



SUPPLEMENTAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2012

Prepared by: Department of Management & Budget
Fiscal Services Division

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REPORT OF THE 2012 FISCAL YEAR BUDGET

Statement of Revenues Compared With Estimates

Statement of Expenditures, Encumbrances and

Appropriation Carried Forward Compared

With Appropriation

COUNTY OF OAKLAND
REVENUES AND EXPENDITURES FOR GENERAL FUND GENERAL PURPOSE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	Adopted Budget	Budget Amendments	Amended Budget 09/30/2012	Revenues		Transfers	Encumbrances	Revenues/Unencumbered Balance
				Collections and Expenditures before Adjustments	Total Revenues/Expenditures and Transfers			
REVENUES:								
Taxes	\$198,329,187.00	\$122,000.00	\$198,451,187.00	\$200,943,789.61	\$0.00	\$200,943,789.61	\$0.00	\$2,492,602.61
Special Assessments	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00	\$0.00
Federal Grants	581,971.00	258,056.00	840,027.00	692,416.44	0.00	\$692,416.44	0.00	(\$147,610.56)
State Grants	20,285,297.00	(667,603.00)	19,617,694.00	18,007,023.41	0.00	\$18,007,023.41	0.00	(\$1,610,670.59)
Intergovernmental	11,090,534.00	2,549,666.00	13,640,200.00	13,505,994.57	0.00	\$13,505,994.57	0.00	(\$134,205.43)
Charges for Services	100,473,693.00	(515,291.00)	99,958,402.00	107,188,738.24	0.00	\$107,188,738.24	0.00	\$7,230,336.24
Indirect Cost Recovery	8,700,000.00	0.00	8,700,000.00	8,275,668.73	0.00	\$8,275,668.73	0.00	(\$424,331.27)
Investment Income	3,256,500.00	0.00	3,256,500.00	1,642,005.92	0.00	\$1,642,005.92	0.00	(\$1,614,494.08)
Other Revenues	516,071.00	1,399,755.00	1,915,826.00	2,986,286.88	0.00	\$2,986,286.88	0.00	\$1,070,460.88
Contributions	464,787.00	50,000.00	514,787.00	534,403.65	0.00	\$534,403.65	0.00	\$19,616.65
Transfers In	55,031,524.00	520,000.00	55,551,524.00	55,843,566.64	0.00	\$55,843,566.64	0.00	\$292,042.64
Sub-total Resources	398,729,564.00	3,716,583.00	402,446,147.00	353,776,327.45	55,843,566.64	409,619,894.09	0.00	7,173,747.09
Resources Carried Forward	17,508,009.00	6,461,945.76	23,969,954.76	0.00	0.00	0.00	0.00	(23,969,954.76)
TOTAL GOVERNMENTAL RESOURCES	\$416,237,573.00	\$10,178,528.76	\$426,416,101.76	\$353,776,327.45	\$55,843,566.64	\$409,619,894.09	\$0.00	(\$16,796,207.67)

EXPENDITURES:								
Administration of Justice								
Circuit Court Dept	\$51,706,676.00	(\$148,896.41)	\$51,557,779.59	\$41,294,733.47	\$4,606,018.56	\$45,900,752.03	\$0.00	\$5,657,027.56
District Court Dept	16,832,789.00	318,687.40	17,151,476.40	16,205,826.54	11,621.00	16,217,447.54	0.00	934,028.86
Probate Court Dept	6,119,500.00	15,596.94	6,135,096.94	5,860,393.50	0.00	5,860,393.50	0.00	274,703.44
Total Admin. Of Justice	74,658,965.00	185,387.93	74,844,352.93	63,360,953.51	4,617,639.56	67,978,593.07	0.00	6,865,759.86
Law Enforcement								
Prosecuting Attorney Dept	19,604,241.00	80,796.67	19,685,037.67	17,267,956.77	1,038,670.35	18,306,627.12	218.07	1,378,192.48
Sheriff Dept	141,102,850.00	(921,534.21)	140,181,315.79	135,717,409.07	701,178.71	136,418,587.78	264,443.26	3,498,284.75
Total Law Enforcement	160,707,091.00	(840,737.54)	159,866,353.46	152,985,365.84	1,739,849.06	154,725,214.90	264,661.33	4,876,477.23
General Government								
Co Clerk Reg Of Deeds Dept	11,318,945.00	629.81	11,319,574.81	10,196,571.78	0.00	10,196,571.78	0.00	1,123,003.03
Treasurers Dept	7,647,233.00	1,115,019.01	8,762,252.01	8,323,792.60	90,645.32	8,414,437.92	0.00	347,814.09
Board of Commissioners Dept	4,529,316.00	15,152.90	4,544,468.90	4,236,162.45	0.00	4,236,162.45	0.00	308,306.45
Water Resources Commissioner Dept	5,065,948.00	471,333.00	5,537,281.00	5,400,143.60	46,169.00	5,446,312.60	325.00	90,643.40
Total Gen. Government	28,561,442.00	1,602,134.72	30,163,576.72	28,156,670.43	136,814.32	28,293,484.75	325.00	1,865,766.97

COUNTY OF OAKLAND
REVENUES AND EXPENDITURES FOR GENERAL FUND GENERAL PURPOSE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	Adopted Budget	Budget Amendments	Amended Budget 09/30/2012	Revenues Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Unencumbered Balance
County Executive								
County Exec Admin Dept	5,771,364.00	(36,604.92)	5,734,759.08	5,501,380.73	0.00	5,501,380.73	0.00	233,378.35
Management and Budget Dept	21,096,363.00	258,110.13	21,354,473.13	19,155,939.21	0.00	19,155,939.21	0.00	2,198,533.92
Central Services Department	2,650,177.00	13,426.43	2,663,603.43	2,455,856.88	0.00	2,455,856.88	3,917.50	203,829.05
Facilities Management Dept	1,267,122.00	59,280.01	1,326,402.01	1,141,158.56	0.00	1,141,158.56	0.00	185,243.45
Human Resources Dept	3,971,493.00	131,511.11	4,103,004.11	3,692,888.63	0.00	3,692,888.63	0.00	410,115.48
Health and Human Services Dept	65,792,522.00	5,422,695.89	71,215,217.89	58,403,745.16	88,231.86	58,491,977.02	27,064.02	12,696,176.85
Public Services Dept	16,478,849.00	217,543.83	16,696,392.83	15,462,178.70	18,000.00	15,480,178.70	73,389.49	1,142,824.64
Comm and Economic Dev Dept	7,287,536.00	818,570.25	8,106,106.25	7,165,516.48	246,751.00	7,412,267.48	0.00	693,838.77
Total County Executive	124,315,426.00	6,884,532.73	131,199,958.73	112,978,664.35	352,982.86	113,331,647.21	104,371.01	17,763,940.51
Total Departments	388,242,924.00	7,831,317.84	396,074,241.84	357,481,654.13	6,847,285.80	364,328,939.93	369,357.34	31,375,944.57
Non-Departmental Appropriations	27,994,649.00	2,347,210.92	30,341,859.92	17,096,028.98	5,936,891.01	23,032,919.99	0.00	7,308,939.93
TOTAL GOVERNMENTAL EXPENDITURES	\$416,237,573.00	\$10,178,528.76	\$426,416,101.76	\$374,577,683.11	\$12,784,176.81	\$387,361,859.92	\$369,357.34	\$38,684,884.50

GENERAL FUND GENERAL PURPOSE FUNDS

Revenues	416,237,573.00	10,178,528.76	426,416,101.76	353,776,327.45	55,843,566.64	409,619,894.09	0.00	(16,796,207.67)
Expenditures	416,237,573.00	10,178,528.76	426,416,101.76	374,577,683.11	12,784,176.81	387,361,859.92	369,357.34	38,684,884.50
Excess Revenues over(under) Expenditures	\$0.00	\$0.00	\$0.00	(\$20,801,355.66)	\$43,059,389.83	\$22,258,034.17	(\$369,357.34)	\$21,888,676.83

Adjustments to Unassigned Fund Balance

Add to General Fund Balance								
Fed Health Care Impact								2,000,000.00
Tax Tribunal Appeals								1,500,000.00
Technology Replacement/Hardware								2,000,000.00
Tax & Assessment System Upgrade								3,500,000.00
Carryforwards								3,311,583.00
HR Legal								400,000.00
Criminal Justice Coord Startup								500,000.00
VEBA 2015								10,000,000.00
Fuel/Mileage Increase								480,000.00
Prior Years Encumbrances								288,679.76
Anticipated State/Federal Shortfall								4,000,000.00
Property Tax Forfeiture Activities								340,618.61
Committed to FY 2012								17,508,009.00
Committed to FY 2013								1,461,684.00
Committed to FY 2014								989,643.00
Total Additions to General Fund Balance								\$48,280,217.37

COUNTY OF OAKLAND
REVENUES AND EXPENDITURES FOR GENERAL FUND GENERAL PURPOSE FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012

	Adopted Budget	Budget Amendments	Amended Budget 09/30/2012	Revenues Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Uncollected Unencumbered Balance
Deduct from Unassigned Fund Balance								
Increase in Prepaids								(775,859.05)
Increase in Inventories								(31,584.08)
Increase in Restricted Funds								(6,268,076.86)
Board of Commissioners' Projects								(500,000.00)
Data Privacy and Security								(500,000.00)
HR Comp/Workforce Planning								(1,300,000.00)
Quality of Life Initiatives								(200,000.00)
RCOC TriParty								(123,198.00)
Committed to FY 2015								(35,414,507.65)
Committed to FY 2016 and beyond								(15,465,165.35)
DB Pension Contribution 2014-2015								(5,000,000.00)
Unfunded Mandates								(5,000,000.00)
Total Subtractions from General Fund Balance								<u>(\$70,578,390.99)</u>
Adjusted Total including Additions and Subtractions Beginning FY 2012 Balance								(\$409,496.79) 1,500,000.00
Unassigned Balance at End of FY 2012								<u>\$1,090,503.21</u>

OAKLAND COUNTY

GENERAL FUND

INDIVIDUAL BALANCE SHEET
AND
ANALYSIS OF CHANGES
IN FUND BALANCE

**COUNTY OF OAKLAND
GENERAL FUND
BALANCE SHEET, SEPTEMBER 30, 2012**

ASSETS

Pooled cash and investments	\$	221,197,467.53
Receivables (net of allowances for uncollectibles where applicable):		
Current property taxes		22,482,676.88
Delinquent property taxes		836,919.39
Due from other governmental units		7,775,944.10
Due from component units		101,402.33
Accrued interest receivable		357,883.65
Accounts receivable		73,888.11
Contracts receivable		11,192,726.98
Due from other funds		4,733,869.87
Inventories		176,510.85
Prepayments		923,630.02
TOTAL ASSETS	\$	<u>269,852,919.71</u>

LIABILITIES

Vouchers payable	\$	7,397,353.17
Accrued payroll		2,901,896.24
Due to other governmental units		791,459.37
Due to other funds		48,704.66
Due to Component Units		-
Unearned revenue		10,591,611.32
Other accrued liabilities		9,734,796.13
Total Liabilities		<u>31,465,820.89</u>

DEFERRED INFLOWS OF RESOURCES

Unavailable revenue - property taxes		<u>14,957,659.09</u>
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FUND BALANCES

Nonspendable:		
Inventories		176,510.85
Prepayments		923,630.02
Restricted		11,555,147.57
Assigned		209,683,648.08
Unassigned		1,090,503.21
Total Fund Balances		<u>223,429,439.73</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES

\$ 269,852,919.71

**COUNTY OF OAKLAND
GENERAL FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

2011 Tax Levy (For fiscal year 2012)		\$	208,257,843.00	
Less: Delinquent Taxes	\$	989,920.00		
Tax Financing Offsets		7,403,900.00		
Millage Reduction		<u>1,675,336.00</u>		
			<u>10,069,156.00</u>	
				198,188,687.00
Current Collections		197,372,407.94		
Delinquent Tax Revolving		<u>7,095,984.45</u>		
			<u>204,468,392.39</u>	
Over (Under) Collected				6,279,705.39
Add: Delinquent Taxes - Prior Years		98,500.00		
Less: Collections		<u>(4,374,464.97)</u>		
				(4,472,964.97)
Add: Trailer Tax		88,000.00		
Less: Collections		<u>72,926.00</u>		
				(15,074.00)
Add: Payment in Lieu of Taxes		75,000.00		
Less: Collections		<u>183,601.35</u>		
			<u>108,601.35</u>	
				1,900,267.77
Revenues:				
General Fund:				
Estimated		208,413,616.68		
Less: Collections		<u>190,894,855.38</u>		
				(17,518,761.30)
Other Budgeted Funds (Schedule No. 1)				
Estimated		19552298.08		
Less: Collections		<u>18374583.94</u>		
				<u>(1,177,714.14)</u>
				(16,796,207.67)
Expenditures:				
General				
Appropriation		383,489,583.82		
Less: Actual		<u>350,150,703.85</u>		
				33,338,879.97
Other Budgeted Funds:				
Appropriation		42,926,517.94		
Less: Actual		<u>37,580,513.41</u>		
			<u>5,346,004.53</u>	
				<u>38,684,884.50</u>

**COUNTY OF OAKLAND
GENERAL FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Increase (Decrease) in Fund Balance		21,888,676.83
Undesignated Fund Balance, October 1, 2011		1,500,000.00
Other Authorized Adjustments:		
Decreases:		
Increases in Prepays	\$ 775,859.05	
Increases in Inventories	31,584.08	
Increases in Restricted Funds	6,268,076.86	
Board of Commissioners' Projects	500,000.00	
Data Privacy and Security	500,000.00	
HR Comp/Workforce Planning	1,300,000.00	
Quality of Life Initiatives	200,000.00	
RCOC Tri-Party	123,198.00	
Committed to FY2015	35,414,507.65	
Committed to FY2016 and Beyond	15,465,165.35	
DB Pension Contribution 2014/2015	5,000,000.00	
Unfunded Mandates	5,000,000.00	70,578,390.99
Increases:		
Federal Health Care Impact	2,000,000.00	
Tax Tribunal Appeals	1,500,000.00	
Technology Replacement/Hardware	2,000,000.00	
Tax and Assessment System Upgrade	3,500,000.00	
Carry Forwards	3,311,583.00	
HR Legal	400,000.00	
Criminal Justice Cord. Startup	500,000.00	
VEBA 2015	10,000,000.00	
Fuel Mileage Increase	480,000.00	
Prior Years Encumbrances	288,679.76	
Anticipated State/Federal Shortfall	4,000,000.00	
Property Tax Forfeiture Activities	340,618.61	
Committed to FY2012	17,508,009.00	
Committed to FY2013	1,461,684.00	
Committed to FY2014	989,643.00	48,280,217.37
Undesignated Fund Balance, September 30, 2012		\$ 1,090,503.21

COUNTY OF OAKLAND - GENERAL FUND
 ANALYSIS OF CHANGES IN FUND BALANCE - SCHEDULE NO.1
 STATEMENT OF REVENUES - BUDGET AND ACTUAL
 BUDGETED FUNDS OTHER THAN GENERAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>AMENDED BUDGET</u>	<u>ACTUAL</u>	<u>OVER OR (UNDER) BUDGET</u>
Child Care Fund	\$ 19,551,298.08	\$ 18,374,583.94	(1,176,714.14)
Social Welfare - Foster Care	<u>1,000.00</u>	<u>0.00</u>	<u>(1,000.00)</u>
	<u>\$ 19,552,298.08</u>	<u>\$ 18,374,583.94</u>	<u>\$ (1,177,714.14)</u>

COUNTY OF OAKLAND - GENERAL FUND
 ANALYSIS OF CHANGES IN FUND BALANCE - SCHEDULE NO.2
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES
 BUDGETED FUNDS OTHER THAN GENERAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>AMENDED BUDGET</u>	<u>ACTUAL</u>	<u>OVER OR (UNDER) BUDGET</u>
Child Care Fund	\$ 42,924,517.94	\$ 37,580,513.41	5,344,004.53
Social Welfare - Foster Care	<u>2,000.00</u>	<u>0.00</u>	<u>2,000.00</u>
	<u>\$ 42,926,517.94</u>	<u>\$ 37,580,513.41</u>	<u>\$ 5,346,004.53</u>

OAKLAND COUNTY GENERAL FUND

STATEMENT OF REVENUES-
BUDGET AND ACTUAL
PRESENTED BY DIVISION

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
COUNTY EXECUTIVE:			
ADMINISTRATION:			
AUDITING:			
Prior years adjustments	0.00	33.70	33.70
Total Auditing	0.00	33.70	33.70
TOTAL ADMINISTRATION	0.00	33.70	33.70
MANAGEMENT AND BUDGET:			
EQUALIZATION			
Prior years revenue	0.00	8,032.00	8,032.00
Reimb Equalization Services	3,201,164.00	3,276,375.35	75,211.35
Total Equalization	3,201,164.00	3,284,407.35	83,243.35
PURCHASING			
Refunds Miscellaneous	170,000.00	242,897.42	72,897.42
Total Purchasing	170,000.00	242,897.42	72,897.42
FISCAL SERVICES			
Court Ordered Board and Care	300,000.00	312,073.42	12,073.42
Late Penalty	50,000.00	158,195.95	108,195.95
Miscellaneous	0.00	96.55	96.55
Reimb Contracts	11,000.00	15,260.86	4,260.86
Reimb Filing Fees	3,600.00	4,023.13	423.13
Reimb General	0.00	1,815.93	1,815.93
Reimb Postage	1,000.00	1,480.71	480.71
Tax Intercept Fee	50,000.00	114,817.35	64,817.35
Total Fiscal Services	415,600.00	607,763.90	192,163.90
TOTAL MANAGEMENT AND BUDGET	3,786,764.00	4,135,068.67	348,304.67
CENTRAL SERVICES:			
SUPPORT SERVICES:			
Business Reply Postage	0.00	2.88	2.88
Commission Vending Machines	45,000.00	49,866.01	4,866.01
Metered Postage	45,000.00	36,176.35	(8,823.65)
Oakland Room Meals	500.00	27.88	(472.12)
Printing	35,000.00	790.13	(34,209.87)
Standard Mail	381,000.00	291,299.59	(89,700.41)
County Auction	4,300.00	11,859.21	7,559.21
Prior Years Adjustments	0.00	646.09	646.09
Total Support Services	510,800.00	390,668.14	(120,131.86)
TOTAL CENTRAL SERVICES	510,800.00	390,668.14	(120,131.86)
FACILITIES MANAGEMENT:			
ADMINISTRATION:			
Refund Prior Years Expenditures	0.00	904.00	904.00
Total Administration	0.00	904.00	904.00
TOTAL FACILITIES MANAGEMENT	0.00	904.00	904.00
HUMAN RESOURCES:			
ADMINISTRATION:			
Miscellaneous	200.00	90.00	(110.00)

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Total Administration	200.00	90.00	(110.00)
GENERAL:			
Miscellaneous	600.00	557.50	(42.50)
Total General	600.00	557.50	(42.50)
TOTAL HUMAN RESOURCES	800.00	647.50	(152.50)
HUMAN SERVICES:			
HEALTH:			
Federal Operating Grants	327,294.00	231,979.50	(95,314.50)
State Operating Grants	1,135,767.00	1,125,032.00	(10,735.00)
Health State Subsidy	3,239,719.00	3,239,719.00	0.00
Admistration Fees	67,085.00	24,071.00	(43,014.00)
Bac-T Test	41,142.00	36,167.00	(4,975.00)
Bodies Disinter or Reinter	500.00	460.00	(40.00)
Campground License Fees	2,000.00	1,766.00	(234.00)
Class Fees	21,100.00	23,263.00	2,163.00
Clinic Charges	244,000.00	131,174.21	(112,825.79)
Copier Charges	0.00	3.09	3.09
Dental Service Fees Outside	140,000.00	40,066.00	(99,934.00)
Dental Service Fees	6,000.00	11,415.00	5,415.00
Diff Between Chg and Init. Payment	(60,000.00)	(18,406.82)	41,593.18
Duplicate Record Fees	1,587.00	759.61	(827.39)
Education Fees	65,000.00	41,612.80	(23,387.20)
Flu 3rd Party	170,000.00	60,404.87	(109,595.13)
Flu Vaccine Fees	355,000.00	159,186.50	(195,813.50)
Food Plan Reviews	35,716.00	50,590.00	14,874.00
Food Service Licenses	1,070,000.00	1,147,997.00	77,997.00
Hepatitis Vaccine	101,297.00	62,867.00	(38,430.00)
HPV Vaccine	12,000.00	13,516.00	1,516.00
Immunizations	179,700.00	219,444.00	39,744.00
Inspection Fees	112,453.00	218,953.50	106,500.50
Laboratory charges	36,000.00	33,807.97	(2,192.03)
Licensed Fac-Inspect 3rd Party	13,000.00	16,410.00	3,410.00
Licensed Facility Inspections	40,000.00	23,640.00	(16,360.00)
Licenses	10,250.00	21,350.00	11,100.00
MCV4 Vaccine	42,400.00	18,126.00	(24,274.00)
Medical Records	100.00	0.00	(100.00)
Miscellaneous	8,900.00	2,453.97	(6,446.03)
On Site Sewerage Permits	73,447.00	149,150.00	75,703.00
Partial Chem Test	10,090.00	8,237.00	(1,853.00)
Permits	8,000.00	12,663.00	4,663.00
Plan Review Fees	7,000.00	15,165.00	8,165.00
Pneumo Vax	5,025.00	4,848.00	(177.00)
Pneumo Vax 3rd Party	6,000.00	7,941.00	1,941.00
Rabies Vaccine Fees	33,900.00	11,787.68	(22,112.32)
Radon Testing	16,000.00	10,850.00	(5,150.00)
Reimb 3rd Party	20,000.00	0.00	(20,000.00)
Reimb Contracts	2,610.00	317.18	(2,292.82)
Reimb Postage	443.00	0.00	(443.00)
Reimb Salaries	58,000.00	86,923.41	28,923.41
Reimb Tele Communications Ext	0.00	266.70	266.70
Sanitary Code Appeals Fee	3,800.00	4,900.00	1,100.00
Subdivision Control Plats	700.00	0.00	(700.00)
TB Tests	36,900.00	17,529.00	(19,371.00)
Tdap Vaccine Fees	23,500.00	34,204.00	10,704.00

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Temporay Licenses	50.00	50.00	0.00
Water Sample Tests	2,500.00	3,174.00	674.00
Wells	105,000.00	138,892.00	33,892.00
X Rays	50,000.00	24,288.86	(25,711.14)
Donations	0.00	10.00	10.00
Cash Overages	0.00	182.95	182.95
County Auction	0.00	3,452.94	3,452.94
Prior Years Revenue	0.00	119,462.89	119,462.89
Refund Prior Years Expenditures	0.00	5,839.25	5,839.25
Total Health	7,880,975.00	7,597,963.06	(283,011.94)
HOMELAND SECURITY:			
Disaster Control Fed Subsidy	40,000.00	53,860.00	13,860.00
Federal Operating Grants	23,233.00	23,233.75	0.75
Local Match	54,000.00	59,376.00	5,376.00
Educational Training	0.00	494.95	494.95
Total Homeland Security	117,233.00	136,964.70	19,731.70
TOTAL HUMAN SERVICES	7,998,208.00	7,734,927.76	(263,280.24)
PUBLIC SERVICES:			
COMMUNITY CORRECTIONS:			
Fee Income	300,000.00	252,583.50	(47,416.50)
Total Community Corrections	300,000.00	252,583.50	(47,416.50)
MSU EXTENSION - OAKLAND COUNTY:			
Reimb General	40,000.00	22,695.65	(17,304.35)
Total MSU Extension - Oakland County	40,000.00	22,695.65	(17,304.35)
ANIMAL CONTROL:			
Adoptions	23,750.00	23,053.00	(697.00)
Animal Shots	28,000.00	23,547.75	(4,452.25)
Animal Sterilization Fees	73,640.00	67,750.00	(5,890.00)
Claimed Animals	21,500.00	21,837.00	337.00
Fee Income	0.00	1,377.00	1,377.00
Miscellaneous	7,100.00	9,661.87	2,561.87
Photostats	200.00	(113.00)	(313.00)
Pound Fees	42,400.00	39,271.00	(3,129.00)
Refunds Miscellaneous	0.00	50.00	50.00
Reimb General	650.00	2,584.33	1,934.33
Sale of Animals	1,000.00	2,755.00	1,755.00
Sale of Licenses	689,655.00	557,552.01	(132,102.99)
Service Fees	30,000.00	30,597.00	597.00
Cash Overages	0.00	52.48	52.48
Total Animal Control	917,895.00	779,975.44	(137,919.56)
TRANSFERS IN:			
Restricted Funds	20,000.00	735.00	(19,265.00)
Total Animal Control	20,000.00	735.00	(19,265.00)
Total Animal Control	937,895.00	780,710.44	(157,184.56)
MEDICAL EXAMINER:			
Autopsies	64,000.00	51,000.00	(13,000.00)
Cremation Approval Fee	80,000.00	107,400.00	27,400.00
Medical Services	22,000.00	16,667.84	(5,332.16)
Miscellaneous	23,000.00	26,172.32	3,172.32

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Total Medical Examiner	189,000.00	201,240.16	12,240.16
TOTAL PUBLIC SERVICES	1,466,895.00	1,257,229.75	(209,665.25)
COMMUNITY AND ECONOMIC DEVELOPMENT:			
ADMINISTRATION:			
Registration Fees	0.00	1,000.00	1,000.00
Reimbursement of Salaries	0.00	6,200.00	6,200.00
Contributions Operating	0.00	2,500.00	2,500.00
Donations	15,000.00	18,800.00	3,800.00
Total Administration	15,000.00	28,500.00	13,500.00
PLANNING AND DEVELOPMENT SERVICES:			
Economic Development Fees	60,000.00	60,000.00	0.00
Miscellaneous	0.00	80.00	80.00
Registration Fees	19,000.00	33,149.26	14,149.26
Reimb General	174,500.00	168,819.16	(5,680.84)
Sale of Maps	50,000.00	86,476.00	36,476.00
Sale of Publications	10,000.00	0.00	(10,000.00)
Seminars/Conferences	9,500.00	148,666.00	139,166.00
Contributions Operating	5,000.00	0.00	(5,000.00)
Donations	133,000.00	103,500.00	(29,500.00)
Income from Investments	5,000.00	(1.00)	(5,001.00)
Total Planning and Development Services	466,000.00	600,689.42	134,689.42
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	481,000.00	629,189.42	148,189.42
TOTAL COUNTY EXECUTIVE	14,244,467.00	14,148,668.94	(95,798.06)
CLERK/REGISTER OF DEEDS			
ADMINISTRATION:			
Laminating	200.00	0.00	(200.00)
Microfilming	25,000.00	26,625.00	1,625.00
Photostats	2,000.00	0.00	(2,000.00)
Donations	0.00	9,635.00	9,635.00
Total Administration	27,200.00	36,260.00	9,060.00
COUNTY CLERK:			
Admission to the Bar	6,100.00	6,450.00	350.00
Adoptive Info Request Fee	1,000.00	120.00	(880.00)
Appeals Appellate Court	8,000.00	7,425.00	(575.00)
Assumed Names	75,600.00	64,608.00	(10,992.00)
Bond Fees	100,000.00	55,021.50	(44,978.50)
Certified Copies	574,366.00	1,200,751.20	626,385.20
Civil Action Entry Fees	400,000.00	404,481.00	4,481.00
Co partnership New	2,000.00	1,970.00	(30.00)
Confidential Intermediary	6,000.00	0.00	(6,000.00)
Construction Lien	2,000.00	1,570.00	(430.00)
Costs	7,000.00	8,175.00	1,175.00
CVR County Portion	20,000.00	32,205.17	12,205.17
e Filing Fees	130,000.00	178,903.50	48,903.50
Forfeiture of Bonds	187,207.00	27,967.60	(159,239.40)
Forfeiture of Surety Bonds	130,000.00	120,812.00	(9,188.00)
Garnishment Fees	60,000.00	124,965.00	64,965.00
Gun Permits	304,000.00	312,434.00	8,434.00
Judgement Fees	800.00	0.00	(800.00)
Jury Fees	150,000.00	175,885.00	25,885.00
Marriage Fees	500.00	0.00	(500.00)

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Marriage Licenses	25,000.00	37,560.00	12,560.00
Marriage Waivers	15,000.00	11,045.00	(3,955.00)
Miscellaneous	30,000.00	10,529.02	(19,470.98)
Motion Fees	235,000.00	250,030.00	15,030.00
Notary Commission	42,000.00	30,131.00	(11,869.00)
Order Reinstating Case	4,000.00	5,400.00	1,400.00
Passport Fees	5,000.00	12,475.00	7,475.00
Paternity Judgement Fee	500.00	1,494.00	994.00
Photographs	28,000.00	92,160.00	64,160.00
Photostats	177,920.00	106,659.25	(71,260.75)
Trial Fee	3,500.00	0.00	(3,500.00)
Interest Court Cases	0.00	707.64	707.64
Interest on Investments	2,500.00	11,793.75	9,293.75
Cash Overages	0.00	173.01	173.01
Total County Clerk	2,732,993.00	3,293,901.64	560,908.64
ELECTIONS			
Board of Canvasser Service Fee	24,037.00	12,716.47	(11,320.53)
Election Filing Fees Late	5,535.00	15,105.90	9,570.90
Election Recount Forfeitures	200.00	30.00	(170.00)
Nominating Filing Forfeit	7,261.00	7,100.00	(161.00)
Photostats	3,170.00	1,244.66	(1,925.34)
Qualified Voter File Fees	250.00	1,425.00	1,175.00
Reimb General	197,555.00	343,357.92	145,802.92
Voter Registration Application	9,642.00	8,823.68	(818.32)
Total Elections	247,650.00	389,803.63	142,153.63
REGISTER OF DEEDS:			
Chattel Mortgages	35,000.00	21,722.00	(13,278.00)
Collection Fees	1,000.00	0.00	(1,000.00)
Deeds	500,000.00	448,131.00	(51,869.00)
Enhanced Access Fees	800,000.00	669,166.62	(130,833.38)
Fed Tax Liens Cert of Release	20,000.00	0.00	(20,000.00)
Land Transfer Tax	4,000,000.00	5,105,380.03	1,105,380.03
Miscellaneous	15,000.00	1,276.00	(13,724.00)
Mortgages	1,300,000.00	2,378,874.70	1,078,874.70
Photostats	117,000.00	62,354.50	(54,645.50)
Plat Service Fees	3,000.00	660.00	(2,340.00)
Recording Fees	1,000,000.00	1,256,056.00	256,056.00
Redemption Receipts	2,000.00	0.00	(2,000.00)
Reimb General	0.00	2,300.00	2,300.00
Remonumentation Fee	20,000.00	13,213.36	(6,786.64)
Tract Index	60,000.00	57,520.68	(2,479.32)
Cash Overages	0.00	6,475.13	6,475.13
Total Register of Deeds	7,873,000.00	10,023,130.02	2,150,130.02
TOTAL CLERK/REGISTER OF DEEDS	10,880,843.00	13,743,095.29	2,862,252.29
TREASURER:			
LDFA	0.00	591,633.34	591,633.34
Payment in Lieu of Taxes	75,000.00	183,601.35	108,601.35
Trailer Tax	1,000.00	1,701.50	701.50
Administration Fees	330,000.00	367,354.95	37,354.95
Alternate Energy	3,000.00	5,745.53	2,745.53
Bond Fees	2,000.00	225.00	(1,775.00)
Civil Action Fees	1,200,000.00	1,168,228.24	(31,771.76)
Deeds	23,000.00	26,031.30	3,031.30

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Delinquent Per Prop Tax Admin	30,000.00	5,362.84	(24,637.16)
Election Filing Fees Late	4,000.00	5,080.00	1,080.00
Forclosure Notification Fee	275,000.00	337,555.17	62,555.17
Industrial Facilities Tax	370,000.00	112,045.33	(257,954.67)
IFT in TDRRZ Act 376	50.00	0.00	(50.00)
May Tax Sale	50.00	0.00	(50.00)
Miscellaneous	73,318.00	98.50	(73,219.50)
Obsolete Property	500.00	512.47	12.47
Photostats	10,000.00	7,962.48	(2,037.52)
Pilot State Owned Land	18,000.00	80,496.13	62,496.13
Payments Other Than Anticipated	735,000.00	4,832,983.69	4,097,983.69
Recording Fee Forfeiture Cert.	80,000.00	125,917.24	45,917.24
Recording Fee Redemption Cert.	80,000.00	125,917.22	45,917.22
Reimb Salaries	0.00	1,271.42	1,271.42
Sale of Publications	1,500.00	1,200.00	(300.00)
Service Fees	11,000.00	13,257.19	2,257.19
Tax Reverted Land Co. Portion	0.00	60,074.00	60,074.00
Tax Statements	148,000.00	145,551.75	(2,448.25)
TDRRZ Act 376	3,500.00	1,656.45	(1,843.55)
TIFA DDA Recovery Ad Valorem	975,000.00	767,680.86	(207,319.14)
TIFA DDA Recovery IFT	85,000.00	33,794.92	(51,205.08)
Title Search Fees	1,200,000.00	2,203,550.41	1,003,550.41
Donations	5,545.00	11,144.74	5,599.74
Accrued Interest Adjustments	3,000.00	0.00	(3,000.00)
Income from Investments	40,000.00	61,920.86	21,920.86
Cash Overages	200.00	103.50	(96.50)
Revenues	<u>5,782,663.00</u>	<u>11,279,658.38</u>	<u>5,496,995.38</u>
TRANSFERS IN:			
All Funds			
Delinquent Tax Revolving	5,656,048.00	5,605,325.36	(50,722.64)
	<u>5,656,048.00</u>	<u>5,605,325.36</u>	<u>(50,722.64)</u>
TOTAL TREASURER	<u>11,438,711.00</u>	<u>16,884,983.74</u>	<u>5,446,272.74</u>
JUSTICE ADMINISTRATION:			
CIRCUIT COURT:			
ADMINISTRATION:			
Donations	50,000.00	50,000.00	0.00
Total Administration	<u>50,000.00</u>	<u>50,000.00</u>	<u>0.00</u>
CIVIL/CRIMINAL DIVISION:			
Drug Case Management	4,500.00	4,773.29	273.29
Civil Mediation Payments	595,000.00	532,475.00	(62,525.00)
Costs	900,000.00	755,463.83	(144,536.17)
DNA Testing Fees	0.00	171.78	171.78
e Filing Fees	140,000.00	178,903.49	38,903.49
Forensic Lab Fees	0.00	241.13	241.13
Judge On Line Services	20,000.00	8,250.00	(11,750.00)
Jury Fees	315,000.00	282,242.50	(32,757.50)
Mediation Fines	100,000.00	111,150.00	11,150.00
Refund Fees PD Def Attorney	950,000.00	916,132.36	(33,867.64)
Reimb Court Services	1,500.00	2,381.67	881.67
Total Civil/Criminal Division	<u>3,026,000.00</u>	<u>2,792,185.05</u>	<u>(233,814.95)</u>
FAMILY DIVISION:			
Adoptive Info Request Fee	25,000.00	13,500.00	(11,500.00)

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Assessment Fees	4,000.00	2,592.50	(1,407.50)
Board and Care	0.00	(15.00)	(15.00)
Costs	4,500.00	1,063.33	(3,436.67)
Court Service Fees Probation	170,000.00	171,215.81	1,215.81
Court Service Fees Traffic	15,000.00	10,157.00	(4,843.00)
CVR County Portion	0.00	574.79	574.79
Diversion Fees	10,000.00	7,820.00	(2,180.00)
Miscellaneous	19,000.00	25,982.88	6,982.88
Probation Fees	5,000.00	1,383.39	(3,616.61)
Psych Testing and Evaluation	2,000.00	0.00	(2,000.00)
Refund Fees PD Def Attorney	350,000.00	357,243.72	7,243.72
Reimb Clinical Evaluations	50,000.00	54,142.44	4,142.44
Reimb State County Agent	175,000.00	180,533.04	5,533.04
Service Fees	15,000.00	9,788.00	(5,212.00)
Tours	10,000.00	6,249.66	(3,750.34)
Total Family Division	854,500.00	842,231.56	(12,268.44)
TOTAL CIRCUIT COURT	3,930,500.00	3,684,416.61	(246,083.39)
DISTRICT COURT:			
DIVISION I (NOVI):			
Drug Case Management	500.00	931.18	431.18
Assessment Fees	235,500.00	201,025.00	(34,475.00)
Assessments and PSI	215,000.00	194,416.70	(20,583.30)
Bond Fees	4,000.00	3,560.00	(440.00)
Community Service Oversight	125,000.00	116,495.20	(8,504.80)
CVR County Portion	5,000.00	9,504.40	4,504.40
Drug Treatment Court Fee	50,000.00	57,254.00	7,254.00
Drunk Driving Caseflow DDCAF	40,000.00	52,565.53	12,565.53
Filing Fees DCU	185,000.00	195,882.00	10,882.00
Forfeiture of Bonds	50,000.00	45,792.00	(4,208.00)
Garnishment Fees	135,000.00	177,765.00	42,765.00
Jury Fees	2,000.00	2,160.00	160.00
Late Penalty	55,000.00	67,635.90	12,635.90
License Reinstatement Fees	29,000.00	28,425.00	(575.00)
Marriage Fees	1,500.00	2,350.00	850.00
Miscellaneous	50,000.00	58,303.85	8,303.85
No Insurance Proof Fee	7,000.00	4,950.00	(2,050.00)
NSF Check Fees	2,000.00	1,930.00	(70.00)
Ordinance Fines and Costs	1,765,000.00	1,584,495.97	(180,504.03)
Probation Fees	1,200,000.00	906,718.85	(293,281.15)
Refund Fees PD Def Attorney	173,600.00	174,881.41	1,281.41
Show Cause Fee	45,000.00	50,202.80	5,202.80
State Law Costs	190,000.00	236,619.75	46,619.75
Warrant Recall Fee	30,000.00	28,764.00	(1,236.00)
Income from Investments	3,000.00	262.90	(2,737.10)
Total Division I (Novi)	4,598,100.00	4,202,891.44	(395,208.56)
DIVISION II (CLARKSTON):			
Drug Case Management	500.00	318.22	(181.78)
Assessment Fees	40,500.00	31,508.00	(8,992.00)
Assessments and PSI	75,000.00	75,283.00	283.00
Bond Fees	6,500.00	2,893.50	(3,606.50)
CVR County Portion	6,000.00	8,605.55	2,605.55
Drug Treatment Court Fee	32,000.00	27,935.00	(4,065.00)
Drunk Driving Caseflow DDCAF	25,000.00	25,143.23	143.23
Filing Fees DCU	110,000.00	101,218.00	(8,782.00)

