

**Statement of
Revenue and Expenditures
Compared to Budget**



222 General Operating Fund

Acct	Description	FY 17 Proposed Budget	FY 16 3rd Qtr Amended Budget	Difference between Proposed 2017 & Amended 2016 Budget
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REVENUE:

General Fund

40105	General Fund - Operations	\$5,521,462.00	\$5,521,462.00	\$0.00
40115	General Fund - Categorical	\$373,692.00	\$500,000.00	(\$126,308.00)
Sub-Total General Fund:		\$5,895,154.00	\$6,021,462.00	(\$126,308.00)

Medicaid

40205	Medicaid	\$77,066,075.00	\$80,419,418.00	(\$3,353,343.00)
40215	Medicaid - Habilitation Support Waiver	\$17,040,587.00	\$20,104,854.00	(\$3,064,267.00)
40220	Healthy Michigan	\$10,136,653.00	\$9,430,896.00	\$705,757.00
40225	Dept. of Human Services (DHS) Incentive	\$0.00	\$200,000.00	(\$200,000.00)
Sub-Total Medicaid:		\$104,243,315.00	\$110,155,168.00	(\$5,911,853.00)

Autism

40315	Autism - Services (Medicaid)	\$3,857,087.00	\$5,591,646.00	(\$1,734,559.00)
Sub-Total Autism:		\$3,857,087.00	\$5,591,646.00	(\$1,734,559.00)

Serious Emotional Disturbances (SED) Waiver

40405	Serious Emotional Disturbance (SED) Waiver	\$181,231.00	\$161,292.00	\$19,939.00
Sub-Total (SED) Waiver:		\$181,231.00	\$161,292.00	\$19,939.00

Children's Waiver

40505	Children's Waiver (CW) - Medicaid Title 19	\$88,313.00	\$70,325.00	\$17,988.00
Sub-Total Children's Waiver:		\$88,313.00	\$70,325.00	\$17,988.00

Injectable Medications

40605	Injectable Medications - JCodes (Medicaid fee for)	\$500.00	\$2,500.00	(\$2,000.00)
Sub-Total Injectable Medications:		\$500.00	\$2,500.00	(\$2,000.00)

MI Child

40805	MI Child	\$0.00	\$131,787.00	(\$131,787.00)
Sub-Total MI Child:		\$0.00	\$131,787.00	(\$131,787.00)

County of Financial Responsibility

40905	County of Financial Responsibility (COFR)	\$288,298.00	\$158,733.00	\$129,565.00
Sub-Total County of Financial Responsibility:		\$288,298.00	\$158,733.00	\$129,565.00

Fee for Services

41110	Medicare	\$382,761.00	\$330,000.00	\$52,761.00
41115	Medicaid Fee For Service	\$25,000.00	\$85,240.00	(\$60,240.00)
41125	Patient Fees - Direct Pay	\$23,421.00	\$20,500.00	\$2,921.00
41130	Commercial - 3rd Party	\$26,358.00	\$33,421.00	(\$7,063.00)
Sub-Total Fee for Services:		\$457,540.00	\$469,161.00	(\$11,621.00)

Local

42105	Genesee County Appropriation	\$3,700,000.00	\$3,700,000.00	\$0.00
42115	Interest	\$5,000.00	\$5,000.00	\$0.00
42120	United Way	\$1,100.00	\$1,104.00	(\$4.00)
Sub-Total Local:		\$3,706,100.00	\$3,706,104.00	(\$4.00)

Contracts/Grants

43105	Contracts/Grants - Federal Reimbursable	\$1,748,164.00	\$2,079,193.00	(\$331,029.00)
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43110	Contracts/Grants - State Reimbursable	\$108,899.00	\$132,094.00	(\$23,195.00)
43115	Contracts/Grants - Local Reimbursable	\$1,062,523.00	\$702,620.00	\$359,903.00
43120	Contracts/Grants - Other Reimbursable	\$0.00	\$83,482.00	(\$83,482.00)
	Sub-Total Contracts/Grants:	\$2,919,586.00	\$2,997,389.00	(\$77,803.00)
Miscellaneous				
49105	Arts & Crafts	\$1,261.00	\$2,401.00	(\$1,140.00)
49110	Psychosocial (PSR) Program Revenue	\$7,202.00	\$8,201.00	(\$999.00)
49115	Jury Trial Fees	\$100.00	\$500.00	(\$400.00)
49120	County Property Auction Proceeds	\$3,900.00	\$3,600.00	\$300.00
49195	Miscellaneous	\$14,548.00	\$14,828.00	(\$280.00)
	Sub-Total Miscellaneous:	\$27,011.00	\$29,530.00	(\$2,519.00)
40000:4999:	Total Revenue	\$121,664,135.00	\$129,495,097.00	(\$7,830,962.00)

