations	81,983.00	81,781.24	201.76
Info Tech Managed Print Svcs	3,833.00	3,759.46	73.54
Insurance Fund	3,252.00	3,498.87	(246.87)
Maintenance Department Charges	1,791.00	1,790.06	0.94
Telephone Communications	10,047.00	10,627.20	(580.20)
	<u>239,387.00</u>	<u>239,936.68</u>	<u>(549.68)</u>
Total Compliance Office	1,982,747.58	1,800,182.37	182,565.21
<b>CORPORATION COUNSEL:</b>			
SALARIES	1,730,555.00	1,735,935.98	(5,380.98)
FRINGE BENEFITS	904,422.00	876,570.50	27,851.50
<b>CONTRACTUAL SERVICES:</b>			
Computer Research Service	10,000.00	12,559.70	(2,559.70)
Court Cost	1,000.00	553.20	446.80
Library Continuations	8,500.00	8,547.00	(47.00)
Logos Trademarks Intellect Prp	-	225.00	(225.00)
Membership Dues	5,800.00	4,736.67	1,063.33
Miscellaneous	500.00	5.00	495.00
Periodicals Books Publ Sub	1,500.00	-	1,500.00
Personal Mileage	3,000.00	1,550.84	1,449.16
Printing	859.00	31.93	827.07
Reporter and Steno Services	500.00	-	500.00
Sortware Support Maintenance	28,200.00	24,751.10	3,448.90
Travel and Conference	11,000.00	3,693.84	7,306.16
Workshops and Meeting	400.00	62.76	337.24
	<u>71,259.00</u>	<u>56,717.04</u>	<u>14,541.96</u>
<b>COMMODITIES:</b>			
Computer Supplies	3,000.00	497.00	2,503.00
Expendable Equipment	9,701.36	3,501.75	6,199.61
Metered Postage	1,001.00	344.86	656.14
Office Supplies	5,573.00	2,907.30	2,665.70
Postage-Standard Mailing	200.00	53.19	146.81
	<u>19,475.36</u>	<u>7,304.10</u>	<u>12,171.26</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	101,380.00	101,380.56	(0.56)
Info Tech Development	190,519.00	190,518.75	0.25
Info Tech Operations	193,146.00	192,006.80	1,139.20
Info Tech Managed Print Svcs	466.00	599.64	(133.64)
Insurance Fund	4,574.00	4,921.24	(347.24)
Maintenance Department Charges	1,500.00	1,499.28	0.72
Telephone Communications	11,184.00	11,066.41	117.59
	<u>502,769.00</u>	<u>501,992.68</u>	<u>776.32</u>
Total Corporation Counsel	3,228,480.36	3,178,520.30	49,960.06
<b>TOTAL ADMINISTRATION</b>	<u>8,539,353.94</u>	<u>7,847,247.43</u>	<u>692,106.51</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
MANAGEMENT AND BUDGET:			
ADMINISTRATION:			
SALARIES	156,793.00	132,671.13	24,121.87
FRINGE BENEFITS	74,641.00	60,274.97	14,366.03
CONTRACTUAL SERVICES:			
Membership Dues	1,000.00	910.00	90.00
Personal Mileage	492.00	-	492.00
Printing	425.00	-	425.00
Training	2,000.00	-	2,000.00
Travel and Conference	-	2,955.95	(2,955.95)
	3,917.00	3,865.95	51.05
COMMODITIES:			
Office Supplies	100.00	-	100.00
	100.00	-	100.00
INTERNAL SERVICES:			
Bldg Space Cost Allocation	13,295.00	13,294.20	0.80
Insurance Fund	346.00	372.24	(26.24)
	13,641.00	13,666.44	(25.44)
Total Administration	249,092.00	210,478.49	38,613.51
EQUALIZATION:			
SALARIES	5,435,131.00	4,913,199.79	521,931.21
FRINGE BENEFITS	3,285,315.00	2,889,704.81	395,610.19
CONTRACTUAL SERVICES:			
Equipment Maintenance	800.00	-	800.00
Membership Dues	35,859.00	24,787.17	11,071.83
Personal Mileage	108,249.00	59,854.49	48,394.51
Printing	83,839.00	57,766.37	26,072.63
Professional Services	30,000.00	75.00	29,925.00
Publishing Legal Notices	1,431.00	1,635.55	(204.55)
Training	12,200.00	8,361.60	3,838.40
	272,378.00	152,480.18	119,897.82
COMMODITIES:			
Expendable Equipment	2,900.00	14,403.99	(11,503.99)
Metered Postage	109,974.00	101,593.78	8,380.22
Office Supplies	45,952.00	23,953.24	21,998.76
Postage-Standard Mailing	200.00	292.48	(92.48)
	159,026.00	140,243.49	18,782.51
INTERNAL SERVICES:			
Bldg Space Cost Allocation	146,578.00	146,578.44	(0.44)
Info Tech Development	260,557.00	260,556.34	0.66
Info Tech Operations	609,068.00	581,793.51	27,274.49
Info Tech Managed Print Svcs	26,000.00	19,565.13	6,434.87
Insurance Fund	17,410.00	18,731.92	(1,321.92)
Maintenance Department Charges	1,003.00	1,002.13	0.87
Motor Pool	-	17.22	(17.22)
Telephone Communications	83,184.00	70,324.33	12,859.67
	1,143,800.00	1,098,569.02	45,230.98
Total Equalization	10,295,650.00	9,194,197.29	1,101,452.71

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>FISCAL SERVICES:</b>			
SALARIES	5,302,177.00	4,928,684.36	373,492.64
FRINGE BENEFITS	3,017,991.00	2,659,177.32	358,813.68
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Exp	-	37.50	(37.50)
Cash Shortage	-	20.00	(20.00)
Equipment Maintenance	100.00	1,000.00	(900.00)
Filing Fees	19,700.00	16,237.00	3,463.00
Freight and Express	-	26.94	(26.94)
Library Continuations	500.00	387.00	113.00
Mail Handling-Postage Svc	1,000.00	-	1,000.00
Membership Dues	6,900.00	5,379.00	1,521.00
Periodicals Books Publ Sub	2,000.00	611.00	1,389.00
Personal Mileage	2,800.00	837.15	1,962.85
Printing	28,500.00	16,019.01	12,480.99
Professional Services	139,500.00	110,854.50	28,645.50
Publishing Legal Notices	4,500.00	2,130.25	2,369.75
Refund Prior Years Revenue	-	638.75	(638.75)
Software Rental Lease Purchase	-	1,495.00	(1,495.00)
Training	17,000.00	14,531.28	2,468.72
Travel Employee Taxable Meals	-	102.35	(102.35)
	<u>222,500.00</u>	<u>170,306.73</u>	<u>52,193.27</u>
<b>COMMODITIES:</b>			
Expendable Equipment	11,400.00	5,534.22	5,865.78
Metered Postage	122,700.00	73,576.69	49,123.31
Office Supplies	25,500.00	13,327.18	12,172.82
Porovisions	1,500.00	1,435.16	64.84
	<u>161,100.00</u>	<u>93,873.25</u>	<u>67,226.75</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	425,835.00	425,834.88	0.12
Equipment Rental	6,000.00	6,000.00	-
Info Tech CLEMIS	16,575.00	17,072.56	(497.56)
Info Tech Development	202,418.00	202,416.64	1.36
Info Tech Operations	665,114.00	667,857.20	(2,743.20)
Info Tech Managed Print Svcs	26,431.00	26,979.03	(548.03)
Insurance Fund	34,851.00	18,129.88	16,721.12
Maintenance Department Charges	6,229.00	6,227.90	1.10
Motor Pool	-	196.80	(196.80)
Telephone Communications	39,440.00	39,628.10	(188.10)
	<u>1,422,893.00</u>	<u>1,410,342.99</u>	<u>12,550.01</u>
Total Fiscal Services	<u>10,126,661.00</u>	<u>9,262,384.65</u>	<u>864,276.35</u>
<b>TOTAL MANAGEMENT AND BUDGET</b>	<u>20,671,403.00</u>	<u>18,667,060.43</u>	<u>2,004,342.57</u>
<b>CENTRAL SERVICES:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	156,793.00	157,408.84	(615.84)
FRINGE BENEFITS	74,558.00	71,319.79	3,238.21
<b>CONTRACTUAL SERVICES:</b>			
Membership Dues	200.00	195.00	5.00
Personal Mileage	116.00	-	116.00
Travel and Conference	2,500.00	-	2,500.00
	<u>2,816.00</u>	<u>195.00</u>	<u>2,621.00</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
COMMODITIES:			
Metered Postage	482.00	192.01	289.99
	482.00	192.01	289.99
INTERNAL SERVICES:			
Bldg Space Cost Allocation	5,641.00	5,641.20	(0.20)
Insurance Fund	242.00	260.35	(18.35)
Motor Pool Fuel Charges	302.00	195.53	106.47
Motor Pool	6,047.00	5,697.75	349.25
Telephone Communications	728.00	642.57	85.43
	12,960.00	12,437.40	522.60
Total Administration	247,609.00	241,553.04	6,055.96
SUPPORT SERVICES:			
SALARIES	773,277.00	754,862.83	18,414.17
FRINGE BENEFITS	476,169.00	447,347.49	28,821.51
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	84.99	(84.99)
Auction Expense	100.00	242.41	(142.41)
Contracted Services	5,000.00	-	5,000.00
Equipment Maintenance	12,680.00	1,059.27	11,620.73
Equipment Rental	1,000.00	1,040.00	(40.00)
Licenses and Permits	25,981.00	13,245.77	12,735.23
Mail Handling-Postage Svc	215,000.00	189,720.21	25,279.79
Maintenance Contract	40,000.00	43,774.51	(3,774.51)
Membership Dues	100.00	-	100.00
Periodicals Books Publ Sub	1,000.00	1,046.88	(46.88)
Personal Mileage	90.00	-	90.00
Printing	425.00	90.00	335.00
Software Rental Lease Purchase	13,519.00	-	13,519.00
Travel and Conference	500.00	-	500.00
	315,395.00	250,304.04	65,090.96
COMMODITIES:			
Expendable Equipment	9,524.70	6,785.92	2,738.78
Metered Postage	59,000.00	46,196.18	12,803.82
Office Supplies	16,500.00	10,119.66	6,380.34
	85,024.70	63,101.76	21,922.94
INTERNAL SERVICES:			
Bldg Space Cost Allocation	606,329.00	606,327.60	1.40
Info Tech Development	30,926.00	30,924.66	1.34
Info Tech Operations	67,263.00	64,218.09	3,044.91
Info Tech Managed Print Svcs	1,197.00	1,195.62	1.38
Insurance Fund	4,274.00	4,518.55	(244.55)
Maintenance Department Charges	546.00	545.43	0.57
Motor Pool Fuel Charges	3,287.00	3,220.66	66.34
Motor Pool	28,779.00	27,089.87	1,689.13
Telephone Communications	12,186.00	10,426.13	1,759.87
	754,787.00	748,466.61	6,320.39
Total Support Services	2,404,652.70	2,264,082.73	140,569.97
TOTAL CENTRAL SERVICES	2,652,261.70	2,505,635.77	146,625.93

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
FACILITIES MANAGEMENT:			
ADMINISTRATION:			
SALARIES	144,740.00	143,988.47	751.53
FRINGE BENEFITS	71,049.00	68,674.87	2,374.13
CONTRACTUAL SERVICES:			
Membership Dues	1,000.00	210.95	789.05
Periodicals Books Publ Sub	500.00	61.95	438.05
Personal Mileage	696.00	191.73	504.27
Printing	881.00	-	881.00
Travel and Conference	2,000.00	495.77	1,504.23
	5,077.00	960.40	4,116.60
COMMODITIES:			
Metered Postage	287.00	90.52	196.48
Office Supplies	400.00	1,890.23	(1,490.23)
	687.00	1,980.75	(1,293.75)
INTERNAL SERVICES:			
Bldg Space Cost Allocation	6,006.00	6,006.00	-
Info Tech Operations	5,039.00	4,877.00	162.00
Insurance Fund	4,114.00	4,275.64	(161.64)
	15,159.00	15,158.64	0.36
Total Administration	236,712.00	230,763.13	5,948.87
FACILITIES ENGINEERING:			
SALARIES	559,899.00	526,453.41	33,445.59
FRINGE BENEFITS	317,773.00	284,271.49	33,501.51
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	9,300.00	(9,300.00)
Auction Expense	-	3.00	(3.00)
Equipment Maintenance	1,000.00	-	1,000.00
Freight and Express	200.00	40.48	159.52
Licenses and Permits	3,000.00	-	3,000.00
Membership Dues	2,000.00	1,944.65	55.35
Periodicals Books Publ Sub	200.00	99.91	100.09
Personal Mileage	2,200.00	3,154.66	(954.66)
Printing	437.00	532.50	(95.50)
Professional Services	212,787.00	213,216.35	(429.35)
Software Support Maintenance	500.00	-	500.00
Travel and Conference	10,688.00	5,277.86	5,410.14
	233,012.00	233,569.41	(557.41)
COMMODITIES:			
Computer Supplies	200.00	-	200.00
Dry Goods and Clothing	300.00	132.87	167.13
Employee Footwear	200.00	-	200.00
Expendable Equipment	2,000.00	-	2,000.00
Other Expendable Equipment	-	880.19	(880.19)
Maintenance Supplies	150.00	-	150.00
Metered Postage	157.00	-	157.00
Office Supplies	2,450.00	2,391.58	58.42
Testing Materials	1,000.00	38.41	961.59
	6,457.00	3,443.05	3,013.95

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	22,886.00	22,886.04	(0.04)
Info Tech Operations	24,389.00	25,905.89	(1,516.89)
Maintenance Department Charges	23,487.00	23,485.66	1.34
Motor Pool Fuel Charges	650.00	416.50	233.50
Motor Pool	12,099.00	11,584.05	514.95
Telephone Communications	8,823.00	8,046.69	776.31
	<u>92,334.00</u>	<u>92,324.83</u>	<u>9.17</u>
Total Facilities Engineering	1,209,475.00	1,140,062.19	69,412.81
<b>TOTAL FACILITIES MANAGEMENT</b>	<u>1,446,187.00</u>	<u>1,370,825.32</u>	<u>75,361.68</u>
<b>HUMAN RESOURCES:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	549,510.00	480,207.51	69,302.49
FRINGE BENEFITS	266,965.00	236,866.84	30,098.16
<b>CONTRACTUAL SERVICES:</b>			
Court Reporter Services	4,000.00	1,080.50	2,919.50
Employee Med Exams ADA	2,000.00	3,950.00	(1,950.00)
Fees - Per Diems	4,250.00	565.32	3,684.68
Legal Services	300,000.00	36,984.95	263,015.05
Membership Dues	9,595.00	1,088.00	8,507.00
Periodicals Books Publ Sub	-	482.75	(482.75)
Personal Mileage	816.00	320.20	495.80
Printing	6,275.00	4,407.96	1,867.04
Professional Services	164,000.00	11,104.50	152,895.50
Travel and Conference	12,000.00	17,208.47	(5,208.47)
Workshops and Meeting	1,000.00	-	1,000.00
	<u>503,936.00</u>	<u>77,192.65</u>	<u>426,743.35</u>
<b>COMMODITIES:</b>			
Metered Postage	13,341.00	20,032.89	(6,691.89)
Office Supplies	1,216.00	2,005.39	(789.39)
	<u>14,557.00</u>	<u>22,038.28</u>	<u>(7,481.28)</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	32,910.00	32,910.00	-
Info Tech Operations	34,819.00	33,871.21	947.79
Info Tech Managed Print Svcs	746.00	2,243.19	(1,497.19)
Insurance Fund	1,197.00	1,290.96	(93.96)
Maintenance Department Charges	19,508.00	19,507.97	0.03
Telephone Communications	3,764.00	2,942.01	821.99
	<u>92,944.00</u>	<u>92,765.34</u>	<u>178.66</u>
Total Administration	1,427,912.00	909,070.62	518,841.38
<b>GENERAL:</b>			
SALARIES	1,341,590.00	1,422,900.29	(81,310.29)
FRINGE BENEFITS	755,675.00	671,541.70	84,133.30
<b>CONTRACTUAL SERVICES:</b>			
Employees Medical Exams	72,000.00	73,822.00	(1,822.00)
Equipment Maintenance	1,100.00	270.00	830.00
Examination Material	58,000.00	14,305.64	43,694.36
Freight and Express	200.00	133.70	66.30
Membership Dues	2,000.00	1,108.97	891.03
Periodicals Books Publ Sub	4,200.00	1,848.95	2,351.05
Personal Mileage	2,298.00	842.06	1,455.94
Printing	8,500.00	4,656.13	3,843.87

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Professional Services	113,000.00	30,789.27	82,210.73
Psychological Testing	60,000.00	37,500.00	22,500.00
Recruitment Expense	101,657.00	53,578.32	48,078.68
Software Rental Lease Purchase	34,563.00	36,291.55	(1,728.55)
Travel and Conference	15,649.00	5,577.76	10,071.24
	<u>473,167.00</u>	<u>260,724.35</u>	<u>212,442.65</u>
<b>COMMODITIES:</b>			
Computer Supplies	2,000.00	-	2,000.00
Expendable Equipment	2,000.00	-	2,000.00
Office Supplies	7,497.00	9,351.89	(1,854.89)
	<u>11,497.00</u>	<u>9,351.89</u>	<u>2,145.11</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	103,482.00	103,481.64	0.36
Equipment Rental	7,938.00	6,720.00	1,218.00
Info Tech Development	69,331.00	69,329.99	1.01
Info Tech Operations	361,131.00	357,111.30	4,019.70
Info Tech Managed Print Svcs	12,454.00	11,984.16	469.84
Insurance Fund	5,680.00	6,111.30	(431.30)
Telephone Communications	20,081.00	19,950.41	130.59
	<u>580,097.00</u>	<u>574,688.80</u>	<u>5,408.20</u>
Total General	<u>3,162,026.00</u>	<u>2,939,207.03</u>	<u>222,818.97</u>
<b>TOTAL HUMAN RESOURCES</b>	<u>4,589,938.00</u>	<u>3,848,277.65</u>	<u>741,660.35</u>
<b>HUMAN SERVICES:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	142,540.00	143,098.69	(558.69)
FRINGE BENEFITS	70,039.00	67,662.96	2,376.04
<b>CONTRACTUAL SERVICES:</b>			
Child Abuse Neglect Council	110,000.00	99,375.00	10,625.00
Contracted Services	65,595.00	61,275.00	4,320.00
Fees - Per Diems	(1,150.00)	-	(1,150.00)
Human Services Agency	894,200.00	814,200.00	80,000.00
Membership Dues	1,696.00	100.00	1,596.00
Personal Mileage	1,073.00	-	1,073.00
Printing	173.00	34.46	138.54
Private Institutions	40,000.00	-	40,000.00
Professional Services	73,445.00	7,731.00	65,714.00
Travel and Conference	3,000.00	1,508.57	1,491.43
	<u>1,188,032.00</u>	<u>984,224.03</u>	<u>203,807.97</u>
<b>COMMODITIES:</b>			
Office Supplies	1,200.00	747.00	453.00
	<u>1,200.00</u>	<u>747.00</u>	<u>453.00</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	5,783.00	5,783.04	(0.04)
Info Tech Operations	3,024.00	3,024.00	-
Insurance Fund	245.00	263.60	(18.60)
Telephone Communications	561.00	729.77	(168.77)
	<u>9,613.00</u>	<u>9,800.41</u>	<u>(187.41)</u>
<b>NON-DEPARTMENTAL:</b>			
Area Agency on Aging	92,027.00	98,469.00	(6,442.00)
	<u>92,027.00</u>	<u>98,469.00</u>	<u>(6,442.00)</u>
Total Administration	<u>1,503,451.00</u>	<u>1,304,002.09</u>	<u>199,448.91</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>HUMAN SERVICES FAMILY:</b>			
SALARIES	1,950.00	2,258.35	(308.35)
FRINGE BENEFITS:	-	235.88	(235.88)
<b>CONTRACTUAL SERVICES:</b>			
Fees - Per Diems	2,500.00	1,275.00	1,225.00
Membership Dues	5,009.00	6,159.83	(1,150.83)
Miscellaneous	19,816.00	15,816.00	4,000.00
Personal Mileage	-	793.15	(793.15)
Travel and Conference	2,847.00	3,591.81	(744.81)
	30,172.00	27,635.79	2,536.21
Total Human Services Family	32,122.00	30,130.02	1,991.98
<b>HEALTH:</b>			
SALARIES	17,080,457.00	16,161,180.03	919,276.97
FRINGE BENEFITS	10,358,459.00	8,857,464.04	1,500,994.96
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Revenue	-	4,619.17	(4,619.17)
Advertising	10,000.00	8,250.99	1,749.01
Auction Expense	-	4.67	(4.67)
Cash Shortage	-	5.00	(5.00)
Contracted Services	748,870.00	476,436.83	272,433.17
Education Programs	32,000.00	31,966.84	33.16
Employees Medical Exams	12,000.00	5,033.15	6,966.85
Equipment Maintenance	22,276.00	24,509.61	(2,233.61)
Fees - Per Diems	2,500.00	360.23	2,139.77
Freight and Express	4,000.00	1,728.13	2,271.87
Interpreter Fees	11,000.00	5,768.77	5,231.23
Laboratory Fees	8,800.00	5,590.50	3,209.50
Laundry and Cleaning	3,500.00	1,778.21	1,721.79
Licenses and Permits	9,000.00	2,395.39	6,604.61
Membership Dues	27,250.00	27,874.50	(624.50)
Miscellaneous	-	16.00	(16.00)
Periodicals Books Publ Sub	-	1,716.55	(1,716.55)
Personal Mileage	385,808.00	405,564.74	(19,756.74)
Printing	42,600.00	29,588.40	13,011.60
Professional Services	389,943.00	159,817.31	230,125.69
Refund Prior Years Revenue	-	2,715.00	(2,715.00)
Rent	15,000.00	12,722.88	2,277.12
Software Support Maintenance	132,500.00	8,116.23	124,383.77
TB Cases Outside	10,000.00	3,056.27	6,943.73
Training	15,900.00	2,223.40	13,676.60
Transportation of Clients	200.00	-	200.00
Travel and Conference	20,167.00	21,484.47	(1,317.47)
Travel Employee Taxable Meals	-	840.97	(840.97)
Workshops and Meeting	2,500.00	1,447.19	1,052.81
	1,905,814.00	1,245,631.40	660,182.60
<b>COMMODITIES:</b>			
Drugs	104,153.01	71,491.05	32,661.96
Expendable Equipment	42,470.52	33,266.12	9,204.40
Laboratory Supplies	270,000.00	296,242.80	(26,242.80)
Material and Supplies	1,000.00	1,305.60	(305.60)
Medical Supplies	86,119.68	67,061.46	19,058.22
Metered Postage	38,845.00	43,120.41	(4,275.41)
Office Supplies	56,600.00	50,941.11	5,658.89

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Photographic Supplies	250.00	-	250.00
Postage-Standard Mailing	200.00	152.79	47.21
Testing Materials	7,500.00	4,599.50	2,900.50
Training-Educational Supplies	40,000.00	29,175.16	10,824.84
Uniforms	9,947.08	14,524.15	(4,577.07)
Vaccines	1,162,285.00	1,032,047.89	130,237.11
X-Ray Supplies	200.00	15.60	184.40
	<u>1,819,570.29</u>	<u>1,643,943.64</u>	<u>175,626.65</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	1,070,051.00	986,913.60	83,137.40
Equipment Rental	41,613.00	39,882.40	1,730.60
Info Tech Development	693,799.00	693,798.29	0.71
Info Tech Operations	1,459,219.00	1,469,085.02	(9,866.02)
Info Tech Managed Print Svcs	49,372.00	45,667.78	3,704.22
Insurance Fund	54,248.00	57,961.50	(3,713.50)
Maintenance Department Charges	44,033.00	44,032.13	0.87
Motor Pool Fuel Charges	4,088.00	4,549.19	(461.19)
Motor Pool	30,570.00	30,486.56	83.44
Radio Communications	9,140.00	1,828.08	7,311.92
Telephone Communications	230,957.00	227,355.43	3,601.57
	<u>3,687,090.00</u>	<u>3,601,559.98</u>	<u>85,530.02</u>
<b>NON-DEPARTMENTAL:</b>			
West Nile Virus	191,000.00	173,614.63	17,385.37
	<u>191,000.00</u>	<u>173,614.63</u>	<u>17,385.37</u>
<b>CAPITAL OUTLAY:</b>			
Equipment	-	2,579.10	(2,579.10)
	<u>-</u>	<u>2,579.10</u>	<u>(2,579.10)</u>
<b>Total Health</b>	<u>35,042,390.29</u>	<u>31,685,972.82</u>	<u>3,356,417.47</u>
<b>CHILDREN VILLAGE ADMIN:</b>			
<b>INTERNAL SERVICES:</b>			
Info Tech CLEMIS	-	161.49	(161.49)
<b>Total Children Village Admin</b>	<u>-</u>	<u>161.49</u>	<u>(161.49)</u>
<b>HOMELAND SECURITY:</b>			
<b>SALARIES</b>	<u>603,364.00</u>	<u>594,991.86</u>	<u>8,372.14</u>
<b>FRINGE BENEFITS</b>	<u>302,597.00</u>	<u>272,693.14</u>	<u>29,903.86</u>
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Exp	-	95.32	(95.32)
Advertising	5,600.00	13,033.55	(7,433.55)
Communications	14,000.00	19,551.30	(5,551.30)
Electrical Service	30,000.00	25,423.26	4,576.74
Employees Medical Exams	1,500.00	189.69	1,310.31
Equipment Maintenance	34,500.00	16,087.13	18,412.87
Fees Civil Service	2,760.00	2,530.00	230.00
Maintenance Contract	116,860.00	92,451.72	24,408.28
Membership Dues	600.00	780.00	(180.00)
Personal Mileage	6,960.00	2,482.35	4,477.65
Printing	23,120.00	2,192.73	20,927.27
Professional Services	5,500.00	5,023.48	476.52
Rent	15,217.00	15,550.09	(333.09)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Special Event Program	1,600.00	1,379.39	220.61
Travel and Conference	3,000.00	5,462.58	(2,462.58)
Workshops and Meeting	2,000.00	584.23	1,415.77
	263,217.00	202,816.82	60,400.18
<b>COMMODITIES:</b>			
Computer Supplies	1,000.00	-	1,000.00
Disaster Supplies	2,500.00	253.81	2,246.19
Expendable Equipment	-	2,170.00	(2,170.00)
Other Expendable Equipment	-	532.32	(532.32)
Metered Postage	5,180.00	3,462.47	1,717.53
Office Supplies	8,000.00	5,799.08	2,200.92
Training-Educational Supplies	2,000.00	867.13	1,132.87
	18,680.00	13,084.81	5,595.19
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	116,903.00	116,904.00	(1.00)
Info Tech Development	129,476.00	129,475.50	0.50
Info Tech Operations	317,872.00	317,676.54	195.46
Info Tech Managed Print Svcs	7,685.00	8,047.05	(362.05)
Insurance Fund	20,412.00	15,112.88	5,299.12
Maintenance Department Charges	1,783.00	1,782.06	0.94
Motor Pool Fuel Charges	1,027.00	1,276.87	(249.87)
Motor Pool	9,989.00	9,582.26	406.74
Radio Communications	8,304.00	9,996.25	(1,692.25)
Telephone Communications	25,570.00	22,292.89	3,277.11
	639,021.00	632,146.30	6,874.70
<b>CAPITAL OUTLAY:</b>			
Tornado Siren Equip	23,000.00	-	23,000.00
	23,000.00	-	23,000.00
Total Homeland Security	1,849,879.00	1,715,732.93	134,146.07
<b>TOTAL HUMAN SERVICES</b>	38,427,842.29	34,735,999.35	3,691,842.94
<b>PUBLIC SERVICES:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	156,793.00	157,408.33	(615.33)
FRINGE BENEFITS	74,641.00	71,783.46	2,857.54
<b>CONTRACTUAL SERVICES:</b>			
Membership Dues	500.00	135.00	365.00
Personal Mileage	-	45.36	(45.36)
Special Event Program	2,500.00	40.00	2,460.00
Travel and Conference	1,500.00	1,326.12	173.88
	4,500.00	1,546.48	2,953.52
<b>COMMODITIES:</b>			
Office Supplies	300.00	-	300.00
	300.00	-	300.00
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	5,899.00	5,898.96	0.04
Insurance Fund	242.00	260.35	(18.35)
	6,141.00	6,159.31	(18.31)
Total Administration	242,375.00	236,897.58	5,477.42

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>VETERANS' SERVICES:</b>			
SALARIES	991,040.00	883,588.31	107,451.69
FRINGE BENEFITS	679,835.00	602,171.53	77,663.47
<b>CONTRACTUAL SERVICES:</b>			
Advertising	1,000.00	1,084.90	(84.90)
Equipment Maintenance	600.00	-	600.00
Fees - Per Diems	644.00	685.78	(41.78)
Membership Dues	1,500.00	1,125.00	375.00
Miscellaneous	700.00	10.49	689.51
Periodicals Books Publ Sub	-	220.00	(220.00)
Personal Mileage	3,758.00	2,904.30	853.70
Printing	3,208.00	2,597.23	610.77
Soldier Burial	113,629.00	59,962.56	53,666.44
Soldier Relief	30,932.00	19,885.81	11,046.19
Special Event Program	6,165.00	-	6,165.00
Travel and Conference	16,900.00	12,197.65	4,702.35
Travel Employee Taxable Meals	2,000.00	2,301.07	(301.07)
	181,036.00	102,974.79	78,061.21
<b>COMMODITIES:</b>			
Computer Supplies	518.00	-	518.00
Metered Postage	5,114.00	3,262.72	1,851.28
Office Supplies	7,500.00	8,007.83	(507.83)
	13,132.00	11,270.55	1,861.45
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	93,961.00	93,960.36	0.64
Info Tech Development	15,056.00	15,056.00	-
Info Tech Operations	68,836.00	68,734.97	101.03
Info Tech Managed Print Svcs	5,450.00	6,068.52	(618.52)
Insurance Fund	3,332.00	3,584.98	(252.98)
Maintenance Department Charges	5,456.00	5,455.39	0.61
Motor Pool Fuel Charges	3,503.00	3,237.15	265.85
Motor Pool	14,423.00	13,840.01	582.99
Telephone Communications	11,698.00	9,987.74	1,710.26
	221,715.00	219,925.12	1,789.88
Total Veterans' Services	2,086,758.00	1,819,930.30	266,827.70
<b>COMMUNITY CORRECTIONS:</b>			
SALARIES	2,657,102.00	2,514,320.44	142,781.56
FRINGE BENEFITS	1,411,052.00	1,368,236.20	42,815.80
<b>CONTRACTUAL SERVICES:</b>			
Contracted Services	439,240.00	356,028.00	83,212.00
Equipment Maintenance	1,500.00	320.00	1,180.00
Hospitalization	-	252.00	(252.00)
Library Continuations	250.00	207.00	43.00
Maintenance Contract	1,805.00	-	1,805.00
Membership Dues	1,075.00	1,725.00	(650.00)
Personal Mileage	6,100.00	5,504.30	595.70
Printing	10,995.00	7,423.81	3,571.19
Software Rental Lease Purchase	2,000.00	1,556.75	443.25
Training	-	772.24	(772.24)
Travel and Conference	9,000.00	10,250.57	(1,250.57)
	471,965.00	384,039.67	87,925.33