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Forfeiture of Bonds	20,000.00	21,393.00	1,393.00
Garnishment Fees	115,000.00	126,375.00	11,375.00
Jury Fees	1,000.00	2,400.00	1,400.00
Late Penalty	20,000.00	52,132.30	32,132.30
License Reinstatement Fees	16,000.00	17,475.00	1,475.00
Marriage Fees	1,000.00	1,110.00	110.00
Miscellaneous	20,000.00	23,792.00	3,792.00
No Insurance Proof Fee	7,500.00	4,075.00	(3,425.00)
NSF Check Fees	1,000.00	550.00	(450.00)
Ordinance Fines and Costs	640,000.00	471,273.87	(168,726.13)
Probation Fees	330,000.00	264,885.51	(65,114.49)
Refund Fees PD Def Attorney	120,000.00	89,121.20	(30,878.80)
Show Cause Fee	13,500.00	7,653.00	(5,847.00)
State Law Costs	275,000.00	261,027.27	(13,972.73)
Warrant Recall Fee	12,500.00	11,897.00	(603.00)
Income from Investments	1,000.00	175.24	(824.76)
Cash Overages	0.00	10.00	10.00
Total Division II (Clarkston)	1,889,000.00	1,628,249.89	(260,750.11)
DIVISION III (ROCHESTER HILLS):			
Drug Case Management	1,000.00	714.69	(285.31)
Assessment Fees	1,000.00	1,883.00	883.00
Assessments and PSI	180,000.00	190,232.81	10,232.81
Bond Fees	15,000.00	17,557.13	2,557.13
CVR County Portion	9,000.00	18,574.35	9,574.35
Drug Treatment Court Fee	43,000.00	43,550.00	550.00
Drunk Driving Caseflow DDCAF	50,000.00	45,801.85	(4,198.15)
Filing Fees DCU	160,000.00	155,903.00	(4,097.00)
Forfeiture of Bonds	90,000.00	78,345.00	(11,655.00)
Garnishment Fees	160,000.00	173,805.00	13,805.00
Jury Fees	1,500.00	1,560.00	60.00
Late Penalty	125,000.00	118,962.19	(6,037.81)
License Reinstatement Fees	50,000.00	49,620.00	(380.00)
Marriage Fees	1,500.00	1,430.00	(70.00)
Miscellaneous	49,000.00	48,278.00	(722.00)
No Insurance Proof Fee	21,000.00	28,800.00	7,800.00
NSF Check Fees	4,000.00	3,455.00	(545.00)
Ordinance Fines and Costs	1,800,000.00	1,524,505.25	(275,494.75)
Probation Fees	85,000.00	1,032,374.10	182,374.10
Refund Fees PD Def Attorney	85,000.00	91,002.41	6,002.41
Show Cause Fee	4,000.00	6,455.00	2,455.00
State Law Costs	420,000.00	369,851.82	(50,148.18)
Warrant Recall Fee	15,000.00	33,630.00	18,630.00
Income from Investments	1,000.00	438.14	(561.86)
Cash Overages	0.00	5.00	5.00
Total Division III (Rochester Hills)	4,136,000.00	4,036,733.74	(99,266.26)
DIVISION IV (TROY):			
Drug Case Management	500.00	469.50	(30.50)
Assessment Fees	20,000.00	17,450.00	(2,550.00)
Assessments and PSI	85,000.00	87,477.00	2,477.00
Bond Fees	9,000.00	7,635.50	(1,364.50)
CVR County Portion	3,500.00	10,394.75	6,894.75
Drug Treatment Court Fee	20,000.00	17,150.00	(2,850.00)
Drunk Driving Caseflow DDCAF	30,000.00	35,215.23	5,215.23
Filing Fees DCU	80,000.00	76,917.00	(3,083.00)

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2012**

	<u>AMENDED BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
Forfeiture of Bonds	60,000.00	69,895.00	9,895.00
Garnishment Fees	60,000.00	75,510.00	15,510.00
Jury Fees	2,000.00	8,280.00	6,280.00
Late Penalty	40,000.00	58,739.35	18,739.35
License Reinstatement Fees	15,000.00	16,063.50	1,063.50
Marriage Fees	500.00	760.00	260.00
Miscellaneous	60,000.00	62,830.63	2,830.63
No Insurance Proof Fee	18,000.00	16,750.00	(1,250.00)
NSF Check Fees	2,000.00	720.00	(1,280.00)
Ordinance Fines and Costs	1,000,000.00	1,001,447.41	1,447.41
Probation Fees	520,000.00	494,814.03	(25,185.97)
Refund Fees PD Def Attorney	70,000.00	76,419.00	6,419.00
Show Cause Fee	2,000.00	12,380.00	10,380.00
State Law Costs	115,000.00	153,052.90	38,052.90
Warrant Recall Fee	15,000.00	11,255.00	(3,745.00)
Income from Investments	1,000.00	613.42	(386.58)
Cash Overages	0.00	60.75	60.75
Total Division IV (Troy)	<u>2,228,500.00</u>	<u>2,312,299.97</u>	<u>83,799.97</u>
TOTAL DISTRICT COURT	<u>12,851,600.00</u>	<u>12,180,175.04</u>	<u>(671,424.96)</u>
PROBATE COURT:			
JUDICIAL SUPPORT:			
Account Filings Probate	25,000.00	21,180.00	(3,820.00)
Ancillary Fees	1,000.00	279.00	(721.00)
Application and Admin Fee	200.00	375.00	175.00
Certified Copies	120,000.00	125,339.00	5,339.00
Foreign Letter Ancillary	50.00	100.00	50.00
Gross Estate Fees	250,000.00	229,238.00	(20,762.00)
Judge On Line Services	4,000.00	7,410.00	3,410.00
Jury Fees	500.00	900.00	400.00
Marriage Ceremony	50.00	64.00	14.00
Marriage Licenses	0.00	4.00	4.00
Miscellaneous	200.00	207.20	7.20
Miscellaneous Petitions	16,000.00	18,750.00	2,750.00
Motion Fees	3,000.00	4,210.00	1,210.00
Objection	2,000.00	2,490.00	490.00
Photostats	20,000.00	23,008.65	3,008.65
Refund Fees PD Def Attorney	50,000.00	61,765.25	11,765.25
Safe Deposit Fee	300.00	310.00	10.00
Statement and Proof of Claim	8,000.00	7,500.00	(500.00)
Will Deposits	12,000.00	8,700.00	(3,300.00)
Cash Overages	0.00	39.00	39.00
Total Judicial Support	<u>512,300.00</u>	<u>511,869.10</u>	<u>(430.90)</u>
TOTAL PROBATE COURT	<u>512,300.00</u>	<u>511,869.10</u>	<u>(430.90)</u>
TOTAL JUSTICE ADMINISTRATION	<u>17,294,400.00</u>	<u>16,376,460.75</u>	<u>(917,939.25)</u>
LAW ENFORCEMENT:			
PROSECUTING ATTORNEY:			
ADMINISTRATION:			
Federal Operating Grants	67,500.00	75,218.56	7,718.56
State Operating Grants	67,500.00	75,218.56	7,718.56
Educational Training	6,100.00	8,310.00	2,210.00
Extradition Recovery Fee	12,500.00	14,661.86	2,161.86
Forensic Lab Fees	2,400.00	241.13	(2,158.87)
Microfilming	1,500.00	2,996.05	1,496.05

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Miscellaneous	115,000.00	75,809.00	(39,191.00)
Program Income	51,900.00	21,341.05	(30,558.95)
Reimb General	56,000.00	41,831.98	(14,168.02)
State Approp Victim Witness	188,900.00	189,349.00	449.00
Welfare Fraud Case Review	12,000.00	8,100.00	(3,900.00)
Donations	300,697.00	316,611.34	15,914.34
Enhancement Funds	39,192.00	39,191.00	(1.00)
Total Administration	<u>921,189.00</u>	<u>868,879.53</u>	<u>(52,309.47)</u>
TOTAL PROSECUTING ATTORNEY	<u>921,189.00</u>	<u>868,879.53</u>	<u>(52,309.47)</u>
SHERIFF:			
SHERIFF'S OFFICE:			
Social Security Incentive Pmts	100,000.00	189,951.84	89,951.84
DNA Testing Fees	1,000.00	244.43	(755.57)
Reimb Salaries	195,000.00	226,376.98	31,376.98
Subpoena Fees	900.00	595.76	(304.24)
Donations	5,545.00	11,114.27	5,569.27
County Auction	5,000.00	57,380.87	52,380.87
Enhancement Funds	938,845.00	945,676.81	6,831.81
Total Sheriff's Office	<u>1,246,290.00</u>	<u>1,431,340.96</u>	<u>185,050.96</u>
TRANSFERS IN:			
Restricted Funds	0.00	4,082.68	4,082.68
	<u>0.00</u>	<u>4,082.68</u>	<u>4,082.68</u>
Total Sheriff's Office	<u>1,246,290.00</u>	<u>1,435,423.64</u>	<u>189,133.64</u>
ADMINISTRATIVE SERVICES:			
Fee Income	0.00	14,940.00	14,940.00
Fingerprints	20,500.00	38,876.50	18,376.50
Gun Registrations	157,000.00	177,525.00	20,525.00
Miscellaneous	3,500.00	4,100.00	600.00
Photographs	5,000.00	10,482.00	5,482.00
Photostats	55,000.00	91,863.72	36,863.72
Recovered Indigent Monies	65,000.00	25,052.43	(39,947.57)
Registration Fees	1,200.00	2,797.00	1,597.00
Reimb General	180,000.00	180,000.00	0.00
Reimb Postage	4,900.00	0.00	(4,900.00)
Subpoena Fees	0.00	10.00	10.00
Cash Overages	0.00	10.10	10.10
Total Administrative Services	<u>492,100.00</u>	<u>545,656.75</u>	<u>53,556.75</u>
CORRECTIVE SERVICES:			
Federal Operating Grants	82,000.00	0.00	(82,000.00)
Social Security Incentive Pmts	0.00	18,400.00	18,400.00
Board and Care	175,000.00	51,871.00	(123,129.00)
Clinic Charges	62,000.00	44,542.45	(17,457.55)
Dental Services Fees	4,000.00	2,700.10	(1,299.90)
Diverted Felon	1,700,000.00	2,153,887.00	453,887.00
Fee Income	24,000.00	1,695.90	(22,304.10)
Hospital Cost Recovery	3,000.00	1,576.26	(1,423.74)
Inmate Board and Care	340,000.00	406,614.35	66,614.35
Medical Records	0.00	60.00	60.00
Miscellaneous	8,000.00	617.51	(7,382.49)
OUIL Third Offense	44,000.00	62,161.50	18,161.50
Reimb Salaries	171,266.00	152,906.24	(18,359.76)
Transportation of Prisoners	12,000.00	14,759.70	2,759.70

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Income from Investments	0.00	40.21	40.21
Prior Years Adjustments	0.00	208,548.11	208,548.11
	<u>2,625,266.00</u>	<u>3,120,380.33</u>	<u>495,114.33</u>
TRANSFERS IN:			
Restricted Funds	0.00	83,736.20	83,736.20
	<u>0.00</u>	<u>83,736.20</u>	<u>83,736.20</u>
Total Corrective Services	<u>2,625,266.00</u>	<u>3,204,116.53</u>	<u>578,850.53</u>
CORRECTIVE SERVICES-SATELLITES:			
Board and Care	325,000.00	62,246.90	(262,753.10)
Reimb Court Services	319,709.00	257,794.96	(61,914.04)
Reim Salaries	0.00	7,854.00	7,854.00
Total Corrective Services-Satellites	<u>644,709.00</u>	<u>327,895.86</u>	<u>(316,813.14)</u>
PATROL SERVICES:			
State Operating Grants	2,160.00	2,235.00	75.00
Marine Safety	160,302.00	225,919.27	65,617.27
Fee Income	0.00	4,783.00	4,783.00
Inspection of Boat Livery	1,000.00	1,822.00	822.00
Liquor Control Sheriff	0.00	61,238.10	61,238.10
Miscellaneous	1,000.00	5,159.52	4,159.52
OUIL Third Offense	135,000.00	0.00	(135,000.00)
Reimb 3rd Party	0.00	5,209.05	5,209.05
Reimb Salaries	4,266,645.00	4,904,826.01	638,181.01
Sheriff Special Deputies	38,324,238.00	38,088,602.16	(235,635.84)
Wrecker Service	0.00	8,621.00	8,621.00
County Auction	6,000.00	0.00	(6,000.00)
Enhancement Funds	12,718.00	3,299.00	(9,419.00)
Total Patrol Services	<u>42,909,063.00</u>	<u>43,311,714.11</u>	<u>402,651.11</u>
SHERIFF EMERG. PREPAREDNESS TRAINING:			
Civil Action fees	1,555,000.00	954,424.33	(600,575.67)
Dispatch Services	991,829.00	883,086.74	(108,742.26)
Reimb General	0.00	111.30	111.30
Reimb Salaries	0.00	632.48	632.48
Prior Years Adjustments	0.00	1,760.00	1,760.00
Refund Prior Years Expenditures	0.00	485.00	485.00
	<u>2,546,829.00</u>	<u>1,840,499.85</u>	<u>(706,329.15)</u>
TRANSFERS IN:			
Restricted Funds	0.00	31,265.14	31,265.14
	<u>0.00</u>	<u>31,265.14</u>	<u>31,265.14</u>
Total Sheriff Emerg. Preparedness Training	<u>2,546,829.00</u>	<u>1,871,764.99</u>	<u>(675,064.01)</u>
INVESTIGATIVE & FORENSIC SERVICES:			
Confiscated Property	500.00	8,580.28	8,080.28
Drug Testing	683,892.00	671,118.00	(12,774.00)
Gun Registrations	0.00	(15.00)	(15.00)
Miscellaneous	0.00	6,818.93	6,818.93
Refund Forensic Lab Fees	50,000.00	0.00	(50,000.00)
Refunds NET	5,000.00	11,010.43	6,010.43
Reimb Salaries	53,000.00	152,181.28	99,181.28
Interest Credited	0.00	(316.22)	(316.22)
Adjustment Prior Years Revenue	235,000.00	418,452.48	183,452.48

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Enhancement Funds	257,071.00	255,066.00	(2,005.00)
Refund Prior Years Expenditure	0.00	69,918.14	69,918.14
	<u>1,284,463.00</u>	<u>1,592,814.32</u>	<u>308,351.32</u>
TRANSFERS IN:			
Restricted Funds	0.00	33,199.42	33,199.42
	<u>0.00</u>	<u>33,199.42</u>	<u>33,199.42</u>
Total Investigative & Forensic Services	1,284,463.00	1,626,013.74	341,550.74
TOTAL SHERIFF	<u>51,748,720.00</u>	<u>52,322,585.62</u>	<u>573,865.62</u>
TOTAL LAW ENFORCEMENT	<u>52,669,909.00</u>	<u>53,191,465.15</u>	<u>521,556.15</u>
LEGISLATIVE:			
BOARD OF COMMISSIONERS:			
ADMINISTRATION:			
Per Diem	600.00	500.00	(100.00)
Donations	0.00	9,171.30	9,171.30
County Auction	0.00	1.00	1.00
Total Administration	<u>600.00</u>	<u>9,672.30</u>	<u>9,072.30</u>
LIBRARY BOARD			
Copier Machine Charges	16,000.00	12,309.40	(3,690.60)
Miscellaneous	11,000.00	4,686.22	(6,313.78)
Reimb Salaries	0.00	49,006.93	49,006.93
Cash Overages	0.00	0.85	0.85
Total Library Board	<u>27,000.00</u>	<u>66,003.40</u>	<u>39,003.40</u>
TOTAL LEGISLATIVE	<u>27,600.00</u>	<u>75,675.70</u>	<u>48,075.70</u>
WATER RESOURCES COMMISSIONER:			
Plat Service Fees	1,000.00	1,995.00	995.00
Reimb General	917,806.00	1,033,091.06	115,285.06
Reimb Salaries Constr Admin	132,306.00	122,485.46	(9,820.54)
Soil Erosion Fees	530,000.00	520,449.25	(9,550.75)
Donations	0.00	1,918.50	1,918.50
Total Administration	<u>1,581,112.00</u>	<u>1,679,939.27</u>	<u>98,827.27</u>
TOTAL WATER RESOURCES COMMISSIONER	<u>1,581,112.00</u>	<u>1,679,939.27</u>	<u>98,827.27</u>
TOTAL DEPARTMENTAL REVENUES	<u>108,137,042.00</u>	<u>116,100,288.84</u>	<u>7,963,246.84</u>
NON-DEPARTMENTAL REVENUES			
NON-DEPARTMENTAL OPERATIONS			
Delinquent Tax Current	(989,920.00)	0.00	989,920.00
Delinquent Tax Prior Years	98,500.00	(4,374,464.97)	(4,472,964.97)
Delinquent Tax Revolving Fund	0.00	7,095,984.45	7,095,984.45
Millage Reduction	(1,675,336.00)	0.00	1,675,336.00
Property Tax Levy	208,257,843.00	197,372,407.94	(10,885,435.06)
Tax financing Offsets	(7,403,900.00)	0.00	7,403,900.00
Trailer Tax	88,000.00	72,926.00	(15,074.00)
Cigarette Tax Distribution	200,000.00	77,552.00	(122,448.00)
Convention Facility Liquor Tax	5,658,204.00	5,658,204.00	0.00
State Court Fund Disb PA189	5,500,000.00	5,392,481.03	(107,518.97)
Circuit Court Judge Salary	866,381.00	777,758.00	(88,623.00)
District Court Judge Salary	501,589.00	503,414.00	1,825.00
Probate Judges Salary	592,724.00	595,731.55	3,007.55

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Commission Public Telephone	880,000.00	1,150,074.55	270,074.55
Garnishment Fees	0.00	930.00	930.00
Interest and Penalty	0.00	7,105.19	7,105.19
Licenses	7,000.00	6,500.00	(500.00)
Litigation Settlements	0.00	271.35	271.35
Miscellaneous	0.00	40,735.45	40,735.45
NSF Check Fees	0.00	5,654.50	5,654.50
Refunds Miscellaneous	0.00	206.12	206.12
Reimb of Employee Compensation	0.00	5,304.25	5,304.25
Service Fees	0.00	208.33	208.33
Indirect Cost Recovery	8,700,000.00	8,275,668.73	(424,331.27)
Donations	0.00	(1.50)	(1.50)
Accrued Interest Adjustments	0.00	(384,215.21)	(384,215.21)
Income from Investments	3,200,000.00	2,226,843.88	(973,156.12)
Increase Market Value Investment	0.00	(276,257.69)	(276,257.69)
Adjustment Prior Years Revenue	0.00	0.15	0.15
Checks Cancelled	0.00	(16.80)	(16.80)
Prior Years Adjustments	417,500.00	224,403.16	(193,096.84)
Refund Prior Years Expenditure	0.00	600,093.45	600,093.45
Sale of Equipment	0.00	4,296.56	4,296.56
	<u>224,898,585.00</u>	<u>225,059,798.47</u>	<u>161,213.47</u>
TRANSFERS IN:			
Revenue Sharing Reserve	24,459,476.00	24,459,476.00	0.00
Project Work Orders	0.00	3,494.58	3,494.58
Work Release Jail Mgmt Video	0.00	206,252.26	206,252.26
Delinquent Tax Revolving	23,150,000.00	23,150,000.00	0.00
Delinquent Personal Tax Admin.	1,766,000.00	1,766,000.00	0.00
Motor Pool	500,000.00	500,000.00	0.00
	<u>49,875,476.00</u>	<u>50,085,222.84</u>	<u>209,746.84</u>
Total Non-departmental Operations	<u>274,774,061.00</u>	<u>275,145,021.31</u>	<u>370,960.31</u>
RESERVED FOR TRANSFER:			
Encum and Approp Carry Forward	7,446,980.68	0.00	(7,446,980.68)
Planned Use of Balance	16,505,720.00	0.00	(16,505,720.00)
Total Reserved for Transfer	<u>23,952,700.68</u>	<u>0.00</u>	<u>(23,952,700.68)</u>
TOTAL NON-DEPARTMENTAL REVENUES	<u>298,726,761.68</u>	<u>275,145,021.31</u>	<u>(23,581,740.37)</u>
TOTAL GENERAL FUND REVENUES	<u>406,863,803.68</u>	<u>391,245,310.15</u>	<u>(15,618,493.53)</u>

OAKLAND COUNTY GENERAL FUND

STATEMENT OF
APPROPRIATIONS
AND EXPENDITURES
PRESENTED BY DIVISION

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
COUNTY EXECUTIVE:			
ADMINISTRATION:			
ADMINISTRATIVE:			
SALARIES	1,304,487.00	1,297,948.25	6,538.75
FRINGE BENEFITS	829,472.00	818,313.18	11,158.82
CONTRACTUAL SERVICES:			
Advertising	500.00	0.00	500.00
Contracted Services	1,600.00	621.06	978.94
Equipment Maintenance	200.00	0.00	200.00
Freight and Express	400.00	196.23	203.77
Library Continuations	1,900.00	2,614.48	(714.48)
Membership Dues	6,800.00	4,994.43	1,805.57
Periodicals Books Publ Sub	2,200.00	473.19	1,726.81
Personal Mileage	5,800.00	10,395.85	(4,595.85)
Printing	47,100.00	14,921.37	32,178.63
Professional Services	168,000.00	144,481.78	23,518.22
Public Information	0.00	42.30	(42.30)
Special Projects	10,000.00	4,252.61	5,747.39
Training	0.00	823.50	(823.50)
Travel and Conference	10,000.00	8,614.45	1,385.55
Workshops and Meeting	1,500.00	381.20	1,118.80
	256,000.00	192,812.45	63,187.55
COMMODITIES:			
Computer Supplies	12,871.00	7,098.13	5,772.87
Office Supplies	14,073.00	10,758.26	3,314.74
	26,944.00	17,856.39	9,087.61
INTERNAL SERVICES:			
Bldg Space Cost Allocation	199,125.00	186,014.60	13,110.40
Convenience Copier	10,375.00	3,283.03	7,091.97
Equipment Rental	1,824.00	1,824.00	0.00
Info Tech Development	2,317.50	2,317.25	0.25
Info Tech Operations	128,628.00	118,596.12	10,031.88
Insurance Fund	1,044.00	1,044.00	0.00
Maintenance Department Charges	8,204.21	8,203.25	0.96
Motor Pool Fuel Charges	1,300.00	1,296.72	3.28
Motor Pool	6,000.00	7,848.42	(1,848.42)
Telephone Communications	30,616.00	31,889.86	(1,273.86)
	389,433.71	362,317.25	27,116.46
Total Administrative	2,806,336.71	2,689,247.52	117,089.19
AUDITING:			
SALARIES	294,997.00	303,410.19	(8,413.19)
FRINGE BENEFITS	187,885.00	183,177.94	4,707.06
CONTRACTUAL SERVICES:			
Membership Dues	1,700.00	1,350.00	350.00
Personal Mileage	1,000.00	704.63	295.37
Printing	276.00	103.75	172.25
Professional Services	25,000.00	113.00	24,887.00
Travel and Conference	1,500.00	1,467.60	32.40
Travel Employee Taxable Meals	0.00	29.90	(29.90)
	29,476.00	3,768.88	25,707.12
COMMODITIES:			
FA Proprietary Equipment Exp	700.00	0.00	700.00

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Metered Postage	91.00	9.57	81.43
Office Supplies	2,200.00	696.72	1,503.28
	<u>2,991.00</u>	<u>706.29</u>	<u>2,284.71</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	39,982.00	37,351.56	2,630.44
Convenience Copier	1,452.00	1,080.07	371.93
Info Tech Development	3,782.00	3,782.00	0.00
Info Tech Operations	25,130.00	25,170.54	(40.54)
Insurance Fund	400.00	400.44	(0.44)
Telephone Communications	4,042.00	3,282.12	759.88
	<u>74,788.00</u>	<u>71,066.73</u>	<u>3,721.27</u>
Total Auditing	<u>590,137.00</u>	<u>562,130.03</u>	<u>28,006.97</u>
CORPORATION COUNSEL:			
SALARIES	1,318,846.00	1,292,813.77	26,032.23
FRINGE BENEFITS	<u>754,479.00</u>	<u>719,397.65</u>	<u>35,081.35</u>
CONTRACTUAL SERVICES:			
Computer Research Service	15,000.00	9,753.18	5,246.82
Court Cost	2,000.00	641.55	1,358.45
Library Continuations	8,500.00	9,911.72	(1,411.72)
Membership Dues	5,800.00	4,420.00	1,380.00
Miscellaneous	500.00	112.29	387.71
Periodicals Books Publ Sub	2,500.00	1,529.56	970.44
Personal Mileage	5,800.00	2,787.33	3,012.67
Printing	859.00	330.53	528.47
Professional Services	1,500.00	0.00	1,500.00
Reporter and Steno Services	500.00	0.00	500.00
Travel and Conference	4,500.00	2,530.49	1,969.51
Workshops and Meeting	400.00	109.94	290.06
	<u>47,859.00</u>	<u>32,126.59</u>	<u>15,732.41</u>
COMMODITIES:			
Computer Supplies	3,000.00	2,404.54	595.46
Expendable Equipment	500.00	1,260.45	(760.45)
FA Proprietary Equipment Exp	1,000.00	0.00	1,000.00
Metered Postage	1,001.00	641.47	359.53
Office Supplies	5,573.00	3,663.48	1,909.52
Postage-Standard Mailing	200.00	101.57	98.43
	<u>11,274.00</u>	<u>8,071.51</u>	<u>3,202.49</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	105,722.00	98,765.24	6,956.76
Convenience Copier	1,639.00	1,346.68	292.32
Info Tech Development	535.00	535.00	0.00
Info Tech Operations	82,457.00	79,399.49	3,057.51
Insurance Fund	2,086.00	2,086.44	(0.44)
Maintenance Department Charges	3,560.37	3,560.09	0.28
Telephone Communications	9,828.00	11,263.08	(1,435.08)
	<u>205,827.37</u>	<u>196,956.02</u>	<u>8,871.35</u>
Total Corporation Counsel	<u>2,338,285.37</u>	<u>2,249,365.54</u>	<u>88,919.83</u>
TOTAL ADMINISTRATION	<u>5,734,759.08</u>	<u>5,500,743.09</u>	<u>234,015.99</u>
MANAGEMENT AND BUDGET:			
ADMINISTRATION:			
SALARIES	135,212.00	135,211.94	0.06
FRINGE BENEFITS	<u>83,790.00</u>	<u>86,551.99</u>	<u>(2,761.99)</u>

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
CONTRACTUAL SERVICES:			
Membership Dues	1,000.00	780.00	220.00
Periodicals, Books, Publications, Sub.	0.00	90.00	(90.00)
Personal Mileage	692.00	491.07	200.93
Printing	425.00	0.00	425.00
Training	0.00	342.00	(342.00)
Travel and Conference	1,800.00	2,298.71	(498.71)
	<u>3,917.00</u>	<u>4,001.78</u>	<u>(84.78)</u>
COMMODITIES:			
Office Supplies	100.00	0.00	100.00
	<u>100.00</u>	<u>0.00</u>	<u>100.00</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	10,856.00	10,142.44	713.56
Insurance Fund	152.00	152.88	(0.88)
	<u>11,008.00</u>	<u>10,295.32</u>	<u>712.68</u>
Total Administration	<u>234,027.00</u>	<u>236,061.03</u>	<u>(2,034.03)</u>
EQUALIZATION			
SALARIES	<u>4,800,934.00</u>	<u>4,401,314.76</u>	<u>399,619.24</u>
FRINGE BENEFITS	<u>3,436,077.00</u>	<u>3,061,490.15</u>	<u>374,586.85</u>
CONTRACTUAL SERVICES:			
Advertising	1,000.00	1,035.25	(35.25)
Communications	400.00	0.00	400.00
Equipment Maintenance	800.00	0.00	800.00
Library Continuations	31.00	0.00	31.00
Membership Dues	25,859.00	23,244.86	2,614.14
Periodicals Books Publ Sub	0.00	3,319.19	(3,319.19)
Personal Mileage	108,249.00	71,962.98	36,286.02
Printing	83,839.00	64,187.59	19,651.41
Professional Services	40,000.00	250.00	39,750.00
Travel and Conference	12,200.00	3,640.23	8,559.77
	<u>272,378.00</u>	<u>167,640.10</u>	<u>104,737.90</u>
COMMODITIES:			
Expendable Equipment	2,900.00	0.00	2,900.00
Metered Postage	109,974.00	96,069.03	13,904.97
Office Supplies	45,952.00	41,732.53	4,219.47
Postage-Standard Mailing	200.00	0.00	200.00
	<u>159,026.00</u>	<u>137,801.56</u>	<u>21,224.44</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	177,646.00	165,956.36	11,689.64
Convenience Copier	14,179.00	12,552.30	1,626.70
Info Tech Development	315,010.26	315,009.72	0.54
Info Tech Operations	731,001.00	557,007.52	173,993.48
Insurance Fund	3,566.00	3,566.88	(0.88)
Maintenance Department Charges	591.17	590.88	0.29
Motor Pool	500.00	371.46	128.54
Telephone Communications	73,309.00	68,097.04	5,211.96
	<u>1,315,802.43</u>	<u>1,123,152.16</u>	<u>192,650.27</u>
CAPITAL OUTLAY:			
Capital Outlay - Miscellaneous	0.00	369.20	(369.20)
	<u>0.00</u>	<u>369.20</u>	<u>(369.20)</u>
Total Equalization	<u>9,984,217.43</u>	<u>8,891,767.93</u>	<u>1,092,449.50</u>
PURCHASING			

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
SALARIES	677,007.00	627,550.51	49,456.49
FRINGE BENEFITS	451,340.00	401,826.74	49,513.26
CONTRACTUAL SERVICES:			
Freight and Express	300.00	0.00	300.00
Membership Dues	2,641.00	2,390.05	250.95
Periodicals Books Publ Sub	0.00	370.00	(370.00)
Personal Mileage	1,088.00	635.91	452.09
Printing	1,225.00	776.50	448.50
Training Related	0.00	75.00	(75.00)
Travel and Conference	4,680.00	52.12	4,627.88
	<u>9,934.00</u>	<u>4,299.58</u>	<u>5,634.42</u>
COMMODITIES:			
Expendable Equipment	2,572.00	281.56	2,290.44
Metered Postage	1,279.00	217.81	1,061.19
Office Supplies	3,000.00	1,190.15	1,809.85
	<u>6,851.00</u>	<u>1,689.52</u>	<u>5,161.48</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	78,186.00	73,040.40	5,145.60
Convenience Copier	4,200.00	2,246.82	1,953.18
Equipment Rental	1,680.00	1,680.00	0.00
Info Tech Operations	43,902.00	43,428.04	473.96
Insurance Fund	340.00	340.44	(0.44)
Maintenance Department Charges	299.20	298.26	0.94
Telephone Communications	9,756.00	9,355.06	400.94
	<u>138,363.20</u>	<u>130,389.02</u>	<u>7,974.18</u>
Total Purchasing	<u>1,283,495.20</u>	<u>1,165,755.37</u>	<u>117,739.83</u>
FISCAL SERVICES			
SALARIES	4,699,371.00	4,321,869.04	377,501.96
FRINGE BENEFITS	3,219,302.00	2,788,101.89	431,200.11
CONTRACTUAL SERVICES:			
Cash Shortage	0.00	70.00	(70.00)
Charge Card Fee	2,783.00	8,326.67	(5,543.67)
Equipment Maintenance	100.00	675.00	(575.00)
Filing Fees	19,700.00	16,931.00	2,769.00
Library Continuations	153.00	426.00	(273.00)
Mail Handling-Postage Svc	1,000.00	0.00	1,000.00
Membership Dues	4,500.00	3,130.00	1,370.00
Periodicals Books Publ Sub	0.00	1,825.50	(1,825.50)
Personal Mileage	2,784.00	166.50	2,617.50
Printing	42,158.00	22,130.48	20,027.52
Professional Services	139,500.00	156,911.59	(17,411.59)
Publishing Legal Notices	2,300.00	3,375.25	(1,075.25)
Refund Prior Years Revenue	0.00	3,003.60	(3,003.60)
Training Related	14,600.00	2,412.59	12,187.41
Training	0.00	7,369.28	(7,369.28)
	<u>229,578.00</u>	<u>226,753.46</u>	<u>2,824.54</u>
COMMODITIES:			
Expendable Equipment	7,000.00	0.00	7,000.00
Metered Postage	131,857.00	118,640.89	13,216.11
Office Supplies	22,904.00	22,767.32	136.68
Postage-Standard Mailing	0.00	210.00	(210.00)
	<u>161,761.00</u>	<u>141,618.21</u>	<u>20,142.79</u>
INTERNAL SERVICES:			

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Bldg Space Cost Allocation	370,873.00	346,468.28	24,404.72
Convenience Copier	6,916.00	7,235.06	(319.06)
Equipment Rental	6,000.00	6,000.00	0.00
Info Tech CLEMIS	13,807.00	13,807.00	0.00
Info Tech Development	274,287.86	274,287.41	0.45
Info Tech Operations	824,738.00	692,000.67	132,737.33
Insurance Fund	3,622.00	3,623.76	(1.76)
Maintenance Department Charges	1,056.64	1,055.38	1.26
Telephone Communications	41,421.00	39,534.72	1,886.28
	<u>1,542,721.50</u>	<u>1,384,012.28</u>	<u>158,709.22</u>
Total Fiscal Services	<u>9,852,733.50</u>	<u>8,862,354.88</u>	<u>990,378.62</u>
TOTAL MANAGEMENT AND BUDGET	<u>21,354,473.13</u>	<u>19,155,939.21</u>	<u>2,198,533.92</u>
CENTRAL SERVICES:			
ADMINISTRATION:			
SALARIES	135,212.00	135,794.76	(582.76)
FRINGE BENEFITS	77,800.00	80,473.80	(2,673.80)
CONTRACTUAL SERVICES:			
Membership Dues	0.00	315.00	(315.00)
Periodicals Books Publ Sub	0.00	59.00	(59.00)
Personal Mileage	116.00	98.20	17.80
Printing	0.00	218.35	(218.35)
Travel and Conference	2,500.00	95.00	2,405.00
	<u>2,616.00</u>	<u>785.55</u>	<u>1,830.45</u>
COMMODITIES:			
Metered Postage	482.00	332.06	149.94
	<u>482.00</u>	<u>332.06</u>	<u>149.94</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	4,606.00	4,303.56	302.44
Insurance Fund	152.00	152.88	(0.88)
Maintenance Department Charges	362.00	361.39	0.61
Motor Pool Fuel Charges	1,200.00	906.69	293.31
Motor Pool	6,600.00	5,905.86	694.14
Telephone Communications	1,000.00	718.60	281.40
	<u>13,920.00</u>	<u>12,348.98</u>	<u>1,571.02</u>
Total Administration	<u>230,030.00</u>	<u>229,735.15</u>	<u>294.85</u>
SUPPORT SERVICES:			
SALARIES	666,552.00	653,841.42	12,710.58
FRINGE BENEFITS	482,060.00	436,111.72	45,948.28
CONTRACTUAL SERVICES:			
Auction Expense	1,000.00	1,846.14	(846.14)
Business Reply Postage	0.00	2.88	(2.88)
Contracted Services	5,000.00	5,487.15	(487.15)
Copy Charges	4,355.00	224.21	4,130.79
Equipment Maintenance	12,680.00	812.62	11,867.38
Equipment Rental	1,816.00	1,638.00	178.00
Licenses and Permits	18,200.00	17,832.50	367.50
Mail Handling-Postage Svc	341,025.00	247,149.95	93,875.05
Maintenance Contract	40,565.00	41,431.86	(866.86)
Miscellaneous	0.00	97.28	(97.28)
Personal Mileage	290.00	10.00	280.00
Printing	935.00	0.00	935.00
Software Rental Lease Purchase	0.00	590.00	(590.00)

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Travel and Conference	1,300.00	30.00	1,270.00
	<u>427,166.00</u>	<u>317,152.59</u>	<u>110,013.41</u>
COMMODITIES:			
Expendable Equipment	13,681.00	4,264.96	9,416.04
Metered Postage	40,500.00	22,849.65	17,650.35
Office Supplies	17,017.00	9,163.49	7,853.51
Paper Printing	2,400.00	31,736.52	(29,336.52)
Printing Supplies	500.00	4,610.52	(4,110.52)
Stationery Stock	0.00	1,723.04	(1,723.04)
	<u>74,098.00</u>	<u>74,348.18</u>	<u>(250.18)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	655,148.00	612,036.04	43,111.96
Convenience Copier	2,600.00	1,662.10	937.90
Equipment Rental	3,192.00	3,192.00	0.00
Info Tech Development	18,336.14	18,335.33	0.81
Info Tech Operations	50,570.00	48,896.00	1,674.00
Insurance Fund	2,150.00	1,864.18	285.82
Maintenance Department Charges	13,432.29	13,430.61	1.68
Motor Pool Fuel Charges	7,600.00	6,229.44	1,370.56
Motor Pool	21,500.00	21,600.00	(100.00)
Telephone Communications	9,169.00	7,679.12	1,489.88
	<u>783,697.43</u>	<u>734,924.82</u>	<u>48,772.61</u>
CAPITAL OUTLAY:			
Equipment	0.00	9,743.00	(9,743.00)
	<u>0.00</u>	<u>9,743.00</u>	<u>(9,743.00)</u>
Total Support Services	<u>2,433,573.43</u>	<u>2,226,121.73</u>	<u>207,451.70</u>
TOTAL CENTRAL SERVICES	<u>2,663,603.43</u>	<u>2,455,856.88</u>	<u>207,746.55</u>
FACILITIES MANAGEMENT:			
ADMINISTRATION:			
SALARIES	156,092.00	146,531.13	9,560.87
FRINGE BENEFITS	79,835.00	79,475.85	359.15
CONTRACTUAL SERVICES:			
Membership Dues	1,000.00	931.00	69.00
Periodicals Books Publ Sub	500.00	260.00	240.00
Personal Mileage	696.00	229.78	466.22
Printing	881.00	194.40	686.60
Travel and Conference	2,000.00	92.13	1,907.87
	<u>5,077.00</u>	<u>1,707.31</u>	<u>3,369.69</u>
COMMODITIES:			
Metered Postage	287.00	199.59	87.41
Office Supplies	400.00	17.29	382.71
	<u>687.00</u>	<u>216.88</u>	<u>470.12</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	8,145.00	7,609.00	536.00
Info Tech Operations	18,582.00	10,424.00	8,158.00
Insurance Fund	210.00	210.00	0.00
Telephone Communications	1,895.00	0.00	1,895.00
	<u>28,832.00</u>	<u>18,243.00</u>	<u>10,589.00</u>
Total Administration	<u>270,523.00</u>	<u>246,174.17</u>	<u>24,348.83</u>
FACILITIES ENGINEERING:			
SALARIES	498,069.00	422,599.88	75,469.12
FRINGE BENEFITS	335,034.00	249,191.19	85,842.81

