



SUPPLEMENTAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2013

Prepared by: Department of Management & Budget
Fiscal Services Division

TABLE OF CONTENTS

SUPPLEMENTAL FINANCIAL STATEMENTS	PAGES
Report of the 2013 Budget:	
Summary Statement of Revenues and Expenditures.....	1 - 3
 Oakland County General Fund:	
Individual Balance Sheet.....	4
Analysis of Changes in Fund Balance.....	5 - 8
Statement of Revenues – Budget and Actual Presented by Division.....	9 -21
Statement of Appropriations and Expenditures Presented by Division.....	22 –64
 Selected Special Revenue Funds:	
Child Care Fund.....	65 –71
Social Welfare – Foster Care.....	72 - 73
 Selected Capital Projects Funds:	
Building Improvement.....	74 - 75
Project Work Order Fund.....	76 -80
 Selected Internal Service Funds:	
Building and Liability Insurance.....	81 - 82
Drain Equipment.....	83 - 86
Facilities Maintenance and Operations.....	87 - 89
Fringe Benefits.....	90 - 93
Information Technology.....	94 - 96
Motor Pool.....	97 - 99
Telephone Communications.....	100 – 102

Selected Enterprise Funds:

County Airports.....	103 – 106
CLEMIS.....	107 – 109
Delinquent Tax Revolving.....	110 – 111
Fire Records Management.....	112 – 113
Radio Communications.....	114 – 116
Parks and Recreation.....	117 - 120

REPORT OF
THE
2013 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 PERIOD 12, 2013

	Revenues				Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Unencumbered Balance
	Adopted Budget	Budget Amendments FY2013	Amended Budget 09/30/2013	Collections and Expenditures before Adjustments			
Taxes	\$196,508,241.00	\$268,000.00	\$196,776,241.00	\$200,842,220.69	\$0.00	\$200,842,220.69	\$4,065,979.69
Special Assessments	0.00	0.00	0.00	0.00	0.00	\$0.00	\$0.00
Federal Grants	595,650.00	(19,255.00)	576,395.00	633,814.38	0.00	\$633,814.38	\$57,419.38
State Grants	19,012,519.00	34,650.00	19,047,169.00	17,592,932.56	0.00	\$17,592,932.56	(\$1,454,236.44)
Intergovernmental	10,764,295.00	4,606,681.00	15,370,976.00	15,153,110.81	0.00	\$15,153,110.81	(\$217,865.19)
Charges for Services	100,580,715.00	1,283,458.00	101,864,171.00	114,685,782.28	0.00	\$114,685,782.28	\$12,821,611.28
Indirect Cost Recovery	7,900,000.00	0.00	7,900,000.00	7,610,932.13	0.00	\$7,610,932.13	(\$289,067.87)
Investment Income	2,849,000.00	0.00	2,849,000.00	1,457,136.27	0.00	\$1,457,136.27	(\$1,391,863.73)
Other Revenues	786,851.00	(354,351.00)	432,500.00	2,899,495.44	0.00	\$2,899,495.44	\$2,466,995.44
Contributions	44,400.00	70,163.00	114,563.00	78,511.78	0.00	\$78,511.78	(\$36,051.22)
Transfers In	41,991,993.00	1,219,509.00	43,211,502.00	0.00	43,242,922.19	\$43,242,922.19	\$31,420.19
Sub-total Resources	381,033,664.00	7,108,853.00	388,142,517.00	360,953,936.34	43,242,922.19	404,196,858.53	16,054,341.53
Resources Carried Forward	37,621,540.00	2,455,238.34	40,076,778.34	0.00	0.00	0.00	(40,076,778.34)
TOTAL GOVERNMENTAL RESOURCES	\$418,655,204.00	\$9,564,091.34	\$428,219,295.34	\$360,953,936.34	\$43,242,922.19	\$404,196,858.53	\$0.00 (\$24,022,436.81)

	EXPENDITURES:				Total	Revenues/ Unencumbered Balance	
	Administration of Justice	Law Enforcement	General Government	Water Resources Commissioner Dept			
Circuit Court Dept	\$51,069,895.00	\$692,082.00	\$51,761,977.00	\$37,818,866.26	\$4,767,393.11	\$42,586,249.37	\$9,171,034.43
District Court Dept	16,704,458.00	150,083.00	16,854,541.00	15,671,374.29	3,544.00	15,674,918.29	1,163,856.35
Probate Court Dept	5,952,855.00	99,027.00	6,051,882.00	5,810,765.48	0.00	5,810,765.48	241,116.52
Total Admin. Of Justice	73,727,208.00	941,192.00	74,668,400.00	59,300,996.03	4,770,937.11	64,071,933.14	10,576,007.30
Law Enforcement	19,170,797.00	318,203.07	19,489,000.07	16,901,518.31	1,020,428.76	17,921,947.07	1,566,598.00
Prosecuting Attorney Dept	137,852,544.00	2,484,582.26	140,337,126.26	130,767,543.77	1,544,520.04	132,312,063.81	455,638.20
Sheriff Dept	157,023,341.00	2,802,785.33	159,826,126.33	147,669,062.08	2,564,948.80	150,234,010.88	456,093.20
Total Law Enforcement	294,875,385.00	3,297,367.66	298,172,493.96	268,336,605.85	4,129,917.60	272,206,523.43	9,021,729.40
General Government	11,065,784.00	(180,144.00)	10,885,640.00	9,615,908.83	0.00	9,615,908.83	4,377.00
Co Clerk Reg Of Deeds Dept	8,415,531.00	397,513.00	8,813,044.00	8,371,073.82	1,866.29	8,372,940.11	4,564.86
Treasurers Dept	4,255,605.00	112,493.00	4,368,098.00	4,016,642.78	0.00	4,016,642.78	0.00
Board of Commissioners Dept	5,124,599.00	331,183.00	5,455,782.00	5,099,894.59	46,535.00	5,146,429.59	3,714.16
Water Resources Commissioner Dept	28,861,519.00	661,045.00	29,522,564.00	27,103,520.02	48,401.29	27,151,921.31	12,656.02
Total Gen. Government	47,647,537.00	(48,596.00)	47,608,941.00	41,837,377.22	53,803.49	41,891,180.71	2,357,986.67

COUNTY OF OAKLAND
REVENUES AND EXPENDITURES FOR GENERAL FUND GENERAL PURPOSE FUNDS
FOR THE FISCAL YEAR ENDED PERIOD 12, 2013

	Adopted Budget	Budget Amendments	Amended Budget 09/30/2013	Revenues		Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Uncollected Unencumbered Balance
				Collections and Expenditures before Adjustments	Transfers			
County Executive								
County Exec Admin Dept	5,764,229.00	1,104,932.00	6,869,161.00	6,502,173.68	18,170.00	6,520,343.68	0.00	348,817.32
Management and Budget Dept	20,605,499.00	(494,017.00)	20,111,482.00	17,799,904.64	0.00	17,799,904.64	0.00	2,311,577.36
Central Services Department	2,551,330.00	56,529.50	2,607,859.50	2,442,184.36	0.00	2,442,184.36	0.00	165,675.14
Facilities Management Dept	1,215,276.00	(2,228.00)	1,213,048.00	1,196,445.18	0.00	1,196,445.18	2,717.00	13,885.82
Human Resources Dept	3,946,184.00	237,588.00	4,183,772.00	3,509,455.20	0.00	3,509,455.20	0.00	674,316.80
Health and Human Services Dept	64,180,829.00	2,846,478.02	67,027,307.02	58,749,020.17	28,259.78	58,777,279.95	7,978.79	8,242,048.28
Public Services Dept	16,279,103.00	537,834.49	16,816,937.49	15,876,249.58	0.00	15,876,249.58	374.93	940,312.98
Comm and Economic Dev Dept	7,131,296.00	1,000,233.00	8,131,529.00	6,925,105.95	332,129.00	7,257,234.95	0.00	874,294.05
Total County Executive	121,673,746.00	5,287,350.01	126,961,096.01	113,000,538.76	378,558.78	113,379,097.54	11,070.72	13,570,927.75
Total Departments	381,285,814.00	9,692,372.34	390,978,186.34	347,074,116.89	7,762,845.98	354,836,962.87	500,279.50	35,640,943.97
Non-Departmental Appropriations	37,369,390.00	(128,281.00)	37,241,109.00	17,087,412.21	12,936,616.46	30,024,028.67	0.00	7,217,080.33
TOTAL GOVERNMENTAL EXPENDITURES	\$418,655,204.00	\$9,564,091.34	\$428,219,295.34	\$364,161,529.10	\$20,699,462.44	\$384,860,991.54	\$500,279.50	\$42,858,024.30
GENERAL FUND GENERAL PURPOSE FUNDS								
Revenues	418,655,204.00	9,564,091.34	428,219,295.34	360,953,936.34	43,242,922.19	404,196,858.53	0.00	(24,022,436.81)
Expenditures	418,655,204.00	9,564,091.34	428,219,295.34	364,161,529.10	20,699,462.44	384,860,991.54	500,279.50	42,858,024.30
Excess Revenues over/(under) Expenditures	\$0.00	\$0.00	\$0.00	(\$3,207,592.76)	\$22,543,469.75	\$19,335,866.99	(\$500,279.50)	\$18,835,587.49
Adjustments to Unassigned Fund Balance								
Add to General Fund Balance								
Committed to FY 2013								37,621,540.00
Committed to FY 2014								11,072,032.00
Committed to FY 2015								10,977,273.00
Capital Reserve								3,200,000.00
Fed Health Care Impact								2,000,000.00
Data Privacy and Security								2,000,000.00
Unfunded Mandates								1,500,000.00
RCOC TriParty								1,000,000.00
Decrease In Prepaids								810,540.98
Prior Years Encumbrances								369,357.34
Emergency Salaries								320,000.00
Property Tax Forfeiture Activities								264,942.62
PeopleSoft Upgrade								200,000.00
Carryforwards								145,999.00

COUNTY OF OAKLAND
REVENUES AND EXPENDITURES FOR GENERAL FUND GENERAL PURPOSE FUNDS
FOR THE FISCAL YEAR ENDED PERIOD 12, 2013

	Adopted Budget	Budget Amendments	Amended Budget 09/30/2013	Revenues Collections and Expenditures before Adjustments	Transfers	Total Revenues/ Expenditures and Transfers	Encumbrances	Revenues/ Unencumbered Balance
Decrease in Inventories								30,952.67
Board of Commissioners' Projects								25,000.00
Total Additions to General Fund Balance								\$71,537,637.61
Deduct from Unassigned Fund Balance								
Committed to FY 2017 and beyond								(42,476,517.00)
Committed to FY 2016								(31,546,451.65)
Increase in Restricted Funds								(8,645,985.39)
Building Security Cameras and Consoles								(5,000,000.00)
MI SCAO Interpreter Costs								(1,500,000.00)
WRC Long-Term Revolving Fund								(1,000,000.00)
Buy Local								(200,000.00)
Rx Discount Card Program								(3,556.25)
Total Subtractions from General Fund Balance								(\$90,372,510.29)
Adjusted Total including Additions and Subtractions								\$714.81
Beginning FY 2013 Balance								1,090,503.21
Unassigned Balance at End of FY 2013								\$1,091,218.02

OAKLAND COUNTY

GENERAL FUND

INDIVIDUAL BALANCE SHEET

AND

ANALYSIS OF CHANGES

IN FUND BALANCE

**COUNTY OF OAKLAND
GENERAL FUND
BALANCE SHEET, SEPTEMBER 30, 2013**

ASSETS

Pooled cash and investments	\$ 230,800,570.25
Receivables (net of allowances for uncollectibles where applicable):	
Current property taxes	21,630,823.12
Delinquent property taxes	778,769.17
Due from other governmental units	9,626,997.26
Due from component units	109,091.75
Accrued interest receivable	95,231.38
Accounts receivable	23,419.82
Contracts receivable	43,619,734.04
Due from other funds	10,558,777.88
Inventories	145,558.18
Prepayments	113,089.04
TOTAL ASSETS	\$ <u>317,502,061.89</u>

LIABILITIES

Vouchers payable	\$ 8,318,682.43
Accrued payroll	3,319,936.70
Due to other governmental units	559,540.46
Due to other funds	128,904.34
Due to Component Units	
Unearned revenue	42,044,298.13
Other accrued liabilities	6,492,359.27
Total Liabilities	<u>60,863,721.33</u>

DEFERRED INFLOWS OF RESOURCES

Unavailable revenue - property taxes	<u>13,865,301.84</u>
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FUND BALANCES

Nonspendable:	
Inventories	145,558.18
Prepayments	113,089.04
Restricted	20,201,132.96
Assigned	221,222,040.52
Unassigned	1,091,218.02
Total Fund Balances	<u>242,773,038.72</u>

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES

\$ 317,502,061.89

**COUNTY OF OAKLAND
GENERAL FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

2012 Tax Levy (For fiscal year 2013)	\$	204,860,943.00	
Less: Delinquent Taxes	\$	989,920.00	
Tax Financing Offsets		5,700,000.00	
Millage Reduction		<u>1,657,282.00</u>	
			<u>8,347,202.00</u>
			196,513,741.00
Current Collections		197,241,396.23	
Delinquent Tax Revolving		<u>5,714,067.68</u>	
			<u>202,955,463.91</u>
Over (Under) Collected			6,441,722.91
Add: Delinquent Taxes - Prior Years		98,500.00	
Less: Collections		<u>(2,854,542.01)</u>	
			(2,953,042.01)
Add: Trailer Tax		89,000.00	
Less: Collections		<u>83,556.00</u>	
			(5,444.00)
Add: Payment in Lieu of Taxes		75,000.00	
Less: Collections		<u>647,156.75</u>	
			<u>572,156.75</u>
			4,055,393.65
Revenues:			
General Fund:			
Estimated		212,478,525.34	
Less: Collections		<u>185,342,579.58</u>	
			(27,135,945.76)
Other Budgeted Funds (Schedule No. 1)			
Estimated		18,964,529.00	
Less: Collections		<u>18,022,644.30</u>	
			<u>(941,884.70)</u>
			(24,022,436.81)
Expenditures:			
General			
Appropriation		384,497,584.34	
Less: Actual		<u>348,988,956.15</u>	
			35,508,628.19
Other Budgeted Funds:			
Appropriation		41,721,711.00	
Less: Actual		<u>34,372,314.89</u>	
			<u>7,349,396.11</u>
			<u>42,858,024.30</u>

**COUNTY OF OAKLAND
GENERAL FUND
ANALYSIS OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

Increase (Decrease) in Fund Balance		18,835,587.49
Undesignated Fund Balance, October 1, 2012		1,090,503.21
Other Authorized Adjustments:		
Decreases:		
Committed to FY2017 and Beyond	\$ 42,476,517.00	
Committed to FY2016	31,546,451.65	
Increases in Restricted Funds	8,645,985.39	
Building Security Cameras & Consoles	5,000,000.00	
MI SCAO Interpreter Costs	1,500,000.00	
WRC Long-Term Revolving Fund	1,000,000.00	
Buy Local	200,000.00	
Rx Discount Card Program	<u>3,556.25</u>	
		90,372,510.29
Increases:		
Committed to FY2013	37,621,540.00	
Committed to FY2014	11,072,032.00	
Committed to FY2015	10,977,273.00	
Capital Reserve	3,200,000.00	
Federal Health Care Impact	2,000,000.00	
Data Privacy and Security	2,000,000.00	
Unfunded Mandates	1,500,000.00	
RCOC Tri-Party	1,000,000.00	
Decrease in Prepays	810,540.98	
Prior Years Encumbrances	369,357.34	
Emergency Salaries	320,000.00	
Property Tax Forfeiture Activities	264,942.62	
Carry Forwards	145,999.00	
Decrease in Inventories	30,952.67	
Board of Commissioner's Projects	25,000.00	
Peoplesoft Upgrades	<u>200,000.00</u>	
		<u>71,537,637.61</u>
Undesignated Fund Balance, September 30, 2013	\$	<u><u>1,091,218.02</u></u>

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, 2013

	<u>AMENDED BUDGET</u>	<u>ACTUAL</u>	<u>OVER OR (UNDER) BUDGET</u>
Child Care Fund	\$ 18,963,529.00	\$ 18,022,644.30	(940,884.70)
Social Welfare - Foster Care	<u>1,000.00</u>	<u>0.00</u>	<u>(1,000.00)</u>
	<u>\$ 18,964,529.00</u>	<u>\$ 18,022,644.30</u>	<u>\$ (941,884.70)</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, 2013

	<u>AMENDED BUDGET</u>	<u>ACTUAL</u>	<u>OVER OR (UNDER) BUDGET</u>
Child Care Fund	\$ 41,719,711.00	\$ 34,372,314.89	7,347,396.11
Social Welfare - Foster Care	<u>2,000.00</u>	<u>0.00</u>	<u>2,000.00</u>
	<u>\$ 41,721,711.00</u>	<u>\$ 34,372,314.89</u>	<u>\$ 7,349,396.11</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, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
COUNTY EXECUTIVE:			
ADMINISTRATION:			
COMPLIANCE OFFICE:			
Refunds Miscellaneous	131,102.00	283,705.90	152,603.90
Reimb Personal Mileage	0.00	252.64	252.64
Reimb Salaries	0.00	3,453.02	3,453.02
Total Compliance Office	<u>131,102.00</u>	<u>287,411.56</u>	<u>156,309.56</u>
CORPORATION COUNSEL:			
Reimb General	0.00	1.50	1.50
Total Corporation Counsel	<u>0.00</u>	<u>1.50</u>	<u>1.50</u>
TOTAL ADMINISTRATION	<u>131,102.00</u>	<u>287,413.06</u>	<u>156,311.06</u>
MANAGEMENT AND BUDGET:			
EQUALIZATION			
Reimb Equalization Services	3,233,968.00	3,320,972.88	87,004.88
Total Equalization	<u>3,233,968.00</u>	<u>3,320,972.88</u>	<u>87,004.88</u>
PURCHASING			
Refunds Miscellaneous	98,898.00	98,898.10	0.10
Total Purchasing	<u>98,898.00</u>	<u>98,898.10</u>	<u>0.10</u>
FISCAL SERVICES			
Court Ordered Board and Care	300,000.00	287,513.36	(12,486.64)
Interest and Penalty	0.00	0.64	0.64
Late Penalty	84,400.00	147,040.88	62,640.88
Reimb Contracts	11,000.00	15,024.32	4,024.32
Reimb Filing Fees	3,600.00	5,250.32	1,650.32
Reimb Postage	1,000.00	1,320.79	320.79
Tax Intercept Fee	100,000.00	94,320.78	(5,679.22)
Total Fiscal Services	<u>500,000.00</u>	<u>550,471.09</u>	<u>50,471.09</u>
TOTAL MANAGEMENT AND BUDGET	<u>3,832,866.00</u>	<u>3,970,342.07</u>	<u>137,476.07</u>
CENTRAL SERVICES:			
SUPPORT SERVICES:			
Business Reply Postage	0.00	4.95	4.95
Commission Vending Machines	50,000.00	49,551.03	(448.97)
Metered Postage	34,000.00	36,094.03	2,094.03
Oakland Room Meals	500.00	0.00	(500.00)
Printing	2,000.00	0.00	(2,000.00)
Standard Mail	331,800.00	245,128.34	(86,671.66)
County Auction	3,800.00	351.79	(3,448.21)
Prior Years Adjustments	0.00	9,000.00	9,000.00
Total Support Services	<u>422,100.00</u>	<u>340,130.14</u>	<u>(81,969.86)</u>
TOTAL CENTRAL SERVICES	<u>422,100.00</u>	<u>340,130.14</u>	<u>(81,969.86)</u>
HUMAN RESOURCES:			
ADMINISTRATION:			
Miscellaneous	200.00	180.00	(20.00)
Prior Years Adjustments	0.00	47,935.80	47,935.80
Total Administration	<u>200.00</u>	<u>48,115.80</u>	<u>47,915.80</u>

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
GENERAL:			
Miscellaneous	600.00	382.00	(218.00)
Total General	600.00	382.00	(218.00)
TOTAL HUMAN RESOURCES	800.00	48,497.80	47,697.80
HUMAN SERVICES:			
HEALTH			
Federal Operating Grants	50,334.00	56,734.00	6,400.00
State Operating Grants	1,132,757.00	1,117,663.95	(15,093.05)
Health State Subsidy	3,239,719.00	3,239,719.00	0.00
Administration Fees	107,351.00	44,511.00	(62,840.00)
Bac-T Test	41,142.00	42,250.00	1,108.00
Bodies Disinter or Reinter	500.00	460.00	(40.00)
Campground License Fees	2,000.00	1,135.00	(865.00)
Class Fees	19,100.00	18,946.00	(154.00)
Clinic Charges	244,000.00	250,227.19	6,227.19
Copier Charges	0.00	23.85	23.85
Dental Services Fees	6,000.00	9,915.00	3,915.00
Diff Between Chg and Init Pay	(60,000.00)	(30,804.24)	29,195.76
Duplicate Record Fees	1,587.00	444.41	(1,142.59)
Education Fees	65,000.00	41,478.90	(23,521.10)
Flu 3rd Party	170,000.00	73,895.00	(96,105.00)
Flu Vaccine Fees	305,000.00	162,802.60	(142,197.40)
Food Plan Reviews	35,716.00	53,328.00	17,612.00
Food Service Licenses	1,090,000.00	1,155,180.00	65,180.00
Hepatitis Vaccine	101,297.00	44,946.00	(56,351.00)
HPV Vaccine	12,000.00	12,435.00	435.00
Immunizations	179,700.00	232,407.60	52,707.60
Inspection Fees	112,453.00	167,187.50	54,734.50
Laboratory Charges	21,000.00	8,849.26	(12,150.74)
Licensed Fac Inspect 3rd Party	13,000.00	18,190.00	5,190.00
Licensed Facility Inspections	40,000.00	21,230.00	(18,770.00)
Licenses	10,250.00	24,950.00	14,700.00
MCV4 Vaccine	42,400.00	27,009.20	(15,390.80)
Medical Records	100.00	0.00	(100.00)
Miscellaneous	8,900.00	1,717.11	(7,182.89)
On Site Sewerage Permits	103,623.00	212,263.00	108,640.00
Partial Chem Test	10,090.00	8,202.00	(1,888.00)
Permits	8,000.00	9,559.00	1,559.00
Plan Review Fees	7,000.00	19,540.00	12,540.00
Pneumo Vax	5,025.00	3,783.00	(1,242.00)
Pneumo Vax 3rd Party	6,000.00	8,030.00	2,030.00
Rabies Vaccine Fees	33,900.00	31,158.31	(2,741.69)
Radon Testing	16,000.00	11,605.00	(4,395.00)
Reimb 3rd Party	20,000.00	0.00	(20,000.00)
Reimb Contracts	0.00	1,973.76	1,973.76
Reimb General	0.00	480,038.40	480,038.40
Reimb Postage	443.00	0.00	(443.00)
Reimb Salaries	78,000.00	79,951.53	1,951.53
Sanitary Code Appeals Fee	3,800.00	3,200.00	(600.00)
Subdivision Control Plats	700.00	560.00	(140.00)
TB Tests	36,900.00	27,243.10	(9,656.90)
Tdap Vaccine Fees	30,000.00	33,911.80	3,911.80
Temporary Licenses	50.00	50.00	0.00
Water Sample Tests	2,500.00	1,816.00	(684.00)
Wells	105,000.00	171,031.00	66,031.00
Cash Overages	0.00	122.95	122.95

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
County Auction	0.00	57.20	57.20
Prior Years Revenue	0.00	1,436.83	1,436.83
Refund Prior Years Expenditure	0.00	6,921.84	6,921.84
Total Health	7,458,337.00	7,909,286.05	450,949.05
HOMELAND SECURITY:			
Disaster Control Fed Subsidy	45,551.00	77,898.00	32,347.00
Federal Operating Grants	13,010.00	10,931.38	(2,078.62)
Local Match	54,000.00	29,571.75	(24,428.25)
Educational Training	0.00	249.50	249.50
Prior Years Adjustments	0.00	1,060.34	1,060.34
Total Homeland Security	112,561.00	119,710.97	7,149.97
TOTAL HUMAN SERVICES	7,570,898.00	8,028,997.02	458,099.02
PUBLIC SERVICES:			
COMMUNITY CORRECTIONS:			
Fee Income	230,000.00	229,967.70	(32.30)
Total Community Corrections	230,000.00	229,967.70	(32.30)
MSU EXTENSION - OAKLAND COUNTY:			
Reimb General	21,000.00	17,067.72	(3,932.28)
Total MSU Extension - Oakland County	21,000.00	17,067.72	(3,932.28)
ANIMAL CONTROL:			
Adoptions	23,850.00	22,064.00	(1,786.00)
Animal Shots	28,200.00	22,896.50	(5,303.50)
Animal Sterilization Fees	85,000.00	58,742.50	(26,257.50)
Claimed Animals	21,500.00	20,890.00	(610.00)
Fee Income	0.00	1,855.00	1,855.00
Miscellaneous	7,100.00	8,178.63	1,078.63
Photostats	203.00	113.00	(90.00)
Pound Fees	47,400.00	39,550.00	(7,850.00)
Reimb General	750.00	2,066.00	1,316.00
Sale of Animals	1,000.00	1,526.21	526.21
Sale of Licenses	667,892.00	753,947.50	86,055.50
Service Fees	35,000.00	37,390.00	2,390.00
Cash Overages	0.00	66.81	66.81
Refund Prior Years Expenditure	0.00	240.80	240.80
	917,895.00	969,526.95	51,631.95
TRANSFERS IN:			
Restricted Funds	50,500.00	50,500.00	0.00
	50,500.00	50,500.00	0.00
Total Animal Control	968,395.00	1,020,026.95	51,631.95
MEDICAL EXAMINER:			
Autopsies	64,000.00	41,897.99	(22,102.01)
Cremation Approval Fee	103,000.00	136,065.00	33,065.00
Medical Services	22,000.00	18,009.03	(3,990.97)
Miscellaneous	23,000.00	37,235.89	14,235.89
Revenues	212,000.00	233,207.91	21,207.91
Total Medical Examiner	212,000.00	233,207.91	21,207.91
TOTAL PUBLIC SERVICES	1,431,395.00	1,500,270.28	68,875.28

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2013**

	<u>AMENDED BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
COMMUNITY AND ECONOMIC DEVELOPMENT:			
ADMINISTRATION:			
State Operating Grants	10,000.00	0.00	(10,000.00)
Registration Fees	35,472.00	35,472.00	0.00
Reimb Salaries	0.00	9,400.00	9,400.00
Seminars/Conferences	40,500.00	42,500.00	2,000.00
Contributions Operating	17,819.00	17,819.40	0.40
Donations	45,000.00	24,000.00	(21,000.00)
Total Administration	148,791.00	129,191.40	(19,599.60)
PLANNING AND DEVELOPMENT SERVICES:			
Economic Development Fees	60,000.00	60,000.00	0.00
Registration Fees	40,498.00	64,487.97	23,989.97
Reimb General	166,838.00	156,792.43	(10,045.57)
Sale of Maps	50,000.00	58,489.18	8,489.18
Seminars/Conferences	25,733.00	143,805.15	118,072.15
Donations	23,400.00	0.00	(23,400.00)
Total Planning and Development Services	366,469.00	483,574.73	117,105.73
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	515,260.00	612,766.13	97,506.13
TOTAL COUNTY EXECUTIVE	13,904,421.00	14,788,416.50	883,995.50
CLERK/REGISTER OF DEEDS			
ADMINISTRATION:			
Laminating	200.00	0.00	(200.00)
Microfilming	25,000.00	0.00	(25,000.00)
Photostats	2,000.00	0.00	(2,000.00)
Donations	0.00	1,250.84	1,250.84
Total Administration	27,200.00	1,250.84	(25,949.16)
COUNTY CLERK:			
Admission to the Bar	6,100.00	6,625.00	525.00
Appeals Appellate Court	8,000.00	6,500.00	(1,500.00)
Assumed Names	75,600.00	58,728.00	(16,872.00)
Bond Fees	55,000.00	62,454.50	7,454.50
Certified Copies	860,000.00	1,234,143.95	374,143.95
Civil Action Entry Fees	400,000.00	406,852.00	6,852.00
Co partnership New	2,000.00	1,410.00	(590.00)
Construction Lien	2,000.00	1,330.00	(670.00)
Costs	7,000.00	7,160.05	160.05
CVR County Portion	20,000.00	35,495.91	15,495.91
e Filing Fees	130,000.00	197,704.51	67,704.51
Forfeiture of Bonds	30,000.00	20,017.00	(9,983.00)
Forfeiture of Surety Bonds	50,000.00	27,560.00	(22,440.00)
Garnishment Fees	60,000.00	114,375.00	54,375.00
Gun Permits	306,500.00	453,010.00	146,510.00
Judgement Fees	800.00	0.00	(800.00)
Jury Fees	150,000.00	176,270.00	26,270.00
Marriage Fees	500.00	50.00	(450.00)
Marriage Licenses	25,000.00	39,025.00	14,025.00
Marriage Waivers	15,000.00	11,340.00	(3,660.00)
Miscellaneous	12,000.00	16,092.66	4,092.66
Motion Fees	235,000.00	242,520.00	7,520.00
Notary Commission	32,000.00	32,319.00	319.00
Order Reinstating Case	4,000.00	4,560.00	560.00

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Passport Fees	5,000.00	17,500.00	12,500.00
Paternity Judgement Fee	500.00	1,764.00	1,264.00
Photographs	90,000.00	139,210.00	49,210.00
Photostats	100,000.00	104,154.50	4,154.50
Trial Fee	0.00	15.00	15.00
Interest Court Cases	0.00	1,088.84	1,088.84
Interest on Investments	2,500.00	17,926.74	15,426.74
Cash Overages	0.00	105.88	105.88
Total County Clerk	2,684,500.00	3,437,307.54	752,807.54
ELECTIONS			
Board of Canvasser Service Fee	13,000.00	7,325.00	(5,675.00)
Election Filing Fees Late	12,000.00	33,873.05	21,873.05
Election Recount Forfeitures	200.00	0.00	(200.00)
Nominating Filing Forfeit	7,261.00	1,200.00	(6,061.00)
Photostats	500.00	231.50	(268.50)
Qualified Voter File Fees	250.00	600.00	350.00
Reimb General	80,000.00	54,802.22	(25,197.78)
Voter Registration Application	9,642.00	8,010.24	(1,631.76)
Total Elections	122,853.00	106,042.01	(16,810.99)
REGISTER OF DEEDS:			
Chattel Mortgages	35,000.00	23,771.00	(11,229.00)
Collection Fees	1,000.00	0.00	(1,000.00)
Deeds	500,000.00	457,927.00	(42,073.00)
Enhanced Access Fees	800,000.00	879,014.05	79,014.05
Fed Tax Liens Cert of Release	20,000.00	0.00	(20,000.00)
Land Transfer Tax	4,498,407.00	6,770,275.32	2,271,868.32
Miscellaneous	1,500.00	1,160.00	(340.00)
Mortgages	1,800,000.00	3,104,570.90	1,304,570.90
Photostats	117,000.00	146,330.62	29,330.62
Plat Service Fees	750.00	920.00	170.00
Recording Fees	1,000,000.00	1,500,198.81	500,198.81
Reimb General	0.00	44,800.00	44,800.00
Remonumentation Fee	20,000.00	17,669.32	(2,330.68)
Tract Index	60,000.00	44,829.95	(15,170.05)
Cash Overages	0.00	5,664.92	5,664.92
Total Register of Deeds	8,853,657.00	12,997,131.89	4,143,474.89
TOTAL CLERK/REGISTER OF DEEDS	11,688,210.00	16,541,732.28	4,853,522.28
TREASURER:			
Payment in Lieu of Taxes	75,000.00	647,156.75	572,156.75
Property Tax Levy	0.00	10,586.04	10,586.04
Trailer Tax	1,000.00	0.00	(1,000.00)
Administration Fees	330,000.00	414,504.33	84,504.33
Alternate Energy	3,000.00	3,243.54	243.54
Bond Fees	2,000.00	315.00	(1,685.00)
Civil Action Service Fees	1,200,000.00	1,153,293.15	(46,706.85)
Deeds	23,000.00	29,845.40	6,845.40
Delinquent Per Prop Tax Admin	30,000.00	871.59	(29,128.41)
Election Filing Fees Late	4,000.00	1,455.00	(2,545.00)
Foreclosure Notification Fee	275,000.00	307,547.29	32,547.29
Industrial Facilities Tax	370,000.00	186,987.57	(183,012.43)
IFT in TDRRZ Act 376	50.00	0.00	(50.00)
May Tax Sale	50.00	5.00	(45.00)
Miscellaneous	73,318.00	1,384.59	(71,933.41)

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Obsolete Property	500.00	4,777.88	4,277.88
Photostats	10,000.00	11,189.12	1,189.12
Pilot State Owned Land	18,000.00	11.31	(17,988.69)
Pymts Other Than Anticipated	735,000.00	7,324,509.95	6,589,509.95
Recording Fee Forfeiture Certi	80,000.00	125,981.53	45,981.53
Recording Fee Redemption Certi	80,000.00	125,841.53	45,841.53
Reimb Salaries	0.00	1,399.98	1,399.98
Sale of Publications	1,500.00	2,408.00	908.00
Service Fees	11,000.00	14,054.37	3,054.37
Tax Reverted Land Co Portion	0.00	266,981.00	266,981.00
Tax Searches and Cert of Plats	0.00	21.60	21.60
Tax Statements	148,000.00	135,719.33	(12,280.67)
TDRRZ Act 376	3,500.00	10,269.72	6,769.72
TIFA DDA Recovery Ad Valorem	975,000.00	620,545.28	(354,454.72)
TIFA DDA Recovery IFT	85,000.00	66,023.13	(18,976.87)
Title Search Fees	1,200,000.00	2,202,223.75	1,002,223.75
Donations	0.00	1,249.09	1,249.09
Accrued Interest Adjustments	3,000.00	(29,907.62)	(32,907.62)
Income from Investments	40,000.00	102,015.99	62,015.99
Cash Overages	200.00	380.24	180.24
Revenues	<u>5,777,118.00</u>	<u>13,742,890.43</u>	<u>7,965,772.43</u>
TRANSFERS IN:			
Delinquent Tax Revolving	5,658,923.00	5,597,613.58	(61,309.42)
	<u>5,658,923.00</u>	<u>5,597,613.58</u>	<u>(61,309.42)</u>
TOTAL TREASURER	<u>11,436,041.00</u>	<u>19,340,504.01</u>	<u>7,904,463.01</u>
JUSTICE ADMINISTRATION:			
CIRCUIT COURT:			
ADMINISTRATION:			
Donations	28,344.00	28,344.00	0.00
Total Administration	<u>28,344.00</u>	<u>28,344.00</u>	<u>0.00</u>
CIVIL/CRIMINAL DIVISION:			
Drug Case Management	4,500.00	4,289.98	(210.02)
Civil Mediation Payments	655,000.00	571,411.00	(83,589.00)
Costs	850,000.00	688,966.00	(161,034.00)
DNA Testing Fees	0.00	204.59	204.59
e Filing Fees	140,000.00	172,453.52	32,453.52
Forensic Lab Fees	0.00	269.61	269.61
Judge On Line Services	15,000.00	8,910.00	(6,090.00)
Jury Fees	315,000.00	222,790.00	(92,210.00)
Mediation Fines	100,000.00	142,050.00	42,050.00
Refund Fees PD Def Attorney	950,000.00	949,232.81	(767.19)
Reimb Court Services	2,000.00	4,751.56	2,751.56
Total Civil/Criminal Division	<u>3,031,500.00</u>	<u>2,765,329.07</u>	<u>(266,170.93)</u>
FAMILY DIVISION:			
Adoptive Info Request Fee	25,000.00	15,550.00	(9,450.00)
Assessment Fees	3,000.00	2,468.00	(532.00)
Costs	4,500.00	353.33	(4,146.67)
Court Service Fees Probation	170,000.00	140,439.51	(29,560.49)
Court Service Fees Traffic	15,000.00	11,543.49	(3,456.51)
CVR County Portion	0.00	537.83	537.83
Diversion Fees	10,000.00	3,955.00	(6,045.00)
Miscellaneous	20,000.00	25,776.32	5,776.32

