

**COUNTY OF MARQUETTE, MICHIGAN**

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes and penalties	\$ 14,487,500	\$ 14,494,731	\$ 15,169,746	\$ 675,015
Licenses and permits	563,300	596,800	596,312	(488)
Federal sources	214,500	437,715	417,139	(20,576)
State sources	2,255,112	2,315,895	2,302,838	(13,057)
Charges for services	3,455,925	3,700,325	3,667,656	(32,669)
Interest	453,500	257,500	275,478	17,978
Other	904,961	1,088,816	1,109,268	20,452
<b>TOTAL REVENUES</b>	<u>22,334,798</u>	<u>22,891,782</u>	<u>23,538,437</u>	<u>646,655</u>
<b>EXPENDITURES</b>				
Legislative	437,143	407,443	403,759	3,684
Judicial	3,382,208	3,588,708	3,502,618	86,090
Elections	76,775	78,675	77,005	1,670
Management	1,656,599	1,576,549	1,559,240	17,309
Public Records	1,609,421	1,578,721	1,553,052	25,669
Public Safety	6,621,308	6,715,002	6,629,476	85,526
Human Services	122,985	127,726	117,653	10,073
Resource Management and Development	2,241,152	2,253,809	2,177,979	75,830
Other	4,503,793	4,962,027	4,829,826	132,201
<b>TOTAL EXPENDITURES</b>	<u>20,651,384</u>	<u>21,288,660</u>	<u>20,850,608</u>	<u>438,052</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,683,414</u>	<u>1,603,122</u>	<u>2,687,829</u>	<u>1,084,707</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	585,000	585,000	285,000	(300,000)
Transfers out	(2,281,891)	(2,201,599)	(2,201,599)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(1,696,891)</u>	<u>(1,616,599)</u>	<u>(1,916,599)</u>	<u>(300,000)</u>
<b>CHANGE IN FUND BALANCE</b>	<u>(13,477)</u>	<u>(13,477)</u>	<u>771,230</u>	<u>784,707</u>
Fund balance, beginning of year	<u>4,930,646</u>	<u>4,930,646</u>	<u>4,930,646</u>	<u>-</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ 4,917,169</u>	<u>\$ 4,917,169</u>	<u>\$ 5,701,876</u>	<u>\$ 784,707</u>

The accompanying notes are an integral part of these financial statements.

**COUNTY OF MARQUETTE, MICHIGAN**

**HEALTH DEPARTMENT FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL**

For the Year Ended December 31, 2012

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
State sources	\$ 1,946,735	\$ 2,567,889	\$ 2,012,423	\$ (555,466)
Charges for services	537,672	294,600	589,917	295,317
Other	739,097	716,320	595,580	(120,740)
<b>TOTAL REVENUES</b>	<b>3,223,504</b>	<b>3,578,809</b>	<b>3,197,920</b>	<b>(380,889)</b>
<b>EXPENDITURES</b>				
Personnel services	2,717,700	2,835,046	2,679,886	155,160
Supplies	170,054	180,588	160,219	20,369
Other services and charges	856,232	660,182	617,752	42,430
Capital outlay	7,024	7,024	-	7,024
<b>TOTAL EXPENDITURES</b>	<b>3,751,010</b>	<b>3,682,840</b>	<b>3,457,857</b>	<b>224,983</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(527,506)</b>	<b>(104,031)</b>	<b>(259,937)</b>	<b>(155,906)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	527,506	104,031	318,711	214,680
Transfers out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>527,506</b>	<b>104,031</b>	<b>318,711</b>	<b>214,680</b>
<b>CHANGE IN FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>58,774</b>	<b>58,774</b>
Fund balance, beginning of year	162,326	162,326	162,326	-
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 162,326</b>	<b>\$ 162,326</b>	<b>\$ 221,100</b>	<b>\$ 58,774</b>

The accompanying notes are an integral part of these financial statements.

**COUNTY OF MARQUETTE, MICHIGAN**

COMMUNITY DEVELOPMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Federal sources	\$ 375,962	\$ 375,962	\$ 228,810	\$ (147,152)
Interest	2,000	2,000	133	(1,867)
Other	75,895	75,895	112,740	36,845
<b>TOTAL REVENUES</b>	<b>453,857</b>	<b>453,857</b>	<b>341,683</b>	<b>(112,174)</b>
<b>EXPENDITURES</b>				
Personnel services	60,285	60,285	35,912	24,373
Supplies	20,400	20,400	328	20,072
Other services and charges	361,100	361,100	229,319	131,781
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>441,785</b>	<b>441,785</b>	<b>265,559</b>	<b>176,226</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>12,072</b>	<b>12,072</b>	<b>76,124</b>	<b>64,052</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	8,000	-	-	-
Transfers out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN FUND BALANCE</b>	<b>20,072</b>	<b>12,072</b>	<b>76,124</b>	<b>64,052</b>
Fund balance, beginning of year	102,273	102,273	101,273	-
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 122,345</b>	<b>\$ 114,345</b>	<b>\$ 177,397</b>	<b>\$ 64,052</b>

The accompanying notes are an integral part of these financial statements.

**COUNTY OF MARQUETTE, MICHIGAN**

MAINTENANCE OF EFFORT FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes and penalties	\$ 980,000	\$ 980,000	\$ 1,066,367	\$ 86,367
Interest	7,000	7,000	4,233	(2,767)
Other	-	-	-	-
<b>TOTAL REVENUES</b>	<b>987,000</b>	<b>987,000</b>	<b>1,070,600</b>	<b>83,600</b>
<b>EXPENDITURES</b>				
Personnel services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	470,000	495,500	495,306	194
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>470,000</b>	<b>495,500</b>	<b>495,306</b>	<b>194</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>517,000</b>	<b>491,500</b>	<b>575,294</b>	<b>83,794</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	(300,000)	(300,000)	(300,000)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(300,000)</b>	<b>(300,000)</b>	<b>(300,000)</b>	<b>-</b>
<b>CHANGE IN FUND BALANCE</b>	<b>217,000</b>	<b>191,500</b>	<b>275,294</b>	<b>83,794</b>
Fund balance, beginning of year	2,737,686	2,737,686	2,737,686	-
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 2,954,686</b>	<b>\$ 2,929,186</b>	<b>\$ 3,012,980</b>	<b>\$ 83,794</b>

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