

**2004 - Budget Amendments (Fourth Quarter)**

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Amend
<b>808 - RARA Admin. / Revenue</b>					-		
Fund Balance to Balance	808.401002	(36,000.00)			-	(36,000.00)	
Contr.-City of Roch.Hills	808.589000	(494,270.00)			-	(494,270.00)	
Contr.-City of Rochester	808.590000	(66,677.00)			-	(66,677.00)	
Fees-R.A.R.A.-Amusement	808.636001	(500.00)			-	(500.00)	
Interest & Dividend Earni	808.664001	(13,000.00)			-	(13,000.00)	
Refund & Rebates	808.687000	(2,000.00)			-	(2,000.00)	
Miscellaneous Revenue	808.695000	(7,000.00)			-	(7,000.00)	
		<b>(619,447.00)</b>				<b>(619,447.00)</b>	-
<b>2760 - RARA Adult / Revenue</b>							
Fees-Basketball	2760.636002	(12,000.00)		6,000	6,000.00	(6,000.00)	
Fees-Softball/Baseball	2760.636004	(37,000.00)			-	(37,000.00)	
Fees-Other Sports	2760.636005	(10,000.00)			-	(10,000.00)	
		<b>(59,000.00)</b>				<b>(53,000.00)</b>	6,000
<b>2761 - RARA Youth / Revenue</b>							
Fees-Basketball	2761.636002	(75,800.00)			-	(75,800.00)	
Fees-Softball/Baseball	2761.636004	(89,000.00)			-	(89,000.00)	
Fees-Other Sports	2761.636005	(27,400.00)			-	(27,400.00)	
		<b>(192,200.00)</b>				<b>(192,200.00)</b>	-
<b>2762 - RARA Other / Revenue</b>							
Fees-Day Camp	2762.636006	(145,969.00)	7,000		(7,000.00)	(152,969.00)	
Fees-Tennis	2762.636007	(58,000.00)			-	(58,000.00)	
Fees-Golf	2762.636008	(6,000.00)			-	(6,000.00)	
Fees-Contracted Camps	2762.636009	(119,000.00)		10,000	10,000.00	(109,000.00)	
Fees-Ski	2762.636011	(9,000.00)			-	(9,000.00)	
Fees-Performing Arts	2762.636012	(3,000.00)	5,000		(5,000.00)	(8,000.00)	
Fees-Educational Events	2762.636013	(45,000.00)			-	(45,000.00)	
Fees-Special Events	2762.636015	(7,000.00)			-	(7,000.00)	
Fees-Adaptive Services	2762.636016	(35,000.00)	5,000		(5,000.00)	(40,000.00)	
		<b>(427,969.00)</b>				<b>(434,969.00)</b>	(7,000)
<b>2763 - RARA Dance / Revenue</b>							
Fees	2763.631000	(371,000.00)	60,000		(60,000.00)	(431,000.00)	
		<b>(371,000.00)</b>				<b>(431,000.00)</b>	(60,000)
<b>GRAND TOTAL - Revenue</b>		<b>(1,669,616.00)</b>				<b>(1,730,616.00)</b>	<b>(61,000)</b>
<b>808 - RARA Admin. / Expense</b>							
Salaries & Wages	808.703000	327,062.00			-	327,062.00	
Pension Plan	808.710000	16,000.00			-	16,000.00	