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COMMODITIES:</b>			
Custodial Supplies	2,700.00	721.75	1,978.25
Expendable Equipment	5,125.00	-	5,125.00
Grounds Supplies	1,000.00	351.32	648.68
Material and Supplies	6,100.00	4,781.82	1,318.18
Metered Postage	2,090.00	3,792.72	(1,702.72)
Office Supplies	13,045.00	8,089.07	4,955.93
	<u>30,060.00</u>	<u>17,736.68</u>	<u>12,323.32</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	181,543.00	181,542.72	0.28
Info Tech CLEMIS	25,018.00	25,768.92	(750.92)
Info Tech Development	91,829.00	88,363.16	3,465.84
Info Tech Operations	225,487.00	225,723.94	(236.94)
Info Tech Managed Print Svcs	10,600.00	9,667.59	932.41
Insurance Fund	10,758.00	11,574.51	(816.51)
Maintenance Department Charges	5,691.00	5,690.69	0.31
Motor Pool Fuel Charges	5,838.00	5,693.46	144.54
Motor Pool	29,886.00	23,215.85	6,670.15
Telephone Communications	31,639.00	27,068.61	4,570.39
	<u>618,289.00</u>	<u>604,309.45</u>	<u>13,979.55</u>
Total Community Corrections	<u>5,188,468.00</u>	<u>4,888,642.44</u>	<u>299,825.56</u>
<b>MSU EXTENSION - OAKLAND COUNTY:</b>			
SALARIES	359,179.00	322,704.56	36,474.44
FRINGE BENEFITS	218,173.00	178,417.13	39,755.87
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Exp	-	(10,432.10)	10,432.10
Advertising	500.00	295.00	205.00
Miscellaneous	100.00	-	100.00
Personal Mileage	5,875.00	3,402.60	2,472.40
Printing	2,988.00	387.76	2,600.24
Professional Services	272,680.00	272,679.64	0.36
Special Event Program	3,700.00	2,478.66	1,221.34
Travel and Conference	3,800.00	2,078.34	1,721.66
Travel Employee Taxable Meals	-	27.77	(27.77)
Workshops and Meeting	7,962.00	2,646.53	5,315.47
	<u>297,605.00</u>	<u>273,564.20</u>	<u>24,040.80</u>
<b>COMMODITIES:</b>			
Metered Postage	2,400.00	1,563.46	836.54
Office Supplies	3,792.00	1,207.94	2,584.06
	<u>6,192.00</u>	<u>2,771.40</u>	<u>3,420.60</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	178,027.00	178,027.80	(0.80)
Info Tech Development	784.00	783.75	0.25
Info Tech Operations	74,940.00	75,933.53	(993.53)
Info Tech Managed Print Svcs	4,966.00	7,103.14	(2,137.14)
Insurance Fund	1,791.00	1,926.80	(135.80)
Maintenance Department Charges	7,728.00	7,727.17	0.83
Motor Pool	388.00	669.59	(281.59)
Telephone Communications	18,964.00	16,218.27	2,745.73
	<u>287,588.00</u>	<u>288,390.05</u>	<u>(802.05)</u>
Total MSU Extension - Oakland County	<u>1,168,737.00</u>	<u>1,065,847.34</u>	<u>102,889.66</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>ANIMAL CONTROL:</b>			
SALARIES	1,672,361.00	1,671,777.31	583.69
FRINGE BENEFITS	832,290.00	730,891.95	101,398.05
<b>CONTRACTUAL SERVICES:</b>			
Cash Shortage	-	15.25	(15.25)
Charge Card Fee	2,000.00	3,025.41	(1,025.41)
Contracted Services	30,000.00	21,423.60	8,576.40
Damage By Dogs	400.00	-	400.00
Employees Medical Exams	-	2,773.02	(2,773.02)
Employees Rabies Vaccines	3,000.00	2,556.00	444.00
Equipment Maintenance	2,826.00	5,266.18	(2,440.18)
Medical Emergency Training	-	54.81	(54.81)
Membership Dues	200.00	1,658.70	(1,458.70)
Periodicals Books Publ Sub	-	79.00	(79.00)
Personal Mileage	348.00	38.15	309.85
Printing	9,225.00	6,452.48	2,772.52
Professional Services	57,950.00	54,675.46	3,274.54
Special Event Program	13,000.00	16,146.89	(3,146.89)
Training	5,000.00	3,422.30	1,577.70
Travel and Conference	1,500.00	-	1,500.00
Uniform Cleaning	576.00	813.50	(237.50)
	<u>126,025.00</u>	<u>118,400.75</u>	<u>7,624.25</u>
<b>COMMODITIES:</b>			
Animal Supplies	97,660.00	146,859.65	(49,199.65)
Custodial Supplies	10,000.00	2,921.97	7,078.03
Deputy Supplies	9,000.00	1,425.00	7,575.00
Housekeeping and Janitor Exp	8,000.00	13,441.65	(5,441.65)
Maintenance Supplies	-	28.90	(28.90)
Material and Supplies	-	510.34	(510.34)
Medical Supplies	160,138.00	231,100.71	(70,962.71)
Metered Postage	32,000.00	25,928.54	6,071.46
Office Supplies	4,128.00	5,614.38	(1,486.38)
Postage-Standard Mailing	-	16.11	(16.11)
Tax Collection Supplies	5,900.00	8,057.50	(2,157.50)
Uniforms	3,783.00	10,800.17	(7,017.17)
	<u>330,609.00</u>	<u>446,704.92</u>	<u>(116,095.92)</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	790,263.00	790,262.16	0.84
Equipment Rental	12,695.00	12,952.60	(257.60)
Info Tech CLEMIS	17,081.00	16,203.04	877.96
Info Tech Development	107,693.00	107,692.10	0.90
Info Tech Equipment Rental	15,316.00	15,316.00	-
Info Tech Operations	139,677.00	143,972.00	(4,295.00)
Info Tech Managed Print Svcs	8,515.00	11,668.37	(3,153.37)
Insurance Fund	23,955.00	24,414.82	(459.82)
Maintenance Department Charges	6,884.00	6,883.02	0.98
Motor Pool Fuel Charges	44,867.00	36,148.28	8,718.72
Motor Pool	136,786.00	100,309.83	36,476.17
Radio Communications	14,356.00	12,126.42	2,229.58
Telephone Communications	28,392.00	39,274.16	(10,882.16)
	<u>1,346,480.00</u>	<u>1,317,222.80</u>	<u>29,257.20</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>CAPITAL OUTLAY:</b>			
Capital Outlay Miscellaneous	45,211.00	43,113.79	2,097.21
	45,211.00	43,113.79	2,097.21
Total Animal Control	4,352,976.00	4,328,111.52	24,864.48
<b>CIRCUIT COURT PROBATION:</b>			
<b>CONTRACTUAL SERVICES:</b>			
Equipment Maintenance	1,130.00	200.00	930.00
Interpreter Fees	375.00	-	375.00
Printing	5,851.00	4,409.42	1,441.58
Training	500.00	37.98	462.02
	7,856.00	4,647.40	3,208.60
<b>COMMODITIES:</b>			
Metered Postage	7,677.00	4,287.56	3,389.44
Office Supplies	38,793.00	33,067.80	5,725.20
	46,470.00	37,355.36	9,114.64
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	447,160.00	447,160.08	(0.08)
Info Tech Development	124.00	123.75	0.25
Info Tech Operations	37,408.00	37,408.00	-
Info Tech Managed Print Svcs	17,848.00	19,417.14	(1,569.14)
Maintenance Department Charges	30,988.00	30,987.36	0.64
Telephone Communications	55,373.00	56,015.32	(642.32)
	588,901.00	591,111.65	(2,210.65)
Total Circuit Court Probation	643,227.00	633,114.41	10,112.59
<b>MEDICAL EXAMINER:</b>			
SALARIES	2,415,898.00	2,243,205.98	172,692.02
FRINGE BENEFITS	1,124,752.00	1,016,540.44	108,211.56
<b>CONTRACTUAL SERVICES:</b>			
Contracted Services	300.00	-	300.00
Employees Medical Exams	1,299.00	905.80	393.20
Equipment Maintenance	9,116.00	6,791.17	2,324.83
Equipment Rental	2,500.00	2,164.40	335.60
Freight and Express	3,000.00	1,091.59	1,908.41
Laboratory Fees	251,764.00	212,437.14	39,326.86
Laundry and Cleaning	6,700.00	5,252.74	1,447.26
Licenses and Permits	-	210.20	(210.20)
Medical Services Physicians	-	118.06	(118.06)
Membership Dues	5,500.00	5,354.98	145.02
Miscellaneous	400.00	10,299.73	(9,899.73)
Periodicals Books Publ Sub	2,000.00	-	2,000.00
Personal Mileage	2,253.00	403.68	1,849.32
Printing	2,125.00	559.25	1,565.75
Professional Services	5,297.00	18,916.07	(13,619.07)
Training	10,000.00	992.63	9,007.37
Transportation Service	171,165.00	112,409.00	58,756.00
Travel and Conference	3,900.00	4,374.55	(474.55)
	477,319.00	382,280.99	95,038.01
<b>COMMODITIES:</b>			
Custodial Supplies	2,000.00	981.01	1,018.99
Drug and Medicine Non-Legend	-	4,148.87	(4,148.87)
Expendable Equipment	100.00	-	100.00
Film and Processing	575.00	5.82	569.18

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Laboratory Supplies	134,596.00	98,937.44	35,658.56
Medical Supplies	91,791.75	86,026.71	5,765.04
Metered Postage	1,911.00	665.21	1,245.79
Office Supplies	11,520.00	8,980.13	2,539.87
	242,493.75	199,745.19	42,748.56
INTERNAL SERVICES:			
Bldg Space Cost Allocation	491,064.00	491,063.76	0.24
Equipment Rental	18,954.00	12,413.04	6,540.96
Info Tech Development	97,761.00	97,760.35	0.65
Info Tech Operations	142,507.00	143,597.06	(1,090.06)
Info Tech Managed Print Svcs	2,342.00	2,466.63	(124.63)
Insurance Fund	15,715.00	16,908.03	(1,193.03)
Maintenance Department Charges	16,630.00	16,629.91	0.09
Motor Pool Fuel Charges	6,767.00	6,084.23	682.77
Motor Pool	34,580.00	34,681.52	(101.52)
Telephone Communications	27,085.00	22,394.67	4,690.33
	853,405.00	843,999.20	9,405.80
CAPITAL OUTLAY:			
Equipment	16,750.00	23,067.24	(6,317.24)
	16,750.00	23,067.24	(6,317.24)
Total Medical Examiner	5,130,617.75	4,708,839.04	421,778.71
TOTAL PUBLIC SERVICES	18,813,158.75	17,681,382.63	1,131,776.12
COMMUNITY AND ECONOMIC DEVELOPMENT:			
ADMINISTRATION:			
SALARIES	980,996.00	914,680.43	66,315.57
FRINGE BENEFITS	482,178.00	421,558.79	60,619.21
CONTRACTUAL SERVICES:			
Advertising	86,752.00	93,210.60	(6,458.60)
Business Recruitment	-	3,425.92	(3,425.92)
Communications	250.00	-	250.00
Membership Dues	36,820.00	56,704.88	(19,884.88)
Periodicals Books Publ Sub	7,000.00	4,595.65	2,404.35
Personal Mileage	15,660.00	5,598.13	10,061.87
Printing	22,908.00	6,305.23	16,602.77
Professional Services	281,484.00	141,871.85	139,612.15
Special Event Program	-	17,382.75	(17,382.75)
Travel and Conference	12,400.00	3,414.85	8,985.15
Workshops and Meeting	9,000.00	8,536.07	463.93
	472,274.00	341,045.93	131,228.07
COMMODITIES:			
Expendable Equipment	-	1,175.46	(1,175.46)
Office Supplies	2,000.00	1,196.50	803.50
Photographic Supplies	200.00	-	200.00
Special Event Supplies	43,229.00	59.70	43,169.30
	45,429.00	2,431.66	42,997.34
INTERNAL SERVICES:			
Bldg Space Cost Allocation	33,543.00	33,542.64	0.36
Info Tech Development	22,721.00	22,720.00	1.00
Info Tech Operations	7,395.00	6,127.44	1,267.56
Insurance Fund	2,739.00	3,346.88	(607.88)
Maintenance Department Charges	17,963.00	17,962.75	0.25

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Motor Pool	758.00	528.90	229.10
Telephone Communications	5,694.00	5,603.08	90.92
	90,813.00	89,831.69	981.31
Total Administration	2,071,690.00	1,769,548.50	302,141.50
<b>PLANNING AND DEVELOPMENT SERVICES:</b>			
SALARIES	2,677,755.00	2,483,047.03	194,707.97
FRINGE BENEFITS	1,506,195.00	1,354,825.76	151,369.24
<b>CONTRACTUAL SERVICES:</b>			
Advertising	47,721.00	30,704.00	17,017.00
Business Recruitment	151,680.00	102,444.87	49,235.13
Car Allowance	1,500.00	-	1,500.00
Charge Card Fee	900.00	287.00	613.00
Communications	250.00	-	250.00
Contracted Services	-	107,030.00	(107,030.00)
Equipment Maintenance	500.00	-	500.00
Freight and Express	7,140.00	379.44	6,760.56
Legal Services	5,000.00	-	5,000.00
Membership Dues	134,500.00	117,043.78	17,456.22
Periodicals Books Publ Sub	3,000.00	911.41	2,088.59
Personal Mileage	34,083.00	24,323.27	9,759.73
Printing	86,997.00	22,493.47	64,503.53
Professional Services	663,334.00	508,944.12	154,389.88
Software Rental Lease Purchase	-	12,152.05	(12,152.05)
Software Support Maintenance	84,000.00	15,637.25	68,362.75
Special Event Program	-	1,390.00	(1,390.00)
Training	-	1,219.00	(1,219.00)
Travel and Conference	30,500.00	13,844.98	16,655.02
Travel Employee Taxable Meals	-	177.10	(177.10)
Workshops and Meeting	346,672.00	243,255.77	103,416.23
	1,597,777.00	1,202,237.51	395,539.49
<b>COMMODITIES:</b>			
Computer Supplies	2,570.00	-	2,570.00
Drafting Supplies and Maps	22,500.00	6,046.87	16,453.13
Dry Goods and Clothing	10,840.00	24,853.97	(14,013.97)
Expendable Equipment	8,200.00	620.25	7,579.75
Other Expendable Equipment	28,000.00	-	28,000.00
Information Supplies	5,966.00	-	5,966.00
Metered Postage	10,920.00	2,174.07	8,745.93
Office Supplies	18,274.00	10,335.80	7,938.20
Photographic Supplies	900.00	-	900.00
Special Event Supplies	128.00	-	128.00
	108,298.00	44,030.96	64,267.04
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	316,725.00	316,723.80	1.20
Equipment Rental	1,615.00	2,053.00	(438.00)
Info Tech Development	25,327.00	25,326.25	0.75
Info Tech Operations	531,146.00	529,894.27	1,251.73
Info Tech Managed Print Svcs	16,822.00	12,733.55	4,088.45
Insurance Fund	7,129.00	15,100.14	(7,971.14)
Maintenance Department Charges	1,265.00	1,265.41	(0.41)
Telephone Communications	58,905.00	50,596.88	8,308.12
	958,934.00	953,693.30	5,240.70
Total Planning and Development Services	6,848,959.00	6,037,834.56	811,124.44

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COMMUNITY DEVELOPMENT:</b>			
<b>TRANSFER OUT:</b>			
Housing Community Development	651,548.00	651,548.00	-
	651,548.00	651,548.00	-
Total Community Development	651,548.00	651,548.00	-
<b>WORKFORCE DEVELOPMENT:</b>			
SALARIES	17,020.00	119.57	16,900.43
FRINGE BENEFITS	8,600.00	84.45	8,515.55
<b>CONTRACTUAL SERVICES:</b>			
Advertising	-	3.61	(3.61)
Indirect Costs	-	26.25	(26.25)
Membership Dues	-	0.50	(0.50)
Printing	-	0.34	(0.34)
Professional Services	-	6.45	(6.45)
Training	-	6.34	(6.34)
	-	43.49	(43.49)
<b>COMMODITIES:</b>			
Metered Postage	-	0.04	(0.04)
Office Supplies	-	0.24	(0.24)
	-	0.28	(0.28)
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	-	5.57	(5.57)
Info Tech Development	1.00	0.18	0.82
Info Tech Operations	6.00	4.70	1.30
Info Tech Managed Print Svcs	-	0.16	(0.16)
Insurance Fund	-	0.20	(0.20)
Telephone Communications	-	0.77	(0.77)
	7.00	11.58	(4.58)
Total Workforce Development	25,627.00	259.37	25,367.63
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	9,597,824.00	8,459,190.43	1,138,633.57
<b>TOTAL COUNTY EXECUTIVE</b>	104,737,968.68	95,115,619.01	9,622,349.67
<b>CLERK/REGISTER OF DEEDS:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	747,443.00	584,432.63	163,010.37
FRINGE BENEFITS	411,903.00	313,715.30	98,187.70
<b>CONTRACTUAL SERVICES:</b>			
Equipment Maintenance	4,000.00	4,300.00	(300.00)
Freight and Express	200.00	-	200.00
Maintenance Contract	59,000.00	69,620.60	(10,620.60)
Membership Dues	2,200.00	1,380.00	820.00
Personal Mileage	832.00	170.28	661.72
Printing	5,293.00	409.50	4,883.50
Printing County Directory	11,800.00	10,833.48	966.52
Travel and Conference	7,000.00	5,427.76	1,572.24
Workshops and Meeting	2,000.00	455.00	1,545.00
	92,325.00	92,596.62	(271.62)
<b>COMMODITIES:</b>			
Expendable Equipment	1,000.00	8,996.76	(7,996.76)
Material and Supplies	85,000.00	44,789.86	40,210.14
Office Supplies	8,618.00	900.69	7,717.31
	94,618.00	54,687.31	39,930.69

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	87,652.00	87,650.88	1.12
Info Tech Operations	29,455.00	29,187.55	267.45
Info Tech Managed Print Svcs	1,435.00	1,488.25	(53.25)
Insurance Fund	9,457.00	10,174.91	(717.91)
Maintenance Department Charges	443.00	442.13	0.87
Motor Pool	-	628.29	(628.29)
Telephone Communications	3,927.00	3,368.92	558.08
	<u>132,369.00</u>	<u>132,940.93</u>	<u>(571.93)</u>
Total Administration	<u>1,478,658.00</u>	<u>1,178,372.79</u>	<u>300,285.21</u>
<b>COUNTY CLERK:</b>			
SALARIES	2,152,722.00	1,739,633.05	413,088.95
FRINGE BENEFITS	<u>1,495,147.00</u>	<u>1,159,268.09</u>	<u>335,878.91</u>
<b>CONTRACTUAL SERVICES:</b>			
Cash Shortage	-	10.00	(10.00)
Charge Card Fee	29,000.00	23,745.79	5,254.21
Court Transcripts	86,000.00	63,833.22	22,166.78
Equipment Maintenance	4,000.00	1,692.43	2,307.57
Library Continuations	400.00	-	400.00
Membership Dues	3,500.00	423.63	3,076.37
Personal Mileage	5,250.00	419.34	4,830.66
Printing	21,434.00	26,298.19	(4,864.19)
Professional Services	35,239.00	709.00	34,530.00
Travel and Conference	5,950.00	3,645.08	2,304.92
Workshops and Meeting	500.00	10.00	490.00
	<u>191,273.00</u>	<u>120,786.68</u>	<u>70,486.32</u>
<b>COMMODITIES:</b>			
Expendable Equipment	6,000.00	2,539.33	3,460.67
Metered Postage	33,887.00	52,619.96	(18,732.96)
Office Supplies	48,000.00	22,986.50	25,013.50
	<u>87,887.00</u>	<u>78,145.79</u>	<u>9,741.21</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	260,084.00	260,084.04	(0.04)
Equipment Rental	5,727.00	3,764.00	1,963.00
Info Tech Development	257,859.00	257,857.98	1.02
Info Tech Operations	316,562.00	318,550.60	(1,988.60)
Info Tech Managed Print Svcs	12,150.00	11,062.80	1,087.20
Insurance Fund	31,123.00	33,486.18	(2,363.18)
Maintenance Department Charges	2,978.00	2,977.84	0.16
Telephone Communications	17,765.00	17,170.13	594.87
	<u>904,248.00</u>	<u>904,953.57</u>	<u>(705.57)</u>
Total County Clerk	<u>4,831,277.00</u>	<u>4,002,787.18</u>	<u>828,489.82</u>
<b>ELECTIONS:</b>			
SALARIES	570,630.50	435,489.77	135,140.73
FRINGE BENEFITS	<u>316,426.00</u>	<u>246,710.80</u>	<u>69,715.20</u>
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Exp	-	119.81	(119.81)
Charge Card Fee	2,300.00	606.03	1,693.97
Fees - Per Diems	23,012.50	9,250.00	13,762.50
Membership Dues	420.00	355.00	65.00
Personal Mileage	1,800.00	1,269.40	530.60
Printing	2,198.00	485.00	1,713.00

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Professional Services	103,700.00	52,549.97	51,150.03
Travel and Conference	4,500.00	2,725.37	1,774.63
Workshops and Meeting	500.00	590.56	(90.56)
	138,430.50	67,951.14	70,479.36
COMMODITIES:			
Election Supplies	596,805.00	123,162.12	473,642.88
Materials and Supplies	5,000.00	344.50	4,655.50
Metered Postage	11,830.00	14,414.47	(2,584.47)
Office Supplies	4,000.00	2,899.58	1,100.42
	617,635.00	140,820.67	476,814.33
INTERNAL SERVICES:			
Bldg Space Cost Allocation	190,180.00	190,179.60	0.40
Info Tech Development	26,617.00	26,616.50	0.50
Info Tech Operations	79,686.00	79,384.36	301.64
Info Tech Managed Print Svcs	5,529.00	6,687.48	(1,158.48)
Insurance Fund	1,737.00	1,868.97	(131.97)
Maintenance Department Charges	4,457.00	4,456.77	0.23
Motor Pool	184.00	299.51	(115.51)
Telephone Communications	36,905.00	17,420.58	19,484.42
	345,295.00	326,913.77	18,381.23
Total Elections	1,988,417.00	1,217,886.15	770,530.85
REGISTER OF DEEDS:			
SALARIES	1,387,337.00	1,064,517.10	322,819.90
FRINGE BENEFITS	909,651.00	653,898.20	255,752.80
CONTRACTUAL SERVICES:			
Charge Card Fee	4,000.00	5,388.45	(1,388.45)
Equipment Maintenance	500.00	-	500.00
Library Continuations	150.00	-	150.00
Membership Dues	175.00	-	175.00
Personal Mileage	232.00	73.44	158.56
Printing	2,392.00	-	2,392.00
Professional Services	24,000.00	-	24,000.00
	31,449.00	5,461.89	25,987.11
COMMODITIES:			
Expendable Equipment	6,000.00	993.50	5,006.50
Metered Postage	45,500.00	7,764.65	37,735.35
Office Supplies	36,502.00	15,416.67	21,085.33
	88,002.00	24,174.82	63,827.18
INTERNAL SERVICES:			
Bldg Space Cost Allocation	146,795.00	146,794.44	0.56
Equipment Rental	9,454.00	8,049.00	1,405.00
Info Tech Managed Print Svcs	1,475.00	2,531.78	(1,056.78)
Insurance Fund	6,502.00	6,995.47	(493.47)
Maintenance Department Charges	1,730.00	1,729.60	0.40
Telephone Communications	18,559.00	15,403.90	3,155.10
	184,515.00	181,504.19	3,010.81
Total Register of Deeds	2,600,954.00	1,929,556.20	671,397.80

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>JURY COMMISSION:</b>			
SALARIES	15,244.00	14,018.34	1,225.66
FRINGE BENEFITS	687.00	625.16	61.84
<b>CONTRACTUAL SERVICES:</b>			
Miscellaneous	1,000.00	1,000.00	-
Printing	5,585.00	-	5,585.00
	6,585.00	1,000.00	5,585.00
<b>COMMODITIES:</b>			
Metered Postage	61,941.00	12,824.97	49,116.03
Office Supplies	250.00	-	250.00
	62,191.00	12,824.97	49,366.03
<b>INTERNAL SERVICES:</b>			
Info Tech Operations	643.00	643.22	(0.22)
Insurance Fund	60.00	64.58	(4.58)
	703.00	707.80	(4.80)
Total Jury Commission	85,410.00	29,176.27	56,233.73
<b>TOTAL CLERK/REGISTER OF DEEDS</b>	<b>10,984,716.00</b>	<b>8,357,778.59</b>	<b>2,626,937.41</b>
<b>TREASURER:</b>			
SALARIES	2,188,774.00	2,046,441.23	142,332.77
FRINGE BENEFITS	1,301,527.00	1,167,340.40	134,186.60
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Exp	-	27,990.00	(27,990.00)
Adj Prior Years Revenue	-	5,820.03	(5,820.03)
Advertising	112,000.00	60,156.96	51,843.04
Cash Shortage	1,000.00	1,463.72	(463.72)
Contracted Services	735,000.00	489,417.00	245,583.00
Equipment Maintenance	1,000.00	-	1,000.00
Fees Civil Service	1,100,000.00	800,524.00	299,476.00
Foreclosure Notification	435,385.00	336,745.61	98,639.39
Legal Services	-	500.00	(500.00)
Membership Dues	5,190.00	4,000.35	1,189.65
Miscellaneous	500.00	792.92	(292.92)
Personal Mileage	4,180.00	3,285.49	894.51
Printing	20,000.00	1,882.24	18,117.76
Professional Services	29,000.00	36,584.06	(7,584.06)
Recording Fee-Forfeiture Cert	110,000.00	241,740.00	(131,740.00)
Recording Fee-Redemption Cert	100,000.00	229,500.00	(129,500.00)
Recording Fees	4,100.00	9,180.00	(5,080.00)
Register of Deeds	5,000.00	15,870.00	(10,870.00)
Rent	8,000.00	4,000.00	4,000.00
Title Search	1,693,850.00	769,085.00	924,765.00
Travel and Conference	10,000.00	6,573.16	3,426.84
Twp and City Treas Bonds	49,000.00	43,743.59	5,256.41
Workshops and Meeting	2,000.00	1,310.92	689.08
	4,425,205.00	3,090,165.05	1,335,039.95
<b>COMMODITIES:</b>			
Computer Supplies	15,000.00	11,681.40	3,318.60
Expendable Equipment	500.00	-	500.00
Metered Postage	40,000.00	33,582.51	6,417.49
Office Supplies	30,000.00	17,658.74	12,341.26
Tax Collection Supplies	1,400.00	-	1,400.00
	86,900.00	62,922.65	23,977.35

