

Annual Drain Report

GALLOWAY LAKE
CITY OF PONTIAC

FY
23

ANNUAL REPORT

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LETTER FROM THE OAKLAND COUNTY Water Resources Commissioner



As required by Section 31 of the Michigan Drain Code, Public Act 40 of 1956, as amended by Public Act 104 of 1978, and as authorized by the Board of Commissioners' Miscellaneous Resolution No. 8603 adopted September 21, 1978, I hereby present the annual report for the Water Resources Commissioner's office for review and filing. This complete financial report covers the fiscal year period from October 1, 2022 through September 30, 2023.

My staff and I stand at the forefront of a commitment to the people we serve by prioritizing the enhancement of water utilities and the infrastructure that supports it.

This annual report reflects our unwavering dedication to fostering a community where residents can count on receiving reliable service. As we delve into the intricate landscape of resource management, this report illuminates the strides we are taking to ensure a sustainable and resilient future for Oakland County's diverse population.

At the heart of this report lies an acknowledgment of water affordability's paramount importance. We recognize that affordable water services are fundamental to the well-being of its residents and are committed to addressing the challenges of water affordability.

You will also read about ongoing projects that focus on optimizing the Clinton River Water Resource Recovery Facility in Pontiac, replacing 2,000 feet of pipe in Brandon Township's Bald Eagle Lake drain and enhancing the sewage retention tank in Lathrup Village.

In closing, I invite you to explore the detailed annual report reflecting our dedication to the residents of Oakland County. I extend my gratitude to the Board of Commissioners for their steadfast commitment to our work.

Thank you for your continued trust in my office.

RESOURCE MANAGEMENT AND RESILIENCY

Introduction

The Oakland County Water Resources Commissioner's office (WRC) has the responsibility of planning, developing, and maintaining designated surface water drainage systems in Oakland County. This work is authorized by state law, commonly known as the Michigan Drain Code. In addition, as agent of the county, Jim Nash, the Water Resources Commissioner, operates and maintains Oakland County-owned water and sewer disposal systems and operates and maintains water and sewer systems for several municipalities within Oakland County through intermunicipal agreements.

This report provides a comprehensive overview of budgetary and maintenance efforts along with operational activities and capital improvement projects undertaken during the fiscal year. These activities reflect the organization's dedication to the long-term sustainability of utilities managed while improving the level of service for Oakland County residents.

Our efforts:

- Protected public health and safety
- Preserved natural resources and a healthy environment
- Maintained reliable high-quality service
- Contributed to economic prosperity
- Ensured value for investment

In FY 2023, we demonstrated our unwavering dedication to these outcomes through ongoing work to address affordability, pursue funding opportunities, optimize resource management, and enhance system resilience. Through careful resource management, we allocated available resources to achieve the greatest organizational value. Resource management is critical for cost-effective maintenance, rehabilitation, and replacement of Oakland County's aging water utility infrastructure. We understand that excellent resource management results in the right resources being available at the right time for the right work.

Our organization is responsible for infrastructure and other assets valued at more than \$61 billion. These assets include storm drains, sanitary and combined sewer systems, drinking water systems, lake level structures and dams.

The county's Collaborative Asset Management System (CAMS) serves as the cornerstone of WRC's asset management and work order management initiative. CAMS efficiently records predictive, preventive, and corrective maintenance tasks across all water utilities under our jurisdiction, encompassing 50,000 work orders and over \$17 million in maintenance work. However, this constitutes only a portion of our total workload. Additionally, CAMs captures crucial condition assessment data for our assets, which is integral to our asset management strategy.

Within our organization's asset management framework lies a tool for assessing and scoring individual assets within our managed utilities. These scores play a pivotal role in directing both capital and maintenance programs, essential for prolonging the life of system components and averting premature failures. This facilitates the maintenance of five-year capital plans and enables the prioritization of construction projects for drinking water systems, sewer systems, and drains. The overarching objective is to extend system component longevity through routine maintenance initiatives, while strategically replacing components when necessary to mitigate life cycle costs. By adhering to this approach, we foster the long-term sustainability and reliability of our utilities while simultaneously minimizing expenditure.



RESOURCE MANAGEMENT AND RESILIENCY

Water Affordability



Water affordability is an ongoing concern for many communities in Oakland County and across the nation. In 2022, after receiving a grant to research the issue and develop a step-by-step plan, we published a report titled “Water Affordability Solutions.” That comprehensive report provided recommendations on how water utilities can balance infrastructure needs with affordability solutions. The following year, our office presented the findings at conferences, webinars, and panels across the state. In addition, we joined State Senator Stephanie Chang in a workgroup to develop water affordability legislation to improve water affordability statewide. In October 2023, after months of collaboration with a diverse group of stakeholders, Senate Bills 0549-0554 were introduced.

Some of the key components of the proposed legislation includes:



SB 0549’23 creates a low-income water residential affordability program under which qualifying individuals would not pay more than an average of 3% of their household income for water services and, if eligible, receive debt forgiveness for past due water bills and household plumbing repairs to prevent water loss.



SB 0550’23 introduced the low-income water affordability fund within the Michigan Department of Treasury using a \$2 per month, per retail water metered account funding factor which would be used as a dedicated funding source to support the low-income residential water affordability program and, among other things, ensure that water utility providers recover the full cost of services provided to eligible and enrolled customers.



SB 0551’23 facilitated the “Water Shutoff Protection Act” which would require water utility providers to give various forms of notice to residential customers prior to the disconnection of water service for non-payment. It also would prevent water service disconnection for individuals meeting the requirements of a critical care customer whose life would be at imminent risk without household water services.

In addition, working in partnership with the United Way for Southeastern Michigan, our office developed the Hardship Assistance Program. This program is designed to build resiliency for Oakland County households experiencing a temporary hardship, like job loss, unexpected medical bills, or death of a household member. The program would provide financial assistance to cover current water bills, past due water bills, and plumbing repairs. This program received \$300,000 in grant funding in 2023 and will be sustained through public and private donations.

LOCAL DRINKING WATER SYSTEMS

The Water Resources Commissioner is responsible for operating and maintaining drinking water systems for 18 municipalities in Oakland County.





Many of the cities, villages, and townships in Oakland County purchase drinking water from the Great Lakes Water Authority while others rely on well water as their drinking water source. In certain well water systems treatment is provided for water quality requirements, while in others treatment is provided for aesthetic concerns. The drinking water in all water systems operated by the WRC meets or exceeds all Federal and State requirements.

The drinking water system services we provide include operations, maintenance, repair, rehabilitation, and replacement of system components. Other responsibilities include customer billing, regulatory compliance, 24-hour emergency services, long-range planning for major maintenance and capital improvement programs, and managing system funds.

A key resource management strategy for waterline replacement is coordinating this work with roadway improvement projects. Significant savings can be achieved by replacing waterlines concurrent with roadway improvements. This practice eliminates paying for roadway repairs or replacement with water system funds. This is particularly important in the City of Pontiac, where, in many cases, lead service lines are also replaced as part of the project. Coordinating this work with various municipalities, the Road Commission for Oakland County, the Michigan Department of Transportation, along with contractors and water system customers is often a challenge but is well worth the effort.

162,500
residents served

1,460
miles of waterline

308
lead service lines
replaced

\$2 billion
in drinking water assets

\$53 million
water system expenditures

A worker in a yellow safety suit and blue gloves is using a flashlight to inspect a sewer manhole. The worker is wearing a yellow safety vest with reflective stripes and a yellow safety helmet. The background is a blurred industrial setting. The text is overlaid on the left side of the image.

LOCAL SEWER SYSTEMS

We are responsible for operating and maintaining sanitary sewer systems, combined sewer systems and wastewater treatment facilities for 23 municipalities and four county parks in Oakland County.



The local sewer services provided include operations, maintenance, repair, rehabilitation, and replacement of system components. Other responsibilities include customer billing, regulatory compliance, 24-hour emergency services, long-range planning for major maintenance and capital improvement programs, and management of system funds.

An important resource management program for sewer systems is cleaning and closed-circuit television inspection of the sewer lines. This program not only removes debris, roots and grease that can lead to basement backups and sewer system overflows, but it also provides condition assessment for each pipeline. The condition assessments are used to prioritize sewer line repairs and replacement. This is critical to identify potential failures before they occur. Most sewer line repairs and replacements can be done without excavating. However, once a sewer line collapses, excavation is needed for repair or replacement. The cost is significantly higher than proactive replacement and the environmental impact can also be significant.

154,500
residents served

1,220
miles of sewer

80
miles of sewer
line cleaned

117
miles of sewer
line inspected

\$8 billion
in local
sewer assets

\$64 million
sewer system
expenditures

REGIONAL SEWER SYSTEMS

We are responsible for operating and maintaining 10 regional sewer systems that provide services to 51 of the 62 municipalities in Oakland County.



Regional sewer systems include sanitary and combined sewer systems, retention treatment facilities, and water resource recovery facilities. These regional systems collect sanitary and combined sewage from various cities, villages, and townships and transport it to a regional treatment facility or discharge it to the Great Lakes Water Authority in Detroit for treatment. The services provided include operations, maintenance, repair, rehabilitation, and replacement of system components. Other responsibilities include customer billing, regulatory compliance, 24-hour emergency services, long-range planning for major maintenance and capital improvement programs, and management of system funds.

Although the regional sanitary sewer systems are designed for collection of sanitary sewage only, non-sanitary flow, such as stormwater, can enter the system from footing drains, downspouts, storm drains, cross connections, manhole covers and sewer system defects (including holes, cracks, and joint failures). During heavy rains, non-sanitary flow can become significant. The WRC maintains a comprehensive sewer metering system to monitor flows and sewer levels throughout the systems. This information is utilized for implementing operational plans and optimizing sewer system capacity during rain events, to prevent sewer system overflows and basement backups. Operational plans are effective tools to address resiliency and defer capital improvement projects.

This same strategy is used for combined systems which are designed to collect both stormwater and sanitary sewage. In addition, sophisticated sewer metering systems and hydraulic models are used to predict the impact of climate change for updating operational plans and capital improvement plans.

1 million
people served

410
miles of sewer

\$40 billion
in regional sewer assets

\$294 million
total expenditures

STORM DRAINS, DAMS AND LAKE LEVELS

Our team operates and maintains 433 storm drains and 36 dams, including associated lake level structures.

LOON LAKE
WATERFORD TOWNSHIP



Our facilities are located throughout Oakland County and serve property owners that are located within the drainage district or assessment area for each facility. The services we provide include operations, maintenance, repair, rehabilitation, and replacement of system components. Other responsibilities include regulatory compliance, 24-hour emergency services, long-range planning for major maintenance and capital improvement programs, property owner assessment and management of system funds.

Much like the local sewer systems, storm drains are inspected to determine and prioritize any necessary repairs or replacement. In addition, resiliency also is considered for storm drain replacement. That occurs when evaluating whether additional capacity of an existing storm drain is needed. Also, collaboration at watershed and community levels can be effective to gain support for resiliency efforts.

560
miles of enclosed
storm drains

220
miles of open channel
storm drains

6
miles of new storm
drain installed

\$4 million
total expenditures

1,620
manholes inspected

RESOURCE MANAGEMENT AND RESILIENCY

Project Management

When it comes to managing large capital improvement and major maintenance projects, our organization is focused on leveraging financial and personnel resources in a cost-effective and efficient manner. In FY 2023, we managed approximately 124 capital and major maintenance projects having a value of more than \$200,000, resulting in \$125 million in total expenditures. See FY 2023 Projects and Project Investments. To help defray the financial burden of these projects for the communities served, our team was able to secure \$5 million from state and federal grants and \$2.6 million in principal forgiveness. In addition, we have partnered with local municipalities to combine water and road projects that benefit both the region and the local municipality. This reduced staffing and consulting time, as well as contractor resources. Finally, bonds were issued through Oakland County to allow residents to repay the project costs over an extended period of time to reduce the year over year financial impact.

While managing financial and personnel resources is essential to the successful delivery of a project, we also recognize that projects should be resilient and capable of handling challenges throughout their design life. In the energy and technology sector, our team has sought to invest in upgrading electrical and instrumentation components and diversifying electrical generation at critical facilities to ensure reliability. At the Clinton River Water Resource Recovery Facility, we are taking on a project to reuse onsite biogas for powering its generators. In the water sector, efforts have been made to expand existing storm drains and upgrade the pumps, motors, and other ancillary equipment to meet anticipated flow needs.

Implementing these aspects of resource management and resiliency in our projects help to ensure value for investment, while protecting public health and providing reliable service. This is exemplified by the projects highlighted below.



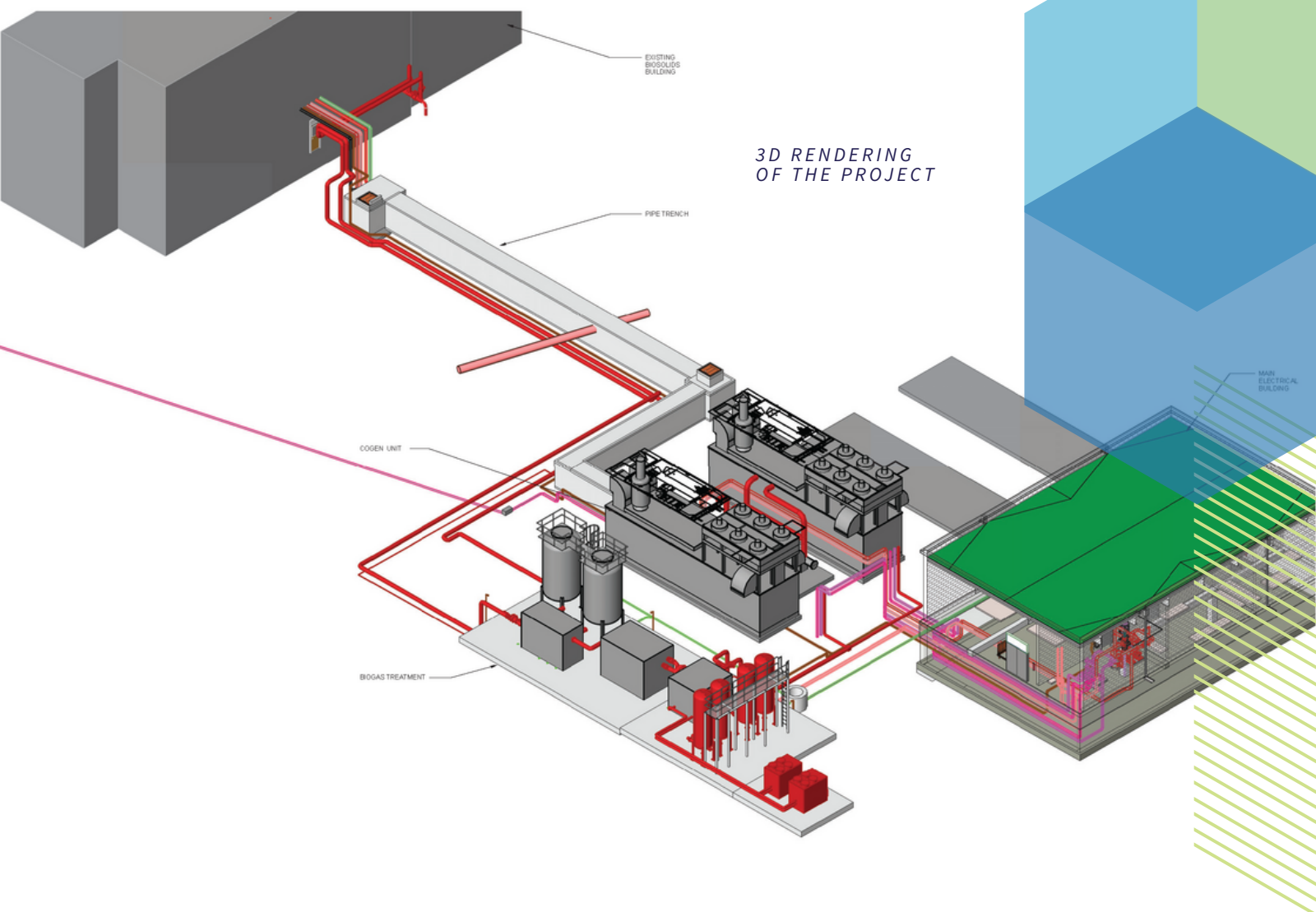
CLINTON RIVER WATER RESOURCE RECOVERY FACILITY

Energy Optimization Project

This project aims to enhance the reliability of the electrical system at the Clinton River Water Resource Recovery Facility and boost its sustainability by incorporating combined heat and power which provide simultaneous generation of energy from a single source. In other words, it uses one fuel to generate two different types of energy. These units will utilize biogas from the facility's digesters to generate both heat and power to reduce the plant's reliance on external power and natural gas. This aligns with Oakland County's vision by enhancing sustainability and reducing greenhouse gas emissions.

The core of the facility's electrical system, the medium voltage switchgear, is outdated and located in a flood-prone area. Additionally, seven aging backup generators throughout the facility are costly to maintain. The project involves building a new main electrical building outside flood-prone areas, installing new switchgear, and upgrading electrical transmission lines. Two 1,500 kW backup generators will be added to handle the entire facility's demand, enhancing electrical reliability during severe weather.

The combination of heat and power and the existing biosolids handling system will produce high-quality biosolids product. The installation of heat and power, powered by biogas, will reduce the facilities reliance on traditional power. **These efforts will make the facility more sustainable and promote resource recovery with the potential to produce enough power to supply the equivalent of 1,000 homes.** The project costs \$45 million and will be funded through a low-interest State Revolving Fund loan with approximately \$3 million in principal forgiveness.



BALD EAGLE LAKE DAM

Drain Replacement Project

This project involved the complete reconstruction and enlargement of the Bald Eagle Lake drain, which was established in 1929 to provide an outlet to Bald Eagle Lake. Originally funded by a special assessment district comprised of landowners in Brandon Township, the drain faced premature failures due to poor soil conditions, leading to reconstruction in the 1950s and 1970s. Over the years, additional stormwater connections and extended water “drawdowns” of the lake created a system incapable of meeting modern design flow requirements. That culminated in a critical failure in February 2018 which flooded several homes. Residents demanded relief and this project was initiated to address these challenges.

Under the auspices of the Michigan Drain Code, several hearings and public meetings were required to allow our office to perform the maintenance and assess the property. In early 2019, an engineer was hired to evaluate the required maintenance and to determine the contributing watershed. The geographical boundary of the watershed was to be used as the new assessment district. The initial public hearing, slated for March of 2020, was cancelled due to the coronavirus pandemic and was not held until February of 2021. Public meetings, engagement, and permitting continued throughout 2021. The engineering evaluation aided our organization in determining the apportionment, which was finalized in March 2022. Financing was finalized three months later, and the notice to proceed was issued shortly after.

There were two primary design challenges facing this construction project. The first dealt with poor soil conditions and the second involved minimizing the impact to the M-15 highway. The project employed traditional open cut excavation with heavy emphasis on soil remediation and undercutting for most of the pipe replacement work. Additionally, the jack and bore method was utilized on the portion beneath M-15. Drain construction lasted three months, strategically avoiding the closing of M-15. Glass Road was detoured between September and November 2022 due to its proximity to the drain.

Focusing on resiliency, the finished project is four times larger than the original drain, and properly bedded to provide a design life of more than 70 years. The project was funded by property owners in Brandon and Groveland Townships who live in the drainage district. Oakland County and the Michigan Department of Transportation also contributed to the project. Oakland County’s full faith and credit pledge facilitated a favorable bond rate, allowing residents to repay their assessments in up to 10 annual installments.



CITY OF LATHRUP VILLAGE AND EVERGREEN-FARMINGTON

Sewage Retention Tank Project

This project includes improvements and modifications to the City of Lathrup Village sanitary retention tank. The facility is owned by the city and has been operated and maintained by our organization since 2019. The major work items include improvements to the pumps, valves, actuators, structure and piping. The instrumentation and supervisory control and data acquisition (SCADA) system will also be upgraded to improve automation and allow the site to be integrated into our system. This provides remote monitoring, alarms, and control for critical operating parameters such as sewer system levels and flows.

The upgrades are essential for implementation of a new operational plan to maximize sewer capacity upstream and downstream of the sanitary retention tank. By regulating and storing excess sewage flows, this project will also allow the city to discharge its town outlet capacity during wet weather events, when the evergreen interceptor levels are elevated.

Accordingly, a cost-sharing agreement between the city and the Evergreen-Farmington Sanitary Drain Drainage District is being utilized for the design and construction of the project. This maximizes the personnel and financial resources for the city and our organization by combining two separate projects into one.

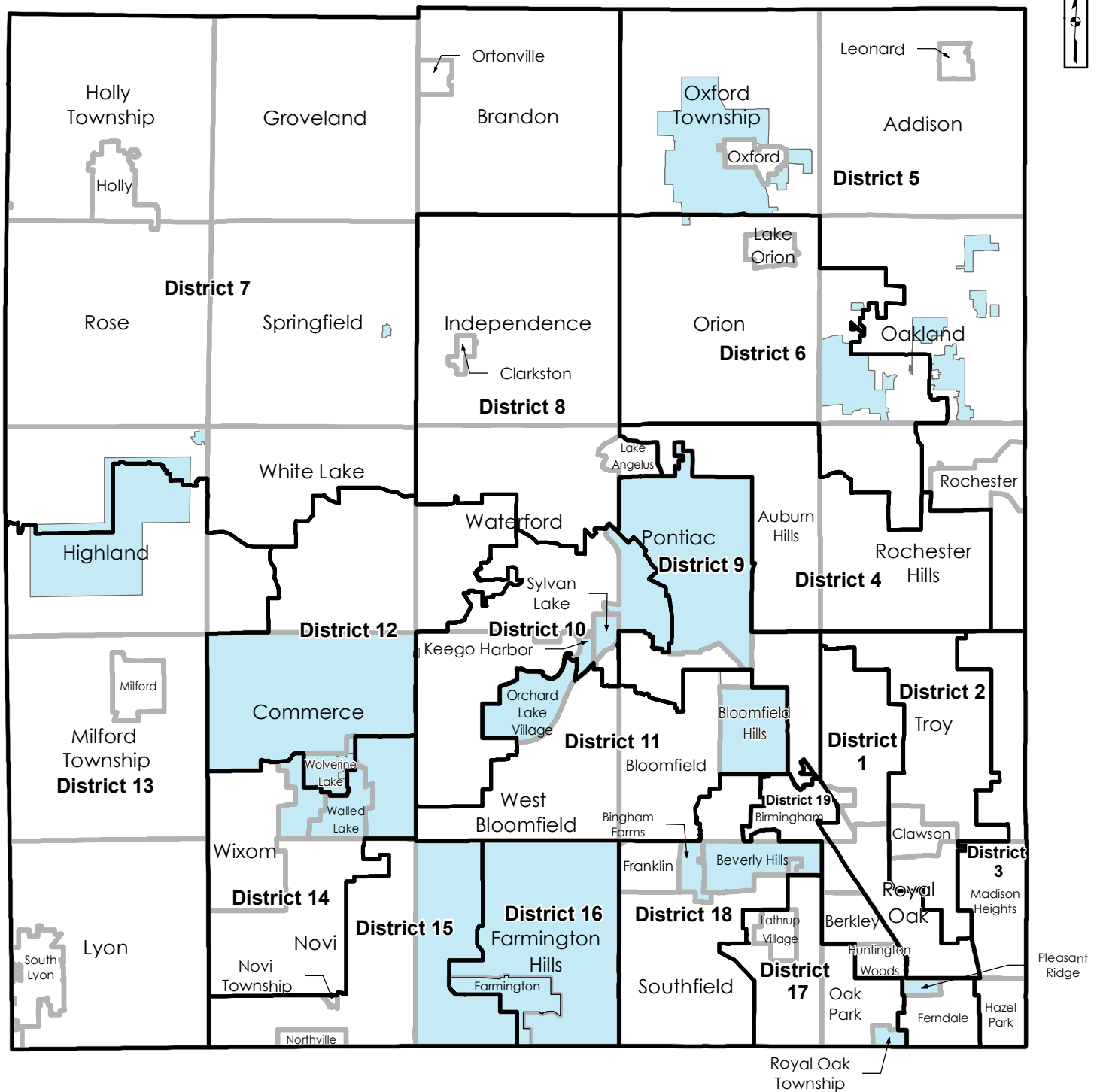


APPENDIX A

Projects



Drinking Water Projects - Status in Fiscal Year 2023



Completed

Commerce Twp Detroit Water

COT Water System Control Improvements 2019

Description: Water system control improvements.

Justification: There continues to be issues in the control logic for the Commerce Water System, these issues have been ongoing since the system was commissioned in approximately 2016. The issues have been brought to the attention of design engineer and controls engineer, they have not been able to resolve the control logic problems. WRC will utilize its controls engineer (contractor) to correct the control logic issues and move the system over to the private Verizon network (DMNR).

Consulting Engineer: N/A

OCWRC Engineer: Drew Sandahl, P.E.

Contractor: TBD

Project Cost: \$215,000

Financing: Major Maintenance Reserve

Municipality: Commerce Township

Substantial Completion: 2023

Oakland Township Water

OAT Water SCADA Upgrade

Description: Upgrade all SCADA Equipment as part of New SCADA.

Justification: Based on a recent WRC SCADA Assessment, WRC is updating the existing SCADA system. This project is for onsite SCADA improvements and common-to-all SCADA.

Consulting Engineer: N/A

OCWRC Engineer: Richard Wingard

Contractor: TBD

Project Cost: \$545,713

Financing: Capital Improvement Reserve

Municipality: Oakland Township

Substantial Completion: 2024

Oakland Township Water

OAT Water Southeast Water Storage Engineering Design

Description: Project Plan and Engineering Design for Oakland Twp Water System, Southeast and Oakland Hunt, Phase 1 Master Plan Improvements.

Justification: This project is needed due to EGLE Storage requirements and water quality level of service. Capital improvement reserves will be reimbursed and construction will be funded via Bond sales. A new project will be set up for construction.

Consulting Engineer: OHM Advisors

OCWRC Engineer: Mike Walsh, P.E.

Contractor: N/A

Project Cost: \$1,000,000

Financing: Capital Improvement Reserve

Municipality: Oakland Township

Substantial Completion: 2022

Completed

Pontiac Water

POC Water 2020-2021 Water Main Replacement Program

Description: Construct approximately 12,700 feet of 8-inch high density polyethylene and ductile iron pipe including valves, hydrants and new copper service lines, and abandon approximately 12,000 feet of existing water main. This project also includes 2-inch cold milling and replacement of the existing asphalt pavement and restoration in the project area.

Justification: This work falls within WRC's asset management plan for the City of Pontiac's water system, providing improved system pressure and flow.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Mike Walsh, P.E.

Contractor: Pamar Enterprises, Inc.

Project Cost: \$6,700,000

Financing: Capital Improvement Reserve

Municipality: Pontiac

Substantial Completion: 2024

Pontiac Water

POC Water Mill Street Water Main Replacement Program

Description: Replace approximately 1,150 feet of 12-inch water main on Mill Street between Huron and Pike Streets.

Justification: This water main is not only at the end of its useful life, but supplies water to a hospital. In addition, road construction by the City has prioritized this project.

Consulting Engineer: Nowak & Fraus

OCWRC Engineer: Zach Earp

Contractor: Pamar Enterprises, Inc.

Project Cost: \$765,000

Financing: Capital Improvement Reserve

Municipality: Pontiac

Substantial Completion: 2023

Pontiac Water

POC Water Turk Street Water Main Replacement

Description: This project will replace the existing 6-inch water main with a new 12-inch line approximately 800 feet long. The new line 12-inch line will provide adequate fire protection and the opportunity for looping existing water lines on Paddock and Elm to the new 12-inch line on Turk in the future. OCWRC has pre-purchased the 12-inch water main for this project.

Justification: Turk Street is a dead-end street situated within a commercial/light manufacturing zoned area. Fire protection is provided by a dead end 6-inch water main. The 6-inch line does not meet current design standards and does not provide adequate fire protection for the buildings located on Turk.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Craig Tiell

Contractor: Bidigare Contractors, Inc.

Project Cost: \$810,000

Financing: Capital Improvement Reserve

Municipality: Pontiac

Substantial Completion: 2023

Completed

Pontiac Water

POC Water University Drive Valves Replacement

Description: Replace six non-functional 12" & 16" valves located on University Drive near the University/Featherstone/MLK intersection in the City of Pontiac.

Justification: WMU staff have determined through inspection and field work that there are 6 non-functional 12" & 16" valves located on University Drive near the University/Featherstone/MLK intersection in the City of Pontiac. Due to the number of valves and traffic control requirements, WRC has opted to put a plan set together and bid out amongst pre-qualified blanket contractors to replace the valves.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Zach Earp

Contractor: D'Angelo Brothers

Project Cost: \$650,000

Financing: Capital Improvement Reserve

Municipality: Pontiac

Substantial Completion: 2024

Under Construction

Farmington Hills Water

FHC Central West Watermain Replacement

Description: FHC Central West Watermain Replacement. Replacement of 400' of Watermain11492.

Justification: A water main break occurred in the City of Farmington Hills within a large retention pond. The actual location of the break cannot be accessed, even during the driest months of the summer. The City has decided to drill new watermain across the retention pond as a permanent solution to the problem. The estimated footage of water main to be replaced is 400'. While small in size, soil conditions and accessibility make this project complex.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Zach Earp

Contractor: D'Angelo Brothers

Project Cost: \$200,000

Financing: Capital Improvement Reserve

Municipality: Farmington Hills

Substantial Completion: 2023

Oakland Township Water

Knorrwood Pines Water Storage and Booster Station

Description: Construct a new 500,000-gallon water ground storage tank and booster station. Also includes improvements to the existing Knorrwood Pines Well House including a new roof, replacement and upgrades of existing piping and valves and measurement equipment, removal of the existing booster pump, new phosphate storage and dosing equipment, and a new chemical feed room with sodium hypochlorite storage and dosing equipment, heating and ventilating equipment, and FRP door.

Justification: This project is required in order to meet water system storage requirements established by the Michigan Department of Environment, Great Lakes, and Energy. Work is completed under construction Fund 26887.

Consulting Engineer: OHM Advisors

OCWRC Engineer: Mike Walsh, P.E.

Contractor: Soresen Gross Company

Project Cost: \$5,330,000

Financing: Municipality Funded and Bond Sale

Municipality: Oakland Township

Substantial Completion: 2024

Under Construction

Oxford Township Water

Oxford WWS Granger Generator Replacement

Description: Replacement of the existing generator at the Granger Well House. This project will include removal of the existing generator, procurement and installation of a new generator, and supply of a portable generator to serve as a backup until the new generator can be installed.

Justification: The existing generator has failed. The Granger well house is essential to providing drinking water to Oxford Township. Emergency backup power ensure redundancy to continue to provide drinking water during power outage events.

Consulting Engineer: N/A

OCWRC Engineer: Drew Sandahl, P.E.

Contractor: TBD

Project Cost: \$440,000

Financing: Capital Improvement Reserve

Municipality: Oxford Township

Substantial Completion: 2025

Pontiac Water

POC Water 2023 Service Line Verification

Description: This project is to perform asset management work and required service line verifications.

Justification: Water service line material verification to be field verified as required. This work is part of a grant through EGLE and will be reimbursed at regular intervals after funds have been expended. Project costs include \$406,600 for planning, administration, and physical verification of water service lines. \$50,000 is reserved for asset management and planning work.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Zach Earp

Contractor: D'Angelo Brothers

Project Cost: \$456,600

Financing: Grant Funded

Municipality: Pontiac

Substantial Completion: 2025

Pontiac Water

POC Water Bagley Street Water Main Replacement

Description: This project will consolidate parallel water mains from South Boulevard to Rapid Street. The existing 16-inch and 6-inch main will be replaced with a single 12-inch HDPE water main.

Justification: This water main is at the end of its useful life. It's replacement will be done in coordination with a City of Pontiac Road Reconstruction Project. Engineering work has determined this consolidation will not negatively impact system operations and will continue to provide satisfactory fire flow.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Jack Puskas, E.I.T.

Contractor: Bricco Excavating

Project Cost: \$2,240,000

Financing: Capital Improvement Reserve and Grant Funding

Municipality: Pontiac

Substantial Completion: 2024

Under Construction

Pontiac Water

POC Water Lead Service Line Replacement

Description: This project is to perform lead service line replacements in the City of Pontiac. This work is being done through State of Michigan's Drinking Water State Revolving Fund loan program and offers 100% principal forgiveness, up to \$5,000,000 for disadvantaged communities, for construction costs only, to perform lead service line replacements.

Justification: This work is part of a grant through EGLE and will be reimbursed at regular intervals after funds have been expended. Lead service line replacement is required by the Michigan Lead and Copper Rule.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Amy Ploof, P.E.

Contractor: D'Angelo Brothers

Project Cost: \$5,000,000

Financing: Grant Funded

Municipality: Pontiac

Substantial Completion: 2025

Pontiac Water

Pontiac Ground Storage Tank Restoration

Description: Repairs to the Opdyke East and West 5M gallon storage tanks to address exterior coating failures and general deterioration as recommended by Dixon Engineering. Phase 1 of the project included asset inspections, creation of drawings and project specifications and bid documents. The initial budget covered repairs to the East Tank. Phase 2 adjusted the project cost to cover recommended improvements on the West Tank which required significantly more work than the East tank. Additional unforeseen repairs to the system are required for isolation of the West tank which will also be included as part of this project.

Justification: The wet interior coating of the West tank is deteriorating and is in poor condition overall. There are several modifications that must be made to both tanks to meet EGLE requirements including roof vent and stiffener replacements and fall prevention device installations.

Consulting Engineer: Dixon Engineering

OCWRC Engineer: Zach Earp

Contractor: L & T Painting

Project Cost: \$3,000,000

Financing: Major Maintenance Reserve

Municipality: Pontiac

Substantial Completion: 2024

Under Construction

Pontiac Water

Pontiac Water Booster Station Rebuild Pump 5

Description: Rehabilitation of the pump and motor for Pump 5 at the water booster station.

Justification: Rehab of this equipment is to maintain firm capacity at the booster station in the event of loss of DTE power and/or failure of the onsite generator (WRC portable generators not sufficient to power site). Current engine and pump provided almost 60 years of service life. Pump needs to be overhauled to ensure necessary performance level following the replacement of the drive unit.

Consulting Engineer: N/A

OCWRC Engineer: Kevin Schulz

Contractor: TBD

Project Cost: \$230,000

Financing: Major Maintenance Reserve

Municipality: Pontiac

Substantial Completion: 2024

Under Design

Farmington Hills Water

FHC Water 2023 Service Line Verification

Description: FHC Water 2023 Service Line Verification
Justification: EGLE requirement within the latest L&C Rule update.
Consulting Engineer: N/A
OCWRC Engineer: Zach Earp
Contractor: TBD
Project Cost: \$422,964
Financing: Major Maintenance Reserve
Municipality: Farmington Hills
Substantial Completion: 2024

Oakland Township Water

OAT Water Southwest Water Storage Engineering Design

Description: Project Plan and Engineering Design for Oakland Twp Water System, Phase 1 Master Plan Improvements, Southwest District only.
Justification: This project is needed due to EGLE Storage requirements and water quality level of service. Capital improvement reserves will be reimbursed and construction will be funded via Bond sales or DWSRF loan. A new project will be set up for construction.
Consulting Engineer: OHM Advisors
OCWRC Engineer: Mike Walsh, P.E.
Contractor: TBD
Project Cost: \$1,560,000
Financing: Capital Improvement Reserve and Bond Sale
Municipality: Oakland Township
Substantial Completion: 2025

Pontiac Water

POC Water Ottawa Hills & Indian Village Watermain Replacement

Description: The project includes the necessary activities to study, design and prepare the construction bid documents for the installation of approximately 25,000 linear feet of 8-inch diameter water main and 3,400 linear feet of 12-inch diameter water main in the City of Pontiac's Indian Village and Ottawa Hills neighborhoods. This project is planned to be completed as part of the FY24 DWSRF Program with the work scheduled for construction from the Fall of 2024 to the Spring of 2026, following separate efforts to replace an anticipated 546 lead water service lines in the project areas. The construction portion of this project will utilize SRF funding.
Justification: Water system replacement in this area will be completed after the replacement of lead service lines. This work falls within WRC's asset management plan for the City of Pontiac's water system, providing improved system pressure and flow.
Consulting Engineer: Hubbell, Roth & Clark, Inc.
OCWRC Engineer: Jen Cook, P.E.
Contractor: TBD
Project Cost: \$16,500,000
Financing: Capital Improvement Reserve and SRF
Municipality: Pontiac
Substantial Completion: 2026

Under Design

Pontiac Water

POC Water Seminole Hills Water Main Improvements

Description: Construct 8-inch high density polyethylene and ductile iron water main including valves, hydrants and new copper service lines, and abandon the existing pipe in the Seminole Hills Subdivision. This project also includes 2-inch cold milling and replacement of the existing asphalt pavement and restoration in the project area.

Justification: Water system replacement in this area will be completed after the replacement of lead service lines. This work falls within WRC's asset management plan for the City of Pontiac's water system, providing improved system pressure and flow.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Mike Walsh, P.E.

Contractor: TBD

Project Cost: \$9,220,000

Financing: Capital Improvement Reserve

Municipality: Pontiac

Substantial Completion: 2026

Pontiac Water

POC Woodward Loop Utility Improvements

Description: Study, design and construct water main and sewer improvements required as a result of MDOT's Woodward Loop Road Project as well as elective water main and sewer work that should be completed as part of MDOT's project for cost savings, convenience, and otherwise.

Justification: The Michigan Department of Transportation (MDOT) is completing a project to convert the "Woodward Loop" surrounding downtown Pontiac from a one-way direction roadway to a two-way direction roadway. WRC is completing much needed water and sewer improvements as part of MDOT's project for a significant cost savings. MDOT will fund the entire design and construction of the 48-inch diameter water main relocation.

Consulting Engineer: DLZ Michigan, Inc. and Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Mike Walsh, P.E.

Contractor: TBD

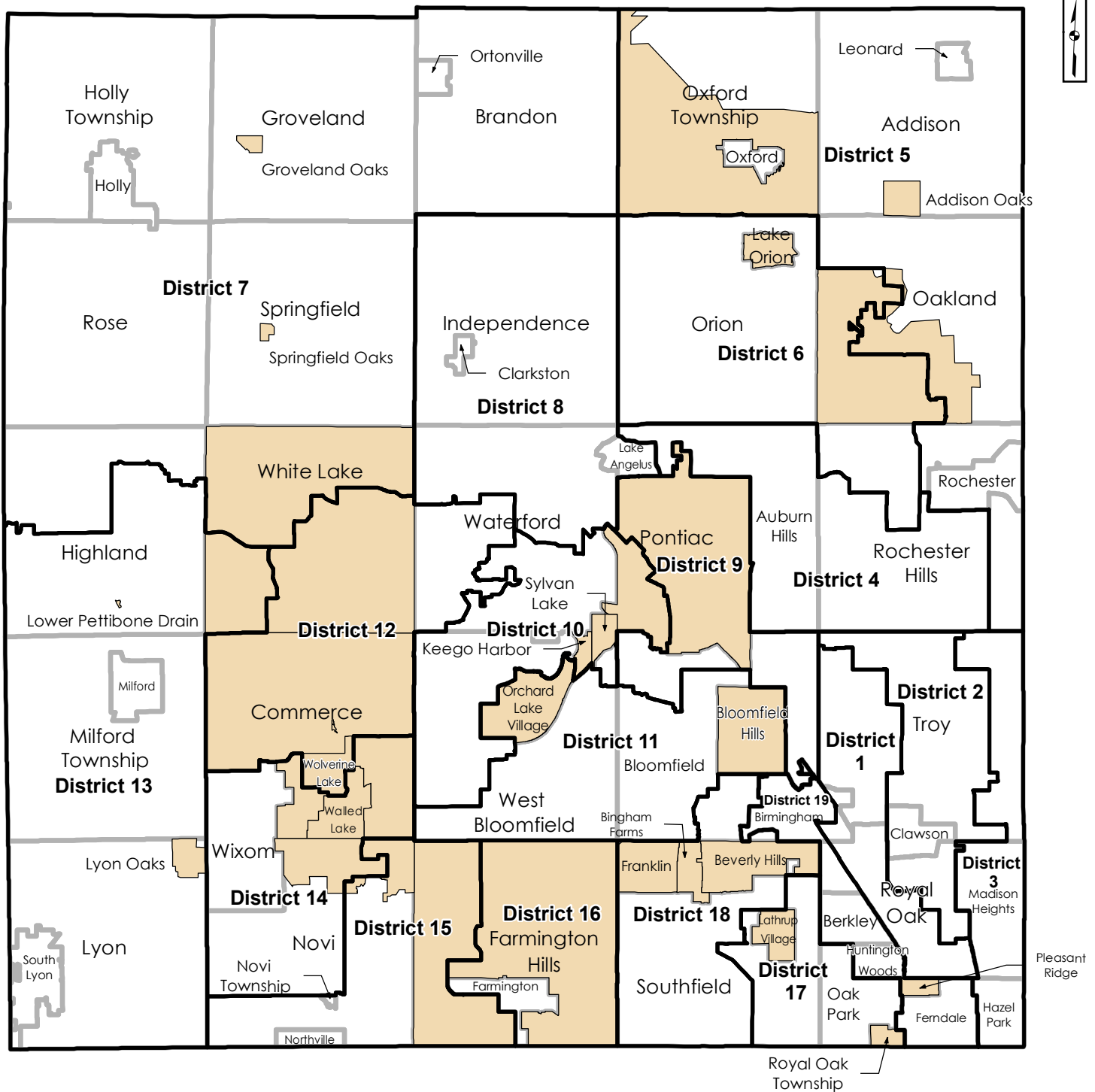
Project Cost: \$360,000

Financing: Capital Improvement Reserve

Municipality: Pontiac




Substantial Completion: 2027

Sewer System Projects - Status in Fiscal Year 2023



DISCLAIMER: The information displayed in this map is compiled from recorded deeds, plats, tax maps, surveys and other public records. Although this information is intended to accurately reflect public information, it is not a legally recorded map or survey and is not intended to be used as one. Users should consult primary/original information sources where appropriate.

WRC Maintained Sewer Systems

-  Sewer Systems
 Commissioner District
 Municipal District

Completed

Commerce Township WWTP

COT WWTP Concrete Repair

Description: Repair concrete at multiple locations at the COT WWTP, including the area around the four land application tanks, Clarifier 2 and Oxidation Ditch 6. Closed 10/10/2023, M. Koeger.

Justification: Repairs to concrete determined by 2020 inspection.

Consulting Engineer: N/A

OCWRC Engineer: Mary Koeger, P.E.

Contractor: TBD

Project Cost: \$216,000

Financing: Major Maintenance Reserve

Municipality: Commerce Township

Substantial Completion: 2025

Farmington Hills Sewer

FHC PS - Replace Cathodic Protection @ Multiple Sites

Description: Replace passive cathodic protection at ten (10) lift stations throughout the City. The sites are Coventry, Danvers, Harwich, Knights Inn, Old Farm Colony, Sarah Fisher, Skye Drive, 13 & Northwestern, Williamsburg and Willow Lane. Brookhill PS added to original scope.

Justification: Cathodic protection systems protect the below ground steel elements and prevent premature structural failures. Installed at the original construction of these sites, the passive cathodic protection has reached its useful life and is no longer providing protection to the stations.