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<b>Account Description</b>	<b>Acct. #</b>	<b>Current Budget</b>	<b>Increase</b>	<b>Decrease</b>	<b>JDE Journal Entry</b>	<b>Amended Budget</b>	<b>Amend</b>
Medicare Tax	808.714000	5,000.00			-	5,000.00	
Soc. Security Tax	808.715000	19,000.00			-	19,000.00	
Health/Optical Ins.	808.716000	73,000.00			-	73,000.00	
Dental Insurance	808.717000	8,000.00			-	8,000.00	
Life & AD&D Ins.	808.718000	600.00			-	600.00	
Disability Ins.	808.719000	1,200.00			-	1,200.00	
Unemployment Ins.	808.720000	2,000.00			-	2,000.00	
Workers Comp.Ins.	808.721000	10,300.00			-	10,300.00	
Clothing	808.722000	700.00			-	700.00	
Tuition Refund	808.724000	1,000.00			-	1,000.00	
Office Supplies	808.727000	13,000.00			-	13,000.00	
Operating Supplies	808.740000	23,000.00			-	23,000.00	
Operating Equipment	808.748000	4,000.00			-	4,000.00	
Professional Services	808.801000	26,000.00			-	26,000.00	
Prof.Serv.-Bank Charges	808.801008	10,000.00			-	10,000.00	
Audit Fees	808.804000	1,700.00			-	1,700.00	
Legal Fees-City Attorney	808.805001	2,000.00			-	2,000.00	
Contractual Services	808.807000	25,000.00			-	25,000.00	
Contractual-Special-Amuse	808.809015				-	-	
Membership & Dues	808.850000	1,000.00			-	1,000.00	
Travel and Seminars	808.860000	5,000.00			-	5,000.00	
Printing & Pub'g.	808.900000	42,000.00			-	42,000.00	
Liability Ins.& Bonds	808.910000	25,000.00			-	25,000.00	
Public Utilities	808.920000	13,200.00			-	13,200.00	
Telephone Expense	808.922000	9,000.00			-	9,000.00	
Repairs & Maint.Bldg&Grou	808.929001	7,000.00			-	7,000.00	
Maintenance-Park	808.931000	41,000.00			-	41,000.00	
Rental-Equipment	808.940000	5,000.00			-	5,000.00	
Rental-Lease-Land & Build	808.947000	56,000.00			-	56,000.00	
Miscellaneous Expense	808.954000	2,000.00			-	2,000.00	
Contingency	808.957000	5,000.00			-	5,000.00	
Tax Tribunals	808.960000	500.00			-	500.00	
Equipment-Capitalized	808.977000	35,000.00			-	35,000.00	
		<b>815,262.00</b>				<b>815,262.00</b>	
<b>2760 - RARA Adult / Expense</b>							
Wages-Basketball	2760.703002	2,000.00			-	2,000.00	
Wages-Softball/Baseball	2760.703004	2,400.00			-	2,400.00	
Wages-Other Sports	2760.703005	500.00			-	500.00	
Medicare Tax	2760.714000	110.00			-	110.00	
Soc. Security Tax	2760.715000	292.00			-	292.00	
Supplies-Basketball	2760.746002	1,500.00			-	1,500.00	
Supplies-Softball/Basebal	2760.746004	8,000.00			-	8,000.00	

**2004 - Budget Amendments (Fourth Quarter)**

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Amend
Supplies-Other Sports	2760.746005	900.00			-	900.00	
Contractual-Basketball	2760.809002	216.00			-	216.00	
Contractual-Softball/Base	2760.809004	7,000.00			-	7,000.00	
Contractual-Other Sport	2760.809005	1,500.00			-	1,500.00	
Rental-Basketball	2760.945002	7,000.00		6,000	(6,000.00)	1,000.00	
Rental-Softball/Baseball	2760.945004				-	-	
Rental-Other Sports	2760.945005				-	-	
		<b>31,418.00</b>				<b>25,418.00</b>	<b>(6,000)</b>
<b>2761 - RARA Youth / Expense</b>							
Wages-Basketball	2761.703002	15,500.00			-	15,500.00	
Wages-Softball/Baseball	2761.703004	10,000.00			-	10,000.00	
Wages-Other Sports	2761.703005	5,200.00			-	5,200.00	
Medicare Tax	2761.714000	614.00			-	614.00	
Soc. Security Tax	2761.715000	1,228.00			-	1,228.00	
Supplies-Basketball	2761.746002	11,000.00			-	11,000.00	
Supplies-Softball/Baseball	2761.746004	31,000.00			-	31,000.00	
Supplies-Other Sports	2761.746005	4,000.00			-	4,000.00	
Contractual-Basketball	2761.809002	25,000.00			-	25,000.00	
Contractual-Softball/Base	2761.809004	10,000.00			-	10,000.00	
Contractual-Other Sport	2761.809005	8,000.00			-	8,000.00	
Rental-Basketball	2761.945002	20,300.00			-	20,300.00	
Rental-Softball/Baseball	2761.945004	15,000.00			-	15,000.00	
Rental-Other Sports	2761.945005	4,900.00			-	4,900.00	
		<b>161,742.00</b>				<b>161,742.00</b>	-
<b>2762 - RARA Other / Expense</b>							
Wages-Day Camp	2762.703006	75,000.00			-	75,000.00	
Wages-Education	2762.703013	14,000.00			-	14,000.00	
Wages-Special Events	2762.703015	4,000.00			-	4,000.00	
Wages-Adaptive Services	2762.703016	17,000.00			-	17,000.00	
Medicare Tax	2762.714000	2,040.00			-	2,040.00	
Soc. Security Tax	2762.715000	4,080.00			-	4,080.00	
Supplies-Day Camp	2762.746006	36,000.00			-	36,000.00	
Supplies-Contracted Camp	2762.746009	2,000.00			-	2,000.00	
Supplies-Ski	2762.746011	1,000.00			-	1,000.00	
Supplies-Performing Arts	2762.746012	300.00			-	300.00	
Supplies-Educational	2762.746013	7,000.00			-	7,000.00	
Supplies-Special Events	2762.746015	2,000.00			-	2,000.00	
Supplies-Adaptive Program	2762.746016	14,000.00			-	14,000.00	
Prof.Serv.-Medical	2762.801002				-	-	
Contractual-Day Camp	2762.809006	15,000.00	7,000		7,000.00	22,000.00	
Contractual-Tennis	2762.809007	38,300.00			-	38,300.00	