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Probation Fees	5,000.00	1,076.61	(3,923.39)
Psych Testing and Evaluation	1,000.00	0.00	(1,000.00)
Refund Fees PD Def Attorney	350,000.00	280,852.68	(69,147.32)
Reimb Clinical Evaluations	55,000.00	45,398.91	(9,601.09)
Reimb State County Agent	180,000.00	180,533.04	533.04
Service Fees	12,000.00	8,850.00	(3,150.00)
Tours	7,000.00	7,985.50	985.50
Total Family Division	<u>857,500.00</u>	<u>725,320.22</u>	<u>(132,179.78)</u>
TOTAL CIRCUIT COURT	<u>3,917,344.00</u>	<u>3,518,993.29</u>	<u>(398,350.71)</u>
DISTRICT COURT:			
DIVISION I (NOVI):			
Drug Case Management	500.00	671.30	171.30
Assessment Fees	235,500.00	211,882.00	(23,618.00)
Assessments and PSI	215,000.00	209,565.19	(5,434.81)
Bond Fees	4,000.00	4,969.00	969.00
Community Service Oversight	125,000.00	124,027.00	(973.00)
CVR County Portion	5,000.00	15,963.31	10,963.31
Drug Treatment Court Fee	50,000.00	50,625.00	625.00
Drunk Driving Caseflow DDCAF	40,000.00	48,932.26	8,932.26
Filing Fees DCU	185,000.00	172,155.00	(12,845.00)
Forfeiture of Bonds	50,000.00	54,338.00	4,338.00
Garnishment Fees	135,000.00	201,120.00	66,120.00
Jury Fees	2,000.00	2,200.00	200.00
Late Penalty	55,000.00	83,953.59	28,953.59
License Reinstatement Fees	29,000.00	29,520.00	520.00
Marriage Fees	1,500.00	2,280.00	780.00
Miscellaneous	50,000.00	54,527.00	4,527.00
No Insurance Proof Fee	7,000.00	5,320.00	(1,680.00)
NSF Check Fees	2,000.00	1,895.00	(105.00)
Ordinance Fines and Costs	1,765,000.00	1,629,516.11	(135,483.89)
Probation Fees	1,039,000.00	945,726.89	(93,273.11)
Refund Fees PD Def Attorney	175,600.00	198,919.96	23,319.96
Show Cause Fee	45,000.00	55,113.00	10,113.00
State Law Costs	190,000.00	261,308.25	71,308.25
Warrant Recall Fee	30,000.00	31,654.00	1,654.00
Income from Investments	500.00	259.20	(240.80)
Cash Overages	0.00	20.00	20.00
Total Division I (Novi)	<u>4,436,600.00</u>	<u>4,396,461.06</u>	<u>(40,138.94)</u>
DIVISION II (CLARKSTON):			
Drug Case Management	300.00	308.70	8.70
Assessment Fees	35,500.00	27,344.00	(8,156.00)
Assessments and PSI	75,000.00	74,157.00	(843.00)
Bond Fees	3,000.00	4,108.50	1,108.50
CVR County Portion	7,500.00	12,406.81	4,906.81
Drug Treatment Court Fee	30,000.00	25,005.00	(4,995.00)
Drunk Driving Caseflow DDCAF	22,700.00	21,731.68	(968.32)
Filing Fees DCU	110,000.00	90,152.00	(19,848.00)
Forfeiture of Bonds	20,000.00	19,879.00	(121.00)
Garnishment Fees	123,000.00	120,900.00	(2,100.00)
Jury Fees	2,500.00	2,840.00	340.00
Late Penalty	35,000.00	56,798.35	21,798.35
License Reinstatement Fees	16,000.00	17,415.00	1,415.00
Marriage Fees	1,000.00	1,010.00	10.00
Miscellaneous	25,000.00	25,994.00	994.00

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
No Insurance Proof Fee	4,500.00	7,550.00	3,050.00
NSF Check Fees	1,000.00	830.00	(170.00)
Ordinance Fines and Costs	540,000.00	515,250.69	(24,749.31)
Probation Fees	300,000.00	250,382.83	(49,617.17)
Refund Fees PD Def Attorney	110,000.00	85,095.50	(24,904.50)
Show Cause Fee	13,500.00	11,584.20	(1,915.80)
State Law Costs	280,000.00	338,947.00	58,947.00
Warrant Recall Fee	12,500.00	10,178.00	(2,322.00)
Income from Investments	1,000.00	172.75	(827.25)
Cash Overages	0.00	5.00	5.00
Total Division II (Clarkston)	1,769,000.00	1,720,046.01	(48,953.99)
DIVISION III (ROCHESTER HILLS):			
Drug Case Management	1,000.00	573.30	(426.70)
Assessment Fees	1,500.00	2,027.00	527.00
Assessments and PSI	195,500.00	181,185.00	(14,315.00)
Bond Fees	17,400.00	15,862.15	(1,537.85)
CVR County Portion	15,000.00	21,942.80	6,942.80
Drug Treatment Court Fee	44,000.00	38,705.00	(5,295.00)
Drunk Driving Caseflow DDCAF	35,000.00	45,909.98	10,909.98
Filing Fees DCU	170,000.00	135,962.00	(34,038.00)
Forfeiture of Bonds	70,000.00	73,869.50	3,869.50
Garnishment Fees	148,000.00	165,300.00	17,300.00
Jury Fees	1,600.00	1,280.00	(320.00)
Late Penalty	126,000.00	107,340.55	(18,659.45)
License Reinstatement Fees	52,000.00	41,730.00	(10,270.00)
Marriage Fees	1,300.00	1,720.00	420.00
Miscellaneous	45,000.00	45,758.50	758.50
No Insurance Proof Fee	26,100.00	27,700.00	1,600.00
NSF Check Fees	4,000.00	2,160.00	(1,840.00)
Ordinance Fines and Costs	1,535,000.00	1,529,799.78	(5,200.22)
Probation Fees	800,000.00	934,672.05	134,672.05
Refund Fees PD Def Attorney	102,000.00	71,779.35	(30,220.65)
Show Cause Fee	7,100.00	5,600.00	(1,500.00)
State Law Costs	400,000.00	327,409.71	(72,590.29)
Warrant Recall Fee	33,500.00	29,367.00	(4,133.00)
Income from Investments	1,000.00	431.96	(568.04)
Cash Overages	0.00	40.25	40.25
Total Division III (Rochester Hills)	3,832,000.00	3,808,125.88	(23,874.12)
DIVISION IV (TROY):			
Drug Case Management	500.00	269.50	(230.50)
Assessment Fees	20,000.00	32,948.00	12,948.00
Assessments and PSI	85,000.00	97,670.00	12,670.00
Bond Fees	8,000.00	10,758.50	2,758.50
CVR County Portion	6,000.00	14,031.05	8,031.05
Drug Treatment Court Fee	19,000.00	16,765.00	(2,235.00)
Drunk Driving Caseflow DDCAF	30,000.00	35,331.97	5,331.97
Filing Fees DCU	80,000.00	72,991.00	(7,009.00)
Forfeiture of Bonds	60,000.00	62,760.00	2,760.00
Garnishment Fees	75,000.00	68,700.00	(6,300.00)
Jury Fees	3,500.00	9,560.00	6,060.00
Late Penalty	45,000.00	59,954.22	14,954.22
License Reinstatement Fees	14,000.00	16,710.00	2,710.00
Marriage Fees	600.00	850.00	250.00
Miscellaneous	65,000.00	59,266.93	(5,733.07)
No Insurance Proof Fee	18,000.00	16,450.00	(1,550.00)

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
NSF Check Fees	1,000.00	910.00	(90.00)
Ordinance Fines and Costs	970,000.00	1,060,381.61	90,381.61
Probation Fees	500,000.00	528,550.02	28,550.02
Refund Fees PD Def Attorney	70,000.00	102,022.50	32,022.50
Show Cause Fee	5,000.00	18,662.00	13,662.00
State Law Costs	155,000.00	158,815.50	3,815.50
Warrant Recall Fee	10,000.00	16,740.00	6,740.00
Income from Investments	1,000.00	604.72	(395.28)
Cash Overages	0.00	76.00	76.00
Total Division IV (Troy)	<u>2,241,600.00</u>	<u>2,461,778.52</u>	<u>220,178.52</u>
TOTAL DISTRICT COURT	<u>12,279,200.00</u>	<u>12,386,411.47</u>	<u>107,211.47</u>
PROBATE COURT:			
JUDICIAL SUPPORT:			
Account Filings Probate	25,000.00	19,860.00	(5,140.00)
Ancillary Fees	1,000.00	217.00	(783.00)
Application and Admin Fee	200.00	600.00	400.00
Certified Copies	120,000.00	120,899.00	899.00
e Filing Fees	8,000.00	25,251.00	17,251.00
Foreign Letter Ancillary	50.00	110.00	60.00
Gross Estate Fees	250,000.00	252,618.89	2,618.89
Judge On Line Services	4,000.00	7,530.00	3,530.00
Jury Fees	500.00	775.00	275.00
Marriage Ceremony	50.00	80.00	30.00
Marriage Licenses	0.00	2.00	2.00
Miscellaneous	200.00	754.90	554.90
Miscellaneous Petitions	16,000.00	19,540.00	3,540.00
Motion Fees	3,000.00	4,680.00	1,680.00
Objection	2,000.00	2,690.00	690.00
Photostats	20,000.00	22,710.10	2,710.10
Refund Fees PD Def Attorney	50,000.00	58,812.80	8,812.80
Safe Deposit Fee	300.00	420.00	120.00
Statement and Proof of Claim	8,000.00	6,390.00	(1,610.00)
Will Deposits	12,000.00	10,600.00	(1,400.00)
Cash Overages	0.00	10.00	10.00
Total Judicial Support	<u>520,300.00</u>	<u>554,550.69</u>	<u>34,250.69</u>
TOTAL PROBATE COURT	<u>520,300.00</u>	<u>554,550.69</u>	<u>34,250.69</u>
TOTAL JUSTICE ADMINISTRATION	<u>16,716,844.00</u>	<u>16,459,955.45</u>	<u>(256,888.55)</u>
LAW ENFORCEMENT:			
PROSECUTING ATTORNEY:			
ADMINISTRATION:			
Federal Operating Grants	85,500.00	93,068.75	7,568.75
State Operating Grants	85,500.00	93,068.78	7,568.78
Educational Training	6,100.00	7,720.00	1,620.00
Extradition Recovery Fee	12,500.00	6,290.44	(6,209.56)
Forensic Lab Fees	2,400.00	269.61	(2,130.39)
Microfilming	1,500.00	2,205.63	705.63
Miscellaneous	115,000.00	30.56	(114,969.44)
Program Income	15,900.00	4,258.42	(11,641.58)
Reimb General	66,000.00	26,210.96	(39,789.04)
State Approp Victim Witness	188,900.00	236,125.00	47,225.00
Welfare Fraud Case Review	12,000.00	14,684.99	2,684.99
Donations	0.00	2,541.80	2,541.80
Total Administration	<u>591,300.00</u>	<u>486,474.94</u>	<u>(104,825.06)</u>

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
TOTAL PROSECUTING ATTORNEY	591,300.00	486,474.94	(104,825.06)
SHERIFF:			
SHERIFF'S OFFICE:			
Social Security Incentive Pmts	100,000.00	157,873.26	57,873.26
DNA Testing Fees	1,000.00	117.38	(882.62)
Miscellaneous	0.00	893.06	893.06
Reimb Salaries	76,607.00	75,832.00	(775.00)
Subpoena Fees	900.00	387.62	(512.38)
County Auction	5,000.00	16,001.18	11,001.18
Enhancement Funds	0.00	6,481.09	6,481.09
	<u>183,507.00</u>	<u>257,585.59</u>	<u>74,078.59</u>
TRANSFERS IN:			
All Funds			
Restricted Funds	123,262.00	123,262.30	0.30
	<u>123,262.00</u>	<u>123,262.30</u>	<u>0.30</u>
Total Sheriff's Office	<u>306,769.00</u>	<u>380,847.89</u>	<u>74,078.89</u>
ADMINISTRATIVE SERVICES:			
Fee Income	0.00	10,067.00	10,067.00
Fingerprints	20,500.00	44,970.50	24,470.50
Gun Registrations	157,000.00	257,625.00	100,625.00
Miscellaneous	3,500.00	3,765.00	265.00
Photographs	7,000.00	11,215.00	4,215.00
Photostats	55,000.00	96,356.59	41,356.59
Recovered Indigent Monies	8,292.00	7,354.48	(937.52)
Registration Fees	1,200.00	3,238.00	2,038.00
Reimb General	70,714.00	70,000.00	(714.00)
Reimb Postage	4,900.00	0.00	(4,900.00)
Reimb Salaries	0.00	3,897.00	3,897.00
Cash Overages	0.00	16.00	16.00
Total Administrative Services	<u>328,106.00</u>	<u>508,504.57</u>	<u>180,398.57</u>
CORRECTIVE SERVICES:			
Federal Operating Grants	82,000.00	35,485.00	(46,515.00)
Board and Care	0.00	68,355.00	68,355.00
Clinic Charges	62,000.00	65,074.50	3,074.50
Commission Contracts	160,000.00	339,880.02	179,880.02
Dental Services Fees	4,000.00	4,597.88	597.88
Diverted Felon	2,200,000.00	1,691,975.00	(508,025.00)
Fee Income	24,000.00	2,200.00	(21,800.00)
Hospital Cost Recovery	3,000.00	0.00	(3,000.00)
Inmate Board and Care	340,000.00	453,560.24	113,560.24
Medical Records	0.00	135.00	135.00
Miscellaneous	8,000.00	2,789.10	(5,210.90)
OUIL Third Offense	44,000.00	59,638.50	15,638.50
Reimb Contracts	128,626.00	107,875.37	(20,750.63)
Reimb Salaries	171,266.00	74,495.61	(96,770.39)
Transportation of Prisoners	12,000.00	11,705.40	(294.60)
Income from Investments	0.00	45.20	45.20
	<u>3,238,892.00</u>	<u>2,917,811.82</u>	<u>(321,080.18)</u>
TRANSFERS IN:			
Restricted Funds	210,603.00	210,600.59	(2.41)
	<u>210,603.00</u>	<u>210,600.59</u>	<u>(2.41)</u>

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Total Corrective Services	3,449,495.00	3,128,412.41	(321,082.59)
CORRECTIVE SERVICES-SATELLITES:			
Board and Care	161,659.00	117,183.00	(44,476.00)
Reimb Court Services	319,709.00	263,347.74	(56,361.26)
Reimb Salaries	0.00	9,792.00	9,792.00
Total Corrective Services-Satellites	481,368.00	390,322.74	(91,045.26)
PATROL SERVICES:			
Federal Operating Grants	0.00	8,736.00	8,736.00
State Operating Grants	2,160.00	900.00	(1,260.00)
Marine Safety	129,551.00	215,321.28	85,770.28
Fee Income	0.00	5,814.47	5,814.47
Inspection of Boat Livery	1,000.00	54.00	(946.00)
Liquor Control Sheriff	0.00	12,186.35	12,186.35
Miscellaneous	1,000.00	2.00	(998.00)
OUIL Third Offense	35,000.00	0.00	(35,000.00)
Reimb 3rd Party	0.00	1,816.86	1,816.86
Reimb Salaries	4,565,801.00	4,631,887.95	66,086.95
Sheriff Special Deputies	39,888,549.00	39,492,821.51	(395,727.49)
Wrecker Service	6,000.00	2,351.00	(3,649.00)
Restr Sheriff Auto Theft Prev	0.00	200.00	200.00
County Auction	6,000.00	0.00	(6,000.00)
Refund Prior Years Expenditure	0.00	11,891.46	11,891.46
	44,635,061.00	44,383,982.88	(251,078.12)
TRANSFERS IN:			
Restricted Funds	215,500.00	215,500.00	0.00
	215,500.00	215,500.00	0.00
Total Patrol Services	44,850,561.00	44,599,482.88	(251,078.12)
SHERIFF EMERG. PREPAREDNESS TRAINING:			
Civil Action Service Fees	1,555,000.00	798,027.67	(756,972.33)
Dispatch Services	877,648.00	976,199.85	98,551.85
Reimb General	0.00	146.50	146.50
	2,432,648.00	1,774,374.02	(658,273.98)
TRANSFERS IN:			
Restricted Funds	130,888.00	130,886.57	(1.43)
	130,888.00	130,886.57	(1.43)
Total Sheriff Emerg. Preparedness Training	2,563,536.00	1,905,260.59	(658,275.41)
INVESTIGATIVE & FORENSIC SERVICES:			
Confiscated Property	500.00	9,493.43	8,993.43
Drug Testing	683,892.00	827,813.00	143,921.00
Forensic Lab Fees	43,999.00	0.00	(43,999.00)
Miscellaneous	0.00	7,335.29	7,335.29
Refund Forensic Lab Fees	50,000.00	0.00	(50,000.00)
Refunds NET	5,000.00	11,774.67	6,774.67
Reimb Salaries	40,000.00	28,370.16	(11,629.84)
Interest Credited	0.00	22.79	22.79
County Auction	0.00	7,417.41	7,417.41
Refund Prior Years Expenditure	0.00	52,213.23	52,213.23
	823,391.00	944,439.98	121,048.98

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
TRANSFERS IN:			
Restricted Funds	488,756.00	488,755.61	(0.39)
	<u>488,756.00</u>	<u>488,755.61</u>	<u>(0.39)</u>
Total Investigative & Forensic Services	1,312,147.00	1,433,195.59	121,048.59
TOTAL SHERIFF	<u>53,291,982.00</u>	<u>52,346,026.67</u>	<u>(945,955.33)</u>
TOTAL LAW ENFORCEMENT	<u>53,883,282.00</u>	<u>52,832,501.61</u>	<u>(1,050,780.39)</u>
LEGISLATIVE:			
BOARD OF COMMISSIONERS:			
ADMINISTRATION:			
Fee Income	0.00	3,556.25	3,556.25
Per Diem	600.00	450.00	(150.00)
Reimb General	0.00	60.00	60.00
Donations	0.00	3,306.65	3,306.65
Total Administration	<u>600.00</u>	<u>7,372.90</u>	<u>6,772.90</u>
LIBRARY BOARD			
Copier Machine Charges	16,000.00	7,702.26	(8,297.74)
Miscellaneous	9,000.00	5,427.75	(3,572.25)
Reimb Salaries	0.00	2,477.70	2,477.70
Cash Overages	0.00	45.00	45.00
Total Library Board	<u>25,000.00</u>	<u>15,652.71</u>	<u>(9,347.29)</u>
TOTAL LEGISLATIVE	<u>25,600.00</u>	<u>23,025.61</u>	<u>(2,574.39)</u>
WATER RESOURCES COMMISSIONER:			
ADMINISTRATION:			
Plat Service Fees	1,000.00	5,820.00	4,820.00
Reimb General	748,561.00	1,014,742.92	266,181.92
Reimb Salaries Constr Admin	130,593.00	153,036.25	22,443.25
Soil Erosion Fees	520,000.00	738,290.90	218,290.90
Total Administration	<u>1,400,154.00</u>	<u>1,911,890.07</u>	<u>511,736.07</u>
ENGINEERING AND CONSTRUCTION:			
Soil Erosion Fees	0.00	406.25	406.25
Total Engineering and Construction	<u>0.00</u>	<u>406.25</u>	<u>406.25</u>
TOTAL WATER RESOURCES COMMISSIONER	<u>1,400,154.00</u>	<u>1,912,296.32</u>	<u>512,142.32</u>
TOTAL DEPARTMENTAL REVENUES	<u>109,054,552.00</u>	<u>121,898,431.78</u>	<u>12,843,879.78</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	(2,854,542.01)	(2,953,042.01)
Delinquent Tax Revolving Fund	0.00	5,714,067.68	5,714,067.68
Millage Reduction	(1,657,282.00)	0.00	1,657,282.00
Property Tax Levy	204,860,943.00	197,241,396.23	(7,619,546.77)
Tax Financing Offsets	(5,700,000.00)	0.00	5,700,000.00
Trailer Tax	88,000.00	83,556.00	(4,444.00)
Cigarette Tax Distribution	77,000.00	63,605.00	(13,395.00)
Convention Facility Liquor Tax	7,577,130.00	7,577,130.00	0.00
State Court Fund Disb PA189	5,500,000.00	5,149,253.16	(350,746.84)
Circuit Court Judge Salary	866,381.00	891,618.00	25,237.00
District Court Judge Salary	467,390.00	468,671.00	1,281.00
Probate Judges Salary	592,724.00	593,954.58	1,230.58
Bond Fees	0.00	335.00	335.00

**County of Oakland - General Fund
Statement of Revenues - Budget and Actual
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Commission Public Telephone	880,000.00	980,400.03	100,400.03
Garnishment Fees	0.00	636.00	636.00
Interest and Penalty	0.00	5,250.59	5,250.59
Licenses	12,000.00	12,000.00	0.00
Miscellaneous	0.00	206,385.97	206,385.97
NSF Check Fees	0.00	6,318.00	6,318.00
Refunds Miscellaneous	0.00	(68.17)	(68.17)
Reimb of Employee Compensation	0.00	2,686.10	2,686.10
Indirect Cost Recovery	7,900,000.00	7,610,932.13	(289,067.87)
Accrued Interest Adjustments	0.00	(217,168.41)	(217,168.41)
Income from Investments	2,800,000.00	1,968,780.40	(831,219.60)
Increase Market Value Invest	0.00	(387,136.29)	(387,136.29)
Checks Cancelled	0.00	16,174.50	16,174.50
Prior Years Adjustments	417,500.00	1,035,150.00	617,650.00
Prior Years Revenue	0.00	271,602.42	271,602.42
Refund Prior Years Expenditure	0.00	1,399,111.00	1,399,111.00
Sale of Equipment	0.00	9,880.00	9,880.00
	<u>223,790,366.00</u>	<u>227,849,978.91</u>	<u>4,059,612.91</u>
TRANSFERS IN:			
Revenue Sharing Reserve	24,704,070.00	24,704,070.00	0.00
Project Work Orders	0.00	92,733.54	92,733.54
Delinquent Tax Revolving	10,800,000.00	10,800,000.00	0.00
Motor Pool	829,000.00	829,000.00	0.00
	<u>36,333,070.00</u>	<u>36,425,803.54</u>	<u>92,733.54</u>
Total Non-departmental Operations	<u>260,123,436.00</u>	<u>264,275,782.45</u>	<u>4,152,346.45</u>
RESERVED FOR TRANSFER:			
Encum and Approp Carry Forward	2,486,767.34	0.00	(2,486,767.34)
Planned Use of Balance	37,590,011.00	0.00	(37,590,011.00)
Total Reserved for Transfer	<u>40,076,778.34</u>	<u>0.00</u>	<u>(40,076,778.34)</u>
TOTAL NON-DEPARTMENTAL REVENUES	<u>300,200,214.34</u>	<u>264,275,782.45</u>	<u>(35,924,431.89)</u>
TOTAL GENERAL FUND REVENUES	<u>409,254,766.34</u>	<u>386,174,214.23</u>	<u>(23,080,552.11)</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, 2013

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
COUNTY EXECUTIVE:			
ADMINISTRATION:			
ADMINISTRATIVE:			
SALARIES	1,313,167.00	1,300,532.07	12,634.93
FRINGE BENEFITS	845,576.00	827,416.34	18,159.66
CONTRACTUAL SERVICES:			
Advertising	500.00	0.00	500.00
Contracted Services	1,600.00	595.81	1,004.19
Equipment Maintenance	200.00	138.25	61.75
Equipment Rental	0.00	1,137.50	(1,137.50)
Freight and Express	400.00	324.48	75.52
Library Continuations	1,900.00	2,939.66	(1,039.66)
Membership Dues	6,800.00	1,841.52	4,958.48
Periodicals Books Publ Sub	2,200.00	338.68	1,861.32
Personal Mileage	5,800.00	5,863.52	(63.52)
Printing	47,100.00	12,393.86	34,706.14
Professional Services	168,000.00	168,302.34	(302.34)
Special Projects	10,000.00	3,868.38	6,131.62
Travel and Conference	10,000.00	2,078.90	7,921.10
Workshops and Meeting	1,500.00	302.10	1,197.90
	<u>256,000.00</u>	<u>200,125.00</u>	<u>55,875.00</u>
COMMODITIES:			
Metered Postage	12,871.00	6,536.42	6,334.58
Office Supplies	14,073.00	12,165.76	1,907.24
Photographic Supplies	0.00	9.03	(9.03)
	<u>26,944.00</u>	<u>18,711.21</u>	<u>8,232.79</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	238,658.00	227,935.24	10,722.76
Convenience Copier	9,058.00	3,832.40	5,225.60
Equipment Rental	1,824.00	1,824.00	0.00
Info Tech Development	1,242.00	1,242.00	0.00
Info Tech Operations	128,586.00	115,896.09	12,689.91
Insurance Fund	1,045.00	1,044.00	1.00
Maintenance Department Charges	25,744.00	25,744.00	0.00
Motor Pool Fuel Charges	1,070.00	885.78	184.22
Motor Pool	5,862.00	6,609.07	(747.07)
Telephone Communications	32,963.00	36,206.86	(3,243.86)
	<u>446,052.00</u>	<u>421,219.44</u>	<u>24,832.56</u>
Total Administrative	<u>2,887,739.00</u>	<u>2,768,004.06</u>	<u>119,734.94</u>
COMPLIANCE OFFICE:			
SALARIES	825,691.00	826,545.42	(854.42)
FRINGE BENEFITS	561,556.00	526,526.93	35,029.07
CONTRACTUAL SERVICES:			
Freight and Express	275.00	0.00	275.00
Membership Dues	4,122.00	4,955.00	(833.00)
Periodicals Books Publ Sub	0.00	29.50	(29.50)
Personal Mileage	1,999.00	1,655.52	343.48
Printing	1,399.00	291.48	1,107.52
Professional Services	25,000.00	267.00	24,733.00
Travel and Conference	5,790.00	3,698.66	2,091.34
Travel Employee Taxable Meals	0.00	14.95	(14.95)
	<u>38,585.00</u>	<u>10,912.11</u>	<u>27,672.89</u>

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
COMMODITIES:			
Expendable Equipment	2,358.00	1,079.50	1,278.50
FA Proprietary Equipment Exp	700.00	0.00	700.00
Metered Postage	1,263.00	306.75	956.25
Office Supplies	4,950.00	4,039.06	910.94
	9,271.00	5,425.31	3,845.69
INTERNAL SERVICES:			
Bldg Space Cost Allocation	121,613.00	115,800.44	5,812.56
Convenience Copier	4,272.00	2,482.41	1,789.59
Equipment Rental	1,540.00	840.00	700.00
Info Tech Development	6,558.00	6,558.00	0.00
Info Tech Operations	65,171.00	59,719.99	5,451.01
Insurance Fund	714.00	684.14	29.86
Maintenance Department Charges	503.00	501.44	1.56
Motor Pool	(22.00)	85.84	(107.84)
Telephone Communications	11,424.00	10,867.08	556.92
	211,773.00	197,539.34	14,233.66
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	0.00	1,653.21	(1,653.21)
	0.00	1,653.21	(1,653.21)
TRANSFERS OUT:			
Project Work Orders	18,170.00	18,170.00	0.00
	18,170.00	18,170.00	0.00
Total Compliance Office	1,665,046.00	1,586,772.32	78,273.68
CORPORATION COUNSEL:			
SALARIES	1,304,099.00	1,245,065.73	59,033.27
FRINGE BENEFITS	746,667.00	682,177.50	64,489.50
CONTRACTUAL SERVICES:			
Computer Research Service	15,000.00	9,150.18	5,849.82
Court Cost	2,000.00	820.01	1,179.99
Library Continuations	8,500.00	9,150.74	(650.74)
Membership Dues	5,800.00	4,526.00	1,274.00
Miscellaneous	500.00	10.00	490.00
Periodicals Books Publ Sub	2,500.00	1,990.38	509.62
Personal Mileage	5,800.00	1,737.31	4,062.69
Printing	859.00	566.10	292.90
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	4,836.78	(336.78)
Workshops and Meeting	400.00	10.00	390.00
	47,859.00	32,797.50	15,061.50
COMMODITIES:			
Computer Supplies	3,000.00	1,862.06	1,137.94
Expendable Equipment	1,500.00	862.00	638.00
Metered Postage	1,001.00	467.73	533.27
Office Supplies	5,573.00	3,923.38	1,649.62
Postage-Standard Mailing	200.00	6.50	193.50
	11,274.00	7,121.67	4,152.33
INTERNAL SERVICES:			
Bldg Space Cost Allocation	106,164.00	101,396.60	4,767.40
Convenience Copier	1,528.00	1,461.80	66.20
Info Tech Development	1,072.00	1,072.00	0.00
Info Tech Operations	81,819.00	79,062.41	2,756.59

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Insurance Fund	2,087.00	2,086.44	0.56
Maintenance Department Charges	819.00	818.29	0.71
Telephone Communications	12,988.00	12,507.36	480.64
	<u>206,477.00</u>	<u>198,404.90</u>	<u>8,072.10</u>
Total Corporation Counsel	2,316,376.00	2,165,567.30	150,808.70
TOTAL ADMINISTRATION	<u>6,869,161.00</u>	<u>6,520,343.68</u>	<u>348,817.32</u>
MANAGEMENT AND BUDGET:			
ADMINISTRATION:			
SALARIES	135,527.00	136,294.39	(767.39)
FRINGE BENEFITS	88,479.00	86,453.99	2,025.01
CONTRACTUAL SERVICES:			
Membership Dues	1,000.00	750.00	250.00
Periodicals Books Publ Sub	0.00	18.12	(18.12)
Personal Mileage	692.00	476.91	215.09
Printing	425.00	61.00	364.00
Travel and Conference	1,800.00	3,090.21	(1,290.21)
	<u>3,917.00</u>	<u>4,396.24</u>	<u>(479.24)</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	13,011.00	12,426.90	584.10
Insurance Fund	153.00	152.88	0.12
	<u>13,164.00</u>	<u>12,579.78</u>	<u>584.22</u>
Total Administration	241,187.00	239,724.40	1,462.60
EQUALIZATION			
SALARIES	4,819,759.00	4,186,881.30	632,877.70
FRINGE BENEFITS	3,430,968.00	2,899,909.17	531,058.83
CONTRACTUAL SERVICES:			
Advertising	1,000.00	1,233.25	(233.25)
Communications	400.00	0.00	400.00
Equipment Maintenance	800.00	208.45	591.55
Library Continuations	31.00	0.00	31.00
Membership Dues	15,859.00	27,309.60	(11,450.60)
Periodicals Books Publ Sub	0.00	1,556.03	(1,556.03)
Personal Mileage	108,249.00	72,649.20	35,599.80
Printing	83,839.00	75,207.39	8,631.61
Professional Services	50,000.00	250.00	49,750.00
Travel and Conference	12,200.00	3,076.91	9,123.09
	<u>272,378.00</u>	<u>181,490.83</u>	<u>90,887.17</u>
COMMODITIES:			
Expendable Equipment	2,900.00	0.00	2,900.00
Metered Postage	109,974.00	95,246.71	14,727.29
Office Supplies	45,952.00	36,852.10	9,099.90
Postage-Standard Mailing	200.00	0.00	200.00
	<u>159,026.00</u>	<u>132,098.81</u>	<u>26,927.19</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	175,615.00	167,727.96	7,887.04
Convenience Copier	9,441.00	9,628.19	(187.19)
Info Tech Development	504,647.00	504,646.31	0.69
Info Tech Operations	630,913.00	545,549.35	85,363.65

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Insurance Fund	3,569.00	3,566.88	2.12
Maintenance Department Charges	1,491.00	1,490.50	0.50
Motor Pool	438.00	244.27	193.73
Telephone Communications	71,941.00	71,599.51	341.49
	<u>1,398,055.00</u>	<u>1,304,452.97</u>	<u>93,602.03</u>
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	0.00	5,584.70	(5,584.70)
	<u>0.00</u>	<u>5,584.70</u>	<u>(5,584.70)</u>
Total Equalization	<u>10,080,186.00</u>	<u>8,710,417.78</u>	<u>1,369,768.22</u>
PURCHASING			
SALARIES	<u>57,305.00</u>	<u>61,539.88</u>	<u>(4,234.88)</u>
FRINGE BENEFITS	<u>37,994.00</u>	<u>37,984.90</u>	<u>9.10</u>
CONTRACTUAL SERVICES:			
Freight and Express	25.00	0.00	25.00
Membership Dues	219.00	0.00	219.00
Personal Mileage	89.00	0.00	89.00
Printing	102.00	0.00	102.00
Travel and Conference	390.00	100.00	290.00
	<u>825.00</u>	<u>100.00</u>	<u>725.00</u>
COMMODITIES:			
Expendable Equipment	214.00	0.00	214.00
Metered Postage	107.00	22.78	84.22
Office Supplies	250.00	53.80	196.20
	<u>571.00</u>	<u>76.58</u>	<u>494.42</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	7,809.00	7,809.08	(0.08)
Convenience Copier	260.00	0.00	260.00
Equipment Rental	140.00	840.00	(700.00)
Insurance Fund	28.00	56.74	(28.74)
Maintenance Department Charges	620.00	619.74	0.26
Telephone Communications	747.00	789.33	(42.33)
	<u>9,604.00</u>	<u>10,114.89</u>	<u>(510.89)</u>
Total Purchasing	<u>106,299.00</u>	<u>109,816.25</u>	<u>(3,517.25)</u>
FISCAL SERVICES			
SALARIES	<u>4,606,177.00</u>	<u>4,277,992.64</u>	<u>328,184.36</u>
FRINGE BENEFITS	<u>3,219,125.00</u>	<u>2,726,203.07</u>	<u>492,921.93</u>
CONTRACTUAL SERVICES:			
Charge Card Fee	2,783.00	5,454.00	(2,671.00)
Equipment Maintenance	100.00	846.03	(746.03)
Filing Fees	19,700.00	16,803.00	2,897.00
Library Continuations	153.00	763.50	(610.50)
Mail Handling-Postage Svc	1,000.00	0.00	1,000.00
Membership Dues	4,500.00	5,894.00	(1,394.00)
Periodicals Books Publ Sub	0.00	1,225.00	(1,225.00)
Personal Mileage	2,784.00	1,423.68	1,360.32
Printing	42,158.00	18,012.10	24,145.90
Professional Services	139,500.00	133,814.81	5,685.19
Publishing Legal Notices	2,300.00	3,378.25	(1,078.25)
Refund Prior Years Revenue	0.00	487.33	(487.33)
Training	0.00	12,471.50	(12,471.50)
Training Related	14,600.00	1,328.02	13,271.98
Travel Employee Taxable Meals	0.00	40.25	(40.25)

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
	229,578.00	201,941.47	27,636.53
COMMODITIES:			
Expendable Equipment	7,000.00	163.09	6,836.91
Metered Postage	131,857.00	108,973.48	22,883.52
Office Supplies	22,904.00	24,120.68	(1,216.68)
Postage-Standard Mailing	0.00	216.00	(216.00)
	161,761.00	133,473.25	28,287.75
INTERNAL SERVICES:			
Bldg Space Cost Allocation	423,525.00	404,503.80	19,021.20
Convenience Copier	7,754.00	5,791.64	1,962.36
Equipment Rental	6,000.00	6,000.00	0.00
Info Tech CLEMIS	13,914.00	14,499.00	(585.00)
Info Tech Development	227,156.00	227,155.24	0.76
Info Tech Operations	742,516.00	698,618.48	43,897.52
Insurance Fund	3,627.00	3,623.76	3.24
Maintenance Department Charges	1,039.00	1,036.60	2.40
Telephone Communications	41,638.00	39,107.26	2,530.74
	1,467,169.00	1,400,335.78	66,833.22
Total Fiscal Services	9,683,810.00	8,739,946.21	943,863.79
TOTAL MANAGEMENT AND BUDGET	20,111,482.00	17,799,904.64	2,311,577.36
CENTRAL SERVICES:			
ADMINISTRATION:			
SALARIES	135,527.00	136,822.21	(1,295.21)
FRINGE BENEFITS	82,115.00	80,298.18	1,816.82
CONTRACTUAL SERVICES:			
Membership Dues	0.00	195.00	(195.00)
Periodicals Books Publ Sub	0.00	29.50	(29.50)
Personal Mileage	116.00	174.54	(58.54)
Travel and Conference	2,500.00	60.00	2,440.00
	2,616.00	459.04	2,156.96
COMMODITIES:			
Metered Postage	482.00	145.73	336.27
	482.00	145.73	336.27
INTERNAL SERVICES:			
Bldg Space Cost Allocation	5,521.00	5,273.46	247.54
Insurance Fund	153.00	152.88	0.12
Motor Pool Fuel Charges	797.00	740.79	56.21
Motor Pool	5,710.00	4,927.43	782.57
Telephone Communications	732.00	723.80	8.20
	12,913.00	11,818.36	1,094.64
Total Administration	233,653.00	229,543.52	4,109.48
SUPPORT SERVICES:			
SALARIES	675,347.00	664,757.16	10,589.84
FRINGE BENEFITS	491,853.00	430,133.30	61,719.70
CONTRACTUAL SERVICES:			
Auction Expense	1,000.00	12.04	987.96
Business Reply Postage	0.00	4.95	(4.95)
Contracted Services	5,000.00	3,621.54	1,378.46
Copy Charges	500.00	0.00	500.00
Equipment Maintenance	9,080.00	1,901.30	7,178.70
Equipment Rental	1,816.00	2,605.50	(789.50)