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
CONTRACTUAL SERVICES:			
Equipment Maintenance	2,000.00	600.00	1,400.00
Freight and Express	200.00	266.30	(66.30)
Licenses and Permits	3,000.00	6,300.00	(3,300.00)
Membership Dues	1,300.00	1,263.00	37.00
Periodicals Books Publ Sub	200.00	52.27	147.73
Personal Mileage	2,088.00	330.59	1,757.41
Printing	437.00	237.78	199.22
Professional Services	139,000.00	134,623.62	4,376.38
Software Support Maintenance	2,200.00	8,705.16	(6,505.16)
Travel and Conference	1,800.00	3,665.50	(1,865.50)
	<u>152,225.00</u>	<u>156,044.22</u>	<u>(3,819.22)</u>
COMMODITIES:			
Computer Supplies	400.00	150.40	249.60
Drafting Supplies and Maps	150.00	0.00	150.00
Dry Goods and Clothing	300.00	286.29	13.71
Expendable Equipment	2,528.50	2,330.46	198.04
Maintenance Supplies	150.00	122.59	27.41
Metered Postage	157.00	143.84	13.16
Office Supplies	1,200.00	1,793.10	(593.10)
Photographic Supplies	100.00	0.00	100.00
Testing Materials	1,000.00	591.83	408.17
	<u>5,985.50</u>	<u>5,418.51</u>	<u>566.99</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	31,029.00	28,987.40	2,041.60
Info Tech Operations	3,508.00	3,649.98	(141.98)
Insurance Fund	892.00	892.44	(0.44)
Maintenance Department Charges	4,897.51	4,897.40	0.11
Motor Pool Fuel Charges	2,100.00	2,413.15	(313.15)
Motor Pool	12,500.00	12,061.09	438.91
Telephone Communications	9,639.00	8,829.13	809.87
	<u>64,565.51</u>	<u>61,730.59</u>	<u>2,834.92</u>
Total Facilities Engineering	<u>1,055,879.01</u>	<u>894,984.39</u>	<u>160,894.62</u>
TOTAL FACILITIES MANAGEMENT	<u>1,326,402.01</u>	<u>1,141,158.56</u>	<u>185,243.45</u>
HUMAN RESOURCES:			
ADMINISTRATION:			
SALARIES	<u>458,323.00</u>	<u>358,949.63</u>	<u>99,373.37</u>
FRINGE BENEFITS	<u>311,119.00</u>	<u>204,319.22</u>	<u>106,799.78</u>
CONTRACTUAL SERVICES:			
Court Reporter Services	4,000.00	1,496.00	2,504.00
Employee Med Exams ADA	2,000.00	0.00	2,000.00
Fees - Per Diems	13,500.00	2,129.88	11,370.12
Legal Services	238,000.00	213,891.10	24,108.90
Membership Dues	12,095.00	5,942.00	6,153.00
Personal Mileage	816.00	523.43	292.57
Printing	1,275.00	1,415.86	(140.86)
Professional Services	69,000.00	45,062.41	23,937.59
Travel and Conference	6,879.00	1,423.00	5,456.00
Workshops and Meeting	1,000.00	296.00	704.00
	<u>348,565.00</u>	<u>272,179.68</u>	<u>76,385.32</u>
COMMODITIES:			
Metered Postage	13,341.00	16,556.35	(3,215.35)
Office Supplies	1,216.00	1,162.59	53.41

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
	14,557.00	17,718.94	(3,161.94)
INTERNAL SERVICES:			
Bldg Space Cost Allocation	26,872.00	25,104.08	1,767.92
Insurance Fund	152.00	152.88	(0.88)
Maintenance Department Charges	7,527.81	7,527.59	0.22
Motor Pool	200.00	0.00	200.00
Telephone Communications	2,008.00	1,674.29	333.71
	36,759.81	34,458.84	2,300.97
Total Administration	1,169,323.81	887,626.31	281,697.50
GENERAL:			
SALARIES	1,094,448.00	1,075,537.38	18,910.62
FRINGE BENEFITS	716,114.00	673,940.98	42,173.02
CONTRACTUAL SERVICES:			
Employees Medical Exams	37,000.00	30,960.00	6,040.00
Equipment Maintenance	1,100.00	192.25	907.75
Examination Material	48,000.00	30,614.11	17,385.89
Freight and Express	200.00	144.68	55.32
Membership Dues	2,000.00	648.00	1,352.00
Periodicals Books Publ Sub	4,200.00	1,787.30	2,412.70
Personal Mileage	2,298.00	282.08	2,015.92
Printing	8,500.00	6,482.44	2,017.56
Professional Services	3,000.00	0.00	3,000.00
Recruitment Expense	71,000.00	70,808.89	191.11
Travel and Conference	10,000.00	1,106.00	8,894.00
	187,298.00	143,025.75	44,272.25
COMMODITIES:			
Computer Supplies	2,000.00	192.00	1,808.00
Expendable Equipment	2,000.00	689.99	1,310.01
Office Supplies	7,497.00	4,321.86	3,175.14
	11,497.00	5,203.85	6,293.15
INTERNAL SERVICES:			
Bldg Space Cost Allocation	84,492.00	78,932.00	5,560.00
Convenience Copier	11,511.00	12,793.66	(1,282.66)
Equipment Rental	7,074.00	6,985.50	88.50
Info Tech Development	94,890.30	94,889.73	0.57
Info Tech Operations	384,866.00	401,726.31	(16,860.31)
Insurance Fund	948.00	948.00	0.00
Telephone Communications	22,021.00	18,779.88	3,241.12
	605,802.30	615,055.08	(9,252.78)
Total General	2,615,159.30	2,512,763.04	102,396.26
COMPENSATION & BENEFITS:			
SALARIES	113,134.00	108,416.42	4,717.58
FRINGE BENEFITS	57,145.00	55,370.01	1,774.99
CONTRACTUAL SERVICES:			
Equipment Maintenance	100.00	0.00	100.00
Membership Dues	700.00	425.00	275.00
Periodicals Books Publ Sub	1,000.00	265.00	735.00
Personal Mileage	938.00	368.63	569.37
Printing	425.00	0.00	425.00
Software Support Maintenance	361.00	0.00	361.00
Travel and Conference	6,200.00	4,160.08	2,039.92
	9,724.00	5,218.71	4,505.29

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
COMMODITIES:			
Expendable Equipment	2,000.00	0.00	2,000.00
Office Supplies	5,253.00	926.04	4,326.96
	<u>7,253.00</u>	<u>926.04</u>	<u>6,326.96</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	116,218.00	108,569.96	7,648.04
Convenience Copier	60.00	0.00	60.00
Insurance Fund	1,082.00	1,082.88	(0.88)
Telephone Communications	13,905.00	12,915.26	989.74
	<u>131,265.00</u>	<u>122,568.10</u>	<u>8,696.90</u>
Total Compensation & Benefits	318,521.00	292,499.28	26,021.72
TOTAL HUMAN RESOURCES	<u>4,103,004.11</u>	<u>3,692,888.63</u>	<u>410,115.48</u>
HUMAN SERVICES:			
ADMINISTRATION:			
SALARIES	135,212.00	135,212.16	(0.16)
FRINGE BENEFITS	71,896.00	66,939.94	4,956.06
CONTRACTUAL SERVICES:			
Child Abuse Neglect Council	110,000.00	110,000.00	0.00
Fees - Per Diem	(2,300.00)	0.00	(2,300.00)
Hospital and Doctors-Indigents	1,000,000.00	999,999.59	0.41
Human Services Agency	894,200.00	814,200.00	80,000.00
Membership Dues	1,696.00	120.00	1,576.00
Periodicals Books Publ Sub	0.00	273.00	(273.00)
Personal Mileage	1,073.00	609.31	463.69
Printing	173.00	35.30	137.70
Private Institutions	40,000.00	0.00	40,000.00
Professional Services	62,700.00	2,738.50	59,961.50
Travel and Conference	3,000.00	40.00	2,960.00
	<u>2,110,542.00</u>	<u>1,928,015.70</u>	<u>182,526.30</u>
COMMODITIES:			
Office Supplies	1,200.00	1,198.81	1.19
	<u>1,200.00</u>	<u>1,198.81</u>	<u>1.19</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	6,874.00	6,421.16	452.84
Info Tech Operations	7,798.00	5,440.00	2,358.00
Insurance Fund	152.00	152.88	(0.88)
Telephone Communications	2,158.00	2,038.07	119.93
	<u>16,982.00</u>	<u>14,052.11</u>	<u>2,929.89</u>
NON-DEPARTMENTAL:			
Area Agency on Aging	80,472.00	80,472.00	0.00
	<u>80,472.00</u>	<u>80,472.00</u>	<u>0.00</u>
Total Administration	<u>2,416,304.00</u>	<u>2,225,890.72</u>	<u>190,413.28</u>
HUMAN SERVICES FAMILY:			
CONTRACTUAL SERVICES:			
Fees - Per Diem	5,000.00	4,250.03	749.97
Membership Dues	5,009.00	5,806.23	(797.23)
Miscellaneous	19,816.00	19,000.00	816.00
Travel and Conference	2,847.00	2,439.03	407.97
	<u>32,672.00</u>	<u>31,495.29</u>	<u>1,176.71</u>
Total Human Services Family	<u>32,672.00</u>	<u>31,495.29</u>	<u>1,176.71</u>

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
HEALTH:			
SALARIES	14,110,416.00	12,320,445.81	1,789,970.19
FRINGE BENEFITS	9,901,552.00	8,438,132.60	1,463,419.40
CONTRACTUAL SERVICES:			
Adj Prior Years Expenditures	0.00	1,753.20	(1,753.20)
Adj Prior Years Revenue	0.00	139,730.98	(139,730.98)
Advertising	5,000.00	295.25	4,704.75
Aution Expense	0.00	82.85	(82.85)
Cash Shortage	0.00	101.00	(101.00)
Communications	400.00	0.00	400.00
Contracted Services	154,392.50	158,449.00	(4,056.50)
Educational Programs	42,000.00	13,348.41	28,651.59
Employees Medical Esams	22,430.00	0.00	22,430.00
Equipment Maintenance	19,776.00	17,182.97	2,593.03
Equipment Repair	0.00	95.00	(95.00)
Fees - Per Diem	2,000.00	2,349.43	(349.43)
Fees - Civil Service	7,200.00	4,800.00	2,400.00
Freight and Express	4,000.00	2,986.99	1,013.01
Indirect Costs	17,179.00	15,544.10	1,634.90
Interpreter Fees	23,761.70	15,345.09	8,416.61
Laboratory Fees	2,000.00	1,202.91	797.09
Laundry and Cleaning	7,800.00	2,583.71	5,216.29
Licenses and Permits	12,982.00	9,548.77	3,433.23
Memberships and Dues	20,000.00	12,215.41	7,784.59
Periodicals, Books, Subscriptions	0.00	2,163.69	(2,163.69)
Personal Mileage	345,778.00	334,917.96	10,860.04
Printing	76,586.00	46,068.53	30,517.47
Prof. Svc. - Auditing	0.00	903.23	(903.23)
Professional Services	925,370.44	340,577.31	584,793.13
Satellite Centers	6,853,530.00	1,759,526.71	5,094,003.29
TB Cases	5,000.00	240.94	4,759.06
Training	4,100.00	1,651.62	2,448.38
Transportation of Clients	5,042.00	132.50	4,909.50
Travel and Conference	20,000.00	10,566.94	9,433.06
Workshops and Meetings	1,500.00	1,170.87	329.13
	<u>8,577,827.64</u>	<u>2,895,535.37</u>	<u>5,682,292.27</u>
COMMODITIES:			
Computer Supplies	0.00	2,148.54	(2,148.54)
Drugs	70,038.98	40,857.16	29,181.82
Expendable Equipment	40,000.00	5,545.80	34,454.20
FA Proprietary Equipment Exp.	18,895.00	0.00	18,895.00
Other Expendable Equipment	1,000.00	5,127.46	(4,127.46)

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Film and Processing	217.00	0.00	217.00
Incentives	7,200.00	2,892.27	4,307.73
Laboratory Supplies	270,000.00	153,127.13	116,872.87
Material and Supplies	0.00	268.42	(268.42)
Medical Supplies	100,947.00	43,932.40	57,014.60
Metered Postage	40,285.00	40,466.88	(181.88)
Office Supplies	78,368.00	82,458.66	(4,090.66)
Photographic Supplies	1,000.00	0.00	1,000.00
Postage - Standard Mailing	3,492.00	87.93	3,404.07
Testing Materials	10,480.00	2,579.95	7,900.05
Training - Educational Supplies	64,773.00	52,531.53	12,241.47
Uniforms	1,846.00	0.00	1,846.00
Vaccines	700,000.00	661,223.58	38,776.42
X - Ray Supplies	11,300.00	4,129.16	7,170.84
	<u>1,419,841.98</u>	<u>1,097,376.87</u>	<u>322,465.11</u>
INTERNAL SERVICES:			
Bldg. Space Cost Allocation	1,037,778.00	1,001,428.15	36,349.85
Convenience Copier	21,146.00	15,703.30	5,442.70
Equipment Rental	156,086.00	30,836.19	125,249.81
Info Tech Development	786,504.89	786,503.68	1.21
Info Tech Operations	1,508,275.00	1,163,541.22	344,733.78
Insurance Fund	27,709.00	27,940.52	(231.52)
Maintenance Dept Charges	79,886.96	79,886.24	0.72
Motor Pool Fuel Charges	9,200.00	8,162.27	1,037.73
Motor Pool	37,110.00	36,069.26	1,040.74
Radio Communications	9,140.00	9,140.40	(0.40)
Telephone Communications	289,519.00	240,306.40	49,212.60
	<u>3,962,354.85</u>	<u>3,399,517.63</u>	<u>562,837.22</u>
NON-DEPARTMENTAL:			
West Nile Virus	200,000.00	138,740.64	61,259.36
	<u>200,000.00</u>	<u>138,740.64</u>	<u>61,259.36</u>
Total Health	<u>38,171,992.47</u>	<u>28,289,748.92</u>	<u>9,882,243.55</u>
HOMELAND SECURITY:			
SALARIES	<u>467,102.00</u>	<u>459,606.00</u>	<u>7,496.00</u>
FRINGE BENEFITS	<u>280,517.00</u>	<u>271,294.67</u>	<u>9,222.33</u>
CONTRACTUAL SERVICES:			
Advertising	4,600.00	2,931.97	1,668.03
Communications	17,000.00	12,173.24	4,826.76
Electrical Service	21,000.00	20,866.86	133.14
Employees Medical Exams	1,500.00	0.00	1,500.00
Equipment Maintenance	46,000.00	5,204.68	40,795.32
Fees Civil Service	2,760.00	2,760.00	0.00
Maintenance Contract	68,860.00	64,317.87	4,542.13
Membership Dues	600.00	255.00	345.00

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Personal Mileage	6,960.00	4,444.63	2,515.37
Printing	23,120.00	7,572.94	15,547.06
Special Event Program	1,600.00	587.15	1,012.85
Travel and Conference	3,000.00	289.00	2,711.00
Workshops and Meeting	2,000.00	352.29	1,647.71
	<u>199,000.00</u>	<u>121,755.63</u>	<u>77,244.37</u>
COMMODITIES:			
Computer Supplies	1,000.00	550.53	449.47
Disaster Supplies	2,500.00	993.54	1,506.46
Metered Postage	5,180.00	3,384.15	1,795.85
Office Supplies	8,000.00	6,344.29	1,655.71
Training-Educational Supplies	2,000.00	982.89	1,017.11
	<u>18,680.00</u>	<u>12,255.40</u>	<u>6,424.60</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	146,569.00	136,924.16	9,644.84
Convenience Copier	898.00	1,811.49	(913.49)
Info Tech Development	4,397.00	4,396.25	0.75
Info Tech Operations	271,036.00	276,495.32	(5,459.32)
Insurance Fund	11,444.00	5,210.22	6,233.78
Maintenance Department Charges	1,889.48	1,889.13	0.35
Motor Pool Fuel Charges	2,000.00	1,396.10	603.90
Motor Pool	6,500.00	6,077.92	422.08
Radio Communications	5,399.00	5,398.68	0.32
Telephone Communications	29,612.00	24,305.88	5,306.12
	<u>479,744.48</u>	<u>463,905.15</u>	<u>15,839.33</u>
CAPITAL OUTLAY:			
Tornado Siren Equip	72,000.00	64,485.00	7,515.00
	<u>72,000.00</u>	<u>64,485.00</u>	<u>7,515.00</u>
Total Homeland Security	<u>1,517,043.48</u>	<u>1,393,301.85</u>	<u>123,741.63</u>
TOTAL HUMAN SERVICES	<u>42,138,011.95</u>	<u>31,940,436.78</u>	<u>10,197,575.17</u>
PUBLIC SERVICES:			
ADMINISTRATION:			
SALARIES	122,920.00	122,919.99	0.01
FRINGE BENEFITS	77,134.00	75,976.55	1,157.45
CONTRACTUAL SERVICES:			
Membership Dues	500.00	104.00	396.00
Periodicals Books Publ Sub	0.00	264.92	(264.92)
Special Event Program	2,500.00	392.93	2,107.07
Travel and Conference	1,500.00	40.00	1,460.00
	<u>4,500.00</u>	<u>801.85</u>	<u>3,698.15</u>
COMMODITIES:			
Office Supplies	300.00	30.50	269.50
	<u>300.00</u>	<u>30.50</u>	<u>269.50</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	4,817.00	4,500.24	316.76
Insurance Fund	148.00	148.44	(0.44)
Motor Pool	0.00	97.98	(97.98)
	<u>4,965.00</u>	<u>4,746.66</u>	<u>218.34</u>
Total Administration	<u>209,819.00</u>	<u>204,475.55</u>	<u>5,343.45</u>
VETERANS' SERVICES:			
SALARIES	816,987.00	785,876.48	31,110.52
FRINGE BENEFITS	642,427.00	630,588.75	11,838.25

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
CONTRACTUAL SERVICES:			
Advertising	1,000.00	0.00	1,000.00
Equipment Maintenance	600.00	0.00	600.00
Fees - Per Diems	2,088.00	1,216.50	871.50
Membership Dues	1,500.00	810.00	690.00
Miscellaneous	700.00	678.53	21.47
Personal Mileage	3,758.00	4,884.11	(1,126.11)
Printing	2,708.00	2,686.07	21.93
Soldier Burial	125,629.00	137,806.29	(12,177.29)
Soldier Relief	30,932.00	26,455.39	4,476.61
Special Event Program	3,865.00	18.50	3,846.50
Travel and Conference	8,000.00	7,761.05	238.95
Travel Employee Taxable Meals	0.00	2,421.90	(2,421.90)
	<u>180,780.00</u>	<u>184,738.34</u>	<u>(3,958.34)</u>
COMMODITIES:			
Computer Supplies	1,518.00	998.00	520.00
Metered Postage	6,114.00	6,733.69	(619.69)
Office Supplies	7,500.00	5,564.94	1,935.06
	<u>15,132.00</u>	<u>13,296.63</u>	<u>1,835.37</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	76,032.00	71,028.80	5,003.20
Convenience Copier	4,725.00	5,817.35	(1,092.35)
Info Tech Development	244.00	244.00	0.00
Info Tech Operations	65,617.00	60,083.26	5,533.74
Insurance Fund	1,014.00	1,014.00	0.00
Maintenance Department Charges	1,004.66	1,004.04	0.62
Motor Pool Fuel Charges	4,900.00	4,111.96	788.04
Motor Pool	12,500.00	13,404.72	(904.72)
Telephone Communications	11,997.00	9,386.70	2,610.30
	<u>178,033.66</u>	<u>166,094.83</u>	<u>11,938.83</u>
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	0.00	1,525.82	(1,525.82)
	<u>0.00</u>	<u>1,525.82</u>	<u>(1,525.82)</u>
Total Veterans' Services	<u>1,833,359.66</u>	<u>1,782,120.85</u>	<u>51,238.81</u>
COMMUNITY CORRECTIONS:			
SALARIES	<u>2,172,536.00</u>	<u>2,038,498.26</u>	<u>134,037.74</u>
FRINGE BENEFITS	<u>1,395,185.00</u>	<u>1,287,876.91</u>	<u>107,308.09</u>
CONTRACTUAL SERVICES:			
Contracted Services	445,925.00	372,855.75	73,069.25
Equipment Maintenance	1,500.00	0.00	1,500.00
Library Continuations	142.00	228.00	(86.00)
Maintenance Contract	1,805.00	1,667.00	138.00
Membership Dues	1,075.00	75.00	1,000.00
Personal Mileage	10,208.00	4,587.05	5,620.95
Printing	10,995.00	10,708.14	286.86
Software Rental Lease Purchase	2,500.00	898.00	1,602.00
Transportation of Clients	4,000.00	0.00	4,000.00
Transportation Service	800.00	0.00	800.00
Travel and Conference	15,000.00	13,822.00	1,178.00
	<u>493,950.00</u>	<u>404,840.94</u>	<u>89,109.06</u>
COMMODITIES:			
Custodial Supplies	2,700.00	1,814.76	885.24
Expendable Equipment	0.00	2,854.94	(2,854.94)
FA Proprietary Equipment Exp	5,125.00	0.00	5,125.00

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Grounds Supplies	2,500.00	682.16	1,817.84
Material and Supplies	3,600.00	2,022.69	1,577.31
Metered Postage	4,090.00	4,056.04	33.96
Office Supplies	20,545.00	16,964.85	3,580.15
	<u>38,560.00</u>	<u>28,395.44</u>	<u>10,164.56</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	167,368.00	156,355.28	11,012.72
Convenience Copier	7,540.00	8,328.98	(788.98)
Equipment Rental	0.00	160.00	(160.00)
Info Tech CLEMIS	20,840.00	20,841.00	(1.00)
Info Tech Development	148,524.91	148,524.33	0.58
Info Tech Operations	229,516.00	211,976.60	17,539.40
Insurance Fund	304.00	304.44	(0.44)
Maintenance Department Charges	4,823.05	4,822.41	0.64
Motor Pool Fuel Charges	14,000.00	12,947.60	1,052.40
Motor Pool	46,500.00	50,365.45	(3,865.45)
Telephone Communications	33,614.00	29,304.28	4,309.72
	<u>673,029.96</u>	<u>643,930.37</u>	<u>29,099.59</u>
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	0.00	227.50	(227.50)
	<u>0.00</u>	<u>227.50</u>	<u>(227.50)</u>
TRANSFERS OUT:			
Parka and Recreation	18,000.00	18,000.00	0.00
	<u>18,000.00</u>	<u>18,000.00</u>	<u>0.00</u>
Total Community Corrections	4,791,260.96	4,421,769.42	369,491.54
MSU EXTENSION - OAKLAND COUNTY:			
SALARIES	498,419.00	497,966.48	452.52
FRINGE BENEFITS	327,469.00	322,209.54	5,259.46
CONTRACTUAL SERVICES:			
Car Allowance	22,000.00	0.00	22,000.00
Communications	600.00	6.38	593.62
Equipment Maintenance	300.00	0.00	300.00
Membership Dues	1,075.00	290.00	785.00
Miscellaneous	600.00	160.46	439.54
Periodicals Books Publ Sub	310.00	0.00	310.00
Personal Mileage	7,569.00	8,427.16	(858.16)
Printing	17,083.00	13,368.95	3,714.05
Professional Services	4,500.00	1,685.00	2,815.00
Rent	500.00	0.00	500.00
Special Event Program	5,000.00	4,558.39	441.61
Travel and Conference	6,550.00	1,509.25	5,040.75
Workshops and Meetings	1,000.00	809.53	190.47
	<u>67,087.00</u>	<u>30,815.12</u>	<u>36,271.88</u>
COMMODITIES:			
Custodial Supplies	150.00	0.00	150.00
Groceries	100.00	102.50	(2.50)
Metered Postage	11,155.00	4,561.27	6,593.73
Office Supplies	11,197.00	9,971.85	1,225.15
	<u>22,602.00</u>	<u>14,635.62</u>	<u>7,966.38</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	110,659.00	103,377.36	7,281.64
Convenience Copier	3,604.00	654.00	2,950.00
Info Tech Development	1,054.00	1,054.00	0.00

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Info Tech Operations	112,635.00	101,437.22	11,197.78
Insurance Fund	456.00	456.00	0.00
Maintenance Department Charges	5,262.71	5,261.82	0.89
Motor Pool	3,500.00	2,685.03	814.97
Telephone Communications	21,794.00	19,022.30	2,771.70
	<u>258,964.71</u>	<u>233,947.73</u>	<u>25,016.98</u>
Total MSU Extension - Oakland County	<u>1,174,541.71</u>	<u>1,099,574.49</u>	<u>74,967.22</u>
ANIMAL CONTROL:			
SALARIES	<u>1,360,604.00</u>	<u>1,188,893.22</u>	<u>171,710.78</u>
FRINGE BENEFITS	<u>770,828.00</u>	<u>574,592.40</u>	<u>196,235.60</u>
CONTRACTUAL SERVICES:			
Cash Shortage	0.00	56.00	(56.00)
Charge Card Fee	2,000.00	2,370.61	(370.61)
Damage By Dogs	400.00	0.00	400.00
Employees Rabies Vaccines	3,000.00	3,481.68	(481.68)
Equipment Maintenance	2,826.00	4,380.63	(1,554.63)
Laundry and Cleaning	0.00	113.00	(113.00)
Membership Dues	200.00	395.10	(195.10)
Personal Mileage	348.00	0.00	348.00
Printing	14,225.00	8,820.77	5,404.23
Professional Services	25,150.00	23,969.05	1,180.95
Special Event Program	5,000.00	4,933.65	66.35
Travel and Conference	1,500.00	278.00	1,222.00
Uniform Cleaning	576.00	416.25	159.75
	<u>55,225.00</u>	<u>49,214.74</u>	<u>6,010.26</u>
COMMODITIES:			
Animal Supplies	19,250.00	24,808.27	(5,558.27)
Custodial Supplies	10,000.00	9,442.70	557.30
Deputy Supplies	9,000.00	5,299.96	3,700.04
Housekeeping and Janitor Exp	8,000.00	8,219.60	(219.60)
Medical Supplies	80,000.00	78,784.17	1,215.83
Metered Postage	17,905.00	23,382.44	(5,477.44)
Office Supplies	4,128.00	10,282.94	(6,154.94)
Tax Collection Supplies	7,441.00	5,633.48	1,807.52
Uniforms	3,783.00	4,788.70	(1,005.70)
	<u>159,507.00</u>	<u>170,642.26</u>	<u>(11,135.26)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	435,685.00	407,014.56	28,670.44
Convenience Copier	2,433.00	2,845.66	(412.66)
Equipment Rental	960.00	960.00	0.00
Info Tech CLEMIS	13,104.00	13,105.00	(1.00)
Info Tech Development	114,179.72	114,179.22	0.50
Info Tech Operations	72,710.00	69,440.00	3,270.00
Insurance Fund	4,700.00	4,313.92	386.08
Maintenance Department Charges	12,128.91	12,128.84	0.07
Motor Pool Fuel Charges	80,500.00	65,453.41	15,046.59
Motor Pool	187,000.00	158,564.01	28,435.99
Radio Communications	7,922.00	11,097.12	(3,175.12)
Telephone Communications	14,436.00	16,247.10	(1,811.10)
	<u>945,758.63</u>	<u>875,348.84</u>	<u>70,409.79</u>
Total Animal Control	<u>3,291,922.63</u>	<u>2,858,691.46</u>	<u>433,231.17</u>
CIRCUIT COURT PROBATION:			
CONTRACTUAL SERVICES:			

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Equipment Maintenance	1,130.00	357.05	772.95
Interpreter Fees	375.00	0.00	375.00
Printing	5,851.00	5,720.48	130.52
	<u>7,356.00</u>	<u>6,077.53</u>	<u>1,278.47</u>
COMMODITIES:			
Metered Postage	7,677.00	7,713.97	(36.97)
Office Supplies	39,293.00	38,085.66	1,207.34
	<u>46,970.00</u>	<u>45,799.63</u>	<u>1,170.37</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	397,505.00	371,348.24	26,156.76
Convenience Copier	22,192.00	26,413.78	(4,221.78)
Info Tech Operations	52,595.00	39,808.00	12,787.00
Maintenance Department Charges	16,105.78	16,105.01	0.77
Telephone Communications	64,375.00	61,015.72	3,359.28
	<u>552,772.78</u>	<u>514,690.75</u>	<u>38,082.03</u>
Total Circuit Court Probation	<u>607,098.78</u>	<u>566,567.91</u>	<u>40,530.87</u>
MEDICAL EXAMINER:			
SALARIES	2,059,566.00	2,039,037.10	20,528.90
FRINGE BENEFITS	1,138,283.00	1,062,220.59	76,062.41
CONTRACTUAL SERVICES:			
Contracted Services	300.00	0.00	300.00
Employees Medical Exams	1,299.00	0.00	1,299.00
Equipment Maintenance	9,116.00	7,035.18	2,080.82
Equipment Rental	2,500.00	973.23	1,526.77
Equipment Repairs	0.00	420.00	(420.00)
Freight and Express	3,000.00	5,295.72	(2,295.72)
Laboratory Fees	152,432.00	123,828.20	28,603.80
Laundry and Cleaning	1,700.00	2,590.66	(890.66)
Licenses and Permits	1,000.00	0.00	1,000.00
Medical Emergency Training	0.00	316.00	(316.00)
Medical Services Physicians	0.00	2,820.25	(2,820.25)
Membership Dues	4,500.00	4,297.33	202.67
Miscellaneous	400.00	961.50	(561.50)
Periodicals Books Publ Sub	2,000.00	2,340.15	(340.15)
Personal Mileage	2,253.00	360.90	1,892.10
Printing	2,125.00	1,374.76	750.24
Professional Services	5,297.00	2,072.80	3,224.20
Training	10,000.00	0.00	10,000.00
Transportation Service	96,000.00	118,638.00	(22,638.00)
Travel and Conference	3,900.00	428.86	3,471.14
	<u>297,822.00</u>	<u>273,753.54</u>	<u>24,068.46</u>
COMMODITIES:			
Custodial Supplies	2,000.00	1,672.89	327.11
FA Proprietary Equipment Exp	100.00	0.00	100.00
Other Expendable Equipment	0.00	982.73	(982.73)
Film and Processing	5,075.00	985.03	4,089.97
Laboratory Supplies	121,324.00	87,368.55	33,955.45
Maintenance Supplies	0.00	44.00	(44.00)
Medical Supplies	80,476.40	50,706.30	29,770.10
Metered Postage	1,911.00	1,357.45	553.55
Office Supplies	11,520.00	8,591.63	2,928.37
	<u>222,406.40</u>	<u>151,708.58</u>	<u>70,697.82</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	736,484.00	688,020.04	48,463.96

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Convenience Copier	2,649.00	2,585.44	63.56
Equipment Rental	83,475.00	84,550.02	(1,075.02)
Info Tech Development	18,276.72	18,276.72	0.00
Info Tech Operations	156,713.00	150,808.00	5,905.00
Insurance Fund	2,372.00	2,372.88	(0.88)
Maintenance Department Charges	9,989.97	9,989.83	0.14
Motor Pool Fuel Charges	8,600.00	9,236.66	(636.66)
Motor Pool	29,500.00	32,991.92	(3,491.92)
Telephone Communications	22,253.00	21,427.70	825.30
	<u>1,070,312.69</u>	<u>1,020,259.21</u>	<u>50,053.48</u>
Total Medical Examiner	4,788,390.09	4,546,979.02	241,411.07
TOTAL PUBLIC SERVICES	<u>16,696,392.83</u>	<u>15,480,178.70</u>	<u>1,216,214.13</u>
COMMUNITY AND ECONOMIC DEVELOPMENT:			
ADMINISTRATION:			
SALARIES	716,788.00	713,978.36	2,809.64
FRINGE BENEFITS	461,679.00	436,057.78	25,621.22
CONTRACTUAL SERVICES:			
Advertising	65,000.00	79,053.53	(14,053.53)
Communications	250.00	0.00	250.00
Freight and Express	0.00	1,500.00	(1,500.00)
Membership Dues	36,820.00	39,206.00	(2,386.00)
Miscellaneous	0.00	50.00	(50.00)
Periodicals Books Publ Sub	7,000.00	198.25	6,801.75
Personal Mileage	15,660.00	7,934.11	7,725.89
Printing	22,908.00	2,679.60	20,228.40
Professional Services	296,344.00	210,824.47	85,519.53
Travel and Conference	12,400.00	2,295.82	10,104.18
Workshops and Meeting	9,000.00	9,934.88	(934.88)
	<u>465,382.00</u>	<u>353,676.66</u>	<u>111,705.34</u>
COMMODITIES:			
Computer Supplies	0.00	149.99	(149.99)
Dry Goods and Clothing	0.00	26.69	(26.69)
Office Supplies	2,000.00	3,978.14	(1,978.14)
Photographic Supplies	200.00	764.68	(564.68)
Special Event Supplies	0.00	1,148.94	(1,148.94)
	<u>2,200.00</u>	<u>6,068.44</u>	<u>(3,868.44)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	31,992.00	29,886.40	2,105.60
Info Tech Development	296,978.75	296,977.75	1.00
Info Tech Operations	20,497.00	17,363.59	3,133.41
Insurance Fund	1,270.00	1,270.44	(0.44)
Maintenance Department Charges	7,008.03	7,007.60	0.43
Motor Pool	2,500.00	2,577.44	(77.44)
Telephone Communications	7,262.00	5,578.29	1,683.71
	<u>367,507.78</u>	<u>360,661.51</u>	<u>6,846.27</u>
Total Administration	2,013,556.78	1,870,442.75	143,114.03
PLANNING AND DEVELOPMENT SERVICES:			
SALARIES	2,148,775.00	2,050,842.40	97,932.60
FRINGE BENEFITS	1,477,535.00	1,344,482.02	133,052.98
CONTRACTUAL SERVICES:			
Advertising	65,250.00	10,597.20	54,652.80
Business Recruitment	151,680.00	139,913.56	11,766.44

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Car Allowance	1,500.00	0.00	1,500.00
Charge Card Fee	900.00	462.14	437.86
Communications	250.00	0.00	250.00
Contracted Services	100,000.00	23,541.00	76,459.00
Equipment Maintenance	500.00	0.00	500.00
Freight and Express	7,140.00	6,568.28	571.72
Legal Services	5,000.00	0.00	5,000.00
Licenses and Permits	0.00	100.00	(100.00)
Membership Dues	22,500.00	19,561.67	2,938.33
Miscellaneous	0.00	60.00	(60.00)
Periodicals Books Publ Sub	3,000.00	1,746.50	1,253.50
Personal Mileage	33,840.00	31,346.32	2,493.68
Printing	81,800.00	41,855.93	39,944.07
Professional Services	697,976.00	607,996.23	89,979.77
Rent	12,750.00	0.00	12,750.00
Software Support Maintenance	44,000.00	58,704.70	(14,704.70)
Travel and Conference	25,500.00	18,862.73	6,637.27
Workshops and Meeting	60,180.00	56,843.57	3,336.43
	<u>1,313,766.00</u>	<u>1,018,159.83</u>	<u>295,606.17</u>
COMMODITIES:			
Computer Supplies	2,570.00	1,539.66	1,030.34
Drafting Supplies and Maps	22,500.00	16,565.21	5,934.79
Dry Goods and Clothing	9,750.00	6,988.61	2,761.39
Expendable Equipment	0.00	5,821.32	(5,821.32)
FA Proprietary Equipment Exp	1,700.00	0.00	1,700.00
Information Supplies	5,400.00	0.00	5,400.00
Metered Postage	10,920.00	8,781.41	2,138.59
Office Supplies	17,790.00	16,727.48	1,062.52
Photographic Supplies	900.00	14.48	885.52
Recreation Supplies	0.00	5,125.00	(5,125.00)
Special Event Supplies	2,000.00	7,958.97	(5,958.97)
	<u>73,530.00</u>	<u>69,522.14</u>	<u>4,007.86</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	219,631.00	205,178.16	14,452.84
Convenience Copier	6,690.00	6,167.55	522.45
Equipment Rental	1,200.00	1,200.00	0.00
Info Tech Development	4,379.00	4,379.00	0.00
Info Tech Operations	424,698.00	398,494.74	26,203.26
Insurance Fund	1,492.00	1,493.76	(1.76)
Maintenance Department Charges	14,960.47	14,959.98	0.49
Telephone Communications	45,284.00	64,834.80	(19,550.80)
	<u>718,334.47</u>	<u>696,707.99</u>	<u>21,626.48</u>
Total Planning and Development Services	<u>5,731,940.47</u>	<u>5,179,714.38</u>	<u>552,226.09</u>
COMMUNITY DEVELOPMENT:			
SALARIES	58,655.00	53,578.41	5,076.59
FRINGE BENEFITS	29,583.00	46,680.94	(17,097.94)
TRANSFERS OUT:			
Housing Community Development	246,751.00	246,751.00	0.00
	<u>246,751.00</u>	<u>246,751.00</u>	<u>0.00</u>
Total Community Development	<u>334,989.00</u>	<u>347,010.35</u>	<u>(12,021.35)</u>
WORKFORCE DEVELOPMENT:			
SALARIES	17,020.00	10,419.00	6,601.00
FRINGE BENEFITS	8,600.00	4,681.00	3,919.00