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<b>Account Description</b>	<b>Acct. #</b>	<b>Current Budget</b>	<b>Increase</b>	<b>Decrease</b>	<b>JDE Journal Entry</b>	<b>Amended Budget</b>	<b>Amend</b>
Contractual-Golf	2762.809008	5,400.00			-	5,400.00	
Contractual-Camps	2762.809009	76,000.00			-	76,000.00	
Contractual-Ski	2762.809011	7,000.00			-	7,000.00	
Contractual-Performing Ar	2762.809012	2,100.00	5,000		5,000.00	7,100.00	
Contractual-Educational	2762.809013	9,000.00			-	9,000.00	
Contractual-Special Event	2762.809015	4,500.00	5,000		5,000.00	9,500.00	
Contr.-Adaptive Services	2762.809016	10,000.00			-	10,000.00	
Rental-Contracted Camps	2762.945009	14,000.00		10,000	(10,000.00)	4,000.00	
Rental-Performing Arts	2762.945012	300.00			-	300.00	
Rental-Educational Class	2762.945013	3,000.00			-	3,000.00	
Rental-Special Events	2762.945015	1,000.00			-	1,000.00	
Rental-Adaptive Services	2762.945016	4,500.00			-	4,500.00	
		<b>368,520.00</b>				<b>375,520.00</b>	<i>7,000</i>
<b>2763 - RARA Dance / Expense</b>							
Salaries & Wages	2763.703000	100,630.00	60,000		60,000.00	160,630.00	
Medicare Tax	2763.714000	2,013.00			-	2,013.00	
Soc. Security Tax	2763.715000	4,025.00			-	4,025.00	
Supplies-Dance	2763.746014	64,006.00			-	64,006.00	
Contractual Services	2763.807000	45,000.00			-	45,000.00	
Rental	2763.942000	77,000.00			-	77,000.00	
		<b>292,674.00</b>				<b>352,674.00</b>	<i>60,000</i>
<b>GRAND TOTAL - Expense</b>		<b>1,669,616.00</b>				<b>1,730,616.00</b>	<i>61,000</i>