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	215,767.00	215,766.84	0.16
Equipment Rental	12,167.00	14,254.62	(2,087.62)
Info Tech Development	513,587.00	513,585.66	1.34
Info Tech Operations	410,952.00	385,104.44	25,847.56
Info Tech Managed Print Svcs	8,666.00	8,469.77	196.23
Insurance Fund	37,905.00	40,782.64	(2,877.64)
Maintenance Department Charges	3,047.00	3,046.80	0.20
Telephone Communications	18,271.00	18,757.86	(486.86)
	<u>1,220,362.00</u>	<u>1,199,768.63</u>	<u>20,593.37</u>
<b>TRANSFERS OUT:</b>			
Project Work Orders	120,000.00	10,850.00	109,150.00
	<u>120,000.00</u>	<u>10,850.00</u>	<u>109,150.00</u>
<b>TOTAL TREASURER</b>	<u>9,342,768.00</u>	<u>7,577,487.96</u>	<u>1,765,280.04</u>
<b>JUSTICE ADMINISTRATION:</b>			
<b>CIRCUIT COURT:</b>			
<b>JUDICIAL ADMINISTRATION DIV:</b>			
SALARIES	6,100,573.00	5,869,983.85	230,589.15
FRINGE BENEFITS	3,558,209.00	3,168,454.66	389,754.34
<b>CONTRACTUAL SERVICES:</b>			
Auction Expense	-	14.09	(14.09)
Equipment Maintenance	-	115.00	(115.00)
Library Continuations	72,908.00	108,112.87	(35,204.87)
Membership Dues	2,400.00	3,092.50	(692.50)
Periodicals Books Publ Sub	-	256.50	(256.50)
Personal Mileage	4,640.00	6,968.42	(2,328.42)
Printing	4,988.00	4,006.55	981.45
Professional Services	8,615.00	13,116.00	(4,501.00)
Special Projects	93,895.00	-	93,895.00
Training	90,100.00	50,794.63	39,305.37
Travel and Conference	3,792.00	2,120.20	1,671.80
Workshops and Meeting	-	1,181.07	(1,181.07)
	<u>281,338.00</u>	<u>189,777.83</u>	<u>91,560.17</u>
<b>COMMODITIES:</b>			
Dry Goods and Clothing	1,100.00	-	1,100.00
Expendable Equipment	172,643.00	25,907.21	146,735.79
Office Supplies	34,285.00	7,959.48	26,325.52
	<u>208,028.00</u>	<u>33,866.69</u>	<u>174,161.31</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	198,755.00	198,755.04	(0.04)
Info Tech Development	97,505.00	97,504.38	0.62
Info Tech Operations	87,474.00	88,181.30	(707.30)
Info Tech Managed Print Svcs	5,535.00	5,833.25	(298.25)
Insurance Fund	31,733.00	34,142.22	(2,409.22)
Maintenance Department Charges	88,858.00	88,857.90	0.10
Telephone Communications	22,605.00	22,110.30	494.70
	<u>532,465.00</u>	<u>535,384.39</u>	<u>(2,919.39)</u>
Total Judicial Administration Division	<u>10,680,613.00</u>	<u>9,797,467.42</u>	<u>883,145.58</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COURT BUSINESS DIVISION:</b>			
SALARIES	1,092,869.00	1,005,595.12	87,273.88
FRINGE BENEFITS	680,417.00	576,173.34	104,243.66
<b>CONTRACTUAL SERVICES:</b>			
Equipment Maintenance	3,300.00	-	3,300.00
Membership Dues	500.00	-	500.00
Personal Mileage	1,160.00	76.30	1,083.70
Printing	510.00	-	510.00
Professional Services	4,000.00	-	4,000.00
Software Support Maintenance	2,600.00	-	2,600.00
Travel and Conference	672.00	1,887.23	(1,215.23)
Visiting Judges	130,200.00	36,641.15	93,558.85
	<u>142,942.00</u>	<u>38,604.68</u>	<u>104,337.32</u>
<b>COMMODITIES:</b>			
Computer Supplies	4,100.00	275.50	3,824.50
Expendable Equipment	4,000.00	-	4,000.00
Metered Postage	11,200.00	11,273.81	(73.81)
Office Supplies	5,142.00	4,286.58	855.42
	<u>24,442.00</u>	<u>15,835.89</u>	<u>8,606.11</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	46,261.00	46,260.84	0.16
Equipment Rental	4,218.00	-	4,218.00
Info Tech Operations	164,706.00	165,875.95	(1,169.95)
Info Tech Managed Print Svcs	4,766.00	5,048.50	(282.50)
Insurance Fund	4,937.00	5,311.76	(374.76)
Telephone Communications	9,462.00	7,573.21	1,888.79
	<u>234,350.00</u>	<u>230,070.26</u>	<u>4,279.74</u>
Total Court Business Division	<u>2,175,020.00</u>	<u>1,866,279.29</u>	<u>308,740.71</u>
<b>CIVIL/CRIMINAL DIVISION:</b>			
SALARIES	1,230,107.00	1,167,340.16	62,766.84
FRINGE BENEFITS	670,465.00	641,610.96	28,854.04
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Exp	-	25.72	(25.72)
Attorney Fees Mediators	575,000.00	580,600.00	(5,600.00)
Computer Research Service	51,500.00	39,820.82	11,679.18
Court Reporter Services	5,000.00	-	5,000.00
Court Transcripts	15,000.00	6,527.15	8,472.85
Defense Atty Fees	45,693.00	45,738.13	(45.13)
Defense Atty Fees Appellate	373,826.00	240,314.75	133,511.25
Defense Atty Fees District	6,195.00	6,195.00	-
Direct Client Services	231.00	230.55	0.45
Equipment Maintenance	3,257.00	772.00	2,485.00
Expert Witness Fee and Mileage	900.00	900.00	-
Interpreter Fees	50,000.00	48,375.76	1,624.24
Juror Fees and Mileage	612,670.00	383,345.23	229,324.77
Laundry and Cleaning	500.00	100.80	399.20
Membership Dues	3,600.00	3,430.00	170.00
Periodicals Books Publ Sub	-	1,379.88	(1,379.88)
Personal Mileage	1,160.00	130.64	1,029.36
Printing	17,087.00	11,030.68	6,056.32
Professional Services	2,777.00	2,232.00	545.00
Refund Prior Years Revenue	-	5,322.14	(5,322.14)
Training	-	1,998.22	(1,998.22)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Transcript on Appeals	140,000.00	75,979.25	64,020.75
Travel and Conference	2,540.00	1,009.08	1,530.92
Violation Probation Atty Fees	4,673.00	4,672.50	0.50
Workshops and Meeting	2,000.00	813.32	1,186.68
	1,913,609.00	1,460,943.62	452,665.38
<b>COMMODITIES:</b>			
Dry Goods and Clothing	1,000.00	-	1,000.00
Metered Postage	40,965.00	20,713.17	20,251.83
Office Supplies	70,707.00	33,225.70	37,481.30
Postage-Standard Mailing	25,000.00	10,000.00	15,000.00
	137,672.00	63,938.87	73,733.13
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	1,389,485.00	1,389,485.28	(0.28)
Equipment Rental	100,000.00	90,580.00	9,420.00
Info Tech CLEMIS	19,108.00	19,681.12	(573.12)
Info Tech Development	524,864.00	524,862.90	1.10
Info Tech Operations	483,756.00	480,727.65	3,028.35
Info Tech Managed Print Svcs	18,021.00	18,098.01	(77.01)
Infurance Fund	6,600.00	7,100.84	(500.84)
Telephone Communications	76,739.00	78,747.23	(2,008.23)
	2,618,573.00	2,609,283.03	9,289.97
<b>TRANSFER OUT:</b>			
Mandated Indigent Defense Fund	1,828,758.00	1,828,758.00	-
	1,828,758.00	1,828,758.00	-
Total Civil/Criminal Division	8,399,184.00	7,771,874.64	627,309.36
<b>FAMILY DIVISION:</b>			
SALARIES	6,489,690.00	5,909,256.74	580,433.26
FRINGE BENEFITS	3,896,585.00	3,333,631.55	562,953.45
<b>CONTRACTUAL SERVICES:</b>			
Advertising	18,000.00	11,824.93	6,175.07
Court Reporter Services	3,000.00	-	3,000.00
Court Transcripts	5,000.00	3,661.10	1,338.90
Defense Atty Fees	847,120.00	798,457.00	48,663.00
Defense Atty Fees Appellate	10,000.00	-	10,000.00
Defense Atty Fees Paternity	20,130.00	15,470.00	4,660.00
Defense Atty Fees PPO	11,472.00	29,307.50	(17,835.50)
Defense Atty Fees Support	5,086.00	7,075.00	(1,989.00)
Direct Client Services	-	326.33	(326.33)
Equipment Maintenance	3,443.00	-	3,443.00
Expert Witness Fee and Mileage	9,000.00	1,500.00	7,500.00
Fees Guardian Ad Litem	542,243.00	490,420.50	51,822.50
Interpreter Fees	48,500.00	54,948.72	(6,448.72)
Laundry and Cleaning	-	153.60	(153.60)
Membership Dues	9,000.00	5,790.00	3,210.00
Periodicals Books Publ Sub	-	436.66	(436.66)
Personal Mileage	14,077.00	75,451.15	(61,374.15)
Printing	17,307.00	13,981.84	3,325.16
Professional Services	27,000.00	41,139.59	(14,139.59)
Refund Prior Years Revenue	-	4,803.01	(4,803.01)
Software Support Maintenance	26,572.00	21,653.69	4,918.31
Training	2,000.00	-	2,000.00
Transcript on Appeals	30,000.00	77,726.10	(47,726.10)
Travel and Conference	10,696.00	10,991.74	(295.74)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Travel Employee Taxable Meals	-	40.58	(40.58)
Witness Fees and Mileage	500.00	69.40	430.60
Workshops and Meeting	3,200.00	1,815.57	1,384.43
	<u>1,663,346.00</u>	<u>1,667,044.01</u>	<u>(3,698.01)</u>
<b>COMMODITIES:</b>			
Dry Goods and Clothing	3,000.00	3,393.80	(393.80)
Expendable Equipment	31,000.00	9,686.70	21,313.30
Metered Postage	7,835.00	1,361.62	6,473.38
Office Supplies	39,974.00	54,999.63	(15,025.63)
Testing Materials	-	10,747.72	(10,747.72)
	<u>81,809.00</u>	<u>80,189.47</u>	<u>1,619.53</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	925,362.00	925,363.20	(1.20)
Equipment Rental	67,462.00	58,108.88	9,353.12
Info Tech Development	295.00	294.60	0.40
Info Tech Operations	830,017.00	834,887.39	(4,870.39)
Info Tech Managed Print Svcs	53,566.00	54,386.46	(820.46)
Insurance Fund	23,679.00	25,476.30	(1,797.30)
Maintenance Department Charges	138.00	137.32	0.68
Motor Pool	346.00	56.58	289.42
Telephone Communications	98,858.00	91,196.67	7,661.33
	<u>1,999,723.00</u>	<u>1,989,907.40</u>	<u>9,815.60</u>
<b>TRANSFERS OUT:</b>			
Friend of the Court Grant	5,784,436.00	5,265,585.50	518,850.50
	<u>5,784,436.00</u>	<u>5,265,585.50</u>	<u>518,850.50</u>
Total Family Division	19,915,589.00	18,245,614.67	1,669,974.33
<b>TOTAL CIRCUIT COURT</b>	<u>41,170,406.00</u>	<u>37,681,236.02</u>	<u>3,489,169.98</u>
<b>DISTRICT COURT:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	170,713.00	151,928.04	18,784.96
FRINGE BENEFITS	66,476.00	70,691.89	(4,215.89)
<b>CONTRACTUAL SERVICES:</b>			
Visiting Judges	10,000.00	-	10,000.00
Workshops and Meeting	300.00	-	300.00
	<u>10,300.00</u>	<u>-</u>	<u>10,300.00</u>
<b>INTERNAL SERVICES:</b>			
Info Tech Operations	1,408.00	1,408.00	-
Insurance Fund	560.00	602.54	(42.54)
	<u>1,968.00</u>	<u>2,010.54</u>	<u>(42.54)</u>
Total Administration	249,457.00	224,630.47	24,826.53
<b>DIVISION I (NOVI):</b>			
SALARIES	2,788,594.00	2,809,165.34	(20,571.34)
FRINGE BENEFITS	1,629,692.00	1,472,529.02	157,162.98
<b>CONTRACTUAL SERVICES:</b>			
Bank Charges	8,000.00	14,609.60	(6,609.60)
Building Maintenance Charges	120,000.00	125,694.00	(5,694.00)
Cash Shortage	-	420.00	(420.00)
Computer Research Service	4,380.00	2,118.67	2,261.33
Defense Atty Fees	200.00	200.00	-
Drug Testing	11,000.00	4,345.25	6,654.75
Electrical Service	72,000.00	65,172.25	6,827.75
Equipment Maintenance	3,000.00	-	3,000.00

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Equipment Rental	825.00	-	825.00
Interpreter Fees	20,000.00	23,004.20	(3,004.20)
Juror Fees and Mileage	8,000.00	6,150.58	1,849.42
Laundry and Cleaning	118.00	-	118.00
Library Continuations	4,476.00	8,317.99	(3,841.99)
Medical Exam	13,893.00	3,365.00	10,528.00
Membership Dues	4,126.00	3,672.00	454.00
Officer Fees	100.00	-	100.00
Periodicals Books Publ Sub	500.00	100.00	400.00
Personal Mileage	5,283.00	2,076.13	3,206.87
Printing	11,231.00	8,610.41	2,620.59
Professional Services	10,991.00	9,052.04	1,938.96
Property Taxes	65,483.00	66,208.06	(725.06)
Rent	375,720.00	376,340.00	(620.00)
Software Support Maintenance	71,929.00	57,833.33	14,095.67
Travel and Conference	9,800.00	8,912.50	887.50
	821,055.00	786,202.01	34,852.99
<b>COMMODITIES:</b>			
Dry Goods and Clothing	1,000.00	873.45	126.55
Expendable Equipment	1,217.00	-	1,217.00
Grounds Supplies	900.00	290.95	609.05
Office Supplies	27,764.00	19,852.53	7,911.47
Postage-Standard Mailing	29,000.00	24,000.00	5,000.00
Provisions	475.00	-	475.00
Small Tools	700.00	652.69	47.31
	61,056.00	45,669.62	15,386.38
<b>INTERNAL SERVICES:</b>			
Equipment Rental	11,842.00	11,870.67	(28.67)
Info Tech CLEMIS	28,114.00	28,957.16	(843.16)
Info Tech Development	13,555.00	13,554.30	0.70
Info Tech Operations	271,339.00	271,747.82	(408.82)
Info Tech Managed Print Svcs	10,244.00	9,207.90	1,036.10
Insurance Fund	14,996.00	16,134.50	(1,138.50)
Maintenance Department Charges	25,437.00	25,436.30	0.70
Telephone Communications	33,193.00	24,702.36	8,490.64
	408,720.00	401,611.01	7,108.99
Total Division I (Novi)	5,709,117.00	5,515,177.00	193,940.00
<b>DIVISION II (CLARKSTON):</b>			
SALARIES	1,414,210.00	1,367,745.36	46,464.64
FRINGE BENEFITS	819,717.00	755,407.15	64,309.85
<b>CONTRACTUAL SERVICES:</b>			
Bank Charges	5,653.00	10,726.55	(5,073.55)
Computer Research Service	2,000.00	912.00	1,088.00
Court Transcripts	500.00	-	500.00
Electrical Service	32,000.00	28,747.53	3,252.47
Equipment Maintenance	3,000.00	-	3,000.00
Equipment Rental	1,599.00	-	1,599.00
Expert Witness Fee and Mileage	104.00	-	104.00
Filing Fees	4,000.00	4,000.00	-
Interpreter Fees	10,556.00	5,078.92	5,477.08
Juror Fees and Mileage	9,800.00	2,708.10	7,091.90
Laundry and Cleaning	200.00	54.00	146.00
Library Continuations	5,250.00	7,946.65	(2,696.65)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Medical Exam	5,520.00	1,700.00	3,820.00
Membership Dues	3,000.00	3,430.00	(430.00)
Officer Fees	104.00	-	104.00
Periodicals Books Publ Sub	553.00	299.50	253.50
Personal Mileage	2,912.00	1,943.01	968.99
Printing	7,326.00	5,631.14	1,694.86
Professional Services	6,442.00	3,987.04	2,454.96
Property Taxes	38,000.00	43,191.12	(5,191.12)
Rent	304,027.00	304,779.82	(752.82)
Software Support Maintenance	35,092.00	29,676.83	5,415.17
Travel and Conference	7,240.00	6,896.15	343.85
Travel Employee Taxable Meals	-	14.95	(14.95)
Workshops and Meeting	-	152.09	(152.09)
	484,878.00	461,875.40	23,002.60
<b>COMMODITIES:</b>			
Dry Goods and Clothing	748.00	121.74	626.26
Expendable Equipment	3,000.00	-	3,000.00
Office Supplies	24,801.00	23,682.31	1,118.69
Postage-Standard Mailing	22,000.00	21,918.10	81.90
Provisions	239.00	-	239.00
	50,788.00	45,722.15	5,065.85
<b>INTERNAL SERVICES:</b>			
Equipment Rental	7,518.00	7,607.52	(89.52)
Info Tech CLEMIS	21,923.00	22,580.64	(657.64)
Info Tech Development	13,555.00	13,554.30	0.70
Info Tech Operations	147,764.00	148,397.44	(633.44)
Info Tech Managed Print Svcs	4,700.00	5,057.64	(357.64)
Insurance Fund	7,322.00	7,877.88	(555.88)
Maintenance Department Charges	37,204.00	37,203.87	0.13
Telephone Communications	21,049.00	18,495.14	2,553.86
	261,035.00	260,774.43	260.57
Total Division II (Clarkston)	3,030,628.00	2,891,524.49	139,103.51
<b>DIVISION III (ROCHESTER HILLS):</b>			
SALARIES	2,553,746.00	2,438,584.35	115,161.65
FRINGE BENEFITS	1,558,031.00	1,381,380.02	176,650.98
<b>CONTRACTUAL SERVICES:</b>			
Bank Charges	10,750.00	13,524.48	(2,774.48)
Cash Shortage	-	90.00	(90.00)
Computer Research Service	5,000.00	2,871.18	2,128.82
Court Transcripts	500.00	135.30	364.70
Defense Atty Fees	525.00	525.00	-
Equipment Maintenance	1,800.00	757.50	1,042.50
Equipment Rental	1,582.00	-	1,582.00
Interpreter Fees	30,000.00	20,424.33	9,575.67
Juror Fees and Mileage	36,250.00	13,849.20	22,400.80
Laundry and Cleaning	100.00	13.95	86.05
Library Continuations	4,471.00	7,660.28	(3,189.28)
Medical Exam	6,000.00	4,265.00	1,735.00
Membership Dues	5,500.00	5,590.00	(90.00)
Periodicals Books Publ Sub	2,500.00	100.00	2,400.00
Personal Mileage	4,000.00	2,120.56	1,879.44
Printing	12,913.00	16,225.56	(3,312.56)
Professional Services	3,560.00	4,089.34	(529.34)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Software Support Maintenance	64,927.00	66,954.50	(2,027.50)
Special Event Program	300.00	-	300.00
Travel and Conference	8,739.00	8,612.65	126.35
	<u>199,417.00</u>	<u>167,808.83</u>	<u>31,608.17</u>
<b>COMMODITIES:</b>			
Dry Goods and Clothing	1,500.00	383.80	1,116.20
Expendable Equipment	14,402.00	11,217.00	3,185.00
Laboratory Supplies	3,345.00	-	3,345.00
Metered Postage	-	27.56	(27.56)
Office Supplies	52,672.00	35,072.93	17,599.07
Postage-Standard Mailing	55,000.00	45,000.00	10,000.00
Provisions	420.00	81.53	338.47
	<u>127,339.00</u>	<u>91,782.82</u>	<u>35,556.18</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	391,989.00	391,988.76	0.24
Equipment Rental	21,735.00	21,690.07	44.93
Info Tech CLEMIS	30,084.00	30,986.04	(902.04)
Info Tech Development	13,555.00	13,554.30	0.70
Info Tech Operations	275,653.00	275,999.55	(346.55)
Info Tech Managed Print Svcs	21,428.00	20,602.21	825.79
Insurance Fund	14,027.00	15,091.88	(1,064.88)
Maintenance Department Charges	21,661.00	21,660.50	0.50
Telephone Communications	57,000.00	58,613.79	(1,613.79)
	<u>847,132.00</u>	<u>850,187.10</u>	<u>(3,055.10)</u>
Total Division III (Rochester Hills)	<u>5,285,665.00</u>	<u>4,929,743.12</u>	<u>355,921.88</u>
<b>DIVISION IV (TROY):</b>			
SALARIES	1,521,067.00	1,493,659.81	27,407.19
FRINGE BENEFITS	918,515.00	853,854.38	64,660.62
<b>CONTRACTUAL SERVICES:</b>			
Bank Charges	6,000.00	11,506.61	(5,506.61)
Cash Shortage	-	286.00	(286.00)
Computer Research Service	-	1,059.31	(1,059.31)
Court Transcripts	200.00	1,078.30	(878.30)
Defense Atty Fees	889.00	889.02	(0.02)
Drug Testing	3,000.00	2,550.00	450.00
Electrical Service	90,000.00	79,229.58	10,770.42
Equipment Maintenance	1,500.00	531.65	968.35
Equipment Rental	1,300.00	-	1,300.00
Interpreter Fees	27,000.00	37,770.34	(10,770.34)
Juror Fees and Mileage	12,200.00	13,896.42	(1,696.42)
Library Continuations	2,056.00	1,208.99	847.01
Membership Dues	2,000.00	2,510.00	(510.00)
Officer Fees	100.00	86.80	13.20
Personal Mileage	3,546.00	3,844.62	(298.62)
Printing	3,900.00	3,924.77	(24.77)
Professional Services	5,000.00	4,893.49	106.51
Rent	203,288.00	203,288.04	(0.04)
Software Support Maintenance	34,450.00	27,472.08	6,977.92
Travel and Conference	5,000.00	5,666.13	(666.13)
Workshops and Meeting	1,500.00	1,301.35	198.65
	<u>402,929.00</u>	<u>402,993.50</u>	<u>(64.50)</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>COMMODITIES:</b>			
Dry Goods and Clothing	500.00	27.00	473.00
Expendable Equipment	35,236.00	33,735.32	1,500.68
Metered Postage	-	38.77	(38.77)
Office Supplies	27,532.00	20,354.62	7,177.38
Postage-Standard Mailing	25,000.00	15,000.00	10,000.00
Provisions	500.00	699.33	(199.33)
	<u>88,768.00</u>	<u>69,855.04</u>	<u>18,912.96</u>
<b>INTERNAL SERVICES:</b>			
Equipment Rental	14,537.00	5,537.78	8,999.22
Info Tech CLEMIS	21,360.00	22,000.96	(640.96)
Info Tech Development	13,553.00	13,552.60	0.40
Info Tech Operations	187,269.00	187,229.37	39.63
Info Tech Managed Print Svcs	8,446.00	8,906.91	(460.91)
Insurance Fund	8,451.00	9,092.48	(641.48)
Maintenance Department Charges	19,015.00	19,014.44	0.56
Telephone Communications	23,728.00	20,313.48	3,414.52
	<u>296,359.00</u>	<u>285,648.02</u>	<u>10,710.98</u>
Total Division IV (Troy)	<u>3,227,638.00</u>	<u>3,106,010.75</u>	<u>121,627.25</u>
<b>TOTAL DISTRICT COURT</b>	<u>17,502,505.00</u>	<u>16,667,085.83</u>	<u>835,419.17</u>
<b>PROBATE COURT:</b>			
<b>JUDICIAL/ADMINISTRATION:</b>			
SALARIES	1,593,627.00	1,603,800.16	(10,173.16)
FRINGE BENEFITS	818,516.00	769,941.79	48,574.21
<b>CONTRACTUAL SERVICES:</b>			
Court Reporter Services	3,000.00	-	3,000.00
Library Continuations	14,981.00	11,463.45	3,517.55
Membership Dues	2,500.00	-	2,500.00
Personal Mileage	-	1,788.18	(1,788.18)
Travel and Conference	2,000.00	-	2,000.00
	<u>22,481.00</u>	<u>13,251.63</u>	<u>9,229.37</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	177,913.00	177,912.60	0.40
Info Tech Development	1,751.00	1,750.50	0.50
Info Tech Operations	79,342.00	80,883.34	(1,541.34)
Info Tech Managed Print Svcs	295.00	131.79	163.21
Insurance Fund	3,959.00	4,259.60	(300.60)
Maintenance Department Charges	2,813.00	2,812.35	0.65
Telephone Communications	10,250.00	11,670.06	(1,420.06)
	<u>276,323.00</u>	<u>279,420.24</u>	<u>(3,097.24)</u>
Total Judicial/Administration	<u>2,710,947.00</u>	<u>2,666,413.82</u>	<u>44,533.18</u>
<b>JUDICIAL SUPPORT:</b>			
SALARIES	1,337,021.00	1,254,806.03	82,214.97
FRINGE BENEFITS	916,507.00	769,103.29	147,403.71
<b>CONTRACTUAL SERVICES:</b>			
Advertising	4,300.00	2,401.00	1,899.00
Car Allowance	2,000.00	808.95	1,191.05
Cash Shortage	-	83.00	(83.00)
Court Transcripts	1,000.00	186.55	813.45
Defense Atty Fees	381,552.00	353,961.20	27,590.80
Direct Client Services	-	65.00	(65.00)
Equipment Maintenance	2,000.00	2,192.90	(192.90)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Expert Witness Fee and Mileage	1,000.00	-	1,000.00
Fees Guardian Ad Litem	325,294.00	326,481.00	(1,187.00)
Guardian Review-Adult	18,000.00	27,635.00	(9,635.00)
Guardian Review-Minor	2,000.00	1,905.00	95.00
Interpreter Fees	8,000.00	7,171.45	828.55
Laundry and Cleaning	-	16.80	(16.80)
Medical Services Guardianship	45,600.00	49,425.00	(3,825.00)
Medical Services Probate Exam	27,000.00	51,325.00	(24,325.00)
Membership Dues	5,000.00	8,250.00	(3,250.00)
Periodicals Books Publ Sub	-	80.00	(80.00)
Personal Mileage	3,480.00	155.25	3,324.75
Printing	17,028.00	8,736.69	8,291.31
Professional Services	3,080.00	400.00	2,680.00
Refund Prior Years Revenue	-	68.00	(68.00)
Software Support Maintenance	76,000.00	90,176.34	(14,176.34)
Travel and Conference	6,500.00	9,528.37	(3,028.37)
Visiting Judges	10,000.00	15,318.32	(5,318.32)
	<u>938,834.00</u>	<u>956,370.82</u>	<u>(17,536.82)</u>
<b>COMMODITIES:</b>			
Computer Supplies	1,600.00	-	1,600.00
Dry Goods and Clothing	400.00	-	400.00
Expendable Equipment	12,000.00	-	12,000.00
Metered Postage	38,220.00	40,661.70	(2,441.70)
Office Supplies	23,889.00	24,637.59	(748.59)
	<u>76,109.00</u>	<u>65,299.29</u>	<u>10,809.71</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	140,921.00	140,920.20	0.80
Equipment Rental	54,738.00	34,675.00	20,063.00
Info Tech CLEMIS	16,857.00	17,362.40	(505.40)
Info Tech Development	62,247.00	62,246.48	0.52
Info Tech Operations	328,216.00	326,076.73	2,139.27
Info Tech Managed Print Svcs	4,339.00	5,241.87	(902.87)
Insurance Fund	7,386.00	7,946.72	(560.72)
Maintenance Department Charges	2,571.00	2,570.26	0.74
Telephone Communications	24,212.00	21,484.04	2,727.96
	<u>641,487.00</u>	<u>618,523.70</u>	<u>22,963.30</u>
Total Judicial Support	3,909,958.00	3,664,103.13	245,854.87
<b>TOTAL PROBATE COURT</b>	<u>6,620,905.00</u>	<u>6,330,516.95</u>	<u>290,388.05</u>
<b>TOTAL JUSTICE ADMINISTRATION</b>	<u>65,293,816.00</u>	<u>60,678,838.80</u>	<u>4,614,977.20</u>
<b>LAW ENFORCEMENT:</b>			
<b>PROSECUTING ATTORNEY:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	1,634,250.00	1,652,346.95	(18,096.95)
FRINGE BENEFITS	1,052,414.00	879,431.02	172,982.98
<b>CONTRACTUAL SERVICES:</b>			
Cash Shortage	-	12.00	(12.00)
Computer Research Service	65,000.00	57,614.08	7,385.92
Court Transcripts	15,000.00	26,137.55	(11,137.55)
Equipment Maintenance	1,300.00	-	1,300.00
Equipment Replacement	-	238.62	(238.62)
Expert Witness Fee and Mileage	40,000.00	38,456.41	1,543.59
Extradition Expense	47,000.00	61,421.02	(14,421.02)
Filing Fees	22,000.00	11,932.60	10,067.40

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Freight and Express	2,000.00	1,354.00	646.00
Interpreter Fees	691.00	488.95	202.05
Library Continuations	60,000.00	128,355.95	(68,355.95)
Membership Dues	50,000.00	51,425.50	(1,425.50)
Microfilming and Reproductions	3,500.00	412.60	3,087.40
Miscellaneous	575.00	904.02	(329.02)
Periodicals Books Publ Sub	4,000.00	2,884.46	1,115.54
Personal Mileage	-	3,724.08	(3,724.08)
Printing	46,460.00	38,070.86	8,389.14
Professional Services	38,488.00	-	38,488.00
Training	8,000.00	768.09	7,231.91
Transcript on Appeals	4,000.00	1,841.45	2,158.55
Travel and Conference	5,600.00	1,559.90	4,040.10
Witness Fees and Mileage	50,000.00	31,649.21	18,350.79
Workshops and Meeting	3,000.00	3,043.89	(43.89)
	<u>466,614.00</u>	<u>462,295.24</u>	<u>4,318.76</u>
<b>COMMODITIES:</b>			
Expendable Equipment	5,000.00	3,958.31	1,041.69
Metered Postage	29,000.00	21,254.31	7,745.69
Office Supplies	64,844.50	57,132.77	7,711.73
Postage-Standard Mailing	10,795.00	7,500.29	3,294.71
Provisions	700.00	-	700.00
	<u>110,339.50</u>	<u>89,845.68</u>	<u>20,493.82</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	869,189.00	869,189.16	(0.16)
Equipment Rental	1,218.00	-	1,218.00
Info Tech CLEMIS	24,456.00	25,189.20	(733.20)
Info Tech Development	66,613.00	66,612.88	0.12
Info Tech Equipment Rental	1,094.00	1,094.00	-
Info Tech Operations	675,157.00	681,608.16	(6,451.16)
Info Tech Managed Print Svcs	71,789.00	68,966.48	2,822.52
Insurance Fund	64,989.00	69,923.12	(4,934.12)
Maintenance Department Charges	22,011.00	22,010.33	0.67
Motor Pool Fuel Charges	8,316.00	9,456.70	(1,140.70)
Motor Pool	44,694.00	43,389.53	1,304.47
Radio Communications	3,656.00	3,656.16	(0.16)
Telephone Communications	86,277.00	72,926.95	13,350.05
	<u>1,939,459.00</u>	<u>1,934,022.67</u>	<u>5,436.33</u>
<b>TRANSFERS OUT:</b>			
Law Enforcement Grants	67,000.00	44,256.67	22,743.33
	<u>67,000.00</u>	<u>44,256.67</u>	<u>22,743.33</u>
Total Administration	<u>5,270,076.50</u>	<u>5,062,198.23</u>	<u>207,878.27</u>
<b>LITIGATION:</b>			
SALARIES	6,982,206.00	6,497,209.47	484,996.53
FRINGE BENEFITS	3,709,878.00	3,286,211.32	423,666.68
<b>CONTRACTUAL SERVICES:</b>			
Clothing Allowance	1,500.00	2,250.00	(750.00)
Personal Mileage	26,801.00	20,867.43	5,933.57
	<u>28,301.00</u>	<u>23,117.43</u>	<u>5,183.57</u>
<b>INTERNAL SERVICES:</b>			
Insurance Fund	108,806.00	110,610.47	(1,804.47)
	<u>108,806.00</u>	<u>110,610.47</u>	<u>(1,804.47)</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
TRANSFERS OUT:			
Law Enforcement Grants	975,027.00	873,474.37	101,552.63
	975,027.00	873,474.37	101,552.63
Total Litigation	11,804,218.00	10,790,623.06	1,013,594.94
WARRANTS:			
SALARIES	1,387,734.00	1,333,451.06	54,282.94
FRINGE BENEFITS	815,787.00	739,576.97	76,210.03
CONTRACTUAL SERVICES:			
Personal Mileage	3,199.00	2,576.08	622.92
	3,199.00	2,576.08	622.92
INTERNAL SERVICES:			
Insurance Fund	22,046.00	23,719.74	(1,673.74)
	22,046.00	23,719.74	(1,673.74)
Total Warrants	2,228,766.00	2,099,323.85	129,442.15
APPELLATE:			
SALARIES	1,231,194.00	1,258,802.95	(27,608.95)
FRINGE BENEFITS	637,146.00	631,759.23	5,386.77
CONTRACTUAL SERVICES:			
Personal Mileage	8,000.00	2,065.88	5,934.12
	8,000.00	2,065.88	5,934.12
INTERNAL SERVICES:			
Insurance Fund	16,224.00	17,455.75	(1,231.75)
	16,224.00	17,455.75	(1,231.75)
Total Appellate	1,892,564.00	1,910,083.81	(17,519.81)
TOTAL PROSECUTING ATTORNEY	21,195,624.50	19,862,228.95	1,333,395.55
SHERIFF:			
SHERIFF'S OFFICE:			
SALARIES	1,175,594.00	1,159,785.71	15,808.29
FRINGE BENEFITS	654,367.00	593,465.60	60,901.40
CONTRACTUAL SERVICES:			
Communications	12,000.00	7,747.03	4,252.97
Contracted Services	12,000.00	1,150.00	10,850.00
Equipment Maintenance	1,000.00	74.99	925.01
Library Continuations	13,100.00	9,417.00	3,683.00
Membership Dues	5,000.00	3,045.00	1,955.00
Miscellaneous	-	8.00	(8.00)
Periodicals Books Publ Sub	-	630.67	(630.67)
Personal Mileage	2,320.00	345.50	1,974.50
Professional Services	-	341.00	(341.00)
Travel and Conference	-	2,440.06	(2,440.06)
Travel Employee Taxable Meals	-	29.90	(29.90)
Workshops and Meeting	2,000.00	15.00	1,985.00
	47,420.00	25,244.15	22,175.85
COMMODITIES:			
Deputy Supplies	-	10.00	(10.00)
Material and Supplies	40,000.00	35,943.72	4,056.28
Office Supplies	13,316.00	1,988.11	11,327.89
Provisions	1,500.00	-	1,500.00
	54,816.00	37,941.83	16,874.17