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Licenses and Permits	29,300.00	28,531.67	768.33
Mail Handling-Postage Svc	290,175.00	208,924.43	81,250.57
Maintenance Contract	33,715.00	33,631.38	83.62
Personal Mileage	90.00	0.00	90.00
Printing	735.00	85.86	649.14
Software Rental Lease Purchase	4,300.00	570.00	3,730.00
Travel and Conference	500.00	30.00	470.00
	<u>376,211.00</u>	<u>279,918.67</u>	<u>96,292.33</u>
COMMODITIES:			
Expendable Equipment	6,977.50	4,473.29	2,504.21
Metered Postage	25,000.00	21,475.82	3,524.18
Office Supplies	17,517.00	12,206.20	5,310.80
Paper Printing	250.00	0.00	250.00
Printing Supplies	500.00	0.00	500.00
	<u>50,244.50</u>	<u>38,155.31</u>	<u>12,089.19</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	632,363.00	603,964.34	28,398.66
Convenience Copier	1,781.00	1,055.88	725.12
Equipment Rental	3,192.00	3,192.00	0.00
Info Tech Development	46,459.00	46,458.56	0.44
Info Tech Operations	50,567.00	58,542.79	(7,975.79)
Insurance Fund	2,434.00	1,945.44	488.56
Maintenance Department Charges	12,175.00	12,173.93	1.07
Motor Pool Fuel Charges	5,390.00	5,748.60	(358.60)
Motor Pool	18,181.00	18,400.31	(219.31)
Telephone Communications	8,009.00	7,919.39	89.61
	<u>780,551.00</u>	<u>759,401.24</u>	<u>21,149.76</u>
CAPITAL OUTLAY:			
Equipment	0.00	40,275.16	(40,275.16)
	<u>0.00</u>	<u>40,275.16</u>	<u>(40,275.16)</u>
Total Support Services	<u>2,374,206.50</u>	<u>2,212,640.84</u>	<u>161,565.66</u>
TOTAL CENTRAL SERVICES	<u>2,607,859.50</u>	<u>2,442,184.36</u>	<u>165,675.14</u>
FACILITIES MANAGEMENT:			
ADMINISTRATION:			
SALARIES	144,924.00	124,744.96	20,179.04
FRINGE BENEFITS	78,753.00	76,096.41	2,656.59
CONTRACTUAL SERVICES:			
Advertising	0.00	338.70	(338.70)
Membership Dues	1,000.00	271.00	729.00
Periodicals Books Publ Sub	500.00	0.00	500.00
Personal Mileage	696.00	353.78	342.22
Printing	881.00	0.00	881.00
Travel and Conference	2,000.00	84.00	1,916.00
	<u>5,077.00</u>	<u>1,047.48</u>	<u>4,029.52</u>
COMMODITIES:			
Metered Postage	287.00	478.65	(191.65)
Office Supplies	400.00	205.53	194.47
	<u>687.00</u>	<u>684.18</u>	<u>2.82</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	7,320.00	6,991.10	328.90
Info Tech Operations	10,780.00	10,424.00	356.00
Insurance Fund	210.00	210.00	0.00
	<u>18,310.00</u>	<u>17,625.10</u>	<u>684.90</u>

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Total Administration	247,751.00	220,198.13	27,552.87
FACILITIES ENGINEERING:			
SALARIES	480,258.00	508,892.58	(28,634.58)
FRINGE BENEFITS	330,989.00	313,117.55	17,871.45
CONTRACTUAL SERVICES:			
Equipment Maintenance	2,000.00	934.00	1,066.00
Freight and Express	200.00	16.67	183.33
Licenses and Permits	3,000.00	3,400.00	(400.00)
Membership Dues	1,300.00	4,671.50	(3,371.50)
Periodicals Books Publ Sub	200.00	114.95	85.05
Personal Mileage	2,088.00	305.48	1,782.52
Printing	437.00	291.18	145.82
Professional Services	76,300.00	77,586.74	(1,286.74)
Signage Services	0.00	2,800.00	(2,800.00)
Software Support Maintenance	2,200.00	2,327.18	(127.18)
Travel and Conference	1,800.00	420.00	1,380.00
	89,525.00	92,867.70	(3,342.70)
COMMODITIES:			
Computer Supplies	400.00	288.10	111.90
Drafting Supplies and Maps	150.00	0.00	150.00
Dry Goods and Clothing	300.00	98.08	201.92
Expendable Equipment	2,000.00	0.00	2,000.00
Maintenance Supplies	150.00	84.89	65.11
Metered Postage	157.00	81.67	75.33
Office Supplies	1,200.00	2,572.33	(1,372.33)
Photographic Supplies	100.00	99.99	0.01
Testing Materials	1,000.00	142.64	857.36
	5,457.00	3,367.70	2,089.30
INTERNAL SERVICES:			
Bldg Space Cost Allocation	27,885.00	26,633.20	1,251.80
Info Tech Operations	5,003.00	6,230.06	(1,227.06)
Insurance Fund	893.00	892.44	0.56
Maintenance Department Charges	3,435.00	3,434.50	0.50
Motor Pool Fuel Charges	1,660.00	1,593.86	66.14
Motor Pool	10,668.00	10,284.04	383.96
Telephone Communications	9,524.00	8,933.42	590.58
	59,068.00	58,001.52	1,066.48
Total Facilities Engineering	965,297.00	976,247.05	(10,950.05)
TOTAL FACILITIES MANAGEMENT	1,213,048.00	1,196,445.18	16,602.82
HUMAN RESOURCES:			
ADMINISTRATION:			
SALARIES	461,332.00	373,557.07	87,774.93
FRINGE BENEFITS	277,596.00	194,423.67	83,172.33
CONTRACTUAL SERVICES:			
Court Reporter Services	4,000.00	2,228.00	1,772.00
Employee Med Exams ADA	2,000.00	2,575.00	(575.00)
Fees - Per Diems	13,500.00	1,273.22	12,226.78
Legal Services	190,000.00	50,210.60	139,789.40
Membership Dues	12,095.00	6,254.00	5,841.00
Personal Mileage	816.00	555.66	260.34
Printing	1,275.00	2,819.42	(1,544.42)
Professional Services	124,000.00	73,796.73	50,203.27

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Travel and Conference	6,879.00	2,854.83	4,024.17
Workshops and Meeting	1,000.00	960.00	40.00
	<u>355,565.00</u>	<u>143,527.46</u>	<u>212,037.54</u>
COMMODITIES:			
Metered Postage	13,341.00	12,111.72	1,229.28
Office Supplies	1,216.00	1,002.12	213.88
	<u>14,557.00</u>	<u>13,113.84</u>	<u>1,443.16</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	32,206.00	30,759.46	1,446.54
Insurance Fund	153.00	152.88	0.12
Maintenance Department Charges	4,240.00	4,239.12	0.88
Motor Pool	162.00	151.00	11.00
Telephone Communications	1,808.00	2,203.90	(395.90)
	<u>38,569.00</u>	<u>37,506.36</u>	<u>1,062.64</u>
Total Administration	<u>1,147,619.00</u>	<u>762,128.40</u>	<u>385,490.60</u>
GENERAL:			
SALARIES	1,124,069.00	1,035,022.87	89,046.13
FRINGE BENEFITS	<u>727,696.00</u>	<u>639,649.32</u>	<u>88,046.68</u>
CONTRACTUAL SERVICES:			
Employees Medical Exams	37,000.00	29,062.29	7,937.71
Equipment Maintenance	1,100.00	163.93	936.07
Examination Material	48,000.00	51,111.64	(3,111.64)
Freight and Express	200.00	137.99	62.01
Membership Dues	2,000.00	234.00	1,766.00
Periodicals Books Publ Sub	4,200.00	2,244.00	1,956.00
Personal Mileage	2,298.00	1,285.80	1,012.20
Printing	8,500.00	3,416.94	5,083.06
Professional Services	3,000.00	0.00	3,000.00
Recruitment Expense	71,000.00	14,883.39	56,116.61
Training-Educator Services	0.00	96.00	(96.00)
Travel and Conference	10,000.00	1,248.92	8,751.08
	<u>187,298.00</u>	<u>103,884.90</u>	<u>83,413.10</u>
COMMODITIES:			
Computer Supplies	2,000.00	551.00	1,449.00
Expendable Equipment	2,000.00	0.00	2,000.00
Office Supplies	7,497.00	4,615.09	2,881.91
	<u>11,497.00</u>	<u>5,166.09</u>	<u>6,330.91</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	101,267.00	96,718.54	4,548.46
Convenience Copier	14,142.00	9,604.35	4,537.65
Equipment Rental	8,438.00	6,720.00	1,718.00
Info Tech Development	68,586.00	68,585.50	0.50
Info Tech Operations	432,032.00	452,544.18	(20,512.18)
Insurance Fund	948.00	948.00	0.00
Telephone Communications	19,716.00	18,374.87	1,341.13
	<u>645,129.00</u>	<u>653,495.44</u>	<u>(8,366.44)</u>
Total General	<u>2,695,689.00</u>	<u>2,437,218.62</u>	<u>258,470.38</u>
COMPENSATION & BENEFITS:			
SALARIES	113,449.00	107,056.14	6,392.86
FRINGE BENEFITS	<u>55,949.00</u>	<u>54,806.16</u>	<u>1,142.84</u>
CONTRACTUAL SERVICES:			
Equipment Maintenance	100.00	0.00	100.00

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Membership Dues	700.00	530.00	170.00
Periodicals Books Publ Sub	1,000.00	826.75	173.25
Personal Mileage	938.00	0.00	938.00
Printing	425.00	0.00	425.00
Software Support Maintenance	361.00	0.00	361.00
Special Event Program	0.00	(192.80)	192.80
Travel and Conference	6,200.00	85.00	6,115.00
	<u>9,724.00</u>	<u>1,248.95</u>	<u>8,475.05</u>
COMMODITIES:			
Expendable Equipment	2,000.00	0.00	2,000.00
Office Supplies	5,253.00	264.16	4,988.84
	<u>7,253.00</u>	<u>264.16</u>	<u>6,988.84</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	139,292.00	133,036.34	6,255.66
Insurance Fund	1,083.00	1,082.88	0.12
Telephone Communications	13,714.00	12,613.55	1,100.45
	<u>154,089.00</u>	<u>146,732.77</u>	<u>7,356.23</u>
Total Compensation & Benefits	340,464.00	310,108.18	30,355.82
TOTAL HUMAN RESOURCES	<u>4,183,772.00</u>	<u>3,509,455.20</u>	<u>674,316.80</u>
HUMAN SERVICES:			
ADMINISTRATION:			
SALARIES	135,527.00	136,294.63	(767.63)
FRINGE BENEFITS	67,242.00	65,604.09	1,637.91
CONTRACTUAL SERVICES:			
Child Abuse Neglect Council	110,000.00	110,900.00	(900.00)
Fees - Per Diems	(2,300.00)	0.00	(2,300.00)
Hospital and Doctors-Indigents	1,000,000.00	1,000,000.00	0.00
Human Services Agency	894,200.00	814,200.00	80,000.00
Membership Dues	1,696.00	0.00	1,696.00
Periodicals Books Publ Sub	0.00	114.80	(114.80)
Personal Mileage	1,073.00	804.01	268.99
Printing	173.00	0.00	173.00
Private Institutions	40,000.00	0.00	40,000.00
Professional Services	70,000.00	4,776.00	65,224.00
Travel and Conference	3,000.00	81.97	2,918.03
	<u>2,117,842.00</u>	<u>1,930,876.78</u>	<u>186,965.22</u>
COMMODITIES:			
Office Supplies	1,200.00	365.73	834.27
	<u>1,200.00</u>	<u>365.73</u>	<u>834.27</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	6,963.00	6,650.60	312.40
Info Tech Operations	5,626.00	5,440.00	186.00
Insurance Fund	153.00	152.88	0.12
Telephone Communications	1,272.00	1,515.85	(243.85)
	<u>14,014.00</u>	<u>13,759.33</u>	<u>254.67</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>2,416,297.00</u>	<u>2,227,372.56</u>	<u>188,924.44</u>
HUMAN SERVICES FAMILY:			
CONTRACTUAL SERVICES:			
Fees - Per Diems	5,000.00	4,012.81	987.19

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Membership Dues	5,009.00	5,980.42	(971.42)
Miscellaneous	19,816.00	19,816.00	0.00
Travel and Conference	2,847.00	1,088.39	1,758.61
	<u>32,672.00</u>	<u>30,897.62</u>	<u>1,774.38</u>
Total Human Services Family	32,672.00	30,897.62	1,774.38
HEALTH			
SALARIES	13,893,314.00	12,227,917.66	1,665,396.34
FRINGE BENEFITS	10,041,547.00	8,269,567.19	1,771,979.81
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	0.00	1,067.94	(1,067.94)
Adj Prior Years Revenue	0.00	666.55	(666.55)
Advertising	5,000.00	5,624.00	(624.00)
Auction Expense	0.00	1.75	(1.75)
Cash Shortage	0.00	209.00	(209.00)
Communications	400.00	0.00	400.00
Contracted Services	127,384.00	108,294.00	19,090.00
Education Programs	42,000.00	8,459.29	33,540.71
Employees Medical Exams	22,430.00	6,022.83	16,407.17
Equipment Maintenance	21,059.64	12,328.00	8,731.64
Equipment Repair	0.00	585.00	(585.00)
Fees - Per Diems	2,000.00	2,955.05	(955.05)
Fees Civil Service	7,200.00	3,600.00	3,600.00
Freight and Express	4,000.00	2,517.26	1,482.74
Interpreter Fees	20,000.00	16,622.92	3,377.08
Laboratory Fees	2,000.00	84.00	1,916.00
Laundry and Cleaning	7,800.00	2,928.58	4,871.42
Licenses and Permits	12,982.00	1,022.15	11,959.85
Membership Dues	20,000.00	19,881.00	119.00
Periodicals Books Publ Sub	0.00	1,817.63	(1,817.63)
Personal Mileage	338,716.00	352,976.30	(14,260.30)
Printing	76,286.00	42,227.08	34,058.92
Professional Services	590,000.00	320,039.22	269,960.78
Refund Prior Years Revenue	0.00	11.00	(11.00)
Satellite Centers	3,788,565.00	2,420,771.33	1,367,793.67
Software Rental Lease Purchase	0.00	658.75	(658.75)
Software Support Maintenance	0.00	52,935.00	(52,935.00)
TB Cases Outside	20,178.00	186.42	19,991.58
Training	4,100.00	1,414.22	2,685.78
Transportation of Clients	2,400.00	0.00	2,400.00
Travel and Conference	20,000.00	7,773.13	12,226.87
Travel Employee Taxable Meals	0.00	96.60	(96.60)
Workshops and Meeting	1,500.00	1,811.17	(311.17)
	<u>5,136,000.64</u>	<u>3,395,587.17</u>	<u>1,740,413.47</u>
COMMODITIES:			
Computer Supplies	0.00	770.82	(770.82)
Drugs	66,600.00	45,645.58	20,954.42
FA Proprietary Equipment Exp	754.00	0.00	754.00
Other Expendable Equipment	1,000.00	3,512.39	(2,512.39)
Film and Processing	217.00	0.00	217.00
Incentives	0.00	480.20	(480.20)
Laboratory Supplies	278,331.00	277,758.46	572.54
Material and Supplies	0.00	2,078.27	(2,078.27)
Medical Supplies	106,312.38	75,119.49	31,192.89
Metered Postage	40,285.00	39,735.23	549.77

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Office Supplies	78,068.00	82,856.37	(4,788.37)
Photographic Supplies	1,000.00	192.51	807.49
Postage-Standard Mailing	3,420.00	60.40	3,359.60
Provisions	0.00	2.99	(2.99)
Testing Materials	10,480.00	2,459.47	8,020.53
Training-Educational Supplies	57,789.00	48,291.72	9,497.28
Uniforms	1,846.00	0.00	1,846.00
Vaccines	700,000.00	670,831.81	29,168.19
X-Ray Supplies	11,300.00	1,380.10	9,919.90
	<u>1,357,402.38</u>	<u>1,251,175.81</u>	<u>106,226.57</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	1,224,528.00	1,245,195.90	(20,667.90)
Convenience Copier	17,684.00	16,065.80	1,618.20
Equipment Rental	57,667.00	51,595.38	6,071.62
Info Tech Development	574,559.00	574,558.53	0.47
Info Tech Operations	1,168,147.00	1,171,533.88	(3,386.88)
Insurance Fund	27,338.00	28,793.26	(1,455.26)
Maintenance Department Charges	87,844.00	87,843.63	0.37
Motor Pool Fuel Charges	7,093.00	5,788.37	1,304.63
Motor Pool	31,635.00	29,884.60	1,750.40
Radio Communications	9,140.00	9,453.52	(313.52)
Telephone Communications	269,236.00	234,498.49	34,737.51
	<u>3,474,871.00</u>	<u>3,455,211.36</u>	<u>19,659.64</u>
NON-DEPARTMENTAL:			
West Nile Virus	191,000.00	153,249.69	37,750.31
	<u>191,000.00</u>	<u>153,249.69</u>	<u>37,750.31</u>
TRANSFERS OUT:			
Human Service Grants	8,640.00	0.00	8,640.00
Facilities Maint and Operation	0.00	0.00	0.00
	<u>8,640.00</u>	<u>0.00</u>	<u>8,640.00</u>
Total Health	<u>34,102,775.02</u>	<u>28,752,708.88</u>	<u>5,350,066.14</u>
HOMELAND SECURITY:			
SALARIES	476,177.00	429,924.32	46,252.68
FRINGE BENEFITS	290,320.00	253,701.35	36,618.65
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	0.00	1,462.57	(1,462.57)
Adj Prior Years Revenue	0.00	564.61	(564.61)
Advertising	4,600.00	330.25	4,269.75
Communications	14,000.00	1,829.28	12,170.72
Electrical Service	24,000.00	22,482.60	1,517.40
Employees Medical Exams	1,500.00	64.70	1,435.30
Equipment Maintenance	46,000.00	1,907.80	44,092.20
Fees Civil Service	2,760.00	2,760.00	0.00
Maintenance Contract	68,860.00	69,479.44	(619.44)
Membership Dues	600.00	220.00	380.00
Miscellaneous	0.00	60.00	(60.00)
Personal Mileage	6,960.00	4,039.15	2,920.85
Printing	23,120.00	23,109.87	10.13
Professional Services	0.00	4,048.38	(4,048.38)
Special Event Program	1,600.00	1,073.85	526.15
Travel and Conference	3,000.00	135.00	2,865.00
Travel Employee Taxable Meals	0.00	14.95	(14.95)
Workshops and Meeting	2,000.00	566.57	1,433.43
	<u>199,000.00</u>	<u>134,149.02</u>	<u>64,850.98</u>

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
COMMODITIES:			
Computer Supplies	1,000.00	162.40	837.60
Disaster Supplies	2,500.00	316.05	2,183.95
Metered Postage	5,180.00	3,423.90	1,756.10
Office Supplies	8,000.00	8,353.18	(353.18)
Training-Educational Supplies	2,000.00	1,606.79	393.21
	<u>18,680.00</u>	<u>13,862.32</u>	<u>4,817.68</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	136,845.00	130,699.30	6,145.70
Convenience Copier	398.00	1,079.79	(681.79)
Info Tech Development	6,725.00	6,724.50	0.50
Info Tech Operations	293,779.00	230,381.32	63,397.68
Insurance Fund	10,888.00	7,591.08	3,296.92
Maintenance Department Charges	12,359.00	12,358.94	0.06
Motor Pool Fuel Charges	1,620.00	1,381.02	238.98
Motor Pool	7,113.00	4,920.04	2,192.96
Radio Communications	5,399.00	5,667.30	(268.30)
Telephone Communications	26,700.00	21,763.05	4,936.95
	<u>501,826.00</u>	<u>422,566.34</u>	<u>79,259.66</u>
CAPITAL OUTLAY:			
Tornado Siren Equip	86,683.00	83,753.73	2,929.27
	<u>86,683.00</u>	<u>83,753.73</u>	<u>2,929.27</u>
Total Homeland Security	1,572,686.00	1,337,957.08	234,728.92
TOTAL HUMAN SERVICES	<u>38,124,430.02</u>	<u>32,348,936.14</u>	<u>5,775,493.88</u>
PUBLIC SERVICES:			
ADMINISTRATION:			
SALARIES	123,235.00	116,910.90	6,324.10
FRINGE BENEFITS	77,450.00	69,575.29	7,874.71
CONTRACTUAL SERVICES:			
Membership Dues	500.00	130.00	370.00
Special Event Program	2,500.00	305.67	2,194.33
Travel and Conference	1,500.00	1,005.47	494.53
	<u>4,500.00</u>	<u>1,441.14</u>	<u>3,058.86</u>
COMMODITIES:			
Office Supplies	300.00	0.00	300.00
	<u>300.00</u>	<u>0.00</u>	<u>300.00</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	5,773.00	5,513.36	259.64
Insurance Fund	149.00	148.44	0.56
	<u>5,922.00</u>	<u>5,661.80</u>	<u>260.20</u>
Total Administration	211,407.00	193,589.13	17,817.87
VETERANS' SERVICES:			
SALARIES	835,516.00	767,419.80	68,096.20
FRINGE BENEFITS	670,540.00	612,687.75	57,852.25
CONTRACTUAL SERVICES:			
Advertising	1,000.00	597.90	402.10
Equipment Maintenance	600.00	387.00	213.00
Fees - Per Diems	2,088.00	939.26	1,148.74
Membership Dues	1,500.00	1,305.56	194.44
Miscellaneous	700.00	607.58	92.42
Personal Mileage	3,758.00	4,040.20	(282.20)

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Printing	2,708.00	2,939.65	(231.65)
Soldier Burial	125,629.00	114,190.64	11,438.36
Soldier Relief	30,932.00	26,024.55	4,907.45
Special Event Program	3,865.00	5,783.50	(1,918.50)
Travel and Conference	8,000.00	7,486.48	513.52
Travel Employee Taxable Meals	0.00	2,764.11	(2,764.11)
	<u>180,780.00</u>	<u>167,066.43</u>	<u>13,713.57</u>
COMMODITIES:			
Computer Supplies	1,518.00	1,498.00	20.00
Metered Postage	6,114.00	6,381.16	(267.16)
Office Supplies	7,500.00	6,936.21	563.79
	<u>15,132.00</u>	<u>14,815.37</u>	<u>316.63</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	72,796.00	69,526.76	3,269.24
Convenience Copier	4,598.00	3,260.57	1,337.43
Info Tech Development	2,733.00	2,732.25	0.75
Info Tech Operations	65,488.00	54,340.16	11,147.84
Insurance Fund	1,015.00	1,014.00	1.00
Maintenance Department Charges	930.00	929.15	0.85
Motor Pool Fuel Charges	3,838.00	3,827.87	10.13
Motor Pool	10,235.00	12,496.88	(2,261.88)
Telephone Communications	9,876.00	9,885.15	(9.15)
	<u>171,509.00</u>	<u>158,012.79</u>	<u>13,496.21</u>
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	0.00	840.56	(840.56)
	<u>0.00</u>	<u>840.56</u>	<u>(840.56)</u>
Total Veterans' Services	<u>1,873,477.00</u>	<u>1,720,842.70</u>	<u>152,634.30</u>
COMMUNITY CORRECTIONS:			
SALARIES	2,168,785.00	2,122,188.85	46,596.15
FRINGE BENEFITS	1,413,965.00	1,325,038.41	88,926.59
CONTRACTUAL SERVICES:			
Contracted Services	490,402.00	416,079.75	74,322.25
Equipment Maintenance	1,500.00	0.00	1,500.00
Library Continuations	142.00	227.50	(85.50)
Maintenance Contract	1,805.00	240.00	1,565.00
Membership Dues	1,075.00	488.00	587.00
Personal Mileage	10,208.00	5,081.31	5,126.69
Printing	10,995.00	9,886.46	1,108.54
Software Rental Lease Purchase	2,500.00	1,084.99	1,415.01
Transportation of Clients	4,000.00	0.00	4,000.00
Transportation Service	800.00	0.00	800.00
Travel and Conference	7,000.00	3,863.46	3,136.54
Travel Employee Taxable Meals	0.00	101.20	(101.20)
Workshops and Meeting	0.00	124.20	(124.20)
	<u>530,427.00</u>	<u>437,176.87</u>	<u>93,250.13</u>
COMMODITIES:			
Custodial Supplies	2,700.00	1,692.07	1,007.93
Expendable Equipment	0.00	4,493.76	(4,493.76)
FA Proprietary Equipment Exp	5,125.00	0.00	5,125.00
Grounds Supplies	8,000.00	1,156.24	6,843.76
Material and Supplies	3,100.00	3,062.60	37.40
Metered Postage	2,090.00	3,934.31	(1,844.31)
Office Supplies	22,545.00	20,625.13	1,919.87
	<u>43,560.00</u>	<u>34,964.11</u>	<u>8,595.89</u>

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
INTERNAL SERVICES:			
Bldg Space Cost Allocation	168,304.00	160,744.88	7,559.12
Convenience Copier	12,969.00	6,862.84	6,106.16
Info Tech CLEMIS	21,003.00	21,882.00	(879.00)
Info Tech Development	190,318.00	190,317.01	0.99
Info Tech Operations	224,118.00	214,500.00	9,618.00
Insurance Fund	305.00	304.44	0.56
Maintenance Department Charges	6,518.00	6,517.96	0.04
Motor Pool Fuel Charges	11,408.00	9,807.74	1,600.26
Motor Pool	42,476.00	41,781.98	694.02
Telephone Communications	31,373.00	28,253.28	3,119.72
	<u>708,792.00</u>	<u>680,972.13</u>	<u>27,819.87</u>
Total Community Corrections	<u>4,865,529.00</u>	<u>4,600,340.37</u>	<u>265,188.63</u>
MSU EXTENSION - OAKLAND COUNTY:			
SALARIES	<u>482,544.00</u>	<u>463,286.16</u>	<u>19,257.84</u>
FRINGE BENEFITS	<u>331,132.00</u>	<u>286,995.28</u>	<u>44,136.72</u>
CONTRACTUAL SERVICES:			
Communications	20.00	0.00	20.00
Equipment Maintenance	142.00	0.00	142.00
Membership Dues	75.00	160.00	(85.00)
Miscellaneous	100.00	0.00	100.00
Personal Mileage	7,569.00	7,673.52	(104.52)
Printing	7,681.00	4,975.69	2,705.31
Professional Services	75,206.00	73,650.93	1,555.07
Rent	200.00	0.00	200.00
Special Event Program	2,700.00	2,639.33	60.67
Travel and Conference	2,900.00	1,656.84	1,243.16
Workshops and Meeting	1,000.00	180.69	819.31
	<u>97,593.00</u>	<u>90,937.00</u>	<u>6,656.00</u>
COMMODITIES:			
Custodial Supplies	100.00	0.00	100.00
Groceries	100.00	0.00	100.00
Metered Postage	4,900.00	3,157.02	1,742.98
Office Supplies	5,197.00	5,088.53	108.47
	<u>10,297.00</u>	<u>8,245.55</u>	<u>2,051.45</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	112,353.00	107,307.30	5,045.70
Convenience Copier	2,092.00	5,728.15	(3,636.15)
Info Tech Development	378.00	378.00	0.00
Info Tech Operations	103,545.00	99,289.21	4,255.79
Insurance Fund	456.00	456.00	0.00
Maintenance Department Charges	4,746.00	4,745.98	0.02
Motor Pool	3,116.00	2,382.14	733.86
Telephone Communications	20,143.00	17,832.23	2,310.77
	<u>246,829.00</u>	<u>238,119.01</u>	<u>8,709.99</u>
Total MSU Extension - Oakland County	<u>1,168,395.00</u>	<u>1,087,583.00</u>	<u>80,812.00</u>
ANIMAL CONTROL:			
SALARIES	<u>1,369,955.00</u>	<u>1,317,461.82</u>	<u>52,493.18</u>
FRINGE BENEFITS	<u>765,599.00</u>	<u>679,825.70</u>	<u>85,773.30</u>
CONTRACTUAL SERVICES:			
Cash Shortage	0.00	132.75	(132.75)
Charge Card Fee	2,000.00	2,834.61	(834.61)

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Damage By Dogs	400.00	0.00	400.00
Employees Medical Exams	0.00	935.77	(935.77)
Employees Rabies Vaccines	3,000.00	0.00	3,000.00
Equipment Maintenance	2,826.00	4,532.80	(1,706.80)
Membership Dues	200.00	85.68	114.32
Personal Mileage	348.00	0.00	348.00
Printing	14,225.00	8,865.38	5,359.62
Professional Services	28,150.00	31,002.03	(2,852.03)
Special Event Program	7,500.00	9,631.59	(2,131.59)
Travel and Conference	1,500.00	3,116.55	(1,616.55)
Travel Employee Taxable Meals	0.00	41.40	(41.40)
Uniform Cleaning	576.00	473.75	102.25
Workshops and Meeting	0.00	30.85	(30.85)
	60,725.00	61,683.16	(958.16)
COMMODITIES:			
Animal Supplies	44,250.00	48,512.53	(4,262.53)
Custodial Supplies	10,000.00	6,719.14	3,280.86
Deputy Supplies	9,000.00	3,024.90	5,975.10
Housekeeping and Janitor Exp	8,000.00	9,353.17	(1,353.17)
Medical Supplies	81,113.75	104,938.11	(23,824.36)
Metered Postage	17,905.00	15,648.33	2,256.67
Office Supplies	4,128.00	6,971.26	(2,843.26)
Postage-Standard Mailing	0.00	40.49	(40.49)
Tax Collection Supplies	2,806.00	5,184.55	(2,378.55)
Uniforms	3,783.00	2,268.04	1,514.96
	180,985.75	202,660.52	(21,674.77)
INTERNAL SERVICES:			
Bldg Space Cost Allocation	468,438.00	447,400.50	21,037.50
Convenience Copier	4,872.00	2,326.39	2,545.61
Equipment Rental	1,930.00	1,930.00	0.00
Info Tech CLEMIS	13,208.00	14,144.00	(936.00)
Info Tech Development	164,966.00	164,965.08	0.92
Info Tech Operations	71,813.00	70,634.16	1,178.84
Insurance Fund	5,079.00	4,421.44	657.56
Maintenance Department Charges	7,052.00	7,051.32	0.68
Motor Pool Fuel Charges	46,743.00	61,758.69	(15,015.69)
Motor Pool	161,492.00	142,340.04	19,151.96
Radio Communications	11,835.00	11,099.62	735.38
Telephone Communications	14,378.00	17,892.71	(3,514.71)
	971,806.00	945,963.95	25,842.05
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	4,189.00	4,189.09	(0.09)
Total Animal Control	3,353,259.75	3,211,784.24	141,475.51
CIRCUIT COURT PROBATION:			
CONTRACTUAL SERVICES:			
Equipment Maintenance	1,130.00	264.96	865.04
Interpreter Fees	375.00	0.00	375.00
Printing	5,851.00	0.00	5,851.00
	7,356.00	264.96	7,091.04
COMMODITIES:			
Metered Postage	7,677.00	6,649.01	1,027.99
Office Supplies	39,293.00	38,835.31	457.69
	46,970.00	45,484.32	1,485.68
INTERNAL SERVICES:			

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Bldg Space Cost Allocation	395,922.00	378,141.60	17,780.40
Convenience Copier	25,608.00	20,448.68	5,159.32
Info Tech Operations	41,168.00	39,808.00	1,360.00
Maintenance Department Charges	4,214.00	4,213.95	0.05
Telephone Communications	64,883.00	53,436.04	11,446.96
	<u>531,795.00</u>	<u>496,048.27</u>	<u>35,746.73</u>
Total Circuit Court Probation	<u>586,121.00</u>	<u>541,797.55</u>	<u>44,323.45</u>
MEDICAL EXAMINER:			
SALARIES	<u>2,090,613.00</u>	<u>2,003,226.02</u>	<u>87,386.98</u>
FRINGE BENEFITS	<u>1,132,584.00</u>	<u>1,026,268.24</u>	<u>106,315.76</u>
CONTRACTUAL SERVICES:			
Contracted Services	300.00	0.00	300.00
Custodial Services	0.00	678.89	(678.89)
Employees Medical Exams	1,299.00	540.67	758.33
Equipment Maintenance	9,116.00	4,385.05	4,730.95
Equipment Rental	2,500.00	848.64	1,651.36
Freight and Express	3,000.00	4,950.37	(1,950.37)
Laboratory Fees	152,432.00	162,995.34	(10,563.34)
Laundry and Cleaning	1,700.00	2,418.51	(718.51)
Licenses and Permits	1,000.00	0.00	1,000.00
Medical Emergency Training	0.00	425.00	(425.00)
Medical Services Physicians	0.00	220.00	(220.00)
Membership Dues	4,500.00	2,071.08	2,428.92
Miscellaneous	400.00	607.22	(207.22)
Periodicals Books Publ Sub	2,000.00	951.70	1,048.30
Personal Mileage	2,253.00	253.61	1,999.39
Printing	2,125.00	1,070.12	1,054.88
Professional Services	5,297.00	4,404.15	892.85
Training	19,800.00	7,515.27	12,284.73
Transportation Service	96,000.00	114,942.00	(18,942.00)
Travel and Conference	3,900.00	1,250.22	2,649.78
	<u>307,622.00</u>	<u>310,527.84</u>	<u>(2,905.84)</u>
COMMODITIES:			
Custodial Supplies	2,000.00	1,080.60	919.40
Drug and Medicine Non-Legend	0.00	2,464.00	(2,464.00)
FA Proprietary Equipment Exp	100.00	0.00	100.00
Film and Processing	5,075.00	545.06	4,529.94
Laboratory Supplies	121,324.00	103,173.31	18,150.69
Medical Supplies	80,567.74	88,923.15	(8,355.41)
Metered Postage	1,911.00	1,313.47	597.53
Office Supplies	11,520.00	8,315.07	3,204.93
	<u>222,497.74</u>	<u>205,814.66</u>	<u>16,683.08</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	649,686.00	620,508.50	29,177.50
Convenience Copier	2,669.00	2,523.57	145.43
Equipment Rental	85,625.00	85,625.04	(0.04)
Info Tech Development	36,309.00	36,308.33	0.67
Info Tech Operations	155,961.00	150,940.18	5,020.82
Insurance Fund	2,374.00	2,444.04	(70.04)
Maintenance Department Charges	18,270.00	18,269.21	0.79
Motor Pool Fuel Charges	6,655.00	6,987.12	(332.12)
Motor Pool	24,993.00	30,644.15	(5,651.15)
Telephone Communications	22,890.00	20,225.69	2,664.31
	<u>1,005,432.00</u>	<u>974,475.83</u>	<u>30,956.17</u>

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Total Medical Examiner	4,758,748.74	4,520,312.59	238,436.15
TOTAL PUBLIC SERVICES	16,816,937.49	15,876,249.58	940,687.91
COMMUNITY AND ECONOMIC DEVELOPMENT:			
ADMINISTRATION:			
SALARIES	716,307.00	762,425.35	(46,118.35)
FRINGE BENEFITS	471,427.00	449,810.64	21,616.36
CONTRACTUAL SERVICES:			
Advertising	65,000.00	95,569.00	(30,569.00)
Business Recruitment	0.00	447.90	(447.90)
Communications	250.00	0.00	250.00
Contracted Services	0.00	504.48	(504.48)
Equipment Maintenance	0.00	175.00	(175.00)
Freight and Express	0.00	324.22	(324.22)
Membership Dues	36,820.00	41,450.00	(4,630.00)
Miscellaneous	0.00	1,375.00	(1,375.00)
Periodicals Books Publ Sub	7,000.00	1,657.55	5,342.45
Personal Mileage	15,660.00	7,942.63	7,717.37
Printing	22,908.00	4,826.68	18,081.32
Professional Services	238,908.00	138,921.29	99,986.71
Software Support Maintenance	10,000.00	0.00	10,000.00
Training	0.00	390.00	(390.00)
Travel and Conference	12,400.00	2,455.30	9,944.70
Workshops and Meeting	84,972.00	60,473.99	24,498.01
	493,918.00	356,513.04	137,404.96
COMMODITIES:			
Computer Supplies	0.00	188.99	(188.99)
Drafting Supplies and Maps	0.00	60.00	(60.00)
Dry Goods and Clothing	0.00	7,560.80	(7,560.80)
Expendable Equipment	0.00	836.19	(836.19)
Metered Postage	0.00	250.00	(250.00)
Office Supplies	2,000.00	3,141.80	(1,141.80)
Photographic Supplies	200.00	0.00	200.00
Special Event Supplies	17,819.00	11,063.98	6,755.02
	20,019.00	23,101.76	(3,082.76)
INTERNAL SERVICES:			
Bldg Space Cost Allocation	36,938.00	35,278.14	1,659.86
Info Tech Development	108,854.00	108,853.90	0.10
Info Tech Operations	18,328.00	10,172.07	8,155.93
Insurance Fund	1,271.00	1,270.44	0.56
Maintenance Department Charges	4,765.00	4,764.50	0.50
Motor Pool	2,828.00	1,247.10	1,580.90
Telephone Communications	5,802.00	5,929.08	(127.08)
	178,786.00	167,515.23	11,270.77
Total Administration	1,880,457.00	1,759,366.02	121,090.98
PLANNING AND DEVELOPMENT SERVICES:			
SALARIES	2,164,351.00	1,966,540.67	197,810.33
FRINGE BENEFITS	1,510,070.00	1,297,518.72	212,551.28
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	0.00	36,555.42	(36,555.42)
Advertising	87,775.00	21,094.95	66,680.05
Business Recruitment	198,833.00	189,361.06	9,471.94
Car Allowance	1,500.00	0.00	1,500.00