**2004 - Budget Amendments (Fourth Quarter)**

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Amend
<b>820 - OPC Admin. / Revenue</b>							
Fund Balance to Balance	820.401002		1,108,452		(1,108,452.00)	<b>(1,108,452.00)</b>	
State Revenue-Sales Tax	820.575000		1,500		(1,500.00)	<b>(1,500.00)</b>	
Contr.-City of Roch.Hills	820.589000	(715,615.00)	30,385		(30,385.00)	<b>(746,000.00)</b>	
Contr.-City of Rochester	820.590000	(150,000.00)			-	<b>(150,000.00)</b>	
Contr.-Oakland Township	820.591000	(200,000.00)	20,000		(20,000.00)	<b>(220,000.00)</b>	
Chg for Svs - Non Residen	820.607030		34,000		(34,000.00)	<b>(34,000.00)</b>	
Interest & Dividend Earni	820.664001	(25,000.00)		14,000	14,000.00	<b>(11,000.00)</b>	
Sales of Fixed Assets	820.673001				-	-	
Contributions & Donations	820.675000	(50,000.00)		16,000	16,000.00	<b>(34,000.00)</b>	
Donation-Building	820.676001	(200,000.00)	460,000		(460,000.00)	<b>(660,000.00)</b>	
Donation-United Way-Oak T	820.676003	(3,000.00)			-	<b>(3,000.00)</b>	
Donations-Mem.-Sr.Citizen	820.676004	(5,000.00)		5,000	5,000.00	-	
Reimb.Oakland County	820.677001				-	-	
Reimb.to Oakland County	820.677003				-	-	
Miscellaneous Revenue	820.695000	(25,000.00)	25,000		(25,000.00)	<b>(50,000.00)</b>	
		<b>(1,373,615.00)</b>				<b>(3,017,952.00)</b>	<i>(1,644,337)</i>
<b>3002 - OPC Trips / Revenue</b>							
Fees	3002.635000	(400,000.00)		230,000	230,000.00	<b>(170,000.00)</b>	
		<b>(400,000.00)</b>				<b>(170,000.00)</b>	<i>230,000</i>
<b>3003 - OPC Aquatic / Revenue</b>							
Fees	3003.635000	-	50,000		(50,000.00)	<b>(50,000.00)</b>	
		<b>-</b>				<b>(50,000.00)</b>	<i>(50,000)</i>
<b>3004 - OPC Adult / Revenue</b>							
Fees	3004.635000	(97,000.00)	13,000		(13,000.00)	<b>(110,000.00)</b>	
		<b>(97,000.00)</b>				<b>(110,000.00)</b>	<i>(13,000)</i>
<b>3005 - OPC Arts / Revenue</b>							
Fees	3005.635000	(53,000.00)		2,000	2,000.00	<b>(51,000.00)</b>	
		<b>(53,000.00)</b>				<b>(51,000.00)</b>	<i>2,000</i>
<b>3006 - OPC HOH / Revenue</b>							
Fees	3006.635000	(26,000.00)		8,000	8,000.00	<b>(18,000.00)</b>	
		<b>(26,000.00)</b>				<b>(18,000.00)</b>	<i>8,000</i>
<b>3007 - OPC Land / Revenue</b>							
Fees	3007.635000	(200,000.00)		130,000	130,000.00	<b>(70,000.00)</b>	
		<b>(200,000.00)</b>				<b>(70,000.00)</b>	<i>130,000</i>
<b>3008 - OPC Events / Revenue</b>							

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Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Amend
Fees	3008.635000	(50,000.00)		13,000	13,000.00	(37,000.00)	
		(50,000.00)				(37,000.00)	13,000
<b>3009 - OPC Nutrition / Revenue</b>							
Federal Grant-AAA1B Nutr.	3009.503001	(410,000.00)		31,652	31,652.00	(378,348.00)	
Contributions & Donations	3009.675000	(310,000.00)			-	(310,000.00)	
		(720,000.00)				(688,348.00)	31,652
<b>3010 - OPC Waiver / Revenue</b>							
State Grant-AAA1B-Waiver	3010.546001	(20,000.00)		11,000	11,000.00	(9,000.00)	
		(20,000.00)				(9,000.00)	11,000
<b>3011 - OPC Trans. / Revenue</b>							
Contr.-City of Roch.Hills	3011.589000	(68,960.00)		669	669.00	(68,291.00)	
Contr.-City of Rochester	3011.590000	(14,000.00)	310		(310.00)	(14,310.00)	
Contr.-Oakland Township	3011.591000	(20,000.00)			-	(20,000.00)	
Contributions & Donations	3011.675000	(80,000.00)		15,000	15,000.00	(65,000.00)	
Don.-Munc.Cr.& Spec.Serv.	3011.676002	(107,129.00)			-	(107,129.00)	
		(290,089.00)				(274,730.00)	15,359
<b>3012 - OPC News / Revenue</b>							
Fees	3012.635000				-	-	
Contributions & Donations	3012.675000	(50,000.00)	895		(895.00)	(50,895.00)	
		(50,000.00)				(50,895.00)	(895)
<b>3013 - OPC Sr. Res. / Revenue</b>							
Fees	3013.635000		105		(105.00)	(105.00)	
		-				(105.00)	(105)
<b>3014 - OPC Café / Revenue</b>							
Fees-OPC	3014.635000		25,000		(25,000.00)	(25,000.00)	
		-				(25,000.00)	(25,000)
<b>3016 - OPC Rec. / Revenue</b>							
Reimbursement	3016.677000	(100,000.00)		55,000	55,000.00	(45,000.00)	
		(100,000.00)				(45,000.00)	55,000
<b>GRAND TOTAL - Revenue</b>		<b>(3,379,704.00)</b>				<b>(4,617,030.00)</b>	<b>(1,237,326)</b>
<b>820 - OPC Admin. / Expense</b>							
Salaries & Wages	820.703000	288,691.00	32,599		32,599.00	321,290.00	
Medicare Tax	820.714000	4,186.00	473		473.00	4,659.00	
Soc. Security Tax	820.715000	17,899.00	2,021		2,021.00	19,920.00	
Health/Optical Ins.	820.716000	3,804.00	6,692		6,692.00	10,496.00	