Consulting Engineer: N/A

OCWRC Engineer: Drew Sandahl, P.E.

Contractor: Corrpro

Project Cost: \$250,000

Financing: Capital Improvement Reserve

Municipality: Farmington Hills

Substantial Completion: 2023

Farmington Hills Sewer

FHC SDS 2021 Sewer Rehabilitation (Year 1) - Study & Lining Phase

Description: In a Phase 1 study estimated at \$160,000, HRC also prepared bid documents and assisted in the selection of a vendor. The study reviewed WRC and FHC data and created a plan to rehabilitate and/or replace. Both condition and planned road improvements will be considered. This project was revised in August 2022 to include Phase 2 construction costs of \$1,196,000 for the lining of 77 runs of sewer.

Justification: Following the Asset Management Plan developed during the SAW Grant, the City of Farmington Hills has requested WRC identify and execute the near term sanitary sewer rehabilitation needs. The study phase was estimated at a NTE of \$147,700 with a \$1.5M construction cost.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: George Nichols, P.E.

Contractor: Inliner Solutions

Project Cost: \$1,356,000

Financing: Capital Improvement Reserve

Municipality: Farmington Hills

Substantial Completion: 2023

Completed

Farmington Hills Sewer

FHC SDS 2022 Cut & Grout Program

Description: Perform cutting, joint grouting and service line connection repairs on 72 runs of sewer gravity main. Pipeline is performing the work and expected to complete in May 2022. Project revised 10-25-2022 to include 4 additional repairs at a cost of \$60,000.

Justification: During review of the Farmington Hills SAW Grant CCTV data and plugged sewer callouts, WRC identified 76 runs of sewer gravity main that require cutting, joint grouting and service line connection repairs.

Consulting Engineer: N/A

OCWRC Engineer: Rick DeVisch, P.E.

Contractor: Pipeline Management

Project Cost: \$585,000

Financing: Major Maintenance Reserve

Municipality: Farmington Hills

Substantial Completion: 2023

Farmington Hills Sewer

FHC SDS 2023 Sewer Rehab Engineering

Description: In a Phase 1 study estimated at \$280,000, HRC also prepared bid documents and assisted in the selection of a vendor. Closed 8/30/2023, D. Sandahl. Remaining project budget was transferred to PRJ-17366 for construction.

Justification: Following the Asset Management Plan developed during the SAW Grant, the City of Farmington Hills has requested WRC identify and execute the near term sanitary sewer rehabilitation needs. This work is a part of the ongoing System Renewal Lining Program.

Consulting Engineer: N/A

OCWRC Engineer: Jack Puscas, E.I.T.

Contractor: TBD

Project Cost: \$280,000

Financing: Capital Improvement Reserve

Municipality: Farmington Hills

Substantial Completion: 2024

Completed

Farmington Hills Sewer

FHC SDS PS 2018 Electrical Upgrade

Description: Upgrade Pump Station electrical items to include: 1. 13 & Northwestern PS underground conduit and various electrical improvements 2. Willow Lane PS Control Panel contractor design (\$10K) and fabricate (\$50K) with WRC installation 3. Spring Valley PS replace pump conduit Revised 5/11/2012: Scope for 13 & Northwestern expanded to include relocation of electrical from underground to surface, including new Electrical Service Equipment, General Electrical and Control Panel and rehab of electrical in station can. Project was revised to cover additional costs due to unanticipated field conditions requiring added engineering and contracted services costs.

Justification: Improvements needed due to the age and observed conditions at these stations. Initial budget of \$170,000 was increased on 5/11/2021 to \$270,000. The scope of work for the 13 Mile & Northwestern PS was changed due to safety issues discovered, causing relocation of electrical components from underground vault to the surface.

Consulting Engineer: N/A

OCWRC Engineer: Drew Sandahl, P.E.

Contractor: Shaw Electric

Project Cost: \$330,000

Financing: Capital Improvement Reserve

Municipality: Farmington Hills

Substantial Completion: 2023

Northwest Oakland Sanitary Drain

Northwest Oakland Sewer Extension Capacity Purchase

Description: Participation in a sanitary sewer extension project in Genesee County, the Kearsley Creek Interceptor, that will provide sanitary sewer capacity to the Townships of Groveland, Holly and Brandon, and the Village of Ortonville. This project is the first of a three-phase project to provide sanitary sewer service along Dixie Highway between the county line and Grange Hall Road (Phase 1) and along M-15 (Phase 2). The scope of this phase includes a one-time payment to Genesee County for a portion of the preliminary engineering costs for the first portion of the project. Funding will be \$9,750,000 from ARPA, \$250,000 from the General Fund.

Justification: This project is needed to protect the lakes, streams and headwaters of the Flint River Watershed in these communities and beyond through elimination of the existing aged and failing septic systems. Specifically, this project will address septic system concerns at a campground, mobile home park, downtown area, schools, along two lakes, and other locations.

Consulting Engineer: Rowe Professional Services

OCWRC Engineer: Jen Cook, P.E.

Contractor: TBD

Project Cost: \$10,000,000

Financing: Municipality Funded

Municipality: Townships of Groveland, Holly and Brandon, and the Village of Orto

Substantial Completion: 2023

Completed

Novi Sewer

Novi Trunk Sewer Rehabilitation

Description: Rehabilitate approximately 3,702 feet of 18-inch sanitary gravity sewer on the Novi Trunk Arm (manhole COT131001 to NOT014001). Approximately 2,388 feet will be CIPP lined, with the remaining 330 feet replaced and on helical pier pipe supports. Additionally, 11 manholes will be rehabbed. Replacement will be 100% reimbursed by the City of Novi.

Justification: Pipe shows extreme deterioration due to hydrogen sulfide, with rebar now exposed in several locations.

Consulting Engineer: Fishbeck

OCWRC Engineer: George Nichols, P.E.

Contractor: Pipeline Management

Project Cost: \$2,102,000

Financing: Capital Improvement Reserve

Municipality: Novi

Substantial Completion: 2023

Oxford Township Sewer

OXT SDS SCADA Upgrade

Description: Upgrade all SCADA Equipment as part of New SCADA.

Justification: Based on a recent WRC SCADA Assessment, WRC is updating the existing SCADA system. This project is for OATSDS onsite SCADA improvements and common-to-all SCADA.

Consulting Engineer: N/A

OCWRC Engineer: Richard Wingard

Contractor: TBD

Project Cost: \$469,795

Financing: Capital Improvement Reserve

Municipality: Oxford Township

Substantial Completion: 2023

Pontiac Sewer

POC SDS 2021 Pipeline Cut & Grout

Description: Cutting and grouting repairs for about 34 lines found by WRC field investigation. The specific sewer segments are identified by emergency call-outs for plugged sewer and on CCTV investigation.

Justification: The specific segments of sewer to be rehabilitated are compiled throughout the year as they are identified.

Consulting Engineer: N/A

OCWRC Engineer: Rick DeVisch, P.E.

Contractor: Pipeline Management

Project Cost: \$275,000

Financing: Major Maintenance Reserve

Municipality: Pontiac

Substantial Completion: 2023

Completed

Pontiac Sewer

POC SDS Mass Flow Monitoring Phase 2

Description: This project is a continuation of a previous project to identify areas with high I/I that are not yet studied to prioritize further field investigation, evaluate the cost effectiveness of removing I/I compared to storage and treatment and develop mitigation and rehabilitation plans to dry up the system. Study, so no contractor.

Justification: The CRWRRF and Pontiac Sewer System are under a court-ordered consent judgement from the Michigan Department of Environment, Great Lakes and Energy to remove excess inflow and infiltration (I/I) from the system or build a wet weather storage tank to eliminate unpermitted blended discharges at CRWRRF. The areas being studied have I/I exceeding 500 gallons per capita per day (275 is considered excessive). The goal is to reduce or eliminate the size of the tank needed for wet weather storage to minimize the cost to the ratepayers.

Consulting Engineer: Fleis and Vanderbrink

OCWRC Engineer: Carrie Cox, P.E.

Contractor: N/A

Project Cost: \$300,000

Financing: Major Maintenance Reserve

Municipality: Pontiac

Substantial Completion: 2023

Pontiac Sewer

POC SDS North Area Sewer Rehab & Lining

Description: Cured in place (CIPP) lining efforts in the north section of Pontiac as identified by WRC field investigation. This section incorporates root control, grouting and CIPP lining efforts. Area is in residential neighborhood and consists of lining approximately 4,994 ft of 8-inch sewer, 969 ft of 10-inch sewer, 366 ft of 12-inch sewer and 371 ft of 18-inch sewer.

Justification: Cured in place pipe (CIPP) lining efforts are necessary for sewers found in fair or poor condition. This section incorporates root control, grouting and CIPP lining efforts.

Consulting Engineer: Nowak & Fraus

OCWRC Engineer: Craig Tiell

Contractor: DVM Utilities

Project Cost: \$780,000

Financing: Capital Improvement Reserve

Municipality: Pontiac

Substantial Completion: 2023

Completed

Pontiac Sewer

POC SDS Orchard Lake Road Rehab

Description: The City of Pontiac is resurfacing Orchard Lake Road, between Voorheis Street and Old Telegraph Road, in the summer/fall of 2023. In connection with this work, WRC plans to replace three (3) existing 12-inch gate valves and wells in Orchard Lake Road, along with select sanitary sewer full replacement/spot repairs. These items of work will be a part of the MDOT Local Agency project as non-participatory. The scope of sewer improvements will be further defined during project design. This work was initially budgeted for in the FY2024 budget; however, to facilitate a “dig once” project, this work will be moved forward to FY2023.

Justification: As part of this review, all Events identified by PowerPlan were verified using CCTV data provided by the County. All pipes with grade 4, and/or 5 structural and maintenance defects according to NASSCO PACP ratings were reviewed and recommendations were made. Some additional pipes adjacent to these recommendation were also scrutinized using CCTV footage. A review of all projects was completed to ensure the same year rehab year was recommended.

Consulting Engineer: Nowak & Fraus

OCWRC Engineer: Jack Puscas, E.I.T.

Contractor: D'Angelo Brothers

Project Cost: \$965,000

Financing: Major Maintenance Reserve

Municipality: Pontiac

Substantial Completion: 2023

Pontiac Sewer

POC SDS Rehab Perry and Omar Street

Description: Perry Saginaw and Omar St (PSO) Pontiac Sewer Repair. During recent SAW Grant inspections of the Pontiac Sewer System, holes, alignment issues and other areas in need of repair were found in sanitary lines running along Saginaw, Omar and Perry Streets in Pontiac. These sewers have been selected for immediate repair utilizing conventional cut and cover replacement, pipe bursting and CIPP lining techniques. The project is a Design-Build concept with J&A as the design engineer and DVM Utilities as the general contractor.

Justification: During recent SAW Grant inspections of the Pontiac Sewer System, holes, alignment issues and other repairs were identified in sanitary lines running along Saginaw, Omar and Perry Streets in Pontiac. These sewers have been selected for immediate repair utilizing conventional cut and cover replacement, pipe bursting and CIPP lining techniques.

Consulting Engineer: DLZ Michigan, Inc. of Waterford, Michigan

OCWRC Engineer: Evans Bantios, P.E.

Contractor: DVM Utilities

Project Cost: \$1,600,000

Financing: Capital Improvement Reserve

Municipality: Pontiac

Substantial Completion: 2023

Completed

Royal Oak Township Sewer

ROT SDS 2022 CWSRF MMR Project

Description: This project plan involves sanitary and combined sewers and the work will consist of lining, spot repairs, spot liners, grouting and cleaning/CCTV. WRC will perform the pipe CCTV/Cleaning work along with temporary easement acquisition and administrative work related to these tasks. The specified budget for these WRC tasks is \$200,000, reimbursable by the Township with CWSRF funds. WRC work will begin prior to loan closing.

Justification: Royal Oak Township has been awarded a CWSRF Loan.

Consulting Engineer: N/A

OCWRC Engineer: Karen Warren, P.E.

Contractor: N/A

Project Cost: \$200,000

Financing: Grant Funded

Municipality: Royal Oak Township

Substantial Completion: 2023

Walled Lake Novi WWTP

WLN WWTP Rehab Sludge Day Tank 5

Description: Rehabilitate Sludge Day Tank 5 to maintain the structural and operational integrity of the tank. Repair all concrete on interior and exterior of the tank, coat tank with epoxy.

Justification: All sludge day tanks were inspected in FY2018 as part of the facility's asset management program. Repairs are needed in order for the assets to reach their anticipated useful life. The original cost of \$150,000 was modified to \$300,000 when it was determined tanks could not be land applied.

Consulting Engineer: NTH Consultants, Fishbeck

OCWRC Engineer: Mary Koeger, P.E.

Contractor: Mark One Limited

Project Cost: \$300,000

Financing: Major Maintenance Reserve

Municipality: Novi

Substantial Completion: 2023

White Lake Township SDS

WLT SDS SCADA Upgrade

Description: Upgrade all SCADA Equipment as part of New SCADA.

Justification: Based on a recent WRC SCADA Assessment, WRC is updating the existing SCADA system. This project is for White Lake Sewer onsite SCADA improvements and common-to-all SCADA.

Consulting Engineer: N/A

OCWRC Engineer: Richard Wingard

Contractor: TBD

Project Cost: \$146,000

Financing: Capital Improvement Reserve

Municipality: White Lake Township

Substantial Completion: 2023

Under Construction

Commerce Township SDS

Commerce Township SDS Forcemain Repair

Description: Replace approximately 320 LF pipe. Includes pump & haul operations during repairs. The existing discharge manhole was located outside of the existing permanent easement. As such, the discharge manhole was relocated within the easement boundary. A new manhole structure was added at the connection location. Project will also include root cause analysis as requested by EGL.

Justification: Repairs due to a forcemain break on April 5, 2023.

Consulting Engineer: Giffels Webster

OCWRC Engineer: Drew Sandahl, P.E.

Contractor: D'Angelo Brothers

Project Cost: \$850,000

Financing: Emergency Reserve Funds

Municipality: Commerce Township

Substantial Completion: 2024

Commerce Township WWTP

COT WWTP SCADA Upgrade

Description: Upgrade existing SCADA Equipment as part of the transition from Rockwell FactoryTalk View SE to an Ignition platform. Replace existing system with Ignition SCADA. Costs include software upgrade, internet connection and equipment, staff equipment, server and storage equipment and any OCIT/WRC personnel costs to perform this transition.

Justification: Based on a recent WRC SCADA Assessment, WRC is updating the existing SCADA system as it has reached the end of its useful life. Upgraded SCADA also provides enhanced security and reliability, reducing monitoring expenses. Fewer individual software programs are needed, eliminating multiple licensing fees.

Consulting Engineer: N/A

OCWRC Engineer: Mary Koeger, P.E.

Contractor: TBD

Project Cost: \$240,000

Financing: Capital Improvement Reserve

Municipality: Commerce Township

Substantial Completion: 2024

Under Construction

Farmington Hills Sewer

FHC PS Station Can Coating - Design & Restoration

Description: Restore nine (9) station cans: 13 Mile & Northwestern, Brookhill, Harwich, Knights Inn, Skye Drive, Williamsburg, Willow Lane, Coventry & Sarah Fisher.

Justification: Multiple pump station and ejector cans require coating to restore condition to reach their useful life. Work is difficult to schedule, with late fall/winter being the preferred time. Dixon Engineering will prepare the technical specifications to be utilized for bid purposes. After bid, costs exceeded the budgeted amount. The city has approved the project with overage budgeted as an extra.

Consulting Engineer: Dixon Engineering
OCWRC Engineer: Jacob Sable, P.E.
Contractor: IPC
Project Cost: \$280,300
Financing: Major Maintenance Reserve
Municipality: Farmington Hills
Substantial Completion: 2025

Farmington Hills Sewer

FHC SDS 2023 Sewer Rehabilitation (Year 2) - Study & Lining Phase

Description: HRC to design the rehab project, prepared bid documents and assisted in the selection of a vendor. After vendor selection, the project was revised (July 2023) to include construction costs for the lining of 77 runs of sewer.

Justification: Following the Asset Management Plan developed during the SAW Grant, the City of Farmington Hills has requested WRC identify and execute the near term sanitary sewer rehabilitation needs. HRC and WRC to review FHC data and create a plan to rehabilitate and/or replace. Both condition and planned road improvements will be considered. This work is a part of the ongoing System Renewal Lining Program.

Consulting Engineer: Hubbell, Roth & Clark, Inc.
OCWRC Engineer: Jack Puscas, E.I.T.
Contractor: Inliner Solutions
Project Cost: \$1,322,800
Financing: Capital Improvement Reserve
Municipality: Farmington Hills
Substantial Completion: 2024

Under Construction

Northwest Oakland Sanitary Drain

Northwest Oakland Sewer Extension Feasibility Study

Description: Participation in a sanitary sewer extension project in Genesee County, the Kearsley Creek Interceptor, that will provide sanitary sewer capacity to the Townships of Groveland, Holly and Brandon, and the Village of Ortonville. This project is the first of a three-phase project to provide sanitary sewer service along Dixie Highway between the county line and Grange Hall Road (Phase 1) and along M-15 (Phase 2). This project will also work to create the drainage district and negotiate a service and construction agreement with Genesee County.

Justification: This project is needed to protect the lakes, streams and headwaters of the Flint River Watershed in these communities and beyond through elimination of the existing aged and failing septic systems. Specifically, this project will address septic system concerns at a campground, mobile home park, downtown area, schools, along two lakes, and other locations.

Consulting Engineer: Rowe Professional Services

OCWRC Engineer: Jen Cook, P.E.

Contractor: TBD

Project Cost: \$200,000

Financing: Municipality Funded

Municipality: Townships of Groveland, Holly and Brandon, and the Village of Orto

Substantial Completion: 2025

Pontiac Sewer

POC SDS 2022 SRF Project

Description: This project will compare alternatives and produce a project plan to the state for possible funding opportunities. The project plan will address the two main sources of overflow, those due to pipe / system condition and those due to wet weather response. It will include a sanitary lead lining program and possibly other inflow and infiltration removal activities. The City of Pontiac sewer system received a \$12.75M grant to perform sewer rehabilitation for sewer mains and sanitary leads in areas that are coordinated with other utilities (roads and water) or areas with high inflow and infiltration. 10-28-2022: The project plan was completed in June 2022. Design services are now underway for the SRF loan that was awarded to the City. Design expenses as well as the project plan expenses will be eligible for reimbursement through the loan. As such, expenses related to SRF preparation will continue to be charged against this project.

Justification: The City of Pontiac Sewer Disposal System and the association wastewater resource recovery facility (Clinton River) are under a consent judgement to reduce the number of sanitary sewer overflows. Studies have been conducted over the years that recommended reducing the inflow and infiltration. This project has been approved by EGLE as a critical step in the process for eliminated both dry weather SSOs due to condition and wet weather blending due to high inflow and infiltration.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Rick DeVisch, P.E.

Contractor: TBD

Project Cost: \$250,000

Financing: Grant Funded

Municipality: Pontiac

Substantial Completion: 2024

Under Construction

Pontiac Sewer

POC SDS Bay St/Silverdome Sewer & PS Rehab

Description: The project consists of a new 1800' long force main from the Bay St. PS to the PSPS force main; 220' of new 8" sewer to connect the Birchcrest No. 1 Lift Station to the existing local sanitary sewer and the abandonment of the existing force main and gravity sewer along Bay St and the 24" sewer along the former Silverdome property. A portion of the existing 18" and 24" sewer at the north end of the former Silverdome property was rebuilt as part of the new developing at the property. The new 30" sewer was rerouted around the new Amazon building and connected to the existing manhole POT105127. The project also includes 3 new pumps and VFDs at Bay St Pump Station, improvements to the wet well HVAC system, application of a wet well coating system; minor improvements to the electrical grounding system and improvements to access the wet well during cleaning.

Justification: Recent CCTV of the sanitary sewer shows extreme signs of corrosion due to hydrogen sulfide with rebar exposed in numerous locations. The abandonment and new forcemain option was the cost effective option during the study phase. During design, a condition assessment was conducted of the Bay St Pump Station and additional items were added to the project. The construction estimate is \$3,447,652. The project cost is estimate is \$5,000,000.

Consulting Engineer: Fishbeck

OCWRC Engineer: Evans Bantios, P.E.

Contractor: Pamar Enterprises, Inc.

Project Cost: \$5,000,000

Financing: Municipality Funded

Municipality: Pontiac

Substantial Completion: 2023

Pontiac Sewer

POC SDS MDOT Bagley Street Sewer Rehab Road Coordination - Design

Description: Bagley Street will undergo sanitary sewer rehabilitation in addition to the watermain replacement from Golf Drive to Wessen Street. The sewers within the project limits have a maximum diameter of 24-inches, respectively.

Justification: MDOT road projects coordination. The roadway will be reconstructed by the City of Pontiac shortly after completion of this project. This project is being established for design of sanitary sewer rehabilitation.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Jack Puscas, E.I.T.

Contractor: TBD

Project Cost: \$4,000,000

Financing: Major Maintenance Reserve and Grant Funding

Municipality: Pontiac

Substantial Completion: 2023

Under Construction

Walled Lake Novi WWTP

WLN WWTP Interceptor CCTV & Rehab Design

Description: CCTV the WLN WWTP Interceptor sewer. Walled Lake has a reinforced concrete, gravity sanitary system that spans around the lake totaling to approximately 11,742 feet of 36-inch-dia pipe and 5,189 feet of 18-inch-dia pipe which starts at MH-NOT-N ½ 006-007 and ends at MH NOT033003.

Justification: This length of pipe has not been inspected in over 10 years with Walled Lake-Novı WWTP getting increased I&I during that span of time. The pipe needs an inspection and could potentially need a full rehabilitation including liner. The cost is higher than normal with approximately 4,200 feet of 36-inch sewer located in a wetland with additional monies needed for mobilization, access clearing and debris removal (assumes heavy cleaning).

Consulting Engineer: N/A

OCWRC Engineer: Mary Koeger, P.E.

Contractor: TBD

Project Cost: \$600,000

Financing: Major Maintenance Reserve

Municipality: Novi

Substantial Completion: 2025

Walled Lake Novi WWTP

WLN WWTP North and South Clarifier Replacement

Description: Design and rehabilitate north and south clarifiers at WLN WWTP.

Justification: This project includes design and rehabilitation work required for the replacement of the north and south clarifier tanks. Design concluded in FY2022 and FY2023.

Consulting Engineer: Reliance

OCWRC Engineer: Mary Koeger, P.E.

Contractor: Fishbeck

Project Cost: \$1,955,000

Financing: Capital Improvement Reserve

Municipality: Novi

Substantial Completion: 2024

Under Construction

Walled Lake Novi WWTP

WLN WWTP SCADA Upgrade

Description: Upgrade existing SCADA Equipment as part of the transition from Rockwell FactoryTalk View SE to an Ignition platform. Replace existing primary, secondary and historian servers. Replace Stealth.com panel PCs with new panels. Interface the existing system into the OCIT network for inclusion in Ignition SCADA.

Justification: Based on a recent WRC SCADA Assessment, WRC is updating the existing SCADA system as it has reached the end of its useful life. Upgraded SCADA also provides enhanced security and reliability. This project is for WLN WWTP onsite SCADA improvements.

Consulting Engineer: N/A

OCWRC Engineer: Richard Wingard

Contractor: TBD

Project Cost: \$200,000

Financing: Capital Improvement Reserve

Municipality: Novi

Substantial Completion: 2024

Under Design

Lake Orion Sewer

Lake Orion SDS Lift Station Improvement Planning

Description: This project will provide conceptual-level planning for lift station improvements and better define the project scope and estimate. Also included is final design, easement acquisition and bonding expenses.

Justification: The Stormwater, Asset Management, and Wastewater (SAW) grant completed in the fall of 2018 revealed that the majority of the components for the sanitary lift stations has reached the end of their useful lives.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Jen Cook, P.E.

Contractor: TBD

Project Cost: \$400,000

Financing: Capital Improvement Reserve

Municipality: Lake Orion

Substantial Completion: 2025

Northwest Oakland Sanitary Drain

Northwest Oakland Sewer Extension Design

Description: Participation in a sanitary sewer extension project in Genesee County, the Kearsley Creek Interceptor, that will provide sanitary sewer capacity to the Townships of Groveland, Holly and Brandon, and the Village of Ortonville. This project is the first of a three-phase project to provide sanitary sewer service along Dixie Highway between the county line and Grange Hall Road (Phase 1) and along M-15 (Phase 2). The scope of this phase includes a one-time payment to Genesee County for a portion of the preliminary engineering costs for the first portion of the project. Funding will be \$975,000 from ARPA, \$250,000 from the General Fund.

Justification: This project is needed to protect the lakes, streams and headwaters of the Flint River Watershed in these communities and beyond through elimination of the existing aged and failing septic systems. Specifically, this project will address septic system concerns at a campground, mobile home park, downtown area, schools, along two lakes, and other locations.

Consulting Engineer: TBD

OCWRC Engineer: Jen Cook, P.E.

Contractor: TBD

Project Cost: \$1,225,000

Financing: Grant Funded

Municipality: Townships of Groveland, Holly and Brandon, and the Village of Orto

Substantial Completion: 2025

Under Design

Pontiac Sewer

POC SDS 2023 CWSRF Rehab Design

Description: Part of the Clean Water State Revolving Fund (CWSRF) Project Plan. The estimated cost displayed includes design engineering services from HRC (\$600,000), as well as estimated WRC labor costs to support the design effort. The cost for design, plans, & specifications will be repaid to the Pontiac SDS from the grant proceeds. A separate project will be established for the construction phase, which will also be funded by CWSRF grant funds.

Justification: This project will allow OCWRC to perform much needed CIPP lining and spot repair rehabilitation of sanitary sewers in the City of Pontiac.

Consulting Engineer: Hubbell, Roth & Clark, Inc. and Nowak & Fraus

OCWRC Engineer: Craig Tiell

Contractor: TBD

Project Cost: \$1,620,000

Financing: Capital Improvement Reserve

Municipality: Pontiac

Substantial Completion: 2024

Pontiac Sewer

POC SDS CWSRF Sewer Rehabilitation Project (ARPA Grant #5798-01)

Description: Trenchless CIPP, Manhole Repair/Liners and full sewer replacement

Justification: Repair of prioritized system needs

Consulting Engineer: Hubbell, Roth & Clark, Inc. and Nowak & Fraus

OCWRC Engineer: Craig Tiell

Contractor: TBD

Project Cost: \$12,750,000

Financing: Capital Improvement Reserve

Municipality: Pontiac

Substantial Completion: 2026

Pontiac Sewer

POC SDS CWSRF Sewer Rehabilitation Project (CW #5901-01)

Description: Trenchless CIPP, Manhole Repair/Liners and full sewer replacement

Justification: Repair of prioritized system needs

Consulting Engineer: Hubbell, Roth & Clark, Inc. and Nowak & Fraus

OCWRC Engineer: Craig Tiell

Contractor: TBD

Project Cost: \$7,250,000

Financing: Capital Improvement Reserve

Municipality: Pontiac

Substantial Completion: 2025

Under Design

Pontiac Sewer

POC SDS MLK Cast Iron Forcemain Engineering Replacement

Description: Engineering design for the replacement two existing 12-inch dia. cast iron force mains that are now operating as gravity mains along MLK Blvd between Featherstone and the East Blvd WWTP. There is an additional cast-iron section of 18-inch pipe west of the Amazon facility in need of replacement that will also be included in this project. The cast iron will be replaced as part of this project and a pump station will be installed to address the hydraulic issues on MLK.

Justification: These pipes are in poor condition and no longer able to be maintained. In addition, gravity flow along MLK is hydraulically deficient.

Consulting Engineer: Nowak & Fraus

OCWRC Engineer: Jack Puscas, E.I.T.

Contractor: TBD

Project Cost: \$4,825,000

Financing: Bond Sale

Municipality: Pontiac

Substantial Completion: 2025

Pontiac Sewer

POC Woodward Loop Sewer Design

Description: Study, design and construct sewer improvements that should be completed as part of MDOT's Woodward Loop Road Project as well as elective water main and sewer work that should be completed as part of MDOT's project for cost savings, convenience, and otherwise.

Justification: The Michigan Department of Transportation (MDOT) is completing a project to convert the "Woodward Loop" surrounding downtown Pontiac from a one-way direction roadway to a two-way direction roadway. WRC is completing much needed sewer improvements as part of MDOT's project for a significant cost savings.

Consulting Engineer: DLZ Michigan, Inc. and Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Mike Walsh, P.E.

Contractor: TBD

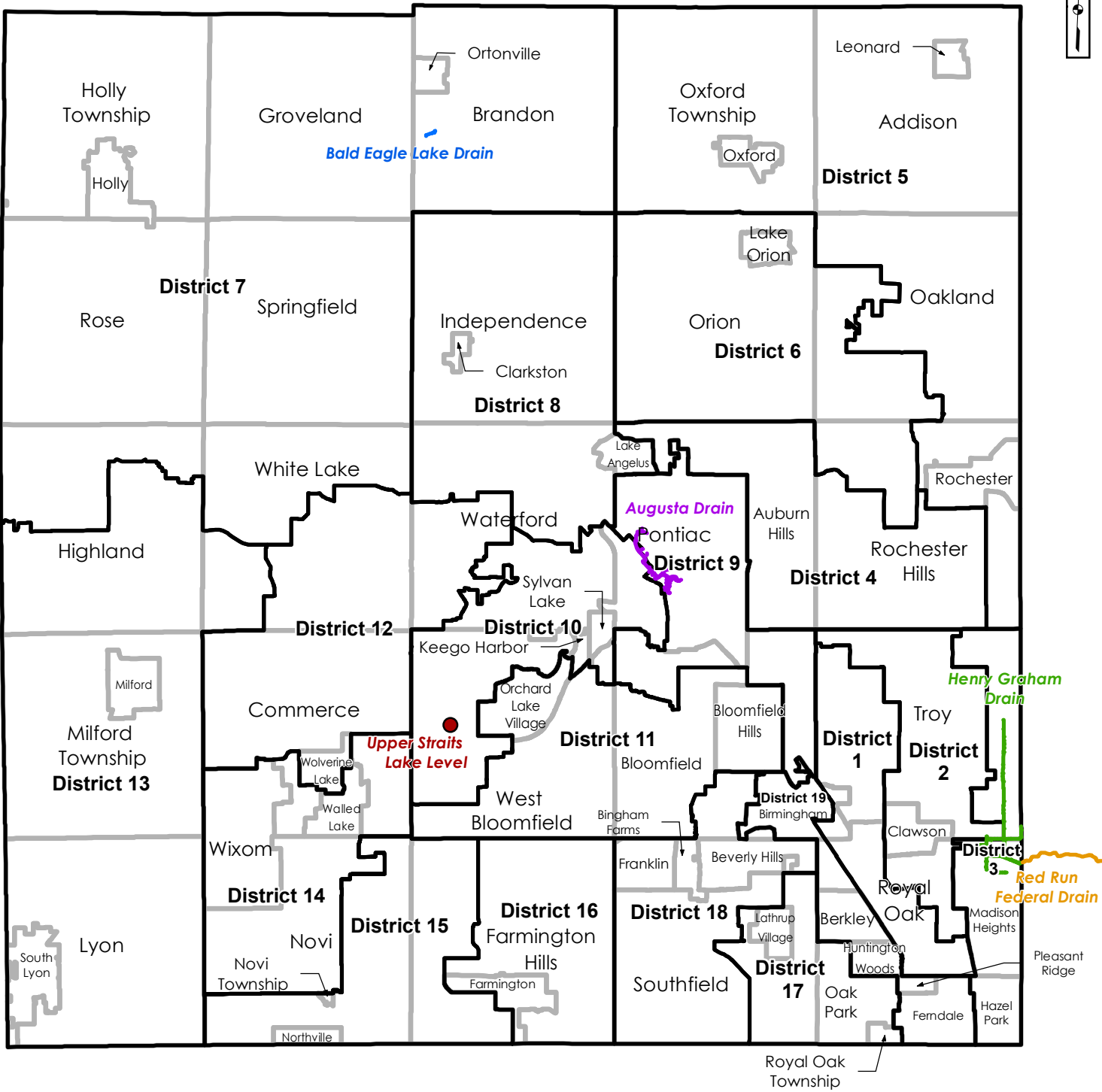
Project Cost: \$300,000

Financing: Capital Improvement Reserve

Municipality: Pontiac

Substantial Completion: 2027

Storm Drain Projects - Status in Fiscal Year 2023



Under Construction

Augusta Drain

Augusta Drain Norton Street Park

Description: Convert a vacant parcel owned by the Augusta Drain Drainage District into a community park with terraced bioretention cells to capture and filter stormwater runoff prior to entering the Augusta Drain and, ultimately, the Clinton River.

Justification: Beautification and Green Infrastructure improvements.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Jen Cook, P.E.

Contractor: TBD

Project Cost: \$1,330,600

Financing: Grant Funded

Municipality: Pontiac

Substantial Completion: 2025

Bald Eagle Lake Drain

Bald Eagle Lake Drain Replacement

Description: Remove and replace approximately 1,300 ft of pipe (18 inch to 36 inch dia) from BRT075002 to BRT076008, including jack and bore beneath M-15.

Justification: Storm sewer has reached the end of its useful service life and existing pipe is undersized.

Consulting Engineer: Spicer Group, LLC

OCWRC Engineer: Geoff Wilson, P.E.

Contractor: Zito Construction

Project Cost: \$1,600,000

Financing: Bond Sale

Municipality: Brandon Township

Substantial Completion: 2023

Henry Graham Drain

Henry Graham SAW Grant Repairs

Description: Various repairs as identified during SAW Grant condition assessments.

Justification: Repairs identified during SAW Grant inspections.

Consulting Engineer: N/A

OCWRC Engineer: Geoff Wilson, P.E.

Contractor: DVM Utilities

Project Cost: \$504,238

Financing: Special Assessment

Municipality: Troy & Madison Heights

Substantial Completion: 2024

Under Construction

Red Run Federal Drain

Red Run Federal Drain Evaluation Project

Description: Engineering services to evaluate and design the repair, maintenance and management of the Red Run Federal Drain.

Justification: Needed improvements along the Red Run Drain

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: George Nichols, P.E.

Contractor: N/A

Project Cost: \$320,000

Financing: Major Maintenance Reserve

Municipality: Varies

Substantial Completion: 2024

Red Run Federal Drain

Red Run Federal Drain Freedom Hills North Bank Improvements

Description: Design and construction services for the Freedom Hill north bank stabilization project.

Justification: The Red Run Drain is experiencing bank sloughing and is in need of stabilization through an area previously used as a landfill.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: George Nichols, P.E.

Contractor: LI Construction

Project Cost: \$2,060,000

Financing: Major Maintenance Reserve

Municipality: Sterling Heights

Substantial Completion: 2024

Upper Straits Lake Level

Upper Straits Lake Augmentation Well

Description: Selection of an augmentation well site, design, permitting and construction of an augmentation well to maintain lake levels

Justification: Petition by the residents for the construction of an augmentation well to maintain the lake level

Consulting Engineer: Spicer

OCWRC Engineer: Ryan Woloszyk, P.E.

Contractor: TBD

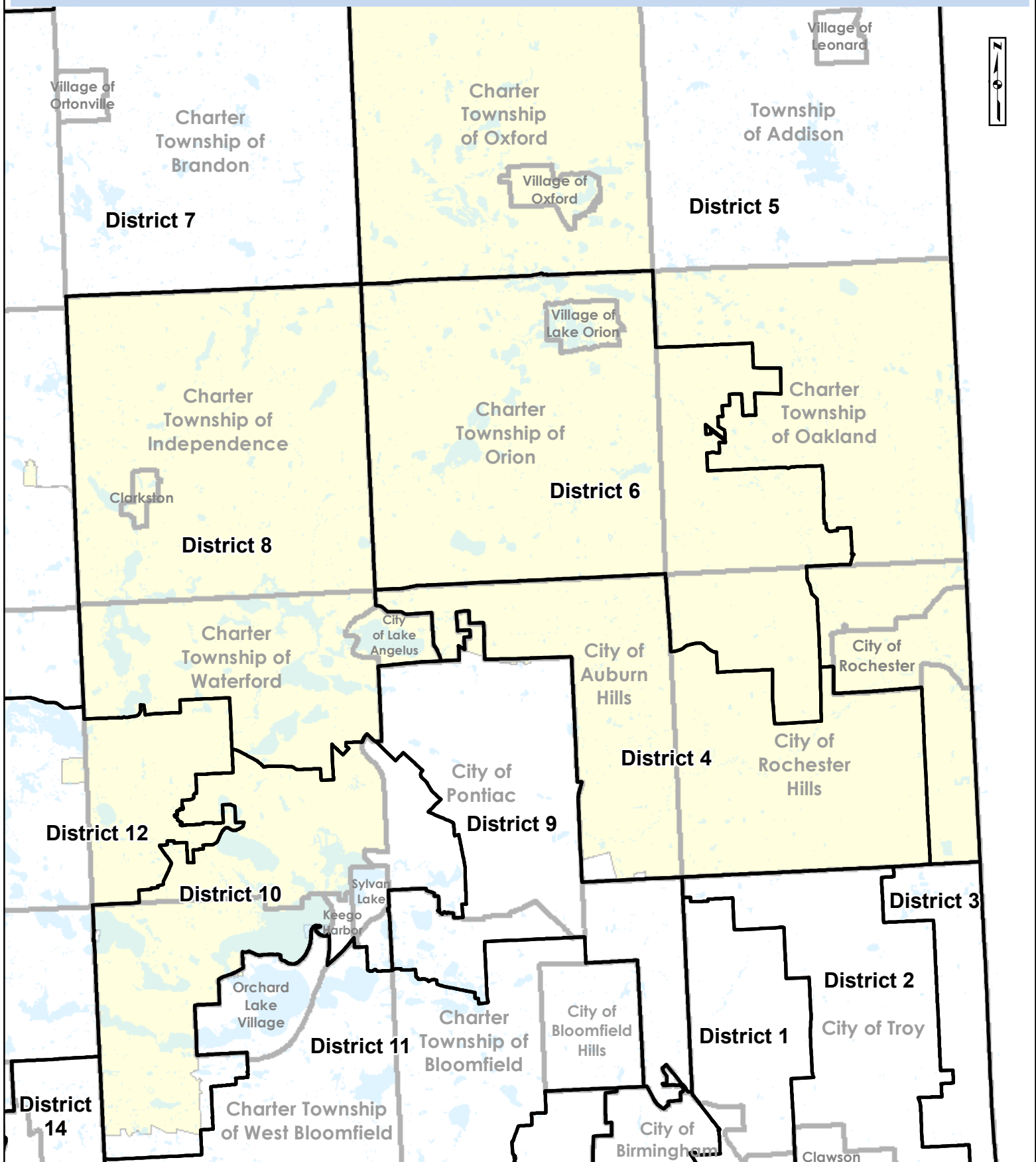
Project Cost: \$600,000

Financing: Special Assessment

Municipality: West Bloomfield Township

Substantial Completion: 2024

Clinton-Oakland SDS Projects - Status in Fiscal Year 2023



Completed

Clinton Oakland SDS

COSDS SCADA Upgrade

Description: Upgrade all SCADA Equipment as part of New SCADA. Budget has been updated outside the DC-537 process, to what is shown here.

Justification: Based on a recent WRC SCADA Assessment, WRC is updating the existing SCADA system. This project is for COSDS onsite SCADA improvements and common-to-all SCADA.

Consulting Engineer: N/A

OCWRC Engineer: Richard Wingard

Contractor: TBD

Project Cost: \$556,939

Financing: Capital Improvement Reserve

Municipality: Varies - COSDS

Substantial Completion: 2024

Under Construction

Clinton Oakland SDS

COSDS Lining Engineering

Description: COSDS Lining Engineering. This project consists of engineering and assessment (proposal, Right of Way, as-needed inspections) for the rehabilitation of approximately 34,000' of Reinforced Concrete Pipe combined located in 3 areas around the city of Pontiac in the COSDS. Pipe diameter varies from 42" to 54".

Justification: The pipes need rehabilitation due to high amounts of H2S corrosion damage. WRC received a recommendation to include these assets in the capital improvement plan delivered in the SAW grant final report received from OHM Advisors in January 2021.

Consulting Engineer: N/A

OCWRC Engineer: Joel Brown, P.E./Scott Schultz, P.E.

Contractor: TBD

Project Cost: \$1,994,000

Financing: Capital Improvement Reserve and Bond Sale

Municipality: Varies - COSDS

Substantial Completion: 2024

Clinton Oakland SDS

COSDS Odor and Corrosion Study

Description: COSDS Odor and Corrosion Study

Justification: This project consists of an odor and corrosion study of approximately 34,000' of Distressed Reinforced Concrete Pipe combined located in 3 areas around the city of Pontiac as well as pressure and H2S analysis of the COSDS system as a whole. Pipe diameter varies from 42" to 54". The distressed pipe needs rehabilitation due to high amounts of H2S corrosion damage. The odor and corrosion study will aide in what rehabilitation solutions will be used and how to reduce future corrosion and odors in the system. The budget will reflect \$300,000 in expenses in FY2023 and \$480,000 in FY2024.

Consulting Engineer: N/A

OCWRC Engineer: Joel Brown, P.E./Scott Schultz, P.E.