PERSONNEL EXPENSES:

Salaries & Wages

50105	Salaries & Wages - Full-Time	\$18,676,507.00	\$18,067,811.00	\$608,696.00
50110	Salaries & Wages - Part-Time	\$1,251,505.00	\$1,391,678.00	(\$140,173.00)
50115	Salaries & Wages - Temporary	\$118,387.00	\$93,600.00	\$24,787.00
50120	Salaries & Wages - Contract Employee	\$0.00	\$17,000.00	(\$17,000.00)
50125	Salaries & Wages - Overtime	\$75,000.00	\$75,183.00	(\$183.00)
50130	Salaries & Wages - Clients	\$100.00	\$100.00	\$0.00
50135	Salaries & Wages - Board Per Diem	\$17,600.00	\$17,600.00	\$0.00
	Sub-Total Salaries & Wages:	\$20,139,099.00	\$19,662,972.00	\$476,127.00

Payroll Taxes

51105	FICA (Federal Insurance Contribution Act)	\$1,522,330.00	\$1,500,347.00	\$21,983.00
51110	Workers Compensation Tax	\$438,408.00	\$353,310.00	\$85,098.00
51115	Unemployment Tax	\$55,000.00	\$117,703.00	(\$62,703.00)
	Sub-Total Payroll Taxes:	\$2,015,738.00	\$1,971,360.00	\$44,378.00

Fringe Benefits

52105	Retirement - Defined Benefit	\$2,604,261.00	\$2,668,225.00	(\$63,964.00)
52110	Retirement - Defined Contributions	\$532,383.00	\$550,752.00	(\$18,369.00)
52115	Retirement - Post Healthcare	\$2,714,135.00	\$6,766,540.00	(\$4,052,405.00)
52120	Health Insurance	\$3,968,429.00	\$4,332,640.00	(\$364,211.00)
52135	Vision Insurance	\$36,396.00	\$35,124.00	\$1,272.00
52140	Dental Insurance Administration	\$21,533.00	\$83,326.00	(\$61,793.00)
52145	Dental Insurance Claims	\$241,404.00	\$250,000.00	(\$8,596.00)
52150	Life Insurance	\$55,651.00	\$60,618.00	(\$4,967.00)
52155	Short Term/Long Term Disability Insurance	\$281,295.00	\$323,093.00	(\$41,798.00)
	Sub-Total Fringe Benefits:	\$10,455,487.00	\$15,070,318.00	(\$4,614,831.00)

Other Benefits

53105	Training & Development - Staff	\$113,129.00	\$137,586.00	(\$24,457.00)
53110	Training & Development - Clients	\$1,225.00	\$1,225.00	\$0.00
53115	Educational Reimbursement	\$5,000.00	\$21,250.00	(\$16,250.00)
53120	Educational Stipend	\$25,000.00	\$25,000.00	\$0.00
53125	Telephone Stipend	\$17,400.00	\$18,120.00	(\$720.00)
53195	Other Benefits	\$902.00	\$4,331.00	(\$3,429.00)
	Sub-Total Other Benefits:	\$162,656.00	\$207,512.00	(\$44,856.00)

**Statement of
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Acct	Description	FY 17 Proposed Budget	FY 16 3rd Qtr Amended Budget	Difference between Proposed 2017 & Amended 2016 Budget
Pre-employment Expenses				
54105	Recruitment	\$250,183.00	\$293,598.00	(\$43,415.00)
54195	Pre-Employment Expenses	\$11,928.00	\$11,928.00	\$0.00
	Sub-Total Pre-employment Expenses:	\$262,111.00	\$305,526.00	(\$43,415.00)
50000:5999:	Total Personnel Expenses	\$33,035,091.00	\$37,217,688.00	(\$4,182,597.00)