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Charge Card Fee	900.00	343.78	556.22
Communications	250.00	0.00	250.00
Contracted Services	0.00	4,501.49	(4,501.49)
Equipment Maintenance	500.00	53.80	446.20
Freight and Express	7,140.00	1,952.72	5,187.28
Interpreter Fees	0.00	1,671.12	(1,671.12)
Legal Services	5,000.00	0.00	5,000.00
Licenses and Permits	0.00	100.00	(100.00)
Membership Dues	22,500.00	19,565.00	2,935.00
Periodicals Books Publ Sub	3,000.00	2,372.34	627.66
Personal Mileage	33,870.00	29,626.49	4,243.51
Printing	85,335.00	19,805.27	65,529.73
Professional Services	561,823.00	427,831.24	133,991.76
Software Support Maintenance	49,002.00	67,548.43	(18,546.43)
Travel and Conference	30,500.00	27,834.41	2,665.59
Workshops and Meeting	141,934.00	70,196.23	71,737.77
	<u>1,229,862.00</u>	<u>920,413.75</u>	<u>309,448.25</u>
COMMODITIES:			
Computer Supplies	2,570.00	1,259.35	1,310.65
Drafting Supplies and Maps	22,500.00	13,205.91	9,294.09
Dry Goods and Clothing	25,500.00	13,745.29	11,754.71
Expendable Equipment	0.00	51.36	(51.36)
FA Proprietary Equipment Exp	1,700.00	0.00	1,700.00
Information Supplies	5,470.00	0.00	5,470.00
Metered Postage	10,920.00	8,515.56	2,404.44
Office Supplies	17,850.00	12,700.39	5,149.61
Photographic Supplies	900.00	579.00	321.00
Recreation Supplies	0.00	10,000.00	(10,000.00)
Special Event Supplies	0.00	23,011.23	(23,011.23)
	<u>87,410.00</u>	<u>83,068.09</u>	<u>4,341.91</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	303,844.00	289,590.28	14,253.72
Convenience Copier	3,636.00	5,915.39	(2,279.39)
Equipment Rental	2,170.00	2,170.00	0.00
Info Tech Development	17,909.00	17,908.50	0.50
Info Tech Operations	411,757.00	410,872.71	884.29
Insurance Fund	1,494.00	2,198.56	(704.56)
Maintenance Department Charges	5,892.00	5,891.92	0.08
Telephone Communications	46,574.00	58,503.61	(11,929.61)
	<u>793,276.00</u>	<u>793,050.97</u>	<u>225.03</u>
Total Planning and Development Services	<u>5,784,969.00</u>	<u>5,060,592.20</u>	<u>724,376.80</u>
COMMUNITY DEVELOPMENT:			
SALARIES	<u>58,970.00</u>	<u>55,995.01</u>	<u>2,974.99</u>
FRINGE BENEFITS	<u>49,384.00</u>	<u>49,152.72</u>	<u>231.28</u>
TRANSFERS OUT:			
Housing Community Development	<u>332,129.00</u>	<u>332,129.00</u>	<u>0.00</u>
	<u>332,129.00</u>	<u>332,129.00</u>	<u>0.00</u>
Total Community Development	<u>440,483.00</u>	<u>437,276.73</u>	<u>3,206.27</u>
WORKFORCE DEVELOPMENT:			
SALARIES	<u>17,020.00</u>	<u>0.00</u>	<u>17,020.00</u>
FRINGE BENEFITS	<u>8,600.00</u>	<u>0.00</u>	<u>8,600.00</u>
Total Workforce Development	<u>25,620.00</u>	<u>0.00</u>	<u>25,620.00</u>

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	8,131,529.00	7,257,234.95	874,294.05
TOTAL COUNTY EXECUTIVE	98,058,219.01	86,950,753.73	11,107,465.28
CLERK/REGISTER OF DEEDS			
ADMINISTRATION:			
SALARIES	660,558.00	630,568.41	29,989.59
FRINGE BENEFITS	414,980.00	375,005.96	39,974.04
CONTRACTUAL SERVICES:			
Equipment Maintenance	5,000.00	2,896.00	2,104.00
Fees - Per Diems	400.00	0.00	400.00
Freight and Express	800.00	1,234.62	(434.62)
Maintenance Contract	26,134.00	62,692.00	(36,558.00)
Membership Dues	2,000.00	1,595.00	405.00
Miscellaneous	0.00	20.00	(20.00)
Personal Mileage	1,232.00	727.61	504.39
Printing	5,293.00	7,001.63	(1,708.63)
Printing County Directory	23,000.00	22,449.20	550.80
Professional Services	0.00	2,813.05	(2,813.05)
Transition Expense	15,000.00	6,898.38	8,101.62
Travel and Conference	7,000.00	480.00	6,520.00
Workshops and Meeting	2,000.00	0.00	2,000.00
	87,859.00	108,807.49	(20,948.49)
COMMODITIES:			
Expendable Equipment	1,000.00	0.00	1,000.00
Material and Supplies	58,000.00	89,369.11	(31,369.11)
Metered Postage	43,887.00	46,826.26	(2,939.26)
Office Supplies	13,618.00	9,080.13	4,537.87
	116,505.00	145,275.50	(28,770.50)
INTERNAL SERVICES:			
Bldg Space Cost Allocation	97,253.00	92,884.94	4,368.06
Convenience Copier	11,322.00	5,970.78	5,351.22
Info Tech Development	7,801.00	7,800.50	0.50
Info Tech Operations	33,607.00	28,664.32	4,942.68
Insurance Fund	3,893.00	3,890.88	2.12
Maintenance Department Charges	13,813.00	13,811.79	1.21
Motor Pool	2,834.00	771.29	2,062.71
Telephone Communications	47,596.00	3,128.91	44,467.09
	218,119.00	156,923.41	61,195.59
Total Administration	1,498,021.00	1,416,580.77	81,440.23
COUNTY CLERK:			
SALARIES	1,966,155.00	1,761,937.42	204,217.58
FRINGE BENEFITS	1,547,668.00	1,319,404.95	228,263.05
CONTRACTUAL SERVICES:			
Cash Shortage	0.00	121.88	(121.88)
Charge Card Fee	18,000.00	22,877.07	(4,877.07)
Court Transcripts	127,000.00	73,817.01	53,182.99
Equipment Maintenance	4,000.00	5,010.77	(1,010.77)
Freight and Express	1,000.00	25.30	974.70
Library Continuations	400.00	542.45	(142.45)
Membership Dues	3,500.00	2,555.00	945.00
Periodicals Books Publ Sub	0.00	286.15	(286.15)
Personal Mileage	6,000.00	1,750.51	4,249.49
Printing	22,434.00	22,410.79	23.21

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Professional Services	40,000.00	468.19	39,531.81
Travel and Conference	5,675.00	1,672.18	4,002.82
Workshops and Meeting	2,000.00	0.00	2,000.00
	<u>230,009.00</u>	<u>131,537.30</u>	<u>98,471.70</u>
COMMODITIES:			
Office Supplies	50,333.00	46,220.84	4,112.16
	<u>50,333.00</u>	<u>46,220.84</u>	<u>4,112.16</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	291,625.00	278,528.36	13,096.64
Convenience Copier	5,559.00	4,594.37	964.63
Equipment Rental	3,860.00	3,860.00	0.00
Info Tech Development	169,533.00	169,531.40	1.60
Info Tech Operations	298,649.00	285,577.68	13,071.32
Telephone Communications	4,720.00	11,460.20	(6,740.20)
	<u>773,946.00</u>	<u>753,552.01</u>	<u>20,393.99</u>
Total County Clerk	<u>4,568,111.00</u>	<u>4,012,652.52</u>	<u>555,458.48</u>
ELECTIONS			
SALARIES	466,190.00	383,731.35	82,458.65
FRINGE BENEFITS	346,968.00	272,512.88	74,455.12
CONTRACTUAL SERVICES:			
Cash Shortage	0.00	20.00	(20.00)
Charge Card Fee	0.00	102.53	(102.53)
Fees - Per Diems	46,325.00	29,365.43	16,959.57
Membership Dues	420.00	570.00	(150.00)
Personal Mileage	1,800.00	1,236.00	564.00
Printing	2,198.00	5,839.30	(3,641.30)
Professional Services	103,700.00	55,685.73	48,014.27
Travel and Conference	4,500.00	2,108.63	2,391.37
Travel Employee Taxable Meals	0.00	182.85	(182.85)
Workshops and Meeting	500.00	541.41	(41.41)
	<u>159,443.00</u>	<u>95,651.88</u>	<u>63,791.12</u>
COMMODITIES:			
Election Supplies	601,805.00	498,806.59	102,998.41
Metered Postage	11,830.00	11,852.03	(22.03)
Office Supplies	6,000.00	3,874.86	2,125.14
	<u>619,635.00</u>	<u>514,533.48</u>	<u>105,101.52</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	198,493.00	189,578.56	8,914.44
Convenience Copier	3,365.00	4,027.10	(662.10)
Info Tech Development	10,809.00	10,809.00	0.00
Info Tech Operations	44,987.00	49,624.54	(4,637.54)
Telephone Communications	13,147.00	28,498.43	(15,351.43)
	<u>270,801.00</u>	<u>282,537.63</u>	<u>(11,736.63)</u>
Total Elections	<u>1,863,037.00</u>	<u>1,548,967.22</u>	<u>314,069.78</u>
REGISTER OF DEEDS:			
SALARIES	1,236,182.00	1,122,617.65	113,564.35
FRINGE BENEFITS	978,363.00	795,395.28	182,967.72
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	0.00	8,256.30	(8,256.30)
Charge Card Fee	2,000.00	2,835.37	(835.37)
Equipment Maintenance	500.00	0.00	500.00
Library Continuations	150.00	140.00	10.00

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Membership Dues	175.00	0.00	175.00
Personal Mileage	1,232.00	235.09	996.91
Printing	3,392.00	1,128.00	2,264.00
Professional Services	10,000.00	239.80	9,760.20
Refund Prior Years Revenue	361,200.00	361,175.65	24.35
	<u>378,649.00</u>	<u>374,010.21</u>	<u>4,638.79</u>
COMMODITIES:			
Metered Postage	45,500.00	34,982.30	10,517.70
Office Supplies	36,502.00	28,226.01	8,275.99
	<u>82,002.00</u>	<u>63,208.31</u>	<u>18,793.69</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	150,700.00	143,931.66	6,768.34
Convenience Copier	2,500.00	787.74	1,712.26
Equipment Rental	6,046.00	8,070.70	(2,024.70)
Telephone Communications	1,538.00	26,379.24	(24,841.24)
	<u>160,784.00</u>	<u>179,169.34</u>	<u>(18,385.34)</u>
Total Register of Deeds	<u>2,835,980.00</u>	<u>2,534,400.79</u>	<u>301,579.21</u>
JURY COMMISSION:			
SALARIES	16,301.00	12,468.38	3,832.62
FRINGE BENEFITS	578.00	446.16	131.84
CONTRACTUAL SERVICES:			
Fees - Per Diems	0.00	262.30	(262.30)
Miscellaneous	1,000.00	0.00	1,000.00
Printing	5,585.00	3,470.00	2,115.00
	<u>6,585.00</u>	<u>3,732.30</u>	<u>2,852.70</u>
COMMODITIES:			
Metered Postage	61,941.00	53,364.74	8,576.26
Office Supplies	250.00	0.00	250.00
	<u>62,191.00</u>	<u>53,364.74</u>	<u>8,826.26</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	26,947.00	25,736.96	1,210.04
Convenience Copier	337.00	237.65	99.35
Info Tech Development	305.00	305.00	0.00
Info Tech Operations	6,974.00	6,744.00	230.00
Maintenance Department Charges	273.00	272.34	0.66
	<u>34,836.00</u>	<u>33,295.95</u>	<u>1,540.05</u>
Total Jury Commission	<u>120,491.00</u>	<u>103,307.53</u>	<u>17,183.47</u>
TOTAL CLERK/REGISTER OF DEEDS	<u>10,885,640.00</u>	<u>9,615,908.83</u>	<u>1,269,731.17</u>
TREASURER:			
SALARIES	1,830,696.00	1,771,332.53	59,363.47
FRINGE BENEFITS	1,298,681.00	1,181,962.69	116,718.31
CONTRACTUAL SERVICES:			
Advertising	56,000.00	115,543.74	(59,543.74)
Cash Shortage	2,200.00	661.66	1,538.34
Charge Card Fee	54,000.00	50,039.93	3,960.07
Contracted Services	735,000.00	703,477.00	31,523.00
Equipment Maintenance	500.00	0.00	500.00
Equipment Replacement	0.00	5,180.00	(5,180.00)
Fees Civil Service	1,200,000.00	1,156,235.00	43,765.00
Foreclosure Notification	250,000.00	358,214.99	(108,214.99)

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Freight and Express	0.00	47.90	(47.90)
Layout and Staking	56,000.00	0.00	56,000.00
Mail Handling-Postage Svc	153,000.00	4,687.58	148,312.42
Membership Dues	5,190.00	2,559.00	2,631.00
Miscellaneous	500.00	524.52	(24.52)
Personal Mileage	4,180.00	1,386.20	2,793.80
Printing	11,385.00	18,229.87	(6,844.87)
Professional Services	29,000.00	30,843.45	(1,843.45)
Recording Fee-Forfeiture Cert	110,000.00	132,334.00	(22,334.00)
Recording Fee-Redemption Cert	88,000.00	106,071.00	(18,071.00)
Recording Fees	4,100.00	11,691.00	(7,591.00)
Register of Deeds	0.00	14,310.00	(14,310.00)
Rent	0.00	7,900.00	(7,900.00)
Title Search	1,700,000.00	1,641,600.00	58,400.00
Transportation Service	0.00	1,062.00	(1,062.00)
Travel and Conference	3,850.00	3,601.64	248.36
Twp and City Treas Bonds	49,000.00	38,516.81	10,483.19
Workshops and Meeting	2,000.00	428.32	1,571.68
	<u>4,513,905.00</u>	<u>4,405,145.61</u>	<u>108,759.39</u>
COMMODITIES:			
Computer Supplies	24,000.00	11,666.41	12,333.59
FA Proprietary Equipment Exp	500.00	0.00	500.00
Metered Postage	38,835.00	43,821.74	(4,986.74)
Office Supplies	28,000.00	31,386.53	(3,386.53)
Tax Collection Supplies	1,400.00	0.00	1,400.00
	<u>92,735.00</u>	<u>86,874.68</u>	<u>5,860.32</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	160,326.00	153,125.40	7,200.60
Convenience Copier	6,973.00	5,383.65	1,589.35
Equipment Rental	12,274.00	12,491.07	(217.07)
Info Tech Development	395,080.00	395,079.14	0.86
Info Tech Operations	360,072.00	334,032.63	26,039.37
Insurance Fund	1,729.00	1,728.00	1.00
Maintenance Department Charges	2,433.00	2,432.90	0.10
Telephone Communications	18,140.00	21,485.52	(3,345.52)
	<u>957,027.00</u>	<u>925,758.31</u>	<u>31,268.69</u>
TRANSFERS OUT:			
Project Work Orders	120,000.00	1,866.29	118,133.71
	<u>120,000.00</u>	<u>1,866.29</u>	<u>118,133.71</u>
TOTAL TREASURER	<u>8,813,044.00</u>	<u>8,372,940.11</u>	<u>440,103.89</u>
JUSTICE ADMINISTRATION:			
CIRCUIT COURT:			
JUDICIAL ADMINISTRATION DIV:			
SALARIES	4,794,551.00	4,702,665.10	91,885.90
FRINGE BENEFITS	3,477,978.00	3,105,586.95	372,391.05
CONTRACTUAL SERVICES:			
Advertising	0.00	520.05	(520.05)
Equipment Maintenance	0.00	199.50	(199.50)
Library Continuations	39,543.00	120,735.75	(81,192.75)
Membership Dues	1,200.00	580.00	620.00
Personal Mileage	4,640.00	5,225.49	(585.49)
Printing	11,601.00	1,619.75	9,981.25
Professional Services	18,615.00	12,185.00	6,430.00
Special Projects	150,958.00	3,497.00	147,461.00

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Travel and Conference	2,292.00	2,313.53	(21.53)
Workshops and Meeting	0.00	1,179.06	(1,179.06)
	<u>228,849.00</u>	<u>148,055.13</u>	<u>80,793.87</u>
COMMODITIES:			
Expendable Equipment	58,692.00	3,133.48	55,558.52
Office Supplies	24,285.00	10,482.43	13,802.57
	<u>82,977.00</u>	<u>13,615.91</u>	<u>69,361.09</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	258,101.00	246,509.24	11,591.76
Convenience Copier	3,835.00	715.15	3,119.85
Info Tech CLEMIS	16,040.00	22,907.00	(6,867.00)
Info Tech Development	31,734.00	31,733.03	0.97
Info Tech Operations	25,242.00	26,075.00	(833.00)
Maintenance Department Charges	58,614.00	58,613.57	0.43
Telephone Communications	18,574.00	19,287.69	(713.69)
	<u>412,140.00</u>	<u>405,840.68</u>	<u>6,299.32</u>
TRANSFERS OUT:			
Judicial Grants	28,344.00	28,344.00	0.00
	<u>28,344.00</u>	<u>28,344.00</u>	<u>0.00</u>
Total Judicial Administration Division	<u>9,024,839.00</u>	<u>8,404,107.77</u>	<u>620,731.23</u>
COURT BUSINESS DIVISION:			
SALARIES	974,062.00	988,683.47	(14,621.47)
FRINGE BENEFITS	667,402.00	636,826.01	30,575.99
CONTRACTUAL SERVICES:			
Equipment Maintenance	3,300.00	0.00	3,300.00
Membership Dues	500.00	275.00	225.00
Periodicals Books Publ Sub	0.00	99.50	(99.50)
Personal Mileage	1,160.00	732.67	427.33
Printing	510.00	997.69	(487.69)
Professional Services	4,000.00	0.00	4,000.00
Software Support Maintenance	2,600.00	0.00	2,600.00
Travel and Conference	672.00	425.00	247.00
Travel Employee Taxable Meals	0.00	7.33	(7.33)
Visiting Judges	37,100.00	7,172.83	29,927.17
	<u>49,842.00</u>	<u>9,710.02</u>	<u>40,131.98</u>
COMMODITIES:			
Computer Supplies	8,100.00	5,587.06	2,512.94
Expendable Equipment	4,000.00	0.00	4,000.00
Metered Postage	18,200.00	10,004.56	8,195.44
Office Supplies	5,142.00	2,906.20	2,235.80
	<u>35,442.00</u>	<u>18,497.82</u>	<u>16,944.18</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	64,020.00	61,144.60	2,875.40
Convenience Copier	7,819.00	4,761.55	3,057.45
Equipment Rental	4,218.00	4,218.00	0.00
Info Tech Development	2,922.00	2,921.08	0.92
Info Tech Operations	65,258.00	78,609.34	(13,351.34)
Insurance Fund	4,423.00	4,420.44	2.56
Telephone Communications	10,634.00	9,981.90	652.10
	<u>159,294.00</u>	<u>166,056.91</u>	<u>(6,762.91)</u>
Total Court Business Division	<u>1,886,042.00</u>	<u>1,819,774.23</u>	<u>66,267.77</u>
CIVIL/CRIMINAL DIVISION:			

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
SALARIES	1,183,077.00	1,137,148.77	45,928.23
FRINGE BENEFITS	820,727.00	751,025.15	69,701.85
CONTRACTUAL SERVICES:			
Advertising	0.00	111.26	(111.26)
Attorney Fees Mediators	575,000.00	511,411.00	63,589.00
Charge Card Fee	0.00	479.15	(479.15)
Computer Research Service	51,500.00	27,456.00	24,044.00
Court Reporter Services	8,000.00	4,621.59	3,378.41
Court Transcripts	15,000.00	4,526.19	10,473.81
Defense Atty Fees	2,125,585.00	2,042,672.50	82,912.50
Defense Atty Fees Appellate	373,826.00	244,922.92	128,903.08
Defense Atty Fees District	191,687.00	152,907.50	38,779.50
Defense Atty Fees PPO	0.00	87.50	(87.50)
Defense Atty Fees Trials	453,075.00	217,933.25	235,141.75
Direct Client Services	3,000.00	2,291.15	708.85
Equipment Maintenance	12,000.00	1,571.41	10,428.59
Expert Witness Fee and Mileage	18,000.00	16,177.50	1,822.50
Interpreter Fees	50,000.00	28,895.06	21,104.94
Juror Fees and Mileage	700,170.00	461,734.80	238,435.20
Laundry and Cleaning	1,500.00	287.80	1,212.20
Membership Dues	17,100.00	12,185.00	4,915.00
Periodicals Books Publ Sub	0.00	2,502.00	(2,502.00)
Personal Mileage	1,160.00	145.02	1,014.98
Printing	47,600.00	19,638.47	27,961.53
Priv Institutions Residential	0.00	3,769.00	(3,769.00)
Professional Services	2,777.00	30,374.00	(27,597.00)
Refund Prior Years Revenue	0.00	1,886.25	(1,886.25)
Transcript on Appeals	140,000.00	119,136.26	20,863.74
Transportation of Clients	0.00	990.00	(990.00)
Travel and Conference	6,540.00	8,267.72	(1,727.72)
Violation Probation Atty Fees	280,000.00	342,385.00	(62,385.00)
Workshops and Meeting	2,000.00	678.03	1,321.97
	<u>5,075,520.00</u>	<u>4,260,043.33</u>	<u>815,476.67</u>
COMMODITIES:			
Dry Goods and Clothing	4,000.00	475.95	3,524.05
Other Expendable Equipment	0.00	238.20	(238.20)
Incentives	0.00	5,094.11	(5,094.11)
Laboratory Supplies	0.00	4,123.98	(4,123.98)
Metered Postage	46,717.00	21,730.62	24,986.38
Office Supplies	70,707.00	55,077.66	15,629.34
Postage-Standard Mailing	25,000.00	15,835.00	9,165.00
	<u>146,424.00</u>	<u>102,575.52</u>	<u>43,848.48</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	1,584,670.00	1,513,501.06	71,168.94
Convenience Copier	8,324.00	4,866.16	3,457.84
Equipment Rental	97,672.00	106,240.86	(8,568.86)
Info Tech Development	367,496.00	367,495.68	0.32
Info Tech Operations	554,858.00	569,718.50	(14,860.50)
Telephone Communications	83,935.00	74,582.36	9,352.64
	<u>2,696,955.00</u>	<u>2,636,404.62</u>	<u>60,550.38</u>
Total Civil/Criminal Division	<u>9,922,703.00</u>	<u>8,887,197.39</u>	<u>1,035,505.61</u>
FAMILY DIVISION:			
SALARIES	5,817,680.00	4,818,650.53	999,029.47
FRINGE BENEFITS	4,031,816.00	3,158,787.46	873,028.54

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
CONTRACTUAL SERVICES:			
Advertising	8,000.00	6,487.65	1,512.35
Communications	100.00	0.00	100.00
Court Reporter Services	5,000.00	890.00	4,110.00
Court Transcripts	25,000.00	1,733.20	23,266.80
Defense Atty Fees	806,620.00	671,310.50	135,309.50
Defense Atty Fees Appellate	10,000.00	0.00	10,000.00
Defense Atty Fees Paternity	20,130.00	17,500.00	2,630.00
Defense Atty Fees PPO	1,472.00	28,037.50	(26,565.50)
Defense Atty Fees Support	5,086.00	6,590.00	(1,504.00)
Direct Client Services	0.00	11.00	(11.00)
Equipment Maintenance	5,000.00	644.02	4,355.98
Expert Witness Fee and Mileage	9,000.00	6,875.00	2,125.00
Family Counseling Services	5,000.00	0.00	5,000.00
Fees Guardian Ad Litem	495,243.00	336,839.09	158,403.91
Interpreter Fees	24,000.00	31,520.85	(7,520.85)
Laundry and Cleaning	0.00	86.83	(86.83)
Membership Dues	12,000.00	3,655.00	8,345.00
Periodicals Books Publ Sub	0.00	425.98	(425.98)
Personal Mileage	14,077.00	77,475.40	(63,398.40)
Printing	28,611.00	13,104.63	15,506.37
Professional Services	27,000.00	48,672.83	(21,672.83)
Psychological Testing	8,000.00	0.00	8,000.00
Refund Prior Years Revenue	0.00	1,565.68	(1,565.68)
Software Support Maintenance	0.00	600.00	(600.00)
Training	2,000.00	0.00	2,000.00
Transcript on Appeals	30,000.00	37,227.40	(7,227.40)
Transportation of Clients	1,500.00	0.00	1,500.00
Travel and Conference	13,910.00	13,899.24	10.76
Witness Fees and Mileage	6,000.00	188.80	5,811.20
Workshops and Meeting	3,200.00	899.04	2,300.96
	<u>1,565,949.00</u>	<u>1,306,239.64</u>	<u>259,709.36</u>
COMMODITIES:			
Dry Goods and Clothing	3,000.00	915.95	2,084.05
Expendable Equipment	31,000.00	4,918.09	26,081.91
Other Expendable Equipment	0.00	97.50	(97.50)
Incentives	0.00	87.55	(87.55)
Metered Postage	16,835.00	3,742.02	13,092.98
Office Supplies	39,974.00	44,088.92	(4,114.92)
Testing Materials	0.00	115.00	(115.00)
	<u>90,809.00</u>	<u>53,965.03</u>	<u>36,843.97</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	719,796.00	687,469.20	32,326.80
Convenience Copier	16,151.00	10,628.73	5,522.27
Equipment Rental	52,393.00	51,843.00	550.00
Info Tech Development	5,357.00	5,356.33	0.67
Info Tech Operations	627,370.00	608,590.15	18,779.85
Maintenance Department Charges	168.00	167.44	0.56
Motor Pool	(23.00)	155.80	(178.80)
Telephone Communications	89,814.00	82,564.48	7,249.52
	<u>1,511,026.00</u>	<u>1,446,775.13</u>	<u>64,250.87</u>
TRANSFERS OUT:			
Friend of the Court Grant	5,092,079.00	4,738,849.19	353,229.81
Multi Organizational Grants	200.00	199.92	0.08
	<u>5,092,279.00</u>	<u>4,739,049.11</u>	<u>353,229.89</u>

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Total Family Division	18,109,559.00	15,523,466.90	2,586,092.10
TOTAL CIRCUIT COURT	38,943,143.00	34,634,546.29	4,308,596.71
DISTRICT COURT:			
ADMINISTRATION:			
SALARIES	179,771.00	154,248.56	25,522.44
FRINGE BENEFITS	52,868.00	68,844.11	(15,976.11)
CONTRACTUAL SERVICES:			
Visiting Judges	5,000.00	2,467.33	2,532.67
	5,000.00	2,467.33	2,532.67
COMMODITIES:			
Dry Goods and Clothing	300.00	0.00	300.00
	300.00	0.00	300.00
Total Administration	237,939.00	225,560.00	12,379.00
DIVISION I (NOVI):			
SALARIES	2,444,635.00	2,385,614.99	59,020.01
FRINGE BENEFITS	1,721,463.00	1,514,556.86	206,906.14
CONTRACTUAL SERVICES:			
Bank Charges	8,000.00	8,370.58	(370.58)
Cash Shortage	0.00	70.00	(70.00)
Charge Card Fee	14,114.00	7,747.28	6,366.72
Computer Research Service	4,380.00	3,456.00	924.00
Defense Atty Fees	143,000.00	145,450.00	(2,450.00)
Drug Testing	38,000.00	11,670.92	26,329.08
Electrical Service	72,000.00	67,876.93	4,123.07
Equipment Maintenance	3,000.00	1,188.46	1,811.54
Equipment Rental	825.00	780.00	45.00
Interpreter Fees	15,000.00	14,525.14	474.86
Juror Fees and Mileage	11,500.00	5,040.82	6,459.18
Laundry and Cleaning	118.00	48.95	69.05
Library Continuations	4,476.00	12,819.16	(8,343.16)
Medical Exam	33,813.00	24,475.10	9,337.90
Membership Dues	4,126.00	3,692.50	433.50
Periodicals Books Publ Sub	500.00	418.45	81.55
Personal Mileage	6,033.00	4,877.35	1,155.65
Printing	11,231.00	10,008.90	1,222.10
Professional Services	10,991.00	5,240.62	5,750.38
Property Taxes	65,483.00	58,030.39	7,452.61
Rent	463,314.00	452,827.36	10,486.64
Software Rental Lease Purchase	10,790.00	11,990.00	(1,200.00)
Software Support Maintenance	64,927.00	64,657.37	269.63
Travel and Conference	3,880.00	5,377.95	(1,497.95)
	989,501.00	920,640.23	68,860.77
COMMODITIES:			
Dry Goods and Clothing	1,000.00	464.95	535.05
Expendable Equipment	1,217.00	0.00	1,217.00
Grounds Supplies	900.00	544.98	355.02
Office Supplies	29,264.00	25,646.35	3,617.65
Postage-Standard Mailing	29,000.00	24,008.15	4,991.85
Provisions	475.00	56.07	418.93
Small Tools	700.00	539.49	160.51
	62,556.00	51,259.99	11,296.01
INTERNAL SERVICES:			

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Convenience Copier	4,868.00	1,959.51	2,908.49
Equipment Rental	12,577.00	13,188.26	(611.26)
Info Tech CLEMIS	23,599.00	24,588.00	(989.00)
Info Tech Development	14,366.00	14,365.10	0.90
Info Tech Operations	365,174.00	252,041.10	113,132.90
Insurance Fund	1,690.00	1,688.88	1.12
Maintenance Department Charges	19,133.00	19,132.70	0.30
Telephone Communications	41,174.00	38,576.50	2,597.50
	<u>482,581.00</u>	<u>365,540.05</u>	<u>117,040.95</u>
TRANSFERS OUT:			
Telephone Communications	886.00	886.00	0.00
	<u>886.00</u>	<u>886.00</u>	<u>0.00</u>
Total Division I (Novi)	<u>5,701,622.00</u>	<u>5,238,498.12</u>	<u>463,123.88</u>
DIVISION II (CLARKSTON):			
SALARIES	1,158,681.00	1,130,668.08	28,012.92
FRINGE BENEFITS	755,923.00	698,897.15	57,025.85
CONTRACTUAL SERVICES:			
Bank Charges	4,653.00	5,895.48	(1,242.48)
Building Maintenance Charges	500.00	0.00	500.00
Cash Shortage	0.00	20.00	(20.00)
Charge Card Fee	8,614.00	2,671.07	5,942.93
Communications	0.00	179.50	(179.50)
Computer Research Service	4,000.00	1,056.00	2,944.00
Court Transcripts	500.00	29.75	470.25
Custodial Services	420.00	0.00	420.00
Defense Atty Fees	134,000.00	104,478.00	29,522.00
Drug Testing	1,000.00	0.00	1,000.00
Electrical Service	32,000.00	29,118.05	2,881.95
Equipment Maintenance	1,000.00	209.00	791.00
Equipment Rental	1,599.00	780.00	819.00
Expert Witness Fee and Mileage	104.00	0.00	104.00
Filing Fees	0.00	840.00	(840.00)
Interpreter Fees	10,956.00	4,891.57	6,064.43
Juror Fees and Mileage	9,800.00	6,582.20	3,217.80
Laundry and Cleaning	200.00	15.00	185.00
Library Continuations	4,000.00	5,036.95	(1,036.95)
Medical Exam	7,600.00	3,600.00	4,000.00
Membership Dues	3,000.00	1,770.00	1,230.00
Officer Fees	104.00	0.00	104.00
Periodicals Books Publ Sub	553.00	536.54	16.46
Personal Mileage	2,912.00	795.51	2,116.49
Printing	9,076.00	3,239.03	5,836.97
Professional Services	6,442.00	3,178.49	3,263.51
Property Taxes	38,000.00	38,990.16	(990.16)
Recruitment Expense	100.00	0.00	100.00
Rent	269,972.00	270,308.19	(336.19)
Software Rental Lease Purchase	6,743.00	6,742.50	0.50
Software Support Maintenance	32,745.00	30,965.72	1,779.28
Travel and Conference	7,240.00	1,115.23	6,124.77
	<u>597,833.00</u>	<u>523,043.94</u>	<u>74,789.06</u>
COMMODITIES:			
Dry Goods and Clothing	748.00	535.70	212.30
Expendable Equipment	19,000.00	636.95	18,363.05
Office Supplies	21,361.00	22,381.20	(1,020.20)

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Postage-Standard Mailing	22,000.00	20,010.60	1,989.40
Provisions	389.00	328.47	60.53
	<u>63,498.00</u>	<u>43,892.92</u>	<u>19,605.08</u>
INTERNAL SERVICES:			
Convenience Copier	4,775.00	3,095.05	1,679.95
Equipment Rental	8,537.00	9,183.50	(646.50)
Info Tech CLEMIS	18,403.00	19,173.00	(770.00)
Info Tech Development	14,366.00	14,365.10	0.90
Info Tech Operations	159,911.00	133,426.75	26,484.25
Insurance Fund	795.00	794.88	0.12
Maintenance Department Charges	26,574.00	26,573.64	0.36
Telephone Communications	17,979.00	16,024.12	1,954.88
	<u>251,340.00</u>	<u>222,636.04</u>	<u>28,703.96</u>
TRANSFERS OUT:			
Telephone Communications	886.00	886.00	0.00
	<u>886.00</u>	<u>886.00</u>	<u>0.00</u>
Total Division II (Clarkston)	<u>2,828,161.00</u>	<u>2,620,024.13</u>	<u>208,136.87</u>
DIVISION III (ROCHESTER HILLS):			
SALARIES	2,229,492.00	2,182,848.70	46,643.30
FRINGE BENEFITS	1,492,950.00	1,397,712.63	95,237.37
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	0.00	500.20	(500.20)
Advertising	0.00	494.00	(494.00)
Bank Charges	10,750.00	7,892.23	2,857.77
Charge Card Fee	15,228.00	8,625.88	6,602.12
Computer Research Service	7,600.00	4,047.70	3,552.30
Court Transcripts	500.00	70.65	429.35
Defense Atty Fees	108,000.00	77,711.54	30,288.46
Equipment Maintenance	1,800.00	677.75	1,122.25
Equipment Rental	1,582.00	548.65	1,033.35
Interpreter Fees	24,600.00	15,334.97	9,265.03
Juror Fees and Mileage	37,000.00	20,587.40	16,412.60
Laundry and Cleaning	100.00	0.00	100.00
Library Continuations	1,571.00	4,287.97	(2,716.97)
Medical Exam	7,400.00	3,655.00	3,745.00
Membership Dues	7,000.00	4,390.00	2,610.00
Periodicals Books Publ Sub	2,500.00	2,012.94	487.06
Personal Mileage	4,524.00	1,167.25	3,356.75
Printing	12,913.00	7,164.82	5,748.18
Professional Services	3,560.00	3,441.76	118.24
Software Support Maintenance	64,927.00	62,469.57	2,457.43
Special Event Program	300.00	21.36	278.64
Travel and Conference	3,539.00	1,189.88	2,349.12
	<u>315,394.00</u>	<u>226,291.52</u>	<u>89,102.48</u>
COMMODITIES:			
Dry Goods and Clothing	1,500.00	0.00	1,500.00
Expendable Equipment	4,180.00	4,057.82	122.18
Laboratory Supplies	3,345.00	66.00	3,279.00
Metered Postage	0.00	68.15	(68.15)
Office Supplies	43,872.00	45,484.19	(1,612.19)
Postage-Standard Mailing	50,000.00	40,095.15	9,904.85
Provisions	420.00	241.79	178.21
	<u>103,317.00</u>	<u>90,013.10</u>	<u>13,303.90</u>
INTERNAL SERVICES:			

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Bldg Space Cost Allocation	377,497.00	360,543.76	16,953.24
Convenience Copier	8,424.00	7,935.98	488.02
Equipment Rental	9,662.00	8,773.42	888.58
Info Tech CLEMIS	25,256.00	26,313.00	(1,057.00)
Info Tech Development	14,366.00	14,365.10	0.90
Info Tech Operations	329,537.00	255,503.27	74,033.73
Insurance Fund	1,390.00	1,388.88	1.12
Maintenance Department Charges	18,638.00	18,637.57	0.43
Telephone Communications	60,739.00	57,440.54	3,298.46
	<u>845,509.00</u>	<u>750,901.52</u>	<u>94,607.48</u>
TRANSFERS OUT:			
Telephone Communications	1,772.00	1,772.00	0.00
	<u>1,772.00</u>	<u>1,772.00</u>	<u>0.00</u>
Total Division III (Rochester Hills)	<u>4,988,434.00</u>	<u>4,649,539.47</u>	<u>338,894.53</u>
DIVISION IV (TROY):			
SALARIES	<u>1,345,690.00</u>	<u>1,331,381.59</u>	<u>14,308.41</u>
FRINGE BENEFITS	<u>905,678.00</u>	<u>856,453.53</u>	<u>49,224.47</u>
CONTRACTUAL SERVICES:			
Bank Charges	4,500.00	6,284.88	(1,784.88)
Cash Shortage	0.00	136.00	(136.00)
Charge Card Fee	15,000.00	3,748.52	11,251.48
Court Transcripts	200.00	22.50	177.50
Defense Atty Fees	75,000.00	94,281.35	(19,281.35)
Electrical Service	100,000.00	81,188.66	18,811.34
Equipment Maintenance	1,500.00	1,500.74	(0.74)
Equipment Rental	1,300.00	646.80	653.20
Interpreter Fees	18,000.00	26,593.99	(8,593.99)
Juror Fees and Mileage	12,200.00	13,584.90	(1,384.90)
Library Continuations	2,056.00	4,200.41	(2,144.41)
Membership Dues	2,885.00	1,700.00	1,185.00
Officer Fees	100.00	0.00	100.00
Personal Mileage	6,296.00	2,841.73	3,454.27
Printing	4,776.00	3,261.21	1,514.79
Professional Services	5,700.00	4,095.07	1,604.93
Rent	157,604.00	157,604.04	(0.04)
Software Rental Lease Purchase	9,440.00	9,440.00	0.00
Software Support Maintenance	28,958.00	29,572.88	(614.88)
Travel and Conference	0.00	1,084.43	(1,084.43)
Workshops and Meeting	1,500.00	1,164.69	335.31
	<u>447,015.00</u>	<u>442,952.80</u>	<u>4,062.20</u>
COMMODITIES:			
Dry Goods and Clothing	500.00	0.00	500.00
Expendable Equipment	1,500.00	0.00	1,500.00
Office Supplies	27,532.00	24,243.60	3,288.40
Postage-Standard Mailing	25,000.00	23,500.00	1,500.00
Provisions	500.00	262.47	237.53
	<u>55,032.00</u>	<u>48,006.07</u>	<u>7,025.93</u>
INTERNAL SERVICES:			
Convenience Copier	3,240.00	1,258.08	1,981.92
Equipment Rental	11,689.00	13,302.44	(1,613.44)
Info Tech CLEMIS	17,930.00	18,682.00	(752.00)
Info Tech Development	14,365.00	14,364.70	0.30
Info Tech Operations	272,236.00	190,821.16	81,414.84
Insurance Fund	965.00	964.44	0.56