Contractor: TBD

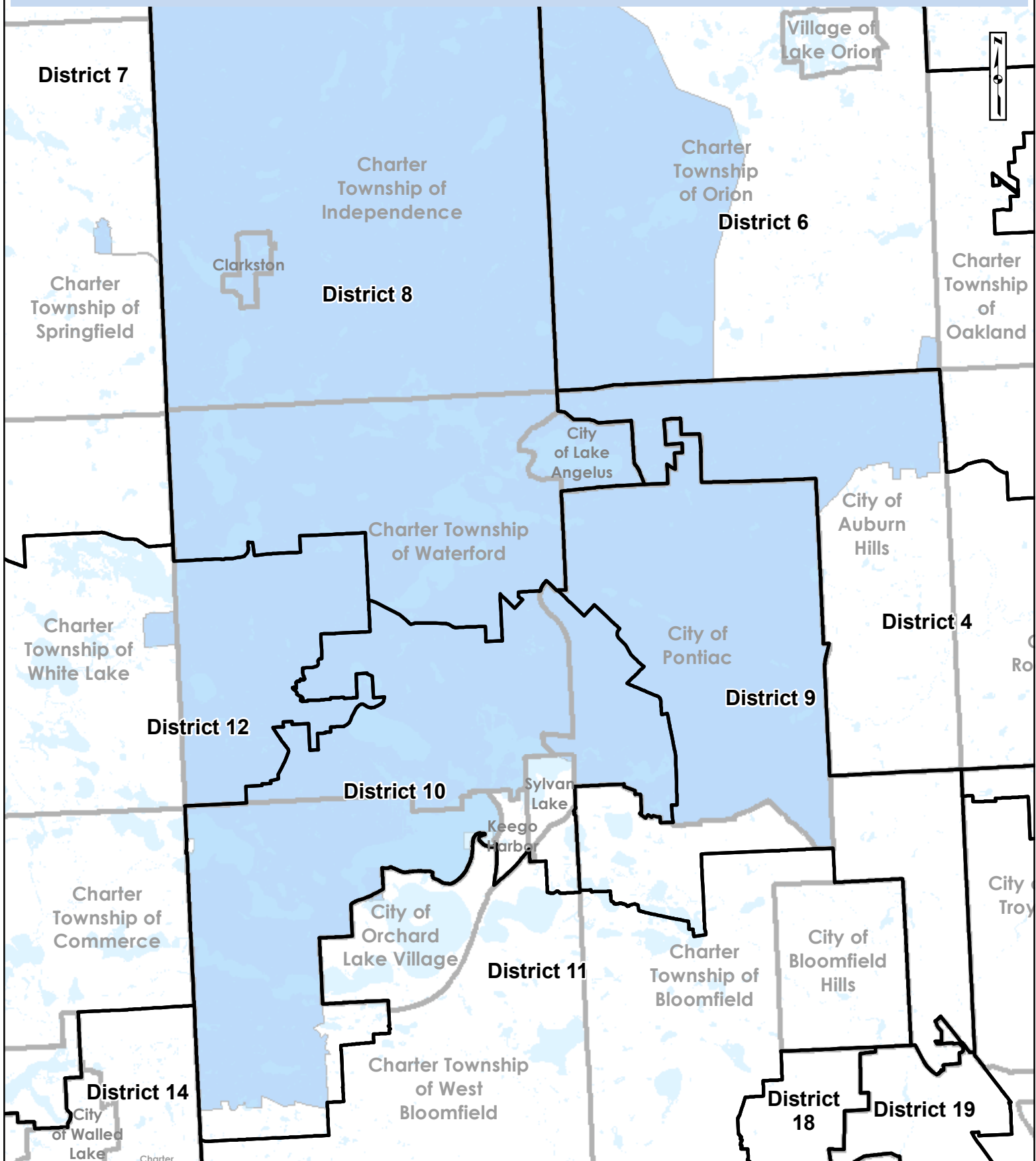
Project Cost: \$780,000

Financing: Bond Sale

Municipality: Varies - COSDS

Substantial Completion: 2026

Clinton River WRRF Projects - Status in Fiscal Year 2023



Completed

Clinton River Water Resource Recovery Facility (CRWRRF)

CRWRRF Auburn Tertiary SCADA (OPTO) Improvements

Description: Design replacement of the OPTO 22 PLCs in the Tertiary Building with General Electric Proficy iFIX Human Machine Interface (GE Proficy iFIX HMI) and Rockwell PLCs as the standard for SCADA Programming.

Justification: The OPTO 22 PLCs are aging and make SCADA updates difficult and expensive.

Consulting Engineer: Tetra Tech

OCWRC Engineer: Razik Alsaigh, P.E.

Contractor: West Michigan Instrumentation Systems

Project Cost: \$210,000

Financing: Major Maintenance Reserve

Municipality: Pontiac

Substantial Completion: 2023

Clinton River Water Resource Recovery Facility (CRWRRF)

CRWRRF East Blvd Replace Aeration Blower No. 4

Description: Replace the 125 HP Blower located in the East Boulevard Blower Building. Project cost includes an assessment of the current blower setup and needs, preparation of plans including design, and installation/testing of the new equipment.

Justification: The asset has passed its useful life and requires replacement. Initial budget was increased to include final purchase and installation bid with change orders.

Consulting Engineer: FTCH

OCWRC Engineer: Razik Alsaigh, P.E.

Contractor: CSM

Project Cost: \$370,000

Financing: Capital Improvement Reserve

Municipality: Pontiac

Substantial Completion: 2023

Under Construction

Clinton River Water Resource Recovery Facility (CRWRRF)

CRWRRF Auburn & East Blvd Replace Diffuser Heads

Description: Replace diffuser heads in multiple aeration tanks at both Auburn and East Boulevard WWTPs. The heads will be replaced in one or two aeration tanks each year (as needed). *Need AssetID(s)

Justification: These assets require periodic replacement and diffuser heads lose efficiency over time.

Consulting Engineer: N/A

OCWRC Engineer: Razik Alsaigh, P.E.

Contractor: TBD

Project Cost: \$270,000

Financing: Capital Improvement Reserve

Municipality: Pontiac

Substantial Completion: 2027

Clinton River Water Resource Recovery Facility (CRWRRF)

CRWRRF East Blvd Valve & Gate Replacements

Description: Replacement of multiple valves and gates within the East Boulevard WWTP including fine screens influent gates MG10 & MG11. *Need Asset(s)

Justification: Valves and gates require periodic replacement to stay operational. Currently, MD10 & MG11 are stuck in position.

Consulting Engineer: FTCH

OCWRC Engineer: Razik Alsaigh, P.E.

Contractor: CSM

Project Cost: \$270,000

Financing: Major Maintenance Reserve

Municipality: Pontiac

Substantial Completion: 2027

Clinton River Water Resource Recovery Facility (CRWRRF)

Energy Optimization Project (CRWRRF Optimization Phase 1)

Description: Design and construct the Phase 1 CRWRRF Optimization work which includes upgrade of the electrical infrastructure with new switch gear and emergency generators. Also optimizing the use of the digestion biogas to provide power and steam via Cogen equipment.

Justification: The expectation is the new electrical equipment improvements and new cogeneration units will improve the plant power reliability and produce some of the plant power needs on-site. The Project will relocate and upgrade the plant switch gear and consolidate the plant emergency generators. This new system will also produce heat in the form of steam for the recently constructed THP process and heating of the Biosolids Building. The digester biogas-fueled, combined heat and power (CHP) system will reduce the plants energy costs and move the facility toward the long-term goal of green, energy independence.

Consulting Engineer: Jacobs

OCWRC Engineer: Razik Alsaigh, P.E.

Contractor: Clark Construction Company

Project Cost: \$44,795,000

Financing: Bond Sale

Municipality: Pontiac

Substantial Completion: 2027

Under Construction

Clinton River Water Resource Recovery Facility (CRWRRF)

CRWRRF Security Upgrades

Description: Investigate and install upgrades to the front gates for both the East Boulevard and Auburn facilities and add keyless door and security to the facilities.

Justification: The front gates at both the East Boulevard and Auburn facilities are old and have operational issues. This project will investigate and implement improvements for the operation of the gates and ensure their reliability. Additionally, keyless facility doors and security will be added.

Consulting Engineer: N/A

OCWRC Engineer: Razik Alsaigh, P.E.

Contractor: TBD

Project Cost: \$200,000

Financing: Capital Improvement Reserve

Municipality: Pontiac

Substantial Completion: 2024

Under Design

Clinton River Water Resource Recovery Facility (CRWRRF)

CRWRRF Auburn MAHL Analysis

Description: Perform a local limit evaluation to demonstrate in a Maximum Allowable Headworks Loading (MAUL) analysis.

Justification: The current NPDES Permit for the CRWRRF requires an evaluation of whether the existing local limits need to be revised and a report to be submitted to the Department by November 1, 2022.

Consulting Engineer: N/A

OCWRC Engineer: Razik Alsaigh, P.E.

Contractor: TBD

Project Cost: \$200,000

Financing: Capital Improvement Reserve

Municipality: Pontiac

Substantial Completion: 2025

Clinton River Water Resource Recovery Facility (CRWRRF)

CRWRRF Auburn Waterline Loop

Description: Design and construct a city water line loop with two metering structures.

Justification: The Auburn WWTP is supplied with water through a line from the north that dead-ends at the plant property. This project will add a water connection from the and connect with the north line to form a loop. Two metering stations will also be constructed on the line to measure consumption from both the north and south feeds.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Razik Alsaigh, P.E.

Contractor: TBD

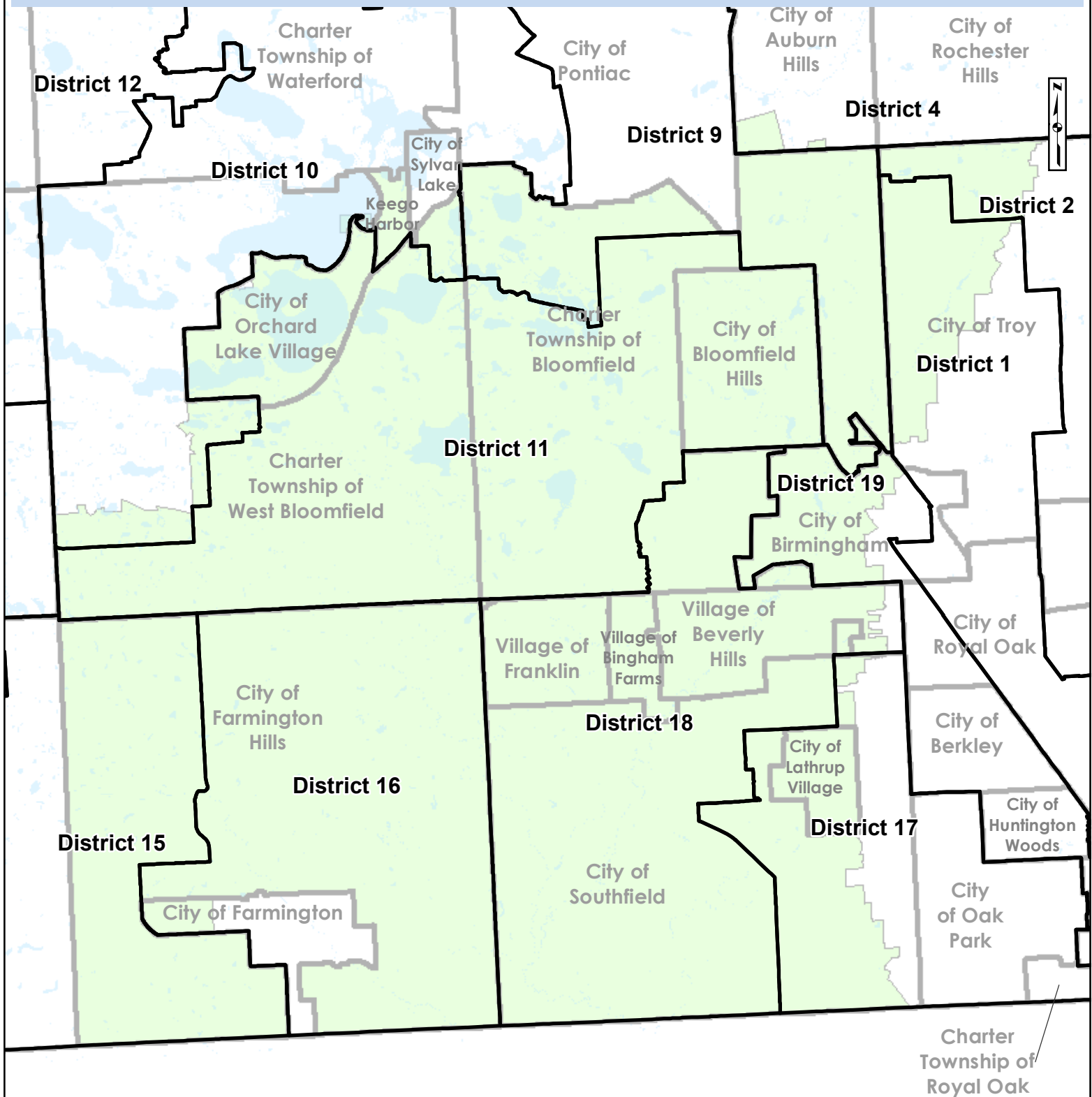
Project Cost: \$650,000

Financing: Capital Improvement Reserve

Municipality: Pontiac

Substantial Completion: 2024

Evergreen-Farmington SD Projects - Status in Fiscal Year 2023



Completed

Evergreen Farmington SDS

EFSDS 3G Meter Communication Upgrade

Description: Replace 22 meters, including a required upgrade from 3G to 4G communication. Attached assets once meter hierarchy is complete. Project closed 7/27/2023 by L. Young.

Justification: AT&T will be closing their GSM (3G) network in February 2022, requiring an upgrade to 4G communications in order to maintain functionality. The 22 meters being replaced were approaching the end of their useful life. The most cost efficient option was to replace the meters rather than upgrade communications in the short-term.

Consulting Engineer: N/A

OCWRC Engineer: Carrie Cox, P.E.

Contractor: ADS

Project Cost: \$225,000

Financing: Capital Improvement Reserve

Municipality: Varies - EFSD

Substantial Completion: 2023

Evergreen Farmington SDS

EFSDS I-696 & Farmington Crossing Pipe Replacement

Description: Replace 330 ft of 15-inch plastic truss gravity main to correct multiple sags and a structural failure resulting in significant infiltration.

Justification: This work was identified by CCTV. The pipe is located just west of Farmington Road and in the I-696 ROW. The plastic truss pipe has multiple pipe sags as well as a broken section allowing for significant infiltration. Not only does the location of this pipe present difficulties, but according to record drawings, 194 ft of this pipe is enclosed in metal casing due to the proximity to I-696. The project budget estimates all costs including engineering consultant services, ROW, construction and inspection work. Project design was completed under ProjectID 1-2790. Budget to be increased to \$1.23M in FY2023.

Consulting Engineer: NTH Consultants

OCWRC Engineer: Phil Kerby, P.E.

Contractor: DVM Utilities

Project Cost: \$900,000

Financing: Capital Improvement Reserve

Municipality: Farmington Hills

Substantial Completion: 2023

Completed

Evergreen Farmington SDS

EFSDS LTCAP Phase 2 - Engineering

Description: Originally, this project included modeling and preliminary engineering for LTCAP Phase 2 projects. It has been revised twice to accommodate modified projects and extended deadlines determined in ACO negotiations. SRF funded.

Justification: Work required in accordance with EFSDS ACO. Upon completion of engineering phase, construction projects will be identified and SRF or bond funding should be available for those projects. After the construction projects are established and completed, these engineering costs should be capitalized with the associated construction projects.

Consulting Engineer: Applied Science, Inc.

OCWRC Engineer: Carrie Cox, P.E.

Contractor: TBD

Project Cost: \$2,550,000

Financing: Capital Improvement Reserve

Municipality: Varies - EFSD

Substantial Completion: 2023

Evergreen Farmington SDS

EFSDS Plum Hollow Sewer Rehab Phase 3

Description: Line approximately 3,700 ft of 36-inch gravity sewer on the Southfield Rouge Arm of the EFSDS interceptor inside the Plum Hollow Golf Course. Work starts at manhole SOT129019 to SOT132016.

Justification: Pipe shows extreme deterioration due to hydrogen sulfide. Preliminary engineering was completed under Phase 1 (1-2726) of this project. Bond funded.

Consulting Engineer: Fishbeck

OCWRC Engineer: George Nichols, P.E.

Contractor: Insituform Technologies

Project Cost: \$6,243,000

Financing: Capital Improvement Reserve and Bond Sale

Municipality: Southfield

Substantial Completion: 2023

Evergreen Farmington SDS

EFSDS SCADA Upgrade

Description: Upgrade all SCADA Equipment as part of New SCADA.

Justification: Based on a recent WRC SCADA Assessment (attached), WRC is updating the existing SCADA system. The current estimate for EFSDS onsite SCADA improvements and common-to-all SCADA.

Consulting Engineer: N/A

OCWRC Engineer: Drew Sandahl, P.E.

Contractor: TBD

Project Cost: \$640,000

Financing: Capital Improvement Reserve

Municipality: Varies - EFSD

Substantial Completion: 2023

Completed

Evergreen Farmington SDS

EFSDS Southfield Rouge Arm Lining - Area 9

Description: Line 1,860 ft of 36-inch RCP and 190 ft of 42-inch RCP gravity main, for a total of 2,050 ft (10 segments) and rehabilitation of 10 manholes. Passing from MH SOT132-015 to MH SOT132-008. The budget of \$200,000 is for professional engineering services in 2020. The remaining \$2,290,000 is budgeted for construction in 2021. A study/design phase will be conducted in 2020 with work commencing in 2021. Project is complete. Need to submit final closeout packet.

Justification: The existing sewer shows signs of high surface attack consistent with H2S and has exposed rebar showing in multiple locations. Full pipe lining was selected as the most cost effective method to replace pipe. H2S has also damaged manholes that also require repair.

Consulting Engineer: Fishbeck

OCWRC Engineer: George Nichols, P.E.

Contractor: Pipeline Management

Project Cost: \$2,490,000

Financing: Capital Improvement Reserve

Municipality: Southfield

Substantial Completion: 2023

Under Construction

Evergreen Farmington SDS

12 Mile & I-696 PS Can to Submersible Station Upgrade

Description: Replace the existing wet well/dry well can-style station to a submersible pump station. New submersible pumps will be installed, the existing wet well either be replaced or rehabilitated. A small masonry building will be constructed to house SCADA controls and other equipment.

Justification: This station, constructed in 1977, has exceeded its useful life and requires a significant amount of rehabilitation. For increased reliability and maintainability, the existing wet well/dry well can station will be replaced with a submersible station.

Consulting Engineer: DLZ Michigan, Inc. of Waterford, Michigan

OCWRC Engineer: Evans Bantios, P.E.

Contractor: TBD

Project Cost: \$1,800,000

Financing: Capital Improvement Reserve

Municipality: Farmington Hills

Substantial Completion: 2025

Evergreen Farmington SDS

EFSDS CAP - 8 Mile Conveyance - Reimburse @ Bonding

Description: Design and construct a solution to eliminate three active sanitary sewer overflow locations. Planning and design phases are expected to run into 2023, with construction from 2023 thru 2027.

Justification: Eliminate active sanitary sewer overflows in the EFSDS to comply with the EFSDS Administrative Consent Order. This will involve several hydraulic improvements to convey additional flow to the EFSDS outlet. The proposed project is a result of the Long-Term Corrective Action Plan Phase 2. The estimated project cost will be \$83,749,700 and will be financed through the sale of bonds by the Drainage District. Construction is expected to start in FY2023 and completed in FY2026. The revised project cost was presented to the EFSD board on June 28, 2022.

Consulting Engineer: Fishbeck

OCWRC Engineer: Evans Bantios, P.E.

Contractor: Walsh Construction & Dan's Excavating Inc.

Project Cost: \$83,749,700

Financing: Capital Improvement Reserve

Municipality: Varies - EFSD

Substantial Completion: 2027

Under Construction

Evergreen Farmington SDS

EFSDS CAP - Lathrup Village SRT Improvements

Description: Improve and upgrade the Lathrup Village SRT. The project includes electrical and mechanical improvements to the heating system, influent and dewatering pumping, structural restoration to the roof and walls, updated instrumentation and controls, SCADA improvements, piping and valve changes, and revised operational changes.

Justification: The upgrades will allow Lathrup Village to discharge their town outlet capacity during elevated levels to the Evergreen Interceptor. The design will be conducted by HRC at an estimated cost of \$164,000. The total cost for the design phase is estimated at \$200,000, which includes WRC personnel time during the design. The total project cost based on the condition assessment is \$1,456,582. This will be split between Lathrup Village (\$549,284) and EFSD (\$908,298). The EFSD will front the design phase and be reimbursed via Bond funding. The EFSD approved the HRC ESA at the April 27, 2021 board meeting. The budget increase includes lowest bidder construction cost of \$2,215,771. Lathrup Village will pay 25% of all project cost per the terms of the “City of Lathrup Village Project Cost Sharing Agreement” as presented to the EFSD Board on February 28, 2023.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Evans Bantios, P.E.

Contractor: Midwest Power Systems

Project Cost: \$3,432,903

Financing: Capital Improvement Reserve

Municipality: Lathrup Village

Substantial Completion: 2024

Evergreen Farmington SDS

EFSDS CAP - Walnut 1 CAP - Design Phase (AKA Evergreen Road Conveyance)

Description: The project will consist of improvements to the Evergreen Farmington system at Evergreen Road and 8 Mile Road between Evergreen and Southfield. The project will evaluate various options to either isolate the main interceptors from the surrounding community systems or modify the system geometry to minimize the hydraulic grade lines.

Justification: The flow coming from the Walnut 1 Pump Station, which discharges at 14 Mile Road and Evergreen, causes an increase hydraulic grade line along Evergreen Road. The current project is based on assumed construction projects based on study phase assumptions. Initial design phase budgetary estimate is at \$450,000 for consultant and internal personnel.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Evans Bantios, P.E.

Contractor: TBD

Project Cost: \$10,000,000

Financing: Capital Improvement Reserve

Municipality: Varies - EFSD

Substantial Completion: 2027

Under Construction

Evergreen Farmington SDS

EFSDS Evergreen Interceptor Repair

Description: Clean and repair approximately 2,000 ft of 48-inch diameter concrete tunnel, MH BLT136001 to MH SOT009002.

Justification: Repairs are required to improve the condition of the downstream sewer and to mitigate possible sewer failure.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Evans Bantios, P.E.

Contractor: Pipeline Management

Project Cost: \$2,600,000

Financing: Municipality Funded

Municipality: Beverly Hills

Substantial Completion: 2023

Evergreen Farmington SDS

Walnut Lk 2 PS Can to Submersible Station Upgrade

Description: Replace the existing wet well/dry well can-style station to a submersible pump station. New submersible pumps will be installed, the existing wet well either be replaced or rehabilitated. Site culvert to be replaced.

Justification: This station, constructed in 1967, has exceeded its useful life and requires a significant amount of rehabilitation. For increased reliability and maintainability, the existing wet well/dry well can station will be replaced with a submersible station.

Consulting Engineer: DLZ Michigan, Inc. of Waterford, Michigan

OCWRC Engineer: Evans Bantios, P.E.

Contractor: TBD

Project Cost: \$2,100,000

Financing: Capital Improvement Reserve

Municipality: Bloomfield Township

Substantial Completion: 2025

Evergreen Farmington SDS

Walnut Lk 3 PS Can to Submersible Station Upgrade

Description: Convert from a can-style pump station to a submersible pump station with a small building that will house the electrical and valving equipment. Incorporate an existing standby generator and update the controls and valves.

Justification: Upgrade the existing can-style pump station to a submersible. The station has deteriorated over its 43 year life and will be rebuilt as a submersible station for increased reliability and maintainability. This is due to high ground water table and its proximity to wetlands and residential property.

Consulting Engineer: DLZ Michigan, Inc. of Waterford, Michigan

OCWRC Engineer: Evans Bantios, P.E.

Contractor: L. M. Clarke

Project Cost: \$1,731,000

Financing: Capital Improvement Reserve

Municipality: Bloomfield Township

Substantial Completion: 2024

Under Design

Evergreen Farmington SDS

EFSDS Southfield Rouge Arm Lining - Area 7

Description: Line approximately (2600 ft) 48-inch RCP and (3400 ft) 36-inch RCP gravity sewer for a total of (6000 ft). Work will also include the rehabilitation of 17 manholes. A study/design phase with bid document creation and easement acquisition will be conducted in 2022. Construction will begin in 2024 and will be procured as a design-build project.

Justification: The existing sewer has experienced hydrogen sulfide (H₂S) degradation. Aggregate is visible throughout and rebar is exposed in multiple locations. CIPP installation has been selected as the most cost effective method to rehabilitate the pipe. This project continues the sewer rehabilitation northward from the Plum Hollow Lining Project (completed 2019 – 2021).

Consulting Engineer: Fishbeck

OCWRC Engineer: Craig Tiell/Scott Schultz, P.E.

Contractor: N/A

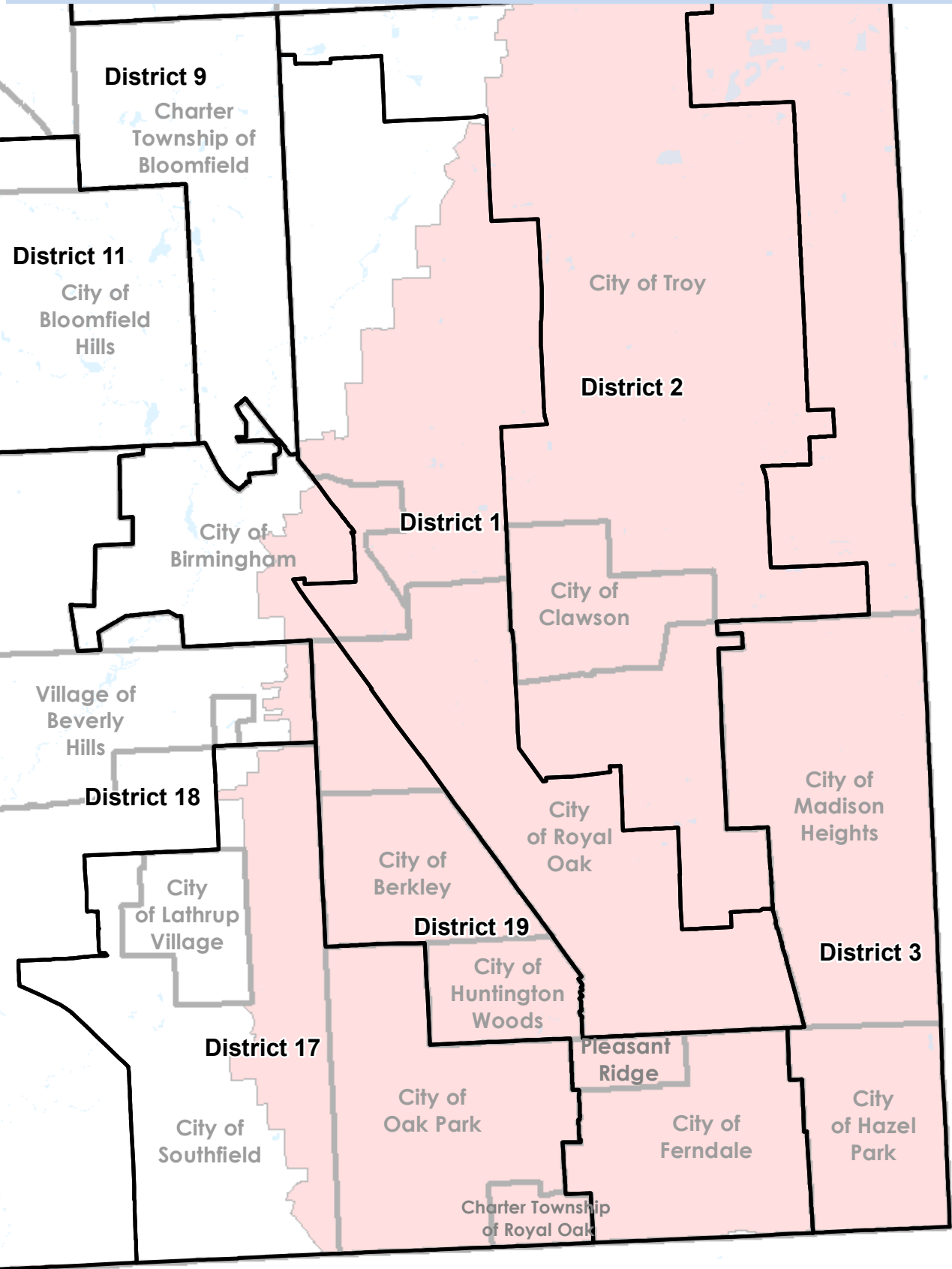
Project Cost: \$6,662,880

Financing: Capital Improvement Reserve

Municipality: Southfield

Substantial Completion: 2024

George W. Kuhn Drain Projects - Status in Fiscal Year 2023



Completed

SOCSDS Sewage Disposal

GWK 5-year Capital Improvement Plan

Description: Establish a 5-year CIP for GWK Drainage District

Justification: Determine action plan for horizontal improvements

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: George Nichols, P.E.

Contractor: N/A

Project Cost: \$79,000

Financing: Major Maintenance Reserve

Municipality: Varies - GWK

Substantial Completion: 2024

SOCSDS Sewage Disposal

GWK DD Rehab Campbell Road Siphon

Description: Clean the Campbell Road siphons: two siphons underneath I-696. Approximately 218 LF of 96"x60" siphon, each.

Justification: Inspection was completed by AUI under a USACE funded project. Data was reviewed to determine the severity of each siphon. An existing MDOT agreement allows WRC to rebill (recoup) the cleaning costs for these structures.

Consulting Engineer: N/A

OCWRC Engineer: George Nichols, P.E.

Contractor: Doetsch Environmental Services

Project Cost: \$200,000

Financing: Major Maintenance Reserve

Municipality: Royal Oak

Substantial Completion: 2023

SOCSDS Sewage Disposal

GWK DD Seven Siphon Clean/Inspect Project

Description: Generate specifications and obtain a quote(s) for the cleaning of seven (7) siphons: Allen Branch of RO Drain, Barry Drain, Clarkston Drain, Campbell Rd Drain, Hubbard Branch of RO Drain, 12T Middle Section Drain and the 12T South Section Drain. The design phase is estimated at \$50K with additional monies to be added for cleaning at the end of design. This work was approved by the Drain Board on 02-28-2022.

Justification: These siphons have not been cleaned since 2012 and require professional cleaning operations.

Consulting Engineer: In-House

OCWRC Engineer: George Nichols, P.E.

Contractor: N/A

Project Cost: \$250,000

Financing: Major Maintenance Reserve

Municipality: Varies - GWK

Substantial Completion: 2023

Completed

SOCSDS Pollution Control

GWK Treatment Building Replace PLC

Description: Replacement and programming of PLC per discussion between Gary Nigro and Mike Bak (ICS). This project will also replace the primary and redundant PLC modules at the internal GWK SCADA Head-end Equipment Panel. Scope was revised to include replacement of the Dequindre PS redundant PLC.

Justification: These failing components are critical to the operation of the facility and should be considered high priority. Revised scope was due to obsolete equipment and cost increases.

Consulting Engineer: ICS Integration Services

OCWRC Engineer: Jason Say

Contractor: ICS Integration Services

Project Cost: \$264,000

Financing: Capital Improvement Reserve

Municipality: Madison Heights

Substantial Completion: 2023

Under Construction

SOCSDS Sewage Disposal

GWK DD 2023 CCTV

Description: CCTV the Baldwin, Campbell, Lawson & 12 Towns Middle Drains. Provide engineering, administrative and contractor services for CCTV of these sewer and establish contract with CCTV contractor.

Justification: On-going system inspections to gather condition information

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: George Nichols, P.E.

Contractor: Doetsch Environmental Services

Project Cost: \$976,000

Financing: Major Maintenance Reserve

Municipality: Varies - GWK

Substantial Completion: 2024

SOCSDS Pollution Control

GWK RTB Facility MDOT I-75 Tunnel Project

Description: Project coordination with MDOT for their proposed 25 MG storage tunnel that will dewater to the GWK RTB Facility. Project scope was revised to include MDOT PS alternative discharge outlet study, design and engineering. WRC staff will operating the dewatering PS.

Justification: WRC is involved in planning and other coordination as the dewatering pump station associated with the tunnel will be operated by WRC staff. This project is not MM or CIP, but being tracked under MM. Estimated costs of \$1,100,000 are collected in the non-operating program (149999). MDOT has paid GWKDD \$532,836.84 to be applied to the construction of the alternate outlet.

Consulting Engineer: AECOM

OCWRC Engineer: Gary Nigro, P.E.

Contractor: Dan's Excavating

Project Cost: \$1,100,000

Financing: Major Maintenance Reserve

Municipality: Madison Heights

Substantial Completion: 2024

SOCSDS Pollution Control

GWK RTB Facility SCADA Upgrade

Description: Upgrade all SCADA Equipment as part of New SCADA. Budget has been updated outside the DC-537 process, to what is shown here. Project start/end dates reflect timeframe of greatest work.

Justification: SCADA System upgrade and improvement to ensure remote monitoring and historical data capabilities.

Consulting Engineer: ICS Integration Services

OCWRC Engineer: Drew Sandahl, P.E.

Contractor: ICS Integration Services

Project Cost: \$378,821

Financing: Capital Improvement Reserve

Municipality: Madison Heights

Substantial Completion: 2023

Under Construction

SOCSDS Pollution Control

GWK Treatment Building Rebuild M-1 thru M-16 Hypochlorite Induction Units

Description: Rebuild sixteen (16) Sodium Hypochlorite Induction Units (Mixers), M-1 thru M-16. This work approved by the Drain Board on 02/28/2022.

Justification: Mixers were installed in 2004 and require a rebuild to reach useful life. Two of the units are currently out-of-service.

Consulting Engineer: N/A

OCWRC Engineer: Lesli Maes, P.E.

Contractor: Kennedy Industries

Project Cost: \$200,000

Financing: Major Maintenance Reserve

Municipality: Madison Heights

Substantial Completion: 2024

SOCSDS Pollution Control

GWK Treatment Building Replace Screening VFDs

Description: Replace 16 screening VFDs (variable frequency drives), 4 in each control panel, SPC1 thru 4. VFDs are components of the Screen Control Panel assets.

Justification: The VFDs have reached the end of their useful life. This equipment is critical to the fine debris removal screens during rain events.

Consulting Engineer: ICS Integration Services

OCWRC Engineer: Lesli Maes, P.E.

Contractor: ICS Integration Services

Project Cost: \$200,000

Financing: Capital Improvement Reserve

Municipality: Madison Heights

Substantial Completion: 2024

SOCSDS Pollution Control

Stephenson Control Building Replace Generator & ATS

Description: Replace Generator and ATS. This work was approved by the Drain board on 06-28-2022. Originally estimated at \$310K, actual pricing now expected to be \$200K.

Justification: Both the Generator and ATS were installed in 1975 and have reached the end of their useful life. Repair parts are no longer available for purchase.

Consulting Engineer: N/A

OCWRC Engineer: Lesli Maes, P.E.

Contractor: Shaw Systems & Integration

Project Cost: \$310,000

Financing: Capital Improvement Reserve

Municipality: Madison Heights

Substantial Completion: 2024

Under Design

SOCSDS Sewage Disposal

GWK DD 2024 CCTV

Description: CCTV the Allen, East Clawson, Ferndale-Nine Mile, Hubbard, McClain, Royal Oak Main, Schubiner, Shaberman and GWK RTB Drains. Provide engineering, administrative and contractor services for CCTV of these sewer and establish contract with CCTV contractor.

Justification: On-going system inspections to gather condition information

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: George Nichols, P.E.

Contractor: TBD

Project Cost: \$788,000

Financing: Major Maintenance Reserve

Municipality: Varies - GWK

Substantial Completion: 2025

SOCSDS Pollution Control

GWK Replace Parking Lot

Description: Replace GWK facility parking lot. Add green infrastructure including bioretention pond and convert open grass area to native plantings.

Justification: Parking lot is past it's existing useful life and implementation of green infrastructure will improve storm water management on site

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Jason Say

Contractor: TBD

Project Cost: \$600,000

Financing: Capital Improvement Reserve

Municipality: Madison Heights

Substantial Completion: 2025

SOCSDS Pollution Control

GWK RTB Facility Repair Headwall Outfall @ Red Run Federal Drain

Description: Project work to include bank stabilization, vegetation clearing, stream improvements and miscellaneous items on the Red Run Federal Inter-County Drain (Chapter 21). Provide contract administration regarding the GWK Headwall Outfall Improvements with the US Army Corp of Engineers. The asset is the Open Channel identified by AssetID 20149.

Justification: Estimated cost includes a 25% match (\$388,333) and contract administration costs (\$111,667). Costs are covered by the GWK RTB as the area of the repairs serves as the outfall for this facility. Design completed in 2023. Costs have escalated beyond original projection. Include an additional \$350K in 2024 to complete project.

Consulting Engineer: USACE / KZF Design

OCWRC Engineer: George Nichols, P.E.

Contractor: TBD

Project Cost: \$500,000

Financing: Major Maintenance Reserve

Municipality: Madison Heights

Substantial Completion: 2024

Under Design

SOCSDS Pollution Control

GWK Treatment Building Replace MGD Flow Meters

Description: Review operation of the north and south side MGD (brand name) flow meters. Determine suitable replacements, possibly including new technology options.

Justification: Existing meters have failed and are not effective. Replacement should be considered high priority.

Consulting Engineer: N/A

OCWRC Engineer: Lesli Maes, P.E.

Contractor: TBD

Project Cost: \$250,000

Financing: Capital Improvement Reserve

Municipality: Madison Heights

Substantial Completion: 2025

SOCSDS Sewage Disposal

GWK Tributary System Enhancements

Description: Develop a framework for a tributary system enhancement approach to facilitate conversations between the WRC and the communities served by its collection system.

Justification: Increasing rainstorm intensities and climate change have caused instances of system surcharges in recent years causing the potential for basement backups. This study will look for system enhancement opportunities to help reduce the chances of surcharging and basement backups.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Jen Cook, P.E.

Contractor: TBD

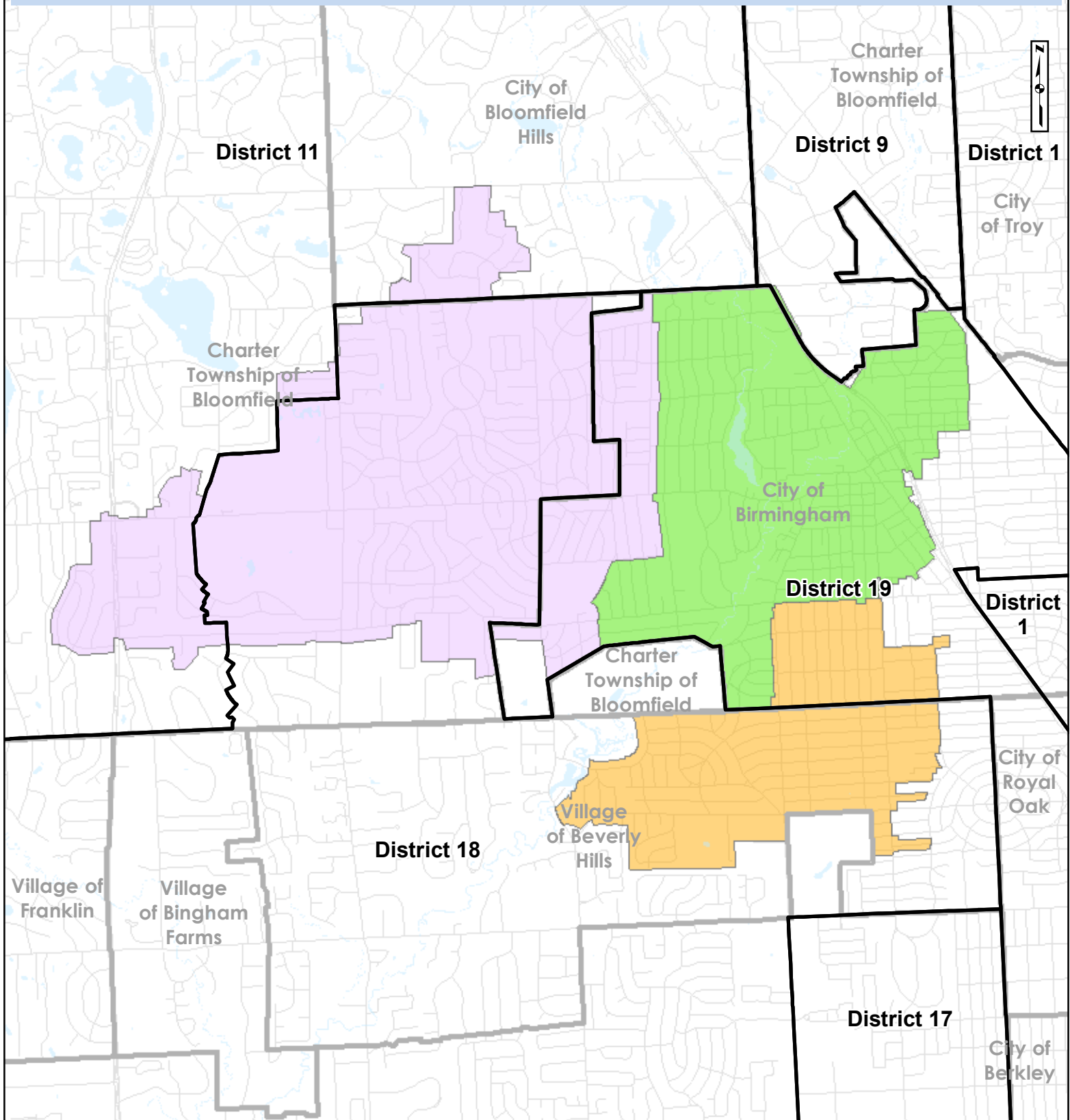
Project Cost: \$1,200,000

Financing: GWK Reserves and ARPA Grant

Municipality: Varies - GWK

Substantial Completion: 2025

Retention Treatment Basin Projects - Status in Fiscal Year 2023



Acacia Park CSO/RTB, Birmingham CSO/RTB, and Bloomfield Village CSO/RTB Drainage Districts

-  Commissioner District
-  Acacia Park CSO/RTB Drain
-  Birmingham CSO/RTB Drain
-  Bloomfield Village CSO/RTB Drain
-  Municipal District



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Completed

Bloomfield Village CSO Drain Ch20

Bloomfield Village DD 3055 Bradford Sinkhole

Description: Provide emergency repair services on a 60" gravity main causing a sinkhole in the rear yard of 3055 Bradford Road, Bloomfield Township. Replacement of 72' of sewer and CIPP of 430 LF of sewer. Segments of the pipe were replaced prior to full pipe lining. Ongoing closeout issues with homeowner. Minor restoration work to complete in Spring.

Justification: Emergency pipe collapse that resulted in a sinkhole in rear yard. Consultants include D'Angelo Brothers, FKE and Doetsch Environmental. Funded from Emergency Reserves in anticipation of a future assessment.

Consulting Engineer: FK Engineering

OCWRC Engineer: George Nichols, P.E.

Contractor: Doetsch Environmental & Others

Project Cost: \$1,428,000

Financing: Emergency Reserve Funds

Municipality: Bloomfield Township

Substantial Completion: 2023

Under Construction

Acacia Park CSO Drain Ch20

Acacia RTB Replace Dewatering Plug Valves & Actuators

Description: Replace 5, 18" plug valves and the associated electric actuators. These valves and actuators control the dewatering from the basin cells and the inlet to the wet well.

Justification: The existing dewatering plug valves and actuators are original to the facility and have reached the end of their useful life.

Consulting Engineer: N/A

OCWRC Engineer: Lesli Maes, P.E.

Contractor: Weiss

Project Cost: \$250,000

Financing: Capital Improvement Reserve

Municipality: Village of Beverly Hills

Substantial Completion: 2024

Birmingham CSO Drain Ch20

Birmingham RTB Replace Generator & ATS

Description: Replace the existing generator and automatic transfer switch in the Birmingham Retention Treatment Basin. As a part of this work, a manual transfer switch and receptacle will also be added to the facility.

Justification: The existing generator has had a recent failure and repair parts needed are obsolete. Both the generator and automatic transfer switch are approaching the end of their useful life. Adding a manual transfer switch and receptacle to the site will provide the ability to quickly connect a portable generator if the existing is out of service.

Consulting Engineer: Sigma Associates

OCWRC Engineer: Lesli Maes, P.E.

Contractor: Corby Energy

Project Cost: \$250,000

Financing: Capital Improvement Reserve

Municipality: Birmingham

Substantial Completion: 2024

Under Design

Acacia Park CSO Drain Ch20

Acacia Park 5-year Capital Improvement Plan

Description: Establish a 5-year CIP for Acacia Park CSO Drain

Justification: Determine action plan for horizontal improvements

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: George Nichols, P.E.

Contractor: N/A

Project Cost: \$43,000

Financing: Major Maintenance Reserve

Municipality: Beverly Hills

Substantial Completion: 2024

Birmingham CSO Drain Ch20

Birmingham CSO 5-year Capital Improvement Plan

Description: Establish a 5-year CIP for Birmingham CSO Drain

Justification: Determine action plan for horizontal improvements

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: George Nichols, P.E.