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Total Workforce Development	25,620.00	15,100.00	10,520.00
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	8,106,106.25	7,412,267.48	693,838.77
TOTAL COUNTY EXECUTIVE	102,122,752.79	86,779,469.33	15,343,283.46
CLERK/REGISTER OF DEEDS ADMINISTRATION:			
SALARIES	733,039.00	708,371.72	24,667.28
FRINGE BENEFITS	521,030.00	453,583.15	67,446.85
CONTRACTUAL SERVICES:			
Equipment Maintenance	5,000.00	951.00	4,049.00
Fees - Per Diems	400.00	0.00	400.00
Freight and Express	800.00	1,117.13	(317.13)
Maintenance Contract	56,134.00	54,545.44	1,588.56
Membership Dues	2,000.00	0.00	2,000.00
Miscellaneous	0.00	360.00	(360.00)
Personal Mileage	3,732.00	3,071.91	660.09
Printing	5,293.00	2,958.71	2,334.29
Printing County Directory	25,000.00	21,189.65	3,810.35
Professional Services	0.00	240.00	(240.00)
Travel and Conference	7,000.00	7,258.76	(258.76)
Workshops and Meeting	2,000.00	0.00	2,000.00
	107,359.00	91,692.60	15,666.40
COMMODITIES:			
Election Supplies	0.00	452.98	(452.98)
Expendable Equipment	1,000.00	0.00	1,000.00
Material and Supplies	50,000.00	75,779.75	(25,779.75)
Metered Postage	43,887.00	45,312.51	(1,425.51)
Office Supplies	6,568.00	14,550.57	(7,982.57)
Postage Standard Mailing	0.00	795.00	(795.00)
	101,455.00	136,890.81	(35,435.81)
INTERNAL SERVICES:			
Bldg Space Cost Allocation	82,467.00	77,041.40	5,425.60
Convenience Copier	10,762.00	8,003.14	2,758.86
Info Tech Development	12,712.00	12,712.00	0.00
Info Tech Operations	30,187.00	30,464.00	(277.00)
Insurance Fund	3,800.00	3,890.88	(90.88)
Maintenance Department Charges	1,261.69	(7,887.48)	9,149.17
Motor Pool	3,000.00	1,372.26	1,627.74
Telephone Communications	50,852.00	42,958.11	7,893.89
	195,041.69	168,554.31	26,487.38
Total Administration	1,657,924.69	1,559,092.59	98,832.10
COUNTY CLERK:			
SALARIES	1,970,151.00	1,763,107.62	207,043.38
FRINGE BENEFITS	1,517,355.00	1,291,199.76	226,155.24
CONTRACTUAL SERVICES:			
Cash Shortage	0.00	292.00	(292.00)
Charge Card Fee	12,000.00	17,799.46	(5,799.46)
Court Transcripts	127,000.00	83,241.26	43,758.74
Equipment Maintenance	4,000.00	0.00	4,000.00
Freight and Express	3,000.00	0.00	3,000.00
Library Continuations	400.00	380.00	20.00
Memberships and Dues	3,500.00	5,705.00	(2,205.00)
Periodicals Books Publ Sub	0.00	1,853.68	(1,853.68)

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Personal Mileage	10,500.00	5,200.46	5,299.54
Printing	22,434.00	12,991.33	9,442.67
Professional Services	40,000.00	1,855.00	38,145.00
Travel and Conference	5,675.00	0.00	5,675.00
Workshops and Meetings	2,000.00	0.00	2,000.00
	<u>230,509.00</u>	<u>129,318.19</u>	<u>101,190.81</u>
COMMODITIES:			
Expendable Equipment	0.00	621.45	(621.45)
Office Supplies	61,689.60	61,876.66	(187.06)
	<u>61,689.60</u>	<u>62,498.11</u>	<u>(808.51)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	290,409.00	271,298.60	19,110.40
Convenience Copier	4,684.00	4,752.14	(68.14)
Equipment Rental	1,920.00	1,920.00	0.00
Info Tech Development	91,328.47	91,328.41	0.06
Info Tech Imaging Operations	57,539.00	12,494.80	45,044.20
Info Tech Imaging Development	4,711.20	4,711.04	0.16
Info Tech Operations	271,592.00	276,337.23	(4,745.23)
Telephone Communications	2,952.00	4,629.19	(1,677.19)
	<u>725,135.67</u>	<u>667,471.41</u>	<u>57,664.26</u>
CAPITAL OUTLAY:			
Equipment	0.00	16,282.29	(16,282.29)
Total County Clerk	<u>4,504,840.27</u>	<u>3,929,877.38</u>	<u>574,962.89</u>
ELECTIONS			
SALARIES	<u>428,037.00</u>	<u>438,378.60</u>	<u>(10,341.60)</u>
FRINGE BENEFITS	<u>304,529.00</u>	<u>296,024.20</u>	<u>8,504.80</u>
CONTRACTUAL SERVICES:			
Adj Prior Years Exp.	71,000.00	215,460.00	(144,460.00)
Charge Card Fee	0.00	124.17	(124.17)
Fees - Per Diems	46,775.00	55,420.41	(8,645.41)
Membership Dues	420.00	340.00	80.00
Personal Mileage	1,800.00	1,490.04	309.96
Printing	2,198.00	995.98	1,202.02
Professional Services	103,700.00	146,897.77	(43,197.77)
Travel and Conference	4,500.00	3,801.81	698.19
Travel Employee Taxable Meals	0.00	169.05	(169.05)
Workshops and Meeting	500.00	214.28	285.72
	<u>230,893.00</u>	<u>424,913.51</u>	<u>(194,020.51)</u>
COMMODITIES:			
Election Supplies	611,805.00	632,154.63	(20,349.63)
Expendable Equipment	11,830.00	8,646.78	3,183.22
Office Supplies	6,000.00	8,176.05	(2,176.05)
	<u>629,635.00</u>	<u>648,977.46</u>	<u>(19,342.46)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	197,665.00	184,656.96	13,008.04
Convenience Copier	4,594.00	6,135.41	(1,541.41)
Info Tech Development	7,678.00	7,677.25	0.75
Info Tech Operations	42,909.00	43,500.16	(591.16)
Telephone Communications	7,754.00	11,488.94	(3,734.94)
	<u>260,600.00</u>	<u>253,458.72</u>	<u>7,141.28</u>
Total Elections	<u>1,853,694.00</u>	<u>2,061,752.49</u>	<u>(208,058.49)</u>
REGISTER OF DEEDS:			

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
SALARIES	1,469,476.00	1,315,029.05	154,446.95
FRINGE BENEFITS	1,142,076.00	982,777.05	159,298.95
CONTRACTUAL SERVICES:			
Adj Prior Years Exp.	0.00	16,542.36	(16,542.36)
Charge Card Fee	2,000.00	2,403.63	(403.63)
Equipment Maintenance	500.00	0.00	500.00
Freight and Express	0.00	82.96	(82.96)
Library Continuations	150.00	128.00	22.00
Membership Dues	175.00	0.00	175.00
Personal Mileage	232.00	450.51	(218.51)
Printing	3,392.00	0.00	3,392.00
Professional Services	137,972.00	2,300.00	135,672.00
	<u>144,421.00</u>	<u>21,907.46</u>	<u>122,513.54</u>
COMMODITIES:			
Metered Postage	45,500.00	44,573.06	926.94
Office Supplies	36,502.00	26,440.42	10,061.58
	<u>82,002.00</u>	<u>71,013.48</u>	<u>10,988.52</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	158,219.00	147,807.84	10,411.16
Convenience Copier	2,255.00	1,554.17	700.83
Equipment Rental	9,521.00	3,456.00	6,065.00
Info Tech Development	(0.28)	0.00	(0.28)
Info Tech Operations	168,020.00	0.00	168,020.00
Telephone Communications	1,596.00	1,271.60	324.40
	<u>339,610.72</u>	<u>154,089.61</u>	<u>185,521.11</u>
Total Register of Deeds	<u>3,177,585.72</u>	<u>2,544,816.65</u>	<u>632,769.07</u>
JURY COMMISSION:			
SALARIES	21,854.00	15,797.65	6,056.35
FRINGE BENEFITS	1,461.00	891.93	569.07
CONTRACTUAL SERVICES:			
Printing	5,585.00	2,209.29	3,375.71
	<u>5,585.00</u>	<u>2,209.29</u>	<u>3,375.71</u>
COMMODITIES:			
Metered Postage	61,941.00	49,593.43	12,347.57
Office Supplies	250.00	0.00	250.00
	<u>62,191.00</u>	<u>49,593.43</u>	<u>12,597.57</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	26,835.00	25,068.60	1,766.40
Convenience Copier	187.00	235.87	(48.87)
Info Tech Development	244.00	244.00	0.00
Info Tech Operations	6,925.00	6,744.00	181.00
Maintenance Department Charges	248.13	247.90	0.23
	<u>34,439.13</u>	<u>32,540.37</u>	<u>1,898.76</u>
Total Jury Commission	<u>125,530.13</u>	<u>101,032.67</u>	<u>24,497.46</u>
TOTAL CLERK/REGISTER OF DEEDS	<u>11,319,574.81</u>	<u>10,196,571.78</u>	<u>1,123,003.03</u>
TREASURER:			
SALARIES	1,782,151.00	1,799,549.93	(17,398.93)
FRINGE BENEFITS	1,255,369.00	1,232,539.20	22,829.80
CONTRACTUAL SERVICES:			
Advertising	56,000.00	125,867.16	(69,867.16)

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Cash Shortage	2,200.00	567.16	1,632.84
Charge Card Fee	54,000.00	49,334.74	4,665.26
Contracted Services	735,000.00	442,392.15	292,607.85
Equipment Maintenance	500.00	0.00	500.00
Fees Civil Service	1,200,000.00	1,380,082.00	(180,082.00)
Foreclosure Notification	250,000.00	345,451.50	(95,451.50)
Layout and Staking	56,000.00	2,562.83	53,437.17
Mail Handling - Postage Svc.	153,000.00	0.00	153,000.00
Membership Dues	5,190.00	2,184.53	3,005.47
Miscellaneous	500.00	142.58	357.42
Personal Mileage	4,180.00	1,832.89	2,347.11
Printing	15,753.12	31,929.21	(16,176.09)
Professional Services	29,000.00	31,330.65	(2,330.65)
Recording Fee - Forfeiture Cert.	110,000.00	140,655.00	(30,655.00)
Recording Fee - Redemption Cert.	88,000.00	111,677.00	(23,677.00)
Recording Fees	4,100.00	20,045.00	(15,945.00)
Register of Deeds	0.00	12,853.00	(12,853.00)
Title Search	1,700,000.00	1,543,800.00	156,200.00
Travel and Conference	3,850.00	2,124.72	1,725.28
Twp and City Treas Bonds	49,000.00	39,595.17	9,404.83
Workshops and Meeting	2,000.00	380.00	1,620.00
	<u>4,518,273.12</u>	<u>4,284,807.29</u>	<u>233,465.83</u>
COMMODITIES:			
Computer Supplies	24,000.00	12,956.20	11,043.80
FA Proprietary Equipment Exp	500.00	0.00	500.00
Metered Postage	38,835.00	43,760.98	(4,925.98)
Office Supplies	32,241.00	28,854.16	3,386.84
Tax Collection Supplies	1,400.00	0.00	1,400.00
	<u>96,976.00</u>	<u>85,571.34</u>	<u>11,404.66</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	159,657.00	149,151.40	10,505.60
Convenience Copier	6,457.00	8,917.90	(2,460.90)
Equipment Rental	8,100.00	8,100.00	0.00
Info Tech Development	431,497.50	431,497.50	0.00
Info Tech Operations	362,061.00	302,566.44	59,494.56
Insurance Fund	1,728.00	1,728.00	0.00
Maintenance Department Charges	1,181.39	1,180.87	0.52
Motor Pool	300.00	0.00	300.00
Telephone Communications	18,501.00	17,279.28	1,221.72
	<u>989,482.89</u>	<u>920,421.39</u>	<u>69,061.50</u>
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	0.00	903.45	(903.45)
	<u>0.00</u>	<u>903.45</u>	<u>(903.45)</u>
TRANSFERS OUT:			
Project Work Orders	120,000.00	90,645.32	29,354.68
	<u>120,000.00</u>	<u>90,645.32</u>	<u>29,354.68</u>
TOTAL TREASURER	<u>8,762,252.01</u>	<u>8,414,437.92</u>	<u>347,814.09</u>
JUSTICE ADMINISTRATION:			
CIRCUIT COURT:			
JUDICIAL ADMINISTRATION DIV:			
SALARIES	4,787,352.00	4,690,096.37	97,255.63
FRINGE BENEFITS	3,525,702.00	3,161,359.25	364,342.75
CONTRACTUAL SERVICES:			
Advertising	0.00	486.85	(486.85)

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Library Continuations	39,543.00	108,134.27	(68,591.27)
Membership Dues	1,200.00	480.00	720.00
Periodicals Books Publ Sub	0.00	668.90	(668.90)
Personal Mileage	4,640.00	4,210.08	429.92
Printing	11,601.00	2,142.79	9,458.21
Professional Services	8,615.00	1,110.00	7,505.00
Special Projects	179,958.00	0.00	179,958.00
Travel and Conference	2,292.00	555.92	1,736.08
Workshops and Meeting	0.00	618.81	(618.81)
	<u>247,849.00</u>	<u>118,407.62</u>	<u>129,441.38</u>
COMMODITIES:			
Expendable Equipment	38,692.00	15,933.68	22,758.32
Office Supplies	24,299.95	12,226.10	12,073.85
Postage - Standard Mailing	0.00	12.95	(12.95)
	<u>62,991.95</u>	<u>28,172.73</u>	<u>34,819.22</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	257,025.00	240,111.40	16,913.60
Convenience Copier	6,192.00	1,324.04	4,867.96
Info Tech CLEMIS	15,917.00	15,917.00	0.00
Info Tech Development	8,941.30	8,941.17	0.13
Info Tech Operations	28,058.00	24,408.00	3,650.00
Maintenance Department Charges	28,483.38	28,482.83	0.55
Telephone Communications	18,101.00	18,296.18	(195.18)
	<u>362,717.68</u>	<u>337,480.62</u>	<u>25,237.06</u>
CAPITAL OUTLAY:			
Furniture and Fixtures	0.00	9,345.24	(9,345.24)
	<u>0.00</u>	<u>9,345.24</u>	<u>(9,345.24)</u>
TRANSFERS OUT:			
Judicial Grants	50,000.00	50,000.00	0.00
	<u>50,000.00</u>	<u>50,000.00</u>	<u>0.00</u>
Total Judicial Administration Division	<u>9,036,612.63</u>	<u>8,394,861.83</u>	<u>641,750.80</u>
COURT BUSINESS DIVISION:			
SALARIES	946,702.00	961,517.00	(14,815.00)
FRINGE BENEFITS	652,092.00	660,485.20	(8,393.20)
CONTRACTUAL SERVICES:			
Equipment Maintenance	3,300.00	0.00	3,300.00
Membership Dues	500.00	200.00	300.00
Periodicals, Books & Publications	0.00	418.69	(418.69)
Personal Mileage	1,160.00	117.66	1,042.34
Printing	510.00	0.00	510.00
Professional Services	4,000.00	0.00	4,000.00
Software Support Maintenance	2,600.00	1,900.00	700.00
Travel and Conference	672.00	6.00	666.00
Travel Employee Taxable Meals	0.00	6.08	(6.08)
Visiting Judges	54,050.00	23,916.81	30,133.19
	<u>66,792.00</u>	<u>26,565.24</u>	<u>40,226.76</u>
COMMODITIES:			
Computer Supplies	8,100.00	2,696.46	5,403.54
Custodial Supplies	0.00	21.52	(21.52)
FA Proprietary Equipment Exp	4,000.00	0.00	4,000.00
Metered Postage	18,200.00	9,799.82	8,400.18
Office Supplies	5,142.00	4,187.15	954.85
	<u>35,442.00</u>	<u>16,704.95</u>	<u>18,737.05</u>

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
INTERNAL SERVICES:			
Bldg Space Cost Allocation	63,753.00	59,557.80	4,195.20
Convenience Copier	7,818.00	6,368.40	1,449.60
Equipment Rental	1,512.00	4,218.00	(2,706.00)
Info Tech Development	2,256.00	2,255.54	0.46
Info Tech Operations	60,803.00	63,731.31	(2,928.31)
Insurance Fund	4,420.00	4,420.44	(0.44)
Telephone Communications	11,069.00	9,837.28	1,231.72
	<u>151,631.00</u>	<u>150,388.77</u>	<u>1,242.23</u>
Total Court Business Division	<u>1,852,659.00</u>	<u>1,815,661.16</u>	<u>36,997.84</u>
CIVIL/CRIMINAL DIVISION:			
SALARIES	<u>1,153,443.00</u>	<u>1,131,979.55</u>	<u>21,463.45</u>
FRINGE BENEFITS	<u>811,590.00</u>	<u>751,104.43</u>	<u>60,485.57</u>
CONTRACTUAL SERVICES:			
Attorney Fees Mediators	575,000.00	532,475.00	42,525.00
Charge Card Fee	0.00	439.98	(439.98)
Computer Research Service	51,500.00	32,461.76	19,038.24
Court Reporter Services	10,000.00	1,895.00	8,105.00
Court Transcripts	15,000.00	4,657.95	10,342.05
Defense Atty Fees	2,405,585.00	2,260,317.00	145,268.00
Defense Atty Fees Appellate	373,826.00	344,384.27	29,441.73
Defense Atty Fees District	191,687.00	147,222.50	44,464.50
Defense Atty Fees Trials	453,075.00	148,147.50	304,927.50
Direct Client Services	3,000.00	1,131.62	1,868.38
Electrical Service	0.00	21.75	(21.75)
Equipment Maintenance	12,000.00	4,443.54	7,556.46
Expert Witness Fee and Mileage	18,000.00	5,500.00	12,500.00
Interpreter Fees	50,000.00	28,833.65	21,166.35
Juror Fees and Mileage	700,170.00	434,520.90	265,649.10
Laundry and Cleaning	1,500.00	138.60	1,361.40
Medical Services Physicians	0.00	162.00	(162.00)
Membership Dues	17,100.00	13,817.50	3,282.50
Periodicals Books Publ Sub	0.00	1,641.12	(1,641.12)
Personal Mileage	1,160.00	222.00	938.00
Printing	47,600.00	17,377.23	30,222.77
Priv Institutions Residential	6,816.80	4,869.20	1,947.60
Professional Services	2,777.00	18,996.00	(16,219.00)
Refund Prior Years Revenue	0.00	6,330.69	(6,330.69)
Transcript on Appeals	180,000.00	137,378.81	42,621.19
Transportation of Clients	1,000.00	778.85	221.15
Travel and Conference	6,540.00	9,379.13	(2,839.13)
Workshops and Meeting	700.00	1,146.59	(446.59)
	<u>5,124,036.80</u>	<u>4,158,690.14</u>	<u>965,346.66</u>
COMMODITIES:			
Dry Goods and Clothing	4,000.00	1,715.99	2,284.01
Expendable Equipment	0.00	5,200.00	(5,200.00)
Incentives	1,000.00	2,655.70	(1,655.70)
Laboratory Supplies	4,550.00	6,356.00	(1,806.00)
Metered Postage	46,717.00	20,382.30	26,334.70
Office Supplies	70,798.00	62,939.91	7,858.09
Postage-Standard Mailing	25,000.00	15,000.00	10,000.00
	<u>152,065.00</u>	<u>114,249.90</u>	<u>37,815.10</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	1,578,065.00	1,474,220.24	103,844.76

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Convenience Copier	7,531.00	7,991.51	(460.51)
Equipment Rental	156,972.00	96,250.50	60,721.50
Info Tech Development	182,046.94	182,045.36	1.58
Info Tech Operations	595,864.00	571,954.25	23,909.75
Telephone Communications	82,659.00	77,795.60	4,863.40
	<u>2,603,137.94</u>	<u>2,410,257.46</u>	<u>192,880.48</u>
Total Civil/Criminal Division	<u>9,844,272.74</u>	<u>8,566,281.48</u>	<u>1,277,991.26</u>
FAMILY DIVISION:			
SALARIES	<u>5,228,031.00</u>	<u>4,877,172.79</u>	<u>350,858.21</u>
FRINGE BENEFITS	<u>3,543,170.00</u>	<u>3,135,849.52</u>	<u>407,320.48</u>
CONTRACTUAL SERVICES:			
Advertising	8,000.00	5,642.38	2,357.62
Car Allowance	700.00	127.66	572.34
Communications	100.00	0.00	100.00
Court Reporter Services	5,000.00	302.00	4,698.00
Court Transcripts	25,000.00	5,163.15	19,836.85
Defense Atty Fees	806,620.00	1,387,415.00	(580,795.00)
Defense Atty Fees Appellate	10,000.00	0.00	10,000.00
Defense Atty Fees District	0.00	37.50	(37.50)
Defense Atty Fees Paternity	20,130.00	19,900.00	230.00
Defense Atty Fees PPO	1,472.00	16,735.00	(15,263.00)
Defense Atty Fees Support	5,086.00	4,021.00	1,065.00
Direct Client Services	0.00	223.30	(223.30)
Equipment Maintenance	5,000.00	1,353.35	3,646.65
Expert Witness Fee and Mileage	9,000.00	8,375.00	625.00
Family Counseling Services	5,000.00	0.00	5,000.00
Fees Guardian Ad Litem	495,243.00	355,724.50	139,518.50
Interpreter Fees	24,000.00	24,723.21	(723.21)
Laundry and Cleaning	0.00	34.30	(34.30)
Membership Dues	12,000.00	6,470.00	5,530.00
Periodicals Books Publ Sub	0.00	1,436.05	(1,436.05)
Personal Mileage	14,077.00	80,781.21	(66,704.21)
Printing	28,611.00	8,528.77	20,082.23
Professional Services	27,000.00	54,974.73	(27,974.73)
Psychological Testing	10,000.00	0.00	10,000.00
Refund Prior Years Revenue	0.00	2,036.75	(2,036.75)
Software Support Maintenance	0.00	500.00	(500.00)
Student Employment	0.00	275.00	(275.00)
Training	2,000.00	250.00	1,750.00
Transcript on Appeals	30,000.00	34,037.45	(4,037.45)
Transportation of Clients	1,500.00	0.00	1,500.00
Travel and Conference	13,910.00	11,710.85	2,199.15
Witness Fees and Mileage	6,000.00	338.80	5,661.20
Workshops and Meeting	500.00	1,579.75	(1,079.75)
	<u>1,565,949.00</u>	<u>2,032,696.71</u>	<u>(466,747.71)</u>
COMMODITIES:			
Dry Goods and Clothing	3,000.00	0.00	3,000.00
Expendable Equipment	0.00	2,455.78	(2,455.78)
FA Proprietary Equipment Exp	31,000.00	0.00	31,000.00
Incentives	0.00	12.74	(12.74)
Metered Postage	16,835.00	3,864.82	12,970.18
Office Supplies	39,974.00	42,391.96	(2,417.96)
Testing Materials	0.00	1,222.29	(1,222.29)
	<u>90,809.00</u>	<u>49,947.59</u>	<u>40,861.41</u>

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
INTERNAL SERVICES:			
Bldg Space Cost Allocation	727,864.00	679,967.96	47,896.04
Convenience Copier	13,663.00	12,519.43	1,143.57
Equipment Rental	109,850.00	49,428.00	60,422.00
Info Tech Development	5,199.22	5,199.22	0.00
Info Tech Imaging Operations	42,503.00	10,116.00	32,387.00
Info Tech Operations	636,127.00	601,253.88	34,873.12
Maintenance Department Charges	1,121.00	1,120.20	0.80
Motor Pool	0.00	472.49	(472.49)
Telephone Communications	92,991.00	83,849.68	9,141.32
	<u>1,629,318.22</u>	<u>1,443,926.86</u>	<u>185,391.36</u>
TRANSFERS OUT:			
Friend of the Court Grant	4,917,446.00	4,555,818.56	361,627.44
Multi Organizational Grants	200.00	200.00	0.00
	<u>4,917,646.00</u>	<u>4,556,018.56</u>	<u>361,627.44</u>
Total Family Division	<u>16,974,923.22</u>	<u>16,095,612.03</u>	<u>879,311.19</u>
TOTAL CIRCUIT COURT	<u>37,708,467.59</u>	<u>34,872,416.50</u>	<u>2,836,051.09</u>
DISTRICT COURT:			
ADMINISTRATION:			
SALARIES	<u>231,162.00</u>	<u>191,256.07</u>	<u>39,905.93</u>
FRINGE BENEFITS	<u>83,773.00</u>	<u>79,480.34</u>	<u>4,292.66</u>
CONTRACTUAL SERVICES:			
Visiting Judges	<u>5,000.00</u>	<u>6,424.44</u>	<u>(1,424.44)</u>
	<u>5,000.00</u>	<u>6,424.44</u>	<u>(1,424.44)</u>
COMMODITIES:			
Dry Goods and Clothing	<u>300.00</u>	<u>0.00</u>	<u>300.00</u>
	<u>300.00</u>	<u>0.00</u>	<u>300.00</u>
Total Administration	<u>320,235.00</u>	<u>277,160.85</u>	<u>43,074.15</u>
DIVISION I (NOVI):			
SALARIES	<u>2,431,296.00</u>	<u>2,380,814.45</u>	<u>50,481.55</u>
FRINGE BENEFITS	<u>1,696,026.00</u>	<u>1,569,424.39</u>	<u>126,601.61</u>
CONTRACTUAL SERVICES:			
Bank Charges	8,000.00	8,087.91	(87.91)
Cash Shortage	0.00	154.00	(154.00)
Charge Card Fee	15,000.00	15,024.27	(24.27)
Computer Research Service	4,380.00	3,456.00	924.00
Defense Atty Fees	143,000.00	139,390.00	3,610.00
Drug Testing	38,000.00	22,665.38	15,334.62
Electrical Service	72,000.00	70,394.87	1,605.13
Equipment Maintenance	3,000.00	1,460.14	1,539.86
Equipment Rental	825.00	780.00	45.00
Interpreter Fees	15,000.00	17,404.46	(2,404.46)
Juror Fees and Mileage	11,500.00	7,402.36	4,097.64
Laundry and Cleaning	118.00	0.00	118.00
Library Continuations	4,476.00	10,349.37	(5,873.37)
Medical Exam	33,813.00	31,295.00	2,518.00
Membership Dues	4,126.00	4,179.61	(53.61)
Periodicals Books Publ Sub	500.00	535.63	(35.63)
Personal Mileage	6,033.00	3,896.56	2,136.44
Printing	11,254.75	14,310.30	(3,055.55)
Professional Services	10,991.00	7,143.99	3,847.01
Property Taxes	63,483.00	61,577.91	1,905.09

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Rent	493,747.00	493,241.04	505.96
Software Support Maintenance	64,927.00	48,870.18	16,056.82
Travel and Conference	3,880.00	5,549.74	(1,669.74)
	<u>1,008,053.75</u>	<u>967,168.72</u>	<u>40,885.03</u>
COMMODITIES:			
Dry Goods and Clothing	1,000.00	664.90	335.10
Expendable Equipment	1,217.00	0.00	1,217.00
Grounds Supplies	900.00	899.44	0.56
Office Supplies	29,264.00	25,665.19	3,598.81
Postage-Standard Mailing	29,000.00	24,000.00	5,000.00
Provisions	475.00	21.75	453.25
Small Tools	700.00	553.76	146.24
	<u>62,556.00</u>	<u>51,805.04</u>	<u>10,750.96</u>
INTERNAL SERVICES:			
Convenience Copier	5,103.00	3,815.70	1,287.30
Equipment Rental	3,382.00	3,381.84	0.16
Info Tech CLEMIS	23,418.00	23,417.00	1.00
Info Tech Development	42,550.65	42,549.75	0.90
Info Tech Operations	360,368.00	304,476.54	55,891.46
Insurance Fund	1,688.00	1,688.88	(0.88)
Maintenance Department Charges	8,160.00	8,159.04	0.96
Telephone Communications	40,814.00	38,065.07	2,748.93
	<u>485,483.65</u>	<u>425,553.82</u>	<u>59,929.83</u>
Total Division I (Novi)	<u>5,683,415.40</u>	<u>5,394,766.42</u>	<u>288,648.98</u>
DIVISION II (CLARKSTON):			
SALARIES	<u>1,152,133.00</u>	<u>1,113,901.38</u>	<u>38,231.62</u>
FRINGE BENEFITS	<u>758,541.00</u>	<u>707,179.67</u>	<u>51,361.33</u>
CONTRACTUAL SERVICES:			
Bank Charges	4,653.00	6,090.20	(1,437.20)
Building Maintenance Charges	500.00	0.00	500.00
Charge Card Fee	9,500.00	5,416.47	4,083.53
Computer Research Service	5,200.00	1,248.00	3,952.00
Court Transcripts	500.00	40.25	459.75
Custodial Services	420.00	0.00	420.00
Defense Atty Fees	147,000.00	107,627.80	39,372.20
Drug Testing	1,000.00	0.00	1,000.00
Electrical Service	32,000.00	28,451.36	3,548.64
Equipment Maintenance	1,000.00	214.00	786.00
Equipment Rental	1,599.00	780.00	819.00
Expert Witness Fee and Mileage	104.00	0.00	104.00
Filing Fees	0.00	588.00	(588.00)
Interpreter Fees	10,956.00	2,508.80	8,447.20
Juror Fees and Mileage	9,800.00	6,882.10	2,917.90
Laundry and Cleaning	200.00	0.00	200.00
Library Continuations	4,000.00	4,003.24	(3.24)
Medical Exam	7,600.00	2,760.00	4,840.00
Membership Dues	3,000.00	2,055.00	945.00
Officer Fees	104.00	0.00	104.00
Periodicals Books Publ Sub	553.00	528.94	24.06
Personal Mileage	2,912.00	1,066.76	1,845.24
Printing	9,076.00	1,349.96	7,726.04
Professional Services	6,442.00	3,050.25	3,391.75
Property Taxes	38,000.00	40,434.24	(2,434.24)
Recruitment Expense	100.00	0.00	100.00

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Rent	265,983.00	266,313.50	(330.50)
Softwear Support Maintenance	32,745.00	32,981.58	(236.58)
Travel and Conference	7,240.00	1,051.97	6,188.03
	<u>602,187.00</u>	<u>515,442.42</u>	<u>86,744.58</u>
COMMODITIES:			
Dry Goods and Clothing	748.00	0.00	748.00
Expendable Equipment	6,000.00	3,812.86	2,187.14
Office Supplies	21,361.00	22,011.24	(650.24)
Postage-Standard Mailing	22,000.00	20,037.00	1,963.00
Provisions	389.00	23.37	365.63
	<u>50,498.00</u>	<u>45,884.47</u>	<u>4,613.53</u>
INTERNAL SERVICES:			
Convenience Copier	3,829.00	4,303.59	(474.59)
Equipment Rental	2,880.00	2,880.00	0.00
Info Tech CLEMIS	18,260.00	18,261.00	(1.00)
Info Tech Development	42,550.65	42,549.75	0.90
Info Tech Operations	153,089.00	146,865.25	6,223.75
Insurance Fund	794.00	794.88	(0.88)
Maintenance Department Charges	30,496.14	30,495.90	0.24
Telephone Communications	18,622.00	17,621.15	1,000.85
	<u>270,520.79</u>	<u>263,771.52</u>	<u>6,749.27</u>
Total Division II (Clarkston)	<u>2,833,879.79</u>	<u>2,646,179.46</u>	<u>187,700.33</u>
DIVISION III (ROCHESTER HILLS):			
SALARIES	<u>2,212,879.00</u>	<u>2,200,093.47</u>	<u>12,785.53</u>
FRINGE BENEFITS	<u>1,504,702.00</u>	<u>1,399,561.77</u>	<u>105,140.23</u>
CONTRACTUAL SERVICES:			
Advertising	500.00	0.00	500.00
Bank Charges	10,750.00	7,190.79	3,559.21
Charge Card Fee	17,000.00	14,656.68	2,343.32
Computer Research Service	7,600.00	4,032.00	3,568.00
Court Transcripts	500.00	135.95	364.05
Defense Atty Fees	108,000.00	76,129.55	31,870.45
Equipment Maintenance	1,800.00	2,760.70	(960.70)
Equipment Rental	1,582.00	1,008.00	574.00
Interpreter Fees	24,600.00	14,582.60	10,017.40
Juror Fees and Mileage	37,000.00	22,492.80	14,507.20
Laundry and Cleaning	100.00	53.25	46.75
Library Continuations	1,571.00	3,760.16	(2,189.16)
Medical Exam	7,400.00	3,000.00	4,400.00
Membership Dues	7,000.00	4,185.00	2,815.00
Periodicals Books Publ Sub	2,500.00	2,387.44	112.56
Personal Mileage	5,289.00	1,301.87	3,987.13
Printing	12,913.00	7,958.18	4,954.82
Professional Services	3,560.00	3,283.45	276.55
Softwear Support Maintenance	64,927.00	64,838.95	88.05
Special Event Program	300.00	2.12	297.88
Travel and Conference	2,774.00	1,427.83	1,346.17
	<u>317,666.00</u>	<u>235,187.32</u>	<u>82,478.68</u>
COMMODITIES:			
Dry Goods and Clothing	1,500.00	0.00	1,500.00
Expendable Equipment	4,180.00	603.76	3,576.24
Laboratory Supplies	3,345.00	345.00	3,000.00
Office Supplies	43,487.00	45,599.86	(2,112.86)
Postage-Standard Mailing	50,000.00	45,000.00	5,000.00

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Provisions	420.00	263.67	156.33
	<u>102,932.00</u>	<u>91,812.29</u>	<u>11,119.71</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	399,566.00	373,273.24	26,292.76
Convenience Copier	8,661.00	8,246.71	414.29
Equipment Rental	2,880.00	4,632.00	(1,752.00)
Info Tech CLEMIS	25,059.00	25,061.00	(2.00)
Info Tech Development	43,282.65	43,281.75	0.90
Info Tech Operations	319,674.00	290,918.37	28,755.63
Insurance Fund	1,388.00	1,388.88	(0.88)
Maintenance Department Charges	48,779.36	48,778.64	0.72
Telephone Communications	60,363.00	57,378.97	2,984.03
	<u>909,653.01</u>	<u>852,959.56</u>	<u>56,693.45</u>
TRANSFERS OUT:			
Information Technology	11,621.00	11,621.00	0.00
	<u>11,621.00</u>	<u>11,621.00</u>	<u>0.00</u>
Total Division III (Rochester Hills)	<u>5,059,453.01</u>	<u>4,791,235.41</u>	<u>268,217.60</u>
DIVISION IV (TROY):			
SALARIES	1,416,846.00	1,400,880.75	15,965.25
FRINGE BENEFITS	<u>968,182.00</u>	<u>913,463.95</u>	<u>54,718.05</u>
CONTRACTUAL SERVICES:			
Bank Charges	4,500.00	5,610.41	(1,110.41)
Cash Shortage	0.00	17.00	(17.00)
Charge Card Fee	15,000.00	8,058.54	6,941.46
Court Transcripts	200.00	0.00	200.00
Defense Atty Fees	75,000.00	83,848.00	(8,848.00)
Electrical Service	99,500.00	80,851.63	18,648.37
Equipment Maintenance	1,500.00	1,251.48	248.52
Equipment Rental	1,300.00	646.80	653.20
Interpreter Fees	17,000.00	17,611.81	(611.81)
Juror Fees and Mileage	12,200.00	17,543.90	(5,343.90)
Library Continuations	2,056.00	4,014.25	(1,958.25)
Membership Dues	3,200.00	2,360.00	840.00
Officer Fees	100.00	0.00	100.00
Periodicals Books Publ Sub	0.00	75.00	(75.00)
Personal Mileage	5,796.00	2,552.16	3,243.84
Printing	4,776.00	4,164.84	611.16
Professional Services	5,700.00	3,872.80	1,827.20
Rent	157,604.00	157,604.04	(0.04)
Software Support Maintenance	28,958.00	30,070.71	(1,112.71)
Travel and Conference	2,000.00	1,341.62	658.38
Workshops and Meeting	1,500.00	913.80	586.20
	<u>437,890.00</u>	<u>422,408.79</u>	<u>15,481.21</u>
COMMODITIES:			
Dry Goods and Clothing	500.00	663.95	(163.95)
FA Proprietary Equipment Exp	1,500.00	0.00	1,500.00
Office Supplies	27,532.00	25,429.80	2,102.20
Postage-Standard Mailing	25,000.00	20,000.00	5,000.00
Provisions	500.00	528.25	(28.25)
	<u>55,032.00</u>	<u>46,622.00</u>	<u>8,410.00</u>
INTERNAL SERVICES:			
Convenience Copier	2,725.00	3,013.65	(288.65)
Equipment Rental	2,880.00	2,880.00	0.00
Info Tech CLEMIS	17,793.00	17,792.00	1.00