OPERATING EXPENSES:

Office Supplies & Expenses				
60105	Office Supplies	\$50,000.00	\$68,819.00	(\$18,819.00)
60110	Postage Supplies	\$45,000.00	\$56,691.00	(\$11,691.00)
60120	Printing/Copier Supplies	\$62,362.00	\$6,500.00	\$55,862.00
	Sub-Total Office Supplies & Expenses:	\$157,362.00	\$132,010.00	\$25,352.00
Medical Supplies & Expenses				
60205	Medical Supplies	\$51,606.00	\$31,606.00	\$20,000.00
60210	Pharmaceutical Supplies	\$0.00	\$335.00	(\$335.00)
	Sub-Total Medical Supplies & Expenses:	\$51,606.00	\$31,941.00	\$19,665.00
Educational/Training Supplies & Expenses				
60305	Educational/Training Supplies	\$11,802.00	\$11,802.00	\$0.00
60310	Magazines & Periodicals	\$1,802.00	\$1,578.00	\$224.00
60315	Books	\$3,696.00	\$35,024.00	(\$31,328.00)
	Sub-Total Educational/Training Supplies & Expense	\$17,300.00	\$48,404.00	(\$31,104.00)
Other Supplies & Expenses				
60405	Food Supplies	\$60,000.00	\$62,053.00	(\$2,053.00)
60410	Apparel & Uniforms	\$1,200.00	\$1,200.00	\$0.00
60415	Community Outreach Supplies	\$40,130.00	\$38,243.00	\$1,887.00
60420	Janitorial Supplies	\$60,000.00	\$71,645.00	(\$11,645.00)
60425	Maintenance Supplies	\$45,777.00	\$42,574.00	\$3,203.00
60430	Vehicle Supplies	\$854.00	\$1,513.00	(\$659.00)
60435	Gas and Oil Supplies	\$39,342.00	\$71,403.00	(\$32,061.00)
60440	Machinery & Equipment Supplies	\$48,885.00	\$35,000.00	\$13,885.00
60445	Computer Equipment Supplies	\$229,144.00	\$61,543.00	\$167,601.00
60450	Software & Licensing Supplies	\$4,750.00	\$4,000.00	\$750.00
60455	Furniture & Fixture Supplies	\$86,986.00	\$80,000.00	\$6,986.00
60460	Telephone Equipment Supplies	\$6,670.00	\$0.00	\$6,670.00
60495	Other Supplies	\$83,137.00	\$88,687.00	(\$5,550.00)
	Sub-Total Other Supplies & Expenses:	\$706,875.00	\$557,861.00	\$149,014.00
Memberships & Sponsorships				
61105	Memberships	\$36,630.00	\$55,484.00	(\$18,854.00)
61110	Sponsorships	\$44,010.00	\$49,327.00	(\$5,317.00)
	Sub-Total Memberships & Sponsorships:	\$80,640.00	\$104,811.00	(\$24,171.00)
Insurance & Taxes				
62105	General Liability Insurance	\$166,946.00	\$216,362.00	(\$49,416.00)
62110	General Liability Insurance - Deleted	\$0.00	\$20,955.00	(\$20,955.00)
62115	Professional Liability Insurance	\$61,914.00	\$64,887.00	(\$2,973.00)
62120	Auto Insurance	\$38,577.00	\$38,950.00	(\$373.00)