Contractor: N/A

Project Cost: \$43,000

Financing: Major Maintenance Reserve

Municipality: Birmingham

Substantial Completion: 2024

Bloomfield Village CSO Drain Ch20

Bloomfield CSO 5-year Capital Improvement Plan

Description: Establish a 5-year CIP for Bloomfield Village CSO Drain

Justification: Determine action plan for horizontal improvements

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: George Nichols, P.E.

Contractor: N/A

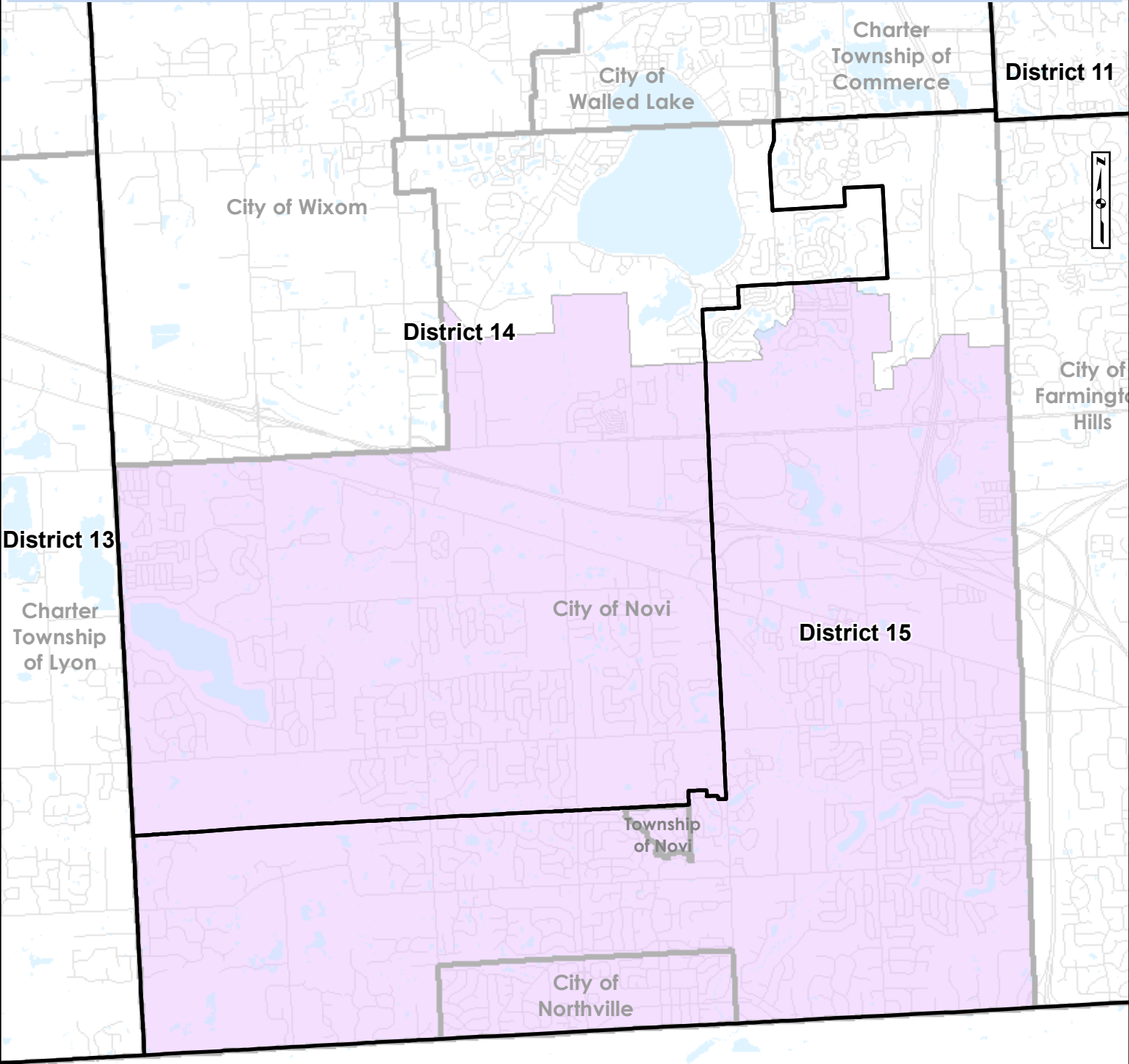
Project Cost: \$43,000

Financing: Major Maintenance Reserve

Municipality: Bloomfield Township

Substantial Completion: 2024

Huron-Rouge SDS Projects - Status in Fiscal Year 2023



Completed

Huron Rouge SDS

HRSDS 10 Mile Grouting

Description: HRSDS 10 Mile Grouting.

Justification: A recent geotechnical investigation has shown voids and loose soils surrounding the 36" sanitary sewer that crosses beneath 10 Mile Rd. east of Novi Rd. The existing condition requires immediate action to ensure structural stability of the sewer and 10 Mile Rd. The proposed budget covers cost of the design, all construction activities including grouting to stabilize the soils and voids around the sewer, necessary permits, and inspection during construction.

Consulting Engineer: N/A

OCWRC Engineer: Phil Kerby, P.E.

Contractor: Pipeline Management

Project Cost: \$415,000

Financing: Emergency Reserve Funds

Municipality: Novi

Substantial Completion: 2023

Huron Rouge SDS

HRSDS Sewage Retention Facility

Description: Study Phase, Design Phase, Construction Administration, and Construction for Sewage Storage in HRSDS as required by Wayne County/Rouge Valley SDS.

Justification: Required per Wayne County permit.

Consulting Engineer: Hubbell, Roth & Clark, Inc.

OCWRC Engineer: Mike Walsh, P.E.

Contractor: The LaSalle Group, Inc.

Project Cost: \$14,700,000

Financing: Capital Improvement Reserve

Municipality: Novi

Substantial Completion: 2022

Under Design

Huron Rouge SDS

HRSDS Novi Extension Sewer Lining - Design Phase

Description: This project consists of the lining of approximately 16,700 LF of Reinforced Concrete Pipe stretching from I-96 to 9 Mile, west of Novi Town Center. All 16,700 LF is 36" in diameter. The allotted cost is only for the initial engineering study (proposal, Right of Way) and design.

Justification: The pipe needs lining due to high amounts of H₂S corrosion damage. The lining will greatly increase the life of the pipe as well as halt damage from H₂S.

Consulting Engineer: NTH Consultants

OCWRC Engineer: Jen Cook, P.E.

Contractor: TBD

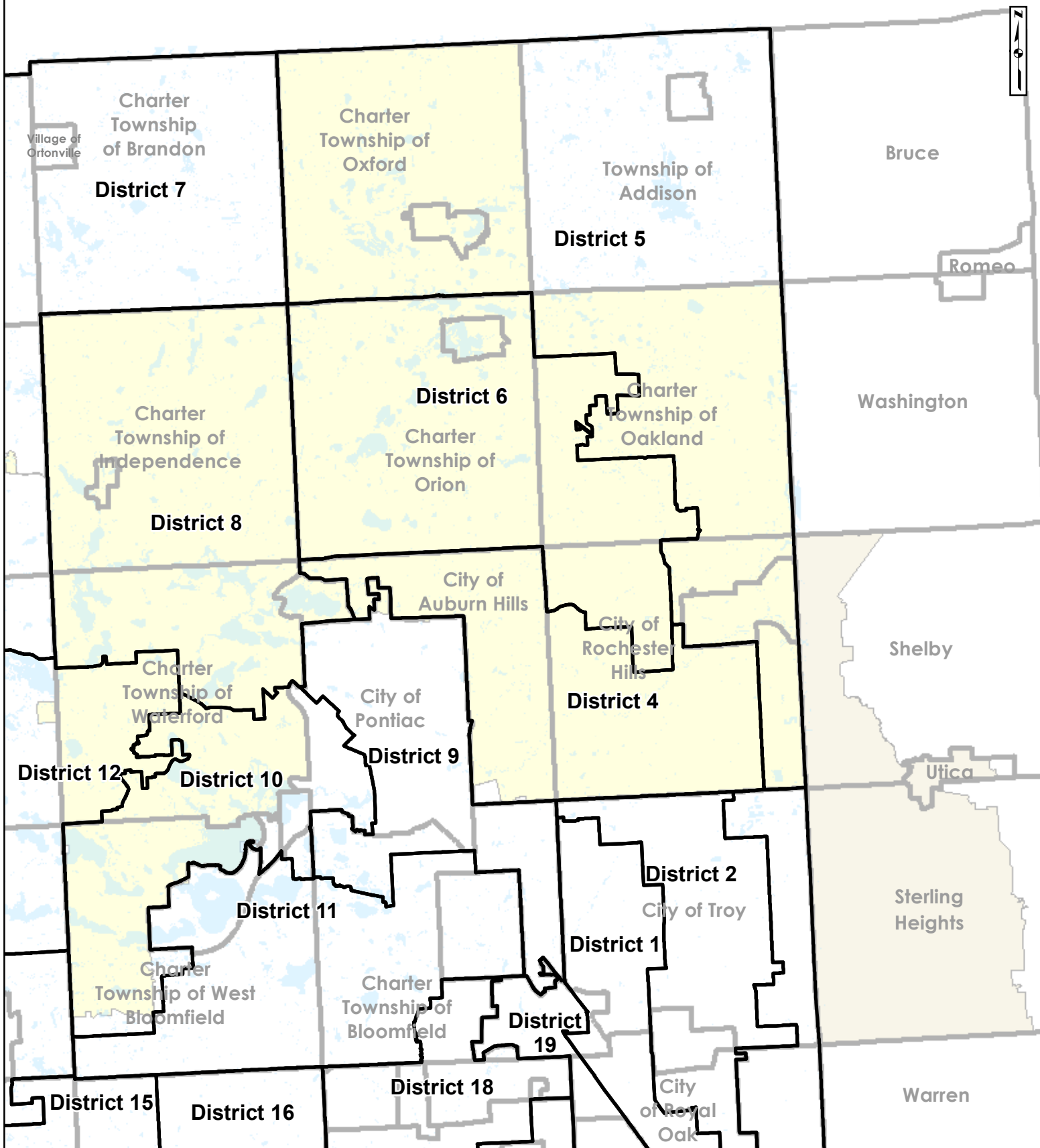
Project Cost: \$1,000,000

Financing: Municipality Funded and Bond Sale

Municipality: Novi

Substantial Completion: 2025

Oakland Macomb Interceptor Projects - Status in Fiscal Year 2023



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Oakland Macomb Interceptor Drainage District

- COSDS
- OMID
- Commissioner District
- Municipal District

Completed

OMID

OMID Immediate Repairs Project

Description: Address issues in the OMID interceptor system to correct infiltration, concrete spalls and failed pipe patches. Additional work includes wet well cleaning at the NEPS and removal of steps to accommodate emergency bypass pumping.

Justification: Work identified by NTH Consultants during 2018 condition assessment of the OMID system from the NESPS upstream through the Edison Corridor, Oakland Arm and Avon Arm interceptors.

Consulting Engineer: NTH Consultants

OCWRC Engineer: Evans Bantios, P.E.

Contractor: Doetsch Environmental Services

Project Cost: \$2,188,000

Financing: Capital Improvement Reserve

Municipality: OMIDDD

Substantial Completion: 2023

OMID

OMID NESPS Emergency Contingencies Project

Description: Planning, coordination and execution of emergency equipment and procedures to allow for the continuous operation of the station in the event of power outages or catastrophic events.

Justification: Improvements to allow for the continuous operation during power outages or catastrophic events.

Consulting Engineer: NTH Consultants

OCWRC Engineer: Joel Brown, P.E.

Contractor: D'Angelo Brothers

Project Cost: \$228,800

Financing: Capital Improvement Reserve

Municipality: OMIDDD

Substantial Completion: 2023

Under Construction

OMID

OMID NESPS Mechanical and Electrical Upgrades

Description: This project is a complete replacement and upgrade of existing mechanical and electrical equipment as well as process piping within the Northeast Sewage Pumping Station southeast of 8 Mile and Van DYke within the City of Detroit. Major pieces to be replaced are onsite transformers, switchgear, motors, pumps and associated appurtenances.

Justification: The existing equipment is antiquated and has reached its useful service life. Replacement parts are increasingly more difficult to find and the existing pumps and motors are oversized and inefficient for the flow the station receives.

Consulting Engineer: Applied Science, Inc.

OCWRC Engineer: Joel Brown, P.E.

Contractor: Walsh Construction

Project Cost: \$54,086,000

Financing: Bond Sale

Municipality: OMIDDD

Substantial Completion: 2025

OMID

OMID NI-EA Contract 2 PCI-18/PCI-19 Rehabilitation Project

Description: Spray line utilizing four different products along 800 feet of the PCI-18 and PCI-19 reaches of the North Interceptor - East Arm, approximately seven miles downstream of the OMID System. To facilitate work, two diversion structures will be installed.

Justification: This stretch of the interceptor has lost its original tar coating and is exhibiting signs of hydrogen sulfide distress due to the confluence of the Meldrum and Conant DWSD sewers entering the NI-EA at this location.

Consulting Engineer: NTH Consultants

OCWRC Engineer: Jen Cook, P.E.

Contractor: Z Contractors

Project Cost: \$15,600,000

Financing: Capital Improvement Reserve

Municipality: OMIDDD

Substantial Completion: 2025

Under Construction

OMID

OMID NI-EA PCI-4 Rehabilitation

Description: This project is 1700 feet of sliplining within the existing North Interceptor-East Arm PCI-4 section immediately downstream of the Northeast Sewage Pumping Station (southeast of 8 Mile and Van Dyke in the City of Detroit) to restore structural integrity. This project also includes design effort for Contract No II of the NI-EA which involves debris removal and spot repair within the OMID owned portions of the NI-EA as well as protective spray lining an approximate 800 feet section of pipe in which the local DWSD Meldrum and Conant Sewers tie back into the NI-EA.

Justification: The existing pipe within the PCI-4 section of the NI-EA that is currently under construction is severely corroded due to hydrogen sulfide degradation and in need of repair. For the Contract II Design portion of this project, debris buildup is blocking flow within the interceptor. In addition, the spot repair and lining is needed to restore and protect the existing NI-EA concrete pipe from degradation.

Consulting Engineer: NTH Consultants

OCWRC Engineer: Joel Brown, P.E.

Contractor: Marra Services

Project Cost: \$28,395,600

Financing: Bond Sale

Municipality: OMIDDD

Substantial Completion: 2024

Under Design

OMID

OMID Flow Control Structure Rehabilitation

Description: This project consists of the replacement and upgrade of the electrical and hydraulic components on the existing OMID Flow Control Structures CS-5, CS-6, CS-7 and CS-8. In addition, the gate components will be cleaned and rehabilitated under this project.

Justification: The electrical and mechanical components of the existing OMID Flow Control Structures CS-5, CS-6, CS-7 and CS-8 have reached the end of their useful life. The end of lifespan of many components is resulting in component failures in which replacement parts are increasingly more difficult to obtain. This interferes with the operability of the structures themselves leading to the inability to provide flow control support for necessary OMID construction and maintenance activities.

Consulting Engineer: Applied Science, Inc.

OCWRC Engineer: Jen Cook, P.E.

Contractor: TBD

Project Cost: \$354,000

Financing: Capital Improvement Reserve

Municipality: OMIDDD

Substantial Completion: 2024

OMID

OMID Odor/Corrosion System Design

Description: This project consists of the installation of 2 active exhaust fan carbon unit sites and one passive carbon unit site along the OMID alignment within the City of Sterling Heights for vapor phase removal of hydrogen sulfide throughout the entire OMID system.

Justification: There have been numerous residential odor complaints and hydrogen sulfide corrosion of the existing interceptor along the alignment of the OMID system. Stripping of the hydrogen sulfide from within the interceptor and inducing a negative pressure within the interceptor will reduce these issues.

Consulting Engineer: Jacobs

OCWRC Engineer: Jen Cook, P.E.

Contractor: TBD

Project Cost: \$1,030,000

Financing: Capital Improvement Reserve

Municipality: OMIDDD

Substantial Completion: 2024

Other WRC Projects - Status in Fiscal Year 2023

Under Construction

Water and Sewer General Admin

Pontica Water & Sewer Affordability Plan

Description: Create a plan to address customer affordability for utility costs in the City of Pontiac.

Justification: Desire to improve utility affordability

Consulting Engineer: N/A

OCWRC Engineer: Kelsey Cooke

Contractor: TBD

Project Cost: \$644,600

Financing: Grant Funded

Municipality: Pontiac

Substantial Completion: 2024

SCADA CTA Equipment

SCADA Common To All Project

Description: Upgrade all SCADA Equipment as part of New SCADA.

Justification: Based on a recent WRC SCADA Assessment, WRC is updating the existing SCADA system.

Consulting Engineer: N/A

OCWRC Engineer: Richard Wingard

Contractor: TBD

Project Cost: \$6,495,587

Financing: Capital Improvement Reserve

Municipality: Varies

Substantial Completion: 2024

Drain Equipment or Rebillable

Utility Billing Software Replacement Project

Description: Replace NorthStar, the WRC's older utility billing system with a more modern solution from SpryPoint.

Justification: SpryPoint is a more modern utility billing software solution that provides enhanced reporting, a robust customer service portal, and flexibility to support affordability programs.

Consulting Engineer: N/A

OCWRC Engineer: Nancy Basch

Contractor: TBD

Project Cost: \$1,500,547

Financing: Capital Improvement Reserve

Municipality: N/A

Substantial Completion: 2024

Under Construction

Water and Sewer General Admin

WRC Hardship Assistance Program (HAP)

Description: Develop framework including business rules, administrative partners, and communications plan to provide temporary hardship water bill assistance for public water and sewer customers in all Oakland County municipalities utilizing Oakland County ARPA grant funding and other public and private donations. Future phases of the project include implementation of the hardship direct assistance and marketing and communication to raise awareness and secure sustainable funding for the program.

Justification: Address water and sewer bill funding for temporary hardship issues

Consulting Engineer: N/A

OCWRC Engineer: Sara Rubino

Contractor: United Way for Southeastern Michigan

Project Cost: \$300,000

Financing: Grant Funded

Municipality: All within Oakland County

Substantial Completion: 2025

Under Design

Drain Equipment or Rebillable

Digital Content Management Project

Description: Implementation of a document management system.

Justification: Allow employees to locate information quickly and easily, store information to meet statutory requirements, allow version control for critical contracts and documentation to support business continuity.

Consulting Engineer: N/A

OCWRC Engineer: Nancy Basch

Contractor: TBD

Project Cost: \$680,000

Financing: Capital Improvement Reserve

Municipality: N/A

Substantial Completion: 2025

Financials



Construction Funds



OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 4 CONSTRUCTION FUNDS
BALANCE SHEET
SEPTEMBER 30, 2022

| | |
|---------------------------------------|---|
| Bald Eagle Lake Drain Construction | Lower Pettibone Lake Construction |
|---------------------------------------|---|

Assets

| | | | | |
|-----------------------------|-----------|------------------|-----------|-------------------|
| Pooled cash and investments | \$ | 45,932.48 | \$ | 269,003.42 |
| Accrued interest receivable | | 135.65 | | 627.47 |
| Total assets | \$ | 46,068.13 | \$ | 269,630.89 |

Liabilities

| | | | | |
|--------------------------|-----------|----------|-----------|-------------------|
| Advances payable | \$ | - | \$ | 698,750.00 |
| Total liabilities | \$ | - | \$ | 698,750.00 |

Fund balance (deficit)

| | | | | |
|--------------------------------------|-----------|------------------|-----------|---------------------|
| Committed | \$ | 46,068.13 | \$ | (429,119.11) |
| Total fund balances (deficit) | \$ | 46,068.13 | \$ | (429,119.11) |

| | | | | |
|--|-----------|------------------|-----------|-------------------|
| Total liabilities, deferred inflows of resources, and fund balances (deficit) | \$ | 46,068.13 | \$ | 269,630.89 |
|--|-----------|------------------|-----------|-------------------|

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 4 AND LAKE LEVEL ACT 146 CONSTRUCTION FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| Bald Eagle Lake Drain Construction | Lower Pettibone Lake Construction |
|---------------------------------------|---|
|---------------------------------------|---|

Revenues

| | | |
|-----------------------|----------------------|--------------------|
| Special assessments | \$ 475,044.48 | |
| Investment income | 2,367.88 | 3,566.01 |
| Total Revenues | \$ 477,412.36 | \$ 3,566.01 |

Expenditures

| | | |
|-------------------------------|----------------------|-------------|
| Contractual Services | \$ 947,180.25 | |
| Internal Support Expenditures | 50,064.62 | |
| Total Expenditures | \$ 997,244.87 | \$ - |

**Excess (deficiency) of revenues over
(under) expenditures**

| | |
|------------------------|--------------------|
| \$ (519,832.51) | \$ 3,566.01 |
|------------------------|--------------------|

Net Change in Fund Balances

| | |
|------------------------|--------------------|
| \$ (519,832.51) | \$ 3,566.01 |
|------------------------|--------------------|

Fund Balances (deficit)

| | | |
|--------------------|---------------------|------------------------|
| October 1, 2022 | 565,900.64 | (432,685.12) |
| September 30, 2023 | \$ 46,068.13 | \$ (429,119.11) |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 CONSTRUCTION FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| Bloomfield Hls Combines Sewer Oooverflow Drain | Bloomfield Twp Combines Sewer Oooverflow Drain | Clinton River Water Resource Recovery Facility Drain | Dan Devine Drain | Evergreen Farmington Sanitary Drain |
|---|---|---|------------------------|---|
|---|---|---|------------------------|---|

Assets

| | | | | | |
|--------------------------------|-----------------------|---------------------|----------------------|--------------------|------------------------|
| Cash - Operating | \$ (13,404.25) | \$ 64,186.29 | \$ 344,064.50 | \$ (356.35) | \$ - |
| Undeposited Cash | - | - | - | - | - |
| Accrued Interest on Investment | (68.09) | (4,202.18) | 6,843.08 | - | - |
| Due from Municipalities-AR Con | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | - |
| Restricted Cash | - | - | - | - | 3,848,103.00 |
| Total Assets | \$ (13,472.34) | \$ 59,984.11 | \$ 350,907.58 | \$ (356.35) | \$ 3,848,103.00 |

Liabilities

| | | | | | |
|---------------------------|-------------|---------------------|--------------------|-------------|-------------------------|
| Vouchers Payable AP Cont | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to Other Funds | - | - | - | - | 7,099,570.00 |
| Due to Primary Government | - | 23,135.29 | - | - | 369,589.00 |
| Unearned Revenues | - | - | - | - | 3,848,103.00 |
| Accounts Payable | - | - | 3,000.00 | - | - |
| Total Liabilities | \$ - | \$ 23,135.29 | \$ 3,000.00 | \$ - | \$ 11,317,262.00 |

Fund Balance:

| | | | | | |
|---|-----------------------|---------------------|----------------------|--------------------|--------------------------|
| Restricted Debt | \$ - | \$ - | \$ - | \$ - | \$ (7,469,159.00) |
| Committed for Capiatl Projects | (13,472.34) | 36,848.82 | 347,907.58 | (356.35) | - |
| Total Fund Balance | \$ (13,472.34) | \$ 36,848.82 | \$ 347,907.58 | \$ (356.35) | \$ (7,469,159.00) |
| Total Liabilities and Fund Balance | \$ (13,472.34) | \$ 59,984.11 | \$ 350,907.58 | \$ (356.35) | \$ 3,848,103.00 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 CONSTRUCTION FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Bloomfield Hls Combines Sewer Oooverflow Drain | Bloomfield Twp Combines Sewer Oooverflow Drain | Clinton River Water Resource Recovery Facility Drain | Dan Devine Drain | Evergreen Farmington Sanitary Drain |
|---|---|---|---|------------------------|---|
| Revenues | | | | | |
| Special Assessments | \$ - | \$ - | \$ - | \$ - | \$ - |
| Investment Income | (182.93) | 850.88 | 6,791.86 | - | 0.00 |
| Transfers In | - | - | - | - | - |
| State Revolving Fund Loans | - | - | 80,067.00 | - | - |
| Insurance Recoveries | - | - | - | - | - |
| Total Revenues | <u>\$ (182.93)</u> | <u>\$ 850.88</u> | <u>\$ 86,858.86</u> | | <u>\$ -</u> |
| Expenditures | | | | | |
| Salaries Regular | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contractual Services | - | - | 191,263.63 | 356.35 | 12,895,265.00 |
| Internal Support Expenditures | - | - | 12,317.98 | - | 437,071.00 |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 203,581.61</u> | <u>\$ 356.35</u> | <u>\$ 13,332,336.00</u> |
| Other Financing Sources (uses) | | | | | |
| Issuance of Bonds | \$ - | \$ - | \$ - | \$ - | \$ 8,708,745.00 |
| Premiums on Bonds Sold | - | - | - | - | - |
| Net Other Financing Sources (uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 8,708,745.00</u> |
| Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (uses) | \$ (182.93) | \$ 850.88 | \$ (116,722.75) | \$ (356.35) | \$ (4,623,591.00) |
| Fund balances (deficit) | | | | | |
| October 1, 2022 | (13,289.41) | 35,997.94 | 464,630.33 | - | (2,845,568.00) |
| September 30, 2023 | <u>\$ (13,472.34)</u> | <u>\$ 36,848.82</u> | <u>\$ 347,907.58</u> | <u>\$ (356.35)</u> | <u>\$ (7,469,159.00)</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 CONSTRUCTION FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Franklin Subdivision Watershed | Garfield Relief and Septage Sewer | G W K Sewage Disposal System Improvement Projects | Hamlin Drain Erosion Repair | Heron Drain |
|---|--------------------------------------|---|--|--------------------------------|--------------------|
| Assets | | | | | |
| Cash - Operating | \$ (16,714.50) | \$ 7,630.85 | \$ 651,607.31 | \$ (5,200.94) | \$ (205.12) |
| Undeposited Cash | - | - | - | - | - |
| Accrued Interest on Investment | 47.58 | (149.12) | 1,624.23 | (15.21) | - |
| Due from Municipalities-AR Con | 27,779.72 | - | - | - | - |
| Due from Other Funds | - | - | - | - | - |
| Restricted Cash | - | - | - | - | - |
| Total Assets | \$ 11,112.80 | \$ 7,481.73 | \$ 653,231.54 | \$ (5,216.15) | \$ (205.12) |
| Liabilities | | | | | |
| Vouchers Payable AP Cont | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to Other Funds | - | - | - | - | - |
| Due to Primary Government | 1,682.00 | - | - | - | - |
| Unearned Revenues | - | - | - | - | - |
| Accounts Payable | - | - | - | - | - |
| Total Liabilities | \$ 1,682.00 | \$ - | \$ - | \$ - | \$ - |
| Fund Balance: | | | | | |
| Restricted Debt | \$ - | \$ - | \$ - | \$ - | \$ - |
| Committed for Capiatl Projects | 9,430.80 | 7,481.73 | 653,231.54 | (5,216.15) | (205.12) |
| Total Fund Balance | \$ 9,430.80 | \$ 7,481.73 | \$ 653,231.54 | \$ (5,216.15) | \$ (205.12) |
| Total Liabilities and Fund Balance | \$ 11,112.80 | \$ 7,481.73 | \$ 653,231.54 | \$ (5,216.15) | \$ (205.12) |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 CONSTRUCTION FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Franklin Subdivision Watershed | Garfield Relief and Septage Sewer | G W K Sewage Disposal System Improvement Projects | Hamlin Drain Erosion Repair | Heron Drain |
|---|--------------------------------------|---|--|--------------------------------|--------------------|
| Revenues | | | | | |
| Special Assessments | \$ 34,346.83 | \$ - | \$ - | \$ - | \$ - |
| Investment Income | (295.59) | 101.14 | 8,637.89 | - | - |
| Transfers In | - | - | - | - | - |
| State Revolving Fund Loans | - | - | - | - | - |
| Insurance Recoveries | - | - | - | - | - |
| Total Revenues | <u>\$ 34,051.24</u> | <u>\$ 101.14</u> | <u>\$ 8,637.89</u> | <u>\$ -</u> | <u>\$ -</u> |
| Expenditures | | | | | |
| Salaries Regular | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contractual Services | - | - | - | - | - |
| Internal Support Expenditures | - | - | - | - | - |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Other Financing Sources (uses) | | | | | |
| Issuance of Bonds | \$ - | \$ - | \$ - | \$ - | \$ - |
| Premiums on Bonds Sold | - | - | - | - | - |
| Net Other Financing Sources (uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (uses) | <u>\$ 34,051.24</u> | <u>\$ 101.14</u> | <u>\$ 8,637.89</u> | <u>\$ -</u> | <u>\$ -</u> |
| Fund balances (deficit) | | | | | |
| October 1, 2022 | (24,620.44) | 7,380.59 | 644,593.65 | (5,216.15) | (205.12) |
| September 30, 2023 | <u>\$ 9,430.80</u> | <u>\$ 7,481.73</u> | <u>\$ 653,231.54</u> | <u>\$ (5,216.15)</u> | <u>\$ (205.12)</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 CONSTRUCTION FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| Kaczmar Drain | Maplehurst Drain | Northwest Oakland Sanitary Drain Construction | Oakland Macomb Interceptor Segment 4 | Oakland Macomb Interceptor Segment 5 |
|------------------|---------------------|--|---|---|
|------------------|---------------------|--|---|---|

Assets

| | | | | | |
|--------------------------------|--------------------|-----------------|-------------------------|-----------------|-------------------------|
| Cash - Operating | \$ (215.36) | \$ 37.90 | \$ 17,469.55 | \$ (6,718.58) | \$ 1,932,701.19 |
| Undeposited Cash | - | - | - | - | (571,898.29) |
| Accrued Interest on Investment | - | 22.35 | (100.27) | - | (167,703.74) |
| Due from Municipalities-AR Con | - | - | - | - | - |
| Due from Other Funds | - | - | 10,000,000.00 | 6,736.22 | 6,743.42 |
| Restricted Cash | - | - | - | - | 21,217,730.23 |
| Total Assets | \$ (215.36) | \$ 60.25 | \$ 10,017,369.28 | \$ 17.64 | \$ 22,417,572.81 |

Liabilities

| | | | | | |
|---------------------------|--------------------|-------------|--------------------|-----------------|------------------------|
| Vouchers Payable AP Cont | \$ - | \$ - | \$ 2,449.00 | \$ - | \$ 170,260.03 |
| Due to Other Funds | - | - | - | 17.64 | 6,743.42 |
| Due to Primary Government | 1,171.53 | - | - | - | - |
| Unearned Revenues | - | - | - | - | 3,342,720.98 |
| Accounts Payable | - | - | 118.50 | - | 1,277,529.45 |
| Total Liabilities | \$ 1,171.53 | \$ - | \$ 2,567.50 | \$ 17.64 | \$ 4,797,253.88 |

Fund Balance:

| | | | | | |
|---|----------------------|-----------------|-------------------------|-----------------|-------------------------|
| Restricted Debt | \$ - | \$ - | \$ - | \$ - | \$ 21,217,730.23 |
| Committed for Capiatl Projects | (1,386.89) | 60.25 | 10,014,801.78 | - | (3,597,411.30) |
| Total Fund Balance | \$ (1,386.89) | \$ 60.25 | \$ 10,014,801.78 | \$ - | \$ 17,620,318.93 |
| Total Liabilities and Fund Balance | \$ (215.36) | \$ 60.25 | \$ 10,017,369.28 | \$ 17.64 | \$ 22,417,572.81 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 CONSTRUCTION FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Kaczmar Drain | Maplehurst Drain | Northwest Oakland Sanitary Drain Constructiom | Oakland Macomb Interceptor Segment 4 | Oakland Macomb Interceptor Segment 5 |
|---|-----------------------------|------------------------|---|---|---|
| Revenues | | | | | |
| Special Assessments | \$ - | \$ - | \$ - | \$ - | \$ 4,561,689.06 |
| Investment Income | - | - | 603.57 | - | 1,237,304.21 |
| Transfers In | - | - | 10,000,000.00 | 6,718.58 | - |
| State Revolving Fund Loans | - | - | - | - | - |
| Insurance Recoveries | - | - | - | - | 6,743.42 |
| Total Revenues | \$ - | \$ - | \$ 10,000,603.57 | \$ 6,718.58 | \$ 5,805,736.69 |
| Expenditures | | | | | |
| Salaries Regular | \$ - | \$ - | \$ 31.68 | \$ - | \$ - |
| Contractual Services | - | - | 29463 | - | 13,597,152.08 |
| Internal Support Expenditures | - | - | 11443.41 | - | 223,763.68 |
| Total Expenditures | \$ - | \$ - | \$ 40,938.09 | \$ - | \$ 13,820,915.76 |
| Other Financing Sources (uses) | | | | | |
| Issuance of Bonds | \$ - | \$ - | \$ - | \$ - | \$ - |
| Premiums on Bonds Sold | - | - | - | - | - |
| Net Other Financing Sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (uses) | \$ - | \$ - | \$ 9,959,665.48 | \$ 6,718.58 | \$ (8,015,179.07) |
| Fund balances (deficit) | | | | | |
| October 1, 2022 | (1,386.89) | 60.25 | 55,136.30 | (6,718.58) | 25,635,498.00 |
| September 30, 2023 | <u><u>\$ (1,386.89)</u></u> | <u><u>\$ 60.25</u></u> | <u><u>\$ 10,014,801.78</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 17,620,318.93</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 CONSTRUCTION FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | OMIDD North Interceptor East Arm - Contract #2 | Pontiac Waste Water Treatment Facility 2014 Improvement | Pontiac Waste Water Treatment Facility Drain | Pontiac Waste Water Treatment Facility Retention Basen Headworks | Rowland Drain |
|---|---|---|---|---|----------------------|
| Assets | | | | | |
| Cash - Operating | \$ 9,801,759.70 | \$ 68,622.28 | \$ 9,773.54 | \$ (580.20) | \$ (2,195.16) |
| Undeposited Cash | (381,247.70) | - | - | - | - |
| Accrued Interest on Investment | (4,894.64) | 290.22 | (219.89) | - | 55.20 |
| Due from Municipalities-AR Con | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | - |
| Restricted Cash | 5,631,139.65 | - | - | - | - |
| Total Assets | \$ 15,046,757.01 | \$ 68,912.50 | \$ 9,553.65 | \$ (580.20) | \$ (2,139.96) |
| Liabilities | | | | | |
| Vouchers Payable AP Cont | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to Other Funds | - | - | - | - | - |
| Due to Primary Government | - | - | - | - | - |
| Unearned Revenues | 9,369,228.15 | - | - | - | - |
| Accounts Payable | 377,747.91 | - | - | - | - |
| Total Liabilities | \$ 9,746,976.06 | \$ - | \$ - | \$ - | \$ - |
| Fund Balance: | | | | | |
| Restricted Debt | \$ - | \$ - | \$ - | \$ - | \$ - |
| Committed for Capiatl Projects | 5,299,780.95 | 68,912.50 | 9,553.65 | (580.20) | (2,139.96) |
| Total Fund Balance | \$ 5,299,780.95 | \$ 68,912.50 | \$ 9,553.65 | \$ (580.20) | \$ (2,139.96) |
| Total Liabilities and Fund Balance | \$ 15,046,757.01 | \$ 68,912.50 | \$ 9,553.65 | \$ (580.20) | \$ (2,139.96) |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 CONSTRUCTION FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | OMIDD North Interceptor East Arm - Contract #2 | Pontiac Waste Water Treatment Facility 2014 Improvement | Pontiac Waste Water Treatment Facility Drain | Pontiac Waste Water Treatment Facility Retention Basen Headworks | Rowland Drain |
|---|---|---|---|---|----------------------|
| Revenues | | | | | |
| Special Assessments | \$ 193,214.85 | \$ - | \$ - | \$ - | \$ - |
| Investment Income | (366,696.94) | | 129.59 | - | (29.93) |
| Transfers In | - | - | - | - | - |
| State Revolving Fund Loans | - | - | - | - | - |
| Insurance Recoveries | - | - | - | - | - |
| Total Revenues | \$ (173,482.09) | \$ - | \$ 129.59 | \$ - | \$ (29.93) |
| Expenditures | | | | | |
| Salaries Regular | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contractual Services | 433,615.41 | - | - | - | - |
| Internal Support Expenditures | - | - | - | - | - |
| Total Expenditures | \$ 433,615.41 | \$ - | \$ - | \$ - | \$ - |
| Other Financing Sources (uses) | | | | | |
| Issuance of Bonds | \$ 5,730,000.00 | \$ - | \$ - | \$ - | \$ - |
| Premiums on Bonds Sold | 176,878.45 | - | - | - | - |
| Net Other Financing Sources (uses) | \$ 5,906,878.45 | \$ - | \$ - | \$ - | \$ - |
| Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (uses) | \$ 5,299,780.95 | \$ - | \$ 129.59 | \$ - | \$ (29.93) |
| Fund balances (deficit) | | | | | |
| October 1, 2022 | - | 68,912.50 | 9,424.06 | (580.20) | (2,110.03) |
| September 30, 2023 | <u>\$ 5,299,780.95</u> | <u>\$ 68,912.50</u> | <u>\$ 9,553.65</u> | <u>\$ (580.20)</u> | <u>\$ (2,139.96)</u> |

OAKLAND COUNTY WATER REOURCES COMMISSIONER
 ACT 342 WATER AND SEWER CONSTRUCTION FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2023

| | Farmington Hills Water Supply | Franklin Grinder Pump Alarm | Middlebelt Tranport | North East Interchange (NEI) Improvements | Oakland Township Water Supply System | Proposed Projects |
|--|----------------------------------|--------------------------------|------------------------|--|--|----------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 1,581,682.29 | \$ (117,112.71) | \$ 2,618,293.58 | \$ 2,420,524.96 | \$ 1,390,950.43 | \$ 225,889.26 |
| Accrued interest receivable | 7,542.11 | 160.78 | (3,543.54) | 10,559.61 | 1,796.96 | 1,177.50 |
| Other | - | - | 57,696.16 | 479.54 | - | - |
| Total Assets | \$ 1,589,224.40 | \$ (116,951.93) | \$ 2,672,446.20 | \$ 2,431,564.11 | \$ 1,392,747.39 | \$ 227,066.76 |
| Liabilities | | | | | | |
| Vouchers Payable AP Control | \$ - | \$ - | \$ 35,719.80 | \$ - | \$ 156,595.98 | \$ - |
| Accounts payable | - | - | 193,753.17 | - | 225,571.49 | - |
| Total Liabilities | \$ - | \$ - | \$ 229,472.97 | \$ - | \$ 382,167.47 | \$ - |
| Fund Balance | | | | | | |
| Fund Balance | \$ 1,589,224.40 | \$ (116,296.03) | \$ 2,442,973.23 | \$ 2,431,564.11 | \$ 1,010,579.92 | \$ 227,066.76 |
| Total Fund Balance | \$ 1,589,224.40 | \$ (116,296.03) | \$ 2,442,973.23 | \$ 2,431,564.11 | \$ 1,010,579.92 | \$ 227,066.76 |
| Total liabilities and fund balances | \$ 1,589,224.40 | \$ (116,296.03) | \$ 2,672,446.20 | \$ 2,431,564.11 | \$ 1,392,747.39 | \$ 227,066.76 |

OAKLAND COUNTY WATER REOURCES COMMISSIONER
 ACT 342 WATER AND SEWER CONSTRUCTION FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Farmington Hills Water Supply | Franklin Grinder Pump Alarm | Middlebelt Tranport | North East Interchange (NEI) Improvements | Oakland Township Water Supply System | Proposed Projects |
|---|----------------------------------|--------------------------------|------------------------|--|--|----------------------|
| Revenues: | | | | | | |
| Investment income | (18,564.60) | (1,598.30) | (31,769.65) | (28,410.31) | 13,902.08 | 2,994.45 |
| Total Revenues | <u>(18,564.60)</u> | <u>(1,598.30)</u> | <u>(31,769.65)</u> | <u>(28,410.31)</u> | <u>13,902.08</u> | <u>2,994.45</u> |
| Expenditures: | | | | | | |
| Contracted Services | \$ - | \$ - | \$ 251,375.17 | \$ - | \$ 3,691,294.18 | \$ - |
| Commodities | - | - | - | - | 337.18 | - |
| Internal Support Expenditures | - | - | 17,449.45 | - | 147,316.17 | - |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 268,824.62</u> | <u>\$ -</u> | <u>\$ 3,838,947.53</u> | <u>\$ -</u> |
| Other Financing Sources (uses): | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Issuance of bonds | - | - | - | - | - | - |
| Debt premium | - | - | - | - | - | - |
| Net Other Financing Sources (uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (uses) | \$ (18,564.60) | \$ (1,598.30) | \$ (300,594.27) | \$ (28,410.31) | \$ (3,825,045.45) | \$ 2,994.45 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 1,607,789.00 | (114,697.73) | 2,743,567.50 | 2,459,974.42 | 4,835,625.37 | 224,072.31 |
| September 30, 2023 | <u>\$ 1,589,224.40</u> | <u>\$ (116,296.03)</u> | <u>\$ 2,442,973.23</u> | <u>\$ 2,431,564.11</u> | <u>\$ 1,010,579.92</u> | <u>\$ 227,066.76</u> |

OAKLAND COUNTY WATER REOURCES COMMISSIONER
 ACT 342 WATER AND SEWER CONSTRUCTION FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2023

| Regional Water Supply Study | Royal Oak Township Water Supply |
|--------------------------------|---------------------------------------|
|--------------------------------|---------------------------------------|

Assets

| | | |
|-----------------------------|----------------------|-----------------------|
| Pooled cash and investments | \$ 162,221.49 | \$ (73,190.19) |
| Accrued interest receivable | (228.61) | 564.78 |
| Other | - | - |
| Total Assets | <u>\$ 161,992.88</u> | <u>\$ (72,625.41)</u> |

Liabilities

| | | |
|-----------------------------|-------------|-------------|
| Vouchers Payable AP Control | \$ - | \$ - |
| Accounts payable | - | - |
| Total Liabilities | <u>\$ -</u> | <u>\$ -</u> |

Fund Balance

| | | |
|--|----------------------|-----------------------|
| Fund Balance | \$ 161,992.88 | \$ (72,625.41) |
| Total Fund Balance | <u>\$ 161,992.88</u> | <u>\$ (72,625.41)</u> |
| Total liabilities and fund balances | <u>\$ 161,992.88</u> | <u>\$ (72,625.41)</u> |

OAKLAND COUNTY WATER REOURCES COMMISSIONER
 ACT 342 WATER AND SEWER CONSTRUCTION FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Regional Water Supply Study | Royal Oak Township Water Supply |
|---|--------------------------------|---------------------------------------|
| Revenues: | | |
| Investment income | 2,150.46 | (998.84) |
| Total Revenues | <u>2,150.46</u> | <u>(998.84)</u> |
| Expenditures: | | |
| Contracted Services | \$ - | \$ - |
| Commodities | - | - |
| Internal Support Expenditures | - | - |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> |
| Other Financing Sources (uses): | | |
| Transfers in | \$ - | \$ - |
| Issuance of bonds | - | - |
| Debt premium | - | - |
| Net Other Financing Sources (uses) | <u>\$ -</u> | <u>\$ -</u> |
| Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (uses) | \$ 2,150.46 | \$ (998.84) |
| Fund balances (deficit) | | |
| October 1, 2022 | 159,842.42 | (71,626.57) |
| September 30, 2023 | <u>\$ 161,992.88</u> | <u>\$ (72,625.41)</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL CONSTRUCTION FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| Bush Lake Level Dam | Upper Straits Lake Level Dam | Waumegah Lake Augmentation Well |
|------------------------|---------------------------------|---------------------------------------|
|------------------------|---------------------------------|---------------------------------------|