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Maintenance Department Charges	3,623.00	3,622.34	0.66
Telephone Communications	20,922.00	19,487.42	1,434.58
	<u>344,970.00</u>	<u>262,502.58</u>	<u>82,467.42</u>
Total Division IV (Troy)	<u>3,098,385.00</u>	<u>2,941,296.57</u>	<u>157,088.43</u>
TOTAL DISTRICT COURT	<u>16,854,541.00</u>	<u>15,674,918.29</u>	<u>1,179,622.71</u>
PROBATE COURT:			
JUDICIAL/ADMINISTRATION:			
SALARIES	<u>1,459,254.00</u>	<u>1,420,067.30</u>	<u>39,186.70</u>
FRINGE BENEFITS	<u>929,277.00</u>	<u>828,230.30</u>	<u>101,046.70</u>
CONTRACTUAL SERVICES:			
Court Reporter Services	3,000.00	0.00	3,000.00
Library Continuations	16,981.00	7,415.51	9,565.49
Membership Dues	500.00	0.00	500.00
Personal Mileage	0.00	1,784.65	(1,784.65)
Travel and Conference	2,000.00	0.00	2,000.00
Visiting Judges	7,000.00	0.00	7,000.00
	<u>29,481.00</u>	<u>9,200.16</u>	<u>20,280.84</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	184,849.00	176,547.26	8,301.74
Info Tech Operations	89,717.00	83,806.90	5,910.10
Maintenance Department Charges	201.00	200.49	0.51
Telephone Communications	10,635.00	10,018.08	616.92
	<u>285,402.00</u>	<u>270,572.73</u>	<u>14,829.27</u>
Total Judicial/Administration	<u>2,703,414.00</u>	<u>2,528,070.49</u>	<u>175,343.51</u>
JUDICIAL SUPPORT:			
SALARIES	<u>1,087,855.00</u>	<u>1,085,747.99</u>	<u>2,107.01</u>
FRINGE BENEFITS	<u>840,002.00</u>	<u>786,151.47</u>	<u>53,850.53</u>
CONTRACTUAL SERVICES:			
Advertising	4,300.00	2,566.05	1,733.95
Car Allowance	2,000.00	2,651.03	(651.03)
Cash Shortage	0.00	19.00	(19.00)
Court Reporter Services	0.00	700.00	(700.00)
Court Transcripts	1,000.00	10.25	989.75
Defense Atty Fees	297,152.00	305,532.79	(8,380.79)
Equipment Maintenance	2,000.00	2,291.28	(291.28)
Expert Witness Fee and Mileage	1,000.00	0.00	1,000.00
Fees Guardian Ad Litem	247,294.00	241,639.48	5,654.52
Guardian Review-Adult	5,000.00	9,020.00	(4,020.00)
Guardian Review-Minor	5,000.00	330.00	4,670.00
Interpreter Fees	3,000.00	5,424.18	(2,424.18)
Laundry and Cleaning	0.00	42.90	(42.90)
Medical Services Guardianship	5,000.00	36,562.50	(31,562.50)
Medical Services Probate Exam	30,600.00	18,312.50	12,287.50
Membership Dues	5,000.00	3,955.00	1,045.00
Periodicals Books Publ Sub	0.00	490.00	(490.00)
Personal Mileage	3,480.00	922.86	2,557.14
Printing	17,028.00	2,873.09	14,154.91
Professional Services	67,080.00	70,228.88	(3,148.88)
Refund Prior Years Revenue	0.00	140.00	(140.00)
Travel and Conference	6,500.00	5,674.20	825.80
Visiting Judges	3,000.00	4,953.50	(1,953.50)
Workshops and Meeting	0.00	87.35	(87.35)

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
	705,434.00	714,426.84	(8,992.84)
COMMODITIES:			
Computer Supplies	1,600.00	0.00	1,600.00
Dry Goods and Clothing	400.00	0.00	400.00
Expendable Equipment	12,000.00	5,796.96	6,203.04
Other Expendable Equipment	0.00	412.82	(412.82)
Metered Postage	38,220.00	42,059.23	(3,839.23)
Office Supplies	23,889.00	39,065.40	(15,176.40)
	76,109.00	87,334.41	(11,225.41)
INTERNAL SERVICES:			
Bldg Space Cost Allocation	146,925.00	140,326.10	6,598.90
Convenience Copier	15,640.00	11,883.28	3,756.72
Equipment Rental	97,728.00	103,671.58	(5,943.58)
Info Tech CLEMIS	14,151.00	14,742.00	(591.00)
Info Tech Development	26,025.00	26,024.11	0.89
Info Tech Operations	304,559.00	279,577.09	24,981.91
Insurance Fund	11,673.00	11,666.88	6.12
Maintenance Department Charges	1,201.00	1,200.15	0.85
Telephone Communications	21,166.00	19,943.09	1,222.91
	639,068.00	609,034.28	30,033.72
Total Judicial Support	3,348,468.00	3,282,694.99	65,773.01
TOTAL PROBATE COURT	6,051,882.00	5,810,765.48	241,116.52
TOTAL JUSTICE ADMINISTRATION	61,849,566.00	56,120,230.06	5,729,335.94
LAW ENFORCEMENT:			
PROSECUTING ATTORNEY:			
ADMINISTRATION:			
SALARIES	1,313,587.00	1,232,736.04	80,850.96
FRINGE BENEFITS	879,514.00	804,032.99	75,481.01
CONTRACTUAL SERVICES:			
Auction Expense	0.00	0.76	(0.76)
Cash Shortage	0.00	20.00	(20.00)
Computer Research Service	54,000.00	62,996.75	(8,996.75)
Court Reporter Services	0.00	21.00	(21.00)
Court Transcripts	15,000.00	16,804.75	(1,804.75)
Equipment Maintenance	1,518.07	2,928.09	(1,410.02)
Expert Witness Fee and Mileage	29,489.00	24,940.91	4,548.09
Extradition Expense	28,017.00	38,280.72	(10,263.72)
Filing Fees	22,000.00	14,445.99	7,554.01
Freight and Express	2,000.00	1,006.56	993.44
Interpreter Fees	0.00	300.00	(300.00)
Library Continuations	59,687.00	65,459.76	(5,772.76)
Membership Dues	47,000.00	43,474.50	3,525.50
Microfilming and Reproductions	1,500.00	722.00	778.00
Miscellaneous	575.00	659.30	(84.30)
Periodicals Books Publ Sub	4,000.00	6,933.78	(2,933.78)
Personal Mileage	2,414.00	130.57	2,283.43
Printing	33,862.00	24,129.80	9,732.20
Professional Services	10,000.00	4,612.75	5,387.25
Training	9,270.00	2,869.60	6,400.40
Training-Educator Services	0.00	4,852.15	(4,852.15)
Transcript on Appeals	4,000.00	2,492.60	1,507.40
Travel and Conference	14,049.00	1,200.78	12,848.22
Witness Fees and Mileage	50,000.00	40,657.28	9,342.72
Workshops and Meeting	0.00	485.07	(485.07)

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
	388,381.07	360,425.47	27,955.60
COMMODITIES:			
Expendable Equipment	7,447.00	0.00	7,447.00
Metered Postage	29,831.00	21,313.74	8,517.26
Office Supplies	60,925.00	92,895.06	(31,970.06)
Provisions	700.00	997.50	(297.50)
Special Event Supplies	0.00	471.55	(471.55)
	98,903.00	115,677.85	(16,774.85)
INTERNAL SERVICES:			
Bldg Space Cost Allocation	954,872.00	911,988.54	42,883.46
Convenience Copier	56,926.00	24,814.22	32,111.78
Info Tech CLEMIS	20,530.00	21,388.00	(858.00)
Info Tech Development	81,297.00	81,296.83	0.17
Info Tech Operations	606,006.00	588,371.61	17,634.39
Insurance Fund	5,709.00	5,706.00	3.00
Maintenance Department Charges	18,359.00	18,358.74	0.26
Motor Pool Fuel Charges	12,179.00	8,412.82	3,766.18
Motor Pool	35,340.00	52,956.40	(17,616.40)
Radio Communications	5,805.00	4,531.62	1,273.38
Telephone Communications	73,444.00	73,625.06	(181.06)
	1,870,467.00	1,791,449.84	79,017.16
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	39,731.00	0.00	39,731.00
	39,731.00	0.00	39,731.00
TRANSFERS OUT:			
Law Enforcement Grants	69,580.00	16,137.73	53,442.27
	69,580.00	16,137.73	53,442.27
Total Administration	4,660,163.07	4,320,459.92	339,703.15
LITIGATION:			
SALARIES	5,867,801.00	5,406,741.55	461,059.45
FRINGE BENEFITS	3,848,308.00	3,386,217.57	462,090.43
CONTRACTUAL SERVICES:			
Clothing Allowance	1,500.00	1,500.00	0.00
Personal Mileage	25,072.00	25,258.03	(186.03)
Travel Employee Taxable Meals	0.00	20.04	(20.04)
	26,572.00	26,778.07	(206.07)
TRANSFERS OUT:			
Law Enforcement Grants	1,023,307.00	996,841.11	26,465.89
Multi Organizational Grants	9,610.00	7,449.92	2,160.08
	1,032,917.00	1,004,291.03	28,625.97
Total Litigation	10,775,598.00	9,824,028.22	951,569.78
WARRANTS:			
SALARIES	1,323,109.00	1,251,063.44	72,045.56
FRINGE BENEFITS	898,415.00	809,555.87	88,859.13
CONTRACTUAL SERVICES:			
Personal Mileage	3,199.00	1,567.81	1,631.19
	3,199.00	1,567.81	1,631.19
INTERNAL SERVICES:			
Info Tech Operations	2,305.00	0.00	2,305.00
	2,305.00	0.00	2,305.00
Total Warrants	2,227,028.00	2,062,187.12	164,840.88

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
APPELLATE:			
SALARIES	1,096,691.00	1,056,434.24	40,256.76
FRINGE BENEFITS	721,062.00	653,332.48	67,729.52
CONTRACTUAL SERVICES:			
Court Transcripts	0.00	98.40	(98.40)
Personal Mileage	8,458.00	5,406.69	3,051.31
	8,458.00	5,505.09	2,952.91
Total Appellate	1,826,211.00	1,715,271.81	110,939.19
TOTAL PROSECUTING ATTORNEY	19,489,000.07	17,921,947.07	1,567,053.00
SHERIFF:			
SHERIFF'S OFFICE:			
SALARIES	1,040,794.00	1,012,945.27	27,848.73
FRINGE BENEFITS	686,547.00	650,058.20	36,488.80
CONTRACTUAL SERVICES:			
Auction Expense	500.00	0.00	500.00
Bank Charges	0.00	25.00	(25.00)
Communications	5,000.00	8,967.50	(3,967.50)
Contracted Services	12,000.00	0.00	12,000.00
Equipment Maintenance	1,000.00	5,393.77	(4,393.77)
Library Continuations	2,100.00	5,040.00	(2,940.00)
Personal Mileage	2,320.00	797.56	1,522.44
Travel and Conference	0.00	1,799.29	(1,799.29)
Workshops and Meeting	500.00	392.10	107.90
	23,420.00	22,415.22	1,004.78
COMMODITIES:			
Custodial Supplies	0.00	63.27	(63.27)
Deputy Supplies	0.00	5.97	(5.97)
Expendable Equipment	0.00	1,300.00	(1,300.00)
Material and Supplies	20,000.00	11,973.53	8,026.47
Office Supplies	23,316.00	18,547.40	4,768.60
Provisions	1,500.00	0.00	1,500.00
	44,816.00	31,890.17	12,925.83
INTERNAL SERVICES:			
Bldg Space Cost Allocation	237,547.00	226,878.06	10,668.94
Info Tech Operations	15,198.00	17,005.71	(1,807.71)
Insurance Fund	26,841.00	22,931.88	3,909.12
Motor Pool Fuel Charges	8,284.00	7,661.43	622.57
Motor Pool	27,512.00	33,096.97	(5,584.97)
Telephone Communications	14,429.00	13,214.79	1,214.21
	329,811.00	320,788.84	9,022.16
CAPITAL OUTLAY:			
Equipment	6,074.00	4,714.00	1,360.00
	6,074.00	4,714.00	1,360.00
TRANSFERS OUT:			
CLEMIS	25,455.00	25,455.00	0.00
	25,455.00	25,455.00	0.00
Total Sheriff's Office	2,156,917.00	2,068,266.70	88,650.30
ADMINISTRATIVE SERVICES:			
SALARIES	1,213,402.00	1,200,066.87	13,335.13
FRINGE BENEFITS	881,286.00	809,880.83	71,405.17

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
CONTRACTUAL SERVICES:			
Cash Shortage	0.00	471.64	(471.64)
Communications	0.00	1,447.84	(1,447.84)
Drug Testing	0.00	300.00	(300.00)
Equipment Maintenance	5,000.00	4,734.37	265.63
Freight and Express	2,000.00	3,097.88	(1,097.88)
Library Continuations	25,000.00	32,285.23	(7,285.23)
Membership Dues	10,000.00	12,298.87	(2,298.87)
Miscellaneous	0.00	6,987.92	(6,987.92)
Officers Training	0.00	1,750.00	(1,750.00)
Periodicals Books Publ Sub	5,000.00	3,654.05	1,345.95
Personal Mileage	1,161.00	2,392.99	(1,231.99)
Printing	126,975.00	78,611.89	48,363.11
Professional Services	7,500.00	4,599.88	2,900.12
Transportation of Prisoners	0.00	24.65	(24.65)
Travel and Conference	24,000.00	16,698.09	7,301.91
Travel Employee Taxable Meals	0.00	20.70	(20.70)
Uniform Cleaning	150,000.00	115,019.33	34,980.67
Workshops and Meeting	0.00	20.00	(20.00)
	<u>356,636.00</u>	<u>284,415.33</u>	<u>72,220.67</u>
COMMODITIES:			
Computer Supplies	0.00	612.26	(612.26)
Culinary Supplies	0.00	99.99	(99.99)
Custodial Supplies	0.00	644.30	(644.30)
Deputy Supplies	428,090.90	461,664.87	(33,573.97)
Dry Goods and Clothing	0.00	574.23	(574.23)
Other Expendable Equipment	0.00	447.24	(447.24)
Fingerprint Supplies	0.00	2,221.60	(2,221.60)
Indigent Orders	30,000.00	32,045.39	(2,045.39)
Inmate Recreational Supplies	15,000.00	99.99	14,900.01
Laboratory Supplies	0.00	60.00	(60.00)
Medical Supplies	0.00	170.20	(170.20)
Metered Postage	25,920.00	24,644.84	1,275.16
Office Supplies	54,296.00	16,726.40	37,569.60
Postage-Standard Mailing	5,500.00	0.00	5,500.00
Provisions	0.00	43.46	(43.46)
Uniforms	279,140.00	155,517.28	123,622.72
	<u>837,946.90</u>	<u>695,572.05</u>	<u>142,374.85</u>
INTERNAL SERVICES:			
Convenience Copier	6,668.00	6,133.81	534.19
Equipment Rental	15,228.00	15,186.43	41.57
Info Tech CLEMIS	3,596.00	3,524.00	72.00
Info Tech Operations	89,078.00	171,359.78	(82,281.78)
Insurance Fund	4,103.00	4,100.88	2.12
Radio Communications	153,666.00	782.96	152,883.04
Telephone Communications	14,477.00	13,133.11	1,343.89
	<u>286,816.00</u>	<u>214,220.97</u>	<u>72,595.03</u>
Total Administrative Services	<u>3,576,086.90</u>	<u>3,204,156.05</u>	<u>371,930.85</u>
CORRECTIVE SERVICES:			
SALARIES	<u>18,988,414.00</u>	<u>19,100,604.73</u>	<u>(112,190.73)</u>
FRINGE BENEFITS	<u>13,524,710.00</u>	<u>12,943,249.82</u>	<u>581,460.18</u>
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	0.00	1,613.39	(1,613.39)
Ambulance	0.00	343.21	(343.21)

County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Contracted Services	7,826,604.00	5,910,522.86	1,916,081.14
Drug Testing	0.00	11,264.25	(11,264.25)
Equipment Maintenance	31,065.75	21,644.99	9,420.76
Hospitalization of Prisoners	0.00	53,315.74	(53,315.74)
Interpreter Fees	0.00	1,815.00	(1,815.00)
K-9 Program	0.00	609.08	(609.08)
Laundry and Cleaning	29,000.00	1,392.01	27,607.99
Medical Exam	0.00	11,334.61	(11,334.61)
Medical Services Physicians	0.00	2,682.13	(2,682.13)
Officers Training	0.00	38,200.61	(38,200.61)
Personal Mileage	2,320.00	984.31	1,335.69
Printing	2,000.00	103.69	1,896.31
Prisoner Housing-Outside Co	100,000.00	0.00	100,000.00
Professional Services	0.00	11,076.37	(11,076.37)
Sublet Repairs	0.00	168.96	(168.96)
Transportation of Prisoners	22,000.00	1,772.37	20,227.63
Travel Employee Taxable Meals	0.00	131.10	(131.10)
Workshops and Meeting	0.00	40.86	(40.86)
	<u>8,012,989.75</u>	<u>6,069,015.54</u>	<u>1,943,974.21</u>
COMMODITIES:			
Bedding and Linen	105,870.76	109,407.32	(3,536.56)
Computer Supplies	30,000.00	21,073.32	8,926.68
Culinary Supplies	31,041.50	14,284.05	16,757.45
Custodial Supplies	205,000.00	198,842.85	6,157.15
Dry Goods and Clothing	100,000.00	107,575.45	(7,575.45)
Expendable Equipment	(7,162.00)	0.00	(7,162.00)
Other Expendable Equipment	195,572.68	51,273.33	144,299.35
Groceries	10,000.00	254.64	9,745.36
Medical Supplies	0.00	4,198.90	(4,198.90)
Office Supplies	40,000.00	60,913.98	(20,913.98)
Provisions	10,000.00	0.00	10,000.00
	<u>720,322.94</u>	<u>567,823.84</u>	<u>152,499.10</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	3,842,986.00	3,670,394.86	172,591.14
Convenience Copier	19,306.00	11,733.67	7,572.33
Equipment Rental	2,160.00	2,160.00	0.00
CLEMIS Development	287,809.00	287,808.25	0.75
Info Tech CLEMIS	15,355.00	15,048.00	307.00
Info Tech Development	27,610.00	27,610.33	(0.33)
Info Tech Operations	2,915,551.00	2,837,694.56	77,856.44
Insurance Fund	104,739.00	104,942.76	(203.76)
Maintenance Department Charges	205,360.00	205,359.48	0.52
Motor Pool Fuel Charges	51,183.00	30,000.20	21,182.80
Motor Pool	146,690.00	114,344.02	32,345.98
Radio Communications	0.00	135,938.69	(135,938.69)
Telephone Communications	23,484.00	23,488.27	(4.27)
	<u>7,642,233.00</u>	<u>7,466,523.09</u>	<u>175,709.91</u>
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	0.00	3,799.06	(3,799.06)
	<u>0.00</u>	<u>3,799.06</u>	<u>(3,799.06)</u>
TRANSFERS OUT:			
Project Work Orders	49,140.00	49,140.00	0.00
Information Technology	7,162.00	7,162.00	0.00
	<u>56,302.00</u>	<u>56,302.00</u>	<u>0.00</u>
Total Corrective Services	<u>48,944,971.69</u>	<u>46,207,318.08</u>	<u>2,737,653.61</u>

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
CORRECTIVE SERVICES-SATELLITES:			
SALARIES	7,261,467.00	7,588,770.11	(327,303.11)
FRINGE BENEFITS	4,290,428.00	4,487,699.74	(197,271.74)
CONTRACTUAL SERVICES:			
Auction Expense	0.00	1,500.02	(1,500.02)
Equipment Maintenance	22,000.00	28,496.68	(6,496.68)
Laundry and Cleaning	50,500.00	25,399.97	25,100.03
Officers Training	0.00	1,190.00	(1,190.00)
Personal Mileage	0.00	539.70	(539.70)
Printing	4,250.00	0.00	4,250.00
Professional Services	0.00	838.50	(838.50)
Travel Employee Taxable Meals	0.00	6,337.64	(6,337.64)
	<u>76,750.00</u>	<u>64,302.51</u>	<u>12,447.49</u>
COMMODITIES:			
Bedding and Linen	2,000.00	11,960.40	(9,960.40)
Custodial Supplies	0.00	62,873.31	(62,873.31)
Dry Goods and Clothing	2,000.00	31,385.40	(29,385.40)
Other Expendable Equipment	0.00	1,768.00	(1,768.00)
Office Supplies	0.00	10,377.59	(10,377.59)
	<u>4,000.00</u>	<u>118,364.70</u>	<u>(114,364.70)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	897,560.00	857,250.54	40,309.46
Convenience Copier	1,859.00	859.79	999.21
Insurance Fund	3,084.00	2,199.88	884.12
Maintenance Department Charges	3,071.00	3,070.60	0.40
Motor Pool Fuel Charges	19,072.00	33,581.58	(14,509.58)
Motor Pool	36,535.00	74,015.44	(37,480.44)
Telephone Communications	13,635.00	13,256.86	378.14
	<u>974,816.00</u>	<u>984,234.69</u>	<u>(9,418.69)</u>
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	4,434.84	0.00	4,434.84
	<u>4,434.84</u>	<u>0.00</u>	<u>4,434.84</u>
Total Corrective Services-Satellites	<u>12,611,895.84</u>	<u>13,243,371.75</u>	<u>(631,475.91)</u>
PATROL SERVICES:			
SALARIES	27,324,910.00	25,370,835.90	1,954,074.10
FRINGE BENEFITS	18,675,325.00	17,280,042.68	1,395,282.32
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	0.00	1,000.07	(1,000.07)
Adj Prior Years Revenue	0.00	58,040.32	(58,040.32)
Auction Expense	1,000.00	0.00	1,000.00
Clothing Allowance	15,825.00	19,544.40	(3,719.40)
Communications	1,000.00	0.00	1,000.00
Employees Medical Exams	0.00	330.00	(330.00)
Equipment Maintenance	384,315.45	207,705.02	176,610.43
Equipment Rental	35,540.00	0.00	35,540.00
Freight and Express	0.00	15.00	(15.00)
Insurance	1,000.00	0.00	1,000.00
Interpreter Fees	0.00	2,578.14	(2,578.14)
K-9 Program	63,000.00	90,618.22	(27,618.22)
Membership Dues	0.00	925.00	(925.00)
Miscellaneous	0.00	423.20	(423.20)
North Oakland Sub-Station	11,000.00	4,918.25	6,081.75

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Officers Training	39,823.00	17,519.31	22,303.69
Professional Services	0.00	525.00	(525.00)
Rent	83,740.00	28,403.75	55,336.25
Towing and Storage Fees	8,000.00	8,352.00	(352.00)
Transportation of Prisoners	0.00	14.00	(14.00)
Travel and Conference	1,000.00	105.80	894.20
Travel Employee Taxable Meals	0.00	198.95	(198.95)
Uniform Cleaning	3,112.00	211.90	2,900.10
	<u>648,355.45</u>	<u>441,428.33</u>	<u>206,927.12</u>
COMMODITIES:			
Custodial Supplies	8,200.00	5,624.63	2,575.37
Deputy Supplies	159,633.50	109,807.98	49,825.52
Diving Supplies	10,967.40	12,349.82	(1,382.42)
Expendable Equipment	83,000.00	83,000.00	0.00
Other Expendable Equipment	0.00	4,476.00	(4,476.00)
Gasoline Charges	50,239.00	54,712.34	(4,473.34)
Laboratory Supplies	0.00	763.00	(763.00)
Medical Supplies	500.00	0.00	500.00
Office Supplies	31,100.00	44,900.98	(13,800.98)
Photographic Supplies	0.00	1,142.19	(1,142.19)
Shop Supplies	500.00	99.22	400.78
Uniforms	99,105.00	32,021.53	67,083.47
	<u>443,244.90</u>	<u>348,897.69</u>	<u>94,347.21</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	106,505.00	101,721.02	4,783.98
Convenience Copier	1,741.00	2,550.06	(809.06)
Equipment Rental	486,324.00	343,875.92	142,448.08
Info Tech CLEMIS	119,156.00	116,050.06	3,105.94
Info Tech Development	39,778.00	39,777.43	0.57
Info Tech Equipment Rental	214,424.00	221,104.97	(6,680.97)
Info Tech Operations	248,882.00	178,624.48	70,257.52
Insurance Fund	347,088.00	201,341.88	145,746.12
Motor Pool Fuel Charges	848,910.00	1,089,301.57	(240,391.57)
Motor Pool	2,344,104.00	2,577,584.14	(233,480.14)
Radio Communications	21,181.00	22,685.27	(1,504.27)
Telephone Communications	44,982.00	48,208.06	(3,226.06)
	<u>4,823,075.00</u>	<u>4,942,824.86</u>	<u>(119,749.86)</u>
CAPITAL OUTLAY:			
Boats	57,151.00	39,960.00	17,191.00
Capital Outlay Miscellaneous	0.00	4,227.50	(4,227.50)
	<u>57,151.00</u>	<u>44,187.50</u>	<u>12,963.50</u>
TRANSFERS OUT:			
Radio Communications	28,800.00	28,800.00	0.00
Information Technology	27,585.00	27,585.00	0.00
Motor Pool	125,000.00	125,000.00	0.00
	<u>181,385.00</u>	<u>181,385.00</u>	<u>0.00</u>
Total Patrol Services	<u>52,153,446.35</u>	<u>48,609,601.96</u>	<u>3,543,844.39</u>
SHERIFF EMERG. PREPAREDNESS TRAINING:			
SALARIES	<u>4,016,025.00</u>	<u>3,561,527.67</u>	<u>454,497.33</u>
FRINGE BENEFITS	<u>2,939,858.00</u>	<u>2,573,076.31</u>	<u>366,781.69</u>
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	0.00	372.70	(372.70)
Auction Expense	14,400.00	13,499.96	900.04
Employees Medical Exams	68,649.00	31,430.66	37,218.34

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Equipment Maintenance	26,000.00	94,826.71	(68,826.71)
Equipment Rental	0.00	8,400.00	(8,400.00)
Fees Civil Service	1,056,391.00	739,558.84	316,832.16
Membership Dues	0.00	10.00	(10.00)
Officer Fees	10,080.00	0.00	10,080.00
Officers Training	66,920.00	84,203.27	(17,283.27)
Personal Mileage	0.00	729.23	(729.23)
Printing	510.00	0.00	510.00
Professional Services	14,000.00	0.00	14,000.00
Software Rental Lease Purchase	78,357.00	76,887.00	1,470.00
Uniform Cleaning	0.00	95.00	(95.00)
	<u>1,335,307.00</u>	<u>1,050,013.37</u>	<u>285,293.63</u>
COMMODITIES:			
Office Supplies	3,000.00	18,290.41	(15,290.41)
Provisions	1,000.00	0.00	1,000.00
Training-Educational Supplies	1,000.00	0.00	1,000.00
Uniforms	7,168.00	0.00	7,168.00
	<u>12,168.00</u>	<u>18,290.41</u>	<u>(6,122.41)</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	119,861.00	114,477.52	5,383.48
Convenience Copier	1,184.00	1,768.47	(584.47)
Equipment Rental	0.00	22,800.00	(22,800.00)
Info Tech Operations	15,323.00	4,046.74	11,276.26
Insurance Fund	7,858.00	7,854.00	4.00
Telephone Communications	6,258.00	7,106.44	(848.44)
	<u>150,484.00</u>	<u>158,053.17</u>	<u>(7,569.17)</u>
Total Sheriff Emerg. Preparedness Training	<u>8,453,842.00</u>	<u>7,360,960.93</u>	<u>1,092,881.07</u>
INVESTIGATIVE & FORENSIC SERVICES:			
SALARIES	<u>4,672,604.00</u>	<u>4,438,122.92</u>	<u>234,481.08</u>
FRINGE BENEFITS	<u>3,292,259.00</u>	<u>3,025,129.12</u>	<u>267,129.88</u>
CONTRACTUAL SERVICES:			
Auction Expense	0.00	358.14	(358.14)
Bank Charges	0.00	723.78	(723.78)
Cash Shortage	0.00	20.00	(20.00)
Clothing Allowance	15,670.00	12,683.02	2,986.98
Contracted Services	80,000.00	0.00	80,000.00
Drug Testing	150,396.00	246,471.08	(96,075.08)
Equipment Maintenance	33,501.68	19,553.05	13,948.63
Equipment Rental	12,000.00	0.00	12,000.00
Evidence Fund NET	150,000.00	115,428.38	34,571.62
Extradition Expense	12,000.00	1,022.02	10,977.98
Liquor and Gambling Evidence	12,000.00	1,295.48	10,704.52
Membership Dues	9,200.00	533.00	8,667.00
Officers Training	0.00	5,773.24	(5,773.24)
Personal Mileage	0.00	551.10	(551.10)
Printing	5,100.00	0.00	5,100.00
Professional Services	184,591.00	217,103.68	(32,512.68)
Software Support Maintenance	10,000.00	0.00	10,000.00
Towing and Storage Fees	0.00	15,972.00	(15,972.00)
Travel and Conference	10,000.00	20.00	9,980.00
Travel Employee Taxable Meals	0.00	1,695.77	(1,695.77)
	<u>684,458.68</u>	<u>639,203.74</u>	<u>45,254.94</u>
COMMODITIES:			
Computer Supplies	2,000.00	12,955.26	(10,955.26)

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Custodial Supplies	0.00	482.85	(482.85)
Deputy Supplies	207.00	4,650.97	(4,443.97)
Other Expendable Equipment	5,880.00	1,512.71	4,367.29
Fingerprint Supplies	10,000.00	0.00	10,000.00
Forensic Lab Enhancement	120,700.00	11,964.81	108,735.19
Laboratory Supplies	101,792.00	101,468.19	323.81
Material and Supplies	25,056.00	31,388.67	(6,332.67)
Office Supplies	30,099.00	45,043.86	(14,944.86)
Photographic Supplies	5,000.00	865.22	4,134.78
Provisions	0.00	132.51	(132.51)
	<u>300,734.00</u>	<u>210,465.05</u>	<u>90,268.95</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	553,332.00	528,483.00	24,849.00
Convenience Copier	11,518.00	9,286.53	2,231.47
CLEMIS Development	8,122.00	8,122.00	0.00
Info Tech Operations	67,247.00	103,559.43	(36,312.43)
Insurance Fund	342,341.00	247,356.95	94,984.05
Maintenance Department Charges	956.00	955.63	0.37
Motor Pool Fuel Charges	132,763.00	176,354.55	(43,591.55)
Motor Pool	471,483.00	631,444.53	(159,961.53)
Radio Communications	0.00	21,006.60	(21,006.60)
Telephone Communications	315,773.00	297,520.25	18,252.75
	<u>1,903,535.00</u>	<u>2,024,089.47</u>	<u>(120,554.47)</u>
CAPITAL OUTLAY			
Equipment	241,376.80	0.00	241,376.80
	<u>241,376.80</u>	<u>0.00</u>	<u>241,376.80</u>
TRANSFERS OUT:			
Law Enforcement Grants	591,939.00	528,318.04	63,620.96
Project Work Orders	708,060.00	708,060.00	0.00
CLEMIS	45,000.00	45,000.00	0.00
	<u>1,344,999.00</u>	<u>1,281,378.04</u>	<u>63,620.96</u>
Total Investigative & Forensic Services	<u>12,439,966.48</u>	<u>11,618,388.34</u>	<u>821,578.14</u>
TOTAL SHERIFF	<u>140,337,126.26</u>	<u>132,312,063.81</u>	<u>8,025,062.45</u>
TOTAL LAW ENFORCEMENT	<u>159,826,126.33</u>	<u>150,234,010.88</u>	<u>9,592,115.45</u>
LEGISLATIVE:			
BOARD OF COMMISSIONERS:			
ADMINISTRATION:			
SALARIES	1,262,749.00	1,208,798.92	53,950.08
FRINGE BENEFITS	936,571.00	830,263.00	106,308.00
CONTRACTUAL SERVICES:			
Advertising	300.00	0.00	300.00
Communications	1,000.00	0.00	1,000.00
Historical Commission	2,350.00	2,150.32	199.68
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	1,790.00	210.00
Periodicals Books Publ Sub	2,000.00	2,102.72	(102.72)
Personal Mileage	31,053.00	19,957.71	11,095.29
Printing	4,810.00	6,036.36	(1,226.36)
Prof Serv - Annual Audit	240,500.00	233,500.00	7,000.00
Professional Services	63,300.00	62,530.00	770.00
Public Information	76,777.00	57,807.00	18,970.00
Special Event Program	3,000.00	614.50	2,385.50

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Travel and Conference	23,000.00	2,694.31	20,305.69
Workshops and Meeting	32,000.00	9,032.05	22,967.95
	<u>498,090.00</u>	<u>398,214.97</u>	<u>99,875.03</u>
COMMODITIES:			
Computer Supplies	500.00	0.00	500.00
Expendable Equipment	1,000.00	0.00	1,000.00
Groceries	200.00	0.00	200.00
Metered Postage	2,877.00	3,525.17	(648.17)
Office Supplies	6,801.00	7,296.54	(495.54)
Postage-Standard Mailing	200.00	0.00	200.00
	<u>11,578.00</u>	<u>10,821.71</u>	<u>756.29</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	139,026.00	132,782.40	6,243.60
Convenience Copier	2,490.00	2,511.85	(21.85)
Equipment Rental	25,000.00	23,371.00	1,629.00
Info Tech Development	779.00	779.00	0.00
Info Tech Operations	53,607.00	44,684.00	8,923.00
Insurance Fund	1,607.00	1,606.44	0.56
Maintenance Department Charges	7,155.00	7,154.91	0.09
Telephone Communications	9,359.00	9,205.00	154.00
	<u>239,023.00</u>	<u>222,094.60</u>	<u>16,928.40</u>
Total Administration	<u>2,948,011.00</u>	<u>2,670,193.20</u>	<u>277,817.80</u>
LIBRARY BOARD			
SALARIES	330,921.00	323,963.05	6,957.95
FRINGE BENEFITS	227,933.00	216,035.07	11,897.93
CONTRACTUAL SERVICES:			
Auction Expense	0.00	6.75	(6.75)
Binding	2,130.00	1,858.74	271.26
Computer Research Service	90,000.00	86,283.66	3,716.34
Contracted Services	120,000.00	120,000.00	0.00
Equipment Maintenance	1,600.00	1,477.00	123.00
Fees - Per Diems	2,530.00	990.40	1,539.60
Library Continuations	65,000.00	77,790.20	(12,790.20)
Membership Dues	475.00	499.00	(24.00)
Periodicals Books Publ Sub	50,941.00	47,207.25	3,733.75
Personal Mileage	1,759.00	1,736.68	22.32
Printing	680.00	215.91	464.09
Software Support Maintenance	15,473.00	10,206.61	5,266.39
Special Projects	1,266.00	924.32	341.68
Travel and Conference	1,500.00	0.00	1,500.00
Workshops and Meeting	3,020.00	3,545.60	(525.60)
	<u>356,374.00</u>	<u>352,742.12</u>	<u>3,631.88</u>
COMMODITIES:			
Metered Postage	713.00	484.85	228.15
Office Supplies	7,133.00	5,614.32	1,518.68
	<u>7,846.00</u>	<u>6,099.17</u>	<u>1,746.83</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	348,168.00	332,531.50	15,636.50
Convenience Copier	4,086.00	2,643.63	1,442.37
Equipment Rental	5,172.00	5,172.00	0.00
Info Tech Development	2,453.00	2,452.50	0.50
Info Tech Operations	125,821.00	95,047.99	30,773.01
Insurance Fund	474.00	473.76	0.24
Maintenance Department Charges	4,306.00	4,305.14	0.86

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Telephone Communications	6,533.00	4,983.65	1,549.35
	<u>497,013.00</u>	<u>447,610.17</u>	<u>49,402.83</u>
Total Library Board	1,420,087.00	1,346,449.58	73,637.42
TOTAL LEGISLATIVE	<u>4,368,098.00</u>	<u>4,016,642.78</u>	<u>351,455.22</u>
WATER RESOURCES COMMISSIONER:			
ADMINISTRATION:			
SALARIES	138,934.00	135,488.33	3,445.67
FRINGE BENEFITS	87,479.00	79,966.24	7,512.76
CONTRACTUAL SERVICES:			
Charge Card Fee	2,000.00	2,165.74	(165.74)
Communications	1,000.00	1,300.11	(300.11)
Contracted Services	100,325.00	23,834.24	76,490.76
Education Programs	20,000.00	32.45	19,967.55
Equipment Rental	3,100.00	595.88	2,504.12
Freight and Express	250.00	11.35	238.65
Laboratory Fees	2,000.00	0.00	2,000.00
Laundry and Cleaning	9,500.00	0.00	9,500.00
Legal Services	54,000.00	12,578.02	41,421.98
Licenses and Permits	3,000.00	3,000.00	0.00
Membership Dues	17,186.00	19,829.89	(2,643.89)
Periodicals Books Publ Sub	2,000.00	2,091.74	(91.74)
Personal Mileage	2,392.00	2,454.81	(62.81)
Printing	15,993.00	7,369.71	8,623.29
Prof Svc-Consultant	35,000.00	6,120.33	28,879.67
Professional Services	15,300.00	35,922.50	(20,622.50)
Publishing Legal Notices	3,000.00	960.00	2,040.00
Recording Fees	1,000.00	918.00	82.00
Stream Gauge Program	61,575.00	55,340.00	6,235.00
Training	5,000.00	50.00	4,950.00
Transition Expense	15,000.00	0.00	15,000.00
Travel and Conference	22,714.00	6,232.81	16,481.19
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	636.05	5,063.95
	<u>404,882.00</u>	<u>189,290.63</u>	<u>215,591.37</u>
COMMODITIES:			
Employee Footwear	3,700.00	1,174.11	2,525.89
Expendable Equipment	5,000.00	2,290.46	2,709.54
Other Expendable Equipment	2,000.00	634.34	1,365.66
Material and Supplies	10,000.00	17,513.67	(7,513.67)
Medical Supplies	100.00	0.00	100.00
Metered Postage	24,570.00	17,742.87	6,827.13
Office Supplies	31,248.00	25,857.00	5,391.00
Paper Printing	7,000.00	0.00	7,000.00
Training-Educational Supplies	9,000.00	0.00	9,000.00
Uniforms	5,800.00	11,626.26	(5,826.26)
	<u>98,418.00</u>	<u>76,838.71</u>	<u>21,579.29</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	523,829.00	500,303.34	23,525.66
Convenience Copier	61,307.00	23,410.21	37,896.79
Drain Equip Labor	3,146,750.00	3,227,954.24	(81,204.24)
Drain Equipment	311,400.00	294,168.21	17,231.79
Info Tech Development	244,372.00	244,371.33	0.67
Info Tech Operations	276,109.00	227,575.00	48,534.00