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	297,102.00	297,102.24	(0.24)
Info Tech Operations	97,683.00	102,744.58	(5,061.58)
Info Tech Managed Print Svcs	2,827.00	2,775.71	51.29
Insurance Fund	25,943.00	24,592.96	1,350.04
Motor Pool Fuel Charges	8,489.00	7,778.14	710.86
Motor Pool	52,583.00	54,494.24	(1,911.24)
Telephone Communications	13,935.00	19,273.02	(5,338.02)
	498,562.00	508,760.89	(10,198.89)
Total Sheriff's Office	2,430,759.00	2,325,198.18	105,560.82
<b>ADMINISTRATIVE SERVICES:</b>			
SALARIES	840,386.00	846,925.70	(6,539.70)
FRINGE BENEFITS	477,081.00	477,832.73	(751.73)
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Exp	-	300.85	(300.85)
Cash Shortage	-	301.86	(301.86)
Equipment Maintenance	5,000.00	1,165.22	3,834.78
Freight and Express	2,000.00	165.42	1,834.58
Library Continuations	29,000.00	16,605.06	12,394.94
Membership Dues	8,400.00	8,509.00	(109.00)
Officers Training	-	145.00	(145.00)
Periodicals Books Publ Sub	8,000.00	8,032.60	(32.60)
Personal Mileage	3,161.00	2,416.85	744.15
Printing	104,975.00	51,603.60	53,371.40
Professional Services	7,500.00	4,071.04	3,428.96
Travel and Conference	26,000.00	16,904.31	9,095.69
Uniform Cleaning	150,112.00	121,405.67	28,706.33
	344,148.00	231,626.48	112,521.52
<b>COMMODITIES:</b>			
Compute Supplies	-	1,573.05	(1,573.05)
Custodial Supplies	-	357.39	(357.39)
Deputy Supplies	16,003.60	101,133.71	(85,130.11)
Expendable Equipment	-	1,078.86	(1,078.86)
Other Expendable Equipment	50,000.00	5,255.93	44,744.07
Groceries	-	219.84	(219.84)
Indigent Orders	-	6,622.94	(6,622.94)
Inmate Recreational Supplies	-	5,969.12	(5,969.12)
Metered Postage	25,920.00	19,127.54	6,792.46
Office Supplies	34,296.00	18,244.57	16,051.43
Postage-Standard Mailing	5,500.00	-	5,500.00
Uniforms	5,600.00	24,394.71	(18,794.71)
	137,319.60	183,977.66	(46,658.06)
<b>INTERNAL SERVICES:</b>			
Equipment Rental	22,951.00	25,653.84	(2,702.84)
Info Tech Development	411.00	410.75	0.25
Info Tech Operations	89,169.00	88,731.69	437.31
Info Tech Managed Print Svcs	12,035.00	17,808.07	(5,773.07)
Insurance Fund	16,390.00	17,255.73	(865.73)
Radio Communications	234.00	1,801.62	(1,567.62)
Telephone Communications	9,268.00	13,518.42	(4,250.42)
	150,458.00	165,180.12	(14,722.12)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
TRANSFER OUT:			
Project Work Orders	-	377.71	(377.71)
	-	377.71	(377.71)
Total Administrative Services	1,949,392.60	1,905,920.40	43,472.20
CORRECTIVE SERVICES:			
SALARIES	20,170,896.00	20,171,084.54	(188.54)
FRINGE BENEFITS	12,324,228.00	11,751,317.69	572,910.31
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	-	180.00	(180.00)
Adj Prior Years Revenue	-	1,885.00	(1,885.00)
Communication	-	1,351.98	(1,351.98)
Contracted Services	6,913,926.00	6,470,829.21	443,096.79
Drug Testing	2,000.00	-	2,000.00
Equipment Maintenance	30,000.00	13,315.97	16,684.03
Freight and Express	-	22.11	(22.11)
Interpreter Fees	14,000.00	5,788.60	8,211.40
Laundry and Cleaning	14,000.00	1,601.00	12,399.00
Library Continuations	-	909.24	(909.24)
Membership Dues	1,000.00	826.00	174.00
Miscellaneous	-	57.36	(57.36)
Officers Training	75,749.00	80,786.74	(5,037.74)
Periodicals Books Publ Sub	-	198.00	(198.00)
Personal Mileage	2,320.00	419.43	1,900.57
Printing	2,000.00	1,402.16	597.84
Prisoner Housing-Outside Co	20,500.00	-	20,500.00
Supportive Services	25,562.00	418.66	25,143.34
Transportation of Prisoners	15,000.00	4,239.75	10,760.25
Travel Employee Taxable Meals	-	1,043.21	(1,043.21)
	7,116,057.00	6,585,274.42	530,782.58
COMMODITIES:			
Bedding and Linen	100,000.00	91,210.75	8,789.25
Computer Supplies	30,000.00	20,334.80	9,665.20
Culinary Supplies	30,000.00	11,545.08	18,454.92
Custodial Supplies	215,000.00	148,361.10	66,638.90
Deputy Supplies	297,127.00	23,479.86	273,647.14
Dry Goods and Clothing	100,000.00	94,216.56	5,783.44
Expendable Equipment	-	5,392.76	(5,392.76)
Other Expendable Equipment	65,000.00	10,200.00	54,800.00
Groceries	10,000.00	989.28	9,010.72
Indigent Orders	30,000.00	5,942.28	24,057.72
Inmate Recreational Supplies	25,000.00	2,322.51	22,677.49
Office Supplies	40,000.00	27,864.84	12,135.16
Printing Supplies	-	159.02	(159.02)
Provisions	10,000.00	-	10,000.00
Uniforms	92,916.00	64,244.40	28,671.60
	1,045,043.00	506,263.24	538,779.76
INTERNAL SERVICES:			
Bldg Space Cost Allocation	4,073,338.00	4,073,337.96	0.04
Equipment Rental	2,160.00	2,160.00	-
CLEMIS Development	314,595.00	314,594.50	0.50
Info Tech CLEMIS	16,334.00	16,334.00	-
Info Tech Development	6,822.00	6,822.43	(0.43)
Info Tech Operations	1,900,875.00	1,890,992.97	9,882.03

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Info Tech Managed Print Svcs	61,926.00	59,759.14	2,166.86
Insurance Fund	190,795.00	213,402.75	(22,607.75)
Maintenance Department Charges	184,309.00	184,308.45	0.55
Motor Pool Fuel Charges	20,154.00	24,745.48	(4,591.48)
Motor Pool	118,677.00	103,907.76	14,769.24
Radio Communications	206,687.00	178,525.24	28,161.76
Telephone Communications	27,787.00	64,178.04	(36,391.04)
	<u>7,124,459.00</u>	<u>7,133,068.72</u>	<u>(8,609.72)</u>
<b>CAPITAL OUTLAY:</b>			
Capital Outlay Miscellaneous	22,348.90	21,880.90	468.00
	<u>22,348.90</u>	<u>21,880.90</u>	<u>468.00</u>
Total Corrective Services	<u>47,803,031.90</u>	<u>46,168,889.51</u>	<u>1,634,142.39</u>
<b>CORRECTIVE SERVICES-SATELLITES:</b>			
SALARIES	10,807,366.00	12,271,402.88	(1,464,036.88)
FRINGE BENEFITS	4,981,725.00	5,559,373.48	(577,648.48)
<b>CONTRACTUAL SERVICES:</b>			
Equipment Maintenance	22,000.00	17,952.07	4,047.93
Laundry and Cleaning	50,500.00	20,020.83	30,479.17
Personal Mileage	-	120.99	(120.99)
Printing	4,250.00	130.44	4,119.56
Travel Employee Taxable Meals	-	3,719.61	(3,719.61)
	<u>76,750.00</u>	<u>41,943.94</u>	<u>34,806.06</u>
<b>COMMODITIES:</b>			
Bedding and Linen	2,000.00	954.84	1,045.16
Culinary Supplies	-	179.00	(179.00)
Custodial Supplies	-	49,380.13	(49,380.13)
Deputy Supplies	229,980.00	12,895.89	217,084.11
Dry Goods and Clothing	2,000.00	13,736.60	(11,736.60)
Other Expendable Equipment	-	8,195.44	(8,195.44)
Office Supplies	-	3,587.19	(3,587.19)
Postage-Standard Mailing	-	6.70	(6.70)
Uniforms	81,527.00	13,695.55	67,831.45
	<u>315,507.00</u>	<u>102,631.34</u>	<u>212,875.66</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	991,391.00	991,392.36	(1.36)
Info Tech Operations	92,253.00	91,392.00	861.00
Info Tech Managed Print Svcs	967.00	768.45	198.55
Insurance Fund	109,597.00	108,762.61	834.39
Maintenance Department Charges	15,844.00	15,843.47	0.53
Motor Pool Fuel Charges	30,167.00	19,547.27	10,619.73
Motor Pool	77,229.00	70,665.83	6,563.17
Telephone Communications	15,792.00	20,384.54	(4,592.54)
	<u>1,333,240.00</u>	<u>1,318,756.53</u>	<u>14,483.47</u>
<b>TRANSFER OUT:</b>			
Radio Communications	35,000.00	10,500.00	24,500.00
	<u>35,000.00</u>	<u>10,500.00</u>	<u>24,500.00</u>
Total Corrective Services-Satellites	<u>17,549,588.00</u>	<u>19,304,608.17</u>	<u>(1,755,020.17)</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>PATROL SERVICES:</b>			
SALARIES	34,274,668.00	33,989,676.53	284,991.47
FRINGE BENEFITS	19,735,763.00	18,792,356.37	943,406.63
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Exp	-	14,777.62	(14,777.62)
Auction Expense	1,000.00	506.95	493.05
Building Maintenance Charges	23,639.00	24,835.80	(1,196.80)
Clothing Allowance	18,425.00	23,888.41	(5,463.41)
Communications	8,680.00	1,177.88	7,502.12
Contracted Services	55,000.00	-	55,000.00
Electrical Service	22,712.00	16,924.02	5,787.98
Equipment Maintenance	187,045.00	142,135.36	44,909.64
Equipment Rental	43,406.00	-	43,406.00
Freight and Express	-	348.18	(348.18)
Insurance	8,000.00	7,223.00	777.00
Interpreter Fees	-	825.00	(825.00)
K-9 Program	65,344.00	65,343.81	0.19
Membership Dues	400.00	390.00	10.00
Natural Gas	10,000.00	5,321.18	4,678.82
North Oakland Sub-Station	11,000.00	-	11,000.00
Officers Training	87,668.00	42,302.24	45,365.76
Periodicals Books Publ Sub	-	64.75	(64.75)
Personal Mileage	-	16.00	(16.00)
Printing	-	2,206.03	(2,206.03)
Professional Services	3,000.00	6,435.17	(3,435.17)
Property Taxes	36,000.00	36,123.33	(123.33)
Rent	123,760.00	123,291.80	468.20
Software Support Maintenance	-	3,099.99	(3,099.99)
Towing and Storage Fees	8,000.00	3,947.00	4,053.00
Travel and Conference	1,000.00	364.07	635.93
Travel Employee Taxable Meals	-	2,679.83	(2,679.83)
Uniform Cleaning	3,000.00	1,377.19	1,622.81
Water and Sewage Charges	2,000.00	1,349.49	650.51
	<u>719,079.00</u>	<u>526,954.10</u>	<u>192,124.90</u>
<b>COMMODITIES:</b>			
Custodial Supplies	8,200.00	4,602.19	3,597.81
Deputy Supplies	537,305.00	309,660.46	227,644.54
Diving Supplies	8,000.00	7,882.60	117.40
Employee Footwear	-	63.60	(63.60)
Expendable Equipment	16,371.00	7,776.00	8,595.00
Other Expendable Equipment	130,000.00	2,719.94	127,280.06
Gasoline Charges	9,559.00	31,058.62	(21,499.62)
Groceries	-	73.28	(73.28)
Medical Supplies	500.00	-	500.00
Office Supplies	31,100.00	21,718.17	9,381.83
Shop Supplies	500.00	219.83	280.17
Uniforms	215,324.00	134,310.47	81,013.53
	<u>956,859.00</u>	<u>520,085.16</u>	<u>436,773.84</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	91,510.00	91,510.20	(0.20)
Equipment Rental	421,980.00	346,026.63	75,953.37
Info Tech CLEMIS	167,562.00	137,016.41	30,545.59
Info Tech Development	78,803.00	78,802.31	0.69
Info Tech Equipment Rental	233,611.00	265,568.50	(31,957.50)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Info Tech Operations	592,335.00	591,433.40	901.60
Info Tech Managed Print Svcs	34,437.00	37,021.74	(2,584.74)
Insurance Fund	385,449.00	380,782.57	4,666.43
Maintenance Department Charges	18,278.00	18,277.75	0.25
Motor Pool Fuel Charges	1,168,473.00	1,058,943.76	109,529.24
Motor Pool	3,306,616.00	2,890,450.86	416,165.14
Radio Communications	29,489.00	35,563.98	(6,074.98)
Telephone Communications	72,496.00	213,125.67	(140,629.67)
	6,601,039.00	6,144,523.78	456,515.22
<b>CAPITAL OUTLAY:</b>			
Boats	57,335.00	53,262.00	4,073.00
Equipment	177,737.00	3,102.39	174,634.61
Vehicles	190,600.00	11,638.94	178,961.06
	425,672.00	68,003.33	357,668.67
<b>TRANSFERS OUT:</b>			
Radio Communications	44,288.00	43,500.00	788.00
Information Technology	33,360.00	33,360.00	-
Motor Pool	160,369.00	160,369.00	-
	238,017.00	237,229.00	788.00
Total Patrol Services	62,951,097.00	60,278,828.27	2,672,268.73
<b>SHERIFF EMERG. PREPAREDNESS TRAINING:</b>			
SALARIES	2,153,351.00	2,043,725.60	109,625.40
FRINGE BENEFITS	1,116,975.00	1,079,530.47	37,444.53
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Yeats Exp	-	3,559.48	(3,559.48)
Auction Expense	14,400.00	16,199.99	(1,799.99)
Communications	-	460.00	(460.00)
Employees Medical Exams	64,712.00	35,081.09	29,630.91
Equipment Maintenance	85.00	3,923.90	(3,838.90)
Fees Civil Service	300,000.00	283,011.99	16,988.01
Freight and Express	-	370.03	(370.03)
Membership Dues	3,000.00	2,760.00	240.00
Officers Training	90,000.00	103,978.43	(13,978.43)
Periodicals Books Publ Sub	-	305.00	(305.00)
Personal Mileage	-	113.64	(113.64)
Printing	510.00	3,881.96	(3,371.96)
Professional Services	110,123.00	104,695.50	5,427.50
Software Support Maintenance	-	11.65	(11.65)
Travel and Conference	-	2,891.86	(2,891.86)
Travel Employee Taxable Meals	-	254.15	(254.15)
	582,830.00	561,498.67	21,331.33
<b>COMMODITIES:</b>			
Custodial Supplies	0.00	1,965.30	(1,965.30)
Deputy Supplies	34,000.00	420,610.02	(386,610.02)
Expendable Equipment	0.00	7,042.49	(7,042.49)
Other Expendable Equipment	8,000.00	9,859.64	(1,859.64)
Office Supplies	1,000.00	9,437.89	(8,437.89)
Provisions	1,000.00	215.64	784.36
Training-Educational Supplies	1,000.00	0.00	1,000.00
Uniforms	89,250.00	62,241.10	27,008.90
Capital Outlay Miscellaneous	-	0.32	(0.32)
	134,250.00	511,372.40	(377,122.40)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	53,822.00	53,822.76	(0.76)
Equipment Rental	1,615.00	840.00	775.00
Info Tech CLEMIS	6,308.00	6,110.00	198.00
Info Tech Operations	263,303.00	273,905.26	(10,602.26)
Info Tech Managed Print Svcs	23,128.00	19,413.37	3,714.63
Insurance Fund	30,053.00	19,608.88	10,444.12
Telephone Communications	23,697.00	29,581.36	(5,884.36)
	<u>401,926.00</u>	<u>403,281.63</u>	<u>(1,355.63)</u>
Total Sheriff Emerg. Preparedness Training	4,389,332.00	4,599,408.77	(210,076.77)
<b>INVESTIGATIVE &amp; FORENSIC SERVICES:</b>			
SALARIES	5,741,833.00	5,798,001.94	(56,168.94)
FRINGE BENEFITS	3,356,683.00	3,277,749.29	78,933.71
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Exp	-	25,145.43	(25,145.43)
Auction Expense	500.00	168.50	331.50
Bank Charges	-	146.99	(146.99)
Clothing Allowance	20,670.00	12,915.42	7,754.58
Communications	75,000.00	57,220.62	17,779.38
Contracted Services	106,000.00	45,225.00	60,775.00
Drug Testing	18,396.00	8,641.95	9,754.05
Equipment Maintenance	41,174.00	37,510.49	3,663.51
Evidence Fund NET	150,000.00	142,545.10	7,454.90
Extradition Expense	12,000.00	-	12,000.00
Freight and Express	-	461.32	(461.32)
Interpreter Fees	-	300.00	(300.00)
Liquor and Gambling Evidence	12,000.00	5,305.15	6,694.85
Membership Dues	5,000.00	5,096.00	(96.00)
Officers Training	-	536.30	(536.30)
Periodicals Books Publ Sub	-	623.30	(623.30)
Personal Mileage	-	106.82	(106.82)
Printing	5,100.00	695.68	4,404.32
Professional Services	15,000.00	16,304.87	(1,304.87)
Program	69,000.00	54,545.22	14,454.78
Software Support Maintenance	30,000.00	11,714.63	18,285.37
Towing and Storage Fees	-	2,585.00	(2,585.00)
Transportation of Prisoners	-	8.00	(8.00)
Travel and Conference	10,000.00	12,316.20	(2,316.20)
Travel Employee Taxable Meals	-	1,819.47	(1,819.47)
	<u>569,840.00</u>	<u>441,937.46</u>	<u>127,902.54</u>
<b>COMMODITIES:</b>			
Computer Supplies	2,000.00	-	2,000.00
Custodial Supplies	-	1,475.09	(1,475.09)
Deputy Supplies	1,176.00	9,750.54	(8,574.54)
Other Expendable Equipment	5,880.00	3,958.80	1,921.20
Forensic Lab Enhancement	289,742.00	275,085.78	14,656.22
Laboratory Supplies	401,792.00	361,533.96	40,258.04
Material and Supplies	15,056.00	8,168.95	6,887.05
Office Supplies	30,099.00	23,358.51	6,740.49
Photographic Supplies	5,000.00	2,101.67	2,898.33
Provisions	-	13.98	(13.98)

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Training-Educational Supplies	286.00	-	286.00
Uniforms	1,694.00	3,587.99	(1,893.99)
	<u>752,725.00</u>	<u>689,035.27</u>	<u>63,689.73</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	810,299.00	810,300.60	(1.60)
Info Tech CLEMIS	25,878.00	20,297.40	5,580.60
Info Tech Development	1,366.00	1,365.50	0.50
Info Tech Operations	569,669.00	565,512.40	4,156.60
Info Tech Managed Print Svcs	30,318.00	29,411.79	906.21
Insurance Fund	327,814.00	293,255.98	34,558.02
Maintenance Department Charges	41.00	40.37	0.63
Motor Pool Fuel Charges	173,628.00	159,650.75	13,977.25
Motor Pool	707,766.00	710,015.83	(2,249.83)
Radio Communications	17,367.00	7,760.18	9,606.82
Telephone Communications	294,664.00	197,544.10	97,119.90
	<u>2,958,810.00</u>	<u>2,795,154.90</u>	<u>163,655.10</u>
<b>TRANSFERS OUT:</b>			
Law Enforcement Grants	509,355.00	481,367.90	27,987.10
	<u>509,355.00</u>	<u>481,367.90</u>	<u>27,987.10</u>
Total Investigative & Forensic Services	<u>13,889,246.00</u>	<u>13,483,246.76</u>	<u>405,999.24</u>
<b>EMERGENCY COMM OPERATION:</b>			
SALARIES	5,908,149.00	5,872,693.20	35,455.80
FRINGE BENEFITS	<u>3,360,857.00</u>	<u>3,393,461.17</u>	<u>(32,604.17)</u>
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Exp	-	3,460.00	(3,460.00)
Communications	-	1,561.81	(1,561.81)
Equipment Maintenance	116,215.00	17,950.00	98,265.00
Interpreter Fees	-	3,273.23	(3,273.23)
Membership Dues	400.00	200.00	200.00
Officers Training	62,618.00	53,768.04	8,849.96
Software Support Maintenance	40,680.00	40,680.00	-
Travel Employee Taxable Meals	-	119.60	(119.60)
	<u>219,913.00</u>	<u>121,012.68</u>	<u>98,900.32</u>
<b>COMMODITIES:</b>			
Deputy Supplies	-	1,220.00	(1,220.00)
Other Expendable Equipment	-	4,996.40	(4,996.40)
Office Supplies	21,000.00	6,477.21	14,522.79
Uniforms	2,000.00	2,264.20	(264.20)
	<u>23,000.00</u>	<u>14,957.81</u>	<u>8,042.19</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	96,251.00	96,251.04	(0.04)
Info Tech CLEMIS	-	464.14	(464.14)
Info Tech Operations	92,408.00	92,833.00	(425.00)
Insurance Fund	20,197.00	21,730.38	(1,533.38)
Radio Communications	11,119.00	30,326.69	(19,207.69)
Telephone Communications	6,337.00	25,919.02	(19,582.02)
	<u>226,312.00</u>	<u>267,524.27</u>	<u>(41,212.27)</u>
Total Emergency Comm Operation	<u>9,738,231.00</u>	<u>9,669,649.13</u>	<u>68,581.87</u>
TOTAL SHERIFF	<u>160,700,677.50</u>	<u>157,735,749.19</u>	<u>2,964,928.31</u>
<b>TOTAL LAW ENFORCEMENT</b>	<u>181,896,302.00</u>	<u>177,597,978.14</u>	<u>4,298,323.86</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>LEGISLATIVE:</b>			
BOARD OF COMMISSIONERS:			
ADMINISTRATION:			
SALARIES	1,588,343.00	1,503,481.04	84,861.96
FRINGE BENEFITS	980,368.00	902,325.06	78,042.94
CONTRACTUAL SERVICES:			
Advertising	300.00	-	300.00
Historical Commission	2,350.00	861.50	1,488.50
Legal Services	8,000.00	25,054.17	(17,054.17)
Legislative Expense	8,000.00	1,607.68	6,392.32
Literacy Project	10,000.00	-	10,000.00
Membership Dues	2,000.00	704.00	1,296.00
Periodicals Books Publ Sub	2,000.00	4,416.50	(2,416.50)
Personal Mileage	28,000.00	17,837.25	10,162.75
Printing	10,000.00	10,080.02	(80.02)
Prof Serv - Annual Audit	261,700.00	254,390.00	7,310.00
Professional Services	63,300.00	65,000.00	(1,700.00)
Public Information	102,989.00	12,695.95	90,293.05
Special Event Program	3,000.00	4,038.98	(1,038.98)
Special Projects	799,924.00	181,259.12	618,664.88
Transition Expense	15,000.00	8,750.00	6,250.00
Travel and Conference	20,000.00	38,219.33	(18,219.33)
Workshops and Meeting	30,000.00	11,125.69	18,874.31
	1,366,563.00	636,040.19	730,522.81
COMMODITIES:			
Computer Supplies	500.00	-	500.00
Expendable Equipment	27,500.00	1,343.43	26,156.57
Other Expendable Equipment	-	9,801.05	(9,801.05)
Groceries	200.00	9.98	190.02
Metered Postage	2,877.00	4,217.06	(1,340.06)
Office Supplies	6,801.00	5,293.49	1,507.51
Postage-Standard Mailing	200.00	45.55	154.45
	38,078.00	20,710.56	17,367.44
INTERNAL SERVICES:			
Bldg Space Cost Allocation	133,816.00	133,816.56	(0.56)
Equipment Rental	-	2,851.24	(2,851.24)
Info Tech Development	54,016.00	54,015.75	0.25
Info Tech Operations	98,509.00	95,480.78	3,028.22
Info Tech Managed Print Svcs	4,274.00	4,030.20	243.80
Insurance Fund	9,253.00	10,394.31	(1,141.31)
Maintenance Department Charges	14,551.00	14,550.74	0.26
Telephone Communications	18,848.00	21,336.75	(2,488.75)
	333,267.00	336,476.33	(3,209.33)
Total Administration	4,306,619.00	3,399,033.18	907,585.82
LIBRARY BOARD:			
SALARIES	309,432.00	271,302.08	38,129.92
FRINGE BENEFITS	146,712.00	126,975.82	19,736.18
CONTRACTUAL SERVICES:			
Auction Expense	-	7.56	(7.56)
Binding	1,600.00	-	1,600.00
Computer Research Service	115,235.00	118,240.41	(3,005.41)
Contracted Services	143,286.00	143,285.00	1.00
Equipment Maintenance	1,800.00	-	1,800.00

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Fees - Per Diems	750.00	400.90	349.10
Freight and Express	600.00	576.44	23.56
Library Continuations	75,743.00	27,202.28	48,540.72
Membership Dues	475.00	-	475.00
Periodicals Books Publ Sub	10,930.00	157.99	10,772.01
Personal Mileage	1,759.00	408.59	1,350.41
Printing	500.00	-	500.00
Software Support Maintenance	1,000.00	863.94	136.06
Special Projects	1,266.00	-	1,266.00
Travel and Conference	1,500.00	-	1,500.00
Workshops and Meeting	2,842.00	260.04	2,581.96
	<u>359,286.00</u>	<u>291,403.15</u>	<u>67,882.85</u>
<b>COMMODITIES:</b>			
Expendable Equipment	3,200.00	-	3,200.00
Metered Postage	713.00	262.83	450.17
Office Supplies	3,000.00	2,729.53	270.47
	<u>6,913.00</u>	<u>2,992.36</u>	<u>3,920.64</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	333,588.00	333,587.76	0.24
Equipment Rental	2,470.00	2,470.00	-
Info Tech Development	1,733.00	1,732.50	0.50
Info Tech Operations	84,499.00	83,518.00	981.00
Info Tech Managed Print Svcs	10,456.00	6,751.18	3,704.82
Insurance Fund	1,241.00	1,335.26	(94.26)
Maintenance Department Charges	6,731.00	6,730.79	0.21
Telephone Communications	4,768.00	4,041.99	726.01
	<u>445,486.00</u>	<u>440,167.48</u>	<u>5,318.52</u>
Total Library Board	1,267,829.00	1,132,840.89	134,988.11
<b>TOTAL LEGISLATIVE</b>	<u>5,574,448.00</u>	<u>4,531,874.07</u>	<u>1,042,573.93</u>
<b>WATER RESOURCES COMMISSIONER:</b>			
<b>ADMINISTRATION:</b>			
SALARIES	154,797.00	155,191.16	(394.16)
FRINGE BENEFITS	69,621.00	66,684.67	2,936.33
<b>CONTRACTUAL SERVICES:</b>			
Adj Prior Years Exp	-	314.00	(314.00)
Cash Shortage	-	16.13	(16.13)
Charge Card Fee	4,500.00	3,939.66	560.34
Communications	500.00	-	500.00
Contracted Services	110,000.00	10,804.88	99,195.12
Education Programs	20,000.00	-	20,000.00
Equipment Rental	1,000.00	830.55	169.45
Freight and Express	250.00	-	250.00
Laboratory Fees	1,000.00	-	1,000.00
Legal Services	56,700.00	32,982.20	23,717.80
Logos Trademarks Intellect Prop	-	425.00	(425.00)
Membership Dues	20,700.00	21,521.96	(821.96)
Periodicals Books Publ Sub	1,400.00	933.40	466.60
Personal Mileage	4,892.00	2,310.95	2,581.05
Printing	5,080.00	3,453.27	1,626.73
Prof Svc-Consultant	25,300.00	27,564.75	(2,264.75)
Professional Services	25,271.00	-	25,271.00
Publishing Legal Notices	1,500.00	-	1,500.00
Recording Fees	1,000.00	638.60	361.40

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
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	27,342.00	30,221.40	(2,879.40)
Watershed-Clinton River	5,141.00	5,141.00	-
Watershed-Huron River	2,706.00	2,706.00	-
Workshops and Meeting	5,700.00	-	5,700.00
	<u>389,557.00</u>	<u>202,144.75</u>	<u>187,412.25</u>
<b>COMMODITIES:</b>			
Employee Footwear	2,000.00	2,082.79	(82.79)
Expendable Equipment	5,500.00	-	5,500.00
Material and Supplies	8,000.00	2,560.51	5,439.49
Medical Supplies	100.00	-	100.00
Metered Postage	28,000.00	30,113.70	(2,113.70)
Office Supplies	42,318.00	37,245.64	5,072.36
Training-Educational Supplies	1,500.00	-	1,500.00
Uniforms	11,000.00	10,135.86	864.14
	<u>98,418.00</u>	<u>82,138.50</u>	<u>16,279.50</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	438,049.00	438,049.44	(0.44)
Drain Equip Labor	5,120,820.00	4,887,286.17	233,533.83
Drain Equipment	417,000.00	420,857.43	(3,857.43)
Info Tech Development	211,682.00	211,681.60	0.40
Info Tech Operations	450,150.00	449,838.00	312.00
Info Tech Managed Print Svcs	44,836.00	51,215.95	(6,379.95)
Insurance Fund	-	2,287.50	(2,287.50)
Maintenance Department Charges	51,282.00	51,281.77	0.23
Telephone Communications	46,763.00	49,841.93	(3,078.93)
	<u>6,780,582.00</u>	<u>6,562,339.79</u>	<u>218,242.21</u>
<b>TRANSFERS OUT:</b>			
Drains Act 40 Ch 4 18 Maint	56,165.00	52,706.00	3,459.00
	<u>56,165.00</u>	<u>52,706.00</u>	<u>3,459.00</u>
Total Administration	7,549,140.00	7,121,204.87	427,935.13
<b>TOTAL WATER RESOURCES COMMISSIONER</b>	<u>7,549,140.00</u>	<u>7,121,204.87</u>	<u>427,935.13</u>
<b>TOTAL DEPARTMENTAL EXPENDITURES</b>	<u>385,379,158.68</u>	<u>360,980,781.44</u>	<u>24,398,377.24</u>
<b>NON-DEPARTMENTAL EXPENDITURES:</b>			
<b>NON-DEPARTMENTAL OPERATIONS:</b>			
<b>CONTRACTUAL SERVICES:</b>			
Aadj Prior Years Exp	-	141,574.75	(141,574.75)
Aadj Prior Years Revenue	-	14.16	(14.16)
Auction Expense	-	3.48	(3.48)
Bank Charges	-	52,102.36	(52,102.36)
Fees - Per Diems	-	780.85	(780.85)
Insurance Surety Bonds	33,305.00	2,310.00	30,995.00
Logos Trademarks Intellect Prp	20,000.00	20,478.00	(478.00)
Miscellaneous	300,000.00	-	300,000.00
Refund Prior Years Revenue	-	10,495.60	(10,495.60)
	<u>353,305.00</u>	<u>227,759.20</u>	<u>125,545.80</u>
<b>NON-DEPARTMENTAL:</b>			
Drain Assessments Current	1,889,000.00	1,226,532.96	662,467.04
Local Road Funding Program	1,970,179.00	1,962,575.00	7,604.00
Mental Health Authority	9,620,616.00	9,620,616.00	-

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
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	3,322,038.00	1,944,280.66	1,377,757.34
SEMCOG	500,000.00	489,758.25	10,241.75
Substance Abuse Coord Agency	4,822,378.00	4,822,378.54	(0.54)
Traffic Improvement Assoc	30,000.00	30,000.00	-
	<u>22,251,311.00</u>	<u>20,193,000.14</u>	<u>2,058,310.86</u>
<b>COMMODITIES:</b>			
Provisions	30,000.00	-	30,000.00
	<u>30,000.00</u>	<u>-</u>	<u>30,000.00</u>
<b>INTERNAL SERVICES:</b>			
Bldg Space Cost Allocation	1,714,327.00	1,714,327.20	(0.20)
Insurance Fund	485,873.00	466,528.25	19,344.75
Maintenance Department Charges	326.00	-	326.00
Service Center Grounds	500,000.00	499,999.95	0.05
	<u>2,700,526.00</u>	<u>2,680,855.40</u>	<u>19,670.60</u>
<b>TRANSFERS OUT:</b>			
Child Care	21,811,718.00	21,903,682.58	(91,964.58)
Social Welfare Foster Care	1,000.00	-	1,000.00
Oakland Enhancement	200,000.00	200,000.00	-
Building Authority Debt Act 31	2,229,750.00	2,230,500.00	(750.00)
Buildg Improvement	5,500,000.00	5,500,000.00	-
Project Work Orders	1,336,396.00	1,346,815.34	(10,419.34)
Major Dept Support Projects	4,187,370.00	4,187,370.00	-
Fire Records Management	507,699.00	489,411.78	18,287.22
CLEMIS	1,644,186.00	1,644,186.00	-
Information Technology	6,410,850.00	6,410,850.00	-
	<u>43,828,969.00</u>	<u>43,912,815.70</u>	<u>(83,846.70)</u>
Total Non-departmental Operations	<u>69,164,111.00</u>	<u>67,014,430.44</u>	<u>2,149,680.56</u>
<b>RESERVED FOR TRANSFER:</b>			
<b>CONTRACTUAL SERVICES:</b>			
Contingency	32,892.00	-	32,892.00
Grant Match	757,731.00	-	757,731.00
Legislative Expense	8,600.00	-	8,600.00
	<u>799,223.00</u>	<u>-</u>	<u>799,223.00</u>
<b>NON-DEPARTMENTAL:</b>			
Classification and Rate Change	186,605.00	-	186,605.00
Disaster Recovery	300,000.00	-	300,000.00
Emergency Salaries Reserve	169,842.00	-	169,842.00
Juvenile Resentencing	1,136,000.00	-	1,136,000.00
Salary Adjustment Reserve	2,400,000.00	-	2,400,000.00
Security Reserve	330,956.00	-	330,956.00
Summer Employees Reserve	235,192.00	-	235,192.00
	<u>4,758,595.00</u>	<u>-</u>	<u>4,758,595.00</u>
<b>INTERNAL SERVICES:</b>			
Internal Support Expenditures	1,050,000.00	-	1,050,000.00
Info Tech Development	8,172.00	-	8,172.00
	<u>1,058,172.00</u>	<u>-</u>	<u>1,058,172.00</u>
<b>CAPITAL OUTLAY:</b>			
Capital Outlay Miscellaneous	431,808.00	-	431,808.00
	<u>431,808.00</u>	<u>-</u>	<u>431,808.00</u>