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Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Amend
Life & AD&D Ins.	820.718000	475.00	12		12.00	487.00	
Disability Ins.	820.719000	3,685.00	96		96.00	3,781.00	
Workers Comp.Ins.	820.721000	6,640.00		829	(829.00)	5,811.00	
Operating Supplies	820.740000	72,520.00		21,520	(21,520.00)	51,000.00	
Supplies-OPC Bldg.	820.740820		50,000		50,000.00	50,000.00	
Supplies-Custodial	820.750000	4,500.00	3,500		3,500.00	8,000.00	
Professional Services	820.801000	75,000.00			-	75,000.00	
Prof.Serv.-OPC Bldg.Funds	820.801820		72,000		72,000.00	72,000.00	
Audit Fees	820.804000	3,000.00	1,930		1,930.00	4,930.00	
Legal Fees-Attorney	820.805001	1,000.00	849		849.00	1,849.00	
Contractual Services	820.807000	50,000.00	10,000		10,000.00	60,000.00	
Recording Fees	820.820000	100.00		100	(100.00)	-	
Membership & Dues	820.850000	1,695.00		695	(695.00)	1,000.00	
Travel and Seminars	820.860000	8,550.00		4,050	(4,050.00)	4,500.00	
Printing & Pub'g.	820.900000	1,000.00	1,000		1,000.00	2,000.00	
Liability Ins.& Bonds	820.910000	100,000.00	10,135		10,135.00	110,135.00	
Public Utilities	820.920000	100,000.00		12,000	(12,000.00)	88,000.00	
Telephone Expense	820.922000	30,000.00		12,000	(12,000.00)	18,000.00	
Repairs & Maint.Bldg&Grou	820.929001	10,000.00		5,000	(5,000.00)	5,000.00	
Maint.-Equipment	820.932000	200.00	9,800		9,800.00	10,000.00	
Rental-Equipment	820.940000	500.00	8,931		8,931.00	9,431.00	
Miscellaneous Expense	820.954000	100.00	11,900		11,900.00	12,000.00	
Tax Tribunals	820.960000	700.00		700	(700.00)	-	
Land Improvement	820.974000	500.00		500	(500.00)	-	
Building Additions & Impr	820.975001	10,000.00		8,005	(8,005.00)	1,995.00	
Building - New	820.975820	179,897.00	1,523,509		1,523,509.00	1,703,406.00	
Equipment-Capitalized	820.977000	10,000.00	326,644	263,595	63,049.00	73,049.00	
		<b>984,642.00</b>				<b>2,727,739.00</b>	<b>1,743,097</b>
<b>3002 - OPC Trips / Expense</b>							
Salaries & Wages	3002.703000	4,072.00	5,001		5,001.00	9,073.00	
Medicare Tax	3002.714000	59.00	73		73.00	132.00	
Soc. Security Tax	3002.715000	252.00	311		311.00	563.00	
Workers Comp.Ins.	3002.721000	94.00	71		71.00	165.00	
Operating Supplies	3002.740000	2,000.00	14,720		14,720.00	16,720.00	
Professional Services	3002.801000	360,000.00		210,000	(210,000.00)	150,000.00	
Travel Expense	3002.860000	8,000.00		2,800	(2,800.00)	5,200.00	
		<b>374,477.00</b>				<b>181,853.00</b>	<b>(192,624)</b>
<b>3003 - OPC Aquatic / Expense</b>							
Salaries & Wages	3003.703000		72,465		72,465.00	72,465.00	
Medicare Tax	3003.714000		1,051		1,051.00	1,051.00	
Soc. Security Tax	3003.715000		4,493		4,493.00	4,493.00	