Assets

| | | | |
|-----------------------------|------------------|---------------------|---------------------|
| Pooled cash and investments | \$ 96.78 | \$ 19,777.87 | \$ 13,284.47 |
| Accrued interest receivable | 267.07 | (1,184.83) | - |
| Total Assets | \$ 363.85 | \$ 18,593.04 | \$ 13,284.47 |

Liabilities

| | | | |
|--------------------------|---------------------|---------------------|---------------------|
| Accounts payable | \$ - | \$ 4,009.50 | \$ - |
| Due to other funds | - | 36,364.00 | - |
| Current-Advances Payable | 12,908.25 | - | - |
| Deposits Liability | - | - | 10,000.00 |
| Total Liabilities | \$ 12,908.25 | \$ 40,373.50 | \$ 10,000.00 |

Fund Balance

| | | | |
|---------------------------|-----------------------|-----------------------|--------------------|
| Committed | \$ (12,544.40) | \$ (21,780.46) | \$ 3,284.47 |
| Total Fund Balance | \$ (12,544.40) | \$ (21,780.46) | \$ 3,284.47 |

| | | | |
|---|------------------|---------------------|---------------------|
| Total Liabilities and Fund Balance | \$ 363.85 | \$ 18,593.04 | \$ 13,284.47 |
|---|------------------|---------------------|---------------------|

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL CONSTRUCTION FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Bush Lake Level Dam | Upper Straits Lake Level Dam | Waumegah Lake Augmentation Well |
|---|------------------------|---------------------------------|---------------------------------------|
| Revenues | | | |
| Special assessments | \$ - | \$ 35,445.07 | \$ - |
| Charges for services | - | 2,698.83 | - |
| Investment income | 59.86 | (170.85) | - |
| Transfers In | 13,650.00 | | - |
| Total Revenues | <u>\$ 13,709.86</u> | <u>\$ 37,973.05</u> | <u>\$ -</u> |
| Expenditures | | | |
| Contractual Services | \$ 1,494.47 | \$ 45,360.00 | \$ - |
| Internal Support Expenditures | - | 5,289.94 | - |
| Total Expenditures | <u>\$ 1,494.47</u> | <u>\$ 50,649.94</u> | <u>\$ -</u> |
| Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (uses) | \$ 12,215.39 | \$ (12,676.89) | \$ - |
| Fund Balances (deficit) | | | |
| October 1, 2022 | (24,759.79) | (9,103.57) | 3,284.47 |
| September 30, 2023 | <u>\$ (12,544.40)</u> | <u>\$ (21,780.46)</u> | <u>\$ 3,284.47</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE IMPROVEMENT BOARDS CONSTRUCTION
BALANCE SHEET
SEPTEMBER 30, 2023

| |
|---------------------------------|
| Scott Lake Augmentation Well |
|---------------------------------|

Assets

Current Assets

| | | |
|-----------------------------|----|-----------------|
| Pooled cash and investments | \$ | 9,622.06 |
| Total Assets | \$ | <u>9,622.06</u> |

Liabilities

| | | |
|--------------------------|----|----------|
| Vouchers payable | \$ | - |
| Total Liabilities | \$ | <u>-</u> |

Fund Balance

| | | |
|---|----|-----------------|
| Restricted | \$ | 9,622.06 |
| Total Fund Balance | \$ | <u>9,622.06</u> |
| Total Liabilities and Fund Balance | \$ | <u>9,622.06</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE IMPROVEMENT BOARDS CONSTRUCTION
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| |
|---------------------------------|
| Scott Lake Augmentation Well |
|---------------------------------|

Revenues

| | |
|-----------------------|-------------|
| Special assessments | \$ - |
| Total Revenues | \$ - |

Expenditures

| | |
|---------------------------|-------------|
| Contractual services | \$ - |
| Total Expenditures | \$ - |

**Excess (Deficiency) of Revenues Over
(Under) Expenditures**

| | |
|--------------------|--------------------|
| | \$ - |
| October 1, 2022 | 9,622.06 |
| September 30, 2023 | <u>\$ 9,622.06</u> |