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Info Tech Development	42,549.55	42,549.00	0.55
Info Tech Operations	284,843.00	234,893.04	49,949.96
Insurance Fund	964.00	964.44	(0.44)
Maintenance Department Charges	3,015.65	3,014.80	0.85
Telephone Communications	21,773.00	19,622.98	2,150.02
	<u>376,543.20</u>	<u>324,729.91</u>	<u>51,813.29</u>
Total Division IV (Troy)	<u>3,254,493.20</u>	<u>3,108,105.40</u>	<u>146,387.80</u>
TOTAL DISTRICT COURT	<u>17,151,476.40</u>	<u>16,217,447.54</u>	<u>934,028.86</u>
PROBATE COURT:			
JUDICIAL/ADMINISTRATION:			
SALARIES	<u>1,478,600.00</u>	<u>1,458,091.92</u>	<u>20,508.08</u>
FRINGE BENEFITS	<u>961,855.00</u>	<u>876,516.84</u>	<u>85,338.16</u>
CONTRACTUAL SERVICES:			
Court Reporter Services	3,000.00	815.00	2,185.00
Library Continuations	16,981.00	11,251.43	5,729.57
Membership Dues	5,500.00	4,965.00	535.00
Personal Mileage	0.00	679.90	(679.90)
Travel and Conference	8,500.00	2,163.73	6,336.27
Visiting Judges	10,000.00	2,655.98	7,344.02
	<u>43,981.00</u>	<u>22,531.04</u>	<u>21,449.96</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	184,078.00	171,965.96	12,112.04
Info Tech Operations	98,186.00	87,105.04	11,080.96
Telephone Communications	10,720.00	9,908.50	811.50
	<u>292,984.00</u>	<u>268,979.50</u>	<u>24,004.50</u>
Total Judicial/Administration	<u>2,777,420.00</u>	<u>2,626,119.30</u>	<u>151,300.70</u>
JUDICIAL SUPPORT:			
SALARIES	<u>1,157,764.00</u>	<u>1,133,802.26</u>	<u>23,961.74</u>
FRINGE BENEFITS	<u>894,119.00</u>	<u>773,766.54</u>	<u>120,352.46</u>
CONTRACTUAL SERVICES:			
Advertising	4,300.00	3,481.45	818.55
Car Allowance	2,000.00	4,155.12	(2,155.12)
Cash Shortage	0.00	19.00	(19.00)
Court Reporter Services	0.00	300.00	(300.00)
Court Transcripts	1,000.00	906.00	94.00
Defense Atty Fees	266,448.00	294,084.12	(27,636.12)
Defense Atty Fees - PPO	0.00	100.00	(100.00)
Direct Client Services	0.00	112.14	(112.14)
Equipment Maintenance	2,000.00	1,005.81	994.19
Expert Witness Fee and Mileage	1,000.00	0.00	1,000.00
Fees Guardian Ad Litem	247,294.00	238,834.68	8,459.32
Guardian Review-Adult	5,000.00	7,920.00	(2,920.00)
Guardian Review-Minor	5,000.00	440.00	4,560.00
Interpreter Fees	3,000.00	5,710.39	(2,710.39)
Medical Services Guardianship	5,000.00	34,075.00	(29,075.00)
Medical Services Probate Exam	30,600.00	18,162.50	12,437.50
Membership Dues	0.00	490.00	(490.00)
Periodicals Books Publ Sub	0.00	486.93	(486.93)
Personal Mileage	3,480.00	55.51	3,424.49
Printing	17,028.00	2,499.84	14,528.16
Professional Services	67,080.00	69,521.32	(2,441.32)
Special Projects	3,987.00	1,095.00	2,892.00

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Travel and Conference	0.00	513.20	(513.20)
Visiting Judges	0.00	1,606.28	(1,606.28)
Workshops and Meeting	0.00	33.11	(33.11)
	664,217.00	685,607.40	(21,390.40)
COMMODITIES:			
Computer Supplies	1,600.00	0.00	1,600.00
Dry Goods and Clothing	400.00	0.00	400.00
Expendable Equipment	0.00	942.75	(942.75)
FA Proprietary Equipment Exp	19,350.00	0.00	19,350.00
Metered Postage	38,220.00	41,695.46	(3,475.46)
Office Supplies	24,024.70	35,552.44	(11,527.74)
	83,594.70	78,190.65	5,404.05
INTERNAL SERVICES:			
Bldg Space Cost Allocation	146,313.00	136,684.20	9,628.80
Convenience Copier	16,568.00	17,213.49	(645.49)
Equipment Rental	41,088.00	33,142.50	7,945.50
Info Tech CLEMIS	14,040.00	14,041.00	(1.00)
Info Tech Development	35,055.47	35,053.98	1.49
Info Tech Imaging Development	4,122.30	4,122.16	0.14
Info Tech Operations	266,803.00	284,786.62	(17,983.62)
Insurance Fund	11,666.00	11,666.88	(0.88)
Maintenance Department Charges	768.47	767.72	0.75
Telephone Communications	21,558.00	19,995.06	1,562.94
	557,982.24	557,473.61	508.63
CAPITAL OUTLAY:			
Furniture and Fixtures	0.00	5,433.74	(5,433.74)
	0.00	5,433.74	(5,433.74)
Total Judicial Support	3,357,676.94	3,234,274.20	123,402.74
TOTAL PROBATE COURT	6,135,096.94	5,860,393.50	274,703.44
TOTAL JUSTICE ADMINISTRATION	60,995,040.93	56,950,257.54	4,044,783.39
LAW ENFORCEMENT:			
PROSECUTING ATTORNEY:			
ADMINISTRATION:			
SALARIES	1,389,837.00	1,348,203.16	41,633.84
FRINGE BENEFITS	897,434.00	853,161.21	44,272.79
CONTRACTUAL SERVICES:			
Adj Prior Years Expenditures	0.00	2,631.49	(2,631.49)
Auction Expense	0.00	0.72	(0.72)
Cash Shortage	0.00	43.80	(43.80)
Computer Research Service	65,000.00	55,129.50	9,870.50
Court Transcripts	15,000.00	13,771.19	1,228.81
Equipment Maintenance	1,647.00	2,834.04	(1,187.04)
Expert Witness Fee and Mileage	52,215.00	36,196.91	16,018.09
Extradition Expense	28,017.00	39,250.94	(11,233.94)
Filing Fees	22,000.00	22,706.60	(706.60)
Freight and Express	2,000.00	1,327.93	672.07
Library Continuations	36,900.00	55,414.76	(18,514.76)
Membership Dues	37,362.00	44,205.00	(6,843.00)
Microfilming and Reproductions	3,500.00	689.11	2,810.89
Miscellaneous	575.00	321.65	253.35
Periodicals Books Publ Sub	4,000.00	7,080.76	(3,080.76)
Personal Mileage	1,914.00	1,301.72	612.28
Printing	12,940.00	33,356.00	(20,416.00)

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Professional Services	0.00	4,711.69	(4,711.69)
Training	8,000.00	250.00	7,750.00
Transcript on Appeals	4,000.00	3,007.85	992.15
Transition Expense	8,300.00	0.00	8,300.00
Travel and Conference	5,000.00	950.20	4,049.80
Witness Fees and Mileage	88,089.00	83,843.02	4,245.98
Workshops and Meeting	0.00	6,087.08	(6,087.08)
	<u>396,459.00</u>	<u>415,111.96</u>	<u>(18,652.96)</u>
COMMODITIES:			
Dry goods and Clothing	0.00	253.90	(253.90)
Expendable Equipment	16,180.00	389.74	15,790.26
Other Expendable Equipment	3,833.00	2,120.27	1,712.73
Metered Postage	24,831.00	21,780.02	3,050.98
Office Supplies	60,925.00	78,103.37	(17,178.37)
Provisions	700.00	116.73	583.27
Security Supplies	5,000.00	0.00	5,000.00
Special Event Supplies	0.00	477.56	(477.56)
	<u>111,469.00</u>	<u>103,241.59</u>	<u>8,227.41</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	950,892.00	888,319.20	62,572.80
Convenience Copier	50,757.00	47,458.98	3,298.02
Info Tech CLEMIS	20,371.00	20,371.00	0.00
Info Tech Development	106,220.47	106,219.72	0.75
Info Tech Operations	638,060.00	585,713.67	52,346.33
Insurance Fund	5,706.00	5,706.00	0.00
Maintenance Department Charges	16,629.20	16,628.48	0.72
Motor Pool Fuel Charges	14,500.00	11,817.05	2,682.95
Motor Pool	45,000.00	57,206.76	(12,206.76)
Radio Communications	5,805.00	3,046.80	2,758.20
Telephone Communications	67,565.00	69,687.43	(2,122.43)
	<u>1,921,505.67</u>	<u>1,812,175.09</u>	<u>109,330.58</u>
TRANSFERS OUT:			
Law Enforcement Grants	0.00	16,338.17	(16,338.17)
	<u>0.00</u>	<u>16,338.17</u>	<u>(16,338.17)</u>
Total Administration	<u>4,716,704.67</u>	<u>4,548,231.18</u>	<u>168,473.49</u>
LITIGATION:			
SALARIES	<u>5,915,768.00</u>	<u>5,495,583.90</u>	<u>420,184.10</u>
FRINGE BENEFITS	<u>3,847,069.00</u>	<u>3,412,861.38</u>	<u>434,207.62</u>
CONTRACTUAL SERVICES:			
Clothing Allowance	1,500.00	562.50	937.50
Memberships and Dues	4,819.00	0.00	4,819.00
Personal Mileage	21,796.00	29,079.77	(7,283.77)
Printing	25,811.00	0.00	25,811.00
Professional Services	5,000.00	0.00	5,000.00
	<u>58,926.00</u>	<u>29,642.27</u>	<u>29,283.73</u>
TRANSFERS OUT:			
Law Enforcement Grants	1,061,499.00	1,014,973.44	46,525.56
Multi Organizational Grants	9,304.00	7,358.74	1,945.26
	<u>1,070,803.00</u>	<u>1,022,332.18</u>	<u>48,470.82</u>
Total Litigation	<u>10,892,566.00</u>	<u>9,960,419.73</u>	<u>932,146.27</u>
WARRANTS:			
SALARIES	1,362,406.00	1,287,588.41	74,817.59

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
FRINGE BENEFITS	923,057.00	832,899.85	90,157.15
CONTRACTUAL SERVICES:			
Personal Mileage	3,199.00	1,968.90	1,230.10
	3,199.00	1,968.90	1,230.10
INTERNAL SERVICES:			
Info Tech Operations	0.00	742.94	(742.94)
	0.00	742.94	(742.94)
Total Warrants	2,288,662.00	2,123,200.10	165,461.90
APPELLATE:			
SALARIES	1,070,357.00	1,036,881.86	33,475.14
FRINGE BENEFITS	708,290.00	633,094.05	75,195.95
CONTRACTUAL SERVICES:			
Personal Mileage	8,458.00	4,800.20	3,657.80
	8,458.00	4,800.20	3,657.80
Total Appellate	1,787,105.00	1,674,776.11	112,328.89
TOTAL PROSECUTING ATTORNEY	19,685,037.67	18,306,627.12	1,378,410.55
SHERIFF:			
SALARIES	1,043,324.00	1,032,076.49	11,247.51
FRINGE BENEFITS	671,898.00	660,166.80	11,731.20
CONTRACTUAL SERVICES:			
Auction Expense	500.00	513.24	(13.24)
Communications	3,000.00	8,096.33	(5,096.33)
Contracted Services	12,000.00	0.00	12,000.00
Equipment Maintenance	1,000.00	84.50	915.50
Library Continuations	2,100.00	4,111.30	(2,011.30)
Miscellaneous	3,000.00	3,000.00	0.00
Officers Training	0.00	50.00	(50.00)
Personal Mileage	2,320.00	1,063.91	1,256.09
Travel and Conference	0.00	1,264.98	(1,264.98)
Workshops and Meeting	500.00	98.42	401.58
	24,420.00	18,282.68	6,137.32
COMMODITIES:			
Custodial Supplies	0.00	21.09	(21.09)
Material and Supplies	20,000.00	24,444.02	(4,444.02)
Office Supplies	23,316.00	6,221.34	17,094.66
Provisions	1,500.00	0.00	1,500.00
	44,816.00	30,686.45	14,129.55
INTERNAL SERVICES:			
Bldg Space Cost Allocation	213,415.00	199,371.76	14,043.24
Info Tech Operations	15,624.00	13,837.36	1,786.64
Insurance Fund	5,846.00	202,609.86	(196,763.86)
Motor Pool Fuel Charges	12,000.00	10,223.61	1,776.39
Motor Pool	33,000.00	35,675.27	(2,675.27)
Telephone Communications	9,837.00	16,594.62	(6,757.62)
	289,722.00	478,312.48	(188,590.48)
CAPITAL OUTLAY:			
Furniture and Fixtures	6,000.00	0.00	6,000.00
	6,000.00	0.00	6,000.00
Total Sheriff's Office	2,080,180.00	2,219,524.90	(139,344.90)
ADMINISTRATIVE SERVICES:			

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
SALARIES	1,181,628.00	1,165,062.34	16,565.66
FRINGE BENEFITS	854,542.00	794,048.58	60,493.42
CONTRACTUAL SERVICES:			
Adj Prior Years Expenditures	0.00	539.48	(539.48)
Cash Shortage	0.00	308.59	(308.59)
Communications	0.00	1,760.93	(1,760.93)
Drug Testing	0.00	2,950.00	(2,950.00)
Equipment Maintenance	5,000.00	1,262.45	3,737.55
Freight and Express	2,000.00	3,446.22	(1,446.22)
K-9 Program	0.00	32.50	(32.50)
Library Continuations	15,000.00	38,152.52	(23,152.52)
Membership Dues	10,000.00	10,176.59	(176.59)
Miscellaneous	0.00	3,964.81	(3,964.81)
Officers Training	0.00	5,185.00	(5,185.00)
Paying Agent Fees Contractual	0.00	247.00	(247.00)
Periodicals Books Publ Sub	5,000.00	4,046.14	953.86
Personal Mileage	1,161.00	501.81	659.19
Printing	138,975.00	88,480.91	50,494.09
Professional Services	7,500.00	1,115.04	6,384.96
Transportation of Prisoners	0.00	253.50	(253.50)
Travel and Conference	19,000.00	15,437.36	3,562.64
Uniform Cleaning	150,036.50	125,706.61	24,329.89
Workshops and Meetings	0.00	10.00	(10.00)
	<u>353,672.50</u>	<u>303,577.46</u>	<u>50,095.04</u>
COMMODITIES:			
Bedding and Linen	0.00	661.44	(661.44)
Computer Supplies	0.00	999.00	(999.00)
Culinary Supplies	0.00	1,300.20	(1,300.20)
Custodial Supplies	0.00	868.84	(868.84)
Deputy Supplies	460,833.00	677,672.94	(216,839.94)
Dry Goods and Clothing	0.00	465.59	(465.59)
Other Expendable Equipment	0.00	6,790.00	(6,790.00)
Fingerprint Supplies	0.00	941.82	(941.82)
Indigent Orders	30,137.95	24,356.40	5,781.55
Inmate Recreational Supplies	15,000.00	0.00	15,000.00
Laboratory Supplies	0.00	164.00	(164.00)
Material and Supplies	0.00	1,618.43	(1,618.43)
Medical Supplies	0.00	187.22	(187.22)
Metered Postage	25,920.00	23,796.51	2,123.49
Office Supplies	54,296.00	20,299.15	33,996.85
Postage-Standard Mailing	5,500.00	0.00	5,500.00
Uniforms	311,523.00	189,837.07	121,685.93
	<u>903,209.95</u>	<u>949,958.61</u>	<u>(46,748.66)</u>
INTERNAL SERVICES:			
Convenience Copier	6,124.00	6,405.67	(281.67)
Equipment Rental	15,240.00	15,228.00	12.00
Info Tech CLEMIS	10,569.00	3,524.00	7,045.00
Info Tech Operations	4,198.00	130,062.65	(125,864.65)
Insurance Fund	4,100.00	4,100.88	(0.88)
Motor Pool	0.00	4,206.48	(4,206.48)
Radio Communications	0.00	465.00	(465.00)
Telephone Communications	16,757.00	13,461.99	3,295.01
	<u>56,988.00</u>	<u>177,454.67</u>	<u>(120,466.67)</u>
Total Administrative Services	<u>3,350,040.45</u>	<u>3,390,101.66</u>	<u>(40,061.21)</u>

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
CORRECTIVE SERVICES:			
SALARIES	19,795,740.00	20,621,041.80	(825,301.80)
FRINGE BENEFITS	14,255,329.00	13,692,664.14	562,664.86
CONTRACTUAL SERVICES:			
Adj Prior Years Expenditures	0.00	370.27	(370.27)
Adj Prior Years Revenue	0.00	5,110.00	(5,110.00)
Ambulance	22,917.00	15,674.09	7,242.91
Blood Tests	1,250.00	3,925.00	(2,675.00)
Contracted Services	5,780,160.78	5,216,979.26	563,181.52
Defense Atty Fees	0.00	1,075.00	(1,075.00)
Dental Services	75,000.00	44,136.38	30,863.62
Employees Medical Exams	0.00	196.00	(196.00)
Equipment Maintenance	30,000.00	27,605.53	2,394.47
Freight and Express	0.00	10.76	(10.76)
Hospitalization of Prisoners	554,581.43	776,223.59	(221,642.16)
Interpreter Fees	0.00	2,112.00	(2,112.00)
Laundry and Cleaning	31,083.00	7,873.54	23,209.46
Medical Exam	138,009.86	179,104.18	(41,094.32)
Medical Services Physicians	301,524.29	159,557.48	141,966.81
Officers Training	0.00	40,879.40	(40,879.40)
Personal Mileage	2,820.00	2,507.42	312.58
Printing	2,000.00	0.00	2,000.00
Prisoner Housing-Outside Co	100,000.00	0.00	100,000.00
Professional Services	158,385.75	332,709.79	(174,324.04)
Refund Prior Years Revenue	0.00	(209.41)	209.41
Sublet Repairs	0.00	54.08	(54.08)
Transportation of Prisoners	22,000.00	7,215.63	14,784.37
Travel and Conference	1,000.00	0.00	1,000.00
Travel Employee Taxable Meals	0.00	206.45	(206.45)
Workshops and Meetings	0.00	181.01	(181.01)
	<u>7,220,732.11</u>	<u>6,823,497.45</u>	<u>397,234.66</u>
COMMODITIES:			
Bedding and Linen	89,912.80	101,090.56	(11,177.76)
Computer Supplies	30,000.00	21,938.25	8,061.75
Culinary Supplies	30,000.00	15,452.67	14,547.33
Custodial Supplies	235,000.00	190,962.91	44,037.09
Deputy Supplies	0.00	(1,629.39)	1,629.39
Drugs	341,760.92	274,366.01	67,394.91
Dry Goods and Clothing	30,625.00	38,144.50	(7,519.50)
Other Expendable Equipment	187,350.00	26,029.28	161,320.72
Groceries	40,000.00	434.62	39,565.38
Medical Supplies	28,708.80	19,125.36	9,583.44
Office Supplies	43,333.00	69,526.93	(26,193.93)
Provisions	30,583.00	0.00	30,583.00
	<u>1,087,273.52</u>	<u>755,441.70</u>	<u>331,831.82</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	3,806,375.00	3,555,896.64	250,478.36
Convenience Copier	15,931.00	18,354.24	(2,423.24)
Equipment Rental	900.00	2,160.00	(1,260.00)
Info Tech CLEMIS Development	337,054.00	337,054.00	0.00
Info Tech CLEMIS	8,000.00	15,048.00	(7,048.00)
Info Tech Development	66,720.00	66,720.54	(0.54)
Info Tech Operations	3,092,452.00	2,820,575.92	271,876.08
Insurance Fund	108,452.00	104,830.76	3,621.24
Maintenance Department Charges	173,404.97	173,404.03	0.94
Motor Pool Fuel Charges	72,000.00	41,670.58	30,329.42

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Motor Pool	180,000.00	118,904.64	61,095.36
Radio Communications	164,056.00	117,596.81	46,459.19
Telephone Communications	21,666.00	22,341.97	(675.97)
	<u>8,047,010.97</u>	<u>7,394,558.13</u>	<u>652,452.84</u>
Total Corrective Services	<u>50,406,085.60</u>	<u>49,287,203.22</u>	<u>1,118,882.38</u>
CORRECTIVE SERVICES-SATELLITES:			
SALARIES	<u>7,066,261.00</u>	<u>7,923,038.37</u>	<u>(856,777.37)</u>
FRINGE BENEFITS	<u>4,262,553.00</u>	<u>4,606,855.33</u>	<u>(344,302.33)</u>
CONTRACTUAL SERVICES:			
Employee Medical Exams	0.00	15.00	(15.00)
Equipment Maintenance	22,000.00	24,479.03	(2,479.03)
Laundry and Cleaning	500.00	15,651.09	(15,151.09)
Personal Mileage	0.00	368.24	(368.24)
Printing	4,250.00	0.00	4,250.00
Professional Services	0.00	1,784.00	(1,784.00)
Towing and Storage Fees	0.00	170.00	(170.00)
Travel Employee Taxable Meals	0.00	4,756.40	(4,756.40)
	<u>26,750.00</u>	<u>47,223.76</u>	<u>(20,473.76)</u>
COMMODITIES:			
Bedding and Linen	2,000.00	650.20	1,349.80
Custodial Supplies	0.00	44,954.10	(44,954.10)
Dry Goods and Clothing	2,000.00	7,158.89	(5,158.89)
Gasoline Charges	0.00	923.70	(923.70)
Office Supplies	0.00	14,412.52	(14,412.52)
	<u>4,000.00</u>	<u>68,099.41</u>	<u>(64,099.41)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	906,550.00	846,895.68	59,654.32
Convenience Copier	1,470.00	1,733.63	(263.63)
Insurance Fund	4,091.00	1,994.16	2,096.84
Maintenance Department Charges	3,892.36	3,891.37	0.99
Motor Pool Fuel Charges	28,000.00	44,049.51	(16,049.51)
Motor Pool	45,000.00	93,834.79	(48,834.79)
Radio Communications	0.00	1,924.90	(1,924.90)
Telephone Communications	12,491.00	12,900.45	(409.45)
	<u>1,001,494.36</u>	<u>1,007,224.49</u>	<u>(5,730.13)</u>
Total Corrective Services-Satellites	<u>12,361,058.36</u>	<u>13,652,441.36</u>	<u>(1,291,383.00)</u>
PATROL SERVICES:			
SALARIES	<u>26,859,254.00</u>	<u>25,476,922.56</u>	<u>1,382,331.44</u>
FRINGE BENEFITS	<u>18,990,203.00</u>	<u>17,686,564.44</u>	<u>1,303,638.56</u>
CONTRACTUAL SERVICES:			
Auction Expense	1,000.00	0.00	1,000.00
Clothing Allowance	15,825.00	19,036.31	(3,211.31)
Communications	1,000.00	0.00	1,000.00
Equipment Maintenance	172,992.00	267,133.66	(94,141.66)
Equipment Rental	36,218.00	0.00	36,218.00
Freight and Express	0.00	14.18	(14.18)
Insurance	1,000.00	1,100.00	(100.00)
Interpreter Fees	0.00	753.16	(753.16)
K-9 Program	47,500.00	51,582.68	(4,082.68)
North Oakland Sub-Station	11,000.00	4,997.44	6,002.56
Officers Training	36,823.00	12,067.36	24,755.64
Personal Mileage	0.00	457.33	(457.33)

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Professional Services	0.00	2,134.50	(2,134.50)
Rent	53,740.00	40,630.00	13,110.00
Software Rental Lease Purchase	0.00	85.98	(85.98)
Towing and Storage Fees	8,000.00	8,272.00	(272.00)
Travel and Conference	1,000.00	0.00	1,000.00
Travel Employee Taxable Meals	0.00	333.50	(333.50)
Uniform Cleaning	3,112.00	578.32	2,533.68
	<u>389,210.00</u>	<u>409,176.42</u>	<u>(19,966.42)</u>
COMMODITIES:			
Custodial Supplies	8,200.00	5,086.05	3,113.95
Deputy Supplies	267,534.00	147,198.11	120,335.89
Diving Supplies	8,000.00	1,433.51	6,566.49
Expendable Equipment	122,287.00	39,242.57	83,044.43
Other Expendable Equipment	0.00	2,916.00	(2,916.00)
Gasoline Charges	50,239.00	50,939.29	(700.29)
Medical Supplies	500.00	0.00	500.00
Office Supplies	31,100.00	49,127.86	(18,027.86)
Photographic Supplies	0.00	453.71	(453.71)
Shop Supplies	500.00	99.22	400.78
Uniforms	97,562.00	2,849.25	94,712.75
	<u>585,922.00</u>	<u>299,345.57</u>	<u>286,576.43</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	110,822.00	103,529.24	7,292.76
Convenience Copier	2,304.00	3,355.98	(1,051.98)
Equipment Rental	357,240.00	404,361.75	(47,121.75)
Info Tech CLEMIS	117,623.00	115,872.70	1,750.30
Info Tech Development	50,531.94	50,531.11	0.83
Info Tech Equipment Rental	184,866.00	218,195.75	(33,329.75)
Info Tech Operations	6,255.00	179,146.18	(172,891.18)
Insurance Fund	394,408.00	177,939.20	216,468.80
Motor Pool Fuel Charges	1,126,371.00	1,312,238.04	(185,867.04)
Motor Pool	2,787,520.00	3,005,381.49	(217,861.49)
Radio Communications	788.00	17,867.14	(17,079.14)
Telephone Communications	12,595.00	43,711.52	(31,116.52)
	<u>5,151,323.94</u>	<u>5,632,130.10</u>	<u>(480,806.16)</u>
CAPITAL OUTLAY:			
Boats	56,620.00	0.00	56,620.00
	<u>56,620.00</u>	<u>0.00</u>	<u>56,620.00</u>
Total Patrol Services	<u>52,032,532.94</u>	<u>49,504,139.09</u>	<u>2,528,393.85</u>
SHERIFF EMERG. PREPAREDNESS TRAINING:			
SALARIES	3,929,186.00	3,675,303.91	253,882.09
FRINGE BENEFITS	2,904,423.00	2,672,185.16	232,237.84
CONTRACTUAL SERVICES:			
Adj Prior Years Expenditures	0.00	110.15	(110.15)
Auction Expense	14,400.00	14,400.87	(0.87)
Employees Medical Exams	68,649.00	4,072.01	64,576.99
Equipment Maintenance	26,000.00	79,266.55	(53,266.55)
Equipment Rental	0.00	8,400.00	(8,400.00)
Fees Civil Service	1,056,391.00	783,213.87	273,177.13
Officer Fees	10,080.00	0.00	10,080.00
Officers Training	66,920.00	110,826.98	(43,906.98)
Personal Mileage	0.00	972.93	(972.93)
Printing	510.00	0.00	510.00
Professional Services	14,000.00	0.00	14,000.00

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Software Rental Lease Purchase	78,357.00	0.00	78,357.00
Travel Employee Taxable Meals	0.00	113.85	(113.85)
	1,335,307.00	1,001,377.21	333,929.79
COMMODITIES:			
Other Expendable Equipment	0.00	2,238.00	(2,238.00)
Office Supplies	3,000.00	17,363.09	(14,363.09)
Photographic Supplies	0.00	21.60	(21.60)
Provisions	1,000.00	0.00	1,000.00
Training-Educational Supplies	1,000.00	0.00	1,000.00
Uniforms	7,500.00	0.00	7,500.00
	12,500.00	19,622.69	(7,122.69)
INTERNAL SERVICES:			
Bldg Space Cost Allocation	126,384.00	118,067.20	8,316.80
Convenience Copier	1,447.00	3,237.29	(1,790.29)
Equipment Rental	22,800.00	22,800.00	0.00
Info Tech Operations	2,037.00	8,512.53	(6,475.53)
Insurance Fund	7,854.00	7,854.00	0.00
Radio Communications	0.00	990.50	(990.50)
Telephone Communications	3,596.00	6,051.37	(2,455.37)
	164,118.00	167,512.89	(3,394.89)
Total Sheriff Emerg. Preparedness Training	8,345,534.00	7,536,001.86	809,532.14
INVESTIGATIVE & FORENSIC SERVICES:			
SALARIES	4,572,074.00	4,435,675.00	136,399.00
FRINGE BENEFITS	3,235,389.00	3,044,277.94	191,111.06
CONTRACTUAL SERVICES:			
Auction Expense	0.00	184.93	(184.93)
Bank Charges	0.00	730.22	(730.22)
Clothing Allowance	15,670.00	11,847.55	3,822.45
Communications	0.00	525.00	(525.00)
Contracted Services	125,000.00	29,020.00	95,980.00
Drug Testing	150,396.00	116,003.98	34,392.02
Equipment Maintenance	16,492.12	7,315.49	9,176.63
Equipment Rental	12,000.00	0.00	12,000.00
Evidence Fund NET	150,000.00	105,116.92	44,883.08
Extradition Expense	12,000.00	1,994.46	10,005.54
Liquor and Gambling Evidence	12,000.00	2,500.28	9,499.72
Officers Training	11,983.00	21,178.29	(9,195.29)
Personal Mileage	0.00	306.40	(306.40)
Printing	5,100.00	0.00	5,100.00
Professional Services	80,000.00	100,900.22	(20,900.22)
Software Support Maintenance	87,900.00	69,997.50	17,902.50
Towing and Storage Fees	0.00	20,581.00	(20,581.00)
Travel and Conference	10,000.00	0.00	10,000.00
Travel Employee Taxable Meals	0.00	1,565.15	(1,565.15)
Workshops and Meetings	0.00	47.85	(47.85)
	688,541.12	489,815.24	198,725.88
COMMODITIES:			
Computer Supplies	2,000.00	5,808.55	(3,808.55)
Custodial Supplies	0.00	197.62	(197.62)
Deputy Supplies	21,124.00	27,208.76	(6,084.76)
Expendable Equipment	17,500.00	0.00	17,500.00
Other Expendable Equipment	0.00	7,874.00	(7,874.00)
Fingerprint Supplies	10,000.00	0.00	10,000.00
Forensic Lab Enhancement	104,620.00	62,810.74	41,809.26

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Laboratory Supplies	80,000.00	71,568.02	8,431.98
Material and Supplies	25,056.00	24,726.68	329.32
Office Supplies	30,099.00	47,483.36	(17,384.36)
Photographic Supplies	5,000.00	407.21	4,592.79
	<u>295,399.00</u>	<u>248,084.94</u>	<u>47,314.06</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	513,148.00	479,379.96	33,768.04
Convenience Copier	11,831.00	10,464.36	1,366.64
Info Tech Operations	50,472.00	58,188.83	(7,716.83)
Insurance Fund	358,254.00	82,330.68	275,923.32
Maintenance Dept. Charges	38.32	38.32	0.00
Motor Pool Fuel Charges	202,000.00	226,987.23	(24,987.23)
Motor Pool	580,700.00	707,725.38	(127,025.38)
Radio Communications	0.00	18,077.42	(18,077.42)
Telephone Communications	313,305.00	299,887.65	13,417.35
	<u>2,029,748.32</u>	<u>1,883,079.83</u>	<u>146,668.49</u>
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	0.00	4,338.00	(4,338.00)
Equipment	73,060.00	22,726.03	50,333.97
	<u>73,060.00</u>	<u>27,064.03</u>	<u>45,995.97</u>
TRANSFERS OUT:			
Law Enforcement Grants	688,462.00	677,967.71	10,494.29
Information Technology	6,711.00	6,711.00	0.00
Motor Pool	16,500.00	16,500.00	0.00
	<u>711,673.00</u>	<u>701,178.71</u>	<u>10,494.29</u>
Total Investigative & Forensic Services	11,605,884.44	10,829,175.69	776,708.75
TOTAL SHERIFF	<u>140,181,315.79</u>	<u>136,418,587.78</u>	<u>3,762,728.01</u>
TOTAL LAW ENFORCEMENT	<u>159,866,353.46</u>	<u>154,725,214.90</u>	<u>5,141,138.56</u>
LEGISLATIVE:			
BOARD OF COMISSIONERS:			
ADMINISTRATION:			
SALARIES	1,364,236.00	1,327,316.24	36,919.76
FRINGE BENEFITS	1,011,781.00	912,335.21	99,445.79
CONTRACTUAL SERVICES:			
Advertising	300.00	14,196.09	(13,896.09)
Auction Expense	0.00	0.03	(0.03)
Communications	1,000.00	0.00	1,000.00
Historical Commission	2,350.00	2,350.00	0.00
Legal Services	8,000.00	0.00	8,000.00
Legislative Expense	8,000.00	0.00	8,000.00
Membership Dues	2,000.00	998.00	1,002.00
Periodicals Books Publ Sub	2,000.00	1,990.91	9.09
Personal Mileage	31,053.00	26,188.61	4,864.39
Printing	11,810.00	3,463.78	8,346.22
Prof Serv - Annual Audit	227,000.00	227,000.00	0.00
Professional Services	63,300.00	57,500.00	5,800.00
Public Information	40,377.00	897.00	39,480.00
Special Event Program	3,000.00	97.50	2,902.50
Travel and Conference	23,000.00	2,623.87	20,376.13
Workshops and Meeting	32,000.00	8,161.50	23,838.50
	<u>455,190.00</u>	<u>345,467.29</u>	<u>109,722.71</u>
COMMODITIES:			
Computer Supplies	500.00	0.00	500.00

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Expendable Equipment	1,000.00	0.00	1,000.00
Groceries	200.00	0.00	200.00
Metered Postage	2,877.00	2,103.94	773.06
Office Supplies	6,801.00	5,434.88	1,366.12
Postage-Standard Mailing	200.00	0.00	200.00
	<u>11,578.00</u>	<u>7,538.82</u>	<u>4,039.18</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	138,187.00	129,094.16	9,092.84
Convenience Copier	3,625.00	6,192.52	(2,567.52)
Info Tech Development	20,053.50	20,053.50	0.00
Info Tech Operations	56,483.00	48,402.26	8,080.74
Insurance Fund	1,606.00	1,606.44	(0.44)
Maintenance Department Charges	15,828.34	15,827.75	0.59
Telephone Communications	9,741.00	8,904.64	836.36
	<u>245,523.84</u>	<u>230,081.27</u>	<u>15,442.57</u>
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	31.50	0.00	31.50
	<u>31.50</u>	<u>0.00</u>	<u>31.50</u>
Total Administration	<u>3,088,340.34</u>	<u>2,822,738.83</u>	<u>265,601.51</u>
LIBRARY BOARD			
SALARIES	<u>417,235.00</u>	<u>408,542.38</u>	<u>8,692.62</u>
FRINGE BENEFITS	<u>280,597.00</u>	<u>263,577.54</u>	<u>17,019.46</u>
CONTRACTUAL SERVICES:			
Binding	2,130.00	0.00	2,130.00
Computer Research Service	90,000.00	101,761.15	(11,761.15)
Contracted Services	0.00	30,000.00	(30,000.00)
Equipment Maintenance	1,600.00	1,434.00	166.00
Fees - Per Diems	2,530.00	1,924.82	605.18
Legal Services	0.00	356.60	(356.60)
Library Continuations	58,000.00	66,851.70	(8,851.70)
Literacy Project	7,000.00	7,000.00	0.00
Membership Dues	475.00	414.00	61.00
Periodicals Books Publ Sub	53,196.00	51,947.74	1,248.26
Personal Mileage	1,759.00	2,208.26	(449.26)
Printing	680.00	531.28	148.72
Software Support Maintenance	15,473.00	11,907.33	3,565.67
Special Projects	1,266.00	0.00	1,266.00
Travel and Conference	1,500.00	566.57	933.43
Workshops and Meeting	3,020.00	1,884.98	1,135.02
	<u>238,629.00</u>	<u>278,788.43</u>	<u>(40,159.43)</u>
COMMODITIES:			
Metered Postage	713.00	409.08	303.92
Office Supplies	9,750.00	5,669.26	4,080.74
	<u>10,463.00</u>	<u>6,078.34</u>	<u>4,384.66</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	346,717.00	323,900.96	22,816.04
Convenience Copier	3,963.00	3,986.36	(23.36)
Equipment Rental	2,520.00	2,520.00	0.00
Info Tech Development	1,321.00	1,321.00	0.00
Info Tech Operations	147,256.00	117,468.00	29,788.00
Insurance Fund	472.00	473.76	(1.76)
Maintenance Department Charges	543.56	542.96	0.60
Telephone Communications	6,412.00	6,223.89	188.11
	<u>509,204.56</u>	<u>456,436.93</u>	<u>52,767.63</u>

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Total Library Board	1,456,128.56	1,413,423.62	42,704.94
TOTAL LEGISLATIVE	4,544,468.90	4,236,162.45	308,306.45
WATER RESOURCES COMMISSIONER:			
ADMINISTRATION:			
SALARIES	330,742.00	116,895.30	213,846.70
FRINGE BENEFITS	568,068.00	421,339.09	146,728.91
CONTRACTUAL SERVICES:			
Charge Card Fee	2,000.00	1,583.04	416.96
Communications	1,137.54	1,928.91	(791.37)
Contracted Services	16,126.00	14,204.43	1,921.57
Education Programs	10,000.00	136.95	9,863.05
Equipment Rental	3,100.00	523.39	2,576.61
Freight and Express	250.00	20.27	229.73
Laboratory Fees	2,000.00	0.00	2,000.00
Laundry and Cleaning	3,500.00	0.00	3,500.00
Legal Services	19,000.00	6,587.05	12,412.95
Licenses and Permits	3,000.00	3,000.00	0.00
Membership Dues	17,186.00	20,127.79	(2,941.79)
Periodicals Books Publ Sub	2,000.00	1,379.68	620.32
Personal Mileage	2,392.00	2,742.51	(350.51)
Printing	15,993.00	5,312.65	10,680.35
Professional Services	15,300.00	8,938.34	6,361.66
Publishing Legal Notices	3,000.00	0.00	3,000.00
Recording Fees	1,000.00	202.00	798.00
Stream Gauge Program	61,575.00	68,859.00	(7,284.00)
Training	5,000.00	50.00	4,950.00
Travel and Conference	22,714.00	12,540.23	10,173.77
Watershed-Clinton River	5,141.00	5,141.00	0.00
Watershed-Huron River	2,706.00	2,706.00	0.00
Workshops and Meeting	5,700.00	3,640.43	2,059.57
	219,820.54	159,623.67	60,196.87
COMMODITIES:			
Employee Footwear	3,700.00	1,018.94	2,681.06
Expendable Equipment	5,000.00	1,493.87	3,506.13
Other Expendable Equipment	2,000.00	0.00	2,000.00
Material and Supplies	10,000.00	13,552.93	(3,552.93)
Medical Supplies	100.00	0.00	100.00
Metered Postage	24,570.00	19,740.33	4,829.67
Office Supplies	21,248.00	19,451.61	1,796.39
Paper Printing	7,000.00	0.00	7,000.00
Training-Educational Supplies	9,000.00	734.60	8,265.40
Uniforms	5,800.00	13,065.02	(7,265.02)
	88,418.00	69,057.30	19,360.70
INTERNAL SERVICES:			
Bldg Space Cost Allocation	580,825.00	542,604.16	38,220.84
Convenience Copier	49,947.00	43,307.65	6,639.35
Drain Equipment Materials	0.00	8.98	(8.98)
Drain Equipment Labor	2,840,014.00	2,838,256.26	1,757.74
Drain Equipment	331,400.00	329,020.60	2,379.40
Info Tech Development	236,132.72	236,132.67	0.05
Info Tech Operations	180,107.00	233,467.00	(53,360.00)
Insurance Fund	4,474.00	5,482.44	(1,008.44)
Maintenance Department Charges	21,936.74	21,935.85	0.89
Telephone Communications	29,231.00	23,032.08	6,198.92