**2004 - Budget Amendments (Fourth Quarter)**

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Amend
Health/Optical Ins.	3003.716000		4,017		4,017.00	<b>4,017.00</b>	
Life & AD&D Ins.	3003.718000		49		49.00	<b>49.00</b>	
Disability Ins.	3003.719000		287		287.00	<b>287.00</b>	
Unemployment Insurance	3003.720000		86		86.00	<b>86.00</b>	
Workers Comp.Ins.	3003.721000		839		839.00	<b>839.00</b>	
Operating Supplies	3003.740000		5,000		5,000.00	<b>5,000.00</b>	
Professional Services	3003.801000		2,000		2,000.00	<b>2,000.00</b>	
Travel and Seminars	3003.860000		100		100.00	<b>100.00</b>	
		<b>-</b>				<b>90,387.00</b>	<b>90,387</b>
<b>3004 - OPC Adult / Expense</b>							
Salaries & Wages	3004.703000	71,186.00		3,643	(3,643.00)	<b>67,543.00</b>	
Medicare Tax	3004.714000	1,032.00		53	(53.00)	<b>979.00</b>	
Soc. Security Tax	3004.715000	4,413.00		225	(225.00)	<b>4,188.00</b>	
Health/Optical Ins.	3004.716000	2,531.00	386		386.00	<b>2,917.00</b>	
Life & AD&D Ins.	3004.718000	69.00	6		6.00	<b>75.00</b>	
Disability Ins.	3004.719000	424.00	28		28.00	<b>452.00</b>	
Unemployment Insurance	3004.720000		106		106.00	<b>106.00</b>	
Workers Comp.Ins.	3004.721000	1,637.00		357	(357.00)	<b>1,280.00</b>	
Operating Supplies	3004.740000	1,000.00		600	(600.00)	<b>400.00</b>	
Professional Services	3004.801000	6,000.00		5,000	(5,000.00)	<b>1,000.00</b>	
Prof.Serv.-Medical	3004.801002		6,000		6,000.00	<b>6,000.00</b>	
Travel Expense	3004.860000	150.00	100		100.00	<b>250.00</b>	
		<b>88,442.00</b>				<b>85,190.00</b>	
<b>3005 - OPC Arts / Expense</b>							
Salaries & Wages	3005.703000	40,024.00	4,463		4,463.00	<b>44,487.00</b>	
Medicare Tax	3005.714000	580.00	65		65.00	<b>645.00</b>	
Soc. Security Tax	3005.715000	2,481.00	277		277.00	<b>2,758.00</b>	
Health/Optical Ins.	3005.716000	1,265.00	730		730.00	<b>1,995.00</b>	
Life & AD&D Ins.	3005.718000	60.00		17	(17.00)	<b>43.00</b>	
Disability Ins.	3005.719000	185.00	78		78.00	<b>263.00</b>	
Workers Comp.Ins.	3005.721000	921.00	137		137.00	<b>1,058.00</b>	
Operating Supplies	3005.740000	1,000.00	7,000		7,000.00	<b>8,000.00</b>	
Professional Services	3005.801000	100.00		100	(100.00)	<b>-</b>	
Travel Expense	3005.860000	100.00		100	(100.00)	<b>-</b>	
		<b>46,716.00</b>				<b>59,249.00</b>	<b>12,533</b>
<b>3006 - OPC HOH / Expense</b>							
Salaries & Wages	3006.703000	7,053.00	11,909		11,909.00	<b>18,962.00</b>	
Medicare Tax	3006.714000	102.00	173		173.00	<b>275.00</b>	
Soc. Security Tax	3006.715000	437.00	739		739.00	<b>1,176.00</b>	
Health/Optical Ins.	3006.716000	316.00	819		819.00	<b>1,135.00</b>	