APPENDIX B

Maintenance Funds



OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | A J Taylor Drain | Addison Dryden Drain Chapter 5 | Allen Drain | Amy Drain | Arthur Drain | Axford Drain |
|--|---------------------|-----------------------------------|---------------------|--------------------|---------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 14,785.90 | \$ (8,567.74) | \$ 20,471.45 | \$ 115.89 | \$ 11,808.71 | \$ 5,386.48 |
| Accrued interest receivable | 82.38 | 19.47 | (62.52) | - | 100.84 | 0.92 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 14,868.28 | \$ (8,548.27) | \$ 20,408.93 | \$ 115.89 | \$ 11,909.55 | \$ 5,387.40 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | 389.02 | 2,275.00 | 259.36 | 259.36 | 389.02 | 259.36 |
| Deposits Liability | 1,000.00 | - | - | - | 500.00 | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ 1,389.02 | \$ 2,275.00 | \$ 259.36 | \$ 259.36 | \$ 889.02 | \$ 259.36 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ 1,389.02 | \$ 2,275.00 | \$ 259.36 | \$ 259.36 | \$ 889.02 | \$ 259.36 |
| Fund balances | | | | | | |
| Restricted | \$ 13,479.26 | \$ (10,823.27) | \$ 20,149.57 | \$ (143.47) | \$ 11,020.53 | \$ 5,128.04 |
| Total fund balances (deficit) | \$ 13,479.26 | \$ (10,823.27) | \$ 20,149.57 | \$ (143.47) | \$ 11,020.53 | \$ 5,128.04 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 14,868.28 | \$ (8,548.27) | \$ 20,408.93 | \$ 115.89 | \$ 11,909.55 | \$ 5,387.40 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | A J Taylor Drain | Addison Dryden Drain Chapter 5 | Allen Drain | Amy Drain | Arthur Drain | Axford Drain |
|---|---------------------|-----------------------------------|---------------------|--------------------|----------------------|----------------------|
| Revenues | | | | | | |
| Special assessments | 650.00 | 10,755.00 | 2,450.00 | - | 1,650.00 | - |
| Charges for services | - | - | - | - | - | 250.00 |
| Investment income | 200.35 | (181.92) | 259.28 | - | 172.90 | 99.80 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 850.35 | \$ 10,573.08 | \$ 2,709.28 | \$ - | \$ 1,822.90 | \$ 349.80 |
| Expenditures | | | | | | |
| Contracted Services | \$ 389.02 | \$ 193.83 | \$ 259.36 | \$ 259.36 | \$ 1,780.77 | \$ 259.36 |
| Commodities | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 554.99 | 334.95 | - | - | 2,765.29 | 2,797.36 |
| Total Expenditures | \$ 944.01 | \$ 528.78 | \$ 259.36 | \$ 259.36 | \$ 4,546.06 | \$ 3,056.72 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (93.66) | \$ 10,044.30 | \$ 2,449.92 | \$ (259.36) | \$ (2,723.16) | \$ (2,706.92) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 13,572.92 | (20,867.57) | 17,699.65 | 115.89 | 13,743.69 | 7,834.96 |
| September 30, 2023 | <u>\$ 13,479.26</u> | <u>\$ (10,823.27)</u> | <u>\$ 20,149.57</u> | <u>\$ (143.47)</u> | <u>\$ 11,020.53</u> | <u>\$ 5,128.04</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Bailey Drain | Bald Eagle Lake Drain | Baldwin Drain | Bare Drain | Barker Bailey Drain | Bartlett Drain |
|--|--------------------|-----------------------|---------------------|--------------------|---------------------|---------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 4,246.49 | \$ 299,798.59 | \$ 11,634.52 | \$ 4,117.28 | \$ 3,219.33 | \$ 10,287.45 |
| Accrued interest receivable | 25.26 | (645.19) | 66.62 | 9.57 | 17.46 | 23.95 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 4,271.75 | \$ 299,153.40 | \$ 11,701.14 | \$ 4,126.85 | \$ 3,236.79 | \$ 10,311.40 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | - | 259.36 | - | - | - | 259.36 |
| Deposits Liability | - | - | - | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ - | \$ 259.36 | \$ - | \$ - | \$ - | \$ 259.36 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ - | \$ 259.36 | \$ - | \$ - | \$ - | \$ 259.36 |
| Fund balances | | | | | | |
| Restricted | \$ 4,271.75 | \$ 298,894.04 | \$ 11,701.14 | \$ 4,126.85 | \$ 3,236.79 | \$ 10,052.04 |
| Total fund balances (deficit) | \$ 4,271.75 | \$ 298,894.04 | \$ 11,701.14 | \$ 4,126.85 | \$ 3,236.79 | \$ 10,052.04 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 4,271.75 | \$ 299,153.40 | \$ 11,701.14 | \$ 4,126.85 | \$ 3,236.79 | \$ 10,311.40 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Bailey Drain | Bald Eagle Lake Drain | Baldwin Drain | Bare Drain | Barker Bailey Drain | Bartlett Drain |
|---|--------------|-----------------------|---------------|-------------|---------------------|----------------|
| Revenues | | | | | | |
| Special assessments | - | 412,259.54 | - | 2,500.00 | - | 2,378.92 |
| Charges for services | - | 1,962.67 | - | 1,000.00 | - | - |
| Investment income | 56.30 | 2,212.05 | 154.23 | 36.09 | 42.65 | 124.90 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 56.30 | \$ 416,434.26 | \$ 154.23 | \$ 3,536.09 | \$ 42.65 | \$ 2,503.82 |
| Expenditures | | | | | | |
| Contracted Services | \$ - | \$ 259.36 | \$ - | \$ - | \$ - | \$ 259.36 |
| Commodities | - | - | - | - | - | - |
| Transfer to Municipalities | - | 107,925.75 | - | - | - | - |
| Internal Support Expenditures | - | 1,187.31 | - | 1,778.82 | - | - |
| Total Expenditures | \$ - | \$ 109,372.42 | \$ - | \$ 1,778.82 | \$ - | \$ 259.36 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 56.30 | \$ 307,061.84 | \$ 154.23 | \$ 1,757.27 | \$ 42.65 | \$ 2,244.46 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 4,215.45 | (8,167.80) | 11,546.91 | 2,369.58 | 3,194.14 | 7,807.58 |
| September 30, 2023 | \$ 4,271.75 | \$ 298,894.04 | \$ 11,701.14 | \$ 4,126.85 | \$ 3,236.79 | \$ 10,052.04 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Beverly Manor Number 1 Drain | Big Meadows Drain | Birdsland Drain | Blackwood Drain | Bloomfield Village Number 2 Drain | Bloomfield Highlands Drain |
|--|---------------------------------|--------------------|--------------------|---------------------|--------------------------------------|-------------------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 1,735.89 | \$ 9,501.28 | \$ 3,743.54 | \$ 25,457.00 | \$ 4,496.40 | \$ 10,803.45 |
| Accrued interest receivable | 9.08 | 45.58 | 2.36 | 133.55 | 20.80 | 9.78 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 1,744.97 | \$ 9,546.86 | \$ 3,745.90 | \$ 25,590.55 | \$ 4,517.20 | \$ 10,813.23 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | - | - | 490.12 | 389.02 | 259.36 | 20,890.12 |
| Deposits Liability | - | 500.00 | - | 1,500.00 | - | 1,500.00 |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ - | \$ 500.00 | \$ 490.12 | \$ 1,889.02 | \$ 259.36 | \$ 22,390.12 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ - | \$ 500.00 | \$ 490.12 | \$ 1,889.02 | \$ 259.36 | \$ 22,390.12 |
| Fund balances | | | | | | |
| Restricted | \$ 1,744.97 | \$ 9,046.86 | \$ 3,255.78 | \$ 23,701.53 | \$ 4,257.84 | \$ (11,576.89) |
| Total fund balances (deficit) | \$ 1,744.97 | \$ 9,046.86 | \$ 3,255.78 | \$ 23,701.53 | \$ 4,257.84 | \$ (11,576.89) |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 1,744.97 | \$ 9,546.86 | \$ 3,745.90 | \$ 25,590.55 | \$ 4,517.20 | \$ 10,813.23 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Beverly Manor Number 1 Drain | Big Meadows Drain | Birdsland Drain | Blackwood Drain | Bloomfield Village Number 2 Drain | Bloomfield Highlands Drain |
|---|---------------------------------|----------------------|----------------------|----------------------|---|-------------------------------|
| Revenues | | | | | | |
| Special assessments | - | - | 10,000.00 | 4,996.01 | - | 550.00 |
| Charges for services | - | - | 2,750.00 | - | - | 1,000.00 |
| Investment income | 23.04 | 126.26 | 31.92 | 354.82 | 62.63 | 7.90 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 23.04 | \$ 126.26 | \$ 12,781.92 | \$ 5,350.83 | \$ 62.63 | \$ 1,557.90 |
| Expenditures | | | | | | |
| Contracted Services | \$ - | \$ - | \$ 436.86 | \$ 389.02 | \$ 259.36 | \$ 259.36 |
| Commodities | - | - | (5.30) | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | - | 76.71 | 18,062.93 | 6,237.98 | - | 2,646.63 |
| Total Expenditures | \$ - | \$ 76.71 | \$ 18,494.49 | \$ 6,627.00 | \$ 259.36 | \$ 2,905.99 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 12,022.11 |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 12,022.11 |
| Net change in fund balances | \$ 23.04 | \$ 49.55 | \$ (5,712.57) | \$ (1,276.17) | \$ (196.73) | \$ 10,674.02 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 1,721.93 | 8,997.31 | 8,968.35 | 24,977.70 | 4,454.57 | (22,250.91) |
| September 30, 2023 | <u>\$ 1,744.97</u> | <u>\$ 9,046.86</u> | <u>\$ 3,255.78</u> | <u>\$ 23,701.53</u> | <u>\$ 4,257.84</u> | <u>\$ (11,576.89)</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Boyd Drain | Brandon Oxford Drain | Brown Drain | Campbell Number 2 Drain | Chapter 4 Drain Maintenance Administration | Chatfield Drain |
|--|--------------------|-------------------------|---------------------|----------------------------|--|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 5,139.83 | \$ 34,747.58 | \$ 13,934.34 | \$ 10,681.44 | \$ 34,790.90 | \$ 2,404.20 |
| Accrued interest receivable | (3.67) | 114.28 | 61.78 | 13.00 | (1,372.94) | (0.53) |
| Accounts Receivable | - | - | 729.89 | - | 86,101.67 | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 5,136.16 | \$ 34,861.86 | \$ 14,726.01 | \$ 10,694.44 | \$ 119,519.63 | \$ 2,403.67 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | 259.36 | 389.02 | 389.02 | 259.36 | - | 259.36 |
| Deposits Liability | 1,000.00 | 900.00 | - | 3,500.00 | - | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ 1,259.36 | \$ 1,289.02 | \$ 389.02 | \$ 3,759.36 | \$ - | \$ 259.36 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | 118,011.37 | - |
| Total liabilities and deferred inflows of resources | \$ 1,259.36 | \$ 1,289.02 | \$ 389.02 | \$ 3,759.36 | \$ 118,011.37 | \$ 259.36 |
| Fund balances | | | | | | |
| Restricted | \$ 3,876.80 | \$ 33,572.84 | \$ 14,336.99 | \$ 6,935.08 | \$ 1,508.26 | \$ 2,144.31 |
| Total fund balances (deficit) | \$ 3,876.80 | \$ 33,572.84 | \$ 14,336.99 | \$ 6,935.08 | \$ 1,508.26 | \$ 2,144.31 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 5,136.16 | \$ 34,861.86 | \$ 14,726.01 | \$ 10,694.44 | \$ 119,519.63 | \$ 2,403.67 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Boyd Drain | Brandon Oxford Drain | Brown Drain | Campbell Number 2 Drain | Chapter 4 Drain Maintenance Administration | Chatfield Drain |
|---|--------------------|----------------------|---------------------|-------------------------|--|----------------------|
| Revenues | | | | | | |
| Special assessments | 5,000.00 | 10,700.00 | 3,050.00 | - | - | - |
| Charges for services | - | - | 1,951.94 | - | - | - |
| Investment income | 69.11 | 408.30 | 176.66 | 147.04 | 138.10 | 59.07 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 5,069.11 | \$ 11,108.30 | \$ 5,178.60 | \$ 147.04 | \$ 138.10 | \$ 59.07 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 389.02 | \$ 389.02 | \$ 259.36 | \$ - | \$ 259.36 |
| Commodities | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 4,252.35 | 1,603.84 | 2,923.82 | 427.35 | - | 2,505.12 |
| Total Expenditures | \$ 4,511.71 | \$ 1,992.86 | \$ 3,312.84 | \$ 686.71 | \$ - | \$ 2,764.48 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 557.40 | \$ 9,115.44 | \$ 1,865.76 | \$ (539.67) | \$ 138.10 | \$ (2,705.41) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 3,319.40 | 24,457.40 | 12,471.23 | 7,474.75 | 1,370.16 | 4,849.72 |
| September 30, 2023 | <u>\$ 3,876.80</u> | <u>\$ 33,572.84</u> | <u>\$ 14,336.99</u> | <u>\$ 6,935.08</u> | <u>\$ 1,508.26</u> | <u>\$ 2,144.31</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Clarenceville Drain | Clarenceville Extention Drain | Clark Drain | Clawson Drain | County Line Drain | Courter Drain |
|--|---------------------|----------------------------------|---------------------|---------------------|--------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 6,096.47 | \$ 6,039.56 | \$ 35,214.06 | \$ 36,453.30 | \$ 7,212.11 | \$ 4,394.89 |
| Accrued interest receivable | (220.30) | 5.09 | (51.51) | 71.21 | (100.06) | 14.50 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 5,876.17 | \$ 6,044.65 | \$ 35,162.55 | \$ 36,524.51 | \$ 7,112.05 | \$ 4,409.39 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | 259.36 | 259.36 | 259.36 | 259.36 | - | 259.36 |
| Deposits Liability | 795.00 | 385.00 | - | 500.00 | - | 1,100.00 |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ 1,054.36 | \$ 644.36 | \$ 259.36 | \$ 759.36 | \$ - | \$ 1,359.36 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ 1,054.36 | \$ 644.36 | \$ 259.36 | \$ 759.36 | \$ - | \$ 1,359.36 |
| Fund balances | | | | | | |
| Restricted | \$ 4,821.81 | \$ 5,400.29 | \$ 34,903.19 | \$ 35,765.15 | \$ 7,112.05 | \$ 3,050.03 |
| Total fund balances (deficit) | \$ 4,821.81 | \$ 5,400.29 | \$ 34,903.19 | \$ 35,765.15 | \$ 7,112.05 | \$ 3,050.03 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 5,876.17 | \$ 6,044.65 | \$ 35,162.55 | \$ 36,524.51 | \$ 7,112.05 | \$ 4,409.39 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Clarenceville Drain | Clarenceville Extention Drain | Clark Drain | Clawson Drain | County Line Drain | Courter Drain |
|---|------------------------|----------------------------------|---------------------|---------------------|----------------------|--------------------|
| Revenues | | | | | | |
| Special assessments | 2,500.00 | - | 5,000.00 | 5,000.00 | 43,945.24 | 2,500.00 |
| Charges for services | - | - | - | 1,000.00 | - | - |
| Investment income | 76.49 | 86.21 | 466.09 | 449.97 | (118.77) | 61.30 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 2,576.49 | \$ 86.21 | \$ 5,466.09 | \$ 6,449.97 | \$ 43,826.47 | \$ 2,561.30 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 397.50 | \$ 259.36 |
| Commodities | - | (112.63) | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 775.68 | 412.20 | 3,129.03 | 174.35 | - | 2,523.70 |
| Total Expenditures | \$ 1,035.04 | \$ 558.93 | \$ 3,388.39 | \$ 433.71 | \$ 397.50 | \$ 2,783.06 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ 469.50 | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ 469.50 | \$ - |
| Net change in fund balances | \$ 1,541.45 | \$ (472.72) | \$ 2,077.70 | \$ 6,016.26 | \$ 43,898.47 | \$ (221.76) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 3,280.36 | 5,873.01 | 32,825.49 | 29,748.89 | (36,786.42) | 3,271.79 |
| September 30, 2023 | <u>\$ 4,821.81</u> | <u>\$ 5,400.29</u> | <u>\$ 34,903.19</u> | <u>\$ 35,765.15</u> | <u>\$ 7,112.05</u> | <u>\$ 3,050.03</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Cowden Drain | | Craft Drain | | Davis Drain | | Deconick Drain | | Drahner Drain | | Drayton Plains Drain | |
|--|--------------|------------------|-------------|------------------|-------------|-----------------|----------------|------------------|---------------|-----------------|----------------------|------------------|
| Assets | | | | | | | | | | | | |
| Pooled cash and investments | \$ | 11,183.82 | \$ | 15,553.94 | \$ | 6,737.82 | \$ | 35,789.81 | \$ | 9,539.22 | \$ | 11,408.39 |
| Accrued interest receivable | | 12.24 | | 82.82 | | 40.53 | | 382.08 | | (12.92) | | 214.63 |
| Accounts Receivable | | - | | - | | 159.03 | | - | | - | | 456.83 |
| Due from other governments | | - | | - | | - | | - | | - | | - |
| Special assessments receivable | | - | | - | | - | | - | | - | | - |
| Total assets | \$ | 11,196.06 | \$ | 15,636.76 | \$ | 6,937.38 | \$ | 36,171.89 | \$ | 9,526.30 | \$ | 12,079.85 |
| Liabilities | | | | | | | | | | | | |
| Vouchers payable | | - | | - | | - | | - | | - | | - |
| Due to other governmental units | | - | | - | | - | | - | | - | | - |
| Due to other funds | | - | | 389.02 | | 4,991.49 | | 259.36 | | 259.36 | | 259.36 |
| Deposits Liability | | - | | 500.00 | | 500.00 | | 19,653.98 | | - | | 1,400.00 |
| Accounts payable | | - | | - | | - | | - | | - | | - |
| Special Assesments Liability | | - | | - | | - | | - | | - | | - |
| Advances Payable | | - | | - | | - | | - | | - | | - |
| Total liabilities | \$ | - | \$ | 889.02 | \$ | 5,491.49 | \$ | 19,913.34 | \$ | 259.36 | \$ | 1,659.36 |
| Deferred Inflows of Resources - Unavailable revenue | | - | | - | | - | | - | | - | | - |
| Total liabilities and deferred inflows of resources | \$ | - | \$ | 889.02 | \$ | 5,491.49 | \$ | 19,913.34 | \$ | 259.36 | \$ | 1,659.36 |
| Fund balances | | | | | | | | | | | | |
| Restricted | \$ | 11,196.06 | \$ | 14,747.74 | \$ | 1,445.89 | \$ | 16,258.55 | \$ | 9,266.94 | \$ | 10,420.49 |
| Total fund balances (deficit) | \$ | 11,196.06 | \$ | 14,747.74 | \$ | 1,445.89 | \$ | 16,258.55 | \$ | 9,266.94 | \$ | 10,420.49 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ | 11,196.06 | \$ | 15,636.76 | \$ | 6,937.38 | \$ | 36,171.89 | \$ | 9,526.30 | \$ | 12,079.85 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Cowden Drain | | Craft Drain | | Davis Drain | | Deconick Drain | | Drahner Drain | | Drayton Plains Drain | |
|---|--------------|----|-------------|----|-------------|----|----------------|----|---------------|----|----------------------|--|
| Revenues | | | | | | | | | | | | |
| Special assessments | - | | - | | 15,000.00 | | - | | - | | 2,000.00 | |
| Charges for services | - | | 1,500.00 | | - | | - | | - | | - | |
| Investment income | 148.22 | | 230.21 | | 26.09 | | 477.50 | | 137.27 | | 175.33 | |
| Other revenue | - | | - | | - | | - | | - | | - | |
| Total Revenues | \$ 148.22 | \$ | 1,730.21 | \$ | 15,026.09 | \$ | 477.50 | \$ | 137.27 | \$ | 2,175.33 | |
| Expenditures | | | | | | | | | | | | |
| Contracted Services | \$ - | \$ | 389.02 | \$ | 259.36 | \$ | 259.36 | \$ | 259.36 | \$ | 259.36 | |
| Commodities | - | | - | | - | | - | | - | | - | |
| Transfer to Municipalities | - | | - | | - | | - | | - | | - | |
| Internal Support Expenditures | - | | 4,664.85 | | 3,257.18 | | - | | 1,597.88 | | 3,783.42 | |
| Total Expenditures | \$ - | \$ | 5,053.87 | \$ | 3,516.54 | \$ | 259.36 | \$ | 1,857.24 | \$ | 4,042.78 | |
| Other financing sources (uses) | | | | | | | | | | | | |
| Transfers in | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | |
| Total other financing sources (uses) | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | |
| Net change in fund balances | \$ 148.22 | \$ | (3,323.66) | \$ | 11,509.55 | \$ | 218.14 | \$ | (1,719.97) | \$ | (1,867.45) | |
| Fund balances (deficit) | | | | | | | | | | | | |
| October 1, 2022 | 11,047.84 | | 18,071.40 | | (10,063.66) | | 16,040.41 | | 10,986.91 | | 12,287.94 | |
| September 30, 2023 | \$ 11,196.06 | \$ | 14,747.74 | \$ | 1,445.89 | \$ | 16,258.55 | \$ | 9,266.94 | \$ | 10,420.49 | |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Dry Run Drain | | Dutton Drain | | El Dorado Drain | | Eleven Mile Road Ext | | Evans Drain | | Ferry Drain | |
|--|---------------|------------------|--------------|------------------|-----------------|------------------|-------------------------|------------------|-------------|-----------------|-------------|--------------------|
| Assets | | | | | | | | | | | | |
| Pooled cash and investments | \$ | 23,760.16 | \$ | 13,756.83 | \$ | 12,611.11 | \$ | 50,521.14 | \$ | 1,806.41 | \$ | 63,411.45 |
| Accrued interest receivable | | 110.19 | | (206.30) | | 65.69 | | 263.39 | | 2.42 | | (114.92) |
| Accounts Receivable | | - | | - | | - | | - | | - | | - |
| Due from other governments | | - | | - | | - | | - | | - | | - |
| Special assessments receivable | | - | | - | | - | | - | | - | | - |
| Total assets | \$ | 23,870.35 | \$ | 13,550.53 | \$ | 12,676.80 | \$ | 50,784.53 | \$ | 1,808.83 | \$ | 63,296.53 |
| Liabilities | | | | | | | | | | | | |
| Vouchers payable | | - | | - | | - | | - | | - | | 44.00 |
| Due to other governmental units | | - | | - | | - | | - | | - | | - |
| Due to other funds | | 389.02 | | 389.02 | | - | | - | | 259.36 | | 60,110.13 |
| Deposits Liability | | 6,750.00 | | 4,000.00 | | - | | 1,600.00 | | - | | 500.00 |
| Accounts payable | | - | | - | | - | | - | | - | | 59,937.07 |
| Special Assesments Liability | | - | | - | | - | | - | | - | | - |
| Advances Payable | | - | | - | | - | | - | | - | | - |
| Total liabilities | \$ | 7,139.02 | \$ | 4,389.02 | \$ | - | \$ | 1,600.00 | \$ | 259.36 | \$ | 120,591.20 |
| Deferred Inflows of Resources - Unavailable revenue | | - | | - | | - | | - | | - | | - |
| Total liabilities and deferred inflows of resources | \$ | 7,139.02 | \$ | 4,389.02 | \$ | - | \$ | 1,600.00 | \$ | 259.36 | \$ | 120,591.20 |
| Fund balances | | | | | | | | | | | | |
| Restricted | \$ | 16,731.33 | \$ | 9,161.51 | \$ | 12,676.80 | \$ | 49,184.53 | \$ | 1,549.47 | \$ | (57,294.67) |
| Total fund balances (deficit) | \$ | 16,731.33 | \$ | 9,161.51 | \$ | 12,676.80 | \$ | 49,184.53 | \$ | 1,549.47 | \$ | (57,294.67) |
| Total liabilities, deferred inflows of resources, and fund balances | \$ | 23,870.35 | \$ | 13,550.53 | \$ | 12,676.80 | \$ | 50,784.53 | \$ | 1,808.83 | \$ | 63,296.53 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Dry Run Drain | Dutton Drain | El Dorado Drain | Eleven Mile Road Ext | Evans Drain | Ferry Drain |
|---|---------------------|---------------------|---------------------|----------------------|--------------------|-----------------------|
| Revenues | | | | | | |
| Special assessments | 2,900.00 | 9,996.41 | - | - | - | 14,822.56 |
| Charges for services | 3,500.00 | - | - | - | - | - |
| Investment income | 309.80 | 166.63 | 167.18 | 669.71 | 27.05 | 134.10 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 6,709.80 | \$ 10,163.04 | \$ 167.18 | \$ 669.71 | \$ 27.05 | \$ 14,956.66 |
| Expenditures | | | | | | |
| Contracted Services | \$ 389.02 | \$ 1,679.76 | \$ - | \$ - | \$ 259.36 | \$ 60,870.09 |
| Commodities | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 2,287.93 | 5,723.84 | - | - | - | 21,918.60 |
| Total Expenditures | \$ 2,676.95 | \$ 7,403.60 | \$ - | \$ - | \$ 259.36 | \$ 82,788.69 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 4,032.85 | \$ 2,759.44 | \$ 167.18 | \$ 669.71 | \$ (232.31) | \$ (67,832.03) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 12,698.48 | 6,402.07 | 12,509.62 | 48,514.82 | 1,781.78 | 10,537.36 |
| September 30, 2023 | <u>\$ 16,731.33</u> | <u>\$ 9,161.51</u> | <u>\$ 12,676.80</u> | <u>\$ 49,184.53</u> | <u>\$ 1,549.47</u> | <u>\$ (57,294.67)</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Fetterly Drain | Five Points Drain | Four Towns Drain | Francis Drain | Frost Drain | Fulton Drain |
|--|--------------------|---------------------|--------------------|--------------------|--------------------|------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 7,029.47 | \$ 206.77 | \$ 4,071.29 | \$ 5,753.21 | \$ 9,236.06 | \$ 182.69 |
| Accrued interest receivable | 4.73 | 203.09 | (16.90) | (2.96) | (31.20) | 0.94 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | 3,361.63 | - | - | - | - |
| Total assets | \$ 7,034.20 | \$ 3,771.49 | \$ 4,054.39 | \$ 5,750.25 | \$ 9,204.86 | \$ 183.63 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | 270.00 | - | - |
| Due to other funds | 259.36 | 490.12 | 389.02 | 259.36 | 259.36 | - |
| Deposits Liability | 2,500.00 | - | - | 3,000.00 | - | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | 3,361.63 | - | - | - | - |
| Advances Payable | - | 7,319.51 | - | - | - | - |
| Total liabilities | \$ 2,759.36 | \$ 11,171.26 | \$ 389.02 | \$ 3,529.36 | \$ 259.36 | \$ - |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ 2,759.36 | \$ 11,171.26 | \$ 389.02 | \$ 3,529.36 | \$ 259.36 | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 4,274.84 | (7,399.77) | 3,665.37 | 2,220.89 | 8,945.50 | 183.63 |
| Total fund balances (deficit) | \$ 4,274.84 | (7,399.77) | 3,665.37 | 2,220.89 | 8,945.50 | 183.63 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 7,034.20 | \$ 3,771.49 | \$ 4,054.39 | \$ 5,750.25 | \$ 9,204.86 | \$ 183.63 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Fetterly Drain | Five Points Drain | Four Towns Drain | Francis Drain | Frost Drain | Fulton Drain |
|---|--------------------|----------------------|----------------------|----------------------|--------------------|------------------|
| Revenues | | | | | | |
| Special assessments | 1,500.00 | 2,500.00 | - | 2,350.00 | 1,100.00 | - |
| Charges for services | - | - | - | - | - | - |
| Investment income | 92.26 | 23.55 | 102.06 | 137.42 | 122.62 | 2.41 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 1,592.26 | \$ 2,523.55 | \$ 102.06 | \$ 2,487.42 | \$ 1,222.62 | \$ 2.41 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 586.10 | \$ 389.02 | \$ 259.36 | \$ 259.36 | \$ - |
| Commodities | - | - | - | 41.14 | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 956.72 | - | 5,170.55 | 8,218.07 | 1,324.96 | - |
| Total Expenditures | \$ 1,216.08 | \$ 586.10 | \$ 5,559.57 | \$ 8,518.57 | \$ 1,584.32 | \$ - |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 376.18 | \$ 1,937.45 | \$ (5,457.51) | \$ (6,031.15) | \$ (361.70) | \$ 2.41 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 3,898.66 | (9,337.22) | 9,122.88 | 8,252.04 | 9,307.20 | 181.22 |
| September 30, 2023 | <u>\$ 4,274.84</u> | <u>\$ (7,399.77)</u> | <u>\$ 3,665.37</u> | <u>\$ 2,220.89</u> | <u>\$ 8,945.50</u> | <u>\$ 183.63</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Galloway Drain | Galloway Lake Farms Drain | Garner Drain | German Drain | Glendale Drain | Graves Drain |
|--|---------------------|------------------------------|---------------------|--------------------|-----------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 65,647.71 | \$ 11,947.67 | \$ 13,640.27 | \$ 2,412.25 | \$ 29.71 | \$ 8,718.75 |
| Accrued interest receivable | (46.52) | 13.51 | (22.84) | 13.03 | 11.52 | (15.08) |
| Accounts Receivable | - | - | 14.59 | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 65,601.19 | \$ 11,961.18 | \$ 13,632.02 | \$ 2,425.28 | \$ 41.23 | \$ 8,703.67 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | 389.02 | 259.36 | 259.36 | - | - | 259.36 |
| Deposits Liability | - | 1,250.00 | - | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ 389.02 | \$ 1,509.36 | \$ 259.36 | \$ - | \$ - | \$ 259.36 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ 389.02 | \$ 1,509.36 | \$ 259.36 | \$ - | \$ - | \$ 259.36 |
| Fund balances | | | | | | |
| Restricted | \$ 65,212.17 | \$ 10,451.82 | \$ 13,372.66 | \$ 2,425.28 | \$ 41.23 | \$ 8,444.31 |
| Total fund balances (deficit) | \$ 65,212.17 | \$ 10,451.82 | \$ 13,372.66 | \$ 2,425.28 | \$ 41.23 | \$ 8,444.31 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 65,601.19 | \$ 11,961.18 | \$ 13,632.02 | \$ 2,425.28 | \$ 41.23 | \$ 8,703.67 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Galloway Drain | Galloway Lake Farms Drain | Garner Drain | German Drain | Glendale Drain | Graves Drain |
|---|---------------------|------------------------------|----------------------|--------------------|-----------------|--------------------|
| Revenues | | | | | | |
| Special assessments | 20,000.00 | - | - | - | - | 2,500.00 |
| Charges for services | - | - | - | - | - | - |
| Investment income | 763.12 | 166.90 | 196.53 | 32.01 | - | 101.71 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 20,763.12 | \$ 166.90 | \$ 196.53 | \$ 32.01 | \$ - | \$ 2,601.71 |
| Expenditures | | | | | | |
| Contracted Services | \$ 389.02 | \$ 259.36 | \$ 259.36 | \$ - | \$ - | \$ 259.36 |
| Commodities | - | (4.06) | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 1,531.15 | 570.96 | 2,506.49 | - | - | 194.23 |
| Total Expenditures | \$ 1,920.17 | \$ 826.26 | \$ 2,765.85 | \$ - | \$ - | \$ 453.59 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 18,842.95 | \$ (659.36) | \$ (2,569.32) | \$ 32.01 | \$ - | \$ 2,148.12 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 46,369.22 | 11,111.18 | 15,941.98 | 2,393.27 | 41.23 | 6,296.19 |
| September 30, 2023 | <u>\$ 65,212.17</u> | <u>\$ 10,451.82</u> | <u>\$ 13,372.66</u> | <u>\$ 2,425.28</u> | <u>\$ 41.23</u> | <u>\$ 8,444.31</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Green Oak Number 1 Drain | Greenaway Drain | Griffin Drain | Grobbel Drain | Hall Drain | Harmony Drain |
|--|-----------------------------|----------------------|--------------------|--------------------|------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 319.82 | \$ 857.03 | \$ 1,450.00 | \$ 2,835.74 | \$ - | \$ 8,405.33 |
| Accrued interest receivable | (3.75) | 69.73 | 8.27 | 14.79 | (0.12) | 43.79 |
| Accounts Receivable | - | 211.88 | 570.77 | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 316.07 | \$ 1,138.64 | \$ 2,029.04 | \$ 2,850.53 | \$ (0.12) | \$ 8,449.12 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | - | 10,230.61 | - | - | - | - |
| Deposits Liability | - | - | - | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ - | \$ 10,230.61 | \$ - | \$ - | \$ - | \$ - |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ - | \$ 10,230.61 | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 316.07 | \$ (9,091.97) | \$ 2,029.04 | \$ 2,850.53 | \$ (0.12) | \$ 8,449.12 |
| Total fund balances (deficit) | \$ 316.07 | \$ (9,091.97) | \$ 2,029.04 | \$ 2,850.53 | \$ (0.12) | \$ 8,449.12 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 316.07 | \$ 1,138.64 | \$ 2,029.04 | \$ 2,850.53 | \$ (0.12) | \$ 8,449.12 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Green Oak Number 1 Drain | Greenaway Drain | Griffin Drain | Grobbel Drain | Hall Drain | Harmony Drain |
|---|-----------------------------|-----------------|---------------|---------------|------------|---------------|
| Revenues | | | | | | |
| Special assessments | - | 9,894.06 | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Investment income | 4.25 | 59.27 | - | 37.58 | - | 111.44 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 4.25 | \$ 9,953.33 | \$ - | \$ 37.58 | \$ - | \$ 111.44 |
| Expenditures | | | | | | |
| Contracted Services | \$ - | \$ 22,409.36 | \$ - | \$ - | \$ - | \$ - |
| Commodities | - | (4.52) | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | - | 9,100.01 | - | - | - | - |
| Total Expenditures | \$ - | \$ 31,504.85 | \$ - | \$ - | \$ - | \$ - |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 4.25 | \$ (21,551.52) | \$ - | \$ 37.58 | \$ - | \$ 111.44 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 311.82 | 12,459.55 | 2,029.04 | 2,812.95 | (0.12) | 8,337.68 |
| September 30, 2023 | \$ 316.07 | \$ (9,091.97) | \$ 2,029.04 | \$ 2,850.53 | \$ (0.12) | \$ 8,449.12 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Hawks Drain | Hawthorne Drain | Hazel Drain | Herring Drain | Holden Drain | Honeywell Drain |
|--|------------------|---------------------|-----------------------|--------------------|---------------------|---------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 118.35 | \$ 23,831.98 | \$ (86,624.86) | \$ 1,436.52 | \$ 16,136.69 | \$ 10,462.03 |
| Accrued interest receivable | 0.57 | 51.55 | (46.11) | 7.37 | 39.31 | 154.67 |
| Accounts Receivable | - | - | - | - | 5.93 | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 118.92 | \$ 23,883.53 | \$ (86,670.97) | \$ 1,443.89 | \$ 16,181.93 | \$ 10,616.70 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | - | 259.36 | 6,127.32 | - | 389.02 | 259.36 |
| Deposits Liability | - | 50.00 | - | 1,500.00 | - | 1,000.00 |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ - | \$ 309.36 | \$ 6,127.32 | \$ 1,500.00 | \$ 389.02 | \$ 1,259.36 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ - | \$ 309.36 | \$ 6,127.32 | \$ 1,500.00 | \$ 389.02 | \$ 1,259.36 |
| Fund balances | | | | | | |
| Restricted | \$ 118.92 | \$ 23,574.17 | \$ (92,798.29) | \$ (56.11) | \$ 15,792.91 | \$ 9,357.34 |
| Total fund balances (deficit) | \$ 118.92 | \$ 23,574.17 | \$ (92,798.29) | \$ (56.11) | \$ 15,792.91 | \$ 9,357.34 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 118.92 | \$ 23,883.53 | \$ (86,670.97) | \$ 1,443.89 | \$ 16,181.93 | \$ 10,616.70 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Hawks Drain | | Hawthorne Drain | | Hazel Drain | | Herring Drain | | Holden Drain | | Honeywell Drain | |
|---|-------------|----|-----------------|----|--------------|----|---------------|----|--------------|----|-----------------|--|
| Revenues | | | | | | | | | | | | |
| Special assessments | - | | 400.00 | | 25,000.00 | | - | | - | | - | |
| Charges for services | - | | - | | 500.00 | | - | | - | | - | |
| Investment income | 1.61 | | 319.06 | | (1,345.61) | | 19.09 | | 219.05 | | 156.48 | |
| Other revenue | - | | - | | - | | - | | - | | - | |
| Total Revenues | \$ 1.61 | \$ | 719.06 | \$ | 24,154.39 | \$ | 19.09 | \$ | 219.05 | \$ | 156.48 | |
| Expenditures | | | | | | | | | | | | |
| Contracted Services | \$ - | \$ | 259.36 | \$ | 259.36 | \$ | - | \$ | 389.02 | \$ | 259.36 | |
| Commodities | - | | - | | - | | - | | - | | - | |
| Transfer to Municipalities | - | | - | | - | | - | | - | | - | |
| Internal Support Expenditures | - | | 1,979.95 | | 100.47 | | - | | 212.39 | | 1,270.47 | |
| Total Expenditures | \$ - | \$ | 2,239.31 | \$ | 359.83 | \$ | - | \$ | 601.41 | \$ | 1,529.83 | |
| Other financing sources (uses) | | | | | | | | | | | | |
| Transfers in | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | |
| Total other financing sources (uses) | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | |
| Net change in fund balances | \$ 1.61 | \$ | (1,520.25) | \$ | 23,794.56 | \$ | 19.09 | \$ | (382.36) | \$ | (1,373.35) | |
| Fund balances (deficit) | | | | | | | | | | | | |
| October 1, 2022 | 117.31 | | 25,094.42 | | (116,592.85) | | (75.20) | | 16,175.27 | | 10,730.69 | |
| September 30, 2023 | \$ 118.92 | \$ | 23,574.17 | \$ | (92,798.29) | \$ | (56.11) | \$ | 15,792.91 | \$ | 9,357.34 | |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Houghten Drain | Huber Drain | Jewel Drain | Josephine Drain | Kemp Drain | Kent Drain |
|--|---------------------|------------------|---------------------|--------------------|----------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 45,799.48 | \$ 561.39 | \$ 10,629.85 | \$ 5,194.65 | \$ 64,291.40 | \$ 9,632.67 |
| Accrued interest receivable | (89.07) | 0.33 | (18.16) | 18.62 | 297.16 | 35.99 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 45,710.41 | \$ 561.72 | \$ 10,611.69 | \$ 5,213.27 | \$ 64,588.56 | \$ 9,668.66 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | 389.02 | - | - | 259.36 | 66,259.36 | 389.02 |
| Deposits Liability | 11,400.00 | - | - | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ 11,789.02 | \$ - | \$ - | \$ 259.36 | \$ 66,259.36 | \$ 389.02 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ 11,789.02 | \$ - | \$ - | \$ 259.36 | \$ 66,259.36 | \$ 389.02 |
| Fund balances | | | | | | |
| Restricted | \$ 33,921.39 | \$ 561.72 | \$ 10,611.69 | \$ 4,953.91 | \$ (1,670.80) | \$ 9,279.64 |
| Total fund balances (deficit) | \$ 33,921.39 | \$ 561.72 | \$ 10,611.69 | \$ 4,953.91 | \$ (1,670.80) | \$ 9,279.64 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 45,710.41 | \$ 561.72 | \$ 10,611.69 | \$ 5,213.27 | \$ 64,588.56 | \$ 9,668.66 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Houghten Drain | Huber Drain | Jewel Drain | Josephine Drain | Kemp Drain | Kent Drain |
|---|-----------------------|------------------|---------------------|--------------------|----------------------|--------------------|
| Revenues | | | | | | |
| Special assessments | - | - | - | - | 141,871.76 | 1,200.00 |
| Charges for services | - | - | - | - | 500.00 | - |
| Investment income | 677.69 | - | 140.93 | 71.92 | 502.41 | 131.98 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 677.69 | \$ - | \$ 140.93 | \$ 71.92 | \$ 142,874.17 | \$ 1,331.98 |
| Expenditures | | | | | | |
| Contracted Services | \$ 389.02 | \$ - | \$ - | \$ 259.36 | \$ 259.36 | \$ 389.02 |
| Commodities | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 10,720.92 | - | - | - | 996.96 | 908.22 |
| Total Expenditures | \$ 11,109.94 | \$ - | \$ - | \$ 259.36 | \$ 1,256.32 | \$ 1,297.24 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (10,432.25) | \$ - | \$ 140.93 | \$ (187.44) | \$ 141,617.85 | \$ 34.74 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 44,353.64 | 561.72 | 10,470.76 | 5,141.35 | (143,288.65) | 9,244.90 |
| September 30, 2023 | <u>\$ 33,921.39</u> | <u>\$ 561.72</u> | <u>\$ 10,611.69</u> | <u>\$ 4,953.91</u> | <u>\$ (1,670.80)</u> | <u>\$ 9,279.64</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Krohn Drain | | Ladd Drain | | Lane Drain | | Leon Drain | | Leonard Drain | | Linden Drain | |
|--|-------------|------------------|------------|-----------------|------------|-----------------|------------|------------------|---------------|------------------|--------------|-----------------|
| Assets | | | | | | | | | | | | |
| Pooled cash and investments | \$ | 15,358.61 | \$ | 2,341.65 | \$ | 8,163.06 | \$ | 10,448.00 | \$ | 33,539.30 | \$ | 5,449.34 |
| Accrued interest receivable | | 54.26 | | 65.84 | | 80.71 | | 36.26 | | 10.77 | | 41.43 |
| Accounts Receivable | | - | | - | | - | | - | | - | | - |
| Due from other governments | | - | | - | | - | | - | | - | | - |
| Special assessments receivable | | - | | - | | - | | - | | - | | - |
| Total assets | \$ | 15,412.87 | \$ | 2,407.49 | \$ | 8,243.77 | \$ | 10,484.26 | \$ | 33,550.07 | \$ | 5,490.77 |
| Liabilities | | | | | | | | | | | | |
| Vouchers payable | | - | | - | | 1,969.25 | | - | | - | | - |
| Due to other governmental units | | - | | - | | - | | - | | - | | - |
| Due to other funds | | 389.02 | | 259.36 | | 259.36 | | 129.68 | | 259.36 | | 129.68 |
| Deposits Liability | | - | | - | | 1,200.00 | | - | | 500.00 | | - |
| Accounts payable | | - | | - | | - | | - | | - | | - |
| Special Assesments Liability | | - | | - | | - | | - | | - | | - |
| Advances Payable | | - | | - | | - | | - | | - | | - |
| Total liabilities | \$ | 389.02 | \$ | 259.36 | \$ | 3,428.61 | \$ | 129.68 | \$ | 759.36 | \$ | 129.68 |
| Deferred Inflows of Resources - Unavailable revenue | | - | | - | | - | | - | | - | | - |
| Total liabilities and deferred inflows of resources | \$ | 389.02 | \$ | 259.36 | \$ | 3,428.61 | \$ | 129.68 | \$ | 759.36 | \$ | 129.68 |
| Fund balances | | | | | | | | | | | | |
| Restricted | \$ | 15,023.85 | \$ | 2,148.13 | \$ | 4,815.16 | \$ | 10,354.58 | \$ | 32,790.71 | \$ | 5,361.09 |
| Total fund balances (deficit) | \$ | 15,023.85 | \$ | 2,148.13 | \$ | 4,815.16 | \$ | 10,354.58 | \$ | 32,790.71 | \$ | 5,361.09 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ | 15,412.87 | \$ | 2,407.49 | \$ | 8,243.77 | \$ | 10,484.26 | \$ | 33,550.07 | \$ | 5,490.77 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Krohn Drain | Ladd Drain | Lane Drain | Leon Drain | Leonard Drain | Linden Drain |
|---|----------------------|----------------------|----------------------|---------------------|---------------------|--------------------|
| Revenues | | | | | | |
| Special assessments | 750.00 | - | 1,750.00 | 2,491.64 | 10,000.00 | - |
| Charges for services | - | 750.00 | - | - | - | - |
| Investment income | 223.58 | 48.93 | 118.50 | 125.58 | 411.25 | 73.74 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 973.58 | \$ 798.93 | \$ 1,868.50 | \$ 2,617.22 | \$ 10,411.25 | \$ 73.74 |
| Expenditures | | | | | | |
| Contracted Services | \$ 389.02 | \$ 259.36 | \$ 3,093.10 | \$ 129.68 | \$ 530.86 | \$ 129.68 |
| Commodities | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 5,312.99 | 3,001.53 | 1,092.02 | 220.92 | 2,509.37 | - |
| Total Expenditures | \$ 5,702.01 | \$ 3,260.89 | \$ 4,185.12 | \$ 350.60 | \$ 3,040.23 | \$ 129.68 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (4,728.43) | \$ (2,461.96) | \$ (2,316.62) | \$ 2,266.62 | \$ 7,371.02 | \$ (55.94) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 19,752.28 | 4,610.09 | 7,131.78 | 8,087.96 | 25,419.69 | 5,417.03 |
| September 30, 2023 | <u>\$ 15,023.85</u> | <u>\$ 2,148.13</u> | <u>\$ 4,815.16</u> | <u>\$ 10,354.58</u> | <u>\$ 32,790.71</u> | <u>\$ 5,361.09</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Lochaven Drain | Lower Pettibone Drain | Lyon Number 1 Drain | Maplehurst Drain | Maynard Drain | McClelland Drain |