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Insurance Fund	4,477.00	6,126.44	(1,649.44)
Maintenance Department Charges	71,486.00	71,485.47	0.53
Telephone Communications	30,174.00	23,015.44	7,158.56
	<u>4,669,904.00</u>	<u>4,618,409.68</u>	<u>51,494.32</u>
TRANSFERS OUT:			
Drains Act 40 Ch 4 18 Maint	56,165.00	46,535.00	9,630.00
	<u>56,165.00</u>	<u>46,535.00</u>	<u>9,630.00</u>
Total Administration	<u>5,455,782.00</u>	<u>5,146,528.59</u>	<u>309,253.41</u>
ENGINEERING AND CONSTRUCTION:			
COMMODITIES:			
Expendable Equipment	0.00	(99.00)	99.00
Total Engineering and Construction	<u>0.00</u>	<u>(99.00)</u>	<u>99.00</u>
TOTAL WATER RESOURCES COMMISSIONER	<u>5,455,782.00</u>	<u>5,146,429.59</u>	<u>309,352.41</u>
TOTAL DEPARTMENTAL EXPENDITURES	<u>349,256,475.34</u>	<u>320,456,915.98</u>	<u>28,799,559.36</u>
NON-DEPARTMENTAL EXPENDITURES			
NON-DEPARTMENTAL OPERATIONS			
CONTRACTUAL SERVICES:			
Adj Prior Years Exp	0.00	1,024.60	(1,024.60)
Bank Charges	0.00	33,890.55	(33,890.55)
Fees - Per Diems	0.00	454.38	(454.38)
Insurance Surety Bonds	30,599.00	3,370.00	27,229.00
Logos Trademarks Intellect Prp	18,000.00	20,027.40	(2,027.40)
Miscellaneous	300,000.00	1,557.29	298,442.71
Refund Prior Years Revenue	0.00	366,262.40	(366,262.40)
Uncollectable Accts Receivable	0.00	298,768.40	(298,768.40)
	<u>348,599.00</u>	<u>725,355.02</u>	<u>(376,756.02)</u>
NON-DEPARTMENTAL			
Drain Assessments Current	1,400,000.00	1,465,021.32	(65,021.32)
Mental Health Authority	9,620,616.00	9,620,616.00	0.00
Mich Association of Counties	73,000.00	72,811.73	188.27
National Assoc of Counties	24,700.00	24,697.00	3.00
Road Comm Tri Party	3,172,906.00	1,820,123.47	1,352,782.53
SEMCOG	500,000.00	453,129.70	46,870.30
Traffic Improvement Assoc	30,000.00	30,000.00	0.00
	<u>14,821,222.00</u>	<u>13,486,399.22</u>	<u>1,334,822.78</u>
COMMODITIES:			
Disaster Supplies	3,141.00	3,140.70	0.30
Provisions	30,000.00	0.00	30,000.00
	<u>33,141.00</u>	<u>3,140.70</u>	<u>30,000.30</u>
INTERNAL SERVICES:			
Bldg Space Cost Allocation	2,155,178.00	2,058,387.82	96,790.18
Insurance Fund	269,649.00	214,129.45	55,519.55
Service Center Grounds	600,000.00	600,000.00	0.00
	<u>3,024,827.00</u>	<u>2,872,517.27</u>	<u>152,309.73</u>
TRANSFERS OUT:			
Juvenile Maintenance	22,756,182.00	16,349,670.59	6,406,511.41
Social Welfare Foster Care	1,000.00	0.00	1,000.00
Multi Organizational Grants	2,024.00	2,024.13	(0.13)
Building Authority Debt Act 31	1,889,000.00	335,471.66	1,553,528.34
Buildg Improvement	300,000.00	300,000.00	0.00
Project Work Orders	311,000.00	316,665.78	(5,665.78)

**County of Oakland - General Fund
Statement of Appropriations and Expenditures
For the Year Ended September 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
Major Dept Support Projects	2,000,000.00	2,000,000.00	0.00
Fire Records Management	430,185.00	416,821.50	13,363.50
CLEMIS	1,844,000.00	1,844,186.00	(186.00)
Facilities Maint and Operation	0.00	676.39	(676.39)
Information Technology	2,556,676.00	2,320,676.00	236,000.00
Fringe Benefits	5,400,000.00	5,400,095.00	(95.00)
	<u>37,490,067.00</u>	<u>29,286,287.05</u>	<u>8,203,779.95</u>
Total Non-departmental Operations	<u>55,717,856.00</u>	<u>46,373,699.26</u>	<u>9,344,156.74</u>
RESERVED FOR TRANSFER:			
CONTRACTUAL SERVICES:			
Contingency	158,796.00	0.00	158,796.00
Grant Match	502,486.00	0.00	502,486.00
	<u>661,282.00</u>	<u>0.00</u>	<u>661,282.00</u>
NON-DEPARTMENTAL:			
Classification and Rate Change	89,809.00	0.00	89,809.00
Emergency Salaries Reserve	1,176,265.00	0.00	1,176,265.00
Overtime Reserve	53,000.00	0.00	53,000.00
Summer Employees Reserve	250,000.00	0.00	250,000.00
	<u>1,569,074.00</u>	<u>0.00</u>	<u>1,569,074.00</u>
INTERNAL SERVICES:			
Info Tech Development	2,049,113.00	0.00	2,049,113.00
	<u>2,049,113.00</u>	<u>0.00</u>	<u>2,049,113.00</u>
CAPITAL OUTLAY:			
Capital Outlay Miscellaneous	966.00	0.00	966.00
	<u>966.00</u>	<u>0.00</u>	<u>966.00</u>
Total Reserved for Transfer	<u>4,280,435.00</u>	<u>0.00</u>	<u>4,280,435.00</u>
TOTAL NON-DEPARTMENTAL EXPENDITURES	<u>59,998,291.00</u>	<u>46,373,699.26</u>	<u>13,624,591.74</u>
TOTAL GENERAL FUND EXPENDITURES	<u>409,254,766.34</u>	<u>366,830,615.24</u>	<u>42,424,151.10</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, 2013**

ASSETS

Current Assets:

Cash - Operating	\$ 3,998,058.16
Accounts Receivable	153,283.00
Deferred Charges	199.00
Due from State of Michigan	<u>3,450,972.59</u>

TOTAL ASSETS **\$ 7,602,512.75**

LIABILITIES AND FUND BALANCE

Current Liabilities:

Due to Other Funds	\$ 6,591,420.71
Accounts Payable	846,894.10
Vouchers Payable	163,695.94
Other Liabilities	<u>502.00</u>

Total Current Liabilities 7,602,512.75

Fund Balance:

Reserved for Encumbrances	<u>0.00</u>
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TOTAL LIABILITIES AND FUND BALANCE **\$ 7,602,512.75**

**COUNTY OF OAKLAND
CHILD CARE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES:			
Children's Village	\$ 17,788,529.00	\$ 16,794,854.58	\$ (993,674.42)
Child Care	1,175,000.00	1,227,789.72	52,789.72
TOTAL REVENUES	18,963,529.00	18,022,644.30	(940,884.70)
EXPENDITURES:			
Salaries	9,657,855.00	10,434,347.58	(776,492.58)
Fringe Benefits	6,827,973.00	6,701,462.67	126,510.33
Contractual Services	21,896,310.00	13,575,761.41	8,320,548.59
Commodities	930,170.00	886,348.20	43,821.80
Internal Services	2,774,714.00	2,753,867.05	20,846.95
TOTAL EXPENDITURES	42,087,022.00	34,351,786.91	7,735,235.09
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(23,123,493.00)	(16,329,142.61)	6,794,350.39
OTHER FINANCING SOURCES (USES):			
Transfers In	23,151,453.00	16,357,402.39	(6,794,050.61)
Transfers Out	(27,960.00)	(28,259.78)	(299.78)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	0.00	0.00	0.00
FUND BALANCE, OCTOBER 1, 2012	7,732.00	7,732.00	0.00
FUND BALANCE, SEPTEMBER 30, 2013	\$ 7,732.00	\$ 7,732.00	\$ 0.00

**COUNTY OF OAKLAND
CHILD CARE - HUMAN SERVICES
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES	\$ 0.00	\$ 0.00	\$ 0.00
EXPENDITURES:			
CONTRACTUAL SERVICES:			
Private Institutions	2,121,000.00	2,115,926.25	5,073.75
Private Institutions-Residential	2,555,356.00	1,770,585.43	784,770.57
Private Institutions-Foster Care	1,550,000.00	552,286.32	997,713.68
Foster Boarding Homes	400,000.00	93,839.86	306,160.14
Independent Living	884,592.00	620,189.01	264,402.99
TOTAL CONTRACTUAL SERVICES	7,510,948.00	5,152,826.87	2,358,121.13
TOTAL EXPENDITURES	7,510,948.00	5,152,826.87	2,358,121.13
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(7,510,948.00)	(5,152,826.87)	2,358,121.13
OTHER FINANCING SOURCES (USES):			
Transfers In	7,510,948.00	5,152,826.87	(2,358,121.13)
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 - CHILDREN'S VILLAGE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES:			
Child Care Subsidy	\$ 14,576,033.00	\$ 13,141,580.83	\$ (1,434,452.17)
Child Care - State Aid	2,286,996.00	2,286,996.00	0.00
Board and Care	350,000.00	232,206.00	(117,794.00)
Refunds - School Meals	300,000.00	350,961.25	50,961.25
Out County Board and Care	274,800.00	782,490.00	507,690.00
Court Service Fees-Probation	500.00	300.00	(200.00)
Duplicate Records Fees	200.00	0.00	(200.00)
Litigation Settlements	0.00	305.00	305.00
County Auction	0.00	15.50	15.50
TOTAL REVENUES	17,788,529.00	16,794,854.58	(993,674.42)
EXPENDITURES:			
SALARIES	8,482,855.00	9,073,196.99	(590,341.99)
FRINGE BENEFITS	6,364,512.00	5,852,493.13	512,018.87
CONTRACTUAL SERVICES:			
Teachers Services	2,522,948.00	2,522,948.00	0.00
Software Support Maintenance	26,532.00	27,151.99	(619.99)
Laundry & Cleaning	23,100.00	17,409.25	5,690.75
Psychological Testing	70,000.00	63,330.00	6,670.00
Medical Services - Physicians	22,040.00	4,696.50	17,343.50
Printing	21,076.00	12,220.81	8,855.19
Hospitalization	21,000.00	2,615.86	18,384.14
Testing Services	20,200.00	15,356.56	4,843.44
Professional Services	20,000.00	0.00	20,000.00
Employee Medical Exams	12,742.00	7,282.21	5,459.79
Transportation Services	11,500.00	2.00	11,498.00
Equipment Repairs & Maintenance	10,000.00	466.00	9,534.00
Barber Services	8,000.00	3,579.00	4,421.00
Vocational Training	8,000.00	8,469.52	(469.52)
Travel & Conference	7,000.00	5,872.29	1,127.71
Software Rental Lease Purchase	5,500.00	0.00	5,500.00
Periodicals, Books, Publ. & Subscription	4,400.00	0.00	4,400.00
Ambulance	3,600.00	44.00	3,556.00
Optical Expense	3,000.00	5,231.75	(2,231.75)
Membership Dues & Publications	2,000.00	793.75	1,206.25
Licenses and Permits	1,000.00	0.00	1,000.00
Outside County Juvenile Detention	500.00	0.00	500.00
Personal Mileage	1,232.00	1,427.62	(195.62)
Library Continuations	89.00	0.00	89.00
Travel Employee Taxable Meals	0.00	44.85	(44.85)
Auction Expense	0.00	0.39	(0.39)
TOTAL CONTRACTUAL SERVICES	2,825,459.00	2,698,942.35	126,516.65

**COUNTY OF OAKLAND
CHILD CARE - CHILDREN'S VILLAGE
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
COMMODITIES:			
Provisions	520,000.00	490,809.63	29,190.37
Custodial Supplies	88,400.00	61,314.64	27,085.36
Drugs	100,000.00	124,861.84	(24,861.84)
Toilet Articles	10,000.00	10,569.67	(569.67)
Dry Goods & Clothing	20,000.00	23,598.49	(3,598.49)
Office Supplies	33,000.00	29,700.51	3,299.49
Security Supplies	26,000.00	1,915.81	24,084.19
Bedding and Linen	13,000.00	5,963.64	7,036.36
FA Proprietary Equipment Expense	16,400.00	0.00	16,400.00
Uniform Expense	15,234.00	27,335.55	(12,101.55)
Culinary Supplies	12,400.00	13,642.93	(1,242.93)
Incentives	15,000.00	11,553.61	3,446.39
Recreation Supplies	9,900.00	11,654.76	(1,754.76)
Training Educational Supplies	26,650.00	26,865.36	(215.36)
Metered Postage	10,086.00	6,521.93	3,564.07
Medical Supplies	0.00	15,044.71	(15,044.71)
Expendable Equipment	0.00	8,079.34	(8,079.34)
Postage	100.00	0.00	100.00
TOTAL COMMODITIES	916,170.00	869,432.42	46,737.58
INTERNAL SERVICES:			
Bldg. Space Cost Allocation	2,135,301.00	2,039,403.00	95,898.00
Info. Tech. - Operations	236,338.00	314,751.16	(78,413.16)
Telephone Communications	59,352.00	58,727.01	624.99
Maintenance Dept. Charges	135,148.00	135,147.31	0.69
Motor Pool	39,190.00	41,954.56	(2,764.56)
Convenience Copier	18,893.00	10,416.13	8,476.87
Info. Tech. - CLEMIS	24,769.00	25,501.00	(732.00)
Insurance Fund	12,170.00	10,226.00	1,944.00
Equipment Rental	0.00	1,839.96	(1,839.96)
Motor Pool Fuel Charges	12,218.00	9,648.91	2,569.09
Radio Communications	57,523.00	63,507.23	(5,984.23)
Info. Tech. - Development	42,071.00	42,070.00	1.00
TOTAL INTERNAL SERVICES	2,772,973.00	2,753,192.27	19,780.73
TOTAL EXPENDITURES	21,361,969.00	21,247,257.16	114,711.84
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,573,440.00)	(4,452,402.58)	(878,962.58)
OTHER FINANCING SOURCES (USES):			
Transfers In	3,601,400.00	4,480,662.36	879,262.36
Transfers Out	(27,960.00)	(28,259.78)	(299.78)
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, 2013**

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUES:			
Board and Care	\$ 975,000.00	\$ 1,029,902.69	\$ 54,902.69
Government Benefit-Board and Care	200,000.00	197,887.03	(2,112.97)
TOTAL REVENUES	1,175,000.00	1,227,789.72	52,789.72
EXPENDITURES:			
SALARIES	1,175,000.00	1,361,150.59	(186,150.59)
FRINGE BENEFITS	463,461.00	848,969.54	(385,508.54)
CONTRACTUAL SERVICES:			
State Institutions	8,000,000.00	3,203,729.68	4,796,270.32
Private Institutions-Residential	3,000,000.00	2,064,397.53	935,602.47
Professional Services	388,055.00	265,096.98	122,958.02
Indirect Costs	98,293.00	119,704.68	(21,411.68)
Personal Mileage	40,227.00	45,625.85	(5,398.85)
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	3,060.23	(760.23)
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	3,800.00	(3,800.00)
Workshops and Meetings	0.00	426.22	(426.22)
Transportation of Clients	0.00	99.00	(99.00)
Refund Prior Years Revenue	0.00	18,052.02	(18,052.02)
TOTAL CONTRACTUAL SERVICES	11,559,903.00	5,723,992.19	5,835,910.81
COMMODITIES:			
Testing Materials	10,000.00	14,201.53	(4,201.53)
Training - Educational Supplies	4,000.00	0.00	4,000.00
Incentives	0.00	2,549.81	(2,549.81)
Office Supplies	0.00	164.44	(164.44)
TOTAL COMMODITIES	14,000.00	16,915.78	(2,915.78)
INTERNAL SERVICES:			
Telephone Communications	1,741.00	674.78	1,066.22
TOTAL INTERNAL SERVICES	1,741.00	674.78	1,066.22
TOTAL EXPENDITURES	13,214,105.00	7,951,702.88	5,262,402.12

COUNTY OF OAKLAND
CHILD CARE - CIRCUIT COURT FAMILY COURT SERVICES
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	AMENDED BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE) VARIANCE
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(12,039,105.00)	(6,723,913.16)	5,315,191.84
OTHER FINANCING SOURCES (USES): Transfers In	12,039,105.00	6,723,913.16	(5,315,191.84)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ 0.00	\$ 0.00	\$ 0.00

**COUNTY OF OAKLAND
SOCIAL WELFARE - FOSTER CARE FUND
BALANCE SHEET, SEPTEMBER 30, 2013**

ASSETS

Current Assets:

Cash-Operating	\$	0.00
Due from Other Funds		<u>0.00</u>

TOTAL ASSETS	\$	<u><u>0.00</u></u>
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LIABILITIES

Current Liabilities:

Due to Other Funds	\$	<u>0.00</u>
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TOTAL LIABILITIES	\$	<u><u>0.00</u></u>
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**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, 2013**

	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, 2012	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FUND BALANCE, SEPTEMBER 30, 2013	<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, 2013

ASSETS

Current Assets:

Cash - Operating \$ 7,194,314.36

TOTAL ASSETS \$ 7,194,314.36

LIABILITIES AND FUND BALANCE

Current Liabilities:

Due to Other Funds \$ 0.00

Fund Balance:

Unreserved:

Undesignated 7,194,314.36

Total Fund Balance 7,194,314.36

TOTAL LIABILITIES AND FUND BALANCE \$ 7,194,314.36

COUNTY OF OAKLAND
BUILDING FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE
September 30, 2013

REVENUE:	
Sale of land and buildings	\$ <u>2,303.15</u>
TOTAL REVENUE	2,303.15
EXPENDITURES:	
Contractual Services	<u>0.00</u>
TOTAL EXPENDITURES	0.00
EXCESS (DEFICENCY) OF REVENUES OVER (UNDER) EXPENDITURES:	2,303.15
OTHER FINANCING SOURCES (USES):	
OPERATING TRANSFERS IN:	
CLOSURE OF VARIOUS C-PROJECTS	\$ <u>339,783.57</u>
TOTAL OPERATING TRANSFERS IN	339,783.57
OPERATING TRANSFERS (OUT):	
(Authorized by Board of Commissions Reso. No.)	
Door Lighting System Retrofit (Reso. 12284)	195,000.00
CV K-Bldg. Renovation (Reso. 13074)	450,000.00
Partially Correct Closing	81,949.47
Info Tech. Uninterruptible Power (Reso. 13121)	406,550.00
Water Tower Logo Project (Reso. 13135)	39,664.00
Water Main Replacement Reversal (Reso. 13157)	(300,000.00)
North Office Bldg. Fire Alarm (Reso. 13231)	57,400.00
Bd. Of Comm. Parking Lot Repaving (Reso. 13232)	<u>157,364.00</u>
TOTAL OPERATING TRANSFERS OUT	<u>1,087,927.47</u>
EXCESS OF REVENUES & OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(745,840.75)
FUND BALANCE, OCTOBER 1, 2012	<u>7,940,155.11</u>
FUND BALANCE, SEPTEMBER 30, 2013	<u>\$ 7,194,314.36</u>

COUNTY OF OAKLAND
PROJECT WORK ORDER FUND
SEPTEMBER 30, 2013

ASSETS

Current Assets:

Cash - Operating	\$	6,620,511.61
Due from Other Funds		<u>50,000.00</u>

TOTAL ASSETS	\$	<u><u>6,670,511.61</u></u>
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LIABILITIES AND FUND BALANCE

Current Liabilities:

Due to Other Funds	\$	10,138.21
Accounts Payable		438,034.15
Vouchers Payable		<u>15,582.46</u>

Total Liabilities		463,754.82
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Fund Balance:

Committed:		<u>6,206,756.79</u>
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Total Fund Balance		<u>6,670,511.61</u>
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TOTAL LIABILITIES AND FUND BALANCE	\$	<u><u>6,670,511.61</u></u>
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COUNTY OF OAKLAND
 PROJECT WORK ORDER FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE
 SEPTEMBER 30, 2013

REVENUE:		
Reimbursements - Contracts	\$	<u>1,080.37</u>
TOTAL REVENUE		1,080.37
EXPENDITURES:		
Charges against projects		<u>3,267,560.94</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES:		(3,266,480.57)
OTHER FINANCING SOURCES (USES):		
OPERATING TRANSFERS IN		5,655,240.99
OPERATING TRANSFERS OUT		<u>(325,134.15)</u>
EXCESS OF REVENUES & OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		2,063,626.27
FUND BALANCE, OCTOBER 1, 2012		<u>4,143,130.52</u>
FUND BALANCE, SEPTEMBER 30, 2013	\$	<u><u>6,206,756.79</u></u>

COUNTY OF OAKLAND
PROJECT WORK ORDER FUND
SCHEDULE OF WORK PROJECT BALANCES
September 30, 2013

X-254	Administrative Annex I-Install Carpeting for Sheriff's Dispatch	\$ 0.00
X-260	Service Center-Complete Facility Assessment Software/Training	14,974.99
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-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	6,723.27
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	78,468.91
C-069	Work Release: Facility Renovation	47,745.57
C-073	County Buildings-Electrical Upgrades	138,259.06
C-080	Water Tower Restoration	38,747.94
C-082	Parking Lot Repaving Judge's Well	42,776.61
C-085	CV J Bldg Courtyard Repaving	35,664.45
C-086	2012 Elevator Modernization	80,545.04
C-089	Indoor Lighting Retrofit NOB, IT, Ctr, PWB	32,335.37
C-090	IT UPS Replace project	399,027.20
C-091	Oakland Pointe Re-roofing	(898.80)
C-092	CV K: Bldg Renovation	46,861.61
C-094	NE Courthouse: Parking Lot	(228.40)
C-096	Board of Commissioners' Parking Lot Pavement Repair	157,364.00
C-097	North Office Building: Fire Alarm System	57,400.00
E-110	Circuit/Probate Court-Perform Courtroom Modifications	40,814.17
E-120	Materials Management: Generator	12,170.75
E-121	34 East: Security Function Upgrade	16,853.10
E-133	Equalization: 2010 Carpet Request	2,488.50
E-135	Treas L.S. 2009 Residential	(0.03)
E-151	Primary Electrical House System Dual Deeded RCOC	411.53
E-152	CV J Bldg Sallypt Renov Ped Door	10,773.80
E-153	Auditing-Move to Executive Office Building	5,926.44
E-154	Garage Radio Building Expansion	794,947.13
E-155	Children's Village Mandy's Place 1st Floor Renovation	24,272.77
E-156	Forensic Lab	680,000.00
E-157	Patrol Services Relocation	307,419.29
E-159	Sheriff Incinerator Project	49,000.00
E-160	Jail Cell Enhancements	28,200.00
E-162	Paving Impound Lot	43,000.00
M-001	Information Technology-Replace Cooling Tower	192,117.90
M-006	North Office Building-Replace HVAC System Compress	13,335.13
M-019	Law Enforcement Complex-HVAC Units	197,782.78
M-024	L Building: Replace Boilers	15,000.00
M-038	Service Center : Purchase New Electrical Equipment	16,500.00

COUNTY OF OAKLAND
PROJECT WORK ORDER FUND
SCHEDULE OF WORK PROJECT BALANCES
September 30, 2013

M-046	Friend of Court: Carpet Replacement Corridors	8,180.90
M-047	Equalization: Replace Carpet	7,000.00
M-054	Courthouse: Replace 8 Sewer Ejectors	40,000.00
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-070	Various: Arch Flash-Phase 3	1,787.07
M-074	Various: Continue Duct Cleaning Program	53,082.08
M-075	Service Center : Concrete Walk & Curb Repairs	2,077.25
M-077	Continuous Duct Cleaning	68,448.24
M-078	Upgrade Jail Booking Area	154,408.39
M-080	Courthouse S. Pedistrian Place: Concrete Replacement	20,056.37
M-081	Law Enforcement Complex : Replace Sallyport	132,979.06
M-086	South Health-Replacement of Fan Coil HVAC Units	25,000.00
M-089	Oakland Pointe: Ongoing Replacement of Roof HVAC Units	18,580.64
M-090	Courthouse: Miscellaneous Courtroom Renovations	(13,906.05)
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	881.78
M-094	Service Center: Concrete Curb Repairs	10,369.53
M-095	Service Center Asphalt Crack Sealing	40,651.31
M-096	Arch Flash Phase 3	29,667.47
M-097	CV G Bldg Chiller Replacement	28,053.20
M-098	Various Continuous Duct Cleaning	100,000.00
M-102	Oakland Pte Rooftop HVAC Replacement	40,000.00
M-104	SOOB Repaint Exterior Bldg	17,526.79
M-105	NOB Plumbing Replace/Asbestos Abatement	85,385.16
M-106	Courthouse W. Wing Ext Caulk Repair	24,650.00
M-108	Courthouse Misc Courtroom Renovations	46,987.71
M-109	Courthouse Courtroom Renovations Carpet Replacement	25,000.00
M-110	Health Center T-12-T8 Lighting Retrofit	17,290.78
M-111	SOOB T12-T8 Lighting Retrofit	53,734.66
M-112	Info Tech Loading Dock Reconstruction	56,395.80
M-113	Service Center Steam Tunnel Temporary Repairs	36,000.00
M-114	Annex II Basement Foundation Restoration	60,000.00
M-116	Courthouse E. Wing N. Stair Replacement	60,000.00
M-117	Equalization Carpet Replacement	11,276.39
M-118	WRC Carpet Replacement	(1,377.00)
M-119	NOHC Carpet Replacement 1st Floor	1,324.69
M-120	LEC Water Heater Replacement	100,000.00
M-121	LEC Plumbing Fixture Replace	6,847.52
M-122	Central Heating Underground Storage Tank Bioremediation	30,000.00
M-123	Various Water Meter Replacement	42,393.83
M-124	Central Garage Window Replacement	(1,076.13)
M-125	CV J Bldg Replace Lighting Control Panels	250,000.00
M-126	FOC Carpet Replacement	(17,126.48)

COUNTY OF OAKLAND
PROJECT WORK ORDER FUND
SCHEDULE OF WORK PROJECT BALANCES
September 30, 2013

M-127	Courthouse E. Wing Exterior Carpet Replacement	50,000.00
M-130	Day Care Center Repaint Trim Door	30,000.00

\$ 6,206,756.79

**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, 2013**

ASSETS

Current assets:

Cash and cash equivalents	\$ 20,544,470.37
Accrued interest receivable	112,706.45
Prepaid expenses	569,204.07
Total current assets	21,226,380.89

LIABILITIES

Current liabilities:

Vouchers payable	31,756.50
Est. claims & judgments	897,895.00
Total current liabilities	929,651.50

Long-term liabilities:

Est. claims & judgments	5,500,495.00
Total liabilities	6,430,146.50

NET ASSETS

Unrestricted	14,796,234.39
Total net assets	\$ 14,796,234.39

County of Oakland
Building and Liability Insurance Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2013

	<u>Amended Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Operating revenues:			
Property insurance	\$ 1,718,759.00	\$ 1,219,606.75	\$ (499,152.25)
Liability insurance	972,500.00	972,500.00	0.00
Rebilled charges	7,000.00	5,993.13	(1,006.87)
Ext other revenue	0.00	119,113.63	119,113.63
Prior years revenue	0.00	51.00	51.00
Total operating revenues	<u>2,698,259.00</u>	<u>2,317,264.51</u>	<u>(380,994.49)</u>
Operating expenses:			
Salaries	<u>439,521.00</u>	<u>477,029.14</u>	<u>(37,508.14)</u>
Fringe benefits	<u>318,129.00</u>	<u>244,765.47</u>	<u>73,363.53</u>
Contractual services:			
Employee medical exams	7,000.00	5,993.13	1,006.87
Adj prior years expense	0.00	51.00	(51.00)
Indirect costs	238,196.00	151,695.00	86,501.00
Insurance	2,714,368.00	1,245,504.25	1,468,863.75
Membership dues and publication	1,000.00	555.00	445.00
Miscellaneous	500.00	396.00	104.00
Periodicals books publ sub	300.00	254.00	46.00
Personal mileage	2,800.00	2,691.82	108.18
Printing	800.00	268.91	531.09
Professional services	15,000.00	6,359.00	8,641.00
Travel and conference	4,500.00	2,801.13	1,698.87
Total contractual services	<u>2,984,464.00</u>	<u>1,416,569.24</u>	<u>1,567,894.76</u>
Commodities:			
Expendable equipment expense	1,000.00	3,747.84	(2,747.84)
Film and processing	200.00	0.00	200.00
Materials and supplies	0.00	260.00	(260.00)
Medical supplies	0.00	9,152.71	(9,152.71)
Metered postage	1,056.00	815.33	240.67
Office supplies	4,000.00	5,489.85	(1,489.85)
Total commodities	<u>6,256.00</u>	<u>19,465.73</u>	<u>(13,209.73)</u>
Internal services:			
Bldg space allocation	27,595.00	26,355.26	1,239.74
Convenience copier	2,833.00	1,556.94	1,276.06
Info tech - CLEMIS	12,479.00	13,758.00	(1,279.00)
Info tech - development	2,417.00	709.00	1,708.00
Info tech - operations	19,033.00	21,034.69	(2,001.69)
Maintenance department charges	2,000.00	356.61	1,643.39
Motor pool fuel charges	3,770.00	3,151.35	618.65
Motor pool	11,917.00	10,513.43	1,403.57
Telephone communications	9,023.00	8,340.59	682.41
Total internal services	<u>91,067.00</u>	<u>85,775.87</u>	<u>5,291.13</u>
Claims paid	<u>768,500.00</u>	<u>1,781,638.14</u>	<u>(1,013,138.14)</u>
Total operating expenses	<u>4,607,937.00</u>	<u>4,025,243.59</u>	<u>582,693.41</u>
Operating income (loss)	<u>(1,909,678.00)</u>	<u>(1,707,979.08)</u>	<u>201,698.92</u>
Nonoperating revenues (expenses):			
Income from investments	400,000.00	33,955.12	(366,044.88)
Total nonoperating revenues (expenses)	<u>400,000.00</u>	<u>33,955.12</u>	<u>(366,044.88)</u>
Change in net assets	<u>\$ (1,509,678.00)</u>	<u>(1,674,023.96)</u>	<u>\$ (164,345.96)</u>
Total net assets - beginning		<u>16,470,258.35</u>	
Total net assets - ending		<u>\$ 14,796,234.39</u>	

**County of Oakland
Drain Equipment Fund
Statement of Net Assets
September 30, 2013**

ASSETS

Current assets:

Cash	\$ 467,770.77
Accrued interest receivable	638.33
Due from component unit	52,068.95
Due from municipalities	72,156.33
Due from other funds	648,903.14
Accounts receivable	144,352.26
Inventory - WRC	428,221.05
Total current assets	<u>1,814,110.83</u>

Noncurrent assets:

Land	130,000.00
Buildings	868,876.12
Structures	673,097.95
Computer Software	2,092,810.52
Equipment	1,271,055.41
Furniture	190,369.35
Vehicles	2,329,361.21
Less accumulated depreciation	<u>(3,916,021.25)</u>
Total capital assets (net of accumulated depreciation)	<u>3,639,549.31</u>
Total assets	<u>5,453,660.14</u>

LIABILITIES

Current liabilities:

Vouchers payable	65,916.70
Due to other funds	15,209.13
Due to drain component units	5,336.10
Current-advances payable	189,810.80
Deposits	254,285.92
Accounts payable	90,506.06
Total current liabilities	<u>621,064.71</u>

Noncurrent liabilities:

Advances	<u>232,712.40</u>
Total noncurrent liabilities	<u>232,712.40</u>
Total liabilities	<u>853,777.11</u>

NET ASSETS

Invested in capital assets, net of related debt	3,639,549.31
Unreserved	821,291.82
Unreserved-Designated for Neptune AMR System	139,041.90
Total net assets	<u>\$ 4,599,883.03</u>

**County of Oakland
Drain Equipment Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2013**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
Reimbursement salaries	\$ 21,950,954.00	\$ 20,447,985.51	\$ (1,502,968.49)
Vehicle rental	2,135,057.00	\$ 2,161,997.89	26,940.89
Reimbursement general	1,881,117.00	1,974,380.90	93,263.90
Equipment rental	1,450,000.00	1,569,743.38	119,743.38
Ext - rebilled charges	300,000.00	130,455.60	(169,544.40)
Reimburse - building space cost	152,000.00	152,033.08	33.08
Rebilled charges	158,707.00	39,040.30	(119,666.70)
Maintenance contracts	97,800.00	103,752.00	5,952.00
Ext - maintenance contracts	22,000.00	7,632.00	(14,368.00)
Ext - equipment rental	21,000.00	7,362.37	(13,637.63)
Ext - dispatch services	11,000.00	3,798.35	(7,201.65)
Dispatch services	6,000.00	6,127.52	127.52
Ext - other revenue	1,000.00	0.00	(1,000.00)
Sale of equipment	0.00	2,702.49	2,702.49
Total operating revenues	<u>28,186,635.00</u>	<u>26,607,011.39</u>	<u>(1,579,623.61)</u>
Operating expenses:			
Salaries	<u>13,705,421.00</u>	<u>12,207,549.99</u>	<u>1,497,871.01</u>
Fringe benefits	<u>10,118,058.00</u>	<u>8,774,447.40</u>	<u>1,343,610.60</u>
Contractual services:			
Auction expense	1,000.00	774.23	225.77
Adj. prior years expenses	0.00	4,819.00	(4,819.00)
Administration	0.00	124.84	(124.84)
Contracted services	300,000.00	406,180.08	(106,180.08)
Electrical services	10,000.00	11,536.95	(1,536.95)
Equipment maintance	35,000.00	17,651.04	17,348.96
Equipment rental	3,000.00	0.00	3,000.00
Equipment repair	5,000.00	19,837.00	(14,837.00)
Equipment repair - motor vehicles	65,000.00	110,853.37	(45,853.37)
Freight and express	100.00	0.00	100.00
Fuel oil	100.00	96.45	3.55
Garbage and rubbish disposal	2,000.00	730.80	1,269.20
Indirect costs	130,000.00	132,640.00	(2,640.00)
Insurance	185.00	37.00	148.00
Maintenqance contract	0.00	35,000.00	(35,000.00)
Maintenance - equipment	1,000.00	0.00	1,000.00
Maintenance - vehicles	7,000.00	0.00	7,000.00
Miscellaneous	0.00	48.12	(48.12)
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, 2013

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Natural gas	13,000.00	3,711.45	9,288.55
Protective clothing and equipment	45,000.00	37,972.62	7,027.38
Rent	5,000.00	5,500.00	(500.00)
Softwear rental lease purchase	0.00	185,179.86	(185,179.86)
Software support / maintenance	15,000.00	12,085.65	2,914.35
Towing and storage fees	500.00	420.00	80.00
Training related	0.00	11,820.00	(11,820.00)
Travel and conference	5,000.00	0.00	5,000.00
Water and sewer	1,450.00	1,821.44	(371.44)
Total contractual services	<u>644,415.00</u>	<u>998,879.90</u>	<u>(354,464.90)</u>
Commodities:			
Computer supplies	20,000.00	14,979.72	5,020.28
Expendable equipment	30,000.00	19,722.33	10,277.67
Other expendable equipment	7,000.00	6,308.77	691.23
Film and processing	120.00	0.00	120.00
Gasoline charges	100.00	58.66	41.34
Laboratory supplies	0.00	7,347.43	(7,347.43)
Maintenance supplies	500.00	0.00	500.00
Materials and supplies	328,000.00	1,017,736.14	(689,736.14)
Office supplies	13,200.00	17,698.28	(4,498.28)
Postage-standard mailing	100.00	0.00	100.00
Shop supplies	1,500.00	217.16	1,282.84
Small tools	9,487.00	30,386.81	(20,899.81)
Total commodities	<u>410,007.00</u>	<u>1,114,455.30</u>	<u>(704,448.30)</u>
Depreciation:			
Buildings	21,722.00	21,721.90	0.10
Structures	16,828.00	16,827.45	0.55
Computer softwear	209,386.00	209,386.24	(0.24)
Equipment	143,646.00	78,009.30	65,636.70
Furniture	2,852.00	2,852.25	(0.25)
Vehicles	320,287.00	255,003.66	65,283.34
Total depreciation	<u>714,721.00</u>	<u>583,800.80</u>	<u>130,920.20</u>
Internal services:			
Drain equipment	80,000.00	90,408.19	(10,408.19)
Drain equipment - labor	467,299.00	626,584.83	(159,285.83)
Drain equipment - materials	0.00	3,301.17	(3,301.17)
Info tech-development	2,000.00	16,634.00	(14,634.00)
Info tech-operations	593,072.00	626,646.87	(33,574.87)
Insurance fund	25,553.00	16,273.00	9,280.00