**2004 - Budget Amendments (Fourth Quarter)**

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Amend
Life & AD&D Ins.	3006.718000	12.00	13		13.00	25.00	
Disability Ins.	3006.719000	53.00	95		95.00	148.00	
Workers Comp.Ins.	3006.721000	162.00			-	162.00	
Operating Supplies	3006.740000	2,000.00	1,500		1,500.00	3,500.00	
Professional Services	3006.801000	5,555.00	445		445.00	6,000.00	
Travel Expense	3006.860000	100.00		100	(100.00)	-	
Printing & Pub'g.	3006.900000		200		200.00	200.00	
		<b>15,790.00</b>				<b>31,583.00</b>	<i>15,793</i>
<b>3007 - OPC Land / Expense</b>							
Salaries & Wages	3007.703000	219,428.00		151,264	(151,264.00)	68,164.00	
Medicare Tax	3007.714000	3,182.00		2,194	(2,194.00)	988.00	
Soc. Security Tax	3007.715000	13,605.00		9,379	(9,379.00)	4,226.00	
Health/Optical Ins.	3007.716000	6,327.00		4,952	(4,952.00)	1,375.00	
Unemployment Ins.	3007.720000				-	-	
Workers Comp.Ins.	3007.721000	5,047.00		3,998	(3,998.00)	1,049.00	
Operating Supplies	3007.740000	15,000.00		12,000	(12,000.00)	3,000.00	
Professional Services	3007.801000	15,450.00		11,450	(11,450.00)	4,000.00	
Travel Expense	3007.860000	200.00	5,776		5,776.00	5,976.00	
		<b>278,239.00</b>				<b>88,778.00</b>	<i>(189,461)</i>
<b>3008 - OPC Events / Expense</b>							
Salaries & Wages	3008.703000	65,709.00		8,115	(8,115.00)	57,594.00	
Medicare Tax	3008.714000	953.00		118	(118.00)	835.00	
Soc. Security Tax	3008.715000	4,074.00		503	(503.00)	3,571.00	
Health/Optical Ins.	3008.716000	4,745.00		583	(583.00)	4,162.00	
Life & AD&D Ins.	3008.718000	120.00		22	(22.00)	98.00	
Disability Ins.	3008.719000	620.00	4		4.00	624.00	
Workers Comp.Ins.	3008.721000	1,511.00	(217)		(217.00)	1,294.00	
Operating Supplies	3008.740000	8,000.00		3,500	(3,500.00)	4,500.00	
Professional Services	3008.801000	17,200.00		11,200	(11,200.00)	6,000.00	
Travel Expense	3008.860000	100.00			-	100.00	
		<b>103,032.00</b>				<b>78,778.00</b>	<i>(24,254)</i>
<b>3009 - OPC Nutrition / Expense</b>							
Salaries & Wages	3009.703000	349,282.00		29,020	(29,020.00)	320,262.00	
Medicare Tax	3009.714000	5,065.00		421	(421.00)	4,644.00	
Soc. Security Tax	3009.715000	21,655.00		1,799	(1,799.00)	19,856.00	
Health/Optical Ins.	3009.716000	22,130.00	4,713		4,713.00	26,843.00	
Life & AD&D Ins.	3009.718000	583.00	47		47.00	630.00	
Disability Ins.	3009.719000	3,608.00	273		273.00	3,881.00	
Unemployment Ins.	3009.720000		244		244.00	244.00	
Workers Comp.Ins.	3009.721000	8,033.00		2,353	(2,353.00)	5,680.00	

**2004 - Budget Amendments (Fourth Quarter)**

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Amend
Operating Supplies	3009.740000	350,000.00		75,000	(75,000.00)	275,000.00	
Professional Services	3009.801000	20,000.00		17,000	(17,000.00)	3,000.00	
Membership & Dues	3009.850000	2,885.00		796	(796.00)	2,089.00	
Travel Expense	3009.860000	9,480.00		2,480	(2,480.00)	7,000.00	
Telephone Expense	3009.922000	2,500.00	500		500.00	3,000.00	
Maintenance-Vehicle	3009.938000		1,000		1,000.00	1,000.00	
		<b>795,221.00</b>				<b>673,129.00</b>	(122,092)
<b>3011 - OPC Trans. / Expense</b>							
Salaries & Wages	3011.703000	309,504.00		20,541	(20,541.00)	288,963.00	
Medicare Tax	3011.714000	4,488.00		298	(298.00)	4,190.00	
Soc. Security Tax	3011.715000	19,189.00		1,273	(1,273.00)	17,916.00	
Health/Optical Ins.	3011.716000	6,327.00	964		964.00	7,291.00	
Life & AD&D Ins.	3011.718000	277.00		37	(37.00)	240.00	
Disability Ins.	3011.719000	1,712.00		215	(215.00)	1,497.00	
Workers Comp.Ins.	3011.721000	7,119.00		1,740	(1,740.00)	5,379.00	
Operating Supplies	3011.740000	1,500.00		500	(500.00)	1,000.00	
Prof.Serv.-Medical	3011.801002		200		200.00	200.00	
Travel Expense	3011.860000	100.00	50		50.00	150.00	
Maintenance-Vehicle	3011.938000	90,000.00		30,000	(30,000.00)	60,000.00	
Equipment-Capitalized	3011.977000		14,066		14,066.00	14,066.00	
		<b>440,216.00</b>				<b>400,892.00</b>	(39,324)
<b>3012 - OPC News / Expense</b>							
Salaries & Wages	3012.703000	7,440.00		1,856	(1,856.00)	5,584.00	
Medicare Tax	3012.714000	108.00		27	(27.00)	81.00	
Soc. Security Tax	3012.715000	461.00		115	(115.00)	346.00	
Workers Comp.Ins.	3012.721000	171.00		61	(61.00)	110.00	
Operating Supplies	3012.740000	15,000.00	3,000		3,000.00	18,000.00	
Professional Services	3012.801000		1,600		1,600.00	1,600.00	
Printing & Pub'g.	3012.900000	20,000.00		8,000	(8,000.00)	12,000.00	
		<b>43,180.00</b>				<b>37,721.00</b>	(5,459)
<b>3013 - OPC Sr. Res. / Expenses</b>							
Salaries & Wages	3013.703000	36,780.00		1,560	(1,560.00)	35,220.00	
Medicare Tax	3013.714000	533.00		22	(22.00)	511.00	
Soc. Security Tax	3013.715000	2,280.00		96	(96.00)	2,184.00	
Health/Optical Ins.	3013.716000	2,604.00	313		313.00	2,917.00	
Life & AD&D Ins.	3013.718000	69.00	6		6.00	75.00	
Disability Ins.	3013.719000	424.00	28		28.00	452.00	
Workers Comp.Ins.	3013.721000	846.00		170	(170.00)	676.00	
Operating Supplies	3013.740000	300.00		200	(200.00)	100.00	
Professional Services	3013.801000	500.00		500	(500.00)	-	