|--|---------------------|--------------------------|------------------------|------------------|---------------------|------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 14,832.53 | \$ (49,969.83) | \$ 11,123.67 | \$ 502.30 | \$ 12,641.77 | \$ 343.15 |
| Accrued interest receivable | 29.43 | (65.79) | 87.69 | (64.59) | 119.05 | 2.06 |
| Accounts Receivable | - | 1,329.08 | - | - | - | - |
| Due from other governments | - | 1,100.00 | - | - | - | - |
| Special assessments receivable | - | 378,567.17 | - | - | - | - |
| Total assets | \$ 14,861.96 | \$ 330,960.63 | \$ 11,211.36 | \$ 437.71 | \$ 12,760.82 | \$ 345.21 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | 389.02 | 2,097.24 | 259.36 | 70.00 | 259.36 | - |
| Deposits Liability | - | - | 53.12 | - | 2,500.00 | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | 378,567.17 | - | - | - | - |
| Advances Payable | - | (107,500.00) | - | - | - | - |
| Total liabilities | \$ 389.02 | \$ 273,164.41 | \$ 312.48 | \$ 70.00 | \$ 2,759.36 | \$ - |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ 389.02 | \$ 273,164.41 | \$ 312.48 | \$ 70.00 | \$ 2,759.36 | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 14,472.94 | \$ 57,796.22 | \$ 10,898.88 | \$ 367.71 | \$ 10,001.46 | \$ 345.21 |
| Total fund balances (deficit) | \$ 14,472.94 | \$ 57,796.22 | \$ 10,898.88 | \$ 367.71 | \$ 10,001.46 | \$ 345.21 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 14,861.96 | \$ 330,960.63 | \$ 11,211.36 | \$ 437.71 | \$ 12,760.82 | \$ 345.21 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Lochaven Drain | Lower Pettibone Drain | Lyon Number 1 Drain | Maplehurst Drain | Maynard Drain | McClelland Drain |
|---|---------------------|-----------------------|---------------------|------------------|---------------------|------------------|
| Revenues | | | | | | |
| Special assessments | 7,850.00 | 35,226.18 | - | - | 2,500.00 | - |
| Charges for services | - | 44,758.01 | - | - | - | - |
| Investment income | 154.53 | (264.52) | 150.73 | 0.01 | 159.14 | - |
| Other revenue | - | 0.05 | - | - | - | - |
| Total Revenues | \$ 8,004.53 | \$ 79,719.72 | \$ 150.73 | \$ 0.01 | \$ 2,659.14 | \$ - |
| Expenditures | | | | | | |
| Contracted Services | \$ 389.02 | \$ 27,480.74 | \$ 259.36 | \$ - | \$ 259.36 | \$ - |
| Commodities | - | 3,035.59 | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 742.47 | 15,594.72 | - | - | 696.80 | - |
| Total Expenditures | \$ 1,131.49 | \$ 46,111.05 | \$ 259.36 | \$ - | \$ 956.16 | \$ - |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ 500.00 | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ 500.00 | \$ - | \$ - |
| Net change in fund balances | \$ 6,873.04 | \$ 33,608.67 | \$ (108.63) | \$ 500.01 | \$ 1,702.98 | \$ - |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 7,599.90 | 24,187.55 | 11,007.51 | (132.30) | 8,298.48 | 345.21 |
| September 30, 2023 | <u>\$ 14,472.94</u> | <u>\$ 57,796.22</u> | <u>\$ 10,898.88</u> | <u>\$ 367.71</u> | <u>\$ 10,001.46</u> | <u>\$ 345.21</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | McClung Drain | McClure Drain | McDowell Drain | McIvor Drain | Minnow Pond Drain | Morgan Drain |
|--|--------------------|--------------------|------------------|----------------------|-----------------------|------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 7,189.11 | \$ 5,130.89 | \$ - | \$ (1,623.55) | \$ (15,090.35) | \$ 111.35 |
| Accrued interest receivable | 26.53 | 137.32 | (0.19) | 19.10 | (174.30) | 0.08 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 7,215.64 | \$ 5,268.21 | \$ (0.19) | \$ (1,604.45) | \$ (15,264.65) | \$ 111.43 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | 129.68 | 259.36 | - | 337.18 | 5,161.95 | - |
| Deposits Liability | - | - | - | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ 129.68 | \$ 259.36 | \$ - | \$ 337.18 | \$ 5,161.95 | \$ - |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ 129.68 | \$ 259.36 | \$ - | \$ 337.18 | \$ 5,161.95 | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 7,085.96 | \$ 5,008.85 | (0.19) | (1,941.63) | (20,426.60) | 111.43 |
| Total fund balances (deficit) | \$ 7,085.96 | \$ 5,008.85 | (0.19) | (1,941.63) | (20,426.60) | 111.43 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 7,215.64 | \$ 5,268.21 | (0.19) | (1,604.45) | (15,264.65) | 111.43 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | McClung Drain | McClure Drain | McDowell Drain | McIvor Drain | Minnow Pond Drain | Morgan Drain |
|---|-----------------------|----------------------|------------------|----------------------|-----------------------|------------------|
| Revenues | | | | | | |
| Special assessments | 5,000.00 | 1,200.00 | - | 800.00 | - | - |
| Charges for services | - | - | - | - | - | - |
| Investment income | 68.91 | 109.41 | - | 55.13 | - | - |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 5,068.91 | \$ 1,309.41 | \$ - | \$ 855.13 | \$ - | \$ - |
| Expenditures | | | | | | |
| Contracted Services | \$ (17,870.32) | \$ 259.36 | \$ - | \$ 259.36 | \$ - | \$ - |
| Commodities | - | - | - | 1,220.20 | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 259.86 | 6,020.59 | - | 6,169.80 | - | - |
| Total Expenditures | \$ (17,610.46) | \$ 6,279.95 | \$ - | \$ 7,649.36 | \$ - | \$ - |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ 4,000.00 | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ 4,000.00 | \$ - |
| Net change in fund balances | \$ 22,679.37 | \$ (4,970.54) | \$ - | \$ (6,794.23) | \$ 4,000.00 | \$ - |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | (15,593.41) | 9,979.39 | (0.19) | 4,852.60 | (24,426.60) | 111.43 |
| September 30, 2023 | <u>\$ 7,085.96</u> | <u>\$ 5,008.85</u> | <u>\$ (0.19)</u> | <u>\$ (1,941.63)</u> | <u>\$ (20,426.60)</u> | <u>\$ 111.43</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | New Hudson Number 1 Drain | Norton Drain | Novi and Lyon Drain | Oak Knob Drain | Oakland Hills Orchard Drain | Otter Drain |
|--|------------------------------|---------------------|------------------------|---------------------|--------------------------------|---------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 17,373.06 | \$ 53,979.87 | \$ 14,509.78 | \$ 19,411.66 | \$ 4,497.07 | \$ 35,690.06 |
| Accrued interest receivable | 273.58 | 88.39 | 237.94 | (0.44) | 10.28 | (90.52) |
| Accounts Receivable | 5,548.39 | 128.51 | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | 550.33 | - | - |
| Total assets | \$ 23,195.03 | \$ 54,196.77 | \$ 14,747.72 | \$ 19,961.55 | \$ 4,507.35 | \$ 35,599.54 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | 389.02 | 648.38 | 648.38 | 259.36 | 770.12 | 259.36 |
| Deposits Liability | 8,500.00 | 3,550.00 | 5,203.12 | - | - | 500.00 |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | 550.33 | - | - |
| Advances Payable | - | - | - | 19,844.22 | - | - |
| Total liabilities | \$ 8,889.02 | \$ 4,198.38 | \$ 5,851.50 | \$ 20,653.91 | \$ 770.12 | \$ 759.36 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ 8,889.02 | \$ 4,198.38 | \$ 5,851.50 | \$ 20,653.91 | \$ 770.12 | \$ 759.36 |
| Fund balances | | | | | | |
| Restricted | \$ 14,306.01 | \$ 49,998.39 | \$ 8,896.22 | \$ (692.36) | \$ 3,737.23 | \$ 34,840.18 |
| Total fund balances (deficit) | \$ 14,306.01 | \$ 49,998.39 | \$ 8,896.22 | \$ (692.36) | \$ 3,737.23 | \$ 34,840.18 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 23,195.03 | \$ 54,196.77 | \$ 14,747.72 | \$ 19,961.55 | \$ 4,507.35 | \$ 35,599.54 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | New Hudson Number 1 Drain | Norton Drain | Novi and Lyon Drain | Oak Knob Drain | Oakland Hills Orchard Drain | Otter Drain |
|---|------------------------------|-----------------------|------------------------|---------------------|--------------------------------|---------------------|
| Revenues | | | | | | |
| Special assessments | 19,987.36 | - | 14,954.55 | 14,217.35 | 5,000.00 | 5,000.00 |
| Charges for services | 500.00 | 850.00 | 2,050.00 | - | - | - |
| Investment income | 162.26 | 814.65 | 480.94 | 327.63 | 30.62 | 467.27 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 20,649.62 | \$ 1,664.65 | \$ 17,485.49 | \$ 14,544.98 | \$ 5,030.62 | \$ 5,467.27 |
| Expenditures | | | | | | |
| Contracted Services | \$ 389.02 | \$ 648.38 | \$ 28,783.88 | \$ 396.78 | \$ 259.36 | \$ 259.36 |
| Commodities | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 9,010.56 | 16,077.73 | 9,186.82 | 217.81 | 520.24 | 1,231.00 |
| Total Expenditures | \$ 9,399.58 | \$ 16,726.11 | \$ 37,970.70 | \$ 614.59 | \$ 779.60 | \$ 1,490.36 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 11,250.04 | \$ (15,061.46) | \$ (20,485.21) | \$ 13,930.39 | \$ 4,251.02 | \$ 3,976.91 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 3,055.97 | 65,059.85 | 29,381.43 | (14,622.75) | (513.79) | 30,863.27 |
| September 30, 2023 | <u>\$ 14,306.01</u> | <u>\$ 49,998.39</u> | <u>\$ 8,896.22</u> | <u>\$ (692.36)</u> | <u>\$ 3,737.23</u> | <u>\$ 34,840.18</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Oxford Avenue Drain | Paddison Drain | Paint Creek Drain | Patterson Holly Drain | Patton Drain | Pearl Street Drain |
|--|------------------------|----------------------|---------------------|--------------------------|---------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 5,049.86 | \$ (5,074.96) | \$ 84,398.67 | \$ (74,498.80) | \$ 11,300.02 | \$ 7,439.44 |
| Accrued interest receivable | (7.15) | 103.16 | (54.91) | (208.79) | 13.90 | (6.51) |
| Accounts Receivable | - | - | - | 10,224.73 | 13.77 | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 5,042.71 | \$ (4,971.80) | \$ 84,343.76 | \$ (64,482.86) | \$ 11,327.69 | \$ 7,432.93 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | 1,969.25 | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | 3,700.12 | - | 972.57 | 6,384.04 | 259.36 | 129.68 |
| Deposits Liability | 620.00 | - | 3,297.00 | 9,000.00 | 2,500.00 | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ 4,320.12 | \$ - | \$ 4,269.57 | \$ 17,353.29 | \$ 2,759.36 | \$ 129.68 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ 4,320.12 | \$ - | \$ 4,269.57 | \$ 17,353.29 | \$ 2,759.36 | \$ 129.68 |
| Fund balances | | | | | | |
| Restricted | \$ 722.59 | \$ (4,971.80) | \$ 80,074.19 | \$ (81,836.15) | \$ 8,568.33 | \$ 7,303.25 |
| Total fund balances (deficit) | \$ 722.59 | \$ (4,971.80) | \$ 80,074.19 | \$ (81,836.15) | \$ 8,568.33 | \$ 7,303.25 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 5,042.71 | \$ (4,971.80) | \$ 84,343.76 | \$ (64,482.86) | \$ 11,327.69 | \$ 7,432.93 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Oxford Avenue Drain | Paddison Drain | Paint Creek Drain | Patterson Holly Drain | Patton Drain | Pearl Street Drain |
|---|------------------------|----------------------|----------------------|--------------------------|--------------------|-----------------------|
| Revenues | | | | | | |
| Special assessments | 5,000.00 | 7,500.00 | 37,500.00 | 107,505.02 | - | - |
| Charges for services | - | - | - | 1,500.00 | - | - |
| Investment income | 36.53 | (70.42) | 1,074.15 | (1,440.82) | 152.92 | 100.86 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 5,036.53 | \$ 7,429.58 | \$ 38,574.15 | \$ 107,564.20 | \$ 152.92 | \$ 100.86 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ - | \$ 5,955.47 | \$ 4,389.96 | \$ 259.36 | \$ 129.68 |
| Commodities | - | - | - | (58.91) | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | - | 6,266.68 | 31,570.89 | 24,446.37 | - | 120.73 |
| Total Expenditures | \$ 259.36 | \$ 6,266.68 | \$ 37,526.36 | \$ 28,777.42 | \$ 259.36 | \$ 250.41 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ 24,044.21 | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ 24,044.21 | \$ - | \$ - |
| Net change in fund balances | \$ 4,777.17 | \$ 1,162.90 | \$ 1,047.79 | \$ 102,830.99 | \$ (106.44) | \$ (149.55) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | (4,054.58) | (6,134.70) | 79,026.40 | (184,667.14) | 8,674.77 | 7,452.80 |
| September 30, 2023 | <u>\$ 722.59</u> | <u>\$ (4,971.80)</u> | <u>\$ 80,074.19</u> | <u>\$ (81,836.15)</u> | <u>\$ 8,568.33</u> | <u>\$ 7,303.25</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Perry Drain | Pontiac Creek Extention Drain | Prince Drain | Reid and Branch Drain | Renshaw Drain | Royal Oak Number 9 Drain |
|--|--------------------|----------------------------------|---------------------|--------------------------|--------------------|-----------------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 8,577.26 | \$ 45,195.83 | \$ 27,758.96 | \$ (669.14) | \$ 9,797.41 | \$ 278.04 |
| Accrued interest receivable | 18.41 | (7.96) | (61.41) | 44.23 | (100.52) | 0.55 |
| Accounts Receivable | - | 2,310.73 | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 8,595.67 | \$ 47,498.60 | \$ 27,697.55 | \$ (624.91) | \$ 9,696.89 | \$ 278.59 |
| Liabilities | | | | | | |
| Vouchers payable | - | 1,969.25 | - | 80.00 | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | 259.36 | 389.02 | 259.36 | 5,195.52 | 259.36 | - |
| Deposits Liability | - | - | - | 150.00 | 1,250.00 | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ 259.36 | \$ 2,358.27 | \$ 259.36 | \$ 5,425.52 | \$ 1,509.36 | \$ - |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ 259.36 | \$ 2,358.27 | \$ 259.36 | \$ 5,425.52 | \$ 1,509.36 | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 8,336.31 | \$ 45,140.33 | \$ 27,438.19 | \$ (6,050.43) | \$ 8,187.53 | \$ 278.59 |
| Total fund balances (deficit) | \$ 8,336.31 | \$ 45,140.33 | \$ 27,438.19 | \$ (6,050.43) | \$ 8,187.53 | \$ 278.59 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 8,595.67 | \$ 47,498.60 | \$ 27,697.55 | \$ (624.91) | \$ 9,696.89 | \$ 278.59 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Perry Drain | Pontiac Creek Extention Drain | Prince Drain | Reid and Branch Drain | Renshaw Drain | Royal Oak Number 9 Drain |
|---|---------------|----------------------------------|--------------|--------------------------|---------------|-----------------------------|
| Revenues | | | | | | |
| Special assessments | - | 12,258.76 | 10,000.00 | 5,000.00 | - | - |
| Charges for services | - | - | - | - | - | - |
| Investment income | 130.73 | 667.53 | 324.64 | 84.24 | 145.77 | 3.66 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 130.73 | \$ 12,926.29 | \$ 10,324.64 | \$ 5,084.24 | \$ 145.77 | \$ 3.66 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 3,222.76 | \$ 259.36 | \$ 13,077.27 | \$ 259.36 | \$ - |
| Commodities | - | (107.60) | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 2,161.46 | 6,377.70 | 1,777.01 | 4,225.95 | 1,632.03 | - |
| Total Expenditures | \$ 2,420.82 | \$ 9,492.86 | \$ 2,036.37 | \$ 17,303.22 | \$ 1,891.39 | \$ - |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (2,290.09) | \$ 3,433.43 | \$ 8,288.27 | \$ (12,218.98) | \$ (1,745.62) | \$ 3.66 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 10,626.40 | 41,706.90 | 19,149.92 | 6,168.55 | 9,933.15 | 274.93 |
| September 30, 2023 | \$ 8,336.31 | \$ 45,140.33 | \$ 27,438.19 | \$ (6,050.43) | \$ 8,187.53 | \$ 278.59 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Sanders Drain | Sayres Drain | Seeley Drain | Shanahan Drain | Sherman Drain | Shoup Drain |
|--|----------------|----------------------|--------------------|---------------------|--------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 10.49 | \$ (1,638.44) | \$ 7,793.97 | \$ 19,982.81 | \$ 2,598.87 | \$ 3,230.39 |
| Accrued interest receivable | (0.68) | 60.79 | 261.71 | 53.85 | 13.07 | 10.33 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 9.81 | \$ (1,577.65) | \$ 8,055.68 | \$ 20,036.66 | \$ 2,611.94 | \$ 3,240.72 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | - | 490.12 | 389.02 | 389.02 | 259.36 | 259.36 |
| Deposits Liability | - | 3,750.00 | 550.00 | 700.00 | - | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ - | \$ 4,240.12 | \$ 939.02 | \$ 1,089.02 | \$ 259.36 | \$ 259.36 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ - | \$ 4,240.12 | \$ 939.02 | \$ 1,089.02 | \$ 259.36 | \$ 259.36 |
| Fund balances | | | | | | |
| Restricted | \$ 9.81 | \$ (5,817.77) | \$ 7,116.66 | \$ 18,947.64 | \$ 2,352.58 | \$ 2,981.36 |
| Total fund balances (deficit) | \$ 9.81 | \$ (5,817.77) | \$ 7,116.66 | \$ 18,947.64 | \$ 2,352.58 | \$ 2,981.36 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 9.81 | \$ (1,577.65) | \$ 8,055.68 | \$ 20,036.66 | \$ 2,611.94 | \$ 3,240.72 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Sanders Drain | | Sayres Drain | | Seeley Drain | | Shanahan Drain | | Sherman Drain | | Shoup Drain | |
|---|---------------|----|--------------|----|--------------|----|----------------|----|---------------|----|-------------|--|
| Revenues | | | | | | | | | | | | |
| Special assessments | - | | 10,000.00 | | 10,000.00 | | 2,000.00 | | 2,000.00 | | - | |
| Charges for services | - | | - | | 850.00 | | - | | - | | - | |
| Investment income | 0.15 | | (66.19) | | 156.18 | | 267.22 | | 54.04 | | 56.43 | |
| Other revenue | - | | - | | - | | - | | - | | - | |
| Total Revenues | \$ 0.15 | \$ | 9,933.81 | \$ | 11,006.18 | \$ | 2,267.22 | \$ | 2,054.04 | \$ | 56.43 | |
| Expenditures | | | | | | | | | | | | |
| Contracted Services | \$ - | \$ | 259.36 | \$ | 389.02 | \$ | 389.02 | \$ | 259.36 | \$ | 259.36 | |
| Commodities | - | | - | | - | | - | | (4.06) | | - | |
| Transfer to Municipalities | - | | - | | - | | - | | - | | - | |
| Internal Support Expenditures | - | | 4,217.13 | | 18,299.04 | | 1,376.28 | | 3,347.52 | | 1,829.16 | |
| Total Expenditures | \$ - | \$ | 4,476.49 | \$ | 18,688.06 | \$ | 1,765.30 | \$ | 3,602.82 | \$ | 2,088.52 | |
| Other financing sources (uses) | | | | | | | | | | | | |
| Transfers in | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | |
| Total other financing sources (uses) | \$ - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | |
| Net change in fund balances | \$ 0.15 | \$ | 5,457.32 | \$ | (7,681.88) | \$ | 501.92 | \$ | (1,548.78) | \$ | (2,032.09) | |
| Fund balances (deficit) | | | | | | | | | | | | |
| October 1, 2022 | 9.66 | | (11,275.09) | | 14,798.54 | | 18,445.72 | | 3,901.36 | | 5,013.45 | |
| September 30, 2023 | \$ 9.81 | \$ | (5,817.77) | \$ | 7,116.66 | \$ | 18,947.64 | \$ | 2,352.58 | \$ | 2,981.36 | |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Shuler Drain | Sibley Drain | Silvercrest Drain | Sinclair Drain | Sinking Bridge Drain | Sir Drain |
|--|--------------------|---------------------|--------------------|--------------------|----------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 2,179.48 | \$ 12,895.37 | \$ 4,158.25 | \$ 2,319.06 | \$ 19,639.37 | \$ (267.80) |
| Accrued interest receivable | 11.37 | 4.24 | (33.05) | 36.93 | 63.70 | 4.93 |
| Accounts Receivable | - | 162.05 | 446.15 | - | 99.39 | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 2,190.85 | \$ 13,061.66 | \$ 4,571.35 | \$ 2,355.99 | \$ 19,802.46 | \$ (262.87) |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | 259.36 | 259.36 | 4,776.19 | 606.04 | 389.02 | 490.12 |
| Deposits Liability | - | 750.00 | - | - | 1,000.00 | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ 259.36 | \$ 1,009.36 | \$ 4,776.19 | \$ 606.04 | \$ 1,389.02 | \$ 490.12 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ 259.36 | \$ 1,009.36 | \$ 4,776.19 | \$ 606.04 | \$ 1,389.02 | \$ 490.12 |
| Fund balances | | | | | | |
| Restricted | \$ 1,931.49 | \$ 12,052.30 | \$ (204.84) | \$ 1,749.95 | \$ 18,413.44 | \$ (752.99) |
| Total fund balances (deficit) | \$ 1,931.49 | \$ 12,052.30 | \$ (204.84) | \$ 1,749.95 | \$ 18,413.44 | \$ (752.99) |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 2,190.85 | \$ 13,061.66 | \$ 4,571.35 | \$ 2,355.99 | \$ 19,802.46 | \$ (262.87) |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Shuler Drain | Sibley Drain | Silvercrest Drain | Sinclair Drain | Sinking Bridge Drain | Sir Drain |
|---|--------------------|---------------------|--------------------|-----------------------|----------------------|--------------------|
| Revenues | | | | | | |
| Special assessments | - | 4,927.74 | 8,000.00 | 5,000.00 | 19,922.29 | 2,500.00 |
| Charges for services | 1,500.00 | - | - | - | - | - |
| Investment income | 26.60 | 157.86 | 17.30 | 90.53 | 153.82 | (2.59) |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 1,526.60 | \$ 5,085.60 | \$ 8,017.30 | \$ 5,090.53 | \$ 20,076.11 | \$ 2,497.41 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 259.36 | \$ 293.11 | \$ 259.36 | \$ 389.02 | \$ 259.36 |
| Commodities | - | (5.30) | - | 1,069.62 | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 416.84 | 2,773.02 | 663.12 | 15,058.40 | 3,079.81 | 3,142.64 |
| Total Expenditures | \$ 676.20 | \$ 3,027.08 | \$ 956.23 | \$ 16,387.38 | \$ 3,468.83 | \$ 3,402.00 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 850.40 | \$ 2,058.52 | \$ 7,061.07 | \$ (11,296.85) | \$ 16,607.28 | \$ (904.59) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 1,081.09 | 9,993.78 | (7,265.91) | 13,046.80 | 1,806.16 | 151.60 |
| September 30, 2023 | <u>\$ 1,931.49</u> | <u>\$ 12,052.30</u> | <u>\$ (204.84)</u> | <u>\$ 1,749.95</u> | <u>\$ 18,413.44</u> | <u>\$ (752.99)</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Skae Drain | South Lyon Number 1 Drain | Spencer Drain | Sprague Drain | Stony Creek Drain | Sturgis Drain |
|--|--------------------|------------------------------|---------------------|---------------------|-------------------|-----------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 4,959.84 | \$ 2,592.93 | \$ 11,188.95 | \$ 11,154.81 | \$ - | \$ 14,354.90 |
| Accrued interest receivable | (2.77) | (145.01) | (86.26) | 361.70 | (0.06) | 358.17 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 4,957.07 | \$ 2,447.92 | \$ 11,102.69 | \$ 11,516.51 | \$ (0.06) | \$ 14,713.07 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | 44.00 |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | 259.36 | 24,348.04 | 1,524.57 | 389.02 | - | 27,511.12 |
| Deposits Liability | - | - | 1,145.11 | 2,750.00 | - | 1,800.00 |
| Accounts payable | - | - | - | 1,388.50 | - | 13,635.92 |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ 259.36 | \$ 24,348.04 | \$ 2,669.68 | \$ 4,527.52 | \$ - | \$ 42,991.04 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ 259.36 | \$ 24,348.04 | \$ 2,669.68 | \$ 4,527.52 | \$ - | \$ 42,991.04 |
| Fund balances | | | | | | |
| Restricted | \$ 4,697.71 | \$ (21,900.12) | \$ 8,433.01 | \$ 6,988.99 | \$ (0.06) | \$ (28,277.97) |
| Total fund balances (deficit) | \$ 4,697.71 | \$ (21,900.12) | \$ 8,433.01 | \$ 6,988.99 | \$ (0.06) | \$ (28,277.97) |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 4,957.07 | \$ 2,447.92 | \$ 11,102.69 | \$ 11,516.51 | \$ (0.06) | \$ 14,713.07 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Skae Drain | South Lyon Number 1 Drain | Spencer Drain | Sprague Drain | Stony Creek Drain | Sturgis Drain |
|---|-------------|------------------------------|---------------|---------------|----------------------|----------------|
| Revenues | | | | | | |
| Special assessments | - | 5,000.00 | 15,000.00 | 12,161.31 | - | 25,000.00 |
| Charges for services | - | - | - | 280.26 | - | - |
| Investment income | 69.14 | (20.91) | 53.91 | 128.52 | - | 120.69 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 69.14 | \$ 4,979.09 | \$ 15,053.91 | \$ 12,570.09 | \$ - | \$ 25,120.69 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 1,777.52 | \$ - | \$ 14,068.94 |
| Commodities | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 34.51 | 3,748.35 | 1,712.58 | 5,380.75 | - | 10,765.75 |
| Total Expenditures | \$ 293.87 | \$ 4,007.71 | \$ 1,971.94 | \$ 7,158.27 | \$ - | \$ 24,834.69 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ 3,000.00 | \$ - | \$ - | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ 3,000.00 | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (224.73) | \$ 3,971.38 | \$ 13,081.97 | \$ 5,411.82 | \$ - | \$ 286.00 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 4,922.44 | (25,871.50) | (4,648.96) | 1,577.17 | (0.06) | (28,563.97) |
| September 30, 2023 | \$ 4,697.71 | \$ (21,900.12) | \$ 8,433.01 | \$ 6,988.99 | \$ (0.06) | \$ (28,277.97) |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Sump Drain Chapter 5 | Sunken Bridge Drain | Swan Drain | Swartz Creek Number 1 Drain | Swartz Creek Number 2 Drain | Taylor and Ladd Drain |
|--|-------------------------|------------------------|--------------------|--------------------------------|--------------------------------|--------------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ (1,953.11) | \$ 13,431.80 | \$ 9,680.93 | \$ 8,974.54 | \$ 1,075.42 | \$ 9,952.05 |
| Accrued interest receivable | (343.59) | 7.73 | 10.31 | (88.63) | 2.80 | 185.88 |
| Accounts Receivable | - | - | - | 161.62 | - | 132.95 |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ (2,296.70) | \$ 13,439.53 | \$ 9,691.24 | \$ 9,047.53 | \$ 1,078.22 | \$ 10,270.88 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | - | 259.36 | 259.36 | 389.02 | 259.36 | 10,089.02 |
| Deposits Liability | 1,000.00 | 500.00 | - | - | - | 3,500.00 |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ 1,000.00 | \$ 759.36 | \$ 259.36 | \$ 389.02 | \$ 259.36 | \$ 13,589.02 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ 1,000.00 | \$ 759.36 | \$ 259.36 | \$ 389.02 | \$ 259.36 | \$ 13,589.02 |
| Fund balances | | | | | | |
| Restricted | \$ (3,296.70) | \$ 12,680.17 | \$ 9,431.88 | \$ 8,658.51 | \$ 818.86 | \$ (3,318.14) |
| Total fund balances (deficit) | \$ (3,296.70) | \$ 12,680.17 | \$ 9,431.88 | \$ 8,658.51 | \$ 818.86 | \$ (3,318.14) |
| Total liabilities, deferred inflows of resources, and fund balances | \$ (2,296.70) | \$ 13,439.53 | \$ 9,691.24 | \$ 9,047.53 | \$ 1,078.22 | \$ 10,270.88 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Sump Drain Chapter 5 | Sunken Bridge Drain | Swan Drain | Swartz Creek Number 1 Drain | Swartz Creek Number 2 Drain | Taylor and Ladd Drain |
|---|-----------------------------|----------------------------|---------------------------|--------------------------------|--------------------------------|-----------------------------|
| Revenues | | | | | | |
| Special assessments | - | - | 1,800.00 | 10,000.00 | - | 15,000.00 |
| Charges for services | - | - | - | - | 500.00 | - |
| Investment income | (12.30) | 182.88 | 132.54 | 89.46 | 32.91 | 162.99 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ (12.30) | \$ 182.88 | \$ 1,932.54 | \$ 10,089.46 | \$ 532.91 | \$ 15,162.99 |
| Expenditures | | | | | | |
| Contracted Services | \$ (17,031.69) | \$ 496.10 | \$ 259.36 | \$ 389.02 | \$ 259.36 | \$ 389.02 |
| Commodities | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 2,232.67 | 18.25 | 1,614.16 | 3,674.17 | 3,495.75 | 18,058.30 |
| Total Expenditures | \$ (14,799.02) | \$ 514.35 | \$ 1,873.52 | \$ 4,063.19 | \$ 3,755.11 | \$ 18,447.32 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 14,786.72 | \$ (331.47) | \$ 59.02 | \$ 6,026.27 | \$ (3,222.20) | \$ (3,284.33) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | (18,083.42) | 13,011.64 | 9,372.86 | 2,632.24 | 4,041.06 | (33.81) |
| September 30, 2023 | <u><u>\$ (3,296.70)</u></u> | <u><u>\$ 12,680.17</u></u> | <u><u>\$ 9,431.88</u></u> | <u><u>\$ 8,658.51</u></u> | <u><u>\$ 818.86</u></u> | <u><u>\$ (3,318.14)</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Taylor Drain | Tiffany Smith Drain | Tilden Drain | Townline Drain | Triple Drain | Tulane Drain |
|--|--------------------|---------------------|--------------------|---------------------|----------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 4,053.50 | \$ 59.14 | \$ 2,563.71 | \$ 14,979.57 | \$ - | \$ 5,160.47 |
| Accrued interest receivable | 65.96 | 2.13 | 21.06 | 54.41 | 7.84 | (0.09) |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 4,119.46 | \$ 61.27 | \$ 2,584.77 | \$ 15,033.98 | \$ 7.84 | \$ 5,160.38 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | - | 490.12 | 259.36 | 389.02 | - | 259.36 |
| Deposits Liability | 995.34 | - | - | 12,620.00 | - | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ 995.34 | \$ 490.12 | \$ 259.36 | \$ 13,009.02 | \$ - | \$ 259.36 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ 995.34 | \$ 490.12 | \$ 259.36 | \$ 13,009.02 | \$ - | \$ 259.36 |
| Fund balances | | | | | | |
| Restricted | \$ 3,124.12 | (428.85) | 2,325.41 | 2,024.96 | 7.84 | 4,901.02 |
| Total fund balances (deficit) | \$ 3,124.12 | (428.85) | 2,325.41 | 2,024.96 | 7.84 | 4,901.02 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 4,119.46 | \$ 61.27 | \$ 2,584.77 | \$ 15,033.98 | \$ 7.84 | \$ 5,160.38 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Taylor Drain | Tiffany Smith Drain | Tilden Drain | Townline Drain | Triple Drain | Tulane Drain |
|---|--------------|------------------------|--------------|----------------|--------------|--------------|
| Revenues | | | | | | |
| Special assessments | - | 1,500.00 | 2,500.00 | 850.00 | - | - |
| Charges for services | - | - | 2,100.00 | - | - | - |
| Investment income | 53.72 | 0.25 | 30.00 | 262.76 | - | 77.16 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 53.72 | \$ 1,500.25 | \$ 4,630.00 | \$ 1,112.76 | \$ - | \$ 77.16 |
| Expenditures | | | | | | |
| Contracted Services | \$ - | \$ 259.36 | \$ 259.36 | \$ 389.02 | \$ - | \$ 259.36 |
| Commodities | - | - | (6.05) | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | - | 1,973.20 | 3,564.82 | 11,540.91 | - | - |
| Total Expenditures | \$ - | \$ 2,232.56 | \$ 3,818.13 | \$ 11,929.93 | \$ - | \$ 259.36 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 53.72 | \$ (732.31) | \$ 811.87 | \$ (10,817.17) | \$ - | \$ (182.20) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 3,070.40 | 303.46 | 1,513.54 | 12,842.13 | 7.84 | 5,083.22 |
| September 30, 2023 | \$ 3,124.12 | \$ (428.85) | \$ 2,325.41 | \$ 2,024.96 | \$ 7.84 | \$ 4,901.02 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Tuttle Drain | U S 16 Drain | Underhill Drain | Upper Long Lake Drain | Van Maele Drain | Vinewood Drain |
|--|---------------------|---------------------|--------------------|-----------------------|---------------------|----------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 18,098.18 | \$ 32,855.86 | \$ 3,356.05 | \$ 2,751.05 | \$ 10,204.74 | \$ (2,088.05) |
| Accrued interest receivable | 0.20 | (122.03) | 71.91 | 17.37 | (51.61) | (53.53) |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 18,098.38 | \$ 32,733.83 | \$ 3,427.96 | \$ 2,768.42 | \$ 10,153.13 | \$ (2,141.58) |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | 259.36 | 259.36 | - | - | 259.36 | - |
| Deposits Liability | - | 375.00 | 2,250.00 | - | 3,750.00 | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ 259.36 | \$ 634.36 | \$ 2,250.00 | \$ - | \$ 4,009.36 | \$ - |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ 259.36 | \$ 634.36 | \$ 2,250.00 | \$ - | \$ 4,009.36 | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 17,839.02 | \$ 32,099.47 | \$ 1,177.96 | \$ 2,768.42 | \$ 6,143.77 | \$ (2,141.58) |
| Total fund balances (deficit) | \$ 17,839.02 | \$ 32,099.47 | \$ 1,177.96 | \$ 2,768.42 | \$ 6,143.77 | \$ (2,141.58) |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 18,098.38 | \$ 32,733.83 | \$ 3,427.96 | \$ 2,768.42 | \$ 10,153.13 | \$ (2,141.58) |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Tuttle Drain | U S 16 Drain | Underhill Drain | Upper Long Lake Drain | Van Maele Drain | Vinewood Drain |
|---|--------------|--------------|-----------------|-----------------------|-----------------|----------------|
| Revenues | | | | | | |
| Special assessments | - | 2,500.00 | - | - | 3,149.39 | - |
| Charges for services | - | - | 500.00 | - | 550.00 | - |
| Investment income | 244.36 | 424.13 | (55.76) | - | 157.89 | (16.76) |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 244.36 | \$ 2,924.13 | \$ 444.24 | \$ - | \$ 3,857.28 | \$ (16.76) |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 259.36 | \$ - | \$ - | \$ 259.36 | \$ - |
| Commodities | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | - | 89.08 | 6,272.87 | - | 4,703.84 | 2,191.23 |
| Total Expenditures | \$ 259.36 | \$ 348.44 | \$ 6,272.87 | \$ - | \$ 4,963.20 | \$ 2,191.23 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ 9,617.68 | \$ - | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ 9,617.68 | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (15.00) | \$ 2,575.69 | \$ 3,789.05 | \$ - | \$ (1,105.92) | \$ (2,207.99) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 17,854.02 | 29,523.78 | (2,611.09) | 2,768.42 | 7,249.69 | 66.41 |
| September 30, 2023 | \$ 17,839.02 | \$ 32,099.47 | \$ 1,177.96 | \$ 2,768.42 | \$ 6,143.77 | \$ (2,141.58) |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Waldron Drain | Ward Drain | Ward Orchards Drain | Warner Drain | Waskins Drain | Weir Drain |
|--|------------------|---------------------|------------------------|------------------|--------------------|-----------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 327.05 | \$ 10,364.63 | \$ 5,503.39 | \$ 695.50 | \$ 1,066.71 | \$ (13,584.46) |
| Accrued interest receivable | 0.71 | (16.92) | (19.61) | (1.21) | (0.59) | 40.91 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 327.76 | \$ 10,347.71 | \$ 5,483.78 | \$ 694.29 | \$ 1,066.12 | \$ (13,543.55) |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | - | 129.68 | 259.36 | - | - | 784.00 |
| Deposits Liability | - | - | - | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ - | \$ 129.68 | \$ 259.36 | \$ - | \$ - | \$ 784.00 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ - | \$ 129.68 | \$ 259.36 | \$ - | \$ - | \$ 784.00 |
| Fund balances | | | | | | |
| Restricted | \$ 327.76 | \$ 10,218.03 | \$ 5,224.42 | \$ 694.29 | \$ 1,066.12 | \$ (14,327.55) |
| Total fund balances (deficit) | \$ 327.76 | \$ 10,218.03 | \$ 5,224.42 | \$ 694.29 | \$ 1,066.12 | \$ (14,327.55) |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 327.76 | \$ 10,347.71 | \$ 5,483.78 | \$ 694.29 | \$ 1,066.12 | \$ (13,543.55) |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Waldron Drain | | Ward Drain | | Ward Orchards Drain | | Warner Drain | | Waskins Drain | | Weir Drain | |
|---|------------------|--|---------------------|--|---------------------|--|------------------|--|--------------------|--|-----------------------|--|
| Revenues | | | | | | | | | | | | |
| Special assessments | - | | - | | 1,800.00 | | - | | - | | 9,677.00 | |
| Charges for services | - | | - | | - | | - | | - | | - | |
| Investment income | 4.34 | | 138.90 | | 67.99 | | - | | 14.18 | | (176.49) | |
| Other revenue | - | | - | | - | | - | | - | | - | |
| Total Revenues | \$ 4.34 | | \$ 138.90 | | \$ 1,867.99 | | \$ - | | \$ 14.18 | | \$ 9,500.51 | |
| Expenditures | | | | | | | | | | | | |
| Contracted Services | \$ - | | \$ 129.68 | | \$ 259.36 | | \$ - | | \$ - | | \$ - | |
| Commodities | - | | - | | - | | - | | - | | - | |
| Transfer to Municipalities | - | | - | | - | | - | | - | | - | |
| Internal Support Expenditures | - | | - | | - | | - | | - | | 12,126.62 | |
| Total Expenditures | \$ - | | \$ 129.68 | | \$ 259.36 | | \$ - | | \$ - | | \$ 12,126.62 | |
| Other financing sources (uses) | | | | | | | | | | | | |
| Transfers in | \$ - | | \$ - | | \$ - | | \$ 695.50 | | \$ - | | \$ - | |
| Total other financing sources (uses) | \$ - | | \$ - | | \$ - | | \$ 695.50 | | \$ - | | \$ - | |
| Net change in fund balances | \$ 4.34 | | \$ 9.22 | | \$ 1,608.63 | | \$ 695.50 | | \$ 14.18 | | \$ (2,626.11) | |
| Fund balances (deficit) | | | | | | | | | | | | |
| October 1, 2022 | 323.42 | | 10,208.81 | | 3,615.79 | | (1.21) | | 1,051.94 | | (11,701.44) | |
| September 30, 2023 | \$ 327.76 | | \$ 10,218.03 | | \$ 5,224.42 | | \$ 694.29 | | \$ 1,066.12 | | \$ (14,327.55) | |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Wessinger Drain | West End Drain | White and Duck Lake Drain | Wilson Drain | Windemere Drain | Woolman and Wells Drain |
|--|---------------------|---------------------|------------------------------|---------------------|------------------|----------------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 20,857.67 | \$ 42,233.71 | \$ 20,337.56 | \$ 21,474.53 | \$ 110.32 | \$ 17,280.48 |
| Accrued interest receivable | (25.38) | 21.42 | 15.99 | 46.86 | 0.61 | 56.37 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Special assessments receivable | - | - | - | - | - | - |
| Total assets | \$ 20,832.29 | \$ 42,255.13 | \$ 20,353.55 | \$ 21,521.39 | \$ 110.93 | \$ 17,336.85 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | 259.36 | 389.02 | 259.36 | 259.36 | - | 389.02 |
| Deposits Liability | - | 500.00 | - | 750.00 | - | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assesments Liability | - | - | - | - | - | - |
| Advances Payable | - | - | - | - | - | - |
| Total liabilities | \$ 259.36 | \$ 889.02 | \$ 259.36 | \$ 1,009.36 | \$ - | \$ 389.02 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total liabilities and deferred inflows of resources | \$ 259.36 | \$ 889.02 | \$ 259.36 | \$ 1,009.36 | \$ - | \$ 389.02 |
| Fund balances | | | | | | |
| Restricted | \$ 20,572.93 | \$ 41,366.11 | \$ 20,094.19 | \$ 20,512.03 | \$ 110.93 | \$ 16,947.83 |
| Total fund balances (deficit) | \$ 20,572.93 | \$ 41,366.11 | \$ 20,094.19 | \$ 20,512.03 | \$ 110.93 | \$ 16,947.83 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 20,832.29 | \$ 42,255.13 | \$ 20,353.55 | \$ 21,521.39 | \$ 110.93 | \$ 17,336.85 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Wessinger Drain | West End Drain | White and Duck Lake Drain | Wilson Drain | Windemere Drain | Woolman and Wells Drain |
|---|---------------------|---------------------|------------------------------|---------------------|--------------------|----------------------------|
| Revenues | | | | | | |
| Special assessments | 2,500.00 | 4,998.27 | 15,000.00 | 2,800.00 | - | 3,450.00 |
| Charges for services | - | 1,350.00 | - | - | - | - |
| Investment income | 272.37 | 542.79 | 182.22 | 269.97 | 1.49 | 227.36 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 2,772.37 | \$ 6,891.06 | \$ 15,182.22 | \$ 3,069.97 | \$ 1.49 | \$ 3,677.36 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 389.02 | \$ 259.36 | \$ 259.36 | \$ - | \$ 389.02 |
| Commodities | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 1,006.62 | 871.63 | 1,217.83 | 76.71 | - | 3,412.84 |
| Total Expenditures | \$ 1,265.98 | \$ 1,260.65 | \$ 1,477.19 | \$ 336.07 | \$ - | \$ 3,801.86 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 1,506.39 | \$ 5,630.41 | \$ 13,705.03 | \$ 2,733.90 | \$ 1.49 | \$ (124.50) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 19,066.54 | 35,735.70 | 6,389.16 | 17,778.13 | 109.44 | 17,072.33 |
| September 30, 2023 | <u>\$ 20,572.93</u> | <u>\$ 41,366.11</u> | <u>\$ 20,094.19</u> | <u>\$ 20,512.03</u> | <u>\$ 110.93</u> | <u>\$ 16,947.83</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Wrey Drain | Yerkes Drain |
|--|------------------|----------------------|
| Assets | | |
| Pooled cash and investments | \$ 406.33 | \$ 3,173.92 |
| Accrued interest receivable | - | 235.16 |
| Accounts Receivable | - | 202.91 |
| Due from other governments | - | - |
| Special assessments receivable | - | - |
| Total assets | \$ 406.33 | \$ 3,611.99 |
| Liabilities | | |
| Vouchers payable | - | - |
| Due to other governmental units | - | - |
| Due to other funds | 259.36 | 6,127.15 |
| Deposits Liability | - | 2,750.00 |
| Accounts payable | - | - |
| Special Assesments Liability | - | - |
| Advances Payable | - | - |
| Total liabilities | \$ 259.36 | \$ 8,877.15 |
| Deferred Inflows of Resources - Unavailable revenue | - | - |
| Total liabilities and deferred inflows of resources | \$ 259.36 | \$ 8,877.15 |
| Fund balances | | |
| Restricted | \$ 146.97 | \$ (5,265.16) |
| Total fund balances (deficit) | \$ 146.97 | \$ (5,265.16) |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 406.33 | \$ 3,611.99 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 04 05 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| Wrey Drain | Yerkes Drain |
|------------|--------------|
|------------|--------------|