**COUNTY OF OAKLAND**  
**General Fund**  
**Statement of Appropriations and Expenditures**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
TRANSFER OUT:			
Child Care	-	(6,659,970.89)	6,659,970.89
	-	(6,659,970.89)	6,659,970.89
Total Reserved for Transfer	7,047,798.00	(6,659,970.89)	13,707,768.89
<b>TOTAL NON-DEPARTMENTAL EXPENDITURES</b>	76,211,909.00	60,354,459.55	15,857,449.45
<b>TOTAL GENERAL FUND EXPENDITURES</b>	\$ 461,591,067.68	\$ 421,335,240.99	\$ 40,255,826.69

OAKLAND COUNTY  
FINANCIAL STATEMENTS  
SPECIAL REVENUE  
FUNDS

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

**COUNTY OF OAKLAND**  
**Child Care Fund**  
**Balance Sheet**  
**September 30, 2019**

**Assets**

Pooled Cash and Investment	\$ 5,631,525.11
Accounts Receivable	11,886.54
Due From Municipalities	673,763.16
Due From State of Michigan	3,697,808.44
Total Assets	10,014,983.25

**Liabilities**

Vouchers Payable	665,162.13
Accounts Payable	461,845.07
Due to Other Funds	6,574,907.31
Deposits	1,492.00
Total Liabilities	7,703,406.51

**Deferred Inflow of Resources**

Unavailable Revenue - Other	2,226,513.16
Total Deferred Inflow of Resources	2,226,513.16

**Fund Balance**

Assigned	85,063.58
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**Total Liabilities, Deferred Inflows of Resources,  
and Fund Balance**

\$ 10,014,983.25

**COUNTY OF OAKLAND**  
**Child Care Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>			
Children's Village	\$ 19,887,745.00	\$ 21,164,177.13	\$ 1,276,432.13
Child Care - Circuit Court Family Court Services	1,150,000.00	1,042,372.97	(107,627.03)
Total Revenues	<u>21,037,745.00</u>	<u>22,206,550.10</u>	<u>1,168,805.10</u>
<b>Expenditures</b>			
Salaries	12,460,759.00	12,706,540.31	(245,781.31)
Fringe Benefits	7,881,813.00	7,137,380.06	744,432.94
Contractual Services	18,592,634.00	14,019,363.84	4,573,270.16
Commodities	1,005,144.54	636,580.80	368,563.74
Internal Services	2,914,405.00	2,876,831.74	37,573.26
Total Expenditures	<u>42,854,755.54</u>	<u>37,376,696.75</u>	<u>5,478,058.79</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(21,817,010.54)</u>	<u>(15,170,146.65)</u>	<u>6,646,863.89</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	21,811,913.00	15,243,906.69	(6,568,006.31)
Transfers Out	(6,206.00)	-	6,206.00
Total Other Financing Sources (Uses)	<u>21,805,707.00</u>	<u>15,243,906.69</u>	<u>(6,561,800.31)</u>
Net Change in Fund Balance	(11,303.54)	73,760.04	85,063.58
<b>Fund Balance, October 1, 2018</b>	<u>11,303.54</u>	<u>11,303.54</u>	<u>-</u>
<b>Fund Balance, September 30, 2019</b>	<u>\$ 0.00</u>	<u>\$ 85,063.58</u>	<u>\$ 85,063.58</u>

**COUNTY OF OAKLAND**  
**Child Care - Human Services**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Contractual Services:			
Private Institutions	1,067,380.00	330,800.00	736,580.00
Private Institutions-Residential	2,700,000.00	2,022,993.11	677,006.89
Private Institutions-Foster Care	800,000.00	470,650.02	329,349.98
Foster Boarding Homes	400,000.00	143,975.52	256,024.48
Independent Living	578,697.00	225,705.01	352,991.99
Total Contractual services	<u>5,546,077.00</u>	<u>3,194,123.66</u>	<u>2,351,953.34</u>
Total Expenditures	<u>5,546,077.00</u>	<u>3,194,123.66</u>	<u>2,351,953.34</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(5,546,077.00)</u>	<u>(3,194,123.66)</u>	<u>2,351,953.34</u>
<b>Other Financing Sources (Uses)</b>			
Transfer In	5,546,077.00	3,194,123.66	(2,351,953.34)
Transfer Out	-	-	-
Total Other Financing Sources (Uses)	<u>5,546,077.00</u>	<u>3,194,123.66</u>	<u>(2,351,953.34)</u>
Net Change in Fund Balance	-	-	-
<b>Fund Balance, October 1, 2018</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, September 30, 2019</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF OAKLAND**  
**Child Care - Children's Village**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>			
Child Care Subsidy	\$ 15,589,442.00	\$ 16,029,953.28	\$ 440,511.28
Child Care - State Aid	2,315,287.00	2,266,473.00	(48,814.00)
Out County Board and Care	1,282,316.00	2,097,391.76	815,075.76
Refunds - School Meals	300,000.00	299,802.78	(197.22)
Board and Care	400,000.00	319,357.38	(80,642.62)
Court Service Fees - Probation	500.00	1.35	(498.65)
Duplicate Records Fees	200.00	-	(200.00)
County Auction	-	1.00	1.00
Miscellaneous	-	0.03	0.03
Refund Prior Years Expenditures	-	151,196.55	151,196.55
Total Revenues	<u>19,887,745.00</u>	<u>21,164,177.13</u>	<u>1,276,432.13</u>
<b>Expenditures</b>			
Salaries	<u>11,155,750.00</u>	<u>11,402,392.97</u>	<u>(246,642.97)</u>
Fringe Benefits	<u>7,228,344.00</u>	<u>6,484,946.07</u>	<u>743,397.93</u>
<b>Contractual Services</b>			
Adj Prior Years Exp	-	5,072.15	(5,072.15)
Ambulance	3,600.00	-	3,600.00
Auction Expense	-	0.02	(0.02)
Barber Services	10,000.00	7,489.00	2,511.00
Contracted Services	240,000.00	91,896.86	148,103.14
Employee Medical Exams	12,742.00	6,117.95	6,624.05
Equipment Repairs and Maintenance	10,000.00	1,510.17	8,489.83
Hospitalization	21,000.00	101.00	20,899.00
Interpreter Fees	-	289.50	(289.50)
Juvenile Detention-Outside Co	500.00	-	500.00
Laundry and Cleaning	30,000.00	26,790.23	3,209.77
Library Continuations	89.00	-	89.00
Licenses and Permits	7,000.00	376.81	6,623.19
Medical Services - Physicians	120,482.00	142,200.00	(21,718.00)
Membership Dues and Publications	2,000.00	1,174.60	825.40
Optical Expense	3,000.00	2,575.00	425.00
Periodicals, Books, Publ. & Subscription	1,000.00	-	1,000.00
Personal Mileage	5,044.00	8,659.48	(3,615.48)
Printing	10,822.00	7,826.43	2,995.57
Priv Institutions Foster Care	365,144.00	-	365,144.00
Priv Institutions Residential	105,356.00	-	105,356.00
Professional Services	20,000.00	-	20,000.00
Psychological Testing	2,500.00	-	2,500.00
State Institutions	1,555,652.00	-	1,555,652.00
Teachers Services	2,510,943.00	2,510,943.00	-
Testing Services	22,360.00	20,550.85	1,809.15
Transportation of Clients	-	4.50	(4.50)
Travel and Conference	7,000.00	3,601.32	3,398.68
Vocational Training	10,000.00	6,823.87	3,176.13
Total Contractual Services	<u>5,076,234.00</u>	<u>2,844,002.74</u>	<u>2,232,231.26</u>
<b>Commodities</b>			
Bedding and Linen	13,000.00	5,759.82	7,240.18
Culinary Supplies	15,000.00	14,631.85	368.15
Custodial Supplies	62,100.00	50,067.13	12,032.87
Drugs	77,208.00	18,110.94	59,097.06

**COUNTY OF OAKLAND**  
**Child Care - Children's Village**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Dry Goods and Clothing	25,000.00	19,482.20	5,517.80
Expendible Equipment	88,656.54	11,026.58	77,629.96
Incentives	15,195.00	9,430.38	5,764.62
Materials and Supplies	6,000.00	3,434.03	2,565.97
Medical Supplies	15,000.00	12,960.91	2,039.09
Metered Postage	10,086.00	3,280.84	6,805.16
Office Supplies	28,765.00	22,639.93	6,125.07
Postage-Standard Mailing	100.00	-	100.00
Provisions	520,000.00	415,015.55	104,984.45
Recreation Supplies	9,900.00	9,187.54	712.46
Security Supplies	21,000.00	4,694.09	16,305.91
Toilet Articles	15,000.00	11,350.91	3,649.09
Training Educational Supplies	53,650.00	12,498.32	41,151.68
Uniform Expense	15,234.00	11,024.41	4,209.59
Total Commodities	<u>990,894.54</u>	<u>634,595.43</u>	<u>356,299.11</u>
Internal Services			
Building Space Cost Allocation	2,101,874.00	2,101,873.56	0.44
Equipment Rental	1,840.00	1,839.96	0.04
Info. Tech - CLEMIS	28,508.00	29,132.28	(624.28)
Info Tech - Development	73,179.00	73,178.17	0.83
Info Tech - Operations	359,618.00	358,167.61	1,450.39
Info Tech - Managed Print Services	17,174.00	7,910.82	9,263.18
Insurance Fund	68,486.00	71,994.30	(3,508.30)
Maintenance Department Charges	51,767.00	51,766.56	0.44
Motor Pool Fuel Charges	7,424.00	6,811.67	612.33
Motor Pool	38,712.00	31,434.26	7,277.74
Radio Communications	94,649.00	74,154.69	20,494.31
Telephone Communications	63,610.00	61,505.56	2,104.44
Total Internal Services	<u>2,906,841.00</u>	<u>2,869,769.44</u>	<u>37,071.56</u>
Total Expenditures	<u>27,358,063.54</u>	<u>24,235,706.65</u>	<u>3,122,356.89</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(7,470,318.54)</u>	<u>(3,071,529.52)</u>	<u>4,398,789.02</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	7,465,221.00	3,145,289.56	(4,319,931.44)
Transfers Out	(6,206.00)	-	6,206.00
Total Other Financing Sources (Uses)	<u>7,459,015.00</u>	<u>3,145,289.56</u>	<u>(4,313,725.44)</u>
Net Change in Fund Balance	(11,303.54)	73,760.04	85,063.58
<b>Fund Balance, October 1, 2018</b>	<u>11,303.54</u>	<u>11,303.54</u>	<u>-</u>
<b>Fund Balance, September 30, 2019</b>	<u>\$ 0.00</u>	<u>\$ 85,063.58</u>	<u>\$ 85,063.58</u>

**COUNTY OF OAKLAND**  
**Child Care - Circuit Court Family Court Services**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>			
Board and Care	\$ 950,000.00	\$ 871,902.20	\$ (78,097.80)
Government Benefit - Board and Care	200,000.00	165,964.94	(34,035.06)
Refund Fees PD Def Attorney	-	4,505.83	4,505.83
Total Revenues	<u>1,150,000.00</u>	<u>1,042,372.97</u>	<u>(107,627.03)</u>
<b>Expenditures</b>			
Salaries	<u>1,305,009.00</u>	<u>1,304,147.34</u>	<u>861.66</u>
Fringe Benefits	<u>653,469.00</u>	<u>652,433.99</u>	<u>1,035.01</u>
Contractual Services			
State Institutions	4,500,000.00	4,192,347.77	307,652.23
Private Institutions - Residential	2,982,000.00	3,425,584.69	(443,584.69)
Professional Services	327,735.00	145,971.76	181,763.24
Indirect Costs	98,293.00	121,984.39	(23,691.39)
Personal Mileage	57,387.00	49,854.38	7,532.62
Refund Prior Years Revenues	-	41,917.26	(41,917.26)
Travel and Conference	2,300.00	3,084.34	(784.34)
Printing	2,108.00	-	2,108.00
Student Employment	500.00	492.85	7.15
Total Contractual Services	<u>7,970,323.00</u>	<u>7,981,237.44</u>	<u>(10,914.44)</u>
Commodities			
Incentives	-	1,985.37	(1,985.37)
Testing Materials	14,250.00	-	14,250.00
Total Commodities	<u>14,250.00</u>	<u>1,985.37</u>	<u>12,264.63</u>
Internal Services			
Insurance Fund	<u>7,564.00</u>	<u>7,062.30</u>	<u>501.70</u>
Total Internal Services	<u>7,564.00</u>	<u>7,062.30</u>	<u>501.70</u>
Total Expenditures	<u>9,950,615.00</u>	<u>9,946,866.44</u>	<u>3,748.56</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(8,800,615.00)</u>	<u>(8,904,493.47)</u>	<u>(103,878.47)</u>
<b>Other Financing Sources (Uses)</b>			
Transfer In	<u>8,800,615.00</u>	<u>8,904,493.47</u>	<u>103,878.47</u>
Total Other Financing Sources (Uses)	<u>8,800,615.00</u>	<u>8,904,493.47</u>	<u>103,878.47</u>
Net Change in Fund Balance	-	-	-
<b>Fund Balance, October 1, 2018</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, September 30, 2019</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF OAKLAND**  
**Social Welfare - Foster Care Fund**  
**Balance Sheet**  
**September 30, 2019**

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

**COUNTY OF OAKLAND**  
**Social Welfare Foster Care Fund**  
**Statement of Revenues, Expenditures, and Changes in**  
**Fund Balance - Budget and Actual**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Revenues</b>			
State Match - Foster Care	\$ 1,000.00	\$ -	\$ (1,000.00)
Total Revenues	<u>1,000.00</u>	<u>-</u>	<u>(1,000.00)</u>
<b>Expenditures</b>			
Contractual Services			
Foster Care	2,000.00	-	2,000.00
Total Expenditures	<u>2,000.00</u>	<u>-</u>	<u>2,000.00</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(1,000.00)</u>	<u>-</u>	<u>1,000.00</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	1,000.00	-	(1,000.00)
Net Change in Fund Balance	-	-	-
<b>Fund Balance, October 1, 2018</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, September 30, 2019</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

OAKLAND COUNTY  
FINANCIAL STATEMENTS  
CAPITAL PROJECT  
FUNDS

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

**COUNTY OF OAKLAND**  
**Building Improvement Fund**  
**Balance Sheet**  
**September 30, 2019**

**Assets**

Current Assets

Cash - Operating	\$ 8,261,461.64
Due from Other Funds	<u>55,849.00</u>
Total Assets	<u><u>8,317,310.64</u></u>

**Liabilities**

Due to Other Funds	<u>55,849.00</u>
Total Liabilities	<u><u>55,849.00</u></u>

**Fund Balance**

Committed	<u>8,261,461.64</u>
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<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 8,317,310.64</u></u>
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**COUNTY OF OAKLAND**  
**Building Improvement Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2019**

<b>Revenues</b>		\$ -
<b>Expenditures</b>		-
<b>Excess of Revenues Over (Under) Expenditures</b>		-
<b>Other Financing Sources (Uses)</b>		
Transfers In:		
Close Project C-153, CV Dishwasher Replacement Project #1	\$ 2,173.50	
Close Project C-149, CV Bldg A J Fencing Proj 1	10,174.31	
Close Project C-155, Treasurer Drop Box Install Proj 1	3,189.98	
Close Digital Road Sign Project	8.63	
Close Project C-143, FY17 Parkg Lot Repavg Prg	0.05	
Close Project C-144, Renov Patrol Svc Bldg Ext proj	1,615.00	
Return Unused Fund from PWO project - C-148, 2017 Campus Road Repaving proj	23,311.00	
Return Unused Fund from PWO project - C-143, FY17 Parkg Lot Repavg Prg proj	65,164.00	
Return Unused Fund from PWO project - C-140, SOJail EAnnex Dryr FirePrt proj	17,655.00	
Return Unused Fund from PWO project - e206, Jail Kitchen Floor Rplcmt proj	35,923.00	
Return Unused Fund from PWO project - C-169, Jail Laundry Remodeling proj	19,926.00	
Annual GF Funding	5,500,000.00	
Total Transfers In		5,679,140.47
Transfers Out:		
(Authorized by Board of Commissions Reso. No.)		
Jail Laundry Remodeling proj (Reso. 18355)	131,130.00	
Facilities Management Common Office Area Remodeling proj (Reso. 18406)	100,000.00	
Info Tech CLEMIS Remodeling proj (Reso. 18444)	400,000.00	
The Priority 4 Building Security Enhancement proj (Reso. 19110)	1,675,000.00	
South Oakland Health Center Clinic Bathroom Remodeling proj (Reso. 19198)	64,429.00	
LED Display Replacement at the N. Campus Entrance proj (Reso. 19203)	19,014.00	
Probate Court Window Frost East Wing Hallways proj (Reso. 19203)	9,200.00	
Parking Lot Rod Paving proj 19-20 (Reso. 19203)	83,996.00	
PWB Dispatch Remodeling proj (Reso. 19203)	10,080.00	
East Annex Security proj (Reso. 19203)	46,000.00	
NOHC Security Desk proj (Reso. 19203)	7,500.00	
L. Building proj (Reso. 19203)	15,000.00	
North Oakland Health Center Reception Desk Remodeling proj (Reso. 19268)	59,468.00	
2019 Roof Replacement Program proj (Reso. 19269)	352,786.00	
Building Management System 3rd Phase Replacement proj (Reso. 19300)	800,000.00	
2019 Elevator Maintenance proj (Reso. 19317)	200,000.00	
Courthouse Heating Coil Replacement & Piping Rework proj (Reso. 19318)	125,000.00	
County Campus Outdoor Lighting LED Retrofit Phase II proj (Reso. 19319)	190,000.00	
Children's Village - J. Building HVAC Replacement proj (Reso. 19320)	474,996.00	
MIDC Architectural and Bid Specification proj (Reso. 19342)	55,849.00	
Close Project - CVH MN DYSPLC BD Room Redesign	53.18	
Close Project - SOJail EAnnex Dryr FirePrt proj	0.11	
Total Operating Transfers Out		4,819,501.29
Net Change in Fund Balance		859,639.18
<b>Fund Balance, October 1, 2018</b>		7,401,822.46
<b>Fund Balance, September 30, 2019</b>		<u>\$ 8,261,461.64</u>

**COUNTY OF OAKLAND**  
**Project Work Order Fund**  
**Balance Sheet**  
**September 30, 2019**

<b>Assets</b>	
Cash - Operating	\$ 13,554,853.00
Due from Other Funds	562,032.75
Total Assets	14,116,885.75
 <b>Liabilities</b>	
Vouchers Payable	113,643.39
Due to Other Funds	1,184,671.39
Accounts Payable	544,651.67
Total Liabilities	1,842,966.45
 <b>Fund Balance</b>	
Committed	12,273,919.30
<b>Total Liabilities and Fund Balance</b>	\$ 14,116,885.75

**COUNTY OF OAKLAND**  
**Project Work Order Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Year Ended September 30, 2019**

<b>Revenues</b>	
Reimbursements - Contracts	\$ -
<b>Expenditures</b>	
Charges Against Projects	7,457,256.46
<b>Excess of Revenues (Over) Under Expenditures</b>	(7,457,256.46)
<b>Other Financing Sources (Uses)</b>	
Transfers In	6,650,292.68
Transfers Out	(363,054.52)
Total Other Financing Sources (Uses)	6,287,238.16
Net Change in Fund Balance	(1,170,018.30)
<b>Fund Balance, October 1, 2018</b>	13,443,937.60
<b>Fund Balance, September 30, 2019</b>	\$ 12,273,919.30

**COUNTY OF OAKLAND**  
**Project Work Order Fund**  
**Schedule of Work Project Balances**  
**September 30, 2019**

X-326	Courthouse-Upgrade HVAC Control	24,213.00
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	14,561.50
C-057	Service Center-Perform Primary Electrical System Maintenance	39,819.41
C-089	Indoor Lighting Retrofit NOB, IT, Ctr, PWB	(971.60)
C-099	Children's Village Intercom System Replacement project	60,642.55
C-101	Elevator Maintenance-Phase 2	6,040.23
C-106	Campus Outdoor Led Light Retrofit	302.32
C-109	Roof Replacement Program	114,486.25
C-117	Building 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	Children's Village Window Replacement	14,130.25
C-126	NOHC Chiller Replacement	5,540.36
C-133	IT Sound Masking System	7,671.12
C-134	EOB Lobby Security Enhancement	(0.09)
C-135	Bldg Sec Entr Priority Part 3	151,557.73
C-138	Radio Coverage Enhancement	0.12
C-139	Elevator Maintenance	(56,170.60)
C-142	FY 2017 Window Replacement	38,851.80
C-145	2017 Roof Replacement	26,335.61
C-146	NOHC Skylights Replacement	54,000.00
C-147	Cthse Judges Well Fence	12,768.00
C-148	Campus Rd Repavement	60,469.92
C-150	NOHC Chiller Replacement	39,642.21
C-152	Building Management System Replacement	(16,848.80)
C-154	Juvenile Courts Dep Reg Office	6,221.96
C-157	Jail Cooling Tower Replacement	22,105.61
C-158	Building Security Enhance Priority 3	2,032,522.87
C-159	Probate Court	56,725.04
C-160	IT Data Center Fire Suppress System	84,318.61
C-161	IT Elevator Repair	82,885.75
C-162	Courthouse Coil Valve Replacement	10,969.01
C-163	Children's Village Life Safety Enhancement	102,451.66
C-164	CV Bldg A Cottage B Window Replacement	263,387.00
C-165	Parking Lot Repaving	63,930.62
C-166	Medical Examiner Chiller Replacement	117,068.68
C-167	Bldg Mgt System Replacement	397,092.75
C-168	Circuit Court Juvenile Intake	315,422.12
C-169	Jail Laundry Remodel	(0.10)
C-170	LED Sign Removal	19,014.00
C-171	FM Common Office Area	(3,131.66)
C-172	Probate Court Window Frost E. Wing	1,374.00
C-177	Bldg Sec Enhmt Priority 4	1,669,165.00
C178	SOHC Bathroom Remodel	64,115.08
C-179	NOHC Security Dest	63,558.00
C-180	2019 Roof Replacement	352,786.00
C-181	L Building	15,000.00
C-182	East Annex Security	43,975.55
C-183	PWB Dispatch Remodel	9,917.50
C-184	Parking Lot Road Paving	83,996.00
C-186	Elevator Maintenance	200,000.00
C-187	Crthse Heat Coil	125,000.00
C-188	Children's Village -J HVAC	474,996.00
C-189	Outdoor Light LED Retrofit Phase II	190,000.00

**COUNTY OF OAKLAND**  
**Project Work Order Fund**  
**Schedule of Work Project Balances**  
**September 30, 2019**

C-192	MIDC -Architect Bid	141,258.23
E-110	Circuit/Probate Court-Perform Courtroom Modifications	9,358.70
E-121	34 East: Security Function Upgrade	8,376.07
E-156	Forensic Lab	202,150.38
E-157	Patrol Services Relocation	66,389.39
E-161	Courthouse S. Entrance Security	(9,298.10)
E-172	Children's Village-J Building Basement Floor Renovation	6,210.67
E-206	FY 2017 Jail Kitchen Floor Replacement	35,096.75
E-208	Sheriff's Carport Crime Scene Vehicle	516.25
E-210	Circuit Court Courtroom	151,205.97
E-212	New Audit Conference Room	3,204.39
E-213	IT CLEMIS Remodel	746,631.00
M-038	Service Center : Purchase New Electrical Equipment	5,171.72
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-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	346.52
M-123	Various Water Meter Replacement	30,460.94
M-125	CV J Bldg Replace Lighting Control Panels	24,781.90
M-130	Day Care Center Repaint Trim Door	7,322.13
M-136	NOB Replace 3 HVAC Units	230,831.04
M-138	Crthse S. Pedistrian Plaza	580.00
M-140	Crthse Airhandling Unit 14	35,666.83
M-149	Crthse Replace Primary Elect Circuit Breakers	41,224.95
M-150	SOHC Replace Fan Coil	50,000.00
M-164	Crthse Cool Twr Pipe Replace	3,102.90
M-165	Rochester District Court Chiller Compr Replace	25,000.00
M-170	Pontiac Health Chiller Replacement	199,273.81
M-171	Rochester D.C. Masonry Restoration	14,693.28
M-172	Various Arc Flash Phase 5	25,636.80
M-173	Various Security Equipment Replacement	10,866.50
M-175	Oak Pointe Roof HVAC Replacement	3,233.23
M-182	Law Enforcement Plumbing Fixture Replacement	16,804.22
M-183	Central Heat Boiler Control	7,040.39
M-184	Bldg Mgmt System 3rd Phase	800,000.00
M-185	Central Garage Repaint	1,683.63
M-189	Various Emergency Generator Phase 1	63,182.99
M-192	Crthse W. Wing Carpet	115,298.91
M-196	Oakland Pointe Exterior Caulk Replace Program	43,676.83
M-198	Children's Village-J Bldg Bathroom Renov 2	5,886.09
M-199	Crthse Misc. Crt Renov	39,335.01
M-200	Pontiac Health Bldg Caulking	10,375.19
M-202	Law Enf. Plumbing Replace	1,368.73
M-209	Svc Ctr Interior Lighting Retro	27,784.69
M-214	Ctrl Svcs Masonry Restoration	168,084.76
M-215	CV Mandy Replace Playground	13,591.18
M-221	Sheriff Exterior Caulk Replacement	9,121.00
M-222	Crthse Crtrm Carpet Replacement	66,770.20
M-223	Crthse Coil Valve Pipe Replacement	43,931.94
M-227	Various Arc Flash	20,000.00
M-228	Service Center Masonry Restoration	3,709.74

**COUNTY OF OAKLAND**  
**Project Work Order Fund**  
**Schedule of Work Project Balances**  
**September 30, 2019**

M-229	LEC Lock Replacement	21,416.52
M-230	LEC Ejector Pump	8,966.53
M-232	Service Center DVR Replacement	340.00
M-235	Information Technology Carpet Replacement	145,846.42
M-237	Children's Village Little Oaks Replace Plumbing Fixtures	1,285.32
M-240	Exterior Brick Repairs	26,286.98
M-241	Southfld Health Ceiling Tile	0.00
M-242	Service Center Tree Replacement	(10,823.66)
M-243	Irrigation Replacement	24,930.40
M-246	Children's Village Exterior Door Frames	15,000.00
M-248	Plumbing Fixture Replacement	16,754.85
M-250	Lighting Replacement Program	327.90
M-252	Children's Village-J Bldg Carpet Replacement	1,298.20
M-253	Med Exam Carpet Replacement	19,111.00
M-254	Miscellaneous Carpet Replacement PH 5	17,872.68
M-255	Clerks Carpet Replacement	60,000.00
M-257	Various Tile Replacement	10,000.00
M-258	ADA Code Compliance Upgrade	15,000.00
M-259	Service Center Concrete Walk	60,488.29
M-261	Various Exterior Brick Repairs	53,470.96
M-262	Upgrade Various Utility Meters	20,000.00
M-263	Service Center: Trees, Shrubs, Perennials	6,883.41
M-264	PW Garage Ventilations	125,000.00
M-265	Heat Plant Tank Maintenance	53,773.75
M-266	Various Door Replacement	13,566.20
M-267	Various Duct Work Cleaning	37,862.44
M-268	HydrantValves/Water SystemPartsReplace	5,083.07
M-269	Service Center Exterior Signage	8,584.64
M-270	Children's Village Drainage	35,156.47
M-271	Various Floor Replacement	100,000.00
M-272	Various Environmental Remedy	(4,982.75)
M-273	Various Proxy Readers	104,936.00
M-274	Jail Lock Key Upgrade	13,525.00
	<b>Total Work Project Balance</b>	<u><u>12,273,919.30</u></u>

OAKLAND COUNTY  
FINANCIAL STATEMENTS  
INTERNAL SERVICE  
FUNDS

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

**COUNTY OF OAKLAND**  
**Building and Liability Insurance Fund**  
**Statement of Net Position**  
**September 30, 2019**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 6,891,127.99
Accrued Interest Receivable	181,902.51
Prepaid Expenses	1,608,951.00
Total Current Assets	8,681,981.50

**Liabilities**

Current Liabilities

Vouchers Payable	51,069.45
Accounts Payable	84,374.70
Estimated Claims and Judgments	1,775,500.00
Total Current Liabilities	1,910,944.15

Noncurrent Liabilities

Estimated Claims and Judgements	4,959,974.00
Total Liabilities	6,870,918.15

**Net Position**

Unrestricted	1,811,063.35
Total Net Position	\$ 1,811,063.35

**COUNTY OF OAKLAND**  
**Building and Liability Insurance Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Property Insurance	\$ 2,353,300.00	\$ 2,270,934.26	\$ (82,365.74)
Liability Insurance	1,248,538.00	1,248,538.00	-
External Rebilled Charges	10,172.00	10,051.94	(120.06)
Rebilled Charges	7,000.00	3,018.75	(3,981.25)
External Litigation Settlements	-	49,325.60	49,325.60
Refund Prior Years Expenditure	-	486.74	486.74
Total Operating Revenues	<u>3,619,010.00</u>	<u>3,582,355.29</u>	<u>(36,654.71)</u>
<b>Operating Expenses</b>			
Salaries	<u>538,879.00</u>	<u>462,712.36</u>	<u>76,166.64</u>
Fringe Benefits	<u>281,914.00</u>	<u>194,187.66</u>	<u>87,726.34</u>
<b>Contractual Services</b>			
Adj Prior Years Exp	-	10,381.05	(10,381.05)
Employee Medical Exams	7,000.00	3,018.75	3,981.25
Equipment Maintenance	-	297.00	(297.00)
Indirect Costs	142,000.00	194,564.00	(52,564.00)
Insurance	2,353,300.00	2,281,902.44	71,397.56
Membership Dues and Publication	1,000.00	75.00	925.00
Miscellaneous	500.00	72.07	427.93
Periodicals, Books, and Publications	300.00	450.20	(150.20)
Personal Mileage	2,800.00	719.93	2,080.07
Printing	800.00	-	800.00
Professional Services	80,000.00	74,176.92	5,823.08
Travel and Conference	5,500.00	6,077.23	(577.23)
Total Contractual Services	<u>2,593,200.00</u>	<u>2,571,734.59</u>	<u>21,465.41</u>
<b>Commodities</b>			
Expendable Equipment Expense	80,000.00	4,192.20	75,807.80
Film and Processing	200.00	-	200.00
Medical Supplies	90,000.00	60,904.84	29,095.16
Metered Postage	1,056.00	491.01	564.99
Office Supplies	4,000.00	888.65	3,111.35
Total Commodities	<u>175,256.00</u>	<u>66,476.70</u>	<u>108,779.30</u>
<b>Internal Services</b>			
Bldg Space Allocation	28,195.00	28,194.96	0.04
Info Tech - CLEMIS	15,731.00	16,203.04	(472.04)
Info Tech - Development	2,417.00	14,701.50	(12,284.50)
Info Tech - Operations	34,329.00	19,911.20	14,417.80