**2004 - Budget Amendments (Fourth Quarter)**

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Amend
Prof.Serv.-Medical	3013.801002		500		500.00	500.00	
Travel and Seminars	3013.860000	100.00		100	(100.00)	-	
		<b>44,436.00</b>				<b>42,635.00</b>	<i>(1,801)</i>
<b>3014 - OPC Café / Expenses</b>							
Salaries & Wages	3014.703000		7,247		7,247.00	7,247.00	
Medicare Tax	3014.714000		105		105.00	105.00	
Soc. Security Tax	3014.715000		449		449.00	449.00	
Operating Supplies	3014.740000		11,000		11,000.00	11,000.00	
Travel and Seminars	3014.860000		90		90.00	90.00	
		-				<b>18,891.00</b>	<i>18,891</i>
<b>3015 - OPC Volunteer / Expense</b>							
Salaries & Wages	3015.703000	50,795.00		3,920	(3,920.00)	46,875.00	
Medicare Tax	3015.714000	737.00		57	(57.00)	680.00	
Soc. Security Tax	3015.715000	3,149.00		243	(243.00)	2,906.00	
Workers Comp.Ins.	3015.721000	1,168.00		232	(232.00)	936.00	
Operating Supplies	3015.740000	1,000.00		600	(600.00)	400.00	
Professional Services	3015.801000	800.00		800	(800.00)	-	
Travel and Seminars	3015.860000	400.00		400	(400.00)	-	
Printing & Pub'g.	3015.900000	300.00		300	(300.00)	-	
Telephone Expense	3015.922000	1,000.00		1,000	(1,000.00)	-	
		<b>59,349.00</b>				<b>51,797.00</b>	<i>(7,552)</i>
<b>3016 - OPC Rec. / Expense</b>							
Salaries & Wages	3016.703000	63,632.00		37,415	(37,415.00)	26,217.00	
Medicare Tax	3016.714000	923.00		543	(543.00)	380.00	
Soc. Security Tax	3016.715000	3,945.00		2,320	(2,320.00)	1,625.00	
Workers Comp.Ins.	3016.721000	1,464.00		1,007	(1,007.00)	457.00	
Operating Supplies	3016.740000	10,000.00		3,271	(3,271.00)	6,729.00	
Supplies-Holiday	3016.745822	6,000.00		1,000	(1,000.00)	5,000.00	
Supplies-Ms.Senior Mich	3016.745823		1,000		1,000.00	1,000.00	
Professional Services	3016.801000				-	-	
Prof.Serv.-Holiday	3016.801822		400		400.00	400.00	
Prof.Serv.-Ms.Senior Mich	3016.801823		600		600.00	600.00	
Travel and Seminars	3016.860000		2,000		2,000.00	2,000.00	
Printing & Pub'g.	3016.900000	10,000.00		7,000	(7,000.00)	3,000.00	
Printing & Pub'g.-Holiday Time	3016.900822		1,000		1,000.00	1,000.00	
Telephone Expense	3016.922000	10,000.00		10,000	(10,000.00)	-	
		<b>105,964.00</b>				<b>48,408.00</b>	<i>(57,556)</i>
<b>GRAND TOTAL - Expense</b>		<b>3,379,704.00</b>				<b>4,617,030.00</b>	<i>1,237,326</i>