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
	4,274,067.46	4,273,247.69	819.77
TRANSFERS OUT:			
Drains Act 40 Ch 4 18 Maint	56,165.00	46,169.00	9,996.00
	56,165.00	46,169.00	9,996.00
Total Administration	5,537,281.00	5,086,332.05	450,948.95
ENGINEERING AND CONSTRUCTION:			
SALARIES	0.00	214,041.60	(214,041.60)
FRINGE BENEFITS	0.00	145,273.04	(145,273.04)
CONTRACTUAL SERVICES:			
Personal Mileage	0.00	34.72	(34.72)
	0.00	34.72	(34.72)
COMMODITIES:			
Employee Footwear	0.00	269.99	(269.99)
	0.00	269.99	(269.99)
INTERNAL SERVICES:			
Drain Equipment	0.00	361.20	(361.20)
	0.00	361.20	(361.20)
Total Engineering and Construction	0.00	359,980.55	(359,980.55)
TOTAL DRAIN COMMISSIONER	5,537,281.00	5,446,312.60	90,968.40
TOTAL DEPARTMENTAL EXPENDITURES	353,147,723.90	326,748,426.53	26,399,297.38
NON-DEPARTMENTAL EXPENDITURES			
NON-DEPARTMENTAL OPERATIONS			
CONTRACTUAL SERVICES:			
Adj Prior Years Expenditures	0.00	9,868.00	(9,868.00)
Adj Prior Years Revenue	0.00	0.02	(0.02)
Auction Expense	0.00	19.79	(19.79)
Bank Charges	0.00	27,927.79	(27,927.79)
Fees - Per Diems	0.00	1,219.28	(1,219.28)
Grant Match	221,959.00	0.00	221,959.00
Insurance Surety Bonds	27,910.00	2,880.00	25,030.00
Job Search Assistance	0.00	5,115.00	(5,115.00)
Legislative Expense	0.00	810.00	(810.00)
Logos Trademarks Intellect Prp	18,000.00	19,284.40	(1,284.40)
Miscellaneous	300,000.00	11,705.00	288,295.00
Publishing Legal Notices	0.00	2,267.25	(2,267.25)
Refund Prior Years Revenue	0.00	416,266.74	(416,266.74)
	567,869.00	497,363.27	70,505.73
NON-DEPARTMENTAL			
Drain Assessments Current	1,524,349.00	1,516,141.12	8,207.88
Mental Health Authority	9,620,616.00	9,620,616.00	0.00
Mich Association of Counties	73,000.00	145,623.46	(72,623.46)
National Assoc of Counties	24,700.00	24,697.00	3.00
Road Comm Tri Party	2,964,175.00	1,817,783.95	1,146,391.05
SEMCOG	500,000.00	466,511.80	33,488.20
Traffic Improvement Assoc	30,000.00	30,000.00	0.00
	14,736,840.00	13,621,373.33	1,115,466.67
COMMODITIES:			
Other Expendable Equipment	0.00	39.95	(39.95)
Provisions	30,000.00	0.00	30,000.00
	30,000.00	39.95	29,960.05

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
INTERNAL SERVICES:			
Bldg Space Cost Allocation	2,335,742.00	2,182,037.92	153,704.08
Insurance Fund	359,787.00	195,214.51	164,572.49
Maintenance Department Charges	0.97	0.00	0.97
Service Center Grounds	600,000.00	600,000.00	0.00
	<u>3,295,529.97</u>	<u>2,977,252.43</u>	<u>318,277.54</u>
TRANSFERS OUT:			
Juvenile Maintenance	23,373,219.86	19,196,407.39	4,176,812.47
Social Welfare Foster Care	1,000.00	0.00	1,000.00
Human Service Grants	7,920.00	0.00	7,920.00
Project Work Orders	0.00	7,323.61	(7,323.61)
Major Dept Support Projects	3,046,418.00	3,046,418.00	0.00
Fire Records Management	430,185.00	417,579.99	12,605.01
CLEMIS	1,844,000.00	1,844,186.00	(186.00)
Facilities Maint and Operation	0.00	707.41	(707.41)
Information Technology	646,140.00	620,676.00	25,464.00
	<u>29,348,882.86</u>	<u>25,133,298.40</u>	<u>4,215,584.46</u>
Total Non-departmental Operations	<u>47,979,121.83</u>	<u>42,229,327.38</u>	<u>5,749,794.45</u>
RESERVED FOR TRANSFER:			
CONTRACTUAL SERVICES:			
Contingency	1,698,847.00	0.00	1,698,847.00
Grant Match	530,826.00	0.00	530,826.00
	<u>2,229,673.00</u>	<u>0.00</u>	<u>2,229,673.00</u>
NON-DEPARTMENTAL:			
Classification and Rate Change	161,683.00	0.00	161,683.00
Emergency Salaries Reserve	1,273,000.00	0.00	1,273,000.00
Overtime Reserve	51,736.00	0.00	51,736.00
Summer Employees Reserve	250,000.00	0.00	250,000.00
	<u>1,736,419.00</u>	<u>0.00</u>	<u>1,736,419.00</u>
INTERNAL SERVICES:			
Info Tech Development	1,710,686.95	0.00	1,710,686.95
	<u>1,710,686.95</u>	<u>0.00</u>	<u>1,710,686.95</u>
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	60,179.00	0.00	60,179.00
	<u>60,179.00</u>	<u>0.00</u>	<u>60,179.00</u>
Total Reserved for Transfer	<u>5,736,957.95</u>	<u>0.00</u>	<u>5,736,957.95</u>
TOTAL NON-DEPARTMENTAL EXPENDITURES	<u>53,716,079.78</u>	<u>42,229,327.38</u>	<u>11,486,752.40</u>
TOTAL GENERAL FUND EXPENDITURES	<u>406,863,803.68</u>	<u>368,977,753.91</u>	<u>37,886,049.78</u>

FINANCIAL STATEMENTS
SPECIAL REVENUE FUNDS

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

**COUNTY OF OAKLAND
CHILD CARE FUND
BALANCE SHEET, SEPTEMBER 30, 2012**

ASSETS

Current Assets:	
Cash - Operating	\$ 0.00
Accounts Receivable	175,422.00
Deferred Charges	1,000.74
Due from State of Michigan	<u>2,306,705.06</u>
TOTAL ASSETS	\$ <u>2,483,127.80</u>

LIABILITIES AND FUND BALANCE

Current Liabilities:	
Due to Other Funds	\$ 884,053.26
Accounts Payable	712,698.58
Vouchers Payable	878,176.96
Other Liabilities	<u>467.00</u>
Total Current Liabilities	2,475,395.80
Fund Balance:	
Reserved for Encumbrances	<u>7,732.00</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u>2,483,127.80</u>

**COUNTY OF OAKLAND
CHILD CARE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES:			
Children's Village	\$ 18,359,044.00	\$ 17,100,997.30	\$ (1,258,046.70)
Child Care	1,175,000.00	1,273,586.64	98,586.64
TOTAL REVENUES	<u>19,534,044.00</u>	<u>18,374,583.94</u>	<u>(1,159,460.06)</u>
EXPENDITURES:			
Salaries	9,714,446.00	10,237,066.03	(522,620.03)
Fringe Benefits	7,093,564.00	6,534,483.59	559,080.41
Contractual Services	21,996,529.00	17,128,701.15	4,867,827.85
Commodities	922,394.08	800,300.60	122,093.48
Internal Services	2,909,352.86	2,791,730.18	117,622.68
TOTAL EXPENDITURES	<u>42,636,285.94</u>	<u>37,492,281.55</u>	<u>5,144,004.39</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(23,102,241.94)	(19,117,697.61)	3,984,544.33
OTHER FINANCING SOURCES (USES):			
Transfers In	23,390,473.94	19,213,661.47	(4,176,812.47)
Transfers Out	(288,232.00)	(88,231.86)	200,000.14
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0.00	7,732.00	7,732.00
FUND BALANCE, OCTOBER 1, 2011	<u>17,254.08</u>	<u>17,254.08</u>	<u>0.00</u>
FUND BALANCE, SEPTEMBER 30, 2012	<u>\$ 17,254.08</u>	<u>\$ 24,986.08</u>	<u>\$ 7,732.00</u>

**COUNTY OF OAKLAND
CHILD CARE - HUMAN SERVICES
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES	\$ 0.00	\$ 0.00	\$ 0.00
EXPENDITURES:			
CONTRACTUAL SERVICES:			
Private Institutions	2,121,000.00	1,799,507.80	321,492.20
Private Institutions-Residential	2,555,356.00	1,928,131.78	627,224.22
Private Institutions-Foster Care	1,550,000.00	1,167,738.28	382,261.72
Foster Boarding Homes	400,000.00	33,474.75	366,525.25
Independent Living	884,592.00	575,125.34	309,466.66
TOTAL CONTRACTUAL SERVICES	<u>7,510,948.00</u>	<u>5,503,977.95</u>	<u>2,006,970.05</u>
TOTAL EXPENDITURES	<u>7,510,948.00</u>	<u>5,503,977.95</u>	<u>2,006,970.05</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(7,510,948.00)	(5,503,977.95)	2,006,970.05
OTHER FINANCING SOURCES (USES):			
Transfers In	<u>7,510,948.00</u>	<u>5,503,977.95</u>	<u>(2,006,970.05)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**COUNTY OF OAKLAND
CHILD CARE - CHILDREN'S VILLAGE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES:			
Child Care Subsidy	\$ 15,171,548.00	\$ 13,564,818.85	\$ (1,606,729.15)
Child Care - State Aid	2,286,996.00	2,286,996.00	0.00
Board and Care	350,000.00	255,190.00	(94,810.00)
Refunds - School Meals	300,000.00	308,124.63	8,124.63
Out County Board and Care	250,000.00	684,733.50	434,733.50
Court Service Fees-Probation	500.00	610.22	110.22
Duplicate Records Fees	0.00	135.00	135.00
County Auction	0.00	389.10	389.10
TOTAL REVENUES	18,359,044.00	17,100,997.30	(1,258,046.70)
EXPENDITURES:			
SALARIES	8,329,265.00	8,874,787.01	(545,522.01)
FRINGE BENEFITS	6,205,518.00	5,683,333.49	522,184.51
CONTRACTUAL SERVICES:			
Teachers Services	2,522,948.00	2,522,948.00	0.00
Software Rental Lease Purchase	86,110.00	74,610.26	
Laundry & Cleaning	19,451.00	13,859.53	5,591.47
Psychological Testing	70,000.00	69,640.00	360.00
Medical Services - Physicians	53,030.00	31,258.49	21,771.51
Hospitalization	21,000.00	19,149.60	1,850.40
Testing Services	20,000.00	14,155.70	5,844.30
Software Support/Maintenance	19,000.00	7,708.01	11,291.99
Employee Medical Exams	12,742.00	116.00	12,626.00
Transportation Services	11,500.00	40.00	11,460.00
Equipment Repairs & Maintenance	10,000.00	610.50	9,389.50
Professional Services	20,000.00	14,965.85	5,034.15
Barber Services	8,000.00	3,532.00	4,468.00
Vocational Training	8,000.00	9,766.09	(1,766.09)
Travel & Conference	7,000.00	8,748.58	(1,748.58)
Periodicals, Books, Publ. & Subscription	4,400.00	152.70	4,247.30
Ambulance	3,600.00	0.00	3,600.00
Printing	21,076.00	11,023.59	10,052.41
Optical Expense	3,000.00	5,257.00	(2,257.00)
Membership Dues & Publications	2,000.00	846.95	1,153.05
Licenses and Permits	1,000.00	1,315.00	(315.00)
Outside County Juvenile Detention	500.00	0.00	500.00
Personal Mileage	1,232.00	1,376.52	(144.52)
Library Continuations	89.00	0.00	89.00
Adjust. Prior Years Revenue	0.00	7,156.21	(7,156.21)
Auction Expense	0.00	7.56	(7.56)
TOTAL CONTRACTUAL SERVICES	2,925,678.00	2,818,244.14	107,433.86

**COUNTY OF OAKLAND
CHILD CARE - CHILDREN'S VILLAGE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
COMMODITIES:			
Provisions	520,000.00	453,196.66	66,803.34
Custodial Supplies	88,400.00	69,878.23	18,521.77
Drugs	76,060.64	100,583.73	(24,523.09)
Toilet Articles	10,000.00	10,609.31	(609.31)
Dry Goods & Clothing	20,000.00	18,039.91	1,960.09
Office Supplies	33,000.00	27,136.40	5,863.60
Security Supplies	29,408.84	23,592.86	5,815.98
Bedding and Linen	18,454.60	7,238.86	11,215.74
FA Proprietary Equipment Expense	16,400.00	0.00	16,400.00
Uniform Expense	15,234.00	7,015.70	8,218.30
Culinary Supplies	12,400.00	13,135.23	(735.23)
Incentives	15,000.00	8,961.19	6,038.81
Recreation Supplies	9,900.00	10,910.65	(1,010.65)
Training Educational Supplies	33,950.00	28,761.43	5,188.57
Metered Postage	10,086.00	6,322.52	3,763.48
Medical Supplies	0.00	7,814.22	(7,814.22)
Expendable Equipment	0.00	(82.00)	82.00
Postage	100.00	0.00	100.00
TOTAL COMMODITIES	908,394.08	793,114.90	115,279.18
INTERNAL SERVICES:			
Bldg. Space Cost Allocation	2,332,270.00	2,178,794.64	153,475.36
Info. Tech. - Operations	217,582.00	246,545.37	(28,963.37)
Telephone Communications	56,275.00	56,470.47	(195.47)
Maintenance Dept. Charges	88,219.11	88,218.87	0.24
Motor Pool	37,000.00	42,642.55	(5,642.55)
Convenience Copier	30,782.00	12,478.19	18,303.81
Info. Tech. - CLEMIS	24,637.00	24,634.00	3.00
Insurance Fund	10,808.00	10,284.40	523.60
Equipment Rental	0.00	919.98	(919.98)
Motor Pool Fuel Charges	9,000.00	10,937.51	(1,937.51)
Radio Communications	45,699.00	63,664.30	(17,965.30)
Info. Tech. - Development	54,898.75	54,898.25	0.50
TOTAL INTERNAL SERVICES	2,907,170.86	2,790,488.53	116,682.33
TOTAL EXPENDITURES	21,276,025.94	20,959,968.07	316,057.87
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,916,981.94)	(3,858,970.77)	(941,988.83)
OTHER FINANCING SOURCES (USES):			
Transfers In	3,205,213.94	3,947,202.63	741,988.69
Transfers Out	(288,232.00)	(88,231.86)	200,000.14
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ 0.00	\$ 0.00	\$ (0.00)

**COUNTY OF OAKLAND
CHILD CARE - CIRCUIT COURT FAMILY COURT SERVICES
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES:			
Board and Care	\$ 975,000.00	\$ 1,064,825.08	\$ 89,825.08
Reimbursement - Court Services	0.00	50.00	50.00
Government Benefit-Board and Care	200,000.00	208,711.56	8,711.56
TOTAL REVENUES	1,175,000.00	1,273,586.64	98,586.64
EXPENDITURES:			
SALARIES	1,385,181.00	1,362,279.02	22,901.98
FRINGE BENEFITS	888,046.00	851,150.10	36,895.90
CONTRACTUAL SERVICES:			
State Institutions	8,000,000.00	5,115,255.78	2,884,744.22
Private Institutions-Residential	3,000,000.00	3,130,572.17	(130,572.17)
Professional Services	388,055.00	362,927.27	25,127.73
Indirect Costs	98,293.00	126,155.57	(27,862.57)
Personal Mileage	40,227.00	43,137.79	(2,910.79)
Pre-Adoptive Care	8,000.00	0.00	8,000.00
Student Employment	4,120.00	0.00	4,120.00
Travel and Conference	2,300.00	1,513.23	786.77
Printing	2,108.00	0.00	2,108.00
Communications	800.00	0.00	800.00
Car Allowance	16,000.00	0.00	16,000.00
Medical Services - Physicians	0.00	4,436.00	(4,436.00)
Workshops and Meetings	0.00	638.57	(638.57)
Refund Prior Years Revenue	0.00	21,842.68	(21,842.68)
TOTAL CONTRACTUAL SERVICES	11,559,903.00	8,806,479.06	2,753,423.94
COMMODITIES:			
Testing Materials	10,000.00	6,556.75	3,443.25
Training - Educational Supplies	4,000.00	0.00	4,000.00
Incentives	0.00	554.19	(554.19)
Office Supplies	0.00	74.76	(74.76)
TOTAL COMMODITIES	14,000.00	7,185.70	6,814.30
INTERNAL SERVICES:			
Telephone Communications	2,182.00	1,241.65	940.35
TOTAL INTERNAL SERVICES	2,182.00	1,241.65	940.35
TOTAL EXPENDITURES	13,849,312.00	11,028,335.53	2,820,976.47

**COUNTY OF OAKLAND
CHILD CARE - CIRCUIT COURT FAMILY COURT SERVICES
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	<u>AMENDED BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(12,674,312.00)	(9,754,748.89)	2,919,563.11
OTHER FINANCING SOURCES (USES):			
Transfers In	<u>12,674,312.00</u>	<u>9,762,480.89</u>	<u>(2,911,831.11)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ 0.00</u>	<u>\$ 7,732.00</u>	<u>\$ 7,732.00</u>

**COUNTY OF OAKLAND
SOCIAL WELFARE - FOSTER CARE FUND
BALANCE SHEET, SEPTEMBER 30, 2012**

ASSETS

Current Assets:		
Cash-Operating	\$	0.00
Due from Other Funds		<u>0.00</u>
TOTAL ASSETS	\$	<u><u>0.00</u></u>

LIABILITIES

Current Liabilities:		
Due to Other Funds	\$	<u>0.00</u>
TOTAL LIABILITIES	\$	<u><u>0.00</u></u>

**COUNTY OF OAKLAND
 SOCIAL WELFARE FOSTER CARE FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE-BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES			
State Match - Foster Care	\$ 1,000.00	\$ 0.00	\$ (1,000.00)
TOTAL REVENUES	<u>1,000.00</u>	<u>0.00</u>	<u>(1,000.00)</u>
EXPENDITURES:			
CONTRACTUAL SERVICES:			
Foster Care	2,000.00	0.00	2,000.00
TOTAL EXPENDITURES	<u>2,000.00</u>	<u>0.00</u>	<u>2,000.00</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,000.00)	0.00	1,000.00
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	1,000.00	0.00	(1,000.00)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0.00	0.00	0.00
FUND BALANCE, OCTOBER 1, 2011	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FUND BALANCE, SEPTEMBER 30, 2012	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

FINANCIAL STATEMENTS
CAPITAL PROJECT FUNDS

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

**COUNTY OF OAKLAND
BUILDING IMPROVEMENT FUND
SEPTEMBER 30, 2012**

ASSETS

Current Assets:	
Cash-Operating	\$ <u>7,968,405.23</u>
TOTAL ASSETS	\$ <u><u>7,968,405.23</u></u>

LIABILITIES AND FUND BALANCE

Current Liabilities:	
Due to Other Funds	\$ 28,250.12
Fund Balance:	
Unreserved:	
Undesignated	<u>7,940,155.11</u>
Total Fund Balance	<u>7,940,155.11</u>
TOTAL LIABILITIES AND FUND BALANCE	\$ <u><u>7,968,405.23</u></u>

**COUNTY OF OAKLAND
BUILDING FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE
SEPTEMBER 30, 2012**

REVENUE:		
Sale of land and buildings	\$	0.00
TOTAL REVENUE		0.00
EXPENDITURES:		
Contractual Services		0.00
TOTAL EXPENDITURES		0.00
EXCESS (DEFICENCY) OF REVENUES OVER (UNDER) EXPENDITURES:		0.00
OTHER FINANCING SOURCES (USES):		
OPERATING TRANSFERS IN:		
Closure of various C-Projects	\$	251,797.83
TOTAL OPERATING TRANSFERS IN		251,797.83
OPERATING TRANSFERS (OUT):		
(Authorized by Board of Commissioners Reso. Number)		
Reclose 20090CV Roofing Project	32.00	
Close various projects per memo 11/23/11	179,291.25	
Water Tower Restoration (#12010)	280,000.00	
Roof Replacement Program (#120840)	120,000.00	
Parking Lot Repaving (#12136)	205,000.00	
CV Courtyard Repaving (#12177)	107,143.00	
Watermain Replacement (#12178)	300,000.00	
Court Tower Replacement (#12210)	585,910.00	
N.O.H.C. CV Security Project	28,250.12	
TOTAL OPERATING TRANSFERS OUT		1,805,626.37
EXCESS OF REVENUES & OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		(1,553,828.54)
FUND BALANCE, OCTOBER 1, 2011		9,493,983.65
FUND BALANCE, SEPTEMBER 30, 2012	\$	7,940,155.11

**COUNTY OF OAKLAND
PROJECT WORK ORDER FUND
BALANCE SHEET, SEPTEMBER 30, 2012**

ASSETS

Current Assets:		
Cash - Operating	\$	<u>4,218,317.07</u>
TOTAL ASSETS	\$	<u><u>4,218,317.07</u></u>

LIABILITIES AND FUND BALANCE

Current Liabilities:			
Due to Other Funds	\$	2,088.50	
Accounts Payable		<u>73,098.05</u>	
Total Liabilities			75,186.55
Fund Balance:			
Designated for Work Projects	\$	<u>4,143,130.52</u>	<u>4,143,130.52</u>
TOTAL LIABILITIES AND FUND BALANCE	\$		<u><u>4,218,317.07</u></u>

Fund 404

**COUNTY OF OAKLAND
PROJECT WORK ORDER FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Revenues:		
Reimbursement-Contracts	\$	82,988.06
Expenditures:		
Charges Against Projects		<u>2,144,076.48</u>
Excess of Revenues Over (Under)		(2,061,088.42)
Other Financing Sources (Uses):		
Operating Transfers In		3,559,329.81
Operating Transfers Out		<u>(341,439.69)</u>
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses		1,156,801.70
Fund Balance, at Beginning of Year		<u>2,986,328.82</u>
Fund Balance, at End of Year	\$	<u><u>4,143,130.52</u></u>

COUNTY OF OAKLAND
PROJECT WORK ORDER FUND
SCHEDULE OF WORK PROJECT BALANCES
September 30, 2012

X-254	Administrative Annex I-Install Carpeting for Sheriff's Dispatch	\$ 14,122.50
X-260	Service Center-Complete Facility Assessment Software/Training	14,974.99
X-287	Central Heating Plant-Install Fire Alarm System	13,199.06
X-309	Animal Control-Install New Irrigation System	5,660.51
X-318	Animal Control-Upgrade HVAC	30,500.00
X-321	South Health-Initiate Fire Suppression System	11,900.00
X-326	Courthouse-Upgrade HVAC Control	24,213.00
X-333	Courthouse Court Services-Install Carpet in Hallways	25,000.00
X-337	Law Enforcement Complex- Do Bearing Replacement on #2 Centrifugal	8,000.00
X-339	Animal Control- Install Fire Alarm	23,841.20
X-346	Materials Mgmt-Garage: Install Camera DVR	2,550.13
X-347	Materials Mgmt Impound Yard: Install 2 PTVs	52.93
X-349	S. Health: Replace 5 Interior HVAC Units	8,489.00
X-351	Information Technology: Re-gasket Chiller	23,000.00
X-355	Various County Buildings: Upgrade Lighting Program	4,351.14
X-801	Courthouse Complex-Provide and Install Variable Frequency Drives	13,210.77
C-053	Children's Village -D, G, H and K Bldgs-Replace Boilers	16,812.10
C-057	Service Center-Perform Primary Electrical System Maintenance	113,858.63
C-069	Work Release: Facility Renovation	47,926.62
C-070	Library Consolidation	31,566.55
C-073	County Buildings-Electrical Upgrades	186,298.42
C-075	Oakpointe Connector Project	(60,163.19)
C-078	Children's Village: 2011 Roof Replacement	2,243.35
C-079	Courthouse East Lot: 2011 Parking Lot Paving	(6,091.46)
C-080	Water Tower Restoration	308,128.57
C-081	Oakpointe: NE & SE Parking Lot Repaving	(15,694.82)
C-082	Parking Lot Repaving Judge's Well	92,069.40
C-083	2012 Roof Replacement Program-Animal Care Center	53,006.37
C-084	Water Main Replacement	297,750.00
C-085	CV J Bldg Courtyard Repaving	107,143.00
C-086	2012 Elevator Modernization	585,910.00
E-110	Circuit/Probate Court-Perform Courtroom Modifications	48,315.85
E-115	Public Works Building: Ground Floor Renovation	(8,695.94)
E-120	Materials Management: Generator	12,170.75
E-121	34 East: Security Function Upgrade	16,853.10
E-123	Circuit Court: Admin. Renovation	28,342.79
E-133	Equalization: 2010 Carpet Request	2,488.50
E-135	Treas L.S. 2009 Residential	(0.03)
E-141	S. Health: WIC Move 2011	(1,926.53)
E-142	Relocation of Election Division	11,241.60
E-145	CV: Athletic Track Repaving	4,090.35
E-146	CV H Bldg-Mandy's Place	7,520.14
E-149	Treas LS 2012-Prep	(1,220.80)
E-151	Primary Electrical House System Dual Deeded RCOC	41,000.00
E-152	CV J Bldg Sallypt Renov Ped Door	16,156.19
M-001	Information Technology-Replace Cooling Tower	200,000.00
M-004	Friend of Court-Replace HVAC Rooftop	1,916.45
M-006	North Office Building-Replace HVAC System Compress	16,842.88
M-019	Law Enforcement Complex-HVAC Units	200,000.00
M-024	L Building: Replace Boilers	15,000.00
M-025	Oak PointeL Replacement of Aging Rooftop Units	893.67
M-029	Crthse S. Pedistrian Plaza: Concrete Replace	769.29
M-030	S. Oakland Center : Replace HVAC Units	17,500.00
M-032	Jail: Purchase Spare Sewage Grinder	3,246.60
M-035	PWB Shop Area: Replace Heating System	3,171.36
M-038	Service Center : Purchase New Electrical Equipment	16,500.00
M-046	Friend of Court: Carpet Replacement Corridors	8,180.90
M-047	Equalization: Replace Carpet	7,000.00
M-048	North Office Building: Replace Handicap Ramp	4,777.31

COUNTY OF OAKLAND
PROJECT WORK ORDER FUND
SCHEDULE OF WORK PROJECT BALANCES
September 30, 2012

M-052	Grounds East: Replace Retaining Wall	(2,784.42)
M-054	Courthouse: Replace 8 Sewer Ejectors	40,000.00
M-055	Courthouse S. Pedestrian Place: Concrete Replacement	737.63
M-057	Courthouse W. Wing Ext. Loading Dock: Surface Repair	6,500.00
M-058	Courthouse W. Wing: Replace Parking Lot Steps	110,000.00
M-059	Courthouse: Terrace Off Area E. Step Common	40,000.00
M-067	West Oakland: Carpet Replacement Back Offices	44.35
M-068	Annex II: Install New Drain/ Waterproof	(4,017.97)
M-070	Various: Arch Flash-Phase 3	30,000.00
M-072	Various: Replace Access Card System Reader	1,724.34
M-074	Various: Continue Duct Cleaning Program	74,782.28
M-075	Service Center : Concrete Walk & Curb Repairs	18,977.76
M-076	Building Rekeying System	20,000.00
M-077	Continuous Duct Cleaning	68,448.24
M-078	Upgrade Jail Booking Area	164,546.60
M-080	Courthouse S. Pedestrian Place: Concrete Replacement	44,913.85
M-081	Law Enforcement Complex : Replace Sallyport	134,547.06
M-082	SOHC Stryker Emergency Evacuation Chairs	2.75
M-083	Children's Village B: Curb and Road Work	(18,311.49)
M-084	PWB : Water Resources Security Upgrade	2,890.92
M-085	Service Center: DVR Replacement Program	2,144.86
M-086	South Health-Replacement of Fan Coil HVAC Units	25,000.00
M-087	Children's Village K: Exterior Masonary Repair at Loading Dock	5,000.00
M-088	Children's Village J: Remove/Replace Exterior Caulking	25,678.88
M-089	Oakland Pointe: Ongoing Replacement of Roof HVAC Units	31,231.62
M-090	Courthouse: Miscellaneous Courtroom Renovations	75,000.00
M-091	Jail Rooftop Airhandling Units	306,000.00
M-092	Courthouse: HVAC System Terminal Boxes	215,000.00
M-093	Courthouse: Replace Cooling Coils	85,500.00
M-094	Service Center: Concrete Curb Repairs	(13,396.94)
M-101	S. Health: Chiller Repair	(2,993.00)

\$ 4,143,130.52

**FINANCIAL STATEMENTS
INTERNAL SERVICE FUNDS**

**INDIVIDUAL BALANCE SHEETS,
STATEMENTS OF REVENUES,
EXPENSES AND CHANGES
IN FUND EQUITY**

County of Oakland
Building and Liability Insurance Fund
Statement of Net Assets
September 30, 2012

ASSETS

Current assets:

Cash and cash equivalents	\$ 21,400,362.53
Accrued interest receivable	121,211.00
Prepaid expenses	<u>409,157.75</u>
Total current assets	<u>21,930,731.28</u>

LIABILITIES

Current liabilities:

Vouchers payable	21,609.93
Est. claims & judgments	<u>1,080,772.00</u>
Total current liabilities	<u>1,102,381.93</u>

Long-term liabilities:

Est. claims & judgments	<u>4,358,091.00</u>
Total liabilities	<u>5,460,472.93</u>

NET ASSETS

Unrestricted	<u>16,470,258.35</u>
Total net assets	<u>\$ 16,470,258.35</u>

County of Oakland
Building and Liability Insurance Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
Liability insurance	\$ 972,500.00	\$ 972,500.00	\$ 0.00
Property insurance	1,900,999.00	1,135,790.38	(765,208.62)
Rebilled charges	7,000.00	2,622.00	(4,378.00)
External litigation settlements	0.00	3,621.00	3,621.00
External other revenue	0.00	2,547.00	2,547.00
Prior years revenue	0.00	381.35	381.35
Refund prior year's expenditure	0.00	16,724.00	16,724.00
Total operating revenues	<u>2,880,499.00</u>	<u>2,134,185.73</u>	<u>(746,313.27)</u>
Operating expenses:			
Salaries	<u>442,793.00</u>	<u>447,320.47</u>	<u>(4,527.47)</u>
Fringe benefits	<u>327,162.00</u>	<u>272,474.97</u>	<u>54,687.03</u>
Contractual services:			
Equipment maintenance	0.00	740.00	(740.00)
Employee medical exams	7,000.00	2,770.00	4,230.00
Indirect costs	221,375.00	209,118.00	12,257.00
Insurance	1,923,437.00	1,015,312.58	908,124.42
Membership dues and publication	1,000.00	430.00	570.00
Miscellaneous	500.00	0.00	500.00
Periodicals books publ sub	300.00	130.00	170.00
Personal mileage	2,800.00	2,191.62	608.38
Printing	800.00	0.00	800.00
Professional services	15,000.00	9,808.90	5,191.10
Travel and conference	4,500.00	4,245.96	254.04
Total contractual services	<u>2,176,712.00</u>	<u>1,244,747.06</u>	<u>932,704.94</u>
Commodities:			
Expendable equipment expense	1,000.00	8,873.74	(7,873.74)
Film and processing	200.00	0.00	200.00
Metered postage	1,056.00	833.46	222.54
Office supplies	4,000.00	4,673.30	(673.30)
Total commodities	<u>6,256.00</u>	<u>14,380.50</u>	<u>(8,124.50)</u>
Internal services:			
Bldg space cost allocation	23,023.00	21,507.76	1,515.24
Convenience copier	2,573.00	2,255.87	317.13
Info tech - clemis	13,104.00	13,105.00	(1.00)
Info tech - development	2,417.00	0.00	2,417.00
Info tech - operations	22,377.00	21,081.49	1,295.51
Maintenance department charges	2,000.00	588.62	1,411.38
Motor pool fuel charges	4,192.00	4,805.94	(613.94)
Motor pool	12,000.00	13,111.36	(1,111.36)
Radio communications	205.00	0.00	205.00
Telephone communications	9,347.00	8,391.12	955.88
Total internal services	<u>91,238.00</u>	<u>84,847.16</u>	<u>6,390.84</u>
Claims paid	<u>768,500.00</u>	<u>1,666,890.01</u>	<u>(898,390.01)</u>
Total operating expenses	<u>3,812,661.00</u>	<u>3,730,660.17</u>	<u>82,000.83</u>
Operating income (loss)	<u>(932,162.00)</u>	<u>(1,596,474.44)</u>	<u>664,312.44</u>
Nonoperating revenues (expenses):			
Income from investments	400,000.00	132,276.02	(267,723.98)
Total nonoperating revenues (expenses)	<u>400,000.00</u>	<u>132,276.02</u>	<u>(267,723.98)</u>
Change in net assets	<u>\$ (532,162.00)</u>	<u>(1,464,198.42)</u>	<u>\$ (932,036.42)</u>
Total net assets - beginning		<u>17,934,456.77</u>	
Total net assets - ending		<u>\$ 16,470,258.35</u>	

**County of Oakland
Drain Equipment Fund
Statement of Net Assets
September 30, 2012**

ASSETS

Current assets:

Cash	\$ 1,429,754.07
Accrued interest receivable	1,321.71
Due from component unit	1,380.02
Due from municipalities	20,579.92
Due from other funds	2,602.33
Accounts receivable	136,942.71
Inventory - WRC	367,766.76
Total current assets	1,960,347.52

Noncurrent assets:

Land	130,000.00
Buildings	868,876.12
Structures	673,097.95
Computer Software	2,092,810.52
Equipment	1,127,735.66
Furniture	190,369.35
Vehicles	1,971,600.83
Less accumulated depreciation	(3,484,518.97)
Total capital assets (net of accumulated depreciation)	3,569,971.46
Total assets	5,530,318.98

LIABILITIES

Current liabilities:

Vouchers payable	61,119.05
Due to other funds	10,713.75
Current-advances payable	189,810.80
Deposits	254,285.92
Accounts payable	37,959.60
Total current liabilities	553,889.12

Noncurrent liabilities:

Advances	422,523.20
Total noncurrent liabilities	422,523.20
Total liabilities	976,412.32

NET ASSETS

Invested in capital assets, net of related debt	3,569,971.46
Unreserved	881,053.12
Unreserved-Designated for Neptune AMR System	102,882.08
Total net assets	\$ 4,553,906.66

**County of Oakland
Drain Equipment Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012**

	<u>Amended Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Operating revenues:			
Reimbursement salaries	\$ 18,152,819.00	\$ 15,815,039.30	\$ (2,337,779.70)
Vehicle rental	2,401,912.00	2,165,891.54	(236,020.46)
Reimbursement general	1,608,348.00	1,480,353.06	(127,994.94)
Equipment rental	1,323,753.00	1,540,958.44	217,205.44
Ext - rebilled charges	530,000.00	370,806.47	(159,193.53)
Reimburse - building space cost	151,000.00	152,033.08	1,033.08
Rebilled charges	150,178.00	84,264.79	(65,913.21)
Maintenance contracts	96,000.00	97,818.00	1,818.00
Ext - maintenance contracts	22,000.00	14,756.00	(7,244.00)
Ext - equipment rental	21,000.00	13,973.81	(7,026.19)
Ext - dispatch services	11,000.00	7,197.19	(3,802.81)
Dispatch services	6,000.00	5,671.52	(328.48)
Ext - other revenue	1,000.00	0.00	(1,000.00)
Sale of equipment	0.00	3,115.20	3,115.20
Total operating revenues	<u>24,475,010.00</u>	<u>21,751,878.40</u>	<u>(2,723,131.60)</u>
Operating expenses:			
Salaries	<u>11,542,320.00</u>	<u>9,816,330.82</u>	<u>1,725,989.18</u>
Fringe benefits	<u>8,980,413.00</u>	<u>7,097,921.93</u>	<u>1,882,491.07</u>
Contractual services:			
Auction expense	2,000.00	378.30	1,621.70
Administration	0.00	233.06	(233.06)
Communications	20,000.00	0.00	20,000.00
Contracted services	200,000.00	575,109.62	(375,109.62)
Electrical services	15,000.00	9,157.05	5,842.95
Equipment maintance	45,000.00	22,417.20	22,582.80
Equipment rental	3,000.00	49.95	2,950.05
Equipment repair	36,000.00	5,070.90	30,929.10
Equipment repair - motor vehicles	65,000.00	57,945.43	7,054.57
Freight and express	100.00	0.00	100.00
Fuel oil	100.00	451.30	(351.30)
Garbage and rubbish disposal	2,500.00	182.70	2,317.30
Indirect costs	110,000.00	133,608.00	(23,608.00)
Insurance	185.00	37.00	148.00
Maintenance - equipment	1,000.00	785.90	214.10
Maintenance - vehicles	7,000.00	14,511.82	(7,511.82)
Miscellaneous	0.00	906.26	(906.26)
Membership dues and publications	80.00	40.00	40.00

County of Oakland
Drain Equipment Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Natural gas	10,000.00	7,008.64	2,991.36
Protective clothing and equipment	30,000.00	55,187.57	(25,187.57)
Publishing legal notices	0.00	50.00	(50.00)
Recording fees	0.00	52.00	(52.00)
Rent	5,000.00	5,500.00	(500.00)
Software support / maintenance	15,000.00	10,963.90	4,036.10
Towing and storage fees	500.00	150.00	350.00
Travel and conference	5,000.00	0.00	5,000.00
Water and sewer	1,450.00	1,176.34	273.66
Total contractual services	573,915.00	900,972.94	(327,057.94)
Commodities:			
Computer supplies	20,000.00	17,353.69	2,646.31
Expendable equipment	30,000.00	27,858.20	2,141.80
Other expendable equipment	7,000.00	5,226.78	1,773.22
Film and processing	120.00	0.00	120.00
Gasoline charges	100.00	0.00	100.00
Laboratory supplies	0.00	2,912.11	(2,912.11)
Maintenance supplies	500.00	303.26	196.74
Materials and supplies	228,000.00	1,059,263.29	(831,263.29)
Office supplies	12,500.00	15,306.89	(2,806.89)
Postage-standard mailing	100.00	0.00	100.00
Shop supplies	1,500.00	5,796.87	(4,296.87)
Small tools	7,000.00	24,314.43	(17,314.43)
Total commodities	306,820.00	1,158,335.52	(851,515.52)
Depreciation:			
Buildings	21,722.00	21,721.90	0.10
Structures	16,828.00	16,827.45	0.55
Computer softwear	209,912.00	209,912.21	(0.21)
Equipment	60,909.00	63,822.55	(2,913.55)
Furniture	5,016.00	5,015.59	0.41
Vehicles	272,660.00	231,437.22	41,222.78
Total depreciation	587,047.00	548,736.92	38,310.08
Internal services:			
Drain equipment	80,000.00	72,954.80	7,045.20
Drain equipment - labor	330,000.00	430,456.28	(100,456.28)
Drain equipment - materials	0.00	5,099.62	(5,099.62)
Info tech-development	2,000.00	11,135.00	(9,135.00)
Info tech-operations	545,374.00	586,461.30	(41,087.30)