**COUNTY OF OAKLAND**  
**Building and Liability Insurance Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended</b>		<b>Favorable</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Unfavorable)</b>
			<b>Variance</b>
Info Tech - Managed Print Services	1,947.00	1,961.43	(14.43)
Insurance Fund	1,383.00	1,487.95	(104.95)
Maintenance Department Charges	2,000.00	1,148.29	851.71
Motor Pool Fuel Charges	2,103.00	1,679.09	423.91
Motor Pool	7,845.00	5,364.92	2,480.08
Telephone Communications	9,777.00	7,932.96	1,844.04
Total Internal Services	<u>105,727.00</u>	<u>98,585.34</u>	<u>7,141.66</u>
Claims Paid	1,248,538.00	3,460,834.65	(2,212,296.65)
Total Operating Expenses	<u>4,943,514.00</u>	<u>6,854,531.30</u>	<u>(1,911,017.30)</u>
Operating Income (Loss)	<u>(1,324,504.00)</u>	<u>(3,272,176.01)</u>	<u>(1,947,672.01)</u>
 <b>Nonoperating Revenues (Expenses)</b>			
Income from Investments	150,000.00	185,062.41	35,062.41
Total Nonoperating Revenues (Expenses)	<u>150,000.00</u>	<u>185,062.41</u>	<u>35,062.41</u>
Income (Loss) before Transfer and Contribution	(1,174,504.00)	(3,087,113.60)	(1,912,609.60)
Insurance Recoveries	-	69,252.74	69,252.74
Change in Net Position	<u>\$ (1,174,504.00)</u>	<u>(3,017,860.86)</u>	<u>\$ (1,843,356.86)</u>
<b>Total Net Position - Beginning</b>		4,828,924.21	
<b>Total Net Position - Ending</b>		<u>\$ 1,811,063.35</u>	

**COUNTY OF OAKLAND**  
**Drain Equipment Fund**  
**Statement of Net Position**  
**September 30, 2019**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 14,690,906.41
Accrued Interest Receivable	63,650.03
Due from Component Unit	305.08
Due from Comp-Road	14,305.25
Due from Municipalities	582.04
Due from Other Funds	424,359.96
Accounts Receivable	199,551.93
Inventory - WRC	874,835.06
Prepaid Expenses	9,166.67
Total Current Assets	<u>16,277,662.43</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	3,348,284.29
Furniture	201,051.76
Vehicles	3,354,741.19
Capital Projects in Progress	5,454,816.28
Less: Accumulated Depreciation	<u>(6,821,288.96)</u>
Capital Assets, Net	<u>10,184,559.74</u>
Total Assets	<u>26,462,222.17</u>

**Liabilities**

Current Liabilities

Vouchers Payable	338,342.08
Due to Other Funds	164,254.60
Due to Component Unit	95.11
Current - Advances Payable	12,883.00
Deposits	163,993.03
Accounts Payable	291,123.80
Total Current Liabilities	<u>970,691.62</u>

Noncurrent Liabilities

Advances	<u>12,883.00</u>
Total Liabilities	<u>983,574.62</u>

**Net Position**

Net Investment in Capital Assets	10,184,559.74
Unrestricted	14,867,984.77
Unrestricted - Designated for Neptune AMR System	426,103.04
Total Net Position	<u>\$ 25,478,647.55</u>

**COUNTY OF OAKLAND**  
**Drain Equipment Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>Operating Revenues</b>			
Reimb Salaries	\$ 36,223,548.00	\$ 33,777,116.02	\$ (2,446,431.98)
Reimb General	3,536,000.00	3,907,471.08	371,471.08
Vehicle Rental	3,189,507.00	3,055,837.02	(133,669.98)
Equipment Rental	2,174,672.00	2,039,220.39	(135,451.61)
Reimburse Building Space Cost	299,556.00	240,600.00	(58,956.00)
External - Rebilled Charges	180,000.00	285,618.79	105,618.79
Maintenance Contracts	60,000.00	25,000.00	(35,000.00)
Rebilled Charges	60,000.00	43,035.44	(16,964.56)
Dispatch Services	7,800.00	7,500.00	(300.00)
Sale of Scrap	1,400.00	1,431.58	31.58
External - Other Revenue	500.00	75.00	(425.00)
Sale of Equipment	1,000.00	-	(1,000.00)
Adjustment Prior Years Revenue	-	181,137.38	181,137.38
Prior Years Adjustments	-	150.00	150.00
Refund Prior Years Expenditure	-	40.00	40.00
Total Operating Revenue	45,733,983.00	43,564,232.70	(2,169,750.30)
<b>Operating Expenses</b>			
Salaries	22,916,401.00	20,382,098.61	2,534,302.39
Fringe Benefits	14,447,537.00	11,783,051.80	2,664,485.20
Contractual Services			
Adj Prior Years Exp	-	4,649.65	(4,649.65)
Adj Prior Years Revenue	-	181,287.38	(181,287.38)
Auction Expense	400.00	828.67	(428.67)
Contracted Services	1,200,000.00	614,024.89	585,975.11
Electrical Service	20,000.00	17,693.45	2,306.55
Equipment Maintenance	2,500.00	12,590.04	(10,090.04)
Equipment Rental	1,000.00	337.50	662.50
Equipment Repair	15,000.00	45,505.89	(30,505.89)
Equipment Repair Motor Vehicle	130,000.00	130,126.54	(126.54)
Freight and Express	400.00	-	400.00
Fuel Oil	100.00	-	100.00
Garbage and Rubbish Disposal	3,500.00	3,734.71	(234.71)
Indirect Costs	112,000.00	138,921.00	(26,921.00)
Insurance	50.00	8,455.20	(8,405.20)
License Plates and Title Fees	-	15.26	(15.26)
License and Permits	-	20.35	(20.35)
Maintenance Contract	35,000.00	12,662.99	22,337.01
Maintenance Equipment	2,000.00	1,276.37	723.63
Maintenance Vehicles	6,100.00	970.78	5,129.22
Membership Dues	-	295.00	(295.00)
Miscellaneous	800.00	541.77	258.23
Natural Gas	6,000.00	6,118.76	(118.76)
Personal Mileage	1,000.00	278.48	721.52
Property Taxes	1,000.00	1,039.00	(39.00)
Protective Clothing and Equipment	20,000.00	13,197.46	6,802.54

**COUNTY OF OAKLAND**  
**Drain Equipment Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Rent	6,050.00	6,050.00	-
Software Support Maintenance	12,500.00	-	12,500.00
Towing and Storage Fees	2,000.00	759.00	1,241.00
Travel and Conference	4,000.00	12,419.66	(8,419.66)
Water and Sewage Charges	3,600.00	2,834.94	765.06
Total Contractual Services	<u>1,585,000.00</u>	<u>1,216,634.74</u>	<u>368,365.26</u>
Commodities			
Computer Supplies	20,000.00	12,391.41	7,608.59
Expendable Equipment	109,800.00	66,204.80	43,595.20
Other Expendable Equipment	16,000.00	11,237.54	4,762.46
Laboratory Supplies	6,000.00	7,632.77	(1,632.77)
Maintenance Supplies	3,500.00	3,867.94	(367.94)
Material and Supplies	1,650,000.00	1,473,182.61	176,817.39
Office Supplies	2,000.00	103.22	1,896.78
Shop Supplies	8,000.00	2,561.05	5,438.95
Small Tools	51,000.00	40,011.73	10,988.27
Total Commodities	<u>1,866,300.00</u>	<u>1,617,193.07</u>	<u>249,106.93</u>
Depreciation			
Depreciation Land Improvements	835.00	0.00	835.00
Depreciation Roads Parking Lot	18,721.00	0.00	18,721.00
Depreciation Buildings	44,760.00	44,760.26	(0.26)
Depreciation Structures	16,827.00	16,827.45	(0.45)
Depreciation Equipment	167,206.00	178,583.07	(11,377.07)
Depreciation Furniture	1,068.00	1,068.24	(0.24)
Depreciation Vehicles	351,454.00	181,920.70	169,533.30
Total Depreciation	<u>600,871.00</u>	<u>423,159.72</u>	<u>177,711.28</u>
Internal Services			
Drain Equip Materials	16,000.00	11,241.62	4,758.38
Drain Equip Labor	1,271,128.00	1,080,962.35	190,165.65
Drain Equipment	150,000.00	99,998.99	50,001.01
Info Tech Development	10,000.00	247,392.50	(237,392.50)
Info Tech Operations	842,056.00	1,168,443.81	(326,387.81)
Info Tech Managed Print Svcs	2,981.00	3,322.12	(341.12)
Insurance Fund	219,006.00	171,909.59	47,096.41
Maintenance Department Charges	7,000.00	12,009.14	(5,009.14)
Motor Pool Fuel Charges	490,687.00	442,045.84	48,641.16
Motor Pool	1,146,576.00	1,013,187.71	133,388.29
Telephone Communications	226,438.00	260,939.57	(34,501.57)
Total Internal Services	<u>4,381,872.00</u>	<u>4,511,453.24</u>	<u>(129,581.24)</u>
Total Operating Expense	<u>45,797,981.00</u>	<u>39,933,591.18</u>	<u>5,864,389.82</u>
Operating Income (Loss)	<u>(63,998.00)</u>	<u>3,630,641.52</u>	<u>3,694,639.52</u>

**COUNTY OF OAKLAND**  
**Drain Equipment Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Nonoperating Revenues (Expenses)</b>			
Income from Investments	95,000.00	287,454.40	192,454.40
Interest Expense	(550.00)	(714.76)	(164.76)
Gain on Exchange of Assets	9,000.00	1,684.60	(7,315.40)
Total Nonoperating Revenues (Expenses)	<u>103,450.00</u>	<u>288,424.24</u>	<u>184,974.24</u>
Income (Loss) before Transfer and Contributions	39,452.00	3,919,065.76	3,879,613.76
Transfer In	360,000.00	-	(360,000.00)
Transfers Out	(96,992.00)	(71,789.00)	25,203.00
Changes in Net Position	<u>\$ 302,460.00</u>	<u>3,847,276.76</u>	<u>\$ 3,544,816.76</u>
<b>Total Net Position - Beginning</b>		<u>21,631,370.79</u>	
<b>Total Net Position - Ending</b>		<u>\$ 25,478,647.55</u>	

**COUNTY OF OAKLAND**  
**Facilities Maintenance and Operations Fund**  
**Statement of Net Position**  
**September 30, 2019**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 9,943,659.28
Accrued Interest Receivable	81,250.25
Accounts Receivable	121,545.99
Due from Other Governmental Unit	640.54
Due from Other Funds	14,553.93
Inventories	217,604.60
Prerepaid Expenses	9,255.87
Total Current Assets	<u>10,388,510.46</u>

Noncurrent Assets

Capital Assets, at Cost

Buildings	525,283.39
Equipment and Vehicles	2,438,061.68
Infrastructure	3,169,682.90
Less: Accumulated Depreciation	<u>(5,150,542.60)</u>
Capital Assets, Net	<u>982,485.37</u>
Total Assets	<u>11,370,995.83</u>

**Liabilities**

Current Liabilities

Vouchers Payable	653,564.09
Accounts Payable	410,110.88
Total Liabilities	<u>1,063,674.97</u>

**Net Position**

Net Investment in Capital Assets	982,485.37
Unrestricted	9,324,835.49
Total Net Position	<u>\$ 10,307,320.86</u>

**COUNTY OF OAKLAND**  
**Facilities Maintenance and Operations Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Office Space Rental GF GP	\$ 22,216,693.00	\$ 22,133,554.95	\$ (83,138.05)
Office Space Rental Non GF GP	1,894,712.00	1,957,422.72	62,710.72
Maintenance Dept Charges	1,087,634.00	1,184,182.09	96,548.09
External - Other Revenue	360,000.00	464,601.32	104,601.32
External - Agencies Revenue	67,377.00	73,482.54	6,105.54
External - Litigation Settlements	-	200.00	200.00
Sale of Equipment	-	28,734.55	28,734.55
Sale of Scrap	-	1,479.00	1,479.00
Total Operating Revenues	<u>25,626,416.00</u>	<u>25,843,657.17</u>	<u>217,241.17</u>
<b>Operating Expenses</b>			
Salaries	8,847,434.00	8,825,192.52	22,241.48
Fringe Benefits	5,802,629.00	5,355,463.46	447,165.54
<b>Contractual Services</b>			
Adj Prior Years Revenue	-	143,076.12	(143,076.12)
Auction Expense	500.00	2,451.88	(1,951.88)
Electrical Service	2,692,225.00	2,304,329.36	387,895.64
Employee License - Certification	2,000.00	540.19	1,459.81
Employees Medical Exams	600.00	852.35	(252.35)
Equipment Maintenance	70,000.00	19,498.41	50,501.59
Fuel Oil	50,000.00	-	50,000.00
Garbage and Rubbish Disposal	120,100.00	130,075.42	(9,975.42)
Indirect Costs	1,198,211.00	1,139,092.00	59,119.00
Laundry and Cleaning	50,000.00	55,200.74	(5,200.74)
Licenses and Permits	10,000.00	12,148.18	(2,148.18)
Membership Dues	4,000.00	5,432.33	(1,432.33)
Miscellaneous	6,500.00	1,891.21	4,608.79
Natural Gas	1,415,481.00	1,009,880.49	405,600.51
Periodicals, Books and Publications	1,000.00	-	1,000.00
Personal Mileage	2,300.00	1,612.11	687.89
Printing	600.00	-	600.00
Professional Services	180,000.00	68,940.80	111,059.20
Rent	11,600.00	21,924.70	(10,324.70)
Software Rental Lease Purchase	20,000.00	12,536.06	7,463.94
Software Support Maintenance	12,000.00	5,075.28	6,924.72
State of Michigan Fees	-	1,750.00	(1,750.00)
Sublet Repairs	3,683,128.00	3,592,328.56	90,799.44
Travel and Conference	20,000.00	11,674.62	8,325.38
Travel Employee Taxable Meals	-	149.50	(149.50)
Water and Sewage Charges	1,275,766.00	843,814.52	431,951.48
Total Contractual Services	<u>10,826,011.00</u>	<u>9,384,274.83</u>	<u>1,441,736.17</u>
<b>Commodities</b>			
Custodial Supplies	217,550.00	345,444.38	(127,894.38)
Dry Goods and Clothing	10,000.00	12,096.89	(2,096.89)
Employee Footwear	1,200.00	2,663.07	(1,463.07)
Expendable Equipment	66,500.00	57,277.41	9,222.59
Other Expendable Equipment	-	11,196.92	(11,196.92)

**COUNTY OF OAKLAND**  
**Facilities Maintenance and Operations Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Gasoline Charges	14,000.00	21,888.22	(7,888.22)
Grounds Supplies	90,600.00	169,244.69	(78,644.69)
Maintenance Supplies	459,400.00	658,092.70	(198,692.70)
Material and Supplies	130,000.00	147,043.58	(17,043.58)
Office Supplies	23,100.00	14,780.98	8,319.02
Postage - Standard Mailing	2,000.00	330.72	1,669.28
Road Salt	125,000.00	103,571.05	21,428.95
Security Supplies	283,520.00	224,357.50	59,162.50
Shop Supplies	6,000.00	18,250.79	(12,250.79)
Small Tools	12,000.00	36,943.09	(24,943.09)
Uniforms	1,200.00	-	1,200.00
Total Commodities	<u>1,442,070.00</u>	<u>1,823,181.99</u>	<u>(381,111.99)</u>
Depreciation	<u>169,287.00</u>	<u>185,669.81</u>	<u>(16,382.81)</u>
Internal Services			
Drain Equipment	17,500.00	16,720.42	779.58
Info Tech CLEMIS	16,013.00	16,492.88	(479.88)
Info Tech Development	175,000.00	99,000.49	75,999.51
Info Tech Operations	494,514.00	518,534.84	(24,020.84)
Info Tech Managed Print Svcs	12,319.00	10,791.99	1,527.01
Insurance Fund	57,514.00	58,155.51	(641.51)
Motor Pool Fuel Charges	56,612.00	53,151.98	3,460.02
Motor Pool	337,498.00	284,660.94	52,837.06
Radio Communications	12,315.00	13,342.20	(1,027.20)
Telephone Communications	182,094.00	159,597.20	22,496.80
Total Internal Services	<u>1,361,379.00</u>	<u>1,230,448.45</u>	<u>130,930.55</u>
Total Operating Expense	<u>28,448,810.00</u>	<u>26,804,231.06</u>	<u>1,644,578.94</u>
Operating Income (Loss)	<u>(2,822,394.00)</u>	<u>(960,573.89)</u>	<u>1,861,820.11</u>
<b>Nonoperating Revenues (Expenses)</b>			
Income from Investments	100,000.00	221,665.67	121,665.67
Accrued Interest Adjustment	-	34,722.88	34,722.88
Planned Use of Balance	2,811,198.00	-	(2,811,198.00)
Gain on Exchange of Assets	-	20,250.00	20,250.00
Total Nonoperating Revenues (Expenses)	<u>2,911,198.00</u>	<u>276,638.55</u>	<u>(2,634,559.45)</u>
Income (Loss) Before Transfers	88,804.00	(683,935.34)	(772,739.34)
Transfers In	-	4,476.43	4,476.43
Transfers Out	(88,804.00)	(24,764.33)	64,039.67
Change in Net Position	<u>\$ -</u>	<u>(704,223.24)</u>	<u>\$ (704,223.24)</u>
<b>Total Net Position - Beginning</b>		<u>11,011,544.10</u>	
<b>Total Net Position - Ending</b>		<u>\$ 10,307,320.86</u>	

**COUNTY OF OAKLAND**  
**Fringe Benefits Fund**  
**Statement of Net Position**  
**September 30, 2019**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 92,318,184.30
Accrued Interest Receivable	987,932.78
Accounts Receivable	195.00
Due from Other Governmental Units	1,760.00
Due from Other Funds	1,020.00
Prepayments and Other Assets	<u>1,316,070.04</u>
Total Current Assets	<u>94,625,162.12</u>

Noncurrent Assets

Net OPEB Assets	<u>382,116,263.00</u>
Total Noncurrent Assets	<u>382,116,263.00</u>
Total Assets	<u>476,741,425.12</u>

**Deferred Outflows of Resources**

Deferred Outflows related to Pension	9,727,796.00
Deferred Outflows related to OPEB	<u>52,140,599.00</u>
Total Deferred Outflows of Resources	<u>61,868,395.00</u>

**Liabilities**

Current Liabilities

Vouchers Payable	5,867,133.45
Due to Other Governmental Units	200,982.33
Current Portion of Bonds Payable	25,660,000.00
Current Portion of Compensated Absences	1,303,278.00
Current Portion of Claims and Judgments	5,351,178.70
Other Accrued Liabilities	<u>4,017,571.77</u>
Total Current Liabilities	<u>42,400,144.25</u>

Noncurrent Liabilities

Bonds Payable	209,090,000.00
Accrued Compensated Absences	11,729,502.00
Claims and Judgments	9,135,963.00
Net Pension Liabilities	<u>2,253,194.00</u>
Total Noncurrent Liabilities	<u>232,208,659.00</u>
Total Liabilities	<u>274,608,803.25</u>

**Deferred Inflows of Resources**

Deferred Inflows related to OPEB	<u>82,559,404.00</u>
Total Deferred Inflows of Resources	<u>82,559,404.00</u>

**Net Position**

Unrestricted	<u>181,441,612.87</u>
Total Net Position	<u>\$ 181,441,612.87</u>

**County of Oakland**  
**Fringe Benefits Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Hospitalization Insurance	\$ 37,032,500.00	\$ 37,154,578.43	\$ 122,078.43
FB Retirees Hospitalization	28,368,697.00	29,455,751.48	1,087,054.48
Defined Contribution - County	20,345,000.00	20,145,936.93	(199,063.07)
Social Security	18,000,000.00	18,380,200.37	380,200.37
Prescription coverage Insurance	10,305,000.00	10,479,495.51	174,495.51
External - Flex Benefit Hospital Deductions	5,333,000.00	5,319,356.59	(13,643.41)
Salary Continuation	3,698,000.00	3,380,555.75	(317,444.25)
Retirement Health Savings	3,600,000.00	3,899,887.58	299,887.58
Retirement Administration	3,172,533.00	3,336,742.23	164,209.23
Dental Insurance	3,167,500.00	3,798,579.29	631,079.29
Workers Compensation	3,142,434.00	2,806,932.19	(335,501.81)
Employee Benefits Unit	1,806,679.00	1,893,452.13	86,773.13
Deferred Compensation-Match	1,500,000.00	1,943,652.78	443,652.78
External - Prescription Drug Rebates	1,500,000.00	2,072,837.63	572,837.63
Employees In-Service Training	1,401,114.00	1,421,640.72	20,526.72
Wellness Unit	634,486.00	646,097.01	11,611.01
Group Life Insurance	475,000.00	483,392.84	8,392.84
Tuition Reimbursement	460,000.00	476,057.28	16,057.28
External - Flex Benefit Life Insurance	455,000.00	466,926.25	11,926.25
Unemployment Compensation	412,000.00	412,182.91	182.91
Retirement Administration - PTNE	350,000.00	252,812.11	(97,187.89)
Employee Recognition	338,416.00	336,442.15	(1,973.85)
Defined Contribution - PTNE	250,000.00	229,549.86	(20,450.14)
External - Hospitalization Insurance	180,000.00	213,063.73	33,063.73
Vision Insurance	172,500.00	349,941.94	177,441.94
External - Flex Benefit Vision Insurance	136,000.00	133,867.61	(2,132.39)
External - Flex Benefit Dental Insurance	135,000.00	139,332.55	4,332.55
Fringe Benefits	119,003.00	124,671.77	5,668.77
Flex Benefit Plan	100,000.00	102,015.04	2,015.04
External - Dental Insurance	13,500.00	15,718.84	2,218.84
External - Other Revenue	10,000.00	1,802.52	(8,197.48)
External - Vision Insurance	1,500.00	1,197.53	(302.47)
External - Training	-	16,550.00	16,550.00
External - Wellness Revenue	-	12,010.00	12,010.00
External - Flex Benefit Arrearages	-	12,162.35	12,162.35
External - Forfeiture of Deposits	-	240.39	240.39
External - Litigation Settlements	-	158.41	158.41
Prior Years Adjustments	-	1,492.61	1,492.61
Refund Prior Years Expenditure	-	4,045.00	4,045.00
Total Operating Revenues	146,614,862.00	149,921,330.31	3,306,468.31

**County of Oakland**  
**Fringe Benefits Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>Operating Expenses</b>			
Fringe Benefits			
Pension Expense	-	5,874,833.00	(5,874,833.00)
OPEB Expense	-	(69,972,004.00)	69,972,004.00
Adj Prior Years Revenue	-	45.11	(45.11)
Deferred Comp - County pmts	1,819,000.00	1,943,652.78	(124,652.78)
Defined Contribution - County Retirement	20,345,000.00	19,262,590.88	1,082,409.12
Defined Contribution - PTNE Retirement	250,000.00	229,549.86	20,450.14
Dental Insurance	3,286,000.00	3,191,250.76	94,749.24
Disability Insurance	3,698,000.00	3,535,361.34	162,638.66
Employees In-Service Training	139,500.00	100,780.56	38,719.44
Employees In-Service Training - Info Tech.	350,000.00	181,359.80	168,640.20
Flex Benefit Plan Payments	100,000.00	87,396.49	12,603.51
Group Life Insurance	930,000.00	946,720.74	(16,720.74)
Health Insurance Premium Tax	75,500.00	19,055.24	56,444.76
Hospitalization	42,000,000.00	43,095,881.03	(1,095,881.03)
Prescription Coverage	11,710,000.00	11,582,305.26	127,694.74
Indirect Costs	200,000.00	242,138.00	(42,138.00)
Michigan HICAA Tax	500,000.00	937.96	499,062.04
Michigan IPAA Tax	-	9,702.16	(9,702.16)
Vision Insurance	310,000.00	234,195.88	75,804.12
Patient Center Outcome Research	20,000.00	20,167.79	(167.79)
Professional Services	36,500.00	15,478.00	21,022.00
Retirement Health Savings	3,705,950.00	3,725,828.18	(19,878.18)
Social Security	18,000,000.00	18,388,427.24	(388,427.24)
Tuition Reimbursement	460,000.00	314,491.48	145,508.52
Unemployment Insurance	412,000.00	272,313.86	139,686.14
Workers Compensation Claims	2,400,000.00	2,007,933.80	392,066.20
Total Fringe Benefits	110,747,450.00	45,310,393.20	65,437,056.80
Retiree Medical Benefit Trust			
Interest Expense	9,252,000.00	9,251,925.00	75.00
Paying Agent Fees Contractual	500.00	500.00	-
Total Retiree Medical Benefit Trust	9,252,500.00	9,252,425.00	75.00
Employee Immunization	75,000.00	99,579.00	(24,579.00)
Retirement Administration			
Adj Prior Years Expenses	-	5,660.00	(5,660.00)
Legal Services	50,000.00	254,059.53	(204,059.53)
Membership Dues	600.00	600.00	-
Monitoring Services	160,000.00	157,500.00	2,500.00

**County of Oakland**  
**Fringe Benefits Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Periodicals, Books, and Publications	1,400.00	1,553.00	(153.00)
Printing	7,000.00	6,209.27	790.73
Professional Services	-	1,875.00	(1,875.00)
Sick and Annual Leave Cash-Out	3,050,000.00	2,136,164.75	913,835.25
Travel and Conference	12,000.00	10,660.72	1,339.28
Workshops and Meetings	10,000.00	1,999.01	8,000.99
Metered Postage	2,100.00	-	2,100.00
Total Retirement Administration	<u>3,293,100.00</u>	<u>2,576,281.28</u>	<u>716,818.72</u>
Retirement Administration Unit			
Salaries	449,674.00	419,120.12	30,553.88
Fringe Benefits	235,709.00	237,695.85	(1,986.85)
Membership Dues	2,000.00	1,245.00	755.00
Personal Mileage	200.00	311.77	(111.77)
Travel and Conference	6,000.00	7,495.16	(1,495.16)
Office Supplies	2,997.00	2,305.24	691.76
Building Space Cost Allocation	28,159.00	28,158.24	0.76
Equipment Rental	1,680.00	1,680.00	-
Info Tech Operations	33,287.00	31,168.00	2,119.00
Info Tech Managed Print Services	2,486.00	4,376.46	(1,890.46)
Insurance Fund	1,330.00	1,430.88	(100.88)
Maintenance Department Charges	1,621.00	-	1,621.00
Telephone Communications	2,452.00	2,428.22	23.78
Total Retirement Administration Unit	<u>767,595.00</u>	<u>737,414.94</u>	<u>30,180.06</u>
Wellness Program			
Salaries	87,217.00	74,058.46	13,158.54
Fringe Benefits	28,629.00	26,967.32	1,661.68
Adj Prior Years Exp	-	4,030.00	(4,030.00)
Membership Dues	200.00	150.00	50.00
Periodicals, Books and Publications	5,000.00	275.00	4,725.00
Personal Mileage	100.00	-	100.00
Printing	8,053.00	4,711.54	3,341.46
Professional Services	200,000.00	191,962.00	8,038.00
Physical Fitness Award	2,500.00	3,100.00	(600.00)
Special Event Program	50,000.00	43,205.99	6,794.01
Travel and Conference	300.00	525.00	(225.00)
Wellness Screenings	225,000.00	200,200.00	24,800.00
Workshops and Meetings	1,000.00	-	1,000.00
Metered Postage	3,000.00	378.07	2,621.93
Office Supplies	2,000.00	2,035.62	(35.62)
Building Space Cost Allocation	15,518.00	15,518.40	(0.40)

**County of Oakland**  
**Fringe Benefits Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Info Tech Operation	1,517.00	2,936.00	(1,419.00)
Info Tech Managed Print Services	675.00	1,937.67	(1,262.67)
Insurance Fund	221.00	237.82	(16.82)
Maintenance Department Charge	894.00	1,899.03	(1,005.03)
Motor Pool	1,485.00	-	1,485.00
Telephone Communications	387.00	336.30	50.70
Total Wellness Program	633,696.00	574,464.22	59,231.78
Child Care Facility			
Printing	334.00	157.77	176.23
Other Expendable Equipment	9,000.00	7,055.09	1,944.91
Metered Postage	3,000.00	-	3,000.00
Building Space Cost Allocation	157,264.00	157,264.80	(0.80)
Info Tech - Operations	18,200.00	17,616.00	584.00
Info Tech - Managed Print Services	720.00	854.94	(134.94)
Maintenance Department Charges	4,971.00	9,603.45	(4,632.45)
Telephone Communications	6,400.00	6,400.65	(0.65)
Total Child Care Facility	199,889.00	198,952.70	936.30
Workers Compensation Unit			
Salaries	177,586.00	119,673.79	57,912.21
Fringe Benefits	102,423.00	63,482.05	38,940.95
Insurance	200,000.00	198,679.00	1,321.00
Membership Dues	1,000.00	720.00	280.00
Periodicals, Books and Publications	400.00	-	400.00
Personal Mileage	2,000.00	200.76	1,799.24
Printing	1,010.00	-	1,010.00
Professional Services	175,400.00	183,373.50	(7,973.50)
State of Michigan Fees	40,000.00	27,087.30	12,912.70
Travel and Conference	1,000.00	-	1,000.00
Bldg Space Cost Allocation	14,102.00	14,101.44	0.56
Info Tech - Operations	9,495.00	9,955.60	(460.60)
Insurance Fund	15,646.00	14,892.25	753.75
Maintenance Department Charges	987.00	574.14	412.86
Telephone Communications	668.00	342.18	325.82
Total Workers Compensation Unit	741,717.00	633,082.01	108,634.99
Fringe Benefits Unit			
Salaries	71,796.00	38,414.01	33,381.99
Fringe Benefits	46,991.00	25,875.78	21,115.22
Insurance Fund	216.00	232.30	(16.30)
Total Fringe Benefits Unit	119,003.00	64,522.09	54,480.91