**County of Oakland
Drain Equipment Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2013**

	<u>Amended Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Maintenance department charges	17,000.00	9,925.87	7,074.13
Motor pool fuel charges	443,485.00	488,572.72	(45,087.72)
Motor pool	737,177.00	833,653.49	(96,476.49)
Radio communications	500.00	0.00	500.00
Telephone communications	131,489.00	184,806.43	(53,317.43)
Total internal services	<u>2,497,575.00</u>	<u>2,896,806.57</u>	<u>(399,231.57)</u>
Total operating expenses	<u>28,090,197.00</u>	<u>26,575,939.96</u>	<u>1,514,257.04</u>
Operating income (loss)	<u>96,438.00</u>	<u>31,071.43</u>	<u>(65,366.57)</u>
Nonoperating revenues (expenses):			
Gain on sale of assets	47,500.00	16,247.75	(31,252.25)
Income from investments	20,000.00	9,859.84	(10,140.16)
Interest expense	(18,000.00)	(11,202.65)	6,797.35
Total nonoperating revenues (expenses)	<u>49,500.00</u>	<u>14,904.94</u>	<u>(34,595.06)</u>
Income (loss) before transfers	<u>145,938.00</u>	<u>45,976.37</u>	<u>(99,961.63)</u>
Transfers in	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00
Changes in net assets	<u>\$ 145,938.00</u>	<u>45,976.37</u>	<u>\$ (99,961.63)</u>
Total net assets - beginning		<u>4,553,906.66</u>	
Total net assets - ending		<u>\$ 4,599,883.03</u>	

**County of Oakland
Facilities Maintenance and Operations Fund
Statement of Net Assets
March 31, 2013**

ASSETS

Current assets:

Cash and cash equivalents	\$ 11,841,698.71
Accrued interest on investments	13,100.26
Inventories	186,168.87
Due from other funds	810.95
Due from other governments	8,223.05
Accounts receivable	163,931.73
Due from component units	21.07
Total current assets	<u>12,213,954.64</u>

Noncurrent assets:

Capital assets:

Buildings	525,283.39
Infrastructure	3,169,682.90
Equipment & Vehicles	2,036,582.05
Less accumulated depreciation	<u>(5,400,665.91)</u>
Total capital assets (net of accumulated depreciation)	<u>330,882.43</u>
Total assets	<u>12,544,837.07</u>

LIABILITIES

Current liabilities:

Vouchers payable	132,423.78
Accounts payable	366,066.92
Unearned revenue	<u>120,810.86</u>
Total current liabilities	<u>619,301.56</u>

NET ASSETS

Invested in capital assets, net of related debt	330,882.43
Unrestricted	<u>11,594,653.08</u>
Total net assets	<u>\$ 11,925,535.51</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, 2013

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
Office space rental GF GP	\$ 22,490,239.00	\$ 21,577,695.28	\$ (912,543.72)
Office space rental non GF GP	2,365,773.00	2,197,997.04	(167,775.96)
Maintenance department charges	967,500.00	1,071,196.33	103,696.33
Ext-Other Revenue	181,300.00	285,078.66	103,778.66
Ext-Agencies Revenue	131,092.00	160,113.36	29,021.36
Refund prior years expenditures	0.00	11,634.13	11,634.13
Sale of equipment	0.00	947.80	947.80
Total operating revenues	<u>26,135,904.00</u>	<u>25,304,662.60</u>	<u>(831,241.40)</u>
Operating expenses:			
Salaries	<u>7,368,363.00</u>	<u>7,094,451.85</u>	<u>273,911.15</u>
Fringe benefits	<u>5,600,869.00</u>	<u>4,911,471.85</u>	<u>689,397.15</u>
Contractual services:			
Auction expense	500.00	402.80	97.20
Adjust of prior years expenses	0.00	5,791.36	(5,791.36)
Electrical service	2,750,000.00	2,232,778.72	517,221.28
Employee medical exams	600.00	378.96	221.04
Employee license-certification	4,000.00	0.00	4,000.00
Equipment repairs and maintenance	70,000.00	92,438.68	(22,438.68)
Fuel oil	150,000.00	1,351.83	148,648.17
Garbage and rubbish disposal	159,100.00	85,615.00	73,485.00
Indirect costs	1,266,600.00	1,047,901.00	218,699.00
Laundry charges	56,000.00	43,510.56	12,489.44
Licences and Permits	10,000.00	6,977.89	3,022.11
Membership dues	3,000.00	3,187.00	(187.00)
Miscellaneous	7,500.00	3,679.47	3,820.53
Gas-natural	1,700,000.00	1,025,400.24	674,599.76
Periodicals, books	2,000.00	956.11	1,043.89
Personal mileage	1,300.00	285.41	1,014.59
Printing	2,600.00	203.50	2,396.50
Rent	0.00	15,704.00	(15,704.00)
Software rental	20,000.00	6,000.00	14,000.00
Software support	12,000.00	0.00	12,000.00
Sublet repairs	3,031,079.00	4,044,816.61	(1,013,737.61)
Travel and conference	5,000.00	2,984.89	2,015.11
Travel employees taxable meals	0.00	55.20	(55.20)
Uncollectable accounts receivable	0.00	36.69	(36.69)
Water and sewer	900,000.00	929,645.41	(29,645.41)
Total contractual services	<u>10,151,279.00</u>	<u>9,550,101.33</u>	<u>601,177.67</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, 2013

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating expenses, continued:			
Commodities:			
Custodial supplies	207,550.00	207,998.37	(448.37)
Dry goods and clothing	10,000.00	9,182.02	817.98
Employee footwear	0.00	1,191.17	(1,191.17)
Expendable equipment	20,000.00	9,021.57	10,978.43
Gasoline Charges	9,000.00	17,721.91	(8,721.91)
Ground supplies	55,600.00	46,415.72	9,184.28
Maintenance supplies	459,400.00	449,561.61	9,838.39
Material and supplies	125,000.00	114,820.78	10,179.22
Office supplies	23,100.00	19,935.05	3,164.95
Postage	2,000.00	2,097.24	(97.24)
Printing supplies	600.00	0.00	600.00
Road salt	125,000.00	58,935.36	66,064.64
Security supplies	125,000.00	200,604.30	(75,604.30)
Shop supplies	6,000.00	9,842.28	(3,842.28)
Small tools	12,000.00	11,543.81	456.19
Total commodities	<u>1,180,250.00</u>	<u>1,158,871.19</u>	<u>21,378.81</u>
Depreciation	<u>63,000.00</u>	<u>59,258.58</u>	<u>3,741.42</u>
Internal services:			
Convenience copier	10,326.00	3,574.94	6,751.06
Drain equipment	17,500.00	20,376.57	(2,876.57)
Info tech-development	15,000.00	47,770.58	(32,770.58)
Info tech-operations	387,005.00	353,837.31	33,167.69
Insurance fund	92,672.00	87,276.43	5,395.57
Motor Pool Fuel Charges	78,175.00	68,778.94	9,396.06
Motor Pool	251,053.00	266,360.22	(15,307.22)
Radio communications	7,357.00	8,268.88	(911.88)
Telephone communications	127,146.00	129,624.35	(2,478.35)
Total internal services	<u>986,234.00</u>	<u>985,868.22</u>	<u>365.78</u>
Total operating expenses	<u>25,349,995.00</u>	<u>23,760,023.02</u>	<u>1,589,971.98</u>
Operating income (loss)	<u>785,909.00</u>	<u>1,544,639.58</u>	<u>758,730.58</u>
Nonoperating revenues (expenses):			
Income from investments	137,500.00	108,189.58	(29,310.42)
Gain on Exchange of Assets	0.00	8,950.00	8,950.00
Accrued Interest Adjustments	0.00	(5,910.19)	(5,910.19)
Planned use of fund balance	1,342,591.00	0.00	(1,342,591.00)
Total nonoperating revenues (expense)	<u>1,480,091.00</u>	<u>111,229.39</u>	<u>(1,368,861.61)</u>
Income (loss) before transfers	<u>2,266,000.00</u>	<u>1,655,868.97</u>	<u>(610,131.03)</u>
Transfers in	0.00	193,293.43	193,293.43
Transfers out	(2,266,000.00)	(2,338,762.45)	(72,762.45)
Change in net assets	<u>\$ 0.00</u>	<u>(489,600.05)</u>	<u>\$ (489,600.05)</u>
Total net assets - beginning		12,415,135.56	
Total net assets - ending		<u>\$ 11,925,535.51</u>	

**County of Oakland
Fringe Benefits Fund
Statement of Net Assets
September 30, 2013**

ASSETS

Current assets:

Cash and cash equivalents	\$ 61,687,640.23
Accrued interest receivable	402,731.94
Accounts receivable	75.00
Prepaid items	2,414,968.91
Total current assets	<u>64,505,416.08</u>

LIABILITIES

Current liabilities:

Vouchers payable	808,330.56
Due to other governmental units	331,447.29
Current portion of compensated absences	1,205,463.00
Current portion of claims and judgements	3,700,333.00
Accrued liabilities	<u>2,120,231.21</u>
Total current liabilities	<u>8,165,805.06</u>

Noncurrent liabilities:

Accrued compensated absences	10,849,171.00
Claims and judgements	<u>10,556,071.72</u>
Total noncurrent liabilities	<u>21,405,242.72</u>
Total liabilities	<u>29,571,047.78</u>

NET ASSETS

Unrestricted	<u>34,934,368.30</u>
Total net assets	<u>\$ 34,934,368.30</u>

**County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2013**

	<u>Amended Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Operating revenues:			
Retirees medical - veba	\$ 48,561,700.00	\$ 49,383,555.45	\$ 821,855.45
Medical insurance	31,820,000.00	29,385,882.58	(2,434,117.42)
Social security	15,000,000.00	14,279,235.59	(720,764.41)
Defined contribution - county	14,350,000.00	14,157,540.32	(192,459.68)
Prescription coverage insurance	10,000,000.00	9,285,535.66	(714,464.34)
Ext - flex benefit hospital deductions	5,000,000.00	4,949,733.68	(50,266.32)
Dental insurance	3,316,000.00	2,859,828.45	(456,171.55)
Workers compensation	2,683,800.00	2,897,443.62	213,643.62
Salary continuation	2,500,000.00	2,452,495.52	(47,504.48)
Retirement administration	2,275,500.00	2,451,702.79	176,202.79
Employees in-service training	1,361,000.00	1,384,361.30	23,361.30
Employee benefits	842,000.00	871,239.07	29,239.07
Retirement health savings	800,000.00	826,422.83	26,422.83
Unemployment compensation	800,000.00	750,148.29	(49,851.71)
Ext - prescription drug rebates	600,000.00	621,612.76	21,612.76
Group life insurance	550,000.00	538,541.05	(11,458.95)
Wellness unit	498,800.00	507,829.14	9,029.14
Ext - flex benefit life insurance	350,000.00	344,196.77	(5,803.23)
Ext - medical insurance	280,000.00	186,365.80	(93,634.20)
Tuition reimbursement	260,000.00	264,698.54	4,698.54
Vision insurance	216,500.00	259,100.90	42,600.90
Flex benefit plan	200,000.00	204,010.45	4,010.45
Defined contribution ptne	175,000.00	187,227.44	12,227.44
Ext other revenue	150,000.00	592,641.09	442,641.09
Retirement administration - ptne	128,000.00	41,395.65	(86,604.35)
Ext - flex benefit dental insurance	115,000.00	96,659.81	(18,340.19)
Ext - flex benefit vision insurance	105,000.00	107,101.86	2,101.86
Fringe benefits	95,500.00	98,811.79	3,311.79
Ext - dental insurance	25,000.00	16,549.30	(8,450.70)
Ext - forfeiture of deposits	20,000.00	921,800.28	901,800.28
Ext - vision insurance	2,500.00	4,709.20	2,209.20
Short term disability	0.00	13,117.10	13,117.10
Ext - premium adjustment	0.00	5,840.00	5,840.00
Ext - training	0.00	2,780.00	2,780.00
Ext - wellness revenue	0.00	12,427.39	12,427.39
Total operating revenues	<u>143,081,300.00</u>	<u>140,962,541.47</u>	<u>(2,118,758.53)</u>
Operating expenses:			
Fringe benefits:			
Adj prior years exp	0.00	150,010.00	(150,010.00)
Defined contribution - county	14,500,000.00	14,157,540.32	342,459.68
Defined contribution - ptne retirement	175,000.00	187,227.44	(12,227.44)
Dental insurance	3,456,000.00	3,002,651.74	453,348.26
Disability insurance	2,500,000.00	2,481,903.41	18,096.59
Employees in-service training	419,400.00	304,925.17	114,474.83
In-service training - info tech.	350,000.00	221,908.17	128,091.83
Flex benefit payments	200,000.00	105,594.63	94,405.37
Group life insurance	900,000.00	884,516.92	15,483.08
Medical insurance	37,100,000.00	28,920,525.80	8,179,474.20
Prescription coverage	10,600,000.00	9,259,926.05	1,340,073.95
Indirect costs	300,000.00	250,413.00	49,587.00
Licenses and permits	0.00	2,000.00	(2,000.00)
Vision insurance	324,000.00	267,804.96	56,195.04
Patient ctr outcome research	0.00	7,880.00	(7,880.00)
Pension contribution exp	5,400,000.00	5,400,095.00	(95.00)
Professional services	0.00	117,527.20	(117,527.20)
Retirement health savings	800,000.00	826,422.83	(26,422.83)
Social security	15,000,000.00	14,280,625.90	719,374.10
Tuition reimbursement	260,000.00	123,231.76	136,768.24
Unemployment insurance	800,000.00	488,128.37	311,871.63
Workers compensation claims	2,000,000.00	2,171,807.07	(171,807.07)
Total fringe benefits	<u>95,084,400.00</u>	<u>83,612,665.74</u>	<u>11,471,734.26</u>

**County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2013**

	<u>Amended Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Retiree Medical Ben Trust:			
Bond maturing	20,520,000.00	20,520,000.00	0.00
Interest expense	28,041,700.00	28,041,687.50	12.50
Total retiree medical ben trust	<u>48,561,700.00</u>	<u>48,561,687.50</u>	<u>12.50</u>
Retirement administration:			
Advertising	0.00	1,847.75	(1,847.75)
Freight and express	100.00	0.00	100.00
Membership dues	3,000.00	600.00	2,400.00
Monitoring services	210,000.00	227,420.70	(17,420.70)
Periodicals, books, publications	600.00	847.50	(247.50)
Printing	3,000.00	5,478.55	(2,478.55)
Sick and annual leave cash-out	1,600,000.00	1,302,476.47	297,523.53
Travel and conference	8,000.00	7,025.82	974.18
Workshops and meetings	0.00	3,844.10	(3,844.10)
Metered postage	545.00	0.00	545.00
Info tech operations	2,755.00	0.00	2,755.00
Total retirement administration	<u>1,828,000.00</u>	<u>1,549,540.89</u>	<u>278,459.11</u>
Retirement administration unit:			
Salaries	335,058.00	324,813.16	10,244.84
Fringe benefits	235,202.00	180,423.35	54,778.65
Personal mileage	1,260.00	80.80	1,179.20
Printing	0.00	35.50	(35.50)
Office supplies	2,300.00	2,610.32	(310.32)
Equipment rental	1,680.00	1,680.00	0.00
Total retirement admin unit	<u>575,500.00</u>	<u>509,643.13</u>	<u>65,856.87</u>
Wellness program:			
Salaries	64,970.00	65,316.14	(346.14)
Fringe benefits	33,878.00	33,669.85	208.15
Periodicals, books, publications	5,200.00	2,715.95	2,484.05
Personal mileage	200.00	0.00	200.00
Printing	9,000.00	5,970.46	3,029.54
Professional services	122,000.00	106,324.00	15,676.00
Special event program	49,000.00	24,164.17	24,835.83
Travel and conference	300.00	80.00	220.00
Water and sewage charges	0.00	2,432.00	(2,432.00)
Wellness rewards	6,000.00	0.00	6,000.00
Wellness screenings	195,000.00	189,600.00	5,400.00
Workshops and meetings	2,000.00	1,346.16	653.84
Metered postage	1,694.00	5,272.96	(3,578.96)
Office supplies	3,000.00	20.43	2,979.57
Maintenance department charge	5,000.00	1,728.83	3,271.17
Motor pool	1,328.00	1,225.69	102.31
Telephone communications	58.00	158.96	(100.96)
Total wellness program	<u>498,628.00</u>	<u>440,025.60</u>	<u>58,602.40</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	527.00	278.73	248.27
Building space	214,755.00	205,110.20	9,644.80
Convenience copier	624.00	782.63	(158.63)
Info tech operations	29,994.00	29,631.00	363.00
Maintenance department charges	0.00	2,096.62	(2,096.62)
Telephone communications	7,154.00	6,279.25	874.75
Total child care facility	<u>262,900.00</u>	<u>244,178.43</u>	<u>18,721.57</u>

**County of Oakland
Fringe Benefits Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2013**

	<u>Amended Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Workers compensation unit:			
Salaries	165,657.00	166,921.34	(1,264.34)
Fringe benefits	97,526.00	95,072.46	2,453.54
Insurance	125,000.00	177,641.00	(52,641.00)
Membership dues	1,000.00	525.00	475.00
Periodicals, books, publications	100.00	177.50	(77.50)
Personal mileage	1,100.00	1,664.01	(564.01)
Professional services	200,000.00	140,000.00	60,000.00
Software support maintenance	200.00	100.00	100.00
State of michigan fees	49,694.00	38,809.64	10,884.36
Travel and conference	3,400.00	350.00	3,050.00
Bldg space cost allocation	13,797.00	13,177.70	619.30
Info tech operations	9,516.00	10,517.34	(1,001.34)
Insurance fund	13,472.00	18,089.00	(4,617.00)
Maintenance department charge	3,000.00	178.31	2,821.69
Telephone communications	338.00	625.40	(287.40)
Total workers compensation unit	<u>683,800.00</u>	<u>663,848.70</u>	<u>19,951.30</u>
Fringe benefits unit:			
Salaries	62,228.00	61,965.64	262.36
Fringe benefits	33,272.00	32,478.49	793.51
Total fringe benefits unit	<u>95,500.00</u>	<u>94,444.13</u>	<u>1,055.87</u>
Employee benefits unit:			
Salaries	276,233.00	252,806.34	23,426.66
Fringe benefits	182,067.00	170,131.74	11,935.26
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	848.00	152.00
Periodicals, books, publications	800.00	1,323.50	(523.50)
Personal mileage	170.00	276.43	(106.43)
Printing	17,000.00	2,809.18	14,190.82
Professional services	350,000.00	354,452.71	(4,452.71)
Travel and conference	2,700.00	0.00	2,700.00
Metered postage	2,500.00	472.80	2,027.20
Office supplies	1,750.00	2,503.16	(753.16)
Equipment rental	1,680.00	1,680.00	0.00
Total employee benefits unit	<u>842,000.00</u>	<u>787,303.86</u>	<u>54,696.14</u>
Training and development unit:			
Salaries	295,899.00	242,456.33	53,442.67
Fringe benefits	220,489.00	161,433.03	59,055.97
Membership dues	1,200.00	490.00	710.00
Personal mileage	300.00	67.35	232.65
Printing	10,000.00	2,991.92	7,008.08
Special event program	50,000.00	44,718.57	5,281.43
Travel and conference	3,412.00	1,386.38	2,025.62
Other expendable equipment	2,500.00	0.00	2,500.00
Office supplies	3,500.00	558.62	2,941.38
Maintenance department charges	4,300.00	2,957.70	1,342.30
Total training and development unit	<u>591,600.00</u>	<u>457,059.90</u>	<u>134,540.10</u>
Total operating expenses	<u>149,024,028.00</u>	<u>136,920,397.88</u>	<u>12,103,630.12</u>
Operating income (loss)	<u>(5,942,728.00)</u>	<u>4,042,143.59</u>	<u>9,984,871.59</u>
Nonoperating revenues (expenses):			
Income from investments	542,900.00	408,036.79	(134,863.21)
Total nonoperating revenues (expenses)	<u>542,900.00</u>	<u>408,036.79</u>	<u>(134,863.21)</u>
Income (Loss) before transfer	(5,399,828.00)	4,450,180.38	9,850,008.38
Transfer in	5,400,000.00	5,400,095.00	95.00
Change in net assets	<u>\$ 172.00</u>	<u>9,850,275.38</u>	<u>\$ 9,850,103.38</u>
Total net assets - beginning		25,084,092.92	
Total net assets - ending		<u>\$ 34,934,368.30</u>	

**County of Oakland
Information Technology Fund
Statement of Net Assets
September 30, 2013**

ASSETS

Current assets:

Cash and cash equivalents	\$ 11,793,678.47
Inventories	38,596.13
Accounts receivable	40,751.34
Accrued interest on investment	33,277.93
Due from other funds	11,685.50
Due from other governmental units	2,755.96
Deferred charges	166.98
Prepaid items	3,436,858.67
Total current assets	<u>15,357,770.98</u>

Noncurrent assets:

Capital assets, at cost:

Equipment	25,863,983.28
Computer softwear	30,733,597.51
Less accumulated depreciation	<u>(50,668,011.53)</u>
Total capital assets (net of accumulated depreciation)	<u>5,929,569.26</u>
Total assets	<u>21,287,340.24</u>

LIABILITIES

Current liabilities:

Accounts payable	824,280.15
Vouchers payable	556,248.25
Unearned revenues	250.00
Total liabilities	<u>1,380,778.40</u>

NET ASSETS

Invested in capital assets, net of related debt	5,929,569.26
Unrestricted - designated for projects	4,215,311.19
Unrestricted	9,761,681.39
Total net assets	<u>\$ 19,906,561.84</u>

County of Oakland
Information Technology Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2013

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
CLEMIS Operations Outside	\$ 201,436.00	\$ 202,933.52	\$ 1,497.52
Equipment Rental	1,512,990.00	1,248,417.11	(264,572.89)
Non-Governmental Development	1,534,300.00	1,030,403.49	(503,896.51)
Non-Governmental Operating	3,455,263.00	3,436,910.29	(18,352.71)
OC Depts Development Support	5,347,682.00	3,468,363.73	(1,879,318.27)
OC Depts Operations	13,000,970.00	12,507,235.25	(493,734.75)
Ext-Agencies	240,749.00	228,425.42	(12,323.58)
Ext-Defr Land File Tax Bills	59,000.00	77,472.96	18,472.96
Ext-Enhanced Access Fees	548,492.00	842,133.36	293,641.36
Ext-Other Revenue	500.00	550.00	50.00
Ext-Reimb of Equalization Ser.	16,000.00	15,223.26	(776.74)
Sale of Equipment	5,000.00	14,602.74	9,602.74
Total operating revenues	<u>25,922,382.00</u>	<u>23,072,671.13</u>	<u>(2,849,710.87)</u>
Operating expenses:			
Salaries	<u>8,808,455.00</u>	<u>7,308,435.41</u>	<u>1,500,019.59</u>
Fringe benefits	<u>5,750,100.00</u>	<u>4,576,599.01</u>	<u>1,173,500.99</u>
Contractual services:			
Adjustment - prior years expense	0.00	19,040.00	(19,040.00)
Adjustment - prior years revenue	0.00	11,590.00	(11,590.00)
Auction expense	2,000.00	434.46	1,565.54
Bank Charges	9,000.00	12,868.14	(3,868.14)
Charge Card Fees	105,000.00	123,087.79	(18,087.79)
Communications	731,000.00	501,915.81	229,084.19
Contracted Services	481,000.00	690,175.26	(209,175.26)
Copier Machine Rental	409,000.00	80,765.68	328,234.32
Equipment Repairs & Maintenance	813,356.00	467,766.31	345,589.69
Freight and Express	10,000.00	16,483.41	(6,483.41)
Garbage and Rubbish Disposal	6,500.00	1,959.92	4,540.08
Indirect Costs	1,684,425.00	1,126,505.00	557,920.00
Maintenance Contract	212,143.00	128,495.44	83,647.56
Memberships Dues	10,760.00	1,086.50	9,673.50
Personal Mileage	11,600.00	3,994.44	7,605.56
Printing	2,635.00	221.19	2,413.81
Professional Services	4,408,705.00	4,506,131.22	(97,426.22)
Software Rental Lease Purchase	507,000.00	530,947.12	(23,947.12)
Software Support Maintenance	3,123,234.00	3,529,276.85	(406,042.85)
Travel and Conference	90,000.00	52,355.35	37,644.65
Uncollectable accts. Receivable	0.00	569.00	(569.00)
Workshops and Meetings	0.00	47.79	(47.79)
Total contractual services	<u>12,617,358.00</u>	<u>11,805,716.68</u>	<u>811,641.32</u>

County of Oakland
Information Technology Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2013

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating expenses, continued:			
Commodities:			
Computer Supplies	20,000.00	9,476.76	10,523.24
Expendable equipment	282,100.00	355,471.63	(73,371.63)
Metered Postage	910.00	106.18	803.82
Office supplies	20,000.00	10,682.00	9,318.00
Paper Printing	40,000.00	1,954.82	38,045.18
Parts and Accessories	62,599.00	70,299.49	(7,700.49)
Printing Supplies	25,000.00	7,317.40	17,682.60
Total commodities	<u>450,609.00</u>	<u>455,308.28</u>	<u>(4,699.28)</u>
Depreciation:			
Depreciation Equipment	3,008,410.00	2,083,066.47	925,343.53
Total depreciation	<u>3,008,410.00</u>	<u>2,083,066.47</u>	<u>925,343.53</u>
Internal services:			
Bldg Space Cost Allocation	865,928.00	827,038.64	38,889.36
Convenience Copier	7,968.00	4,636.36	3,331.64
Insurance fund	88,013.00	79,720.87	8,292.13
Maintenance Department Charges	26,548.00	23,384.51	3,163.49
Motor Pool Fuel Charges	12,557.00	11,498.46	1,058.54
Motor Pool	45,875.00	42,606.62	3,268.38
Telephone Communications	165,878.00	164,441.02	1,436.98
Total internal services	<u>1,212,767.00</u>	<u>1,153,326.48</u>	<u>59,440.52</u>
Total operating expenses	<u>31,847,699.00</u>	<u>27,382,452.33</u>	<u>4,465,246.67</u>
Operating income (loss)	<u>(5,925,317.00)</u>	<u>(4,309,781.20)</u>	<u>1,615,535.80</u>
Nonoperating revenues (expenses):			
Income from investments	175,000.00	81,114.69	(93,885.31)
Gain on Exchange of Assets	5,500.00	2,886.54	(2,613.46)
Planned use of fund balance	3,103,394.00	0.00	(3,103,394.00)
Total nonoperating revenues (expense)	<u>3,283,894.00</u>	<u>84,001.23</u>	<u>(3,199,892.77)</u>
Income (loss) before transfers	<u>(2,641,423.00)</u>	<u>(4,225,779.97)</u>	<u>(1,584,356.97)</u>
Transfers in	2,641,423.00	2,641,423.00	0.00
Transfers out	0.00	0.00	0.00
Change in net assets	<u>\$ 0.00</u>	<u>(1,584,356.97)</u>	<u>\$ (1,584,356.97)</u>
Total net assets - beginning		21,490,918.81	
Total net assets - ending		<u>\$ 19,906,561.84</u>	

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

ASSETS

Current assets:

Cash and cash equivalents	\$ 3,385,383.99
Accrued interest receivable	3,921.27
Due from municipalities	5,514.43
Inventories	264,576.45
Prepaid items	2,514.32
Total current assets	3,661,910.46

Noncurrent assets:

Capital assets

Buildings	424,860.46
Equipment	52,034.00
Vehicles	14,326,239.20
Less accumulated depreciation	(9,732,416.59)
Total capital assets (net of accumulated depreciation)	5,070,717.07
Total assets	8,732,627.53

LIABILITIES

Current liabilities:

Vouchers payable	518,461.13
Accounts payable	5,066.63
Due to other funds	55,922.00
Total current liabilities	579,449.76

NET ASSETS

Invested in capital assets, net of related debt	5,070,717.07
Unrestricted	3,082,460.70
Total net assets	\$ 8,153,177.77

County of Oakland
Motor Pool
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2013

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
Leased equipment	\$ 4,493,551.00	\$ 5,053,277.04	\$ 559,726.04
Gasoline, oil and grease	1,881,110.00	2,221,550.73	340,440.73
Productive labor	255,000.00	301,217.91	46,217.91
Parts and accessories	115,000.00	172,098.23	57,098.23
Ext-other revenue	40,000.00	61,181.67	21,181.67
Sublet repairs	15,330.00	8,742.99	(6,587.01)
Ext-productive labor	7,500.00	28,203.92	20,703.92
Ext-parts and accessories	2,000.00	424.05	(1,575.95)
Car wash	700.00	1,265.75	565.75
Ext-warranty reimbursements	500.00	57,669.03	57,169.03
Refund of prior years expenses	0.00	97.94	97.94
Sale of equipment	0.00	81,615.18	81,615.18
Sale of scrap	0.00	2,121.45	2,121.45
Total operating revenues	<u>6,810,691.00</u>	<u>7,989,465.89</u>	<u>1,178,774.89</u>
Operating expenses:			
Salaries	<u>721,477.00</u>	<u>697,573.64</u>	<u>23,903.36</u>
Fringe benefits	<u>558,330.00</u>	<u>529,656.31</u>	<u>28,673.69</u>
Contractual services:			
Auction expense	13,000.00	18,873.62	(5,873.62)
Car wash	60,000.00	51,478.25	8,521.75
Employee license - certification	0.00	300.00	(300.00)
Freight and express	500.00	0.00	500.00
Garbage and rubbish disposal	300.00	0.00	300.00
Indirect costs	415,510.00	415,510.00	0.00
Insurance	300,000.00	264,292.68	35,707.32
Insurance reserve expense	175,000.00	167,478.65	7,521.35
Laundry and cleaning	6,500.00	4,709.12	1,790.88
License plates and title fees	3,100.00	2,433.34	666.66
Maintenance contract	17,500.00	18,322.84	(822.84)
Memberships dues	1,300.00	0.00	1,300.00
Oil and washer solvent	29,000.00	28,470.04	529.96
Periodicals, books & publications	0.00	1,345.95	(1,345.95)
Printing	500.00	0.00	500.00
Sublet repairs	80,000.00	72,633.76	7,366.24
Tool allowance	2,250.00	2,000.00	250.00
Towing and storage fees	662.00	250.00	412.00
Training fees	1,000.00	0.00	1,000.00
Travel and Conference	7,500.00	4,982.74	2,517.26
Total contractual services	<u>1,113,622.00</u>	<u>1,053,080.99</u>	<u>60,541.01</u>

County of Oakland
Motor Pool
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2013

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating expenses, continued:			
Commodities:			
Custodial Supplies	3,000.00	4,243.10	(1,243.10)
Dry goods and clothing	1,900.00	597.50	1,302.50
Employee footwear	0.00	211.66	(211.66)
Expendable equipment	140,000.00	244,397.55	(104,397.55)
Gasoline - billable	2,336,127.00	2,665,245.82	(329,118.82)
Metered postage	700.00	611.53	88.47
Office supplies	2,122.00	1,900.36	221.64
Parts and accessories	434,455.00	417,783.59	16,671.41
Shop supplies	38,500.00	43,953.20	(5,453.20)
Tires and tubes	150,000.00	195,658.97	(45,658.97)
Total commodities	<u>3,106,804.00</u>	<u>3,574,603.28</u>	<u>(467,799.28)</u>
Depreciation:			
Depreciation	1,679,873.00	1,776,544.29	(96,671.29)
Total depreciation	<u>1,679,873.00</u>	<u>1,776,544.29</u>	<u>(96,671.29)</u>
Internal services:			
Bldg space cost allocation	127,909.00	122,164.76	5,744.24
Convenience copier	1,073.00	933.35	139.65
Info tech development	18,393.00	0.00	18,393.00
Info tech operations	37,947.00	38,148.32	(201.32)
Insurance fund	167,684.00	165,141.88	2,542.12
Maintenance Department Charges	500.00	153.29	346.71
Radio communications	1,828.00	1,920.88	(92.88)
Telephone Communications	5,407.00	4,568.00	839.00
Total internal services	<u>360,741.00</u>	<u>333,030.48</u>	<u>27,710.52</u>
Total operating expenses	<u>7,540,847.00</u>	<u>7,964,488.99</u>	<u>(423,641.99)</u>
Operating income (loss)	<u>(730,156.00)</u>	<u>24,976.90</u>	<u>755,132.90</u>
Nonoperating revenues (expenses):			
Loss on sale of vehicles	0.00	(13,445.41)	(13,445.41)
Gain on sale of vehicles	150,000.00	256,246.59	106,246.59
Income from investments	40,000.00	27,654.71	(12,345.29)
Total nonoperating revenues (expense)	<u>190,000.00</u>	<u>270,455.89</u>	<u>80,455.89</u>
Income (loss) before transfers	(540,156.00)	295,432.79	835,588.79
Transfers in	148,051.00	148,051.00	0.00
Transfers out	(1,274,544.00)	(1,274,544.00)	0.00
Change in net assets	<u>\$ (1,666,649.00)</u>	<u>(831,060.21)</u>	<u>\$ 835,588.79</u>
Total net assets - beginning		8,984,237.98	
Total net assets - ending		<u>\$ 8,153,177.77</u>	

**County of Oakland
Telephone Communications Fund
Statement of Net Assets
September 30, 2013**

ASSETS

Current assets:

Cash and cash equivalents	\$	3,677,515.17
Due from other governments		462.20
Accrued interest on investment		2,318.15
Accounts receivable		365.29
Prepaid items		42,399.62
Total current assets		3,723,060.43

Noncurrent assets:

Equipment		3,891,675.37
Computer software		947,284.00
Less accumulated depreciation		(4,567,713.57)
Total capital assets (net of accumulated depreciation)		271,245.80
Total assets		3,994,306.23

LIABILITIES

Current liabilities:

Vouchers payable		67,529.89
Accounts payable		7,715.83
Total current liabilities		75,245.72

NET ASSETS

Invested in capital assets, net of related debt		271,245.80
Unrestricted		3,647,814.71
Total net assets	\$	3,919,060.51

County of Oakland
Telephone Communications
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2013

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
Sale of phone service, internal	\$ 2,800,000.00	\$ 2,682,418.47	\$ (117,581.53)
Leased equipment	14,000.00	6,487.70	(7,512.30)
Sale of phone service, external	30,000.00	11,240.49	(18,759.51)
Sale of equipment	0.00	349.92	349.92
Total operating revenues	<u>2,844,000.00</u>	<u>2,700,496.58</u>	<u>(143,503.42)</u>
Operating expenses:			
Salaries	187,489.00	190,315.65	(2,826.65)
Fringe benefits	144,210.00	139,751.34	4,458.66
Contractual services:			
Communications	1,214,000.00	1,053,389.22	160,610.78
Equipment repairs and maint.	25,000.00	23,979.45	1,020.55
Indirect costs	297,450.00	231,606.00	65,844.00
Maintenance contract/equipment	240,000.00	221,426.66	18,573.34
Memberships dues	150.00	0.00	150.00
Personal mileage	200.00	0.00	200.00
Professional services	8,000.00	6,500.00	1,500.00
Spftware support/maintenance	57,910.00	29,221.73	28,688.27
Sublet repairs	80,000.00	7,982.50	72,017.50
Tower charges	14,000.00	6,402.59	7,597.41
Travel and Conference	5,000.00	0.00	5,000.00
Voice mail	2,000.00	12,561.68	(10,561.68)
Total contractual services	<u>1,943,710.00</u>	<u>1,593,069.83</u>	<u>350,640.17</u>

County of Oakland
Telephone Communications
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2013

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating expenses, continued:			
Commodities:			
Other expendable equipment	178,544.00	69,294.13	109,249.87
Office supplies	111.00	0.00	111.00
Postage	111.00	0.00	111.00
Total commodities	<u>178,766.00</u>	<u>69,294.13</u>	<u>109,471.87</u>
Depreciation:			
Equipment	336,300.00	123,640.66	212,659.34
Total depreciation	<u>336,300.00</u>	<u>123,640.66</u>	<u>212,659.34</u>
Internal services:			
Bldg space cost allocation	12,861.00	12,283.50	577.50
Info tech operations	510,676.00	504,988.13	5,687.87
Insurance fund	219.00	218.88	0.12
Maintenance Department Charges	1,000.00	0.00	1,000.00
Motor pool fuel charges	1,405.00	809.83	595.17
Motor pool	4,496.00	4,466.00	30.00
Total internal services	<u>530,657.00</u>	<u>522,766.34</u>	<u>7,890.66</u>
Total operating expenses	<u>3,321,132.00</u>	<u>2,638,837.95</u>	<u>682,294.05</u>
Operating income (loss)	<u>(477,132.00)</u>	<u>61,658.63</u>	<u>538,790.63</u>
Nonoperating revenues (expenses):			
Planned use of fund balance	443,588.00	0.00	(443,588.00)
Income from investments	30,000.00	27,897.69	(2,102.31)
Total nonoperating revenues (expense)	<u>473,588.00</u>	<u>27,897.69</u>	<u>(445,690.31)</u>
Income (loss) before transfers	(3,544.00)	89,556.32	93,100.32
Transfers in	3,544.00	3,544.00	0.00
Transfers out	0.00	0.00	0.00
Change in net assets	<u>\$ 0.00</u>	<u>93,100.32</u>	<u>\$ 93,100.32</u>
Total net assets - beginning		3,825,960.19	
Total net assets - ending		<u>\$ 3,919,060.51</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, 2013**