County of Oakland
Drain Equipment Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012

	<u>Amended</u>		<u>Favorable</u>
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
			<u>Variance</u>
Insurance fund	50,737.00	12,237.99	38,499.01
Maintenance department charges	17,000.00	12,868.71	4,131.29
Motor pool fuel charges	461,600.00	523,202.86	(61,602.86)
Motor pool	828,023.00	844,227.17	(16,204.17)
Radio communications	1,500.00	0.00	1,500.00
Telephone communications	117,851.00	155,161.04	(37,310.04)
Total internal services	<u>2,434,085.00</u>	<u>2,653,804.77</u>	<u>(219,719.77)</u>
Total operating expenses	<u>24,424,600.00</u>	<u>22,176,102.90</u>	<u>2,248,497.10</u>
Operating income (loss)	<u>50,410.00</u>	<u>(424,224.50)</u>	<u>(474,634.50)</u>
Nonoperating revenues (expenses):			
Gain on sale of assets	48,500.00	24,542.30	(23,957.70)
Income from investments	5,000.00	12,156.39	7,156.39
Interest expense	(18,000.00)	(15,860.56)	2,139.44
Total nonoperating revenues (expenses)	<u>35,500.00</u>	<u>20,838.13</u>	<u>(14,661.87)</u>
Income (loss) before transfers	85,910.00	(403,386.37)	(489,296.37)
Transfers in	0.00	0.00	0.00
Transfers out	(30,332.00)	(30,331.75)	0.25
Changes in net assets	<u>\$ 55,578.00</u>	<u>(433,718.12)</u>	<u>\$ (489,296.12)</u>
Total net assets - beginning		<u>4,987,624.78</u>	
Total net assets - ending		<u>\$ 4,553,906.66</u>	

**County of Oakland
Facilities Maintenance and Operations Fund
Statement of Net Assets
September 30, 2012**

ASSETS

Current assets:

Cash and cash equivalents	\$ 12,201,159.51
Inventories	140,790.14
Accounts receivable	80,753.61
Accrued interest on investment	19,010.45
Due from other governmental units	9,163.63
Due from component units	7,134.74
Total current assets	12,458,012.08

Noncurrent assets:

Capital assets, at cost:

Buildings	525,283.39
Infrastructure	3,169,682.90
Equipment and vehicles	2,009,657.73
Less accumulated depreciation	(5,403,057.33)
Total capital assets (net of accumulated depreciation)	301,566.69
Total assets	12,759,578.77

LIABILITIES

Current liabilities:

Accounts payable	146,880.11
Vouchers payable	175,229.30
Unearned revenues	22333.8
Total liabilities	344,443.21

NET ASSETS

Invested in capital assets, net of related debt	301,566.69
Unrestricted	12,113,568.87
Total net assets	\$ 12,415,135.56

County of Oakland
Facilities Maintenance and Operations Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2012

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
Office space rental GF GP	\$22,513,537.00	\$ 21,103,460.59	\$ (1,410,076.41)
Office space rental non GF GP	2,353,837.00	2,209,874.02	(143,962.98)
Maintenance department charges	970,285.00	876,141.90	(94,143.10)
Ext-Other Revenue	192,300.00	195,893.64	3,593.64
Ext-Agencies Revenue	167,240.00	165,064.59	(2,175.41)
Ext-daily stall rental	31,000.00	47,859.00	16,859.00
Ext-annual rent	3,500.00	24,250.00	20,750.00
Ext-flea market	10,500.00	10,218.00	(282.00)
Refund prior years expenditures	0.00	58,431.63	58,431.63
Reimbursements - general	0.00	20,261.70	20,261.70
Total operating revenues	<u>26,242,199.00</u>	<u>24,711,455.07</u>	<u>(1,530,743.93)</u>
Operating expenses:			
Salaries	<u>7,367,180.00</u>	<u>7,149,550.75</u>	<u>217,629.25</u>
Fringe benefits	<u>5,517,291.00</u>	<u>5,052,308.55</u>	<u>464,982.45</u>
Contractual services:			
Auction expense	500.00	3.33	496.67
Electrical service	3,143,500.00	2,496,973.98	646,526.02
Employee medical exams	600.00	0.00	600.00
Employee license-certification	4,000.00	1,750.00	2,250.00
Equipment repairs and maintenance	70,000.00	66,065.18	3,934.82
Fuel oil	100,000.00	0.00	100,000.00
Garbage and rubbish disposal	159,700.00	76,914.27	82,785.73
Indirect costs	1,266,600.00	1,122,204.00	144,396.00
Laundry charges	56,000.00	41,343.20	14,656.80
Licences and Permits	10,000.00	9,779.49	220.51
Membership dues	3,000.00	2,793.40	206.60
Miscellaneous	7,500.00	4,815.59	2,684.41
Gas-natural	1,900,000.00	989,412.91	910,587.09
Periodicals, books	2,000.00	657.81	1,342.19
Personal mileage	1,700.00	998.35	701.65
Printing	2,600.00	0.00	2,600.00
Project Construction & Improvement	0.00	12,300.00	(12,300.00)
Rent	24,500.00	24,824.68	(324.68)
Software rental	20,000.00	15,666.12	4,333.88
Software support	12,000.00	6,112.86	5,887.14
Sublet repairs	3,359,556.00	3,327,165.86	32,390.14
Travel and conference	5,000.00	4,405.72	594.28
Travel employees taxable meals	0.00	14.95	(14.95)
Water and sewer	900,000.00	978,540.80	(78,540.80)
Total contractual services	<u>11,048,756.00</u>	<u>9,182,742.50</u>	<u>1,866,013.50</u>

County of Oakland
Facilities Maintenance and Operations Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2012

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating expenses, continued:			
Commodities:			
Custodial supplies	209,650.00	215,385.12	(5,735.12)
Dry goods and clothing	10,000.00	4,615.98	5,384.02
Employee footwear	0.00	120.00	(120.00)
Expendable equipment	20,000.00	20,481.38	(481.38)
Gasoline Charges	9,000.00	15,643.28	(6,643.28)
Ground supplies	55,600.00	38,770.46	16,829.54
Maintenance supplies	459,400.00	444,600.26	14,799.74
Material and supplies	125,000.00	64,919.40	60,080.60
Office supplies	23,100.00	22,706.91	393.09
Postage	2,000.00	2,110.40	(110.40)
Printing supplies	600.00	0.00	600.00
Road salt	150,000.00	46,657.16	103,342.84
Security supplies	100,000.00	173,125.24	(73,125.24)
Shop supplies	6,000.00	7,127.57	(1,127.57)
Small tools	12,000.00	12,835.47	(835.47)
Total commodities	<u>1,182,350.00</u>	<u>1,069,098.63</u>	<u>113,251.37</u>
Depreciation	<u>56,000.00</u>	<u>52,684.06</u>	<u>3,315.94</u>
Internal services:			
Convenience copier	9,247.00	9,260.36	(13.36)
Drain equipment	17,500.00	30,252.29	(12,752.29)
Info tech-development	15,000.00	31,223.57	(16,223.57)
Info tech-operations	285,277.00	348,543.86	(63,266.86)
Insurance fund	88,439.00	87,562.05	876.95
Motor Pool Fuel Charges	87,300.00	80,915.27	6,384.73
Motor Pool	278,000.00	288,356.14	(10,356.14)
Radio communications	7,312.00	7,334.82	(22.82)
Telephone communications	127,132.00	120,086.79	7,045.21
Total internal services	<u>915,207.00</u>	<u>1,003,535.15</u>	<u>(88,328.15)</u>
Total operating expenses	<u>26,086,784.00</u>	<u>23,509,919.64</u>	<u>2,576,864.36</u>
Operating income (loss)	<u>155,415.00</u>	<u>1,201,535.43</u>	<u>1,046,120.43</u>
Nonoperating revenues (expenses):			
Income from investments	192,500.00	121,909.93	(70,590.07)
Gain on Exchange of Assets	0.00	199.69	199.69
Accrued Interest Adjustments	0.00	(33,861.16)	(33,861.16)
Planned use of fund balance	1,062,597.00	0.00	(1,062,597.00)
Total nonoperating revenues (expense)	<u>1,255,097.00</u>	<u>88,248.46</u>	<u>(1,166,848.54)</u>
Income (loss) before transfers	<u>1,410,512.00</u>	<u>1,289,783.89</u>	<u>(120,728.11)</u>
Transfers in	137,598.00	212,705.69	75,107.69
Transfers out	<u>(1,548,110.00)</u>	<u>(1,587,594.63)</u>	<u>(39,484.63)</u>
Change in net assets	<u>\$ 0.00</u>	<u>(85,105.05)</u>	<u>\$ (85,105.05)</u>
Total net assets - beginning		<u>12,500,240.61</u>	
Total net assets - ending		<u>\$ 12,415,135.56</u>	

**County of Oakland
Fringe Benefits Fund
Statement of Net Assets
September 30, 2012**

ASSETS

Current assets:	
Cash and cash equivalents	\$ 53,823,661.98
Accrued interest receivable	409,538.44
Prepaid items	<u>2,730,423.95</u>
Total current assets	<u>56,963,624.37</u>

LIABILITIES

Current liabilities:	
Vouchers payable	2,599,509.05
Due to other governmental units	473,761.31
Current portion of compensated absences	1,214,192.00
Current portion of claims and judgements	2,655,000.00
Accrued liabilities	<u>2,308,365.09</u>
Total current liabilities	<u>9,250,827.45</u>

Noncurrent liabilities:	
Accrued compensated absences	10,927,729.00
Claims and judgements	<u>11,700,975.00</u>
Total noncurrent liabilities	<u>22,628,704.00</u>
Total liabilities	<u>31,879,531.45</u>

NET ASSETS

Unrestricted	<u>25,084,092.92</u>
Total net assets	<u><u>\$ 25,084,092.92</u></u>

**County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012**

	<u>Amended Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Operating revenues:			
Retirees medical - veba	\$ 48,788,700.00	\$ 50,194,680.00	\$ 1,405,980.00
Medical insurance	29,126,700.00	29,642,365.77	515,665.77
Social security	14,500,000.00	14,356,559.44	(143,440.56)
Defined contribution - county	14,350,000.00	14,089,316.15	(260,683.85)
Prescription coverage insurance	9,200,000.00	9,194,286.26	(5,713.74)
Ext - flex benefit hospital deductions	5,000,000.00	5,071,124.13	71,124.13
Retirement administration	4,208,400.00	4,293,063.77	84,663.77
Dental insurance	3,060,000.00	2,895,251.81	(164,748.19)
Workers compensation	2,672,665.00	2,954,883.29	282,218.29
Short term disability	1,700,000.00	1,226,984.84	(473,015.16)
Employees in-service training	1,355,000.00	1,397,018.99	42,018.99
Employee benefits	937,300.00	960,623.43	23,323.43
Group life insurance	900,000.00	611,492.90	(288,507.10)
Unemployment compensation	800,000.00	763,865.06	(36,134.94)
Salary continuation	601,200.00	1,393,919.00	792,719.00
Retirement health savings	550,000.00	610,858.11	60,858.11
Ext - prescription drug rebates	500,000.00	595,626.47	95,626.47
Wellness unit	496,500.00	510,235.69	13,735.69
Ext - flex benefit life insurance	400,000.00	347,034.63	(52,965.37)
Retirement administration - ptne	320,000.00	370,713.74	50,713.74
Ext - medical insurance	280,000.00	183,192.56	(96,807.44)
Tuition reimbursement	260,000.00	266,704.98	6,704.98
Deferred compensation - match	210,600.00	210,570.31	(29.69)
Flex benefit plan	200,000.00	202,981.02	2,981.02
Vision insurance	192,500.00	230,364.30	37,864.30
Defined contribution ptne	175,000.00	193,969.77	18,969.77
Ext other revenue	150,000.00	76,997.61	(73,002.39)
Ext - flex benefit dental insurance	115,000.00	97,125.82	(17,874.18)
Ext - flex benefit vision insurance	105,000.00	116,833.16	11,833.16
Fringe benefits	95,900.00	98,594.98	2,694.98
Ext - dental insurance	25,000.00	15,336.97	(9,663.03)
Ext - forfeiture of deposits	20,000.00	37,084.05	17,084.05
Ext - vision insurance	2,500.00	1,359.89	(1,140.11)
Ext - premium adjustment	0.00	6,479.00	6,479.00
Ext - training	0.00	4,075.00	4,075.00
Ext - wellness revenue	0.00	5,512.00	5,512.00
Total operating revenues	<u>141,297,965.00</u>	<u>143,227,084.90</u>	<u>1,929,119.90</u>
Operating expenses:			
Fringe benefits:			
Deferred compensation - county	210,600.00	210,570.31	29.69
Defined contribution - county	14,500,000.00	14,089,316.15	410,683.85
Defined contribution - ptne retirement	175,000.00	193,969.77	(18,969.77)
Dental insurance	3,200,000.00	3,003,035.71	196,964.29
Disability insurance	2,301,200.00	2,604,102.85	(302,902.85)
Employees in-service training	419,400.00	225,914.92	193,485.08
In-service training - info tech.	350,000.00	155,491.14	194,508.86
Flex benefit payments	200,000.00	120,483.98	79,516.02
Group life insurance	1,300,000.00	986,289.39	313,710.61
Medical insurance	34,406,700.00	32,817,108.03	1,589,591.97
Prescription coverage	9,700,000.00	9,625,679.81	74,320.19
Indirect costs	289,200.00	306,173.00	(16,973.00)
Vision insurance	300,000.00	257,631.49	42,368.51
Retirement health savings	550,000.00	610,858.11	(60,858.11)
Social security	14,500,000.00	14,356,130.65	143,869.35
Tuition reimbursement	260,000.00	160,315.09	99,684.91
Unemployment insurance	800,000.00	653,206.25	146,793.75
Workers compensation claims	2,000,000.00	1,772,390.20	227,609.80
Total fringe benefits	<u>85,462,100.00</u>	<u>82,148,666.85</u>	<u>3,313,433.15</u>

**County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Retiree Medical Ben Trust:			
Bond maturing	19,545,000.00	19,545,000.00	0.00
Interest expense	29,243,700.00	29,243,637.50	62.50
Total retiree medical ben trust	<u>48,788,700.00</u>	<u>48,788,637.50</u>	<u>62.50</u>
Retirement administration:			
Actuarial services	50,000.00	36,700.00	13,300.00
Freight and express	100.00	0.00	100.00
Investment counsel	1,920,000.00	1,841,463.73	78,536.27
Legal services	40,000.00	1,427.50	38,572.50
Membership dues	3,000.00	600.00	2,400.00
Monitoring services	210,000.00	210,125.06	(125.06)
Periodicals, books, publications	600.00	639.10	(39.10)
Printing	3,000.00	3,083.68	(83.68)
Sick and annual leave cash-out	1,500,000.00	989,950.80	510,049.20
Travel and conference	13,500.00	1,175.20	12,324.80
Trust services	208,977.00	172,915.74	36,061.26
Workshops and meetings	0.00	2,163.15	(2,163.15)
Metered postage	533.00	0.00	533.00
Info tech operations	2,290.00	1,360.00	930.00
Total retirement administration	<u>3,952,000.00</u>	<u>3,261,603.96</u>	<u>690,396.04</u>
Retirement administration unit:			
Salaries	345,760.00	314,301.27	31,458.73
Fringe benefits	225,380.00	172,591.93	52,788.07
Personal mileage	1,280.00	0.00	1,280.00
Office supplies	2,300.00	2,268.37	31.63
Equipment rental	1,680.00	1,680.00	0.00
Total retirement admin unit	<u>576,400.00</u>	<u>490,841.57</u>	<u>85,558.43</u>
Wellness program:			
Salaries	62,655.00	65,670.20	(3,015.20)
Fringe benefits	33,777.00	34,454.35	(677.35)
Periodicals, books, publications	5,200.00	3,916.85	1,283.15
Personal mileage	200.00	0.00	200.00
Printing	9,000.00	4,041.22	4,958.78
Professional services	122,000.00	93,535.00	28,465.00
Special event program	49,000.00	30,318.88	18,681.12
Travel and conference	300.00	225.00	75.00
Wellness rewards	6,000.00	2,018.00	3,982.00
Wellness screenings	195,000.00	186,000.00	9,000.00
Workshops and meetings	2,000.00	1,415.00	585.00
Metered postage	1,864.00	3,300.36	(1,436.36)
Office supplies	3,000.00	313.85	2,686.15
Maintenance department charge	5,000.00	3,812.67	1,187.33
Motor pool	1,500.00	1,298.27	201.73
Telephone communications	4.00	162.87	(158.87)
Total wellness program	<u>496,500.00</u>	<u>430,482.52</u>	<u>66,017.48</u>
Child care facility:			
Printing	346.00	0.00	346.00
Custodial supplies	6,000.00	0.00	6,000.00
Other expendable equipment	3,500.00	0.00	3,500.00
Metered postage	492.00	168.84	323.16
Building space	229,307.00	214,217.44	15,089.56
Convenience copier	1,017.00	1,161.75	(144.75)
Info tech operations	23,312.00	29,616.00	(6,304.00)
Maintenance department charges	0.00	4,838.09	(4,838.09)
Telephone communications	6,926.00	6,760.19	165.81
Total child care facility	<u>270,900.00</u>	<u>256,762.31</u>	<u>14,137.69</u>

**County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012**

	<u>Amended Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Workers compensation unit:			
Salaries	164,712.00	164,965.70	(253.70)
Fringe benefits	100,197.00	95,617.27	4,579.73
Adj prior years expense	0.00	3,586.99	(3,586.99)
Insurance	125,000.00	116,800.00	8,200.00
Membership dues	1,000.00	715.00	285.00
Periodicals, books, publications	100.00	102.50	(2.50)
Personal mileage	1,100.00	1,391.99	(291.99)
Professional services	200,000.00	177,612.09	22,387.91
Software support maintenance	200.00	200.00	0.00
State of michigan fees	49,702.00	19,905.44	29,796.56
Travel and conference	3,400.00	430.00	2,970.00
Bldg space cost allocation	11,511.00	10,754.20	756.80
Info tech operations	4,281.00	10,540.75	(6,259.75)
Insurance fund	8,165.00	12,629.92	(4,464.92)
Maintenance department charge	3,000.00	294.31	2,705.69
Telephone communications	297.00	402.11	(105.11)
Total workers compensation unit	<u>672,665.00</u>	<u>615,948.27</u>	<u>56,716.73</u>
Fringe benefits unit:			
Salaries	61,913.00	73,649.73	(11,736.73)
Fringe benefits	33,987.00	51,065.12	(17,078.12)
Total fringe benefits unit	<u>95,900.00</u>	<u>124,714.85</u>	<u>(28,814.85)</u>
Employee benefits unit:			
Salaries	274,973.00	262,173.92	12,799.08
Fringe benefits	188,651.00	174,586.49	14,064.51
Employee medical exams returning	6,000.00	0.00	6,000.00
Mail handling-postage svc	100.00	0.00	100.00
Membership dues	1,000.00	360.00	640.00
Periodicals, books, publications	800.00	921.14	(121.14)
Personal mileage	170.00	17.76	152.24
Printing	17,000.00	10,872.21	6,127.79
Professional services	440,000.00	393,814.69	46,185.31
Travel and conference	2,700.00	0.00	2,700.00
Metered postage	2,500.00	1,738.59	761.41
Office supplies	1,726.00	1,890.68	(164.68)
Equipment rental	1,680.00	1,680.00	0.00
Total employee benefits unit	<u>937,300.00</u>	<u>848,055.48</u>	<u>89,244.52</u>
Training and development unit:			
Salaries	294,324.00	269,977.09	24,346.91
Fringe benefits	222,154.00	185,304.08	36,849.92
Membership dues	1,200.00	1,150.00	50.00
Personal mileage	300.00	0.00	300.00
Printing	10,000.00	4,119.92	5,880.08
Special event program	44,000.00	56,349.24	(12,349.24)
Travel and conference	3,322.00	1,542.38	1,779.62
Other expendable equipment	2,500.00	0.00	2,500.00
Office supplies	3,500.00	2,609.89	890.11
Maintenance department charges	4,300.00	2,951.91	1,348.09
Total training and development unit	<u>585,600.00</u>	<u>524,004.51</u>	<u>61,595.49</u>
Total operating expenses	<u>141,838,065.00</u>	<u>137,489,717.82</u>	<u>4,348,347.18</u>
Operating income (loss)	<u>(540,100.00)</u>	<u>5,737,367.08</u>	<u>6,277,467.08</u>
Nonoperating revenues (expenses):			
Income from investments	540,100.00	380,877.51	(159,222.49)
Total nonoperating revenues (expenses)	<u>540,100.00</u>	<u>380,877.51</u>	<u>(159,222.49)</u>
Change in net assets	<u>\$ 0.00</u>	<u>6,118,244.59</u>	<u>\$ 6,118,244.59</u>
Total net assets - beginning		<u>18,965,848.33</u>	
Total net assets - ending		<u>\$ 25,084,092.92</u>	

**County of Oakland
Information Technology Fund
Statement of Net Assets
September 30, 2012**

ASSETS

Current assets:

Cash and cash equivalents	\$ 13,485,527.20
Inventories	38,596.13
Accounts receivable	59,641.16
Accrued interest on investment	37,765.00
Due from other funds	2,284.89
Due from other governmental units	12,758.25
Prepaid items	2,186,179.28
Total current assets	<u>15,822,751.91</u>

Noncurrent assets:

Capital assets, at cost:

Capital projects in process	3,830,085.55
Equipment	27,982,974.06
Computer softwear	26,903,511.96
Less accumulated depreciation	<u>(51,287,278.03)</u>
Total capital assets (net of accumulated depreciation)	<u>7,429,293.54</u>
Total assets	<u>23,252,045.45</u>

LIABILITIES

Current liabilities:

Accounts payable	437,696.36
Due to other funds	28,991.45
Vouchers payable	1,294,188.83
Unearned revenues	250.00
Total liabilities	<u>1,761,126.64</u>

NET ASSETS

Invested in capital assets, net of related debt	7,429,293.54
Unrestricted - designated for projects	4,650,493.17
Unrestricted	14,061,625.27
Total net assets	<u>\$ 21,490,918.81</u>

County of Oakland
Information Technology Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2012

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
Access Fees Non Oakland	\$ 0.00	\$ 50,359.00	\$ 50,359.00
CLEMIS Operations Outside	262,201.00	151,819.94	(110,381.06)
Equipment Rental	1,386,631.00	1,245,222.52	(141,408.48)
Imaging Development	136,767.00	12,955.36	(123,811.64)
Imaging Operations	380,014.00	204,147.75	(175,866.25)
Non-Governmental Development	1,726,482.00	883,609.73	(842,872.27)
Non-Governmental Operating	2,766,814.00	3,407,691.58	640,877.58
OC Depts Development Support	5,729,414.00	3,445,317.86	(2,284,096.14)
OC Depts Operations	13,309,220.00	12,188,225.91	(1,120,994.09)
Ext-Agencies Revenue	220,000.00	157,711.24	(62,288.76)
Ext-Defr Land File Tax Bills	33,000.00	80,596.80	47,596.80
Ext-Enhanced Access Fees Rev	448,492.00	550,645.61	102,153.61
Ext-Other Revenue	3,000.00	300.00	(2,700.00)
Ext-Reimb of Equalization Ser.	31,000.00	15,374.04	(15,625.96)
Prior Years Adjustments	0.00	60.32	60.32
Sale of Equipment	0.00	48,870.77	48,870.77
Total operating revenues	26,433,035.00	22,442,908.43	(3,990,126.57)
Operating expenses:			
Salaries	8,741,966.00	7,061,602.76	1,680,363.24
Fringe benefits	5,743,079.00	4,463,644.67	1,279,434.33
Contractual services:			
Auction expense	2,000.00	1,372.09	627.91
Bank Charges	7,000.00	11,461.32	(4,461.32)
Charge Card Fees	95,000.00	109,747.62	(14,747.62)
Communications	806,000.00	573,558.66	232,441.34
Contracted Services	306,100.00	490,166.88	(184,066.88)
Copier Machine Rental	409,000.00	153,265.43	255,734.57
Equipment Maintenance	836,120.00	429,072.84	407,047.16
Equipment Replacement	50,000.00	0.00	50,000.00
Equipment Repairs	0.00	6,865.50	(6,865.50)
Freight and Express	10,000.00	1,612.07	8,387.93
Garbage and Rubbish Disposal	6,500.00	2,025.10	4,474.90
Indirect Costs	1,684,425.00	1,207,692.00	476,733.00
Maintenance Contract	368,000.00	218,206.38	149,793.62
Memberships Dues	10,760.00	1,654.50	9,105.50
Periodicals Books Publications	0.00	555.88	(555.88)
Personal Mileage	11,600.00	3,136.56	8,463.44
Printing	2,635.00	271.83	2,363.17
Professional Services	4,173,845.00	4,494,892.94	(321,047.94)
Service Bureau	75,000.00	0.00	75,000.00
Software Rental Lease Purchase	512,000.00	108,063.98	403,936.02
Softwear Support Maintenance	3,038,044.00	3,096,716.90	(58,672.90)
Travel and Conference	90,000.00	8,975.30	81,024.70
Travel employees taxable meals	0.00	27.60	(27.60)
Workshops and Meetings	0.00	46.80	(46.80)
Total contractual services	12,494,029.00	10,919,388.18	1,574,640.82

County of Oakland
Information Technology Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2012

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating expenses, continued:			
Commodities:			
Computer Supplies	95,000.00	3,722.92	91,277.08
Expendable equipment	150,000.00	27.22	149,972.78
Other Expendable Equipment	6,711.00	798,818.20	(792,107.20)
Metered Postage	910.00	243.39	666.61
Office supplies	20,000.00	7,369.36	12,630.64
Paper Printing	40,000.00	2,413.89	37,586.11
Parts and Accessories	75,000.00	25,122.52	49,877.48
Printing Supplies	25,000.00	3,945.12	21,054.88
Total commodities	<u>412,621.00</u>	<u>841,662.62</u>	<u>(429,041.62)</u>
Depreciation:			
Depreciation Computer Equipment	0.00	344,258.00	(344,258.00)
Depreciation Computer Software	0.00	291,793.46	(291,793.46)
Depreciation Equipment	2,440,815.00	732,609.68	1,708,205.32
Total depreciation	<u>2,440,815.00</u>	<u>1,368,661.14</u>	<u>1,072,153.86</u>
Internal services:			
Bldg Space Cost Allocation	913,858.00	853,721.96	60,136.04
Convenience Copier	10,157.00	7,200.39	2,956.61
Drain equipment	0.00	1,708.26	(1,708.26)
Insurance fund	77,904.00	72,982.32	4,921.68
Maintenance Department Charges	26,548.00	16,993.92	9,554.08
Motor Pool Fuel Charges	14,900.00	13,699.71	1,200.29
Motor Pool	50,190.00	48,477.11	1,712.89
Telephone Communications	160,121.00	163,697.58	(3,576.58)
Total internal services	<u>1,253,678.00</u>	<u>1,178,481.25</u>	<u>75,196.75</u>
Total operating expenses	<u>31,086,188.00</u>	<u>25,833,440.62</u>	<u>5,252,747.38</u>
Operating income (loss)	<u>(4,653,153.00)</u>	<u>(3,390,532.19)</u>	<u>1,262,620.81</u>
Nonoperating revenues (expenses):			
Income from investments	285,000.00	71,057.32	(213,942.68)
Gain on Exchange of Assets	5,500.00	5,421.34	(78.66)
Capital Contributions	0.00	495,657.30	495,657.30
Planned use of fund balance	3,437,645.00	0.00	(3,437,645.00)
Total nonoperating revenues (expense)	<u>3,728,145.00</u>	<u>572,135.96</u>	<u>(3,156,009.04)</u>
Income (loss) before transfers	<u>(925,008.00)</u>	<u>(2,818,396.23)</u>	<u>(1,893,388.23)</u>
Transfers in	925,008.00	925,008.00	0.00
Transfers out	0.00	0.00	0.00
Change in net assets	<u>\$ 0.00</u>	<u>(1,893,388.23)</u>	<u>\$ (1,893,388.23)</u>
Total net assets - beginning		23,384,307.04	
Total net assets - ending		<u>\$ 21,490,918.81</u>	

**County of Oakland
Motor Pool
Statement of Net Assets
September 30, 2013**

ASSETS

Current assets:

Cash and cash equivalents	\$ 4,519,111.97
Accrued interest receivable	4,950.19
Due from municipalities	3,783.87
Inventories	309,879.82
Prepaid items	4,026.56
Total current assets	4,841,752.41

Noncurrent assets:

Capital assets	
Buildings	424,860.46
Equipment	52,034.00
Vehicles	13,035,192.53
Less accumulated depreciation	(9,214,730.47)
Total capital assets (net of accumulated depreciation)	4,297,356.52
Total assets	9,139,108.93

LIABILITIES

Current liabilities:

Vouchers payable	153,281.83
Accounts payable	1,589.12
Total current liabilities	154,870.95

NET ASSETS

Invested in capital assets, net of related debt	4,297,356.52
Unrestricted	4,686,881.46
Total net assets	\$ 8,984,237.98

County of Oakland
Motor Pool
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2012

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
Leased equipment	\$ 5,286,848.00	\$ 5,675,784.49	\$ 388,936.49
Gasoline, oil and grease	2,346,302.00	2,579,942.53	233,640.53
Productive labor	278,000.00	284,018.61	6,018.61
Parts and accessories	154,000.00	158,854.42	4,854.42
Ext-other revenue	40,000.00	49,832.17	9,832.17
Ext-productive labor	1,300.00	1,474.24	174.24
Sublet repairs	22,330.00	18,951.79	(3,378.21)
Ext-parts and accessories	700.00	3,443.27	2,743.27
Car wash	700.00	858.00	158.00
Ext-warranty reimbursements	32,200.00	44,477.06	12,277.06
Sale of equipment	0.00	17,354.98	17,354.98
Sale of scrap	0.00	3,684.70	3,684.70
Total operating revenues	<u>8,162,380.00</u>	<u>8,838,676.26</u>	<u>676,296.26</u>
Operating expenses:			
Salaries	<u>696,126.00</u>	<u>676,787.31</u>	<u>19,338.69</u>
Fringe benefits	<u>533,037.00</u>	<u>516,442.40</u>	<u>16,594.60</u>
Contractual services:			
Auction expense	15,000.00	10,184.35	4,815.65
Car wash	60,000.00	50,137.74	9,862.26
Freight and express	500.00	0.00	500.00
Garbage and rubbish disposal	300.00	0.00	300.00
Indirect costs	377,331.00	377,331.00	0.00
Insurance	236,357.00	236,362.40	(5.40)
Insurance reserve expense	175,000.00	177,077.19	(2,077.19)
Laundry and cleaning	6,500.00	4,482.76	2,017.24
License plates and title fees	3,100.00	2,119.26	980.74
Maintenance contract	13,500.00	17,385.84	(3,885.84)
Memberships dues	1,300.00	1,011.00	289.00
Oil and washer solvent	29,000.00	30,503.70	(1,503.70)
Periodicals, books & publications	0.00	238.00	(238.00)
Printing	500.00	0.00	500.00
Sublet repairs	110,000.00	77,132.07	32,867.93
Tool allowance	2,250.00	1,750.00	500.00
Towing and storage fees	662.00	477.46	184.54
Training fees	1,000.00	0.00	1,000.00
Travel and Conference	7,500.00	0.00	7,500.00
Total contractual services	<u>1,039,800.00</u>	<u>986,192.77</u>	<u>53,607.23</u>

County of Oakland
Motor Pool
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2012

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating expenses, continued:			
Commodities:			
Custodial Supplies	3,000.00	3,886.50	(886.50)
Dry goods and clothing	1,900.00	1,218.69	681.31
Expendable equipment	80,800.00	80,834.00	(34.00)
Gasoline - billable	2,319,439.00	2,539,434.29	(219,995.29)
Gasoline - nonbillable	0.00	12,306.48	(12,306.48)
Metered postage	700.00	450.00	250.00
Office supplies	2,122.00	1,738.72	383.28
Parts and accessories	462,455.00	401,803.35	60,651.65
Shop supplies	32,500.00	49,405.04	(16,905.04)
Tires and tubes	123,000.00	164,023.46	(41,023.46)
Total commodities	<u>3,025,916.00</u>	<u>3,255,100.53</u>	<u>(229,184.53)</u>
Depreciation:			
Depreciation	1,645,953.00	1,646,073.64	(120.64)
Total depreciation	<u>1,645,953.00</u>	<u>1,646,073.64</u>	<u>(120.64)</u>
Internal services:			
Bldg space cost allocation	126,557.00	118,229.04	8,327.96
Convenience copier	1,100.00	995.20	104.80
Info tech development	18,393.00	0.00	18,393.00
Info tech operations	32,066.00	37,468.32	(5,402.32)
Insurance fund	168,534.00	164,354.58	4,179.42
Maintenance Department Charges	500.00	3,185.29	(2,685.29)
Radio communications	1,828.00	2,003.08	(175.08)
Telephone Communications	5,397.00	5,094.80	302.20
Total internal services	<u>354,375.00</u>	<u>331,330.31</u>	<u>23,044.69</u>
Total operating expenses	<u>7,295,207.00</u>	<u>7,411,926.96</u>	<u>(116,719.96)</u>
Operating income (loss)	<u>867,173.00</u>	<u>1,426,749.30</u>	<u>559,576.30</u>
Nonoperating revenues (expenses):			
Loss on sale of vehicles	0.00	(9,304.28)	(9,304.28)
Gain on sale of vehicles	183,300.00	192,591.99	9,291.99
Income from investments	40,000.00	23,503.51	(16,496.49)
Total nonoperating revenues (expense)	<u>223,300.00</u>	<u>206,791.22</u>	<u>(16,508.78)</u>
Income (loss) before transfers	1,090,473.00	1,633,540.52	543,067.52
Transfers in	16,500.00	70,634.75	54,134.75
Transfers out	0.00	(500,000.00)	(500,000.00)
Change in net assets	<u>\$ 1,106,973.00</u>	<u>1,204,175.27</u>	<u>\$ 97,202.27</u>
Total net assets - beginning		<u>7,780,062.71</u>	
Total net assets - ending		<u>\$ 8,984,237.98</u>	

**County of Oakland
Telephone Communications
Statement of Net Assets
September 30, 2012**

ASSETS

Current assets:

Cash and cash equivalents	\$ 3,500,164.28
Due from other governmental units	181.17
Accounts receivable	365.65
Accrued interest on investment	3,855.61
Prepaid items	40,835.29
Total current assets	3,545,402.00

Noncurrent assets:

Capital assets, at cost:

Equipment	3,886,421.01
Computer software	947,284.00
Less accumulated depreciation	(4,444,072.91)
Total capital assets (net of accumulated depreciation)	389,632.10
Total assets	3,935,034.10

LIABILITIES

Current liabilities:

Accounts payable	68,730.38
Vouchers payable	40,343.53
Total liabilities	109,073.91

NET ASSETS

Invested in capital assets, net of related debt	389,632.10
Unrestricted	3,436,328.09
Total net assets	\$ 3,825,960.19

County of Oakland
Telephone Communications
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2012

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
Sale of phone service, internal	\$ 2,800,000.00	\$ 2,665,553.34	\$ (134,446.66)
Leased equipment	14,000.00	2,561.31	(11,438.69)
Sale of phone service, external	30,000.00	11,895.34	(18,104.66)
Refund prior years expenses	0.00	160.19	160.19
Sale of equipment	0.00	324.50	324.50
Total operating revenues	2,844,000.00	2,680,494.68	(163,505.32)
Operating expenses:			
Salaries	265,516.00	204,492.25	61,023.75
Fringe benefits	207,220.00	152,829.07	54,390.93
Contractual services:			
Auction expense	0.00	5.41	(5.41)
Communications	1,214,000.00	1,121,738.30	92,261.70
Equipment repairs and maint.	25,000.00	19,445.50	5,554.50
Indirect costs	297,450.00	238,315.00	59,135.00
Maintenance contract/equipment	240,000.00	199,104.28	40,895.72
Memberships dues	150.00	0.00	150.00
Personal mileage	200.00	19.98	180.02
Professional services	8,000.00	47,685.00	(39,685.00)
Software rental lease purchase	0.00	218.97	(218.97)
Spftwear support/maintenance	57,910.00	27,889.00	30,021.00
Sublet repairs	80,000.00	8,376.50	71,623.50
Tower charges	14,000.00	6,770.89	7,229.11
Travel and Conference	5,000.00	0.00	5,000.00
Voice mail	2,000.00	14,495.66	(12,495.66)
Total contractual services	1,943,710.00	1,684,064.49	259,645.51

County of Oakland
Telephone Communications
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2012

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating expenses, continued:			
Commodities:			
Other expendable equipment	175,000.00	176,035.94	(1,035.94)
Office supplies	111.00	12.82	98.18
Postage	111.00	0.00	111.00
Total commodities	<u>175,222.00</u>	<u>176,048.76</u>	<u>(826.76)</u>
Depreciation:			
Equipment	336,300.00	196,940.26	139,359.74
Total depreciation	<u>336,300.00</u>	<u>196,940.26</u>	<u>139,359.74</u>
Internal services:			
Bldg space cost allocation	9,724.00	9,083.96	640.04
Info tech operations	501,948.00	504,232.00	(2,284.00)
Insurance fund	218.00	218.88	(0.88)
Maintenance Department Charges	1,000.00	0.00	1,000.00
Motor pool fuel charges	1,500.00	1,078.59	421.41
Motor pool	4,950.00	4,920.00	30.00
Total internal services	<u>519,340.00</u>	<u>519,533.43</u>	<u>(193.43)</u>
Total operating expenses	<u>3,447,308.00</u>	<u>2,933,908.26</u>	<u>513,399.74</u>
Operating income (loss)	<u>(603,308.00)</u>	<u>(253,413.58)</u>	<u>349,894.42</u>
Nonoperating revenues (expenses):			
Planned use of fund balance	573,308.00	0.00	(573,308.00)
Income from investments	30,000.00	24,510.35	(5,489.65)
Total nonoperating revenues (expense)	<u>603,308.00</u>	<u>24,510.35</u>	<u>(578,797.65)</u>
Income (loss) before transfers	0.00	(228,903.23)	(228,903.23)
Transfers in	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00
Change in net assets	<u>\$ 0.00</u>	<u>(228,903.23)</u>	<u>\$ (228,903.23)</u>
Total net assets - beginning		4,054,863.42	
Total net assets - ending		<u>\$ 3,825,960.19</u>	