**Statement of
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Acct	Description	FY 17 Proposed Budget	FY 16 3rd Qtr Amended Budget	Difference between Proposed 2017 & Amended 2016 Budget
62205	Property Taxes	\$4,000.00	\$7,200.00	(\$3,200.00)
	Sub-Total Insurance & Taxes:	\$271,437.00	\$348,354.00	(\$76,917.00)
Occupancy Costs				
63105	Building Rent	\$483,608.00	\$528,693.00	(\$45,085.00)
63205	Utilities - Electric/Gas	\$230,019.00	\$264,996.00	(\$34,977.00)
63210	Utilities - Water and Sewer	\$41,855.00	\$73,661.00	(\$31,806.00)
63305	Telephone - Basic/Data Plan	\$177,071.00	\$215,802.00	(\$38,731.00)
63315	Television - Cable/Internet	\$1,465.00	\$1,987.00	(\$522.00)
	Sub-Total Occupancy Costs:	\$934,018.00	\$1,085,139.00	(\$151,121.00)
Building & Grounds				
64105	Janitorial Services	\$415,662.00	\$383,046.00	\$32,616.00
64110	Building Security	\$245,673.00	\$222,250.00	\$23,423.00
64115	Building Repairs & Maintenance	\$75,340.00	\$135,885.00	(\$60,545.00)
64120	Building Additions & Improvements	\$24,852.00	\$25,000.00	(\$148.00)
64125	Leasehold Additions & Improvements	\$131,970.00	\$121,303.00	\$10,667.00
64130	Other Building & Grounds Services	\$66,385.00	\$49,901.00	\$16,484.00
	Sub-Total Building & Grounds:	\$959,882.00	\$937,385.00	\$22,497.00
Travel				
65105	Travel Local (mileage)	\$252,626.00	\$269,686.00	(\$17,060.00)
65205	Travel Conference	\$91,000.00	\$120,313.00	(\$29,313.00)
65215	Parking Fees	\$74.00	\$84.00	(\$10.00)
	Sub-Total Travel:	\$343,700.00	\$390,083.00	(\$46,383.00)
Purchased Services				
66105	Legal Fees	\$100,000.00	\$80,000.00	\$20,000.00
66110	Auditing Fees	\$52,600.00	\$70,000.00	(\$17,400.00)
66115	Controller Services	\$0.00	\$4,000.00	(\$4,000.00)
66125	Community Outreach	\$265,535.00	\$312,230.00	(\$46,695.00)
66130	Consulting Fees	\$19,000.00	\$19,000.00	\$0.00
66135	Transcription Services	\$956.00	\$956.00	\$0.00
66140	Arbitration Fees	\$1,000.00	\$1,000.00	\$0.00
66150	Temporary Staffing	\$384,771.00	\$953,699.00	(\$568,928.00)
66155	Printing Fees	\$22,321.00	\$23,777.00	(\$1,456.00)
66160	Deaf Interpreter Services	\$61,891.00	\$73,174.00	(\$11,283.00)
66165	Software Licensing	\$35,011.00	\$2,000.00	\$33,011.00
66195	Other Contractual Services	\$885,414.00	\$944,710.00	(\$59,296.00)
	Sub-Total Purchased Services:	\$1,828,499.00	\$2,484,546.00	(\$656,047.00)
Furniture, Equipment & Software				
67105	Furniture & Fixtures	\$10,000.00	\$90,397.00	(\$80,397.00)
67205	Computer Equipment	\$0.00	\$467,239.00	(\$467,239.00)
67210	Machinery & Equipment	\$0.00	\$47,516.00	(\$47,516.00)
67215	Telephone Equipment	\$0.00	\$19,848.00	(\$19,848.00)
67220	Vehicles	\$0.00	\$100,000.00	(\$100,000.00)
67305	Software	\$514,600.00	\$695,000.00	(\$180,400.00)
79230	Depreciation Expenses	\$452,804.00	\$0.00	\$452,804.00
	Sub-Total Furniture, Equipment & Software:	\$977,404.00	\$1,420,000.00	(\$442,596.00)
Rental & Maintenance				
68105	Equipment Rental	\$4,763.00	\$17,379.00	(\$12,616.00)
68110	Facility Rental	\$1,000.00	\$500.00	\$500.00

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68205	Equipment Repairs & Maintenance	\$115,289.00	\$142,576.00	(\$27,287.00)
68210	Vehicle Repairs & Maintenance	\$17,980.00	\$26,205.00	(\$8,225.00)
	Sub-Total Rental & Maintenance:	\$139,032.00	\$186,660.00	(\$47,628.00)
60000:6999!	Total Operating Expenses	\$6,467,755.00	\$7,727,194.00	(\$1,259,439.00)

GENERAL SERVICES EXPENSES:

Inpatient Services

70105	County Share State Inpatient	\$1,600,000.00	\$1,600,000.00	\$0.00
70115	Community Inpatient	\$12,733,041.00	\$13,850,449.00	(\$1,117,408.00)
70120	Partial Day Hospitalization	\$666,137.00	\$821,729.00	(\$155,592.00)
	Sub-Total Inpatient Services:	\$14,999,178.00	\$16,272,178.00	(\$1,273,000.00)

Other Services

71105	Contract Pharmacy Services	\$48,613.00	\$63,035.00	(\$14,422.00)
71110	Day Programming Services	\$7,162,189.00	\$6,878,832.00	\$283,357.00
71115	Housing Assistance Programs	\$451,117.00	\$451,802.00	(\$685.00)
71140	Contract Occupational Therapy	\$66,392.00	\$66,392.00	\$0.00
71145	Contract Physical Therapy	\$76,800.00	\$76,800.00	\$0.00
71155	Contract Psychologist	\$436,093.00	\$262,540.00	\$173,553.00
71160	Contract Dietary Service	\$123,840.00	\$93,840.00	\$30,000.00
71165	Guardianship Services	\$66,004.00	\$70,358.00	(\$4,354.00)
71170	Residential Services	\$26,948,758.00	\$29,171,556.00	(\$2,222,798.00)
71175	Out of County Placements	\$3,414,981.00	\$2,384,050.00	\$1,030,931.00
71180	Medical Claims	\$3,535,429.00	\$3,175,328.00	\$360,101.00
71185	Clinical Service Contracts	\$1,668,742.00	\$2,576,464.00	(\$907,722.00)
71190	Transportation to Day Programs	\$2,252,897.00	\$2,242,839.00	\$10,058.00
71195	Public Transportation	\$207,817.00	\$234,943.00	(\$27,126.00)
71200	Ambulance Travel	\$1,000.00	\$7,822.00	(\$6,822.00)
71205	Respite Services	\$3,226,790.00	\$3,150,238.00	\$76,552.00
71210	Targeted Case Management	\$8,762,954.00	\$7,962,171.00	\$800,783.00
71215	Supports Coordination	\$2,240,558.00	\$2,246,964.00	(\$6,406.00)
71220	ACTP	\$1,926,495.00	\$1,876,440.00	\$50,055.00
71225	Home Based Services	\$943,742.00	\$1,041,761.00	(\$98,019.00)
71230	Community Living Supports	\$2,277,154.00	\$2,324,949.00	(\$47,795.00)
	Sub-Total Other Services:	\$65,838,365.00	\$66,359,124.00	(\$520,759.00)

Group Home Expenses

72110	Direct Care Staff Training	\$1,500.00	\$1,500.00	\$0.00
72115	Group Home Equipment	\$5,500.00	\$5,500.00	\$0.00
72120	Group Home Repairs & Maintenance	\$18,050.00	\$82,133.00	(\$64,083.00)
	Sub-Total :	\$25,050.00	\$89,133.00	(\$64,083.00)

Other Expenses

74115	Sales Tax	\$ 1,000.00	\$ 1,000.00	\$0.00
75105	Medicaid Local Match	\$ 1,293,924.00	\$ 1,293,924.00	\$0.00
79105	Bank Fees	\$1,000.00	\$1,500.00	(\$500.00)
79110	Interest Expense	\$100.00	\$2,500.00	(\$2,400.00)
79120	Prior Year (PY) Expense Adjustment	\$0.00	\$1,000.00	(\$1,000.00)
79195	Miscellaneous Expense	\$2,672.00	\$6,955.00	(\$4,283.00)
	Sub-Total Other Expenses:	\$ 1,298,696.00	\$ 1,306,879.00	\$(8,183.00)

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Transfers				
99105	Transfers Out to Other Funds	\$0.00	\$522,901.00	(\$522,901.00)
	Sub-Total Transfers:	\$0.00	\$522,901.00	(\$522,901.00)
70000:7999!	Total General Services Expenses	\$82,161,289.00	\$84,550,215.00	(\$2,388,926.00)
50000:7999!	Total Expenses	\$121,664,135.00	\$129,495,097.00	(\$7,830,962.00)
40000:7999!	Profit/(Loss)	\$0.00	\$0.00	