ASSETS

Current assets:

Cash and cash equivalents	\$	15,476,295.48
Accounts receivable		427,614.96
Current contracts receivable		1,172,076.59
Due from municipalities		1,200.00
Accrued interest receivable		57,616.23
Total current assets		17,134,803.26

Noncurrent assets:

Land		36,201,392.70
Land improvements		34,314,761.99
Building		33,783,420.70
Construction in progress		87,712.74
Equipment		924,756.42
Roads and parking lots		4,622,936.46
Vehicles		2,320,918.03
Collections - undepreciable		12,000.00
Less accumulated depreciation		(36,844,904.66)
Total capital assets (net of accumulated depreciation)		75,422,994.38
Total assets		92,557,797.64

LIABILITIES

Current liabilities:

Vouchers payable		50,573.59
Current portion of capital lease		590,000.00
Deferred income		1,416,158.78
Deposits and other liabilities		468,729.41
Total liabilities		2,525,461.78

Non-current liabilities:

Long-term portion capital lease		8,760,000.00
Total non-current liabilities		8,760,000.00
Total liabilities		11,285,461.78

NET ASSETS

Invested in capital assets		66,072,994.38
Reserved for projects		21,278.43
Unrestricted		15,178,063.05
Total net assets	\$	81,272,335.86

**County of Oakland
Airport Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2013**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
Aviation gas	\$ 1,003,160.00	\$ 862,058.83	\$ (141,101.17)
Car rental concessions	32,950.00	35,214.02	2,264.02
Costs	0.00	1,104.80	1,104.80
Gas, oil & grease charges	0.00	294.25	294.25
Land lease	1,277,000.00	1,168,862.28	(108,137.72)
Landing fee concessions	71,204.00	57,960.00	(13,244.00)
Landing fees	22,000.00	17,040.00	(4,960.00)
Late penalty	19,594.00	9,456.42	(10,137.58)
Miscellaneous	15,000.00	5,078.16	(9,921.84)
Parking fees	850.00	1,965.00	1,115.00
Reimburse US customs service	285,000.00	492,642.60	207,642.60
T-hangar rental	2,118,363.00	1,716,100.25	(402,262.75)
Terminal space	6,800.00	0.00	(6,800.00)
Tie downs	23,500.00	11,622.95	(11,877.05)
Total operating revenues	<u>4,875,421.00</u>	<u>4,379,399.56</u>	<u>(496,021.44)</u>
Operating expenses:			
Salaries	<u>1,170,510.00</u>	<u>1,087,751.59</u>	<u>82,758.41</u>
Fringe benefits	<u>756,632.00</u>	<u>707,132.27</u>	<u>49,499.73</u>
Contractual services:			
Adjustment prior years revenue	0.00	300.00	(300.00)
Adj prior years expenses	0.00	13,333.07	(13,333.07)
Advertising	0.00	1,775.35	(1,775.35)
Auction expense	0.00	106.18	(106.18)
Building maintenance charges	26,000.00	21,679.08	4,320.92
Charge card fees	10,000.00	16,220.27	(6,220.27)
Custodial services	12,400.00	800.00	11,600.00
Electrical service	200,000.00	226,057.38	(26,057.38)
Employee Medical Exams	0.00	730.99	(730.99)
Energy Efficiency Improvements	0.00	3,835.85	(3,835.85)
Equipment maintenance	72,625.00	80,724.94	(8,099.94)
Freight and express	500.00	286.58	213.42
Garbage and rubbish disposal	0.00	4,004.38	(4,004.38)
Grounds maintenance	173,000.00	177,257.68	(4,257.68)
Indirect costs	469,663.00	400,668.00	68,995.00
Laundry and cleaning	3,000.00	2,028.83	971.17
Licenses and permits	2,000.00	1,364.69	635.31

County of Oakland
Airport Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2013

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Management services	55,691.00	53,702.00	1,989.00
Membership dues and publications	2,841.00	2,276.10	564.90
Miscellaneous expenses - donations	0.00	1,720.43	(1,720.43)
Miscellaneous	0.00	152.97	(152.97)
Paying agent fee	300.00	671.53	(371.53)
Periodicals, books, publications	0.00	2,599.19	(2,599.19)
Personal mileage	700.00	550.20	149.80
Printing	3,911.00	87.92	3,823.08
Professional services	11,000.00	10,709.08	290.92
Property taxes	0.00	9.27	(9.27)
Runway and taxiway repairs	7,000.00	552.74	6,447.26
Security expense	7,000.00	5,232.59	1,767.41
Training	11,000.00	1,727.37	9,272.63
Travel and conference	1,200.00	2,081.17	(881.17)
Travel employees taxable meals	0.00	50.60	(50.60)
US custom services	285,000.00	328,421.72	(43,421.72)
Water & sewer charges	29,000.00	39,393.31	(10,393.31)
Window cleaning service	3,300.00	3,375.00	(75.00)
Workshops & meetings	1,000.00	900.08	99.92
Total contractual services	<u>1,388,131.00</u>	<u>1,405,386.54</u>	<u>(17,255.54)</u>
Commodities:			
Dry goods & clothing	6,500.00	3,890.26	2,609.74
Electrical supplies	10,500.00	9,030.83	1,469.17
Employee Footwear	0.00	60.00	(60.00)
Expendable equipment	5,000.00	0.00	5,000.00
Firefighting supplies	3,000.00	4,484.20	(1,484.20)
Gasoline charges	29,000.00	40,431.09	(11,431.09)
Grounds supplies	2,000.00	43.99	1,956.01
Maintenance supplies	15,500.00	19,892.25	(4,392.25)
Metered postage	2,415.00	2,313.41	101.59
Office supplies	7,408.00	3,211.36	4,196.64
Postage - standard mailing	150.00	11.00	139.00
Small tools	6,300.00	2,086.78	4,213.22
Total commodities	<u>87,773.00</u>	<u>85,455.17</u>	<u>2,317.83</u>

County of Oakland
Airport Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2013

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Depreciation:			
Land improvements	1,422,738.00	1,564,773.61	(142,035.61)
Roads & parking lots	376,211.00	282,676.14	93,534.86
Building	635,098.00	833,154.68	(198,056.68)
Equipment	14,205.00	14,466.28	(261.28)
Vehicles	103,774.00	103,773.76	0.24
Total depreciation	<u>2,552,026.00</u>	<u>2,798,844.47</u>	<u>(246,818.47)</u>
Internal services:			
Convenience copier	2,015.00	1,456.55	558.45
Drain equipment	5,000.00	0.00	5,000.00
Info tech - development	12,500.00	3,601.00	8,899.00
Info tech - operations	34,456.00	21,168.00	13,288.00
Insurance fund	241,692.00	153,603.69	88,088.31
Maintenance dept charges	2,000.00	2,086.72	(86.72)
Motor pool fuel charges	300.00	0.00	300.00
Motor pool	5,046.00	4,466.00	580.00
Radio communications	7,922.00	8,152.08	(230.08)
Telephone communications	17,709.00	17,479.69	229.31
Total internal services	<u>328,640.00</u>	<u>212,013.73</u>	<u>116,626.27</u>
Total operating expenses	<u>6,283,712.00</u>	<u>6,296,583.77</u>	<u>(12,871.77)</u>
Operating income (loss)	<u>(1,408,291.00)</u>	<u>(1,917,184.21)</u>	<u>(508,893.21)</u>
Nonoperating revenues (expenses):			
Federal grants	0.00	111,668.37	111,668.37
Income from investments	278,744.00	125,473.76	(153,270.24)
Interest expense	(362,783.00)	(356,601.26)	6,181.74
Capital contributions	1,586,804.00	666,880.14	(919,923.86)
Gain on Exchange of Assets	0.00	2,599.42	2,599.42
Total nonoperating revenues (expenses)	<u>1,502,765.00</u>	<u>550,020.43</u>	<u>(952,744.57)</u>
Income (loss) before transfers	<u>94,474.00</u>	<u>(1,367,163.78)</u>	<u>(1,461,637.78)</u>
Transfers in	0.00	0.00	-
Transfers out	0.00	0.00	0.00
Changes in net assets	<u>\$ 94,474.00</u>	<u>(1,367,163.78)</u>	<u>\$ (1,461,637.78)</u>
Total net assets - beginning		<u>82,639,499.64</u>	
Total net assets - ending		<u>\$ 81,272,335.86</u>	

**County of Oakland
CLEMIS
Statement of Net Assets
September 30, 2013**

ASSETS

Current assets:

Cash and cash equivalents	\$ 8,908,206.09
Due from other governments	791,042.33
Due from other funds	3,665.82
Accounts receivable	112,444.25
Accrued interest receivable	7,167.55
Prepaid items	898,223.49
Total current assets	10,720,749.53

Noncurrent assets:

Equipment	9,029,932.70
Equipment 911	2,548,271.14
Equipment COPS MORE	24,851,840.28
Equipment OAKVIDEO	7,051,187.77
Capital projects in progress	835,100.31
Less accumulated depreciation	(36,245,100.83)
Total capital assets (net of accumulated depreciation)	8,071,231.37
Total assets	18,791,980.90

LIABILITIES

Current liabilities:

Vouchers payable	2,312.96
Due to municipalities	437,585.00
Due to other funds	27,819.66
Accounts payable	129,472.09
Deferred income	134,759.34
Total liabilities	731,949.05

NET ASSETS

Invested in capital assets	8,071,231.37
Unrestricted - designated for projects	499,608.63
Unrestricted	9,489,191.85
Total net assets	\$ 18,060,031.85

**County of Oakland
CLEMIS
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2013**

	<u>Amended Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Operating revenues:			
In car terminals - all others	\$ 1,541,054.00	\$ 1,557,798.00	\$ 16,744.00
Service fees	1,201,000.00	289,028.36	(911,971.64)
Access fees - non-oakland users	619,025.00	644,551.41	25,526.41
CLEMIS crash	500,000.00	383,875.50	(116,124.50)
Sheriff contracted services	352,972.00	348,813.50	(4,158.50)
Reimbursements - general	350,000.00	353,245.75	3,245.75
Maint. Contracts - Mugshot capture st.	300,000.00	307,500.00	7,500.00
Access fees - police depts.	272,199.00	283,410.50	11,211.50
Maintenance contracts - Live Scan	260,000.00	273,889.67	13,889.67
In-car terminals - OC sheriff	215,534.00	220,159.00	4,625.00
Rebilled charges	125,000.00	126,388.03	1,388.03
CLEMIS Citation	100,000.00	129,359.61	29,359.61
Parts and accessories	3,500.00	3,867.56	367.56
Productive labor	200.00	0.00	(200.00)
CLEMIS Parking	0.00	1,218.38	1,218.38
Crime mapping	0.00	3,691.46	3,691.46
Miscellaneous	0.00	165.00	165.00
Sale of equipment	0.00	234.11	234.11
Total operating revenues	<u>5,840,484.00</u>	<u>4,927,195.84</u>	<u>(913,288.16)</u>
Operating expenses:			
Salaries	1,626,624.00	1,222,484.21	404,139.79
Fringe benefits	1,102,502.00	784,696.70	317,805.30
Contractual services:			
Auction expense	0.00	5.86	(5.86)
Bank charges	8,000.00	102,694.52	(94,694.52)
Communications	1,000,000.00	788,732.51	211,267.49
Equipment repairs & maintenance	380,000.00	264,138.76	115,861.24
Freight and express	250.00	316.40	(66.40)
Indirect costs	240,000.00	254,405.00	(14,405.00)
Memberships & dues	750.00	634.00	116.00
Personal mileage	2,500.00	2,213.87	286.13
Printing	3,000.00	217.60	2,782.40
Professional services	570,455.00	376,727.83	193,727.17
Rebillable services	130,000.00	87,278.96	42,721.04
Software rental lease purchase	0.00	213,596.52	(213,596.52)

**County of Oakland
CLEMIS
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2013**

	<u>Amended Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Software support/maintenance	650,000.00	753,748.67	(103,748.67)
Travel & conference	6,000.00	2,284.09	3,715.91
Workshops & meetings	1,250.00	104.83	1,145.17
Total contractual services	<u>2,992,205.00</u>	<u>2,847,099.42</u>	<u>145,105.58</u>
Commodities:			
Dry goods & clothing	1,200.00	487.08	712.92
Expendable equipment	20,000.00	15,180.93	4,819.07
Metered postage	287.00	717.32	(430.32)
Office supplies	1,000.00	541.88	458.12
Parts and accessories	5,000.00	9,591.52	(4,591.52)
Printing supplies	500.00	2,181.03	(1,681.03)
Total commodities	<u>27,987.00</u>	<u>28,699.76</u>	<u>(712.76)</u>
Depreciation:	<u>1,699,868.00</u>	<u>1,532,313.45</u>	<u>167,554.55</u>
Internal services:			
Bldg. space allocation	137,171.00	131,011.04	6,159.96
Info tech development	417,934.00	131,656.58	286,277.42
Info tech - operations	201,436.00	202,933.52	(1,497.52)
Motor pool	10,746.00	16,584.82	(5,838.82)
Motor pool fuel chagres	2,274.00	1,670.93	603.07
Radio communications	600.00	0.00	600.00
Telephone communications	22,050.00	19,685.89	2,364.11
Total internal services	<u>792,211.00</u>	<u>503,542.78</u>	<u>288,668.22</u>
Total operating expenses	<u>8,241,397.00</u>	<u>6,918,836.32</u>	<u>1,322,560.68</u>
Operating income (loss)	<u>(2,400,913.00)</u>	<u>(1,991,640.48)</u>	<u>409,272.52</u>
Nonoperating revenues (expenses):			
Planned use of fund balance	251,272.00	0.00	(251,272.00)
Income from investments	35,000.00	61,966.34	26,966.34
Gain or (Loss) on sale of equipment	0.00	183.35	183.35
Capital contributions	0.00	2,189,505.63	2,189,505.63
Total nonoperating revenues (expenses)	<u>286,272.00</u>	<u>2,251,655.32</u>	<u>1,965,383.32</u>
Income (loss) before transfers	<u>(2,114,641.00)</u>	<u>260,014.84</u>	<u>2,374,655.84</u>
Transfers in	2,114,641.00	2,114,641.00	0.00
Transfers out	0.00	0.00	0.00
Changes in net assets	<u>\$ 0.00</u>	<u>2,374,655.84</u>	<u>\$ 2,374,655.84</u>
Total net assets - beginning		15,685,376.01	
Total net assets - ending		<u>\$ 18,060,031.85</u>	

**County of Oakland
Delinquent Tax Revolving Fund
Statement of Net Assets
September 30, 2013**

ASSETS

Current assets:

Cash and cash equivalents	\$ 114,511,259.64
Due from other governmental units	18,388,172.08
Delinquent property taxes	81,540,931.67
Accrued interest on investment	1,441,172.96
Accounts receivable-interest on del tax	13,148,087.00
Accounts receivable-collection fees	2,940,244.00
Current portion of advance receivable	12,883.00
Total current assets	231,982,750.35

Noncurrent assets:

Long-term portion of advance receivable	90,181.00
Total non-current assets	90,181.00
Total assets	232,072,931.35

LIABILITIES

Current liabilities:

Vouchers payable	121,256.72
Due to other governments	169,236.52
Accounts payable	92,095.16
Notes payable	25,000,000.00
Total liabilities	25,382,588.40

NET ASSETS

Designated - debt service	45,966,506.00
Designated - delinquent taxes receivable	151,211,401.92
Designated - collection fees	9,192,246.11
Total net assets	\$ 206,690,342.95

County of Oakland
Delinquent Tax Revolving Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2013

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Operating revenues:			
Interest on delinquent taxes	\$ 18,750,000.00	\$ 14,719,002.93	\$ (4,030,997.07)
Collection fees	6,000,000.00	3,339,504.16	(2,660,495.84)
Interest and penalty	250,000.00	1,745,405.45	1,495,405.45
Prior years adjustments	0.00	1,375,679.29	1,375,679.29
Total operating revenues	25,000,000.00	21,179,591.83	(3,820,408.17)
Operating expenses:			
Salaries	58,970.00	59,407.21	(437.21)
Fringe benefits	47,998.00	46,073.97	1,924.03
Contractual services:			
Indirect Costs	200,000.00	55,434.00	144,566.00
Professional Services	200,000.00	70,943.51	129,056.49
Legal services	40,000.00	27,500.00	12,500.00
Administrative overhead	20,000.00	17,100.00	2,900.00
Printing	250.00	900.00	(650.00)
Prof. ser. financial consultant	0.00	31,500.00	(31,500.00)
Total contractual services	460,250.00	203,377.51	256,872.49
Total operating expenses	567,218.00	308,858.69	258,359.31
Operating income (loss)	24,432,782.00	20,870,733.14	(3,562,048.86)
Nonoperating revenues (expenses):			
Income from investments	2,022,497.00	720,414.81	(1,302,082.19)
Planned use of fund balance	(3,445,957.00)	0.00	3,445,957.00
Interest expense	(1,750,000.00)	(77,220.72)	1,672,779.28
Total nonoperating revenues (expense)	(3,173,460.00)	643,194.09	3,816,654.09
Income (loss) before transfers	21,259,322.00	21,513,927.23	254,605.23
Transfers in	0.00	0.00	0.00
Transfers out	(21,259,322.00)	(21,193,738.31)	65,583.69
Change in net assets	\$ 0.00	320,188.92	\$ 320,188.92
Total net assets - beginning		206,370,154.03	
Total net assets - ending		\$ 206,690,342.95	

**County of Oakland
Fire Records Management
Statement of Net Assets
September 30, 2013**

ASSETS

Current assets:

Cash and cash equivalents	\$ 372,020.27
Due from other governments	44,656.50
Accounts receivable	2,780.25
Accrued interest receivable	911.59
Prepaid items	19,017.82
Total current assets	439,386.43

Noncurrent assets:

Equipment	125,141.91
Computer softwear	409,195.95
Less accumulated depreciation	(528,787.11)
Total capital assets (net of accumulated depreciation)	5,550.75
Total assets	444,937.18

LIABILITIES

Current liabilities:

Vouchers payable	0.00
Due to other funds	0.00
Total liabilities	0.00

NET ASSETS

Invested in capital assets	5,550.75
Unrestricted	439,386.43
Total net assets	\$ 444,937.18

County of Oakland
Fire Records Management
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2013

	<u>Amended Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Operating revenues:			
Outside agencies	\$ 142,000.00	\$ 137,715.00	\$ (4,285.00)
Participation fees - non-Oakland agencies	39,160.00	17,450.50	(21,709.50)
Outside agencies - rebilled charges	35,000.00	19,933.50	(15,066.50)
Gain on sale of equipment	0.00	65.23	65.23
Total operating revenues	<u>216,160.00</u>	<u>175,164.23</u>	<u>(40,995.77)</u>
Operating expenses:			
Salaries	<u>237,082.00</u>	<u>231,812.47</u>	<u>5,269.53</u>
Fringe benefits	<u>175,979.00</u>	<u>168,163.89</u>	<u>7,815.11</u>
Contractual services:			
Communications	29,000.00	10,130.12	18,869.88
Equipment repairs & maintenance	1,000.00	0.00	1,000.00
Indirect costs	50,000.00	65,141.00	(15,141.00)
Personal mileage	1,000.00	0.00	1,000.00
Software rental lease purchase	14,000.00	639.36	13,360.64
Software support/maintenance	79,899.00	76,443.00	3,456.00
Travel & conference	4,000.00	0.00	4,000.00
Workshops and meetings	0.00	4.99	(4.99)
Total contractual services	<u>178,899.00</u>	<u>152,358.47</u>	<u>26,540.53</u>
Commodities:			
Expendable equipment	<u>7,000.00</u>	<u>0.00</u>	<u>7,000.00</u>
Total commodities	<u>7,000.00</u>	<u>0.00</u>	<u>7,000.00</u>
Depreciation:	<u>0.00</u>	<u>3,700.50</u>	<u>(3,700.50)</u>
Internal services:			
Info tech-CLEMIS	400.00	0.00	400.00
Info tech development	0.00	7,308.33	(7,308.33)
Info tech - operations	53,670.00	52,760.00	910.00
Insurance fund	207.00	206.88	0.12
Telephone communications	589.00	565.23	23.77
Total internal services	<u>54,866.00</u>	<u>60,840.44</u>	<u>(5,974.44)</u>
Total operating expenses	<u>653,826.00</u>	<u>616,875.77</u>	<u>36,950.23</u>
Operating income (loss)	<u>(437,666.00)</u>	<u>(441,711.54)</u>	<u>(4,045.54)</u>
Nonoperating revenues (expenses):			
Planned use of fund balance	9,637.00	0.00	(9,637.00)
Income from investments	3,000.00	2,571.85	(428.15)
Total nonoperating revenues (expenses)	<u>12,637.00</u>	<u>2,571.85</u>	<u>(10,065.15)</u>
Income (loss) before transfers	<u>(425,029.00)</u>	<u>(439,139.69)</u>	<u>(14,110.69)</u>
Transfers in	430,185.00	416,821.50	(13,363.50)
Transfers out	0.00	0.00	0.00
Changes in net assets	<u>\$ 5,156.00</u>	<u>(22,318.19)</u>	<u>\$ (27,474.19)</u>
Total net assets - beginning		<u>467,255.37</u>	
Total net assets - ending		<u>\$ 444,937.18</u>	

**County of Oakland
Radio Communications Fund
Statement of Net Assets
September 30, 2013**

ASSETS

Current assets:

Cash and cash equivalents	\$ 16,624,736.18
Accrued interest receivable	92,375.28
Due from other governments	99,032.16
Accounts receivable	1,738,816.81
Inventories	551,301.30
Prepaid items	192,276.34
Total current assets	<u>19,298,538.07</u>

Noncurrent assets:

Capital projects in progress	60879.29
Tower rights	8,585,770.20
Equipment	26,332,226.36
Structures	12,833,781.50
Less accumulated depreciation	<u>(15,408,591.19)</u>
Total capital assets (net of accumulated depreciation)	<u>32,404,066.16</u>
Total assets	<u>51,702,604.23</u>

LIABILITIES

Current liabilities:

Vouchers payable	50,020.15
Accounts payable	131,837.74
Due to other funds	43,743.82
Due to municipalities	145,074.70
Total current liabilities	<u>370,676.41</u>

NET ASSETS

Invested in capital assets, net of related debt	32,404,066.16
Unrestricted-designated for projects	18,900,146.88
Undesignated	27,714.78
Total net assets	<u>\$ 51,331,927.82</u>

County of Oakland
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2013

	<u>Amended Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Operating revenues:			
E-911 surcharge - Radio system	\$ 5,968,139.00	\$ 5,315,072.44	\$ (653,066.56)
Antenna site management	210,000.00	\$ 336,601.68	126,601.68
Leased equipment	230,000.00	231,599.46	1,599.46
Outside agencies	125,000.00	67,603.90	(57,396.10)
Parts and accessories	75,000.00	298,859.41	223,859.41
Productive labor	6,000.00	10,143.60	4,143.60
Miscellaneous	0.00	98.08	98.08
Prior years adjustments	0.00	54,525.92	54,525.92
Sale of equipment	0.00	174.96	174.96
Total operating revenues	<u>6,614,139.00</u>	<u>6,314,679.45</u>	<u>(299,459.55)</u>
Operating expenses:			
Salaries	626,833.00	496,920.21	129,912.79
Fringe benefits	403,359.00	328,653.41	74,705.59
Contractual services:			
Adjusted prior years revenue	0.00	73,137.00	(73,137.00)
Auction expense	0.00	7.15	(7.15)
Communications	200,000.00	211,218.29	(11,218.29)
Contracted services	0.00	600.00	(600.00)
Electrical services	95,000.00	75,868.21	19,131.79
Equipment repairs & maintance	250,000.00	333,957.06	(83,957.06)
Freight and express	8,500.00	9,061.90	(561.90)
Indirect costs	196,000.00	168,092.00	27,908.00
Laundry & cleaning	700.00	379.08	320.92
Maintenance contract	350,000.00	153,374.63	196,625.37
Membership dues and publications	1,000.00	530.00	470.00
Periodicals, books, publications	0.00	584.25	(584.25)
Personal mileage	3,500.00	2,684.67	815.33
Printing	500.00	497.00	3.00
Professional services	120,000.00	508,707.33	(388,707.33)
Rebillable services	500.00	0.00	500.00
Software rental lease purchase	700.00	146,072.79	(145,372.79)
Software support / maintenance	0.00	211,104.79	(211,104.79)
Special projects	40,000.00	13,569.00	26,431.00
Tower charges	350,000.00	378,382.62	(28,382.62)
Travel and conference	15,000.00	0.00	15,000.00
Workshops & meetings	100.00	0.00	100.00
Total contractual services	<u>1,631,500.00</u>	<u>2,287,827.77</u>	<u>(656,327.77)</u>

County of Oakland
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2013

	<u>Amended Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Commodities:			
Dry good & clothing	1,900.00	85.00	1,815.00
Expendable equipment	50,000.00	61,263.52	(11,263.52)
Metered postage	126.00	29.90	96.10
Office supplies	5,000.00	3,553.76	1,446.24
Parts & accessories	200,000.00	119,199.06	80,800.94
Shop supplies	12,000.00	15,799.13	(3,799.13)
Small tools	7,000.00	5,927.17	1,072.83
Total commodities	<u>276,026.00</u>	<u>205,857.54</u>	<u>70,168.46</u>
Depreciation:			
Equipment, structures & tower rights	5,732,000.00	5,554,530.38	177,469.62
Total depreciation	<u>5,732,000.00</u>	<u>5,554,530.38</u>	<u>177,469.62</u>
Internal services:			
Bldg space allocations	25,420.00	24,278.16	1,141.84
Convenience copier	436.00	156.65	279.35
Info tech-CLEMIS	1,201,000.00	328,255.86	872,744.14
Info tech - development	0.00	19,732.50	(19,732.50)
Info tech-operations	230,857.00	226,489.64	4,367.36
Insurance fund	17,495.00	13,182.88	4,312.12
Maintenance department charges	35,000.00	7,484.69	27,515.31
Motor pool fuel charges	7,844.00	6,462.07	1,381.93
Motor pool	28,066.00	20,546.00	7,520.00
Telephone communications	29,056.00	28,588.83	467.17
Total internal services	<u>1,575,174.00</u>	<u>675,177.28</u>	<u>899,996.72</u>
Total operating expenses	<u>10,244,892.00</u>	<u>9,548,966.59</u>	<u>695,925.41</u>
Operating income (loss)	<u>(3,630,753.00)</u>	<u>(3,234,287.14)</u>	<u>396,465.86</u>
Nonoperating revenues (expenses):			
Budgeted equity adjustments	4,569,098.00	0.00	(4,569,098.00)
Income from investments	180,000.00	33,886.01	(146,113.99)
Total nonoperating revenues (expenses)	<u>4,749,098.00</u>	<u>33,886.01</u>	<u>(4,715,211.99)</u>
Income (loss) before transfers	1,118,345.00	(3,200,401.13)	(4,318,746.13)
Transfers in	28,800.00	28,800.00	0.00
Transfers out	(1,147,145.00)	(1,147,145.00)	0.00
Changes in net assets	<u>\$ 0.00</u>	<u>(4,318,746.13)</u>	<u>\$ (4,318,746.13)</u>
Total net assets - beginning		<u>55,650,673.95</u>	
Total net assets - ending		<u>\$ 51,331,927.82</u>	

**County of Oakland
Parks and Recreation Fund
Statement of Net Assets
September 30, 2013**

ASSETS

Current assets:

Cash and investment pool	\$ 31,089,867.93
Accrued interest on investment receivable	25,993.98
Accounts receivable	300,196.56
Employee travel advances	340.60
Allow for employee travel adv	(340.60)
Due from State of Michigan	132.00
Inventories	42,102.17
Deferred Charges	10,122.29
Total current assets	31,468,414.93

Noncurrent assets:

Land	30,676,434.15
Capital projects in progress	2,802,288.84
Park improvements	55,565,840.19
Buildings	25,761,880.63
Equipment	6,006,107.21
Vehicles	861,993.42
Less accumulated depreciation	(54,232,053.27)
Total capital assets (net of accumulated depreciation)	67,442,491.17
Total assets	98,910,906.10

LIABILITIES

Current liabilities:

Vouchers payable	268,383.32
Unearned revenue	30,176.16
Accounts payable	662,383.36
Total current liabilities	960,942.84

Noncurrent liabilities:

None	-
Total noncurrent liabilities	-
Total liabilities	960,942.84

NET ASSETS

Unrestricted	30,507,472.09
Invested in capital assets, net of debt	67,442,491.17
Total net assets	\$ 97,949,963.26

**County of Oakland
Parks and Recreation
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2013**

	<u>Amended Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Operating revenues:			
Greens fees	\$ 2,665,900.00	\$ 2,522,536.79	\$ (143,363.21)
Entrance fees gen. admission	1,680,000.00	\$ 1,466,684.50	(213,315.50)
Golf cart rental	999,900.00	992,579.19	(7,320.81)
Fees camping	841,000.00	965,964.22	124,964.22
Fees day use	583,500.00	623,675.00	40,175.00
Commission food service	613,000.00	489,187.80	(123,812.20)
Rental facilities	367,815.00	376,172.00	8,357.00
Rental units or events	178,000.00	175,258.50	(2,741.50)
Special contracts	174,290.00	122,536.32	(51,753.68)
Tempary Licences	151,540.00	151,540.00	0.00
Sales pro shop	127,975.00	138,208.46	10,233.46
Rental equipment	111,220.00	87,557.05	(23,662.95)
Fees driving range	65,000.00	79,043.36	14,043.36
Rent house	87,750.00	75,515.33	(12,234.67)
Antenna site management	54,343.00	54,343.63	0.63
Water feature ride	25,000.00	24,322.00	(678.00)
Maintenance contracts	12,500.00	9,786.95	(2,713.05)
Reimbursement contracts	11,600.00	22,016.17	10,416.17
Deck tennis	6,305.00	5,940.00	(365.00)
Miscellaneous	5,600.00	5,963.39	363.39
Special and sanctioned races	5,500.00	6,955.00	1,455.00
Weekly races	5,000.00	4,858.00	(142.00)
Commission contracts	1,400.00	3,739.00	2,339.00
NSF check fees	25.00	50.00	25.00
Entrance fees swimming class	0.00	2,712.00	2,712.00
Reimb. 3rd party	0.00	3,460.87	3,460.87
Adjustment of prior years revenue	0.00	5.00	5.00
Cash overages	0.00	863.13	863.13
Prior years revenue	0.00	1,189.50	1,189.50
Refund prior years expenses	0.00	183.40	183.40
Sale of equipment	250.00	4,440.94	4,190.94
Sale of scrap	400.00	6,491.70	6,091.70
Intrest on delinquent taxes	(8,000.00)	(8,490.03)	(490.03)
Total operating revenues	<u>8,766,813.00</u>	<u>8,415,289.17</u>	<u>(351,523.83)</u>
Operating expenses:			
Salaries	7,580,233.00	7,510,532.32	69,700.68
Fringe benefits	2,925,192.00	2,779,971.66	145,220.34

**County of Oakland
Parks and Recreation
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2013**

	<u>Amended Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Contractual services:			
Adjusted prior years expense	0.00	229,299.46	(229,299.46)
Appraisal Fees	1,000.00	0.00	1,000.00
Bank charges	75,330.00	9,149.40	66,180.60
Building maintenance charges	660,625.00	536,270.82	124,354.18
Cash shortage	0.00	942.54	(942.54)
Charge card fees	72,160.00	66,113.80	6,046.20
Contracted Services	168,600.00	171,350.97	(2,750.97)
Custodial services	25,400.00	22,560.00	2,840.00
Design fees	63,000.00	25,298.88	37,701.12
Electrical service	669,032.00	573,686.03	95,345.97
Employee medical exams	0.00	457.24	(457.24)
Equipment maintenance	490,925.00	474,069.04	16,855.96
Equipment rental	14,450.00	11,036.66	3,413.34
Fees - per diem	3,000.00	2,528.46	471.54
Garbage and rubbish disposal	37,002.00	25,218.13	11,783.87
General program administration	84,000.00	25,420.57	58,579.43
Greenhouse Allocation	50,355.00	0.00	50,355.00
Grounds maintenance	1,589,209.00	1,014,043.90	575,165.10
Indirect costs	580,000.00	605,164.00	(25,164.00)
Laundry & cleaning	10,340.00	9,636.99	703.01
Legal services	0.00	2,757.90	(2,757.90)
Licenses and permits	13,090.00	21,598.43	(8,508.43)
Logos trademarks & intellect. Prop.	3,550.00	4,375.60	(825.60)
Mail handling - postage	250.00	945.45	(695.45)
Membership Dues	15,776.00	12,700.67	3,075.33
Miscellaneous	91,910.00	32,472.25	59,437.75
Natural gas	323,180.00	216,694.55	106,485.45
Periodicals, books, publications	3,180.00	1,686.96	1,493.04
Personal mileage	17,650.00	18,239.01	(589.01)
Printing	50,450.00	63,435.65	(12,985.65)
Public information	275,000.00	273,145.84	1,854.16
Refund prior years revenue	0.00	200.00	(200.00)
Rent	14,163.00	0.00	14,163.00
Rental property maintenance	23,000.00	20,197.91	2,802.09
Security expense	712,910.00	754,641.73	(41,731.73)
Software support / maintenance	9,500.00	3,090.34	6,409.66
Sponsorship	8,000.00	15,000.00	(7,000.00)
Training	32,195.00	30,407.69	1,787.31
Training - Education Services	0.00	12,000.00	(12,000.00)
Travel and conference	51,215.00	43,978.19	7,236.81
Travel employee taxable meals	1,000.00	502.45	497.55
Twp & city treas. Bonds	2,500.00	2,207.26	292.74
Uncollectable NSF checks	0.00	30.00	(30.00)
Water & sewer charges	229,251.00	212,853.76	16,397.24
Workshops & meetings	2,400.00	5,622.36	(3,222.36)
Total contractual services	6,474,598.00	5,551,030.89	923,567.11

**County of Oakland
Parks and Recreation
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2013**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
Commodities:			
Custodial services	71,212.00	65,338.83	5,873.17
Employee Footwear	0.00	325.54	(325.54)
Expendable equipment	308,600.00	271,254.45	37,345.55
Maintenance supplies	3,000.00	4,546.30	(1,546.30)
Merchandise	95,400.00	90,658.40	4,741.60
Metered postage	8,400.00	10,793.00	(2,393.00)
Office supplies	95,950.00	80,357.63	15,592.37
Postage - standard mailing	7,000.00	1,197.90	5,802.10
Recreation supplies	155,335.00	100,677.38	54,657.62
Small tools	142,000.00	118,722.63	23,277.37
Special event supplies	186,265.00	126,577.29	59,687.71
Uniforms	60,876.00	55,840.88	5,035.12
Total commodities	<u>1,134,038.00</u>	<u>926,290.23</u>	<u>207,747.77</u>
Depreciation:			
Park improvements	2,051,500.00	2,061,747.42	(10,247.42)
Buildings	713,000.00	641,022.28	71,977.72
Equipment	278,900.00	229,178.47	49,721.53
Vehicles	47,500.00	37,396.03	10,103.97
Total depreciation	<u>3,090,900.00</u>	<u>2,969,344.20</u>	<u>121,555.80</u>
Internal services:			
Bldg Space Cost Allocation	35,721.00	34,117.20	1,603.80
Convenience copier	4,200.00	2,766.79	1,433.21
Drain equipment	25,100.00	18,663.73	6,436.27
Info tech - development	352,000.00	75,079.79	276,920.21
Info tech-operations	494,000.00	450,177.17	43,822.83
Insurance fund	249,890.00	240,328.79	9,561.21
Maintenance department charges	41,772.00	71,718.79	(29,946.79)
Motor pool fuel charges	116,842.00	121,273.08	(4,431.08)
Motor pool	294,032.00	298,085.20	(4,053.20)
Telephone communications	154,552.00	132,345.37	22,206.63
Total internal services	<u>1,768,109.00</u>	<u>1,444,555.91</u>	<u>323,553.09</u>
Total operating expenses	<u>22,973,070.00</u>	<u>21,181,725.21</u>	<u>1,791,344.79</u>
Operating income (loss)	<u>(14,206,257.00)</u>	<u>(12,766,436.04)</u>	<u>1,439,820.96</u>
Nonoperating revenues (expenses):			
Property taxes	11,250,000.00	11,398,103.55	148,103.55
Income from investments	262,000.00	81,801.97	(180,198.03)
Contributions	69,400.00	96,241.25	26,841.25
Gain on exchange of assets	0.00	15,688.61	15,688.61
Capital contributions	288,141.00	288,140.81	(0.19)
Total nonoperating revenues (expenses)	<u>11,869,541.00</u>	<u>11,879,976.19</u>	<u>10,435.19</u>
Income (loss) before transfers	<u>(2,336,716.00)</u>	<u>(886,459.85)</u>	<u>1,450,256.15</u>
Transfers in	0.00	0.00	0.00
Transfers out	<u>(23,051.00)</u>	<u>(23,051.00)</u>	<u>0.00</u>
Changes in net assets	<u>\$ (2,359,767.00)</u>	<u>(909,510.85)</u>	<u>\$ 1,450,256.15</u>
Total net assets - beginning		98,859,474.11	
Total net assets - ending		<u>\$ 97,949,963.26</u>	