FINANCIAL STATEMENTS ENTERPRISE FUNDS

**INDIVIDUAL BALANCE SHEETS,
STATEMENTS OF REVENUES,
EXPENSES AND CHANGES
IN FUND EQUITY
AND
SCHEDULES OF EXPENSES**

**County of Oakland
Airport Fund
Statement of Net Assets
September 30, 2012**

ASSETS

Current assets:

Cash and cash equivalents	\$ 15,326,974.96
Accounts receivable	427,534.23
Current contracts receivable	1,108,328.17
Due from municipalities	1,038.88
Accrued interest receivable	63,890.59
Total current assets	<u>16,927,766.83</u>

Noncurrent assets:

Land	36,201,392.70
Land improvements	34,261,845.31
Building	33,783,420.70
Construction in progress	76,899.85
Equipment	924,756.42
Roads and parking lots	3,991,872.86
Vehicles	2,320,918.03
Collections - undepreciable	12,000.00
Less accumulated depreciation	<u>(34,046,060.19)</u>
Total capital assets (net of accumulated depreciation)	<u>77,527,045.68</u>
Total assets	<u>94,454,812.51</u>

LIABILITIES

Current liabilities:

Vouchers payable	24,100.91
Current portion of capital lease	585,000.00
Deferred income	1,351,125.73
Deposits and other liabilities	505,086.23
Total liabilities	<u>2,465,312.87</u>

Non-current liabilities:

Long-term portion capital lease	<u>9,350,000.00</u>
Total non-current liabilities	<u>9,350,000.00</u>
Total liabilities	<u>11,815,312.87</u>

NET ASSETS

Invested in capital assets	77,527,045.68
Reserved for projects	313.07
Unrestricted	5,112,140.89
Total net assets	<u>\$ 82,639,499.64</u>

County of Oakland
Airport Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
Aviation gas	\$ 1,003,160.00	\$ 859,603.75	\$ (143,556.25)
Car rental concessions	32,950.00	28,035.06	(4,914.94)
Costs	0.00	900.00	900.00
Gas, oil & grease charges	0.00	1,121.30	1,121.30
Land lease	1,277,000.00	1,137,752.32	(139,247.68)
Landing fee concessions	71,204.00	58,107.00	(13,097.00)
Landing fees	22,000.00	14,675.00	(7,325.00)
Late penalty	19,594.00	8,866.76	(10,727.24)
Miscellaneous	15,000.00	7,862.46	(7,137.54)
Parking fees	850.00	2,970.00	2,120.00
Reimburse US customs service	285,000.00	403,648.04	118,648.04
Rental facilities	0.00	45.00	45.00
T-hangar rental	2,118,363.00	1,720,538.47	(397,824.53)
Terminal space	6,800.00	0.00	(6,800.00)
Tie downs	23,500.00	15,013.18	(8,486.82)
Prior years adjustments	0.00	243,352.11	243,352.11
Refund prior years expenses	0.00	393.40	393.40
Total operating revenues	4,875,421.00	4,502,883.85	(372,537.15)
Operating expenses:			
Salaries	1,183,702.00	1,071,698.77	112,003.23
Fringe benefits	758,407.00	706,930.16	51,476.84
Contractual services:			
Adjustment prior years revenue	0.00	20,010.63	(20,010.63)
Adj prior years expenses	0.00	614,219.04	(614,219.04)
Advertising	0.00	6,084.00	(6,084.00)
Building maintenance charges	26,000.00	25,267.82	732.18
Charge card fees	10,000.00	16,169.35	(6,169.35)
Custodial services	12,400.00	0.00	12,400.00
Electrical service	200,000.00	182,336.95	17,663.05
Equipment maintenance	72,625.00	70,998.80	1,626.20
Freight and express	500.00	666.46	(166.46)
Garbage and rubbish disposal	0.00	2,709.50	(2,709.50)
Grounds maintenance	173,000.00	66,112.57	106,887.43
Indirect costs	486,661.00	475,377.00	11,284.00
Laundry and cleaning	3,000.00	2,165.95	834.05
Licenses and permits	2,000.00	1,171.49	828.51

**County of Oakland
Airport Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Management services	55,691.00	53,709.00	1,982.00
Membership dues and publications	2,841.00	1,917.40	923.60
Miscellaneous expenses - donations	0.00	860.00	(860.00)
Miscellaneous	0.00	909.57	(909.57)
Paying agent fee	300.00	494.11	(194.11)
Periodicals, books, publications	0.00	2,992.25	(2,992.25)
Personal mileage	700.00	529.49	170.51
Printing	3,912.00	0.00	3,912.00
Prof. Services - consultant	0.00	6,625.00	(6,625.00)
Professional services	11,000.00	21,895.39	(10,895.39)
Property taxes	0.00	13.64	(13.64)
Runway and taxiway repairs	7,000.00	86.68	6,913.32
Security expense	7,000.00	3,847.99	3,152.01
Training	11,000.00	23,929.56	(12,929.56)
Travel and conference	1,200.00	4,362.12	(3,162.12)
Travel employees taxable meals	0.00	55.20	(55.20)
US custom services	285,000.00	369,764.13	(84,764.13)
Water & sewer charges	29,000.00	48,504.15	(19,504.15)
Window cleaning service	3,300.00	1,600.00	1,700.00
Workshops & meetings	1,000.00	362.82	637.18
Total contractual services	<u>1,405,130.00</u>	<u>2,025,748.06</u>	<u>(620,618.06)</u>
Commodities:			
Dry goods & clothing	6,500.00	5,962.35	537.65
Electrical supplies	10,500.00	10,545.47	(45.47)
Expendable equipment	5,000.00	0.00	5,000.00
Firefighting supplies	3,000.00	2,012.62	987.38
Gasoline charges	29,000.00	28,390.86	609.14
Grounds supplies	2,000.00	1,415.25	584.75
Maintenance supplies	15,500.00	22,049.71	(6,549.71)
Metered postage	2,415.00	1,904.09	510.91
Office supplies	7,408.00	3,360.59	4,047.41
Postage - standard mailing	150.00	0.00	150.00
Small tools	6,300.00	4,289.79	2,010.21
Total commodities	<u>87,773.00</u>	<u>79,930.73</u>	<u>7,842.27</u>

**County of Oakland
Airport Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Depreciation:			
Land improvements	891,324.00	2,481,375.18	(1,590,051.18)
Roads & parking lots	141,793.00	935,632.69	(793,839.69)
Building	761,279.00	931,459.33	(170,180.33)
Equipment	26,635.00	30,206.62	(3,571.62)
Vehicles	116,484.00	106,632.07	9,851.93
Total depreciation	<u>1,937,515.00</u>	<u>4,485,305.89</u>	<u>(2,547,790.89)</u>
Internal services:			
Convenience copier	2,015.00	3,568.13	(1,553.13)
Drain equipment	5,000.00	0.00	5,000.00
Info tech - development	12,500.00	4,307.00	8,193.00
Info tech - operations	22,548.00	25,485.92	(2,937.92)
Insurance fund	241,512.00	149,102.78	92,409.22
Maintenance dept charges	2,000.00	55.71	1,944.29
Motor pool fuel charges	0.00	268.47	(268.47)
Motor pool	5,500.00	4,920.00	580.00
Radio communications	7,922.00	7,921.68	0.32
Telephone communications	15,779.00	16,911.34	(1,132.34)
Total internal services	<u>314,776.00</u>	<u>212,541.03</u>	<u>102,234.97</u>
Total operating expenses	<u>5,687,303.00</u>	<u>8,582,154.64</u>	<u>(2,894,851.64)</u>
Operating income (loss)	<u>(811,882.00)</u>	<u>(4,079,270.79)</u>	<u>(3,267,388.79)</u>
Nonoperating revenues (expenses):			
Federal grants	0.00	118,771.86	118,771.86
Income from investments	278,744.00	109,537.60	(169,206.40)
Interest expense	(470,328.00)	(434,088.30)	(36,239.70)
Paying agent fees	0.00	(218.33)	218.33
Capital contributions	1,037,683.00	16,935,461.20	15,897,778.20
Total nonoperating revenues (expenses)	<u>846,099.00</u>	<u>16,729,464.03</u>	<u>15,811,322.29</u>
Income (loss) before transfers	34,217.00	12,650,193.24	12,615,976.24
Transfers in	0.00	50.25	50.25
Transfers out	0.00	0.00	0.00
Changes in net assets	<u>\$ 34,217.00</u>	<u>12,650,243.49</u>	<u>\$ 12,616,026.49</u>
Total net assets - beginning		69,989,256.15	
Total net assets - ending		<u>\$ 82,639,499.64</u>	

**County of Oakland
CLEMIS
Statement of Net Assets
September 30, 2012**

ASSETS

Current assets:

Cash and cash equivalents	\$ 7,252,518.02
Due from other governments	809,481.60
Due from other funds	356,913.35
Accounts receivable	105,193.66
Accrued interest receivable	10,262.79
Prepaid items	532,137.31
Total current assets	<u>9,066,506.73</u>

Noncurrent assets:

Equipment	9,037,772.67
Equipment 911	2,554,100.14
Equipment COPS MORE	23,923,858.13
Equipment OAKVIDEO	6,478,421.38
Capital projects in progress	146,343.25
Less accumulated depreciation	<u>(34,726,456.38)</u>
Total capital assets (net of accumulated depreciation)	<u>7,414,039.19</u>
Total assets	<u>16,480,545.92</u>

LIABILITIES

Current liabilities:

Vouchers payable	183,191.61
Due to municipalities	335,745.00
Accounts payable	141,473.96
Deferred income	134,759.34
Total liabilities	<u>795,169.91</u>

NET ASSETS

Invested in capital assets	7,414,039.19
Unrestricted - designated for projects	287,616.68
Unrestricted	7,983,720.14
Total net assets	<u>\$ 15,685,376.01</u>

County of Oakland
CLEMIS
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
In car terminals - all others	\$ 1,863,120.00	\$ 1,565,613.25	\$ (297,506.75)
Service fees	1,201,000.00	989,903.74	(211,096.26)
CLEMIS crash	650,000.00	476,669.00	(173,331.00)
Access fees - non-oakland users	596,187.00	649,756.00	53,569.00
Sheriff contracted services	336,164.00	331,223.00	(4,941.00)
Maint. Contracts - Mugshot capture st.	280,000.00	310,333.33	30,333.33
Access fees - police depts.	267,740.00	278,620.00	10,880.00
Reimbursements - general	229,000.00	341,782.50	112,782.50
In-car terminals - OC sheriff	184,886.00	218,195.75	33,309.75
Rebilled charges	150,000.00	114,552.21	(35,447.79)
Maintenance contracts - Live Scan	140,000.00	273,270.77	133,270.77
CLEMIS Citation	100,000.00	161,189.20	61,189.20
Miscellaneous	0.00	12.41	12.41
Parts and accessories	500.00	5,065.04	4,565.04
Productive labor	500.00	65.00	(435.00)
Refund prior years expenses	0.00	6,106.23	6,106.23
Seminars and conferences	0.00	403.00	403.00
Sale of equipment	0.00	1,049.51	1,049.51
Total operating revenues	<u>5,999,097.00</u>	<u>5,723,809.94</u>	<u>(275,287.06)</u>
Operating expenses:			
Salaries	<u>1,613,229.00</u>	<u>1,252,360.34</u>	<u>360,868.66</u>
Fringe benefits	<u>1,097,190.00</u>	<u>803,961.82</u>	<u>293,228.18</u>
Contractual services:			
Adjustment prior years expenses	0.00	20,897.48	(20,897.48)
Bank charges	5,000.00	85,477.78	(80,477.78)
Communications	1,000,000.00	920,832.82	79,167.18
Equipment repairs & maintenance	440,000.00	316,746.93	123,253.07
Freight and express	0.00	296.75	(296.75)
Indirect costs	240,000.00	293,485.00	(53,485.00)
Memberships & dues	750.00	277.00	473.00
Personal mileage	1,500.00	2,238.89	(738.89)
Printing	17,000.00	54.50	16,945.50
Professional services	599,134.00	329,156.58	269,977.42
Rebillable services	150,000.00	114,370.02	35,629.98
Software rental lease purchase	0.00	153,644.45	(153,644.45)

County of Oakland
CLEMIS
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012

	<u>Amended</u>		<u>Favorable</u>
	<u>Budget</u>	<u>Actual</u>	<u>(Unfavorable)</u>
			<u>Variance</u>
Software support/maintenance	915,000.00	603,293.73	311,706.27
Travel & conference	8,000.00	3,015.98	4,984.02
Workshops & meetings	1,000.00	1,004.12	(4.12)
Total contractual services	<u>3,377,384.00</u>	<u>2,844,792.03</u>	<u>532,591.97</u>
Commodities:			
Dry goods & clothing	750.00	631.74	118.26
Expendable equipment	0.00	57,353.59	(57,353.59)
Metered postage	287.00	91.76	195.24
Office supplies	1,000.00	409.26	590.74
Parts and accessories	5,000.00	7,156.82	(2,156.82)
Printing supplies	0.00	225.96	(225.96)
Total commodities	<u>7,037.00</u>	<u>65,869.13</u>	<u>(58,832.13)</u>
Depreciation:	<u>1,585,481.00</u>	<u>2,705,070.02</u>	<u>(1,119,589.02)</u>
Internal services:			
Bldg. space allocation	168,374.00	157,294.04	11,079.96
Info tech development	417,934.00	102,397.60	315,536.40
Info tech - operations	262,201.00	202,178.94	60,022.06
Motor pool	12,000.00	13,292.30	(1,292.30)
Motor pool fuel chagres	2,500.00	2,070.89	429.11
Radio communications	0.00	300.00	(300.00)
Telephone communications	21,374.00	20,418.27	955.73
Total internal services	<u>884,383.00</u>	<u>497,952.04</u>	<u>386,430.96</u>
Total operating expenses	<u>8,564,704.00</u>	<u>8,170,005.38</u>	<u>394,698.62</u>
Operating income (loss)	<u>(2,565,607.00)</u>	<u>(2,446,195.44)</u>	<u>119,411.56</u>
Nonoperating revenues (expenses):			
Budgeted equity adjustments	218,921.00	0.00	(218,921.00)
Income from investments	15,000.00	35,059.46	20,059.46
Gain or (Loss) on sale of equipment	0.00	(3,077.66)	(3,077.66)
Capital contributions	287,500.00	786,768.19	499,268.19
Total nonoperating revenues (expenses)	<u>521,421.00</u>	<u>818,749.99</u>	<u>297,328.99</u>
Income (loss) before transfers	<u>(2,044,186.00)</u>	<u>(1,627,445.45)</u>	<u>416,740.55</u>
Transfers in	2,044,186.00	2,334,186.00	290,000.00
Transfers out	0.00	0.00	0.00
Changes in net assets	<u>\$ 0.00</u>	<u>706,740.55</u>	<u>\$ 706,740.55</u>
Total net assets - beginning		14,978,635.46	
Total net assets - ending		<u>\$ 15,685,376.01</u>	

**County of Oakland
Delinquent Tax Revolving Fund
Statement of Net Assets
September 30, 2012**

ASSETS

Current assets:

Cash and cash equivalents	\$ 99,254,926.02
Due from other governmental units	16,101,246.02
Delinquent property taxes	96,254,020.09
Accrued interest on investment	1,493,271.79
Accounts receivable-interest on del tax	15,163,425.00
Accounts receivable-collection fees	3,355,227.00
Current portion of advance receivable	12,883.00
Total current assets	<u>231,634,998.92</u>

Noncurrent assets:

Long-term portion of advance receivable	103,064.00
Total non-current assets	<u>103,064.00</u>
Total assets	<u>231,738,062.92</u>

LIABILITIES

Current liabilities:

Vouchers payable	88,408.90
Due to other governments	221,776.84
Accounts payable	57,723.15
Notes payable	25,000,000.00
Total liabilities	<u>25,367,908.89</u>

NET ASSETS

Designated - debt service	50,766,956.00
Designated - delinquent taxes receivable	144,567,825.50
Designated - collection fees	11,035,372.53
Total net assets	<u>\$ 206,370,154.03</u>

County of Oakland
Delinquent Tax Revolving Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2012

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
Interest on delinquent taxes	\$ 18,750,000.00	\$ 14,358,459.47	\$ (4,391,540.53)
Collection fees	6,000,000.00	3,817,519.81	(2,182,480.19)
Interest and penalty	250,000.00	2,035,322.08	1,785,322.08
Prior years adjustments	0.00	987,113.24	987,113.24
Total operating revenues	<u>25,000,000.00</u>	<u>21,198,414.60</u>	<u>(3,801,585.40)</u>
Operating expenses:			
Salaries	<u>58,655.00</u>	<u>58,654.57</u>	<u>0.43</u>
Fringe benefits	<u>45,870.00</u>	<u>46,018.96</u>	<u>(148.96)</u>
Contractual services:			
Indirect Costs	200,000.00	56,882.00	143,118.00
Professional Services	200,000.00	81,829.04	118,170.96
Legal services	40,000.00	27,500.00	12,500.00
Administrative overhead	20,000.00	28,056.26	(8,056.26)
Printing	250.00	900.00	(650.00)
Prof. ser. financial consultant	0.00	30,000.00	(30,000.00)
Discount on bonds	0.00	14,262.16	(14,262.16)
Paying agent fee contractual	0.00	1,800.00	(1,800.00)
Total contractual services	<u>460,250.00</u>	<u>241,229.46</u>	<u>219,020.54</u>
Total operating expenses	<u>564,775.00</u>	<u>345,902.99</u>	<u>218,872.01</u>
Operating income (loss)	<u>24,435,225.00</u>	<u>20,852,511.61</u>	<u>(3,582,713.39)</u>
Nonoperating revenues (expenses):			
Income from investments	2,022,497.00	710,435.10	(1,312,061.90)
Interest credited	0.00	451.47	451.47
Planned use of fund balance	9,380,582.00	0.00	(9,380,582.00)
Interest expense	(1,750,000.00)	(223,107.16)	1,526,892.84
Total nonoperating revenues (expense)	<u>9,653,079.00</u>	<u>487,779.41</u>	<u>(9,165,299.59)</u>
Income (loss) before transfers	<u>34,088,304.00</u>	<u>21,340,291.02</u>	<u>(12,748,012.98)</u>
Transfers in	0.00	0.00	0.00
Transfers out	<u>(34,085,924.00)</u>	<u>(33,657,557.88)</u>	<u>428,366.12</u>
Change in net assets	<u>\$ 2,380.00</u>	<u>(12,317,266.86)</u>	<u>\$ (12,319,646.86)</u>
Total net assets - beginning		<u>218,687,420.89</u>	
Total net assets - ending		<u>\$ 206,370,154.03</u>	

**County of Oakland
Fire Records Management
Statement of Net Assets
September 30, 2012**

ASSETS

Current assets:

Cash and cash equivalents	\$	385,582.25
Due from other governments		49,241.97
Accounts receivable		2,780.25
Accrued interest receivable		1,010.16
Prepaid items		19,389.50
Total current assets		458,004.13

Noncurrent assets:

Equipment		135,894.58
Computer software		409,195.95
Less accumulated depreciation		(535,839.29)
Total capital assets (net of accumulated depreciation)		9,251.24
Total assets		467,255.37

LIABILITIES

Current liabilities:

Vouchers payable		0.00
Due to other funds		0.00
Total liabilities		0.00

NET ASSETS

Invested in capital assets		9,251.24
Unrestricted		458,004.13
Total net assets	\$	467,255.37

County of Oakland
Fire Records Management
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
Outside agencies	\$ 143,395.00	\$ 139,193.33	\$ (4,201.67)
Participation fees - non-Oakland agencies	20,000.00	20,310.00	310.00
Outside agencies - rebilled charges	42,600.00	34,236.68	(8,363.32)
Total operating revenues	<u>205,995.00</u>	<u>193,740.01</u>	<u>(12,254.99)</u>
Operating expenses:			
Salaries	236,137.00	224,330.89	11,806.11
Fringe benefits	169,709.00	166,555.96	3,153.04
Contractual services:			
Communications	35,000.00	23,760.76	11,239.24
Equipment repairs & maintenance	5,000.00	0.00	5,000.00
Indirect costs	50,000.00	65,114.00	(15,114.00)
Personal mileage	1,750.00	0.00	1,750.00
Software rental lease purchase	0.00	3,105.16	(3,105.16)
Software support/maintenance	75,000.00	77,558.00	(2,558.00)
Travel & conference	5,000.00	0.00	5,000.00
Total contractual services	<u>171,750.00</u>	<u>169,537.92</u>	<u>2,212.08</u>
Commodities:			
Expendable equipment	10,000.00	0.00	10,000.00
Total commodities	<u>10,000.00</u>	<u>0.00</u>	<u>10,000.00</u>
Depreciation:			
	0.00	1,850.26	(1,850.26)
Internal services:			
Info tech-CLEMIS	400.00	81.50	318.50
Info tech development	0.00	3,587.22	(3,587.22)
Info tech - operations	52,666.00	52,934.24	(268.24)
Insurance fund	206.00	206.88	(0.88)
Telephone communications	631.00	555.56	75.44
Total internal services	<u>53,903.00</u>	<u>57,365.40</u>	<u>(3,462.40)</u>
Total operating expenses	<u>641,499.00</u>	<u>619,640.43</u>	<u>21,858.57</u>
Operating income (loss)	<u>(435,504.00)</u>	<u>(425,900.42)</u>	<u>9,603.58</u>
Nonoperating revenues (expenses):			
Planned use of fund balance	3,319.00	0.00	(3,319.00)
Income from investments	2,000.00	2,402.22	402.22
Total nonoperating revenues (expenses)	<u>5,319.00</u>	<u>2,402.22</u>	<u>(2,916.78)</u>
Income (loss) before transfers	<u>(430,185.00)</u>	<u>(423,498.20)</u>	<u>6,686.80</u>
Transfers in	430,185.00	417,579.99	(12,605.01)
Transfers out	0.00	0.00	0.00
Changes in net assets	<u>\$ 0.00</u>	<u>(5,918.21)</u>	<u>\$ (5,918.21)</u>
Total net assets - beginning		473,173.58	
Total net assets - ending		<u>\$ 467,255.37</u>	

**County of Oakland
Radio Communications Fund
Statement of Net Assets
September 30, 2012**

ASSETS

Current assets:

Cash and cash equivalents	\$ 15,311,508.50
Accrued interest receivable	97,783.37
Due from other governments	51,771.66
Accounts receivable	1,927,340.52
Inventories	507,482.63
Prepaid items	198,187.49
Total current assets	<u>18,094,074.17</u>

Noncurrent assets:

Tower rights	8,585,770.20
Equipment	26,316,176.36
Structures	12,833,781.50
Less accumulated depreciation	<u>(9,854,060.81)</u>
Total capital assets (net of accumulated depreciation)	<u>37,881,667.25</u>
Total assets	<u>55,975,741.42</u>

LIABILITIES

Current liabilities:

Vouchers payable	18,525.16
Accounts payable	116,096.45
Due to other funds	49,976.35
Due to municipalities	<u>140,469.51</u>
Total current liabilities	<u>325,067.47</u>

NET ASSETS

Invested in capital assets, net of related debt	37,881,667.25
Undesignated	<u>17,769,006.70</u>
Total net assets	<u>\$ 55,650,673.95</u>

County of Oakland
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
E-911 surcharge - Radio system	\$ 6,367,035.00	\$ 6,298,836.72	\$ (68,198.28)
Antenna site management	270,000.00	330,261.36	60,261.36
Leased equipment	256,753.00	230,549.08	(26,203.92)
Outside agencies	266,277.00	67,553.16	(198,723.84)
Parts and accessories	30,000.00	139,941.21	109,941.21
Productive labor	2,500.00	10,870.50	8,370.50
Refund of prior years expenses	0.00	56,283.55	56,283.55
Reimbursement - general	0.00	190,800.00	190,800.00
Sale of equipment	0.00	280.09	280.09
Total operating revenues	7,192,565.00	7,325,375.67	132,810.67
Operating expenses:			
Salaries	620,910.00	505,981.42	114,928.58
Fringe benefits	415,181.00	345,674.38	69,506.62
Contractual services:			
Adjusted prior years expense	0.00	1,161.30	(1,161.30)
Auction expense	0.00	4.79	(4.79)
Communications	250,000.00	161,790.34	88,209.66
Electrical services	100,000.00	74,325.51	25,674.49
Equipment repairs & maintance	235,000.00	267,057.65	(32,057.65)
Freight and express	4,200.00	8,405.96	(4,205.96)
Indirect costs	196,000.00	153,748.00	42,252.00
Laundry & cleaning	1,000.00	401.98	598.02
Maintenance contract	678,000.00	297,842.88	380,157.12
Membership dues and publications	750.00	604.00	146.00
Personal mileage	750.00	2,929.86	(2,179.86)
Printing	1,646.00	87.96	1,558.04
Professional services	100,000.00	106,810.35	(6,810.35)
Rebillable services	1,000.00	0.00	1,000.00
Software rental lease purchase	0.00	60,776.00	(60,776.00)
Software support / maintenance	0.00	89.99	(89.99)
Special projects	40,000.00	7,264.05	32,735.95
Tower charges	300,000.00	391,699.00	(91,699.00)
Travel and conference	15,000.00	0.00	15,000.00
Uncollectable accounts receivable	0.00	535.50	(535.50)
Workshops & meetings	100.00	0.00	100.00
Total contractual services	1,923,446.00	1,535,535.12	387,910.88

County of Oakland
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Commodities:			
Dry good & clothing	900.00	1,022.00	(122.00)
Expendable equipment	20,788.00	176,539.95	(155,751.95)
Metered postage	126.00	0.00	126.00
Office supplies	5,000.00	3,747.50	1,252.50
Parts & accessories	125,000.00	209,451.38	(84,451.38)
Shop supplies	12,000.00	13,169.50	(1,169.50)
Small tools	10,000.00	2,013.29	7,986.71
Total commodities	<u>173,814.00</u>	<u>405,943.62</u>	<u>(232,129.62)</u>
Depreciation:			
Equipment, structures & tower rights	4,000,000.00	4,444,162.53	(444,162.53)
Total depreciation	<u>4,000,000.00</u>	<u>4,444,162.53</u>	<u>(444,162.53)</u>
Internal services:			
Bldg space allocations	25,151.00	23,496.64	1,654.36
Convenience copier	222.00	203.06	18.94
CLEMIS development	0.00	4,728.50	(4,728.50)
Info tech-CLEMIS	1,201,000.00	989,903.74	211,096.26
Info tech - development	0.00	20,821.50	(20,821.50)
Info tech-operations	375,708.00	227,944.00	147,764.00
Insurance fund	20,172.00	13,333.41	6,838.59
Maintenance department charges	35,000.00	3,595.80	31,404.20
Motor pool fuel charges	9,300.00	7,183.03	2,116.97
Motor pool	30,100.00	21,552.12	8,547.88
Telephone communications	30,899.00	27,451.46	3,447.54
Total internal services	<u>1,727,552.00</u>	<u>1,340,213.26</u>	<u>387,338.74</u>
Total operating expenses	<u>8,860,903.00</u>	<u>8,577,510.33</u>	<u>283,392.67</u>
Operating income (loss)	<u>(1,668,338.00)</u>	<u>(1,252,134.66)</u>	<u>416,203.34</u>
Nonoperating revenues (expenses):			
Budgeted equity adjustments	2,004,338.00	0.00	(2,004,338.00)
Income from investments	150,000.00	200,566.20	50,566.20
Total nonoperating revenues (expenses)	<u>2,154,338.00</u>	<u>200,566.20</u>	<u>(1,953,771.80)</u>
Income (loss) before transfers	486,000.00	(1,051,568.46)	(1,537,568.46)
Transfers in	0.00	0.00	0.00
Transfers out	(486,000.00)	(486,000.00)	0.00
Changes in net assets	<u>\$ 0.00</u>	<u>(1,537,568.46)</u>	<u>\$ (1,537,568.46)</u>
Total net assets - beginning		57,188,242.41	
Total net assets - ending		<u>\$ 55,650,673.95</u>	

**County of Oakland
Parks and Recreation Fund
Statement of Net Assets
September 30, 2012**

ASSETS

Current assets:

Cash and investment pool	\$ 31,336,520.23
Accrued interest on investment receivable	19,086.24
Accounts receivable	276,448.47
Employee travel advances	264.50
Allow for employee travel adv	(264.50)
Due from State of Michigan	3,500.00
Due from other funds	9,769.56
Inventories	34,341.92
Deferred Charges	17,167.81
Total current assets	<u>31,696,834.23</u>

Noncurrent assets:

Land	30,676,434.15
Capital projects in progress	2,374,091.08
Park improvements	54,081,179.59
Buildings	25,761,880.63
Equipment	5,898,149.07
Vehicles	776,407.42
Less accumulated depreciation	<u>(51,364,339.27)</u>
Total capital assets (net of accumulated depreciation)	<u>68,203,802.67</u>
Total assets	<u>99,900,636.90</u>

LIABILITIES

Current liabilities:

Vouchers payable	486,548.45
Unearned revenue	100,114.46
Accounts payable	454,499.88
Total current liabilities	<u>1,041,162.79</u>

Noncurrent liabilities:

None	<u>-</u>
Total noncurrent liabilities	<u>-</u>
Total liabilities	<u>1,041,162.79</u>

NET ASSETS

Unrestricted	30,655,671.44
Invested in capital assets, net of debt	68,203,802.67
Total net assets	<u>\$ 98,859,474.11</u>

**County of Oakland
Parks and Recreation
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
Greens fees	\$ 2,394,000.00	\$ 2,582,112.98	\$ 188,112.98
Entrance fees gen. admission	1,650,000.00	1,988,998.00	338,998.00
Golf cart rental	1,074,900.00	1,014,035.13	(60,864.87)
Fees camping	783,000.00	904,327.91	121,327.91
Fees day use	565,250.00	612,654.00	47,404.00
Commission food service	525,100.00	485,783.85	(39,316.15)
Rental facilities	229,422.00	268,905.50	39,483.50
Special contracts	225,730.00	118,952.03	(106,777.97)
Sales pro shop	132,242.00	134,611.91	2,369.91
Rental units or events	129,525.00	191,210.00	61,685.00
Rental equipment	111,720.00	91,187.19	(20,532.81)
Fees driving range	75,000.00	79,793.10	4,793.10
Rent house	67,186.00	81,605.00	14,419.00
Antenna site management	53,484.00	53,484.30	0.30
Water feature ride	25,000.00	33,639.00	8,639.00
Maintenance contracts	12,500.00	5,630.60	(6,869.40)
Reimbursement contracts	11,600.00	19,286.68	7,686.68
Deck tennis	6,305.00	5,090.00	(1,215.00)
Miscellaneous	5,100.00	4,038.91	(1,061.09)
Special and sanctioned races	3,475.00	8,528.25	5,053.25
Weekly races	2,500.00	4,318.00	1,818.00
Commission contracts	1,050.00	1,130.43	80.43
NSF check fees	25.00	75.00	50.00
Entrance fees swimming class	0.00	3,492.00	3,492.00
Reimb. 3rd party	0.00	8,183.66	8,183.66
Adjustment of prior years revenue	0.00	309.00	309.00
Cash overages	0.00	689.66	689.66
Prior years revenue	0.00	45,484.09	45,484.09
Refund prior years expenses	0.00	105.00	105.00
Sale of equipment	0.00	4,409.82	4,409.82
Sale of scrap	0.00	4,536.42	4,536.42
Intrest on delinquent taxes	(8,000.00)	(10,919.10)	(2,919.10)
Total operating revenues	<u>8,076,114.00</u>	<u>8,745,688.32</u>	<u>669,574.32</u>
Operating expenses:			
Salaries	<u>7,964,846.00</u>	<u>7,374,940.39</u>	<u>589,905.61</u>
Fringe benefits	<u>2,692,445.00</u>	<u>2,697,101.69</u>	<u>(4,656.69)</u>

**County of Oakland
Parks and Recreation
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Contractual services:			
Adjusted prior years expense	0.00	74,418.30	(74,418.30)
Adj prior years revenue	0.00	362.75	(362.75)
Bank charges	7,002.00	5,811.16	1,190.84
Building maintenance charges	599,822.00	619,775.46	(19,953.46)
Cash shortage	0.00	862.97	(862.97)
Charge card fees	70,390.00	69,680.58	709.42
Contingency	1,091,376.00	0.00	1,091,376.00
Contracted services	127,990.00	19,122.01	108,867.99
Custodial services	31,990.00	26,310.00	5,680.00
Design fees	15,000.00	14,177.00	823.00
Electrical service	656,805.00	563,754.80	93,050.20
Employee medical exams	0.00	148.00	(148.00)
Equipment maintenance	490,938.00	456,498.61	34,439.39
Equipment rental	13,367.00	6,469.13	6,897.87
Fees - per diem	4,900.00	2,470.53	2,429.47
Garbage and rubbish disposal	36,812.00	29,848.94	6,963.06
General program administration	79,350.00	0.00	79,350.00
Grounds maintenance	1,111,728.00	931,800.05	179,927.95
Indirect costs	609,420.00	636,281.00	(26,861.00)
Laundry & cleaning	10,910.00	9,275.19	1,634.81
Legal services	0.00	6,622.28	(6,622.28)
Licenses and permits	0.00	19,857.18	(19,857.18)
Logos trademarks & intellect. Prop.	4,125.00	4,180.60	(55.60)
Mail handling - postage	1,000.00	81.76	918.24
Membership dues and publications	14,844.00	10,384.50	4,459.50
Miscellaneous	91,693.00	19,013.45	72,679.55
Natural gas	305,505.00	195,163.72	110,341.28
Periodicals, books, publications	3,593.00	2,024.12	1,568.88
Personal mileage	18,142.00	17,824.05	317.95
Printing	167.00	46,889.25	(46,722.25)
Public information	172,600.00	215,824.08	(43,224.08)
Refund prior years revenue	0.00	800.00	(800.00)
Relocation	0.00	2,100.00	(2,100.00)
Rent	14,163.00	0.00	14,163.00
Rental property maintenance	14,400.00	11,196.11	3,203.89
Security expense	693,350.00	719,187.72	(25,837.72)
Software support / maintenance	9,500.00	4,056.81	5,443.19
Sponsorship	0.00	3,000.00	(3,000.00)
Training	32,145.00	26,401.04	5,743.96
Travel and conference	40,622.00	30,717.71	9,904.29
Travel employee taxable meals	300.00	267.49	32.51
Twp & city treas. Bonds	2,850.00	2,271.07	578.93
Uncollectable accounts receivable	0.00	225.37	(225.37)
Uncollectable NSF checks	0.00	19.00	(19.00)
Water & sewer charges	231,700.00	134,847.74	96,852.26
Workshops & meetings	2,400.00	1,628.13	771.87
Total contractual services	6,610,899.00	4,941,649.66	1,669,249.34

**County of Oakland
Parks and Recreation
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2012**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Commodities:			
Custodial services	66,144.00	66,825.14	(681.14)
Expendable equipment	235,100.00	180,888.63	54,211.37
Maintenance supplies	3,000.00	4,508.48	(1,508.48)
Merchandise	91,442.00	91,204.46	237.54
Metered postage	18,400.00	9,926.18	8,473.82
Office supplies	149,433.00	67,743.51	81,689.49
Postage - standard mailing	1,000.00	1,973.72	(973.72)
Recreation supplies	145,590.00	119,119.50	26,470.50
Small tools	78,660.00	114,125.99	(35,465.99)
Special event supplies	171,497.00	114,109.54	57,387.46
Uniforms	59,270.00	45,239.60	14,030.40
Total commodities	<u>1,019,536.00</u>	<u>815,664.75</u>	<u>203,871.25</u>
Depreciation:			
Park improvements	2,163,500.00	2,012,348.57	151,151.43
Buildings	655,150.00	642,443.45	12,706.55
Equipment	259,000.00	235,819.30	23,180.70
Vehicles	33,000.00	31,341.38	1,658.62
Total depreciation	<u>3,110,650.00</u>	<u>2,921,952.70</u>	<u>188,697.30</u>
Internal services:			
Convenience copier	3,800.00	2,291.32	1,508.68
Drain equipment	25,100.00	13,760.51	11,339.49
Info tech - development	300,000.00	86,315.25	213,684.75
Info tech-operations	487,797.00	428,340.22	59,456.78
Insurance fund	247,147.00	225,323.25	21,823.75
Maintenance department charges	30,540.00	40,196.55	(9,656.55)
Motor pool fuel charges	123,365.00	120,550.66	2,814.34
Motor pool	309,930.00	302,706.49	7,223.51
Telephone communications	157,859.00	137,816.27	20,042.73
Total internal services	<u>1,685,538.00</u>	<u>1,357,300.52</u>	<u>328,237.48</u>
Total operating expenses	<u>23,083,914.00</u>	<u>20,108,609.71</u>	<u>2,975,304.29</u>
Operating income (loss)	<u>(15,007,800.00)</u>	<u>(11,362,921.39)</u>	<u>3,644,878.61</u>
Nonoperating revenues (expenses):			
Property taxes	11,684,000.00	11,664,548.96	(19,451.04)
Income from investments	262,000.00	281,326.25	19,326.25
Contributions	48,900.00	25,385.05	(23,514.95)
Gain on exchange of assets	0.00	5,376.29	5,376.29
Capital contributions	0.00	38,796.13	38,796.13
Total nonoperating revenues (expenses)	<u>11,994,900.00</u>	<u>12,015,432.68</u>	<u>20,532.68</u>
Income (loss) before transfers	<u>(3,012,900.00)</u>	652,511.29	3,665,411.29
Transfers in	18,000.00	18,000.00	0.00
Transfers out	0.00	0.00	0.00
Changes in net assets	<u>\$ (2,994,900.00)</u>	<u>670,511.29</u>	<u>\$ 3,665,411.29</u>
Total net assets - beginning		98,188,962.82	
Total net assets - ending		<u>\$ 98,859,474.11</u>	