**County of Oakland**  
**Fringe Benefits Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Employee Benefits Unit</b>			
Salaries	405,111.00	343,138.30	61,972.70
Fringe Benefits	175,395.00	177,345.39	(1,950.39)
Membership Dues	800.00	756.00	44.00
Periodicals, Books and Publications	3,000.00	-	3,000.00
Personal Mileage	300.00	-	300.00
Printing	20,008.00	14,882.71	5,125.29
Professional Services	350,000.00	341,684.00	8,316.00
Travel and Conference	3,500.00	1,252.39	2,247.61
Metered Postage	7,500.00	3,492.30	4,007.70
Office Supplies	2,500.00	2,841.53	(341.53)
Building Space Cost Allocation	41,594.00	41,594.40	(0.40)
Equipment Rental	1,680.00	1,680.00	-
Info Tech - Operations	24,267.00	26,424.00	(2,157.00)
Info Tech - Managed Print Services	2,486.00	-	2,486.00
Insurance Fund	1,252.00	1,347.02	(95.02)
Maintenance Department Charges	2,394.00	-	2,394.00
Telephone Communications	2,371.00	2,391.39	(20.39)
Total Employee Benefits Unit	1,044,158.00	958,829.43	85,328.57
<b>HR Employee Training and Development Unit</b>			
Salaries	305,522.00	325,407.95	(19,885.95)
Fringe Benefits	195,007.00	198,495.13	(3,488.13)
Membership Dues	1,000.00	972.00	28.00
Personal Mileage	300.00	248.62	51.38
Printing	5,026.00	2,396.04	2,629.96
Travel and Conference	3,500.00	607.59	2,892.41
Office Supplies	2,500.00	1,746.20	753.80
Training - Educational Supplies	17,000.00	25,393.69	(8,393.69)
Building Space Cost Allocation	31,131.00	31,131.00	-
Info Tech - Operations	16,862.00	23,752.00	(6,890.00)
Info Tech - Managed Print Services	5,707.00	5,822.52	(115.52)
Insurance Fund	834.00	897.44	(63.44)
Maintenance Department Charges	1,792.00	142.07	1,649.93
Telephone Communications	1,349.00	1,353.12	(4.12)
Total Employee Training and Development Unit	587,530.00	618,365.37	(30,835.37)
<b>HR Administration</b>			
Salaries	131,191.00	127,179.37	4,011.63
Fringe Benefits	50,890.00	48,781.37	2,108.63
Equipment Maintenance	-	305.50	(305.50)
Membership Dues	700.00	607.00	93.00

**County of Oakland**  
**Fringe Benefits Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Periodicals, Books and Publications	1,000.00	-	1,000.00
Personal Mileage	200.00	-	200.00
Travel and Conference	6,200.00	197.00	6,003.00
Office Supplies	1,047.00	546.38	500.62
Building Space Cost Allocation	10,392.00	10,391.76	0.24
Info Tech - Operations	10,554.00	7,388.00	3,166.00
Info Tech - Managed Print Services	675.00	-	675.00
Insurance Fund	306.00	329.19	(23.19)
Maintenance Department Charges	598.00	-	598.00
Telephone Communications	6,529.00	5,845.05	683.95
Total HR Administration	<u>220,282.00</u>	<u>201,570.62</u>	<u>18,711.38</u>
Professional Services (Select Medical - CPR Classes)			
General Fringe Benefits by Departments	20,500.00	25,799.00	(5,299.00)
	<u>20,500.00</u>	<u>25,799.00</u>	<u>(5,299.00)</u>
Employee In-Service Training			
General Fringe Benefit by Department	265,500.00	196,094.16	69,405.84
	<u>265,500.00</u>	<u>196,094.16</u>	<u>69,405.84</u>
HR Employee Recognition			
Salaries	155,609.00	164,926.29	(9,317.29)
Fringe Benefits	86,384.00	74,859.84	11,524.16
Membership Dues	300.00	-	300.00
Personal Mileage	100.00	14.42	85.58
Printing	1,021.00	593.00	428.00
Special Event Program	64,993.00	60,515.81	4,477.19
Travel and Conference	3,500.00	250.00	3,250.00
Office Supplies	1,000.00	948.56	51.44
Building Space Cost Allocation	15,542.00	15,542.16	(0.16)
Info Tech - Operations	6,067.00	2,936.00	3,131.00
Info Tech - Managed Print Services	675.00	-	675.00
Insurance Fund	528.00	567.99	(39.99)
Maintenance Department Charges	895.00	-	895.00
Telephone Communications	1,011.00	1,020.64	(9.64)
Total Training and Development Unit	<u>337,625.00</u>	<u>322,174.71</u>	<u>15,450.29</u>
Total Operating Expenses	<u>128,305,545.00</u>	<u>61,769,947.73</u>	<u>66,535,597.27</u>
Operating Income (Loss)	<u>18,309,317.00</u>	<u>88,151,382.58</u>	<u>69,842,065.58</u>
<b>Nonoperating Revenues (Expenses)</b>			
Income from Investments	397,889.00	2,404,448.15	2,006,559.15
Change in Net Position	<u>\$ 18,707,206.00</u>	<u>90,555,830.73</u>	<u>\$ 71,848,624.73</u>
<b>Total Net Position - Beginning</b>		90,885,782.14	
<b>Total Net Position - Ending</b>		<u>\$ 181,441,612.87</u>	

**COUNTY OF OAKLAND**  
**Information Technology Fund**  
**Statement of Net Position**  
**September 30, 2019**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 2,423,510.39
Due from Other Governmental Units	29,777.46
Due from Other Funds	2,534,272.80
Accrued Interest Receivable	63,437.12
Accounts Receivable	52,107.67
Inventories	20,413.23
Prepaid Items	3,840,662.38
Total Current Assets	<u>8,964,181.05</u>

Noncurrent Assets

Capital Assets, at Cost

Capital Projects in Progress	3,501,389.01
Equipment	32,107,498.29
Computer Software	34,074,493.14
Less: Accumulated Depreciation	<u>(59,504,950.01)</u>
Capital Assets, Net	<u>10,178,430.43</u>
Total Assets	<u>19,142,611.48</u>

**Liabilities**

Current Liabilities

Vouchers Payable	1,256,326.91
Due to Other Funds	47,384.05
Due to Municipalities	161.77
Unearned Revenues	4,812.50
Accounts Payable	880,697.42
Total Current Liabilities	<u>2,189,382.65</u>

**Net Position**

Net Investment in Capital Assets	10,178,430.43
Unrestricted - Designated for Projects	648,175.12
Unrestricted	6,126,623.28
Total Net Position	<u>\$ 16,953,228.83</u>

**COUNTY OF OAKLAND**  
**Information Technology Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
OC Depts Operations	\$ 13,593,196.00	\$ 14,334,005.24	\$ 740,809.24
OC Depts Development Support	4,625,110.00	4,018,284.42	(606,825.58)
Non Governmental Operating	5,034,596.00	4,864,384.11	(170,211.89)
Non Governmental Development	2,076,992.00	3,513,055.26	1,436,063.26
CLEMIS Operations Outside	201,878.00	201,535.49	(342.51)
Equipment Rental	900,954.00	766,132.77	(134,821.23)
Managed Print Services	784,370.00	778,685.27	(5,684.73)
External - Agencies Revenue	200,000.00	201,226.31	1,226.31
External - Defer Land File Tax Bills	67,709.00	82,784.02	15,075.02
External - Enhanced Access Fees	1,330,594.00	2,073,772.76	743,178.76
External - Other Revenue	500.00	82,805.54	82,305.54
External - Reimb of Equalization Services	11,522.00	11,590.71	68.71
Prior Years Adjustments	-	22,784.96	22,784.96
Refund Prior Years Expenditure	-	12,319.45	12,319.45
Sale of Equipment	5,000.00	58,267.97	53,267.97
Sale of Scrap	-	284.79	284.79
Total Operating Revenues	<u>28,832,421.00</u>	<u>31,021,919.07</u>	<u>2,189,498.07</u>
<b>Operating Expenses</b>			
Salaries	<u>11,327,264.00</u>	<u>10,779,135.62</u>	<u>548,128.38</u>
Fringe Benefits	<u>5,950,046.00</u>	<u>5,411,090.40</u>	<u>538,955.60</u>
<b>Contractual Services</b>			
Adj Prior Years Exp	-	2,611.28	(2,611.28)
Auction Expense	2,000.00	1,202.31	797.69
Bank Charges	234,000.00	331,666.14	(97,666.14)
Charge Card Fee	250,000.00	714,264.98	(464,264.98)
Communications	777,043.00	710,033.01	67,009.99
Contracted Services	2,997,672.00	2,891,895.83	105,776.17
Equipment Maintenance	529,457.00	284,345.36	245,111.64
Freight and Express	10,000.00	382.05	9,617.95
Garbage and Rubbish Disposal	6,500.00	293.20	6,206.80
Indirect Costs	1,718,113.00	1,622,687.00	95,426.00
Maintenance Contract	212,143.00	117,021.09	95,121.91
Membership Dues	10,760.00	2,030.00	8,730.00
Personal Mileage	11,600.00	4,519.64	7,080.36
Printing	-	988.96	(988.96)
Professional Services	5,766,024.00	5,639,646.29	126,377.71
Software Rental Lease Purchase	393,184.00	250,926.71	142,257.29
Software Support Maintenance	5,879,790.00	6,067,006.93	(187,216.93)
Travel and Conference	90,000.00	63,922.83	26,077.17
Workshops and Meeting	-	125.96	(125.96)
Total Contractual Services	<u>18,888,286.00</u>	<u>18,705,569.57</u>	<u>182,716.43</u>

**COUNTY OF OAKLAND**  
**Information Technology Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Commodities</b>			
Computer Supplies	20,000.00	-	20,000.00
Expendable Equipment	1,451,795.00	1,379,590.27	72,204.73
Metered Postage	910.00	178.65	731.35
Office Supplies	15,000.00	15,428.07	(428.07)
Paper Printing	40,000.00	(165.76)	40,165.76
Parts and Accessories	76,099.00	144,520.08	(68,421.08)
Printing Supplies	25,000.00	(746.42)	25,746.42
Total Commodities	<u>1,628,804.00</u>	<u>1,538,804.89</u>	<u>89,999.11</u>
Depreciation	<u>2,191,066.00</u>	<u>3,957,409.61</u>	<u>(1,766,343.61)</u>
<b>Internal Services</b>			
Building Space Cost Allocation	540,721.00	540,719.76	1.24
Insurance Fund	185,541.00	188,554.81	(3,013.81)
Maintenance Department Charges	26,548.00	61,195.24	(34,647.24)
Motor Pool Fuel Charges	5,858.00	5,085.86	772.14
Motor Pool	28,987.00	30,855.18	(1,868.18)
Telephone Communications	183,270.00	176,293.69	6,976.31
Total Internal Services	<u>970,925.00</u>	<u>1,002,704.54</u>	<u>(31,779.54)</u>
Total Operating Expense	<u>40,956,391.00</u>	<u>41,394,714.63</u>	<u>(438,323.63)</u>
Operating Income (Loss)	<u>(12,123,970.00)</u>	<u>(10,372,795.56)</u>	<u>1,751,174.44</u>
<b>Nonoperating Revenues (Expenses)</b>			
Planned Use of Balance	5,263,900.00	-	(5,263,900.00)
Income from Investments	100,000.00	10,847.46	(89,152.54)
Gain on Exchange of Assets	5,500.00	377.03	(5,122.97)
Total Nonoperating Revenues (Expenses)	<u>5,369,400.00</u>	<u>11,224.49</u>	<u>(5,358,175.51)</u>
Income (Loss) Before Transfers and Contributions	<u>(6,754,570.00)</u>	<u>(10,361,571.07)</u>	<u>(3,607,001.07)</u>
Transfers In	6,754,570.00	6,747,230.00	(7,340.00)
Transfers Out	-	(2,004.65)	(2,004.65)
Insurance Recoveries	-	52,738.28	52,738.28
Change in Net Position	<u>-</u>	<u>(3,563,607.44)</u>	<u>(3,563,607.44)</u>
<b>Total Net Position - Beginning</b>		<u>20,516,836.27</u>	
<b>Total Net Position - Ending</b>		<u>\$ 16,953,228.83</u>	

**COUNTY OF OAKLAND**  
**Motor Pool Fund**  
**Statement of Net Position**  
**September 30, 2019**

**Assets**

Current assets

Cash and Cash Equivalents	\$ 4,872,219.20
Accrued Interest Receivable	26,630.21
Due from Municipalities	17,395.23
Due from Other Funds	11,880.00
Inventories	264,929.17
Prepaid Expenses	3,932.03
Total Current Assets	<u>5,196,985.84</u>

Noncurrent Assets

Capital Assets, at Cost

Buildings	424,860.46
Equipment	81,031.56
Vehicles	21,140,928.66
Less: Accumulated Depreciation	<u>(15,677,684.65)</u>
Capital Assets, Net	<u>5,969,136.03</u>
Total Assets	<u>11,166,121.87</u>

**Liabilities**

Current Liabilities

Vouchers Payable	38,767.18
Accounts Payable	5,324.75
Total Current Liabilities	<u>44,091.93</u>

**Net Position**

Net Investment in Capital Assets	5,969,136.03
Unrestricted	<u>5,152,893.91</u>
Total Net Position	<u>\$ 11,122,029.94</u>

**COUNTY OF OAKLAND**  
**Motor Pool Fund**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Leased Equipment	\$ 6,191,268.00	\$ 5,658,103.78	\$ (533,164.22)
Gasoline, Oil, and Grease	2,278,012.00	2,052,651.56	(225,360.44)
Productive Labor	416,379.00	345,816.19	(70,562.81)
Parts and Accessories	325,949.00	298,423.13	(27,525.87)
External - Other Revenue	60,000.00	39,549.93	(20,450.07)
External - Productive Labor	50,000.00	61,281.49	11,281.49
Sublet Repairs	31,100.00	8,175.24	(22,924.76)
External - Warranty Reimbursements	16,000.00	20,597.66	4,597.66
External - Parts and Accessories	4,000.00	22,437.24	18,437.24
Sale of Scrap	2,000.00	2,818.50	818.50
Car Wash	900.00	281.00	(619.00)
Sale of Equipment	500.00	423.46	(76.54)
Prior Years Adjustments	-	663.36	663.36
Total Operating Revenues	<u>9,376,108.00</u>	<u>8,511,222.54</u>	<u>(864,885.46)</u>
<b>Operating Expenses</b>			
Salaries	<u>908,014.00</u>	<u>861,956.71</u>	<u>46,057.29</u>
Fringe Benefits	<u>555,348.00</u>	<u>478,337.27</u>	<u>77,010.73</u>
<b>Contractual Services</b>			
Adj Prior Years Exp	-	1,158.88	(1,158.88)
Auction Expense	25,000.00	19,036.04	5,963.96
Car Wash	55,000.00	63,085.75	(8,085.75)
Equipment Maintenance	1,000.00	-	1,000.00
Garbage and Rubbish Disposal	2,000.00	2,372.00	(372.00)
Indirect Costs	563,800.00	648,545.00	(84,745.00)
Insurance	398,600.00	398,015.30	584.70
Insurance Reserve Expense	275,000.00	266,147.03	8,852.97
Laundry and Cleaning	6,500.00	5,584.88	915.12
License Plates and Title Fees	3,000.00	3,882.47	(882.47)
Maintenance Contracts	25,000.00	23,768.80	1,231.20
Membership Dues	2,000.00	2,349.00	(349.00)
Oil, Grease and Solvents	35,000.00	38,199.83	(3,199.83)
Periodicals, Books and Publications	800.00	639.00	161.00
Printing	300.00	137.10	162.90
Sublet Repairs	150,000.00	108,153.98	41,846.02
Tool Allowance	4,300.00	3,250.00	1,050.00
Towing and Storage Fees	500.00	-	500.00
Travel and Conference	10,000.00	4,342.10	5,657.90
Total Contractual Services	<u>1,557,800.00</u>	<u>1,588,667.16</u>	<u>(30,867.16)</u>

**COUNTY OF OAKLAND**  
**Motor Pool Fund**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Commodities</b>			
Custodial Supplies	4,500.00	3,410.78	1,089.22
Dry Goods and Clothing	1,500.00	1,520.00	(20.00)
Employee Footwear	1,000.00	405.00	595.00
Expendable Equipment	5,000.00	-	5,000.00
Gasoline - Billable	2,142,012.00	1,979,124.31	162,887.69
Metered Postage	700.00	181.72	518.28
Office Supplies	2,400.00	1,841.14	558.86
Parts and Accessories	584,649.00	621,963.66	(37,314.66)
Shop Supplies	56,000.00	60,655.58	(4,655.58)
Tires and Tubes	220,000.00	191,597.72	28,402.28
Total Commodities	<u>3,017,761.00</u>	<u>2,860,699.91</u>	<u>157,061.09</u>
<b>Depreciation</b>			
Depreciation Equipment	11,485.00	2,813.11	8,671.89
Depreciation Vehicles	2,667,098.00	2,745,251.78	(78,153.78)
Total Depreciation	<u>2,678,583.00</u>	<u>2,748,064.89</u>	<u>(69,481.89)</u>
<b>Internal Services</b>			
Building Space Cost Allocation	175,394.00	175,394.04	(0.04)
Info Tech - Development	18,393.00	-	18,393.00
Info Tech - Operations	50,935.00	52,999.45	(2,064.45)
Info Tech Managed Print Services	1,414.00	2,560.23	(1,146.23)
Insurance Fund	45,987.00	14,076.68	31,910.32
Maintenance Department Charges	500.00	2,148.97	(1,648.97)
Radio Communications	1,828.00	2,133.15	(305.15)
Telephone Communications	6,784.00	4,527.45	2,256.55
Total Internal Services	<u>301,235.00</u>	<u>253,839.97</u>	<u>47,395.03</u>
Total Operating Expense	<u>9,018,741.00</u>	<u>8,791,565.91</u>	<u>227,175.09</u>
Operating Income (Loss)	<u>357,367.00</u>	<u>(280,343.37)</u>	<u>(637,710.37)</u>
<b>Nonoperating Revenues (Expenses)</b>			
Income from Investments	35,000.00	91,530.83	56,530.83
Gain on Exchange of Assets	400,000.00	449,895.04	49,895.04
Total Nonoperating Revenues (Expenses)	<u>435,000.00</u>	<u>541,425.87</u>	<u>106,425.87</u>
Income (Loss) Before Transfers	<u>792,367.00</u>	<u>261,082.50</u>	<u>(531,284.50)</u>
Transfers In	588,787.00	433,989.00	(154,798.00)
Change in Net Position	<u>\$ 1,381,154.00</u>	<u>695,071.50</u>	<u>\$ (686,082.50)</u>
<b>Total Net Position - Beginning</b>		10,426,958.44	
<b>Total Net Position - Ending</b>		<u>\$ 11,122,029.94</u>	

**COUNTY OF OAKLAND**  
**Telephone Communications Fund**  
**Statement of Net Position**  
**September 30, 2019**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 2,447,224.03
Accrued Interest Receivable	28,504.69
Accounts Receivable	426.65
Due from Other Governmental Units	342.49
Prepaid Items	<u>119,615.82</u>
Total Current Assets	<u>2,596,113.68</u>

Noncurrent Assets

Capital Assets, at Cost

Equipment	3,954,897.14
Computer software	947,284.00
Less: Accumulated Depreciation	<u>(4,871,623.96)</u>
Capital Assets, Net	<u>30,557.18</u>
Total Assets	<u>2,626,670.86</u>

**Liabilities**

Current Liabilities

Vouchers Payable	102,627.35
Accounts Payable	<u>54,365.24</u>
Total Current Liabilities	<u>156,992.59</u>

**Net Position**

Net Investment in Capital Assets	30,557.18
Unrestricted	<u>2,439,121.09</u>
Total Net Position	<u>\$ 2,469,678.27</u>

**COUNTY OF OAKLAND**  
**Telephone Communications Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Sale of Phone Service, Internal	\$ 2,840,380.00	\$ 3,009,197.73	\$ 168,817.73
Sale of Phone Service, External	12,000.00	8,197.51	(3,802.49)
Leased equipment	7,000.00	818.31	(6,181.69)
Total Operating Revenues	<u>2,859,380.00</u>	<u>3,018,213.55</u>	<u>158,833.55</u>
<b>Operating Expenses</b>			
Salaries	249,369.00	243,194.36	6,174.64
Fringe Benefits	143,780.00	136,782.92	6,997.08
<b>Contractual Services</b>			
Communications	1,175,116.00	1,332,734.50	(157,618.50)
Contracted Services	100,000.00	91,210.78	8,789.22
Equipment Repairs and Maintenance	25,000.00	44,695.40	(19,695.40)
Indirect Costs	147,900.00	166,486.00	(18,586.00)
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	12,500.00	(4,500.00)
Software Support/Maintenance	57,910.00	39,857.92	18,052.08
Sublet Repairs	44,000.00	26,255.49	17,744.51
Tower Charges	14,000.00	-	14,000.00
Travel and Conference	5,000.00	-	5,000.00
Voice Mail	16,000.00	25,605.58	(9,605.58)
Total Contractual Services	<u>1,833,276.00</u>	<u>1,957,259.96</u>	<u>(123,983.96)</u>
<b>Commodities</b>			
Expendable Equipment	176,264.00	142,836.48	33,427.52
Office Supplies	111.00	-	111.00
Parts and accessories	-	1,657.71	(1,657.71)
Postage	111.00	-	111.00
Total Commodities	<u>176,486.00</u>	<u>144,494.19</u>	<u>31,991.81</u>
<b>Depreciation</b>			
Equipment	112,644.00	12,644.35	99,999.65
	<u>112,644.00</u>	<u>12,644.35</u>	<u>99,999.65</u>

**COUNTY OF OAKLAND**  
**Telephone Communications Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Internal Services			
Building Space Cost Allocation	7,718.00	7,344.84	373.16
Info Tech - Development	-	304.75	(304.75)
Info Tech - Operations	562,332.00	504,232.00	58,100.00
Insurance Fund	631.00	678.90	(47.90)
Maintenance Department Charges	1,000.00	-	1,000.00
Motor Pool Fuel Charges	519.00	619.82	(100.82)
Motor Pool	5,894.00	5,975.85	(81.85)
Total Internal Services	<u>578,094.00</u>	<u>519,156.16</u>	<u>58,937.84</u>
Total Operating Expenses	<u>3,093,649.00</u>	<u>3,013,531.94</u>	<u>80,117.06</u>
Operating Income (Loss)	<u>(234,269.00)</u>	<u>4,681.61</u>	<u>238,950.61</u>
<b>Nonoperating Revenues (Expenses)</b>			
Planned Use of Fund Balance	2,204,269.00	-	(2,204,269.00)
Income from Investments	30,000.00	79,325.09	49,325.09
Gain on Sale of Equipment	-	305.91	305.91
Total Nonoperating Revenue (Expenses)	<u>2,234,269.00</u>	<u>79,631.00</u>	<u>(2,154,638.00)</u>
Income (Loss) before Trnsfers	<u>2,000,000.00</u>	<u>84,312.61</u>	<u>(1,915,687.39)</u>
Transfers Out	<u>(2,000,000.00)</u>	<u>(2,000,000.00)</u>	<u>-</u>
Change in Net Position	<u>\$ -</u>	<u>(1,915,687.39)</u>	<u>\$ (1,915,687.39)</u>
<b>Total Net Position - Beginning</b>		<u>4,385,365.66</u>	
<b>Total Net Position - Ending</b>		<u>\$ 2,469,678.27</u>	

OAKLAND COUNTY  
FINANCIAL STATEMENTS  
ENTERPRISE  
FUNDS

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

**County of Oakland  
County Airport Fund  
Statement of Net Position  
September 30, 2019**

**Assets**

Current Assets

Pooled Cash and Investments	\$ 16,600,322.23
Due from Other Governmental Units	600.00
Accrued Interest Receivable	167,122.52
Accounts Receivable - Net	417,230.20
Current Contracts Receivable	1,584,783.48
Total Current Assets	<u>18,770,058.43</u>

Noncurrent Assets

Capital Assets, at Cost

Land	36,333,072.94
Land Improvements	44,281,242.13
Buildings	33,806,705.70
Equipment	1,716,115.52
Vehicles	2,291,557.43
Roads and Parking Lots	5,411,243.46
Construction in Progress	69,068.66
Collections	12,000.00
Less: Accumulated Depreciation	<u>(51,830,893.50)</u>
Capital Assets, Net	<u>72,090,112.34</u>
Total Assets	<u>90,860,170.77</u>

**Liabilities**

Current Liabilities

Vouchers Payable	452,173.06
Unearned Revenue	2,032,094.17
Bonds Payable - Current Portion	670,000.00
Other Accrued Liabilities	515,424.88
Total Current Liabilities	<u>3,669,692.11</u>

Noncurrent Liabilities

Bonds Payable	<u>4,955,000.00</u>
Total Liabilities	<u>8,624,692.11</u>

**Net Position**

Net Investment in Capital Assets	66,465,112.34
Restricted for Programs	21,866.00
Unrestricted	15,748,500.32
Total Net Position	<u>\$ 82,235,478.66</u>

**COUNTY OF OAKLAND**  
**County Airport Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
T Hangar Rental	\$ 1,850,000.00	\$ 1,929,849.62	\$ 79,849.62
Land Lease	1,401,839.00	1,447,856.10	46,017.10
Aviation Gas	1,000,000.00	935,406.28	(64,593.72)
Reimb US Customs Service	350,000.00	307,861.18	(42,138.82)
Landing Fee Concessions	110,000.00	95,595.00	(14,405.00)
Car Rental Concessions	75,000.00	51,421.72	(23,578.28)
Landing Fees	40,000.00	36,215.00	(3,785.00)
Late Penalty	7,100.00	3,224.77	(3,875.23)
Tie Down	5,000.00	5,471.36	471.36
Miscellaneous	2,000.00	3,453.00	1,453.00
Parking Fees	2,000.00	1,735.00	(265.00)
Costs	1,400.00	225.00	(1,175.00)
Rental Facilities	500.00	-	(500.00)
Terminal Space	-	250.00	250.00
Adjustment Prior Years Revenue	-	5,219.09	5,219.09
Refund Prior Years Expenditures	-	197.48	197.48
Sale of Equipment	-	630.00	630.00
Total Operating Revenues	<u>4,844,839.00</u>	<u>4,824,610.60</u>	<u>(20,228.40)</u>
<b>Operating Expenses</b>			
Salaries	<u>1,326,957.00</u>	<u>1,347,850.84</u>	<u>(20,893.84)</u>
Fringe Benefits	<u>806,777.00</u>	<u>746,428.61</u>	<u>60,348.39</u>
<b>Contractual Services</b>			
Adj Prior Years Revenue	-	130.00	(130.00)
Advertising	1,000.00	987.25	12.75
Auction Expense	-	756.90	(756.90)
Building Maintenance Charges	32,200.00	65,444.71	(33,244.71)
Charge Card Fee	25,000.00	30,845.22	(5,845.22)
Communications	3,030.00	-	3,030.00
Custodial Services	10,000.00	12,540.00	(2,540.00)
Electrical Service	205,000.00	199,626.15	5,373.85
Employees Medical Exams	800.00	861.44	(61.44)
Equipment Maintenance	150,000.00	150,701.29	(701.29)
Freight and Express	300.00	540.04	(240.04)
Garbage and Rubbish Disposal	3,500.00	5,474.57	(1,974.57)
Grounds Maintenance	280,000.00	256,669.98	23,330.02
Indirect Costs	410,200.00	292,958.00	117,242.00
Laundry and Cleaning	2,100.00	3,770.37	(1,670.37)
Licenses and Permits	1,400.00	943.16	456.84
Logos Trademarks Intellect Prop	-	225.00	(225.00)

**COUNTY OF OAKLAND**  
**County Airport Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Management Services	15,405.00	15,405.00	-
Membership Dues	2,200.00	2,212.96	(12.96)
Miscellaneous	-	59.45	(59.45)
Paying Agents Fee Contractual	800.00	800.00	-
Periodicals, Books and Publications	2,500.00	2,968.40	(468.40)
Personal Mileage	600.00	679.56	(79.56)
Professional Services	60,000.00	43,669.50	16,330.50
Property Taxes	-	37.75	(37.75)
Runway and Taxiway Repairs	40,000.00	32,688.03	7,311.97
Security Expense	10,000.00	12,127.32	(2,127.32)
Training	15,000.00	2,030.00	12,970.00
Travel and Conference	6,000.00	3,643.56	2,356.44
US Customs Services	315,000.00	300,743.24	14,256.76
Water and Sewage Charges	50,000.00	38,403.04	11,596.96
Window Cleaning Service	6,300.00	2,550.00	3,750.00
Workshops and Meeting	2,000.00	58.04	1,941.96
Total Contractual Services	<u>1,650,335.00</u>	<u>1,480,549.93</u>	<u>169,785.07</u>
<b>Commodities</b>			
Dry Goods and Clothing	4,000.00	6,497.30	(2,497.30)
Electrical Supplies	22,000.00	30,455.69	(8,455.69)
Employee Footwear	400.00	520.00	(120.00)
Expendable Equipment	-	4,700.00	(4,700.00)
Other Expendable Equipment	-	10,154.17	(10,154.17)
Firefighting Supplies	12,000.00	7,903.24	4,096.76
Gasoline Charges	50,000.00	76,982.99	(26,982.99)
Grounds Supplies	12,000.00	35,126.19	(23,126.19)
Maintenance Supplies	35,000.00	36,943.05	(1,943.05)
Metered Postage	2,500.00	2,007.31	492.69
Office Supplies	4,050.00	5,315.77	(1,265.77)
Small Tools	5,000.00	6,024.54	(1,024.54)
Special Event Supplies	1,000.00	11,091.75	(10,091.75)
Total Commodities	<u>147,950.00</u>	<u>233,722.00</u>	<u>(85,772.00)</u>
<b>Depreciation</b>			
Land Improvements	879,986.00	925,382.74	(45,396.74)
Roads and Parking Lots	361,552.00	361,551.61	0.39
Buildings	806,193.00	806,192.70	0.30
Equipment	90,496.00	92,119.21	(1,623.21)
Vehicles	18,591.00	23,390.80	(4,799.80)
Total Depreciation	<u>2,156,818.00</u>	<u>2,208,637.06</u>	<u>(51,819.06)</u>

**COUNTY OF OAKLAND**  
**County Airport Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Internal Services			
Drain Equipment	2,000.00	5,828.91	(3,828.91)
Info Tech - Development	7,000.00	11,276.75	(4,276.75)
Info Tech - Operations	41,731.00	61,799.24	(20,068.24)
Info Tech - Managed Print Services	4,085.00	2,892.07	1,192.93
Insurance Fund	159,117.00	141,555.35	17,561.65
Maintenance Department Charges	2,000.00	18,771.03	(16,771.03)
Motor Pool Fuel Charges	199.00	215.39	(16.39)
Motor Pool	8,823.00	9,877.31	(1,054.31)
Radio Communications	8,046.00	8,447.71	(401.71)
Telephone Communications	25,498.00	20,794.53	4,703.47
Total Internal Services	<u>258,499.00</u>	<u>281,458.29</u>	<u>(22,959.29)</u>
Total Operating Expense	<u>6,347,336.00</u>	<u>6,298,646.73</u>	<u>48,689.27</u>
Operating Income (Loss)	<u>(1,502,497.00)</u>	<u>(1,474,036.13)</u>	<u>28,460.87</u>
<b>Nonoperating Revenues (Expenses)</b>			
Federal Grants	90,100.00	87,823.18	(2,276.82)
Income from Investments	145,000.00	380,762.75	235,762.75
Interest Expense	(258,900.00)	(258,881.25)	18.75
Capital Contributions	-	7,713,315.87	7,713,315.87
Gain on Exchange of Assets	-	148,264.99	148,264.99
Total Nonoperating Revenues (Expenses)	<u>(23,800.00)</u>	<u>8,071,285.54</u>	<u>8,095,085.54</u>
Income (Loss) Before Contributions	<u>(1,526,297.00)</u>	<u>6,597,249.41</u>	<u>8,123,546.41</u>
Change in Net Position	<u>\$ (1,526,297.00)</u>	<u>6,597,249.41</u>	<u>\$ 8,123,546.41</u>
<b>Total Net Position - Beginning</b>		<u>75,638,229.25</u>	
<b>Total Net Position - Ending</b>		<u>\$ 82,235,478.66</u>	

**County of Oakland  
CLEMIS Fund  
Statement of Net Position  
September 30, 2019**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 10,783,240.84
Due from Other Governmental Units	922,167.73
Due from Other Funds	9,616.80
Accounts Receivable	157,441.75
Accrued Interest Receivable	82,844.92
Prepaid Items	765,287.22
Total Current Assets	<u>12,720,599.26</u>

Noncurrent Assets

Capital Assets, at Cost

Capital Projects in Progress	531,252.29
Equipment	12,124,742.68
Equipment - OAKVIDEO	1,518,371.55
Software	8,339,366.87
Less: Accumulated Depreciation	<u>(20,205,308.90)</u>
Capital Assets, Net	<u>2,308,424.49</u>
Total Assets	<u>15,029,023.75</u>

**Liabilities**

Current Liabilities

Vouchers Payable	322,222.39
Due to Municipalities	344,080.00
Due to Other Funds	184,421.54
Accounts Payable	171,359.01
Unearned Revenue	350,456.85
Total Current Liabilities	<u>1,372,539.79</u>

**Net Position**

Net Investment in Capital Assets	2,308,424.49
Unrestricted - Designated for Projects	572,741.65
Unrestricted	<u>10,775,317.82</u>
Total Net Position	<u>\$ 13,656,483.96</u>

**COUNTY OF OAKLAND**  
**CLEMIS Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
In Car Terminals External	\$ 1,658,299.00	\$ 1,695,710.00	\$ 37,411.00
Service Fees	900,000.00	251,301.36	(648,698.64)
Access Fees Non Oakland	837,353.00	885,416.52	48,063.52
Maintenance Contracts	630,740.00	635,643.82	4,903.82
CLEMIS Crash	450,000.00	655,524.50	205,524.50
OC Depts Operations	408,886.00	440,978.72	32,092.72
Rebilled Charges	400,000.00	347,317.17	(52,682.83)
Access Fees Oakland	318,995.00	328,658.88	9,663.88
In Car Terminals Internal	256,039.00	281,978.50	25,939.50
CLEMIS Citation	235,000.00	333,954.86	98,954.86
Reimb General	188,697.00	314,594.50	125,897.50
Crime Mapping	14,952.00	16,177.60	1,225.60
CLEMIS Parking	10,412.00	1,237.40	(9,174.60)
Parts and Accessories	6,000.00	8,308.55	2,308.55
Productive Labor	200.00	-	(200.00)
FOIA Fees	-	50.00	50.00
Sale of Equipment	-	1,336.97	1,336.97
Total Operating Revenues	<u>6,315,573.00</u>	<u>6,198,189.35</u>	<u>(117,383.65)</u>
<b>Operating Expenses</b>			
Salaries	<u>2,228,850.00</u>	<u>1,995,597.31</u>	<u>233,252.69</u>
Fringe Benefits	<u>1,209,089.00</u>	<u>1,008,711.04</u>	<u>200,377.96</u>
<b>Contractual services</b>			
Auction Expense	-	17.81	(17.81)
Bank Charges	150,000.00	42,814.32	107,185.68
Charge Card Fee	-	48,380.14	(48,380.14)
Communications	1,000,000.00	785,421.64	214,578.36
Equipment Maintenance	300,000.00	82,227.90	217,772.10
Freight and Express	250.00	-	250.00
Garbage and Rubbish Disposal	-	976.00	(976.00)
Indirect Costs	339,396.00	278,744.00	60,652.00
Membership Dues	2,000.00	2,283.14	(283.14)
Personal Mileage	2,500.00	226.78	2,273.22
Printing	1,500.00	-	1,500.00
Professional Services	1,100,000.00	1,500,162.47	(400,162.47)
Rebillable Services	450,000.00	511,486.87	(61,486.87)
Software Rental Lease Purchase	150,000.00	1,391.82	148,608.18
Software Support Maintenance	1,200,000.00	1,489,199.02	(289,199.02)
Training	1,500.00	3,607.18	(2,107.18)
Travel and Conference	10,000.00	21,817.35	(11,817.35)
Workshops and Meeting	1,250.00	322.67	927.33
Total Contractual Services	<u>4,708,396.00</u>	<u>4,769,079.11</u>	<u>(60,683.11)</u>

**COUNTY OF OAKLAND**  
**CLEMIS Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Commodities</b>			
Dry Goods and Clothing	1,200.00	353.70	846.30
Other Expendable Equipment	22,000.00	61,096.53	(39,096.53)
Metered Postage	287.00	1,447.38	(1,160.38)
Office Supplies	2,500.00	1,750.87	749.13
Parts and Accessories	25,000.00	13,146.21	11,853.79
Printing Supplies	500.00	-	500.00
<b>Total Commodities</b>	<b>51,487.00</b>	<b>77,794.69</b>	<b>(26,307.69)</b>
<b>Depreciation</b>			
Equipment	1,915,871.00	709,552.12	1,206,318.88
<b>Internal Services</b>			
Building Space Cost Allocation	51,504.00	49,010.40	2,493.60
Info Tech - Development	417,934.00	421,046.16	(3,112.16)
Info Tech - Operations	224,716.00	201,535.49	23,180.51
Info Tech - Managed Print Services	16.00	146.10	(130.10)
Insurance Fund	4,387.00	4,719.98	(332.98)
Motor Pool Fuel Charges	2,328.00	1,469.76	858.24
Motor Pool	8,061.00	3,189.06	4,871.94
Telephone Communications	20,942.00	21,577.81	(635.81)
<b>Total Internal Services</b>	<b>729,888.00</b>	<b>702,694.76</b>	<b>27,193.24</b>
<b>Total Operating Expense</b>	<b>10,843,581.00</b>	<b>9,263,429.03</b>	<b>1,580,151.97</b>
<b>Operating Income (Loss)</b>	<b>(4,528,008.00)</b>	<b>(3,065,239.68)</b>	<b>1,462,768.32</b>
<b>Nonoperating Revenues (Expenses)</b>			
Planned Use of Fund Balance	3,018,063.00	-	(3,018,063.00)
Income from Investments	35,000.00	251,386.65	216,386.65
Gain (Loss) on Sale of Assets	-	142.86	142.86
<b>Total Nonoperating Revenues (Expenses)</b>	<b>3,053,063.00</b>	<b>251,529.51</b>	<b>(2,801,533.49)</b>
<b>Income (Loss) Before Transfers and Contributions</b>	<b>(1,474,945.00)</b>	<b>(2,813,710.17)</b>	<b>(1,338,765.17)</b>
Transfers In	1,853,501.00	1,669,079.46	(184,421.54)
Transfers Out	(378,556.00)	(378,556.00)	-
<b>Change in Net Position</b>	<b>\$ -</b>	<b>(1,523,186.71)</b>	<b>\$ (1,523,186.71)</b>
<b>Total Net Position - Beginning</b>		<b>15,179,670.67</b>	
<b>Total Net Position - Ending</b>		<b>\$ 13,656,483.96</b>	

**COUNTY OF OAKLAND**  
**Delinquent Tax Revolving Fund**  
**Statement of Net Position**  
**September 30, 2019**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 145,249,483.22
Due from Other Governmental Units	501,255.26
Delinquent Property Taxes	46,897,084.59
Accrued Interest Receivable	2,589,473.87
Accounts Receivable - Interest on Delinquent Taxes	6,513,089.00
Accounts Receivable - Collection Fees	1,772,605.00
Current Portion of Advance Receivable	12,883.00
Total Current Assets	203,535,873.94

Noncurrent Assets

Long-Term Portion of Advances Receivable	12,883.00
Total Assets	203,548,756.94

**Liabilities**

Current Liabilities

Vouchers Payable	351,291.16
Due to Other Governmental Units	1,622,733.29
Other Accrued Liabilities	37,136.79
Total Current Liabilities	2,011,161.24

**Net Position**

Unrestricted - Debt Service	67,790,123.00
Unrestricted - Delinquent Taxes Receivable	123,346,879.52
Unrestricted - Collection Fees	5,641,508.39
Unrestricted - Collection Fees	4,759,084.79
Total Net Position	\$ 201,537,595.70

**COUNTY OF OAKLAND**  
**Delinquent Tax Revolving Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Interest on Delinquent Taxes	\$ 8,650,000.00	\$ 8,418,031.26	\$ (231,968.74)
Collection Fees	2,400,000.00	2,554,699.35	154,699.35
Interest and Penalty	250,000.00	155,809.51	(94,190.49)
Total Operating Revenues	<u>11,300,000.00</u>	<u>11,128,540.12</u>	<u>(171,459.88)</u>
<b>Operating Expenses</b>			
Salaries	129,887.00	115,045.28	14,841.72
Fringe Benefits	91,099.00	78,243.42	12,855.58
<b>Contractual Services</b>			
Adj Prior Years Exp	0.00	10,314.61	(10,314.61)
Administrative Overhead	30,000.00	-	30,000.00
Indirect Costs	100,817.00	77,325.00	23,492.00
Legal Services	25,000.00	-	25,000.00
Paying Agent Fees Contractual	1,000.00	375.00	625.00
Personal Mileage	-	91.99	(91.99)
Printing	900.00	-	900.00
Professional Services - Financial Consultant	25,000.00	-	25,000.00
Professional Services	90,234.00	97,788.95	(7,554.95)
Total Contractual Services	<u>272,951.00</u>	<u>185,895.55</u>	<u>87,055.45</u>
<b>Internal Services</b>			
Info Tech - Development	400,000.00	0.00	400,000.00
Insurance Fund	2,010.00	2,162.59	(152.59)
Total Internal Services	<u>402,010.00</u>	<u>2,162.59</u>	<u>399,847.41</u>
Total Operating Expenses	<u>895,947.00</u>	<u>381,346.84</u>	<u>514,600.16</u>
Operating Income (Loss)	<u>10,404,053.00</u>	<u>10,747,193.28</u>	<u>343,140.28</u>
<b>Nonoperating Revenues (Expenses)</b>			
Budgeted Equity Adjustments	(1,004,045.00)	-	1,004,045.00
Income from Investments	1,800,000.00	4,865,490.92	3,065,490.92
Interest Credited	-	714.76	714.76
Interest Expense	(864,458.00)	(384,375.00)	480,083.00
Total Nonoperating Revenues (Expenses)	<u>(68,503.00)</u>	<u>4,481,830.68</u>	<u>4,550,333.68</u>
Income (Loss) Before Transfers	10,335,550.00	15,229,023.96	4,893,473.96
Transfers In (Out)	(10,335,550.00)	(10,469,939.17)	(134,389.17)
Change in Net Position	<u>\$ -</u>	<u>4,759,084.79</u>	<u>\$ 4,759,084.79</u>
<b>Total Net Position - Beginning</b>		196,778,510.91	
<b>Total Net Position - Ending</b>		<u>\$ 201,537,595.70</u>	

**COUNTY OF OAKLAND**  
**Fire Records Management Fund**  
**Statement of Net Position**  
**Spetember 30, 2019**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 414,952.12
Due from Other Governmental Units	84,522.53
Accrued Interest Receivable	5,095.89
Accounts Receivable	4,360.81
Prepaid Expense	130.87
Total Current Assets	<u>509,062.22</u>

Noncurrent Assets

Capital Assets, at Cost

Capital projects in progress	1,138,319.25
Equipment	125,141.91
Computer Software	409,195.95
Less: Accumulated Depreciation	<u>(534,337.86)</u>
Capital Assets, Net	<u>1,138,319.25</u>
Total Assets	<u>1,647,381.47</u>

**Liabilities**

Current Liabilities

Vouchers Payable	3,036.00
Accounts Payable	13,268.25
Total Current Liabilities	<u>16,304.25</u>

**Net Position**

Net Investment in Capital Assets	1,138,319.25
Unrestricted	492,757.97
Total Net Position	<u>\$ 1,631,077.22</u>

**COUNTY OF OAKLAND**  
**Fire Records Management Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>Operating Revenues</b>			
Outside Agencies	\$ 169,233.00	\$ 163,137.26	\$ (6,095.74)
Participation Fees - Non-Oakland Agencies	68,390.00	114,902.70	46,512.70
Outside Agencies - Rebilled Charges	14,899.00	15,897.67	998.67
Total Operating Revenues	<u>252,522.00</u>	<u>293,937.63</u>	<u>41,415.63</u>
<b>Operating Expenses</b>			
Salaries	295,950.00	285,822.63	10,127.37
Fringe Benefits	161,186.00	158,409.89	2,776.11
<b>Contractual Services</b>			
Adj Prior Years Exp	-	10,904.00	(10,904.00)
Communications	29,000.00	-	29,000.00
Equipment Repairs and Maintenance	1,000.00	-	1,000.00
Indirect Costs	85,464.00	90,789.00	(5,325.00)
Personal Mileage	1,000.00	-	1,000.00
Professional Services	40,000.00	-	40,000.00
Software Support/Maintenance	45,000.00	56,146.20	(11,146.20)
Travel and Conference	4,000.00	-	4,000.00
Total Contractual Services	<u>205,464.00</u>	<u>157,839.20</u>	<u>47,624.80</u>
<b>Commodities</b>			
Expendable Equipment	7,000.00	-	7,000.00
<b>Depreciation</b>			
Equipment	239,973.00	-	239,973.00
<b>Internal Services</b>			
Info Tech - Development	48,315.00	384,507.85	(336,192.85)
Info Tech - Operations	58,839.00	52,760.00	6,079.00
Insurance Fund	511.00	549.73	(38.73)
Telephone Communications	663.00	335.41	327.59
Total Internal Services	<u>108,328.00</u>	<u>438,152.99</u>	<u>(329,824.99)</u>
Total Operating Expenses	<u>1,017,901.00</u>	<u>1,040,224.71</u>	<u>(22,323.71)</u>
Operating Income (Loss)	<u>(765,379.00)</u>	<u>(746,287.08)</u>	<u>19,091.92</u>
<b>Nonoperating Revenues (Expenses)</b>			
Planned Use of Balance	254,680.00	-	(254,680.00)
Income from Investments	3,000.00	13,145.76	10,145.76
Total Nonoperating Revenues (Expenses)	<u>257,680.00</u>	<u>13,145.76</u>	<u>(244,534.24)</u>
Income (Loss) Before Transfers and Contributions	<u>(507,699.00)</u>	<u>(733,141.32)</u>	<u>(225,442.32)</u>
Transfers In	507,699.00	489,411.78	(18,287.22)
Change in Net Position	<u>\$ -</u>	<u>(243,729.54)</u>	<u>\$ (243,729.54)</u>
<b>Total Net Position - Beginning</b>		<u>1,874,806.76</u>	
<b>Total Net Assets - Ending</b>		<u>\$ 1,631,077.22</u>	

**COUNTY OF OAKLAND**  
**Radio Communications Fund**  
**Statement of Net Position**  
**September 30, 2019**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 26,539,286.89
Accrued Interest Receivable	257,527.08
Due from Other Governmental Units	27,838.53
Accounts Receivable	825,764.63
Inventories	188,632.86
Prepaid Items	1,195,252.85
Total Current Assets	<u>29,034,302.84</u>

Noncurrent Assets

Capital Assets, at Cost

Capital Projects in Progress	4,038,736.83
Tower Rights	8,585,770.20
Equipment	28,909,186.34
Structures	12,944,790.99
Less: Accumulated Depreciation	<u>(45,947,203.23)</u>
Capital Assets, Net	<u>8,531,281.13</u>
Total Assets	<u>37,565,583.97</u>

**Liabilities**

Current Liabilities

Vouchers Payable	94,338.56
Due to Municipalities	5,338.68
Due to Other Funds	5,181.00
Accounts Payable	36,504.38
Total Current Liabilities	<u>141,362.62</u>
Total Liabilities	<u>141,362.62</u>

**Net Position**

Net Investment in Capital Assets	8,531,281.13
Unrestricted - Designated for Projects	20,084,431.20
Unrestricted	8,808,509.02
Total Net Position	<u>\$ 37,424,221.35</u>

**COUNTY OF OAKLAND**  
**Radio Communications Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
E 911 Surcharge	\$ 8,092,600.00	\$ 7,725,702.55	\$ (366,897.45)
Antenna Site Management	300,000.00	311,930.51	11,930.51
Leased Equipment	250,000.00	292,099.90	42,099.90
Parts and Accessories	220,492.00	228,587.24	8,095.24
Outside Agencies	65,000.00	78,099.64	13,099.64
Productive Labor	20,000.00	39,241.77	19,241.77
Sale of Equipment	-	493.54	493.54
Total Operating Revenues	<u>8,948,092.00</u>	<u>8,676,155.15</u>	<u>(271,936.85)</u>
<b>Operating Expenses</b>			
Salaries	699,790.00	755,964.40	(56,174.40)
Fringe Benefits	378,221.00	352,884.83	25,336.17
<b>Contractual Services</b>			
Adj Prior Years Exp	-	20,100.07	(20,100.07)
Auction Expense	-	4.12	(4.12)
Communications	1,000,000.00	831,842.14	168,157.86
Contracted Services	-	136,813.73	(136,813.73)
Electrical Service	100,000.00	66,563.38	33,436.62
Equipment Maintenance	325,000.00	241,670.95	83,329.05
Freight and Express	8,500.00	3,597.56	4,902.44
Indirect Costs	208,080.00	192,082.50	15,997.50
Laundry and Cleaning	700.00	390.30	309.70
Membership Dues	1,000.00	-	1,000.00
Personal Mileage	3,500.00	2,255.59	1,244.41
Printing	500.00	286.92	213.08
Professional Services	650,000.00	28,382.73	621,617.27
Rebillable Services	500.00	3,040.00	(2,540.00)
Software Rental Lease Purchase	30,000.00	0.00	30,000.00
Software Support Maintenance	2,731,280.00	239,948.71	2,491,331.29
Special Projects	40,000.00	6,350.00	33,650.00
Tower Charges	525,615.00	475,788.06	49,826.94
Training	75,000.00	76,643.40	(1,643.40)
Travel and Conference	22,500.00	0.00	22,500.00
Workshops and Meeting	100.00	-	100.00
Total Contractual Services	<u>5,722,275.00</u>	<u>2,325,760.16</u>	<u>3,396,514.84</u>
<b>Commodities</b>			
Dry Goods and Clothing	1,900.00	2,492.08	(592.08)
Other Expendable Equipment	131,494.00	109,464.38	22,029.62
Metered Postage	126.00	154.74	(28.74)
Office Supplies	5,000.00	3,802.39	1,197.61
Parts and Accessories	400,000.00	442,579.10	(42,579.10)
Shop Supplies	15,000.00	16,480.75	(1,480.75)
Small Tools	5,000.00	6,613.42	(1,613.42)
Total Commodities	<u>558,520.00</u>	<u>581,586.86</u>	<u>(23,066.86)</u>
<b>Depreciation</b>			
Equipment, Structures and Tower Rights	3,969,862.00	3,310,882.08	658,979.92
	<u>3,969,862.00</u>	<u>3,310,882.08</u>	<u>658,979.92</u>

**COUNTY OF OAKLAND**  
**Radio Communications Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Internal Services			
Building Space Cost Allocation	38,222.00	38,222.04	(0.04)
Info Tech - CLEMIS	900,000.00	275,279.11	624,720.89
Info Tech - Development	75,000.00	74,796.25	203.75
Info Tech - Operations	260,936.00	268,772.64	(7,836.64)
Info Tech - Managed Print Services	1,780.00	1,457.94	322.06
Insurance Fund	16,883.00	17,819.62	(936.62)
Maintenance Department Charges	35,000.00	7,052.99	27,947.01
Motor Pool Fuel Charges	7,898.00	7,113.35	784.65
Motor Pool	34,727.00	24,874.10	9,852.90
Telephone Communications	27,500.00	28,577.91	(1,077.91)
Total Internal Services	<u>1,397,946.00</u>	<u>743,965.95</u>	<u>653,980.05</u>
Total Operating Expenses	<u>12,726,614.00</u>	<u>8,071,044.28</u>	<u>4,655,569.72</u>
Operating Income (Loss)	<u>(3,778,522.00)</u>	<u>605,110.87</u>	<u>4,383,632.87</u>
<b>Nonoperating Revenues (Expenses)</b>			
Planned Use of Fund Balance	3,814,635.00	-	(3,814,635.00)
Income from Investments	160,000.00	643,781.22	483,781.22
Total Nonoperating Revenues (Expenses)	<u>3,974,635.00</u>	<u>643,781.22</u>	<u>(3,330,853.78)</u>
Income (Loss) Before Transfers	196,113.00	1,248,892.09	1,052,779.09
Transfers In	89,887.00	54,000.00	(35,887.00)
Transfers Out	(286,000.00)	(286,000.00)	-
Change in Net Position	<u>\$ -</u>	<u>1,016,892.09</u>	<u>\$ 1,016,892.09</u>
<b>Total Net Position - Beginning</b>		<u>36,407,329.26</u>	
<b>Total Net Position - Ending</b>		<u>\$ 37,424,221.35</u>	

**COUNTY OF OAKLAND**  
**Parks and Recreation Fund**  
**Statement of Net Position**  
**September 30, 2019**

**Assets**

Current Assets

Cash and Cash Equivalents	\$ 20,771,416.89
Accrued Interest Receivable	64,623.20
Accounts Receivable	276,446.08
Due from Municipalities	1.00
Due from State of Michigan	116,970.50
Due from Other Funds	14,551.94
Inventories	142,225.73
Deferred Charges	3,290.20
Total Current Assets	<u>21,389,525.54</u>

Noncurrent Assets

Capital Assets, at Cost

Land	30,763,242.56
Conservation Easement	60,718.74
Capital Projects in Progress	3,822,588.23
Park Improvements	64,753,536.67
Buildings	32,610,951.79
Equipment	7,277,438.20
Vehicles	488,859.00
Less: Accumulated Depreciation	<u>(72,461,174.10)</u>
Capital Assets, Net	<u>67,316,161.09</u>
Total Assets	<u>88,705,686.63</u>

**Liabilities**

Current Liabilities

Vouchers Payable	630,109.53
Due to Other Governmental Units (State of Michigan)	6,133.39
Unearned Revenue	180,426.32
Deposits	19,048.00
Accounts Payable	785,376.34
Total Current Liabilities	<u>1,621,093.58</u>

**Net Position**

Net Investment in Capital Assets	67,316,161.09
Unrestricted	<u>19,768,431.96</u>
Total Net Position	<u>\$ 87,084,593.05</u>

**COUNTY OF OAKLAND**  
**Parks and Recreation**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
<b>Operating Revenues</b>			
Greens Fees	\$ 2,546,000.00	\$ 2,391,728.96	\$ (154,271.04)
Entrance Fees Gen Admission	2,080,000.00	1,854,178.75	(225,821.25)
Fees Camping	1,504,000.00	1,521,853.64	17,853.64
Rental Golf Carts	1,152,000.00	1,095,348.69	(56,651.31)
Sales Retail	1,101,500.00	999,348.43	(102,151.57)
Fees Day Use	774,500.00	722,515.50	(51,984.50)
Rental Facilities	484,000.00	530,156.25	46,156.25
Special Contracts	230,800.00	139,033.38	(91,766.62)
Rental Units or Events	214,500.00	165,540.00	(48,960.00)
Commission Food Services	197,115.00	53,818.72	(143,296.28)
Reimb Contracts	160,700.00	381,002.99	220,302.99
Rental Equipment	102,300.00	76,445.91	(25,854.09)
Rent House	96,327.00	89,506.00	(6,821.00)
Fees Driving Range	80,000.00	99,236.80	19,236.80
Antenna Site Management	61,766.00	63,794.88	2,028.88
Water Feature Ride	44,000.00	9,808.00	(34,192.00)
Maintenance Contracts	36,250.00	28,678.43	(7,571.57)
Commission Contracts	21,500.00	29,635.18	8,135.18
Compensation	15,000.00	15,000.00	-
Special and Sanctioned Races	15,000.00	9,088.00	(5,912.00)
Deck Tennis	5,000.00	4,370.00	(630.00)
Entrance Fees Swimming Class	4,000.00	13,762.00	9,762.00
Weekly Races	4,000.00	2,040.00	(1,960.00)
Miscellaneous	2,735.00	4,235.45	1,500.45
Reimb 3rd Party	100.00	865.89	765.89
NSF Check Fees	25.00	75.00	50.00
Refunds Miscellaneous	-	13,830.40	13,830.40
Temporary Licenses	0.00	5,600.00	5,600.00
Cash Overages	-	644.08	644.08
Prior Years Revenue	-	3,138.32	3,138.32
Refund Prior Years Expenditure	-	4,514.22	4,514.22
Sale of Equipment	-	9,525.90	9,525.90
Sale of Scrap	-	1,741.05	1,741.05
Interest on Delinquent Taxes	(2,000.00)	(338.14)	1,661.86
Total Operating Revenues	10,931,118.00	10,339,722.68	(591,395.32)
<b>Operating Expenses</b>			
Salaries	10,047,494.00	9,786,710.64	260,783.36
Fringe Benefits	3,234,052.00	3,494,835.57	(260,783.57)
<b>Contractual Services</b>			
Adj Prior Years Exp	82,338.00	77,628.64	4,709.36
Adj Prior Years Revenue	-	14.00	(14.00)
Advertising	130,200.00	81,731.20	48,468.80
Auction Expense	0.00	2,709.06	(2,709.06)
Bank Charges	13,000.00	4,893.11	8,106.89
Building Maintenance Charges	778,328.00	799,662.73	(21,334.73)
Cash Shortage	-	2,587.90	(2,587.90)

**COUNTY OF OAKLAND**  
**Parks and Recreation**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Charge Card Fee	127,450.00	149,593.59	(22,143.59)
Contracted Services	297,458.00	303,515.12	(6,057.12)
Custodial Services	25,600.00	21,099.40	4,500.60
Design Fees	10,000.00	92,251.33	(82,251.33)
Electrical Service	616,200.00	547,768.69	68,431.31
Employees Medical Exams	1,350.00	817.85	532.15
Equipment Maintenance	470,665.00	427,466.63	43,198.37
Equipment Rental	49,235.00	47,993.38	1,241.62
Equipment Replacement	0.00	464.43	(464.43)
Fees - Per Diems	1,250.00	1,920.00	(670.00)
Garbage and Rubbish Disposal	39,756.00	40,532.96	(776.96)
General Program Administration	504,319.00	0.00	504,319.00
Grounds Maintenance	1,633,521.00	1,626,446.11	7,074.89
Housekeeping Services	400.00	-	400.00
Indirect Costs	866,000.00	881,654.00	(15,654.00)
Laundry and Cleaning	17,924.00	12,577.92	5,346.08
Legal Services	1,500.00	628.50	871.50
Licenses and Permits	38,350.00	35,887.60	2,462.40
Logos Trademarks Intellect Prp	4,400.00	4,932.00	(532.00)
Mail Handling-Postage Svc	200.00	221.89	(21.89)
Membership Dues	17,520.00	17,138.47	381.53
Miscellaneous	30,446.00	19,171.05	11,274.95
Natural Gas	216,600.00	193,613.87	22,986.13
Periodicals Books Publ Sub	916.00	311.61	604.39
Personal Mileage	14,200.00	12,850.60	1,349.40
Printing	58,125.00	47,039.76	11,085.24
Public Information	74,000.00	55,195.50	18,804.50
Rental Property Maintenance	15,100.00	7,523.14	7,576.86
Security Expense	1,169,794.00	1,055,682.42	114,111.58
Software Support Maintenance	12,496.00	13,859.53	(1,363.53)
Sponsorship	9,000.00	7,500.00	1,500.00
Sublet Repairs	0.00	15,000.00	(15,000.00)
Training	50,805.00	46,175.59	4,629.41
Travel and Conference	49,900.00	27,731.74	22,168.26
Travel Employee Taxable Meals	750.00	210.05	539.95
Twp and City Treas Bonds	2,400.00	2,508.48	(108.48)
Uncollectable Accts Receivable	-	31,410.61	(31,410.61)
Water and Sewage Charges	270,450.00	227,590.14	42,859.86
Workshops and Meeting	2,821.00	1,222.52	1,598.48
Total Contractual Services	<u>7,704,767.00</u>	<u>6,946,733.12</u>	<u>758,033.88</u>
Commodities			
Custodial Supplies	75,550.00	71,644.35	3,905.65
Employee Footwear	1,545.00	1,853.06	(308.06)
Expendable Equipment	149,074.00	123,733.55	25,340.45
Firefighting Supplies	0.00	405.11	(405.11)
Gasoline Charges	0.00	43.79	(43.79)
Maintenance Supplies	4,000.00	1,795.25	2,204.75
Merchandise	456,300.00	458,219.65	(1,919.65)
Metered Postage	8,500.00	6,450.80	2,049.20

**COUNTY OF OAKLAND**  
**Parks and Recreation**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Year Ended September 30, 2019**

	<b>Amended Budget</b>	<b>Actual</b>	<b>Favorable (Unfavorable) Variance</b>
Office Supplies	43,015.00	52,255.24	(9,240.24)
Postage-Standard Mailing	100.00	181.16	(81.16)
Recreation Supplies	139,250.00	112,168.98	27,081.02
Small Tools	129,961.00	166,621.16	(36,660.16)
Special Event Supplies	240,930.00	187,686.76	53,243.24
Uniforms	67,140.00	67,300.74	(160.74)
Total Commodities	<u>1,315,365.00</u>	<u>1,250,359.60</u>	<u>65,005.40</u>
Depreciation			
Park Improvements	1,781,100.00	1,841,235.48	(60,135.48)
Buildings	834,000.00	856,096.00	(22,096.00)
Equipment	364,490.00	434,436.06	(69,946.06)
Vehicles	45,000.00	45,010.93	(10.93)
Total Depreciation	<u>3,024,590.00</u>	<u>3,176,778.47</u>	<u>(152,188.47)</u>
Internal Services			
Building Space Cost Allocation	24,504.00	24,502.20	1.80
Drain Equipment	21,127.00	20,486.11	640.89
Info Tech - Development	54,000.00	41,294.00	12,706.00
Info Tech - Operations	574,812.00	578,640.41	(3,828.41)
Info Tech - Managed Print Services	33,150.00	25,949.74	7,200.26
Insurance Fund	200,150.00	229,820.61	(29,670.61)
Maintenance Department Charges	58,650.00	76,504.62	(17,854.62)
Motor Pool Fuel Charges	93,411.00	76,451.53	16,959.47
Motor Pool	434,517.00	411,737.65	22,779.35
Telephone Communications	127,560.00	126,354.04	1,205.96
Total Internal Services	<u>1,621,881.00</u>	<u>1,611,740.91</u>	<u>10,140.09</u>
Total Operating Expenses	<u>26,948,149.00</u>	<u>26,267,158.31</u>	<u>680,990.69</u>
Operating Income (Loss)	<u>(16,017,031.00)</u>	<u>(15,927,435.63)</u>	<u>89,595.37</u>
<b>Nonoperating Revenues (Expenses)</b>			
Planned Use of Balance	2,437,563.00	-	(2,437,563.00)
Property Taxes	13,189,412.00	13,197,395.05	7,983.05
Intergov General Reimbursement	296,449.00	296,449.27	0.27
Income from Investments	505,000.00	504,968.44	(31.56)
Transfer to Municipalities	(521,250.00)	-	521,250.00
Contributions	163,828.00	159,458.43	(4,369.57)
Gain on Sale of Assets	-	35,684.26	35,684.26
Total Nonoperating Revenues (Expenses)	<u>16,071,002.00</u>	<u>14,193,955.45</u>	<u>(1,877,046.55)</u>
Income (Loss) Before Transfers and Contributions	53,971.00	(1,733,480.18)	(1,787,451.18)
Capital Contributions	68,544.00	53,810.48	(14,733.52)
Transfer Out	(122,515.00)	(122,515.00)	-
Change in Net Position	<u>\$ -</u>	<u>(1,802,184.70)</u>	<u>\$ (1,802,184.70)</u>
<b>Total Net Position - Beginning</b>		88,886,777.75	
<b>Total Net Position - Ending</b>		<u>\$ 87,084,593.05</u>	