Revenues

| | | |
|-----------------------|-------------|---------------------|
| Special assessments | - | 24,999.99 |
| Charges for services | - | - |
| Investment income | - | 32.25 |
| Other revenue | - | - |
| Total Revenues | \$ - | \$ 25,032.24 |

Expenditures

| | | |
|-------------------------------|------------------|---------------------|
| Contracted Services | \$ 259.36 | \$ 17,420.71 |
| Commodities | - | - |
| Transfer to Municipalities | - | - |
| Internal Support Expenditures | 538.13 | 18,236.45 |
| Total Expenditures | \$ 797.49 | \$ 35,657.16 |

Other financing sources (uses)

| | | |
|---|-------------|-------------|
| Transfers in | \$ - | \$ - |
| Total other financing sources (uses) | \$ - | \$ - |

Net change in fund balances \$ (797.49) \$ (10,624.92)

Fund balances (deficit)

| | | |
|--------------------|------------------|----------------------|
| October 1, 2022 | 944.46 | 5,359.76 |
| September 30, 2023 | <u>\$ 146.97</u> | <u>\$ (5,265.16)</u> |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Alpine Academy Drain | Apple Cove Drain | Arbors West Bloomfield Drain | Aspen Ridge Condominiums Drain | Autumn Park Drain | Autumn Ridge Estate Drain |
|--|-------------------------|---------------------|------------------------------------|--------------------------------------|----------------------|------------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 4,740.57 | \$ 12,855.76 | \$ 6,429.19 | \$ 20,907.31 | \$ 2,655.63 | \$ 6,853.49 |
| Accrued interest receivable | 29.97 | 62.21 | 56.87 | 166.25 | 71.87 | (10.04) |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 4,770.54 | \$ 12,917.97 | \$ 6,486.06 | \$ 21,073.56 | \$ 2,727.50 | \$ 6,843.45 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | - | 259.36 | 259.36 | - | 129.68 | 259.36 |
| Accrued liabilities and other | - | 7,461.00 | 2,350.00 | 12,137.88 | - | - |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ - | \$ 7,720.36 | \$ 2,609.36 | \$ 12,137.88 | \$ 129.68 | \$ 259.36 |
| Fund Balance | | | | | | |
| Restricted | \$ 4,770.54 | \$ 5,197.61 | \$ 3,876.70 | \$ 8,935.68 | \$ 2,597.82 | \$ 6,584.09 |
| Total Fund Balance | 4,770.54 | 5,197.61 | 3,876.70 | 8,935.68 | 2,597.82 | 6,584.09 |
| Total liabilities and fund balances | \$ 4,770.54 | \$ 12,917.97 | \$ 6,486.06 | \$ 21,073.56 | \$ 2,727.50 | \$ 6,843.45 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Alpine Academy Drain | Apple Cove Drain | Arbors West Bloomfield Drain | Aspen Ridge Condominiums Drain | Autumn Park Drain | Autumn Ridge Estate Drain |
|------------------------------------|-------------------------|---------------------|------------------------------------|--------------------------------------|----------------------|------------------------------|
| Revenues | | | | | | |
| Special assessments | - | - | 5,000.00 | - | - | 1,900.00 |
| Charges for services | - | - | - | - | 250.00 | - |
| Investment income | 65.93 | 173.46 | 57.82 | 277.15 | 39.49 | 86.25 |
| Total Revenues | \$ 65.93 | \$ 173.46 | \$ 5,057.82 | \$ 277.15 | \$ 289.49 | \$ 1,986.25 |
| Expenditures | | | | | | |
| Contracted Services | \$ - | \$ 259.36 | \$ 259.36 | \$ - | \$ 159.68 | \$ 259.36 |
| Commodities | - | - | - | - | - | - |
| Internal Support Expenditures | 439.32 | - | - | - | 2,112.98 | 520.95 |
| Total Expenditures | \$ 439.32 | \$ 259.36 | \$ 259.36 | \$ - | \$ 2,272.66 | \$ 780.31 |
| Net change in fund balances | \$ (373.39) | \$ (85.90) | \$ 4,798.46 | \$ 277.15 | \$ (1,983.17) | \$ 1,205.94 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 5,143.93 | 5,283.51 | (921.76) | 8,658.53 | 4,580.99 | 5,378.15 |
| September 30, 2023 | \$ 4,770.54 | \$ 5,197.61 | \$ 3,876.70 | \$ 8,935.68 | \$ 2,597.82 | \$ 6,584.09 |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Azzo Drain | Birchwood Park Drain | Bloomfield Glen Health Center Drain | Bloomfield Pines Drain | Brandywine Village Drain | Bungalows Drain |
|--|--------------------|----------------------|-------------------------------------|------------------------|--------------------------|--------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 2,327.33 | \$ 15,751.52 | \$ (271.11) | \$ 9,116.68 | \$ 37,416.40 | \$ 4,328.32 |
| Accrued interest receivable | 44.28 | 777.91 | 243.58 | 63.03 | (125.89) | 45.65 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 2,371.61 | \$ 16,529.43 | \$ (27.53) | \$ 9,179.71 | \$ 37,290.51 | \$ 4,373.97 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | - | 389.02 | 259.36 | 259.36 | - | 97.26 |
| Accrued liabilities and other | 6,012.28 | - | - | 250.00 | 30,375.48 | - |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 6,012.28 | \$ 389.02 | \$ 259.36 | \$ 509.36 | \$ 30,375.48 | \$ 97.26 |
| Fund Balance | | | | | | |
| Restricted | \$ (3,640.67) | \$ 16,140.41 | \$ (286.89) | \$ 8,670.35 | \$ 6,915.03 | \$ 4,276.71 |
| Total Fund Balance | (3,640.67) | 16,140.41 | (286.89) | 8,670.35 | 6,915.03 | 4,276.71 |
| Total liabilities and fund balances | \$ 2,371.61 | \$ 16,529.43 | \$ (27.53) | \$ 9,179.71 | \$ 37,290.51 | \$ 4,373.97 |
| | - | - | 0.00 | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Azzo Drain | Birchwood Park Drain | Bloomfield Glen Health Center Drain | Bloomfield Pines Drain | Brandywine Village Drain | Bungalows Drain |
|------------------------------------|----------------------|----------------------|-------------------------------------|------------------------|--------------------------|--------------------|
| Revenues | | | | | | |
| Special assessments | - | 5,000.00 | - | 2,500.00 | - | 2,500.00 |
| Charges for services | - | - | - | - | - | - |
| Investment income | 30.88 | 232.68 | 85.73 | 111.31 | 496.02 | 40.66 |
| Total Revenues | \$ 30.88 | \$ 5,232.68 | \$ 85.73 | \$ 2,611.31 | \$ 496.02 | \$ 2,540.66 |
| Expenditures | | | | | | |
| Contracted Services | \$ - | \$ 389.02 | \$ 259.36 | \$ 259.36 | \$ - | \$ 97.26 |
| Commodities | - | (5.38) | 76.72 | (3.69) | - | - |
| Internal Support Expenditures | - | 9,021.01 | 8,904.11 | 988.64 | - | - |
| Total Expenditures | \$ - | \$ 9,404.65 | \$ 9,240.19 | \$ 1,244.31 | \$ - | \$ 97.26 |
| Net change in fund balances | \$ 30.88 | \$ (4,171.97) | \$ (9,154.46) | \$ 1,367.00 | \$ 496.02 | \$ 2,443.40 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | (3,671.55) | 20,312.38 | 8,867.57 | 7,303.35 | 6,419.01 | 1,833.31 |
| September 30, 2023 | \$ (3,640.67) | \$ 16,140.41 | \$ (286.89) | \$ 8,670.35 | \$ 6,915.03 | \$ 4,276.71 |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Carrington Gardens Drain | Carrollton Hills Drain | Century Oaks Drain | Century Woods Drain | Chamberlin Farms Drain | Chelsea Park Drain |
|--|-----------------------------|---------------------------|-----------------------|------------------------|---------------------------|-----------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 14,078.48 | \$ 3,326.10 | \$ 41,262.49 | \$ 7,515.93 | \$ 4,443.86 | \$ 18,498.86 |
| Accrued interest receivable | 761.71 | 410.31 | 766.92 | 165.64 | 28.40 | 497.03 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 14,840.19 | \$ 3,736.41 | \$ 42,029.41 | \$ 7,681.57 | \$ 4,472.26 | \$ 18,995.89 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | 389.02 | 259.36 | 389.02 | 259.36 | 129.68 | 389.02 |
| Accrued liabilities and other | - | - | 60,112.94 | - | - | 0.10 |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 389.02 | \$ 259.36 | \$ 60,501.96 | \$ 259.36 | \$ 129.68 | \$ 389.12 |
| Fund Balance | | | | | | |
| Restricted | \$ 14,451.17 | \$ 3,477.05 | \$ (18,472.55) | \$ 7,422.21 | \$ 4,342.58 | \$ 18,606.77 |
| Total Fund Balance | 14,451.17 | 3,477.05 | (18,472.55) | 7,422.21 | 4,342.58 | 18,606.77 |
| Total liabilities and fund balances | \$ 14,840.19 | \$ 3,736.41 | \$ 42,029.41 | \$ 7,681.57 | \$ 4,472.26 | \$ 18,995.89 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Carrington Gardens Drain | Carrollton Hills Drain | Century Oaks Drain | Century Woods Drain | Chamberlin Farms Drain | Chelsea Park Drain |
|------------------------------------|-----------------------------|---------------------------|-----------------------|------------------------|---------------------------|-----------------------|
| Revenues | | | | | | |
| Special assessments | 550.00 | 950.00 | 15,000.00 | - | 1,000.00 | 12,500.00 |
| Charges for services | - | - | - | - | - | - |
| Investment income | 201.73 | 111.60 | 502.17 | 102.70 | 53.77 | 191.86 |
| Total Revenues | \$ 751.73 | \$ 1,061.60 | \$ 15,502.17 | \$ 102.70 | \$ 1,053.77 | \$ 12,691.86 |
| Expenditures | | | | | | |
| Contracted Services | \$ 389.02 | \$ 259.36 | \$ 389.02 | \$ 259.36 | \$ 129.68 | \$ 389.02 |
| Commodities | - | - | (4.06) | - | - | - |
| Internal Support Expenditures | 1,554.75 | 7,195.86 | 8,904.63 | - | - | 3,704.18 |
| Total Expenditures | \$ 1,943.77 | \$ 7,455.22 | \$ 9,289.59 | \$ 259.36 | \$ 129.68 | \$ 4,093.20 |
| Net change in fund balances | \$ (1,192.04) | \$ (6,393.62) | \$ 6,212.58 | \$ (156.66) | \$ 924.09 | \$ 8,598.66 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 15,643.21 | 9,870.67 | (24,685.13) | 7,578.87 | 3,418.49 | 10,008.11 |
| September 30, 2023 | \$ 14,451.17 | \$ 3,477.05 | \$ (18,472.55) | \$ 7,422.21 | \$ 4,342.58 | \$ 18,606.77 |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Chimney Hill Apartments Drain | Claremont Drain | Cloisters Drain | Cornerstone Condominiums Drain | Country Creek Drain | Cranbrook Ridge Drain |
|--|-------------------------------------|--------------------|--------------------|--------------------------------------|------------------------|--------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 10,456.23 | \$ 5,480.46 | \$ 5,486.06 | \$ 5,869.23 | \$ 116,159.14 | \$ 6,913.69 |
| Accrued interest receivable | (229.80) | 341.74 | 196.14 | 107.93 | 1,016.14 | 15.04 |
| Accounts Receivable | 119.13 | - | - | - | - | - |
| Total Assets | \$ 10,345.56 | \$ 5,822.20 | \$ 5,682.20 | \$ 5,977.16 | \$ 117,175.28 | \$ 6,928.73 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | 259.36 | 259.36 | 259.36 | 259.36 | 389.02 | 129.68 |
| Accrued liabilities and other | - | - | - | - | 93,889.97 | - |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 94,278.99 | \$ 129.68 |
| Fund Balance | | | | | | |
| Restricted | \$ 10,086.20 | \$ 5,562.84 | \$ 5,422.84 | \$ 5,717.80 | \$ 22,896.29 | \$ 6,799.05 |
| Total Fund Balance | 10,086.20 | 5,562.84 | 5,422.84 | 5,717.80 | 22,896.29 | 6,799.05 |
| Total liabilities and fund balances | \$ 10,345.56 | \$ 5,822.20 | \$ 5,682.20 | \$ 5,977.16 | \$ 117,175.28 | \$ 6,928.73 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Chimney Hill Apartments Drain | Claremont Drain | Cloisters Drain | Cornerstone Condominiums Drain | Country Creek Drain | Cranbrook Ridge Drain |
|------------------------------------|-------------------------------------|---------------------------|---------------------------|--------------------------------------|----------------------------|---------------------------|
| Revenues | | | | | | |
| Special assessments | - | 600.00 | 2,300.00 | - | 2,400.00 | 1,000.00 |
| Charges for services | - | - | - | - | - | - |
| Investment income | 141.69 | 72.03 | 61.80 | 85.57 | 1,628.62 | 86.50 |
| Total Revenues | \$ 141.69 | \$ 672.03 | \$ 2,361.80 | \$ 85.57 | \$ 4,028.62 | \$ 1,086.50 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 389.02 | \$ 129.68 |
| Commodities | - | - | - | - | (30.21) | - |
| Internal Support Expenditures | - | - | - | 479.45 | 12,141.92 | - |
| Total Expenditures | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 738.81 | \$ 12,500.73 | \$ 129.68 |
| Net change in fund balances | \$ (117.67) | \$ 412.67 | \$ 2,102.44 | \$ (653.24) | \$ (8,472.11) | \$ 956.82 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 10,203.87 | 5,150.17 | 3,320.40 | 6,371.04 | 31,368.40 | 5,842.23 |
| September 30, 2023 | <u><u>\$ 10,086.20</u></u> | <u><u>\$ 5,562.84</u></u> | <u><u>\$ 5,422.84</u></u> | <u><u>\$ 5,717.80</u></u> | <u><u>\$ 22,896.29</u></u> | <u><u>\$ 6,799.05</u></u> |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Crown Center Drain | Deer Point Drain | Delta Kelly Drain | Drakeshire Condominiums Drain | Eagle Creek Drain | Fairfield Estates Drain |
|--|-----------------------|---------------------|----------------------|-------------------------------------|----------------------|----------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 8,315.14 | \$ 10,564.31 | \$ (7,939.13) | \$ 5,345.45 | \$ 618.23 | \$ 5,037.14 |
| Accrued interest receivable | 44.88 | 3.94 | (13.29) | 47.12 | 33.62 | 136.62 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 8,360.02 | \$ 10,568.25 | \$ (7,952.42) | \$ 5,392.57 | \$ 651.85 | \$ 5,173.76 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | 720.00 | - | - | - |
| Due to other funds | 259.36 | 259.36 | 8,319.16 | 259.36 | - | 259.36 |
| Accrued liabilities and other | 2,800.00 | 250.00 | 9,894.00 | - | - | - |
| Accounts payable | - | - | 46.00 | - | - | - |
| Total Liabilities | \$ 3,059.36 | \$ 509.36 | \$ 18,979.16 | \$ 259.36 | \$ - | \$ 259.36 |
| Fund Balance | | | | | | |
| Restricted | \$ 5,300.66 | \$ 10,058.89 | \$ (26,931.58) | \$ 5,133.21 | \$ 651.85 | \$ 4,914.40 |
| Total Fund Balance | 5,300.66 | 10,058.89 | (26,931.58) | 5,133.21 | 651.85 | 4,914.40 |
| Total liabilities and fund balances | \$ 8,360.02 | \$ 10,568.25 | \$ (7,952.42) | \$ 5,392.57 | \$ 651.85 | \$ 5,173.76 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Crown Center Drain | Deer Point Drain | Delta Kelly Drain | Drakeshire Condominiums Drain | Eagle Creek Drain | Fairfield Estates Drain |
|------------------------------------|-----------------------|---------------------|-----------------------|-------------------------------------|----------------------|----------------------------|
| Revenues | | | | | | |
| Special assessments | 650.00 | - | - | - | - | 2,150.00 |
| Charges for services | - | - | - | - | - | - |
| Investment income | 109.36 | 143.11 | (108.18) | 73.92 | 22.70 | 57.12 |
| Total Revenues | \$ 759.36 | \$ 143.11 | \$ (108.18) | \$ 73.92 | \$ 22.70 | \$ 2,207.12 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 259.36 | \$ 3,012.66 | \$ 259.36 | \$ - | \$ 259.36 |
| Commodities | - | - | - | - | (2.21) | - |
| Internal Support Expenditures | - | - | 666.47 | - | 1,699.38 | 420.57 |
| Total Expenditures | \$ 259.36 | \$ 259.36 | \$ 3,679.13 | \$ 259.36 | \$ 1,697.17 | \$ 679.93 |
| Net change in fund balances | \$ 500.00 | \$ (116.25) | \$ (3,787.31) | \$ (185.44) | \$ (1,674.47) | \$ 1,527.19 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 4,800.66 | 10,175.14 | (23,144.27) | 5,318.65 | 2,326.32 | 3,387.21 |
| September 30, 2023 | <u>\$ 5,300.66</u> | <u>\$ 10,058.89</u> | <u>\$ (26,931.58)</u> | <u>\$ 5,133.21</u> | <u>\$ 651.85</u> | <u>\$ 4,914.40</u> |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Fairfield Meadows Drain | Fieldview Acres Drain | Golden Gate Estates Drain | Goodison Glen Drain | Goodison Place Drain | Goodison Vineyard Drain |
|--|----------------------------|--------------------------|------------------------------|------------------------|-------------------------|----------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 15,735.25 | \$ 5,486.55 | \$ 11,853.54 | \$ 3,809.93 | \$ 9,760.40 | \$ (385.99) |
| Accrued interest receivable | (3.73) | 7.58 | 89.45 | 38.32 | 500.28 | (0.72) |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 15,731.52 | \$ 5,494.13 | \$ 11,942.99 | \$ 3,848.25 | \$ 10,260.68 | \$ (386.71) |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | - | 259.36 | - | 97.26 | 389.02 | - |
| Accrued liabilities and other | 12,051.18 | - | 8,695.39 | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 12,051.18 | \$ 259.36 | \$ 8,695.39 | \$ 97.26 | \$ 389.02 | \$ - |
| Fund Balance | | | | | | |
| Restricted | \$ 3,680.34 | \$ 5,234.77 | \$ 3,247.60 | \$ 3,750.99 | \$ 9,871.66 | \$ (386.71) |
| Total Fund Balance | 3,680.34 | 5,234.77 | 3,247.60 | 3,750.99 | 9,871.66 | (386.71) |
| Total liabilities and fund balances | \$ 15,731.52 | \$ 5,494.13 | \$ 11,942.99 | \$ 3,848.25 | \$ 10,260.68 | \$ (386.71) |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Fairfield Meadows Drain | Fieldview Acres Drain | Golden Gate Estates Drain | Goodison Glen Drain | Goodison Place Drain | Goodison Vineyard Drain |
|------------------------------------|----------------------------|---------------------------|------------------------------|---------------------------|---------------------------|----------------------------|
| Revenues | | | | | | |
| Special assessments | - | 1,150.00 | - | 450.00 | 550.00 | - |
| Charges for services | - | - | - | - | - | - |
| Investment income | 208.58 | 68.42 | 159.59 | 48.88 | 134.84 | (5.29) |
| Total Revenues | \$ 208.58 | \$ 1,218.42 | \$ 159.59 | \$ 498.88 | \$ 684.84 | \$ (5.29) |
| Expenditures | | | | | | |
| Contracted Services | \$ - | \$ 259.36 | \$ - | \$ 97.26 | \$ 419.02 | \$ - |
| Commodities | - | - | - | - | 76.41 | - |
| Internal Support Expenditures | - | - | 244.72 | - | 777.13 | - |
| Total Expenditures | \$ - | \$ 259.36 | \$ 244.72 | \$ 97.26 | \$ 1,272.56 | \$ - |
| Net change in fund balances | \$ 208.58 | \$ 959.06 | \$ (85.13) | \$ 401.62 | \$ (587.72) | \$ (5.29) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 3,471.76 | 4,275.71 | 3,332.73 | 3,349.37 | 10,459.38 | (381.42) |
| September 30, 2023 | <u><u>\$ 3,680.34</u></u> | <u><u>\$ 5,234.77</u></u> | <u><u>\$ 3,247.60</u></u> | <u><u>\$ 3,750.99</u></u> | <u><u>\$ 9,871.66</u></u> | <u><u>\$ (386.71)</u></u> |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Gramercy Ridge Drain | Green Lake Crossing Drain | Greenpointe Condominiums Drain | Greenpointe North Drain | Guardian Angel Drain | Halstead Pontiac Trail Drain |
|--|-------------------------|------------------------------|--------------------------------------|----------------------------|-------------------------|---------------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 39,036.12 | \$ 4,286.48 | \$ 17,233.92 | \$ 1,145.73 | \$ 151,970.08 | \$ 9,965.29 |
| Accrued interest receivable | (90.32) | 54.67 | 93.91 | 60.29 | 872.03 | 284.47 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 38,945.80 | \$ 4,341.15 | \$ 17,327.83 | \$ 1,206.02 | \$ 152,842.11 | \$ 10,249.76 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | - | 259.36 | 259.36 | 490.12 | - | 259.36 |
| Accrued liabilities and other | 38,861.46 | - | 8,000.00 | - | 110,102.34 | - |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 38,861.46 | \$ 259.36 | \$ 8,259.36 | \$ 490.12 | \$ 110,102.34 | \$ 259.36 |
| Fund Balance | | | | | | |
| Restricted | \$ 84.34 | \$ 4,081.79 | \$ 9,068.47 | \$ 715.90 | \$ 42,739.77 | \$ 9,990.40 |
| Total Fund Balance | 84.34 | 4,081.79 | 9,068.47 | 715.90 | 42,739.77 | 9,990.40 |
| Total liabilities and fund balances | \$ 38,945.80 | \$ 4,341.15 | \$ 17,327.83 | \$ 1,206.02 | \$ 152,842.11 | \$ 10,249.76 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Gramercy Ridge Drain | Green Lake Crossing Drain | Greenpointe Condominiums Drain | Greenpointe North Drain | Guardian Angel Drain | Halstead Pontiac Trail Drain |
|------------------------------------|-------------------------|------------------------------|--------------------------------------|----------------------------|-------------------------|---------------------------------|
| Revenues | | | | | | |
| Special assessments | - | 2,500.00 | 5,000.00 | 5,000.00 | - | - |
| Charges for services | - | - | - | - | - | - |
| Investment income | 517.48 | 56.40 | 202.22 | 15.65 | 2,014.55 | 141.33 |
| Total Revenues | \$ 517.48 | \$ 2,556.40 | \$ 5,202.22 | \$ 5,015.65 | \$ 2,014.55 | \$ 141.33 |
| Expenditures | | | | | | |
| Contracted Services | \$ - | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ - | \$ 259.36 |
| Commodities | - | (4.87) | - | (251.07) | - | - |
| Internal Support Expenditures | - | 2,051.44 | 152.76 | 13,942.06 | - | 542.02 |
| Total Expenditures | \$ - | \$ 2,305.93 | \$ 412.12 | \$ 13,950.35 | \$ - | \$ 801.38 |
| Net change in fund balances | \$ 517.48 | \$ 250.47 | \$ 4,790.10 | \$ (8,934.70) | \$ 2,014.55 | \$ (660.05) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | (433.14) | 3,831.32 | 4,278.37 | 9,650.60 | 40,725.22 | 10,650.45 |
| September 30, 2023 | \$ 84.34 | \$ 4,081.79 | \$ 9,068.47 | \$ 715.90 | \$ 42,739.77 | \$ 9,990.40 |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Heights Drain | Hidden Creek Drain | Hidden Creek of Oakland Township Drain | High Meadows Drain | Hills of Kings Point Drain | Hills of Oakland Drain |
|--|---------------------|--------------------|--|--------------------|----------------------------|------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 14,814.62 | \$ 3,608.68 | \$ (7,583.95) | \$ 8,916.69 | \$ 14,563.77 | \$ 20,457.43 |
| Accrued interest receivable | 407.24 | 18.19 | (16.31) | 95.54 | (59.38) | 124.43 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 15,221.86 | \$ 3,626.87 | \$ (7,600.26) | \$ 9,012.23 | \$ 14,504.39 | \$ 20,581.86 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | 389.02 | 129.68 | - | 129.68 | 259.36 | 389.02 |
| Accrued liabilities and other | - | - | - | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 389.02 | \$ 129.68 | \$ - | \$ 129.68 | \$ 259.36 | \$ 389.02 |
| Fund Balance | | | | | | |
| Restricted | \$ 14,832.84 | \$ 3,497.19 | \$ (7,600.26) | \$ 8,882.55 | \$ 14,245.03 | \$ 20,192.84 |
| Total Fund Balance | 14,832.84 | 3,497.19 | (7,600.26) | 8,882.55 | 14,245.03 | 20,192.84 |
| Total liabilities and fund balances | \$ 15,221.86 | \$ 3,626.87 | \$ (7,600.26) | \$ 9,012.23 | \$ 14,504.39 | \$ 20,581.86 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Heights Drain | Hidden Creek Drain | Hidden Creek of Oakland Township Drain | High Meadows Drain | Hills of Kings Point Drain | Hills of Oakland Drain |
|------------------------------------|---------------------|----------------------|--|--------------------|----------------------------|------------------------|
| Revenues | | | | | | |
| Special assessments | - | - | - | - | 800.00 | 2,500.00 |
| Charges for services | - | - | - | - | - | - |
| Investment income | 200.96 | 61.45 | (103.52) | 119.75 | 200.44 | 258.55 |
| Total Revenues | \$ 200.96 | \$ 61.45 | \$ (103.52) | \$ 119.75 | \$ 1,000.44 | \$ 2,758.55 |
| Expenditures | | | | | | |
| Contracted Services | \$ 389.02 | \$ 129.68 | \$ - | \$ 129.68 | \$ 259.36 | \$ 389.02 |
| Commodities | - | - | - | - | - | - |
| Internal Support Expenditures | - | 1,485.90 | - | - | 1,107.36 | 186.14 |
| Total Expenditures | \$ 389.02 | \$ 1,615.58 | \$ - | \$ 129.68 | \$ 1,366.72 | \$ 575.16 |
| Net change in fund balances | \$ (188.06) | \$ (1,554.13) | \$ (103.52) | \$ (9.93) | \$ (366.28) | \$ 2,183.39 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 15,020.90 | 5,051.32 | (7,496.74) | 8,892.48 | 14,611.31 | 18,009.45 |
| September 30, 2023 | \$ 14,832.84 | \$ 3,497.19 | \$ (7,600.26) | \$ 8,882.55 | \$ 14,245.03 | \$ 20,192.84 |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Huntwood Meadows Drain | Kingsridge Drain | Kirklands Drain | Knollwood Commons Drain | Knorrwood Pines West Drain | Lagoons West Bloomfield Drain |
|--|---------------------------|--------------------|--------------------|----------------------------|-------------------------------|----------------------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 26,965.24 | \$ 3,993.00 | \$ 5,653.52 | \$ 3,964.70 | \$ 13,137.66 | \$ 6,526.92 |
| Accrued interest receivable | (20.31) | 516.37 | 400.04 | 241.52 | 135.68 | 99.23 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 26,944.93 | \$ 4,509.37 | \$ 6,053.56 | \$ 4,206.22 | \$ 13,273.34 | \$ 6,626.15 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | 259.36 | 1,166.62 | 7,920.07 | 259.36 | 259.36 | 259.36 |
| Accrued liabilities and other | 16,409.53 | - | - | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 16,668.89 | \$ 1,166.62 | \$ 7,920.07 | \$ 259.36 | \$ 259.36 | \$ 259.36 |
| Fund Balance | | | | | | |
| Restricted | \$ 10,276.04 | \$ 3,342.75 | \$ (1,866.51) | \$ 3,946.86 | \$ 13,013.98 | \$ 6,366.79 |
| Total Fund Balance | 10,276.04 | 3,342.75 | (1,866.51) | 3,946.86 | 13,013.98 | 6,366.79 |
| Total liabilities and fund balances | \$ 26,944.93 | \$ 4,509.37 | \$ 6,053.56 | \$ 4,206.22 | \$ 13,273.34 | \$ 6,626.15 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Huntwood Meadows Drain | Kingsridge Drain | Kirklands Drain | Knollwood Commons Drain | Knorrwood Pines West Drain | Lagoons West Bloomfield Drain |
|------------------------------------|---------------------------|---------------------|----------------------|----------------------------|-------------------------------|----------------------------------|
| Revenues | | | | | | |
| Special assessments | 650.00 | 10,000.00 | 10,000.00 | 2,500.00 | 4,000.00 | 5,000.00 |
| Charges for services | - | - | - | - | - | - |
| Investment income | 357.02 | 6.90 | 32.95 | 42.56 | 153.66 | 75.16 |
| Total Revenues | \$ 1,007.02 | \$ 10,006.90 | \$ 10,032.95 | \$ 2,542.56 | \$ 4,153.66 | \$ 5,075.16 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 |
| Commodities | - | (25.53) | (32.51) | - | - | (140.38) |
| Internal Support Expenditures | 303.40 | 2,955.21 | 3,839.64 | 422.55 | 554.31 | 8,262.95 |
| Total Expenditures | \$ 562.76 | \$ 3,189.04 | \$ 4,066.49 | \$ 681.91 | \$ 813.67 | \$ 8,381.93 |
| Net change in fund balances | \$ 444.26 | \$ 6,817.86 | \$ 5,966.46 | \$ 1,860.65 | \$ 3,339.99 | \$ (3,306.77) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 9,831.78 | (3,475.11) | (7,832.97) | 2,086.21 | 9,673.99 | 9,673.56 |
| September 30, 2023 | \$ 10,276.04 | \$ 3,342.75 | \$ (1,866.51) | \$ 3,946.86 | \$ 13,013.98 | \$ 6,366.79 |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Lakeview Woodland Ridge Drain | Legacy Woods Drain | Lochaven Woods Drain | Maple Creek Drain | Maple Creek Office South Drain | Maple Park Office Center Drain |
|--|-------------------------------------|-----------------------|-------------------------|----------------------|--------------------------------------|--------------------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 11,464.09 | \$ 13,346.45 | \$ (6,614.40) | \$ 19,398.26 | \$ 1,722.04 | \$ 11,235.13 |
| Accrued interest receivable | 69.13 | 31.52 | (9.26) | 1,286.27 | (19.61) | 109.50 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 11,533.22 | \$ 13,377.97 | \$ (6,623.66) | \$ 20,684.53 | \$ 1,702.43 | \$ 11,344.63 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | - | - | - | 7,935.16 | - | 259.36 |
| Accrued liabilities and other | 6,708.30 | 34,279.99 | - | - | 6,625.80 | - |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 6,708.30 | \$ 34,279.99 | \$ - | \$ 7,935.16 | \$ 6,625.80 | \$ 259.36 |
| Fund Balance | | | | | | |
| Restricted | \$ 4,824.92 | \$ (20,902.02) | \$ (6,623.66) | \$ 12,749.37 | \$ (4,923.37) | \$ 11,085.27 |
| Total Fund Balance | 4,824.92 | (20,902.02) | (6,623.66) | 12,749.37 | (4,923.37) | 11,085.27 |
| Total liabilities and fund balances | \$ 11,533.22 | \$ 13,377.97 | \$ (6,623.66) | \$ 20,684.53 | \$ 1,702.43 | \$ 11,344.63 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Lakeview Woodland Ridge Drain | Legacy Woods Drain | Lochaven Woods Drain | Maple Creek Drain | Maple Creek Office South Drain | Maple Park Office Center Drain |
|------------------------------------|-------------------------------------|-----------------------|-------------------------|----------------------|--------------------------------------|--------------------------------------|
| Revenues | | | | | | |
| Special assessments | - | - | - | 25,000.00 | - | - |
| Charges for services | - | - | - | - | - | - |
| Investment income | 151.95 | 176.90 | (90.28) | 138.48 | 25.73 | 151.78 |
| Total Revenues | \$ 151.95 | \$ 176.90 | \$ (90.28) | \$ 25,138.48 | \$ 25.73 | \$ 151.78 |
| Expenditures | | | | | | |
| Contracted Services | \$ - | \$ - | \$ - | \$ 389.02 | \$ - | \$ 259.36 |
| Commodities | - | - | - | - | - | - |
| Internal Support Expenditures | - | - | - | 1,323.28 | 1,438.60 | - |
| Total Expenditures | \$ - | \$ - | \$ - | \$ 1,712.30 | \$ 1,438.60 | \$ 259.36 |
| Net change in fund balances | \$ 151.95 | \$ 176.90 | \$ (90.28) | \$ 23,426.18 | \$ (1,412.87) | \$ (107.58) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 4,672.97 | (21,078.92) | (6,533.38) | (10,676.81) | (3,510.50) | 11,192.85 |
| September 30, 2023 | <u>\$ 4,824.92</u> | <u>\$ (20,902.02)</u> | <u>\$ (6,623.66)</u> | <u>\$ 12,749.37</u> | <u>\$ (4,923.37)</u> | <u>\$ 11,085.27</u> |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Maple Place Condominiums Drain | Maple Place Villas Drain | Maple Place Woods Drain | Maple West Retail Center Drain | Maplecroft Drain | Mapleridge Condominiums Drain |
|--|--------------------------------------|-----------------------------|----------------------------|--------------------------------------|--------------------|-------------------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 11,179.39 | \$ 8,663.12 | \$ 4,293.44 | \$ 22.46 | \$ 2,397.19 | \$ 5,495.28 |
| Accrued interest receivable | 1.74 | 24.94 | 27.37 | 2.74 | 50.47 | 8.02 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 11,181.13 | \$ 8,688.06 | \$ 4,320.81 | \$ 25.20 | \$ 2,447.66 | \$ 5,503.30 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | 259.36 | 259.36 | 259.36 | - | - | 259.36 |
| Accrued liabilities and other | 4,500.00 | - | - | - | 5,824.88 | - |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 4,759.36 | \$ 259.36 | \$ 259.36 | \$ - | \$ 5,824.88 | \$ 259.36 |
| Fund Balance | | | | | | |
| Restricted | \$ 6,421.77 | \$ 8,428.70 | \$ 4,061.45 | \$ 25.20 | \$ (3,377.22) | \$ 5,243.94 |
| Total Fund Balance | 6,421.77 | 8,428.70 | 4,061.45 | 25.20 | (3,377.22) | 5,243.94 |
| Total liabilities and fund balances | \$ 11,181.13 | \$ 8,688.06 | \$ 4,320.81 | \$ 25.20 | \$ 2,447.66 | \$ 5,503.30 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Maple Place Condominiums Drain | Maple Place Villas Drain | Maple Place Woods Drain | Maple West Retail Center Drain | Maplecroft Drain | Mapleridge Condominiums Drain |
|------------------------------------|--------------------------------------|-----------------------------|----------------------------|--------------------------------------|----------------------|-------------------------------------|
| Revenues | | | | | | |
| Special assessments | 2,500.00 | 2,350.00 | - | - | 800.00 | 650.00 |
| Charges for services | - | - | - | - | - | - |
| Investment income | 160.46 | 112.34 | 73.40 | 0.30 | 26.89 | 71.92 |
| Total Revenues | \$ 2,660.46 | \$ 2,462.34 | \$ 73.40 | \$ 0.30 | \$ 826.89 | \$ 721.92 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ - | \$ - | \$ 259.36 |
| Commodities | - | (7.11) | (9.59) | - | - | - |
| Internal Support Expenditures | 2,317.88 | 1,892.32 | 2,474.90 | - | - | - |
| Total Expenditures | \$ 2,577.24 | \$ 2,144.57 | \$ 2,724.67 | \$ - | \$ - | \$ 259.36 |
| Net change in fund balances | \$ 83.22 | \$ 317.77 | \$ (2,651.27) | \$ 0.30 | \$ 826.89 | \$ 462.56 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 6,338.55 | 8,110.93 | 6,712.72 | 24.90 | (4,204.11) | 4,781.38 |
| September 30, 2023 | \$ 6,421.77 | \$ 8,428.70 | \$ 4,061.45 | \$ 25.20 | \$ (3,377.22) | \$ 5,243.94 |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Maplewoods North Drain | Meadowridge Estates Drain | Mission Springs Drain | Northwoods Forest Drain | Oak Grove Drain | Oakbrooke Condominiums Drain |
|--|---------------------------|------------------------------|--------------------------|----------------------------|--------------------|------------------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 32,033.68 | \$ 7,316.85 | \$ (1,667.00) | \$ 5,495.40 | \$ 8,314.57 | \$ 5,661.28 |
| Accrued interest receivable | 210.74 | 6.82 | 29.11 | 158.89 | 45.42 | 56.44 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 32,244.42 | \$ 7,323.67 | \$ (1,637.89) | \$ 5,654.29 | \$ 8,359.99 | \$ 5,717.72 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | 259.36 | 259.36 | 490.12 | 259.36 | - | 259.36 |
| Accrued liabilities and other | 22,762.85 | - | - | - | 7,423.11 | - |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 23,022.21 | \$ 259.36 | \$ 490.12 | \$ 259.36 | \$ 7,423.11 | \$ 259.36 |
| Fund Balance | | | | | | |
| Restricted | \$ 9,222.21 | \$ 7,064.31 | \$ (2,128.01) | \$ 5,394.93 | \$ 936.88 | \$ 5,458.36 |
| Total Fund Balance | 9,222.21 | 7,064.31 | (2,128.01) | 5,394.93 | 936.88 | 5,458.36 |
| Total liabilities and fund balances | \$ 32,244.42 | \$ 7,323.67 | \$ (1,637.89) | \$ 5,654.29 | \$ 8,359.99 | \$ 5,717.72 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Maplewoods North Drain | Meadowridge Estates Drain | Mission Springs Drain | Northwoods Forest Drain | Oak Grove Drain | Oakbrooke Condominiums Drain |
|------------------------------------|---------------------------|------------------------------|--------------------------|----------------------------|------------------|------------------------------------|
| Revenues | | | | | | |
| Special assessments | 1,500.00 | 400.00 | 2,500.00 | 450.00 | - | 2,500.00 |
| Charges for services | - | - | - | - | - | - |
| Investment income | 415.69 | 127.07 | 19.49 | 73.16 | 108.90 | 68.39 |
| Total Revenues | \$ 1,915.69 | \$ 527.07 | \$ 2,519.49 | \$ 523.16 | \$ 108.90 | \$ 2,568.39 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 259.36 | \$ 621.86 | \$ 259.36 | \$ - | \$ 259.36 |
| Commodities | (3.56) | - | (3.24) | - | - | - |
| Internal Support Expenditures | 930.50 | 3,226.48 | 7,815.14 | - | - | 841.11 |
| Total Expenditures | \$ 1,186.30 | \$ 3,485.84 | \$ 8,433.76 | \$ 259.36 | \$ - | \$ 1,100.47 |
| Net change in fund balances | \$ 729.39 | \$ (2,958.77) | \$ (5,914.27) | \$ 263.80 | \$ 108.90 | \$ 1,467.92 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 8,492.82 | 10,023.08 | 3,786.26 | 5,131.13 | 827.98 | 3,990.44 |
| September 30, 2023 | \$ 9,222.21 | \$ 7,064.31 | \$ (2,128.01) | \$ 5,394.93 | \$ 936.88 | \$ 5,458.36 |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Oakland Crest Drain | Oakland Farm Drain | Oakland Hunt Drive | Oakland Knolls Drain | Oakland Meadows Drain | Orchard Lake Woods Drain |
|--|------------------------|-----------------------|-----------------------|-------------------------|--------------------------|-----------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 77,405.89 | \$ 24,666.68 | \$ 273,732.44 | \$ 40,201.69 | \$ 14,835.92 | \$ 9,422.00 |
| Accrued interest receivable | 442.05 | 40.72 | 901.23 | 189.22 | 183.23 | 47.00 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 77,847.94 | \$ 24,707.40 | \$ 274,633.67 | \$ 40,390.91 | \$ 15,019.15 | \$ 9,469.00 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | - | 389.02 | - | 259.36 | 259.36 | 389.02 |
| Accrued liabilities and other | 58,257.75 | 384.68 | 228,824.83 | 29,279.00 | - | - |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 58,257.75 | \$ 773.70 | \$ 228,824.83 | \$ 29,538.36 | \$ 259.36 | \$ 389.02 |
| Fund Balance | | | | | | |
| Restricted | \$ 19,590.19 | \$ 23,933.70 | \$ 45,808.84 | \$ 10,852.55 | \$ 14,759.79 | \$ 9,079.98 |
| Total Fund Balance | 19,590.19 | 23,933.70 | 45,808.84 | 10,852.55 | 14,759.79 | 9,079.98 |
| Total liabilities and fund balances | \$ 77,847.94 | \$ 24,707.40 | \$ 274,633.67 | \$ 40,390.91 | \$ 15,019.15 | \$ 9,469.00 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Oakland Crest Drain | Oakland Farm Drain | Oakland Hunt Drive | Oakland Knolls Drain | Oakland Meadows Drain | Orchard Lake Woods Drain |
|------------------------------------|------------------------|-----------------------|-----------------------|-------------------------|--------------------------|-----------------------------|
| Revenues | | | | | | |
| Special assessments | - | 8,300.00 | - | 2,000.00 | - | 7,500.00 |
| Charges for services | - | - | - | - | - | - |
| Investment income | 1,051.98 | 321.64 | 3,677.71 | 522.25 | 201.00 | 208.80 |
| Total Revenues | \$ 1,051.98 | \$ 8,621.64 | \$ 3,677.71 | \$ 2,522.25 | \$ 201.00 | \$ 7,708.80 |
| Expenditures | | | | | | |
| Contracted Services | \$ - | \$ 389.02 | \$ - | \$ 259.36 | \$ 259.36 | \$ 389.02 |
| Commodities | - | (9.08) | (48.66) | - | - | (190.23) |
| Internal Support Expenditures | 2,467.79 | 6,322.80 | 11,163.94 | - | 275.56 | 12,890.26 |
| Total Expenditures | \$ 2,467.79 | \$ 6,702.74 | \$ 11,115.28 | \$ 259.36 | \$ 534.92 | \$ 13,089.05 |
| Net change in fund balances | \$ (1,415.81) | \$ 1,918.90 | \$ (7,437.57) | \$ 2,262.89 | \$ (333.92) | \$ (5,380.25) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 21,006.00 | 22,014.80 | 53,246.41 | 8,589.66 | 15,093.71 | 14,460.23 |
| September 30, 2023 | \$ 19,590.19 | \$ 23,933.70 | \$ 45,808.84 | \$ 10,852.55 | \$ 14,759.79 | \$ 9,079.98 |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Orchard Ridge Drain | Orchards Condominiums Drain | Paint Creek Estates Drain | Palais Le Duc Drain | Park Ridge Drain | Park Ridge South Drain |
|--|------------------------|-----------------------------------|------------------------------|------------------------|---------------------|---------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 54,077.73 | \$ 5,487.21 | \$ 4,934.23 | \$ 5,500.51 | \$ 10,528.46 | \$ 10,016.92 |
| Accrued interest receivable | 368.00 | 23.15 | 82.76 | 18.49 | 350.05 | 187.66 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 54,445.73 | \$ 5,510.36 | \$ 5,016.99 | \$ 5,519.00 | \$ 10,878.51 | \$ 10,204.58 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | 259.36 | 259.36 | 259.36 | 259.36 | 259.36 | 259.36 |
| Accrued liabilities and other | 50,122.61 | - | - | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 50,381.97 | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 |
| Fund Balance | | | | | | |
| Restricted | \$ 4,063.76 | \$ 5,251.00 | \$ 4,757.63 | \$ 5,259.64 | \$ 10,619.15 | \$ 9,945.22 |
| Total Fund Balance | 4,063.76 | 5,251.00 | 4,757.63 | 5,259.64 | 10,619.15 | 9,945.22 |
| Total liabilities and fund balances | \$ 54,445.73 | \$ 5,510.36 | \$ 5,016.99 | \$ 5,519.00 | \$ 10,878.51 | \$ 10,204.58 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Orchard Ridge Drain | Orchards Condominiums Drain | Paint Creek Estates Drain | Palais Le Duc Drain | Park Ridge Drain | Park Ridge South Drain |
|------------------------------------|------------------------|-----------------------------------|------------------------------|------------------------|---------------------|---------------------------|
| Revenues | | | | | | |
| Special assessments | 2,500.00 | 1,100.00 | 1,000.00 | 700.00 | 3,100.00 | 5,000.00 |
| Charges for services | 1,700.00 | - | - | - | - | - |
| Investment income | 726.97 | 68.47 | 67.58 | 71.34 | 121.97 | 107.16 |
| Total Revenues | \$ 4,926.97 | \$ 1,168.47 | \$ 1,067.58 | \$ 771.34 | \$ 3,221.97 | \$ 5,107.16 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 |
| Commodities | (7.11) | - | - | - | - | (6.07) |
| Internal Support Expenditures | 4,714.11 | - | 997.78 | - | - | 2,613.46 |
| Total Expenditures | \$ 4,966.36 | \$ 259.36 | \$ 1,257.14 | \$ 259.36 | \$ 259.36 | \$ 2,866.75 |
| Net change in fund balances | \$ (39.39) | \$ 909.11 | \$ (189.56) | \$ 511.98 | \$ 2,962.61 | \$ 2,240.41 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 4,103.15 | 4,341.89 | 4,947.19 | 4,747.66 | 7,656.54 | 7,704.81 |
| September 30, 2023 | \$ 4,063.76 | \$ 5,251.00 | \$ 4,757.63 | \$ 5,259.64 | \$ 10,619.15 | \$ 9,945.22 |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Peggy Street Drain | Pembroke Park Drain | Perrytown Estates Drain | Pilgrim Hills Estates Drain | Pilgrim Hills West Bloomfield Drain | Pine Lake North Drain |
|--|-----------------------|------------------------|----------------------------|--------------------------------|---|--------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 6,655.71 | \$ 5,485.72 | \$ 5,509.63 | \$ 5,305.34 | \$ 4,119.87 | \$ 5,345.34 |
| Accrued interest receivable | 95.25 | 321.37 | 26.53 | 28.54 | (5.47) | 5.64 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 6,750.96 | \$ 5,807.09 | \$ 5,536.16 | \$ 5,333.88 | \$ 4,114.40 | \$ 5,350.98 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | 259.36 | 259.36 | 259.36 | 259.36 | 259.36 | 259.36 |
| Accrued liabilities and other | - | - | - | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 |
| Fund Balance | | | | | | |
| Restricted | \$ 6,491.60 | \$ 5,547.73 | \$ 5,276.80 | \$ 5,074.52 | \$ 3,855.04 | \$ 5,091.62 |
| Total Fund Balance | 6,491.60 | 5,547.73 | 5,276.80 | 5,074.52 | 3,855.04 | 5,091.62 |
| Total liabilities and fund balances | \$ 6,750.96 | \$ 5,807.09 | \$ 5,536.16 | \$ 5,333.88 | \$ 4,114.40 | \$ 5,350.98 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Peggy Street Drain | Pembroke Park Drain | Perrytown Estates Drain | Pilgrim Hills Estates Drain | Pilgrim Hills West Bloomfield Drain | Pine Lake North Drain |
|------------------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|---|---------------------------|
| Revenues | | | | | | |
| Special assessments | - | 550.00 | 950.00 | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Investment income | 91.32 | 72.45 | 69.60 | 74.79 | 73.82 | 74.19 |
| Total Revenues | \$ 91.32 | \$ 622.45 | \$ 1,019.60 | \$ 74.79 | \$ 73.82 | \$ 74.19 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 |
| Commodities | - | - | - | (3.69) | (29.21) | - |
| Internal Support Expenditures | - | - | - | 556.93 | 6,574.44 | 81.86 |
| Total Expenditures | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 812.60 | \$ 6,804.59 | \$ 341.22 |
| Net change in fund balances | \$ (168.04) | \$ 363.09 | \$ 760.24 | \$ (737.81) | \$ (6,730.77) | \$ (267.03) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 6,659.64 | 5,184.64 | 4,516.56 | 5,812.33 | 10,585.81 | 5,358.65 |
| September 30, 2023 | <u><u>\$ 6,491.60</u></u> | <u><u>\$ 5,547.73</u></u> | <u><u>\$ 5,276.80</u></u> | <u><u>\$ 5,074.52</u></u> | <u><u>\$ 3,855.04</u></u> | <u><u>\$ 5,091.62</u></u> |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Pines Leigh Drain | Pinnacle Drain | Pleasant Lake North Drain | Plum Creek Drain | Pond Vallee Drain | Prescott Park Drain |
|--|----------------------|---------------------|------------------------------|---------------------|----------------------|------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 1,837.27 | \$ 40,582.49 | \$ 5,529.65 | \$ 2,683.17 | \$ 5,464.34 | \$ 40,372.22 |
| Accrued interest receivable | 6.47 | 122.97 | (16.22) | 78.35 | 87.77 | (3.83) |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 1,843.74 | \$ 40,705.46 | \$ 5,513.43 | \$ 2,761.52 | \$ 5,552.11 | \$ 40,368.39 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | - | - | 6,572.66 | 259.36 | 259.36 | - |
| Accrued liabilities and other | 3,978.01 | 64,461.02 | - | - | - | 46,481.00 |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 3,978.01 | \$ 64,461.02 | \$ 6,572.66 | \$ 259.36 | \$ 259.36 | \$ 46,481.00 |
| Fund Balance | | | | | | |
| Restricted | \$ (2,134.27) | \$ (23,755.56) | \$ (1,059.23) | \$ 2,502.16 | \$ 5,292.75 | \$ (6,112.61) |
| Total Fund Balance | (2,134.27) | (23,755.56) | (1,059.23) | 2,502.16 | 5,292.75 | (6,112.61) |
| Total liabilities and fund balances | \$ 1,843.74 | \$ 40,705.46 | \$ 5,513.43 | \$ 2,761.52 | \$ 5,552.11 | \$ 40,368.39 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Pines Leigh Drain | Pinnacle Drain | Pleasant Lake North Drain | Plum Creek Drain | Pond Vallee Drain | Prescott Park Drain |
|------------------------------------|-----------------------------|------------------------------|------------------------------|---------------------------|---------------------------|-----------------------------|
| Revenues | | | | | | |
| Special assessments | 800.00 | - | 10,000.00 | 2,500.00 | 1,450.00 | - |
| Charges for services | - | - | - | - | - | - |
| Investment income | 19.46 | 537.99 | 22.43 | 23.18 | 66.67 | 587.18 |
| Total Revenues | \$ 819.46 | \$ 537.99 | \$ 10,022.43 | \$ 2,523.18 | \$ 1,516.67 | \$ 587.18 |
| Expenditures | | | | | | |
| Contracted Services | \$ - | \$ - | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ - |
| Commodities | - | - | - | - | - | - |
| Internal Support Expenditures | - | - | 2,011.25 | 40.63 | - | 1,893.18 |
| Total Expenditures | \$ - | \$ - | \$ 2,270.61 | \$ 299.99 | \$ 259.36 | \$ 1,893.18 |
| Net change in fund balances | \$ 819.46 | \$ 537.99 | \$ 7,751.82 | \$ 2,223.19 | \$ 1,257.31 | \$ (1,306.00) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | (2,953.73) | (24,293.55) | (8,811.05) | 278.97 | 4,035.44 | (4,806.61) |
| September 30, 2023 | <u><u>\$ (2,134.27)</u></u> | <u><u>\$ (23,755.56)</u></u> | <u><u>\$ (1,059.23)</u></u> | <u><u>\$ 2,502.16</u></u> | <u><u>\$ 5,292.75</u></u> | <u><u>\$ (6,112.61)</u></u> |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Professional Village of West Bloomfield | Ramsgate Farms Drain | Ravines West Bloomfield Drain | Reserve Beverly Crest Drain | Royal Pointe Drain | Royal View Drain |
|--|---|-------------------------|----------------------------------|--------------------------------|-----------------------|---------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 2,516.26 | \$ 7,533.92 | \$ 5,466.07 | \$ 5,714.73 | \$ 18,733.76 | \$ 21,316.23 |
| Accrued interest receivable | 10.05 | 48.44 | 9.49 | 4.23 | 16.62 | 154.10 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 2,526.31 | \$ 7,582.36 | \$ 5,475.56 | \$ 5,718.96 | \$ 18,750.38 | \$ 21,470.33 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | 259.36 | - | 259.36 | - | 389.02 | 259.36 |
| Accrued liabilities and other | - | 4,405.00 | - | 19,239.74 | 8,515.02 | - |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 259.36 | \$ 4,405.00 | \$ 259.36 | \$ 19,239.74 | \$ 8,904.04 | \$ 259.36 |
| Fund Balance | | | | | | |
| Restricted | \$ 2,266.95 | \$ 3,177.36 | \$ 5,216.20 | \$ (13,520.78) | \$ 9,846.34 | \$ 21,210.97 |
| Total Fund Balance | 2,266.95 | 3,177.36 | 5,216.20 | (13,520.78) | 9,846.34 | 21,210.97 |
| Total liabilities and fund balances | \$ 2,526.31 | \$ 7,582.36 | \$ 5,475.56 | \$ 5,718.96 | \$ 18,750.38 | \$ 21,470.33 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Professional Village of West Bloomfield | Ramsgate Farms Drain | Ravines West Bloomfield Drain | Reserve Beverly Crest Drain | Royal Pointe Drain | Royal View Drain |
|------------------------------------|---|---------------------------|----------------------------------|--------------------------------|---------------------------|----------------------------|
| Revenues | | | | | | |
| Special assessments | 800.00 | - | 450.00 | - | 2,500.00 | - |
| Charges for services | - | - | - | - | - | - |
| Investment income | 34.22 | 99.89 | 72.47 | 84.58 | 240.06 | 299.74 |
| Total Revenues | \$ 834.22 | \$ 99.89 | \$ 522.47 | \$ 84.58 | \$ 2,740.06 | \$ 299.74 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ - | \$ 259.36 | \$ - | \$ 389.02 | \$ 259.36 |
| Commodities | (7.38) | - | - | (12.17) | - | - |
| Internal Support Expenditures | 1,087.47 | - | - | 902.85 | 420.28 | 1,698.72 |
| Total Expenditures | \$ 1,339.45 | \$ - | \$ 259.36 | \$ 890.68 | \$ 809.30 | \$ 1,958.08 |
| Net change in fund balances | \$ (505.23) | \$ 99.89 | \$ 263.11 | \$ (806.10) | \$ 1,930.76 | \$ (1,658.34) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 2,772.18 | 3,077.47 | 4,953.09 | (12,714.68) | 7,915.58 | 22,869.31 |
| September 30, 2023 | <u><u>\$ 2,266.95</u></u> | <u><u>\$ 3,177.36</u></u> | <u><u>\$ 5,216.20</u></u> | <u><u>\$ (13,520.78)</u></u> | <u><u>\$ 9,846.34</u></u> | <u><u>\$ 21,210.97</u></u> |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Sherwood Creek Cluster Drain | Sherwood Forest Garden Dr | Shore North Drain | Silverbrook Villa Drain | Simsbury Condominiums Drain | Simsbury North Drain |
|--|---------------------------------|------------------------------|----------------------|----------------------------|-----------------------------------|-------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 8,477.93 | \$ (2,852.64) | \$ 6,313.99 | \$ 60,791.92 | \$ 10,278.80 | \$ 5,032.77 |
| Accrued interest receivable | 51.89 | 0.97 | 184.57 | (121.31) | (44.90) | 153.95 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 8,529.82 | \$ (2,851.67) | \$ 6,498.56 | \$ 60,670.61 | \$ 10,233.90 | \$ 5,186.72 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | 70,280.19 | - | - |
| Due to other funds | 12,790.12 | - | 259.36 | 74,975.81 | 259.36 | 259.36 |
| Accrued liabilities and other | - | - | - | - | - | - |
| Accounts payable | - | - | - | 5,000.00 | - | - |
| Total Liabilities | \$ 12,790.12 | \$ - | \$ 259.36 | \$ 150,256.00 | \$ 259.36 | \$ 259.36 |
| Fund Balance | | | | | | |
| Restricted | \$ (4,260.30) | \$ (2,851.67) | \$ 6,239.20 | \$ (89,585.39) | \$ 9,974.54 | \$ 4,927.36 |
| Total Fund Balance | (4,260.30) | (2,851.67) | 6,239.20 | (89,585.39) | 9,974.54 | 4,927.36 |
| Total liabilities and fund balances | \$ 8,529.82 | \$ (2,851.67) | \$ 6,498.56 | \$ 60,670.61 | \$ 10,233.90 | \$ 5,186.72 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Sherwood Creek Cluster Drain | Sherwood Forest Garden Dr | Shore North Drain | Silverbrook Villa Drain | Simsbury Condominiums Drain | Simsbury North Drain |
|------------------------------------|---------------------------------|------------------------------|----------------------|----------------------------|-----------------------------------|-------------------------|
| Revenues | | | | | | |
| Special assessments | 10,000.00 | - | - | 10,000.00 | 550.00 | - |
| Charges for services | - | - | - | - | - | - |
| Investment income | 56.91 | (38.92) | 86.79 | 55.10 | 138.88 | 72.34 |
| Total Revenues | \$ 10,056.91 | \$ (38.92) | \$ 86.79 | \$ 10,055.10 | \$ 688.88 | \$ 72.34 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ - | \$ 259.36 | \$ 75,539.55 | \$ 259.36 | \$ 259.36 |
| Commodities | - | - | - | - | - | - |
| Internal Support Expenditures | 1,658.71 | - | - | 19,335.92 | 293.09 | 287.68 |
| Total Expenditures | \$ 1,918.07 | \$ - | \$ 259.36 | \$ 94,875.47 | \$ 552.45 | \$ 547.04 |
| Net change in fund balances | \$ 8,138.84 | \$ (38.92) | \$ (172.57) | \$ (84,820.37) | \$ 136.43 | \$ (474.70) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | (12,399.14) | (2,812.75) | 6,411.77 | (4,765.02) | 9,838.11 | 5,402.06 |
| September 30, 2023 | \$ (4,260.30) | \$ (2,851.67) | \$ 6,239.20 | \$ (89,585.39) | \$ 9,974.54 | \$ 4,927.36 |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Simsbury Plaza Drain | Southwyck Drain | Stonebridge Drain | The Crossings Drain | The Legacy Drain | Thornberry Drain |
|--|-------------------------|---------------------|----------------------|------------------------|---------------------|---------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 2,771.37 | \$ 10,329.15 | \$ 24,711.90 | \$ 37,775.37 | \$ 5,148.55 | \$ 15,389.72 |
| Accrued interest receivable | 118.80 | 273.52 | 20.72 | 1,042.15 | 45.16 | (72.57) |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 2,890.17 | \$ 10,602.67 | \$ 24,732.62 | \$ 38,817.52 | \$ 5,193.71 | \$ 15,317.15 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | 259.36 | 259.36 | 259.36 | 648.38 | 259.36 | 259.36 |
| Accrued liabilities and other | - | - | - | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 648.38 | \$ 259.36 | \$ 259.36 |
| Fund Balance | | | | | | |
| Restricted | \$ 2,630.81 | \$ 10,343.31 | \$ 24,473.26 | \$ 38,169.14 | \$ 4,934.35 | \$ 15,057.79 |
| Total Fund Balance | 2,630.81 | 10,343.31 | 24,473.26 | 38,169.14 | 4,934.35 | 15,057.79 |
| Total liabilities and fund balances | \$ 2,890.17 | \$ 10,602.67 | \$ 24,732.62 | \$ 38,817.52 | \$ 5,193.71 | \$ 15,317.15 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Simsbury Plaza Drain | Southwyck Drain | Stonebridge Drain | The Crossings Drain | The Legacy Drain | Thornberry Drain |
|------------------------------------|-------------------------|---------------------|----------------------|------------------------|---------------------|---------------------|
| Revenues | | | | | | |
| Special assessments | 800.00 | 400.00 | 5,000.00 | 20,000.00 | 1,050.00 | - |
| Charges for services | - | - | - | - | - | - |
| Investment income | 47.28 | 137.20 | 321.96 | 465.56 | 67.05 | 207.06 |
| Total Revenues | \$ 847.28 | \$ 537.20 | \$ 5,321.96 | \$ 20,465.56 | \$ 1,117.05 | \$ 207.06 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 648.38 | \$ 259.36 | \$ 259.36 |
| Commodities | (13.44) | - | (6.51) | (284.85) | - | - |
| Internal Support Expenditures | 1,525.35 | - | 3,746.91 | 10,923.43 | 326.03 | - |
| Total Expenditures | \$ 1,771.27 | \$ 259.36 | \$ 3,999.76 | \$ 11,286.96 | \$ 585.39 | \$ 259.36 |
| Net change in fund balances | \$ (923.99) | \$ 277.84 | \$ 1,322.20 | \$ 9,178.60 | \$ 531.66 | \$ (52.30) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 3,554.80 | 10,065.47 | 23,151.06 | 28,990.54 | 4,402.69 | 15,110.09 |
| September 30, 2023 | <u>\$ 2,630.81</u> | <u>\$ 10,343.31</u> | <u>\$ 24,473.26</u> | <u>\$ 38,169.14</u> | <u>\$ 4,934.35</u> | <u>\$ 15,057.79</u> |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Turnberry Park Drain | Twin Beach Drain | Twin Lakes Drain | Village Square Drain | Village Square North Drain | Villas of Maple Creek Drain |
|--|-------------------------|---------------------|----------------------|-------------------------|-------------------------------|--------------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 50,883.37 | \$ 15,853.82 | \$ 106,003.96 | \$ 10,563.56 | \$ 9,044.91 | \$ 19,829.29 |
| Accrued interest receivable | 188.13 | 61.90 | 841.74 | 221.67 | 613.18 | 160.39 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 51,071.50 | \$ 15,915.72 | \$ 106,845.70 | \$ 10,785.23 | \$ 9,658.09 | \$ 19,989.68 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | - | - | 389.02 | 389.02 | 259.36 | - |
| Accrued liabilities and other | 42,100.76 | 28,703.39 | 80,676.70 | - | - | 13,380.00 |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 42,100.76 | \$ 28,703.39 | \$ 81,065.72 | \$ 389.02 | \$ 259.36 | \$ 13,380.00 |
| Fund Balance | | | | | | |
| Restricted | \$ 8,970.74 | \$ (12,787.67) | \$ 25,779.98 | \$ 10,396.21 | \$ 9,398.73 | \$ 6,609.68 |
| Total Fund Balance | 8,970.74 | (12,787.67) | 25,779.98 | 10,396.21 | 9,398.73 | 6,609.68 |
| Total liabilities and fund balances | \$ 51,071.50 | \$ 15,915.72 | \$ 106,845.70 | \$ 10,785.23 | \$ 9,658.09 | \$ 19,989.68 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Turnberry Park Drain | Twin Beach Drain | Twin Lakes Drain | Village Square Drain | Village Square North Drain | Villas of Maple Creek Drain |
|------------------------------------|-------------------------|-----------------------|----------------------|-------------------------|-------------------------------|--------------------------------|
| Revenues | | | | | | |
| Special assessments | 2,500.00 | - | - | 500.00 | - | 1,900.00 |
| Charges for services | - | - | - | - | - | - |
| Investment income | 659.31 | 210.15 | 1,430.68 | 141.10 | 130.10 | 251.32 |
| Total Revenues | \$ 3,159.31 | \$ 210.15 | \$ 1,430.68 | \$ 641.10 | \$ 130.10 | \$ 2,151.32 |
| Expenditures | | | | | | |
| Contracted Services | \$ - | \$ - | \$ 389.02 | \$ 389.02 | \$ 259.36 | \$ - |
| Commodities | - | - | (20.11) | - | (7.38) | - |
| Internal Support Expenditures | - | - | 5,578.08 | - | 3,256.71 | - |
| Total Expenditures | \$ - | \$ - | \$ 5,946.99 | \$ 389.02 | \$ 3,508.69 | \$ - |
| Net change in fund balances | \$ 3,159.31 | \$ 210.15 | \$ (4,516.31) | \$ 252.08 | \$ (3,378.59) | \$ 2,151.32 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 5,811.43 | (12,997.82) | 30,296.29 | 10,144.13 | 12,777.32 | 4,458.36 |
| September 30, 2023 | <u>\$ 8,970.74</u> | <u>\$ (12,787.67)</u> | <u>\$ 25,779.98</u> | <u>\$ 10,396.21</u> | <u>\$ 9,398.73</u> | <u>\$ 6,609.68</u> |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Vistas of Oakland Drain | Walnut Creek Drain | Walnut Hills West Bloomfield Drain | Walnut Woods Apartments Drain | Wellington Drain | Wellington Meadows Drain |
|--|----------------------------|-----------------------|--|-------------------------------------|--------------------|-----------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 49,050.94 | \$ 8,983.20 | \$ 5,484.75 | \$ 2,289.01 | \$ 5,233.73 | \$ 8,406.77 |
| Accrued interest receivable | (99.31) | 125.20 | 78.05 | 57.35 | 714.96 | 73.24 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 48,951.63 | \$ 9,108.40 | \$ 5,562.80 | \$ 2,346.36 | \$ 5,948.69 | \$ 8,480.01 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | - | 259.36 | 259.36 | 6,490.12 | 389.02 | - |
| Accrued liabilities and other | 49,679.24 | - | - | 4,336.84 | - | 6,440.00 |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 49,679.24 | \$ 259.36 | \$ 259.36 | \$ 10,826.96 | \$ 389.02 | \$ 6,440.00 |
| Fund Balance | | | | | | |
| Restricted | \$ (727.61) | \$ 8,849.04 | \$ 5,303.44 | \$ (8,480.60) | \$ 5,559.67 | \$ 2,040.01 |
| Total Fund Balance | (727.61) | 8,849.04 | 5,303.44 | (8,480.60) | 5,559.67 | 2,040.01 |
| Total liabilities and fund balances | \$ 48,951.63 | \$ 9,108.40 | \$ 5,562.80 | \$ 2,346.36 | \$ 5,948.69 | \$ 8,480.01 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Vistas of Oakland Drain | Walnut Creek Drain | Walnut Hills West Bloomfield Drain | Walnut Woods Apartments Drain | Wellington Drain | Wellington Meadows Drain |
|------------------------------------|----------------------------|-----------------------|--|-------------------------------------|----------------------|-----------------------------|
| Revenues | | | | | | |
| Special assessments | - | 750.00 | 850.00 | 5,000.00 | 1,000.00 | - |
| Charges for services | - | - | - | - | - | - |
| Investment income | 655.90 | 131.48 | 70.59 | 8.29 | 155.76 | 111.48 |
| Total Revenues | \$ 655.90 | \$ 881.48 | \$ 920.59 | \$ 5,008.29 | \$ 1,155.76 | \$ 111.48 |
| Expenditures | | | | | | |
| Contracted Services | \$ - | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 389.02 | \$ - |
| Commodities | - | - | - | - | (201.98) | - |
| Internal Support Expenditures | 1,484.49 | 1,585.57 | - | 1,141.68 | 10,431.30 | - |
| Total Expenditures | \$ 1,484.49 | \$ 1,844.93 | \$ 259.36 | \$ 1,401.04 | \$ 10,618.34 | \$ - |
| Net change in fund balances | \$ (828.59) | \$ (963.45) | \$ 661.23 | \$ 3,607.25 | \$ (9,462.58) | \$ 111.48 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 100.98 | 9,812.49 | 4,642.21 | (12,087.85) | 15,022.25 | 1,928.53 |
| September 30, 2023 | \$ (727.61) | \$ 8,849.04 | \$ 5,303.44 | \$ (8,480.60) | \$ 5,559.67 | \$ 2,040.01 |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Wellington Woods Drain | West Bloomfield Manor Drain | West Bloomfield Oaks Drain | West Bloomfield Pines Drain | West Bloomfield Ridge Drain | West Trail Preserve |
|--|---------------------------|--------------------------------|-------------------------------|--------------------------------|--------------------------------|------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 4,410.70 | \$ 5,167.56 | \$ 64,062.37 | \$ 3,643.96 | \$ 12,391.44 | \$ 7,388.94 |
| Accrued interest receivable | 160.98 | 49.55 | 312.33 | 431.18 | (12.82) | (9.28) |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 4,571.68 | \$ 5,217.11 | \$ 64,374.70 | \$ 4,075.14 | \$ 12,378.62 | \$ 7,379.66 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | - | 259.36 | 389.02 | 129.68 | 259.36 | - |
| Accrued liabilities and other | - | - | 47,620.30 | - | - | 9,709.37 |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ - | \$ 259.36 | \$ 48,009.32 | \$ 129.68 | \$ 259.36 | \$ 9,709.37 |
| Fund Balance | | | | | | |
| Restricted | \$ 4,571.68 | \$ 4,957.75 | \$ 16,365.38 | \$ 3,945.46 | \$ 12,119.26 | \$ (2,329.71) |
| Total Fund Balance | 4,571.68 | 4,957.75 | 16,365.38 | 3,945.46 | 12,119.26 | (2,329.71) |
| Total liabilities and fund balances | \$ 4,571.68 | \$ 5,217.11 | \$ 64,374.70 | \$ 4,075.14 | \$ 12,378.62 | \$ 7,379.66 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Wellington Woods Drain | West Bloomfield Manor Drain | West Bloomfield Oaks Drain | West Bloomfield Pines Drain | West Bloomfield Ridge Drain | West Trail Preserve |
|------------------------------------|---------------------------|--------------------------------|-------------------------------|--------------------------------|--------------------------------|------------------------|
| Revenues | | | | | | |
| Special assessments | 2,500.00 | - | 650.00 | - | 2,100.00 | - |
| Charges for services | - | - | - | - | - | - |
| Investment income | 53.42 | 71.55 | 849.28 | 61.01 | 152.79 | 126.25 |
| Total Revenues | <u>\$ 2,553.42</u> | <u>\$ 71.55</u> | <u>\$ 1,499.28</u> | <u>\$ 61.01</u> | <u>\$ 2,252.79</u> | <u>\$ 126.25</u> |
| Expenditures | | | | | | |
| Contracted Services | \$ - | \$ 259.36 | \$ 389.02 | \$ 129.68 | \$ 259.36 | \$ - |
| Commodities | (54.96) | - | - | - | - | - |
| Internal Support Expenditures | 3,270.51 | - | - | 1,736.90 | - | 3,069.47 |
| Total Expenditures | <u>\$ 3,215.55</u> | <u>\$ 259.36</u> | <u>\$ 389.02</u> | <u>\$ 1,866.58</u> | <u>\$ 259.36</u> | <u>\$ 3,069.47</u> |
| Net change in fund balances | \$ (662.13) | \$ (187.81) | \$ 1,110.26 | \$ (1,805.57) | \$ 1,993.43 | \$ (2,943.22) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 5,233.81 | 5,145.56 | 15,255.12 | 5,751.03 | 10,125.83 | 613.51 |
| September 30, 2023 | <u>\$ 4,571.68</u> | <u>\$ 4,957.75</u> | <u>\$ 16,365.38</u> | <u>\$ 3,945.46</u> | <u>\$ 12,119.26</u> | <u>\$ (2,329.71)</u> |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Westbrooke Condominiums Drain | Westwind Lake Drain | Westwood Park Drain | Whispering Woods Drain | Willow Woods Drain | Windridge Hills Drain |
|--|-------------------------------------|------------------------|------------------------|---------------------------|-----------------------|--------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 12,135.87 | \$ 12,545.41 | \$ 4,740.84 | \$ 3,940.02 | \$ 6,314.13 | \$ 3,553.75 |
| Accrued interest receivable | 170.14 | 588.75 | 13.09 | 19.30 | 69.42 | 124.47 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 12,306.01 | \$ 13,134.16 | \$ 4,753.93 | \$ 3,959.32 | \$ 6,383.55 | \$ 3,678.22 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | 259.36 | 735.16 | 259.36 | 259.36 | 259.36 | 259.36 |
| Accrued liabilities and other | 13,157.00 | - | - | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 13,416.36 | \$ 735.16 | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 |
| Fund Balance | | | | | | |
| Restricted | \$ (1,110.35) | \$ 12,399.00 | \$ 4,494.57 | \$ 3,699.96 | \$ 6,124.19 | \$ 3,418.86 |
| Total Fund Balance | (1,110.35) | 12,399.00 | 4,494.57 | 3,699.96 | 6,124.19 | 3,418.86 |
| Total liabilities and fund balances | \$ 12,306.01 | \$ 13,134.16 | \$ 4,753.93 | \$ 3,959.32 | \$ 6,383.55 | \$ 3,678.22 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Westbrooke Condominiums Drain | Westwind Lake Drain | Westwood Park Drain | Whispering Woods Drain | Willow Woods Drain | Windridge Hills Drain |
|------------------------------------|-------------------------------------|------------------------|------------------------|---------------------------|-----------------------|--------------------------|
| Revenues | | | | | | |
| Special assessments | 1,200.00 | 13,000.00 | 1,150.00 | - | 1,500.00 | 1,100.00 |
| Charges for services | - | - | - | - | - | - |
| Investment income | 225.85 | 87.38 | 59.45 | 59.42 | 81.52 | 43.74 |
| Total Revenues | <u>\$ 1,425.85</u> | <u>\$ 13,087.38</u> | <u>\$ 1,209.45</u> | <u>\$ 59.42</u> | <u>\$ 1,581.52</u> | <u>\$ 1,143.74</u> |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 625.76 | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 496.11 |
| Commodities | (148.59) | - | - | - | - | (3.87) |
| Internal Support Expenditures | 7,305.52 | 528.30 | 178.63 | 1,539.24 | 421.92 | 494.53 |
| Total Expenditures | <u>\$ 7,416.29</u> | <u>\$ 1,154.06</u> | <u>\$ 437.99</u> | <u>\$ 1,798.60</u> | <u>\$ 681.28</u> | <u>\$ 986.77</u> |
| Net change in fund balances | \$ (5,990.44) | \$ 11,933.32 | \$ 771.46 | \$ (1,739.18) | \$ 900.24 | \$ 156.97 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 4,880.09 | 465.68 | 3,723.11 | 5,439.14 | 5,223.95 | 3,261.89 |
| September 30, 2023 | <u>\$ (1,110.35)</u> | <u>\$ 12,399.00</u> | <u>\$ 4,494.57</u> | <u>\$ 3,699.96</u> | <u>\$ 6,124.19</u> | <u>\$ 3,418.86</u> |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Windrift Pond Drain | Woodcliff on the Lake Drain | Woodland Ridge Drain | Woodlands Drain | Wyndgate Drain | Wyndham Pointe Drain |
|--|------------------------|--------------------------------|-------------------------|--------------------|--------------------|-------------------------|
| Assets | | | | | | |
| Assets | | | | | | |
| Pooled cash and investments | \$ 4,276.34 | \$ 12,077.54 | \$ 10,578.79 | \$ 6,744.19 | \$ 4,969.70 | \$ 16,797.18 |
| Accrued interest receivable | 109.04 | 88.20 | 52.56 | 927.29 | 178.72 | 296.15 |
| Accounts Receivable | - | - | - | - | - | - |
| Total Assets | \$ 4,385.38 | \$ 12,165.74 | \$ 10,631.35 | \$ 7,671.48 | \$ 5,148.42 | \$ 17,093.33 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other funds | 259.36 | 259.36 | 389.02 | 389.02 | 259.36 | 735.16 |
| Accrued liabilities and other | 500.00 | - | - | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Total Liabilities | \$ 759.36 | \$ 259.36 | \$ 389.02 | \$ 389.02 | \$ 259.36 | \$ 735.16 |
| Fund Balance | | | | | | |
| Restricted | \$ 3,626.02 | \$ 11,906.38 | \$ 10,242.33 | \$ 7,282.46 | \$ 4,889.06 | \$ 16,358.17 |
| Total Fund Balance | 3,626.02 | 11,906.38 | 10,242.33 | 7,282.46 | 4,889.06 | 16,358.17 |
| Total liabilities and fund balances | \$ 4,385.38 | \$ 12,165.74 | \$ 10,631.35 | \$ 7,671.48 | \$ 5,148.42 | \$ 17,093.33 |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Windrift Pond Drain | Woodcliff on the Lake Drain | Woodland Ridge Drain | Woodlands Drain | Wyndgate Drain | Wyndham Pointe Drain |
|------------------------------------|---------------------------|--------------------------------|----------------------------|---------------------------|---------------------------|----------------------------|
| Revenues | | | | | | |
| Special assessments | 1,750.00 | 2,500.00 | 750.00 | 400.00 | 450.00 | 20,000.00 |
| Charges for services | - | - | - | - | - | - |
| Investment income | 48.13 | 151.76 | 139.86 | 165.38 | 69.98 | 122.87 |
| Total Revenues | \$ 1,798.13 | \$ 2,651.76 | \$ 889.86 | \$ 565.38 | \$ 519.98 | \$ 20,122.87 |
| Expenditures | | | | | | |
| Contracted Services | \$ 259.36 | \$ 259.36 | \$ 389.02 | \$ 389.02 | \$ 259.36 | \$ 389.02 |
| Commodities | (21.02) | - | - | (93.33) | - | - |
| Internal Support Expenditures | 890.42 | 461.97 | - | 8,944.01 | 536.99 | - |
| Total Expenditures | \$ 1,128.76 | \$ 721.33 | \$ 389.02 | \$ 9,239.70 | \$ 796.35 | \$ 389.02 |
| Net change in fund balances | \$ 669.37 | \$ 1,930.43 | \$ 500.84 | \$ (8,674.32) | \$ (276.37) | \$ 19,733.85 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 2,956.65 | 9,975.95 | 9,741.49 | 15,956.78 | 5,165.43 | (3,375.68) |
| September 30, 2023 | <u><u>\$ 3,626.02</u></u> | <u><u>\$ 11,906.38</u></u> | <u><u>\$ 10,242.33</u></u> | <u><u>\$ 7,282.46</u></u> | <u><u>\$ 4,889.06</u></u> | <u><u>\$ 16,358.17</u></u> |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| Wyndridge Estates Drain | Wynstone Drain |
|----------------------------|----------------|
|----------------------------|----------------|

Assets

Assets

| | | |
|-----------------------------|--------------------|---------------------|
| Pooled cash and investments | \$ 5,209.00 | \$ 93,621.89 |
| Accrued interest receivable | 199.29 | 816.81 |
| Accounts Receivable | - | - |
| Total Assets | \$ 5,408.29 | \$ 94,438.70 |

Liabilities

| | | |
|-------------------------------|------------------|---------------------|
| Vouchers payable | - | - |
| Due to other funds | 129.68 | - |
| Accrued liabilities and other | - | 44,764.55 |
| Accounts payable | - | - |
| Total Liabilities | \$ 129.68 | \$ 44,764.55 |

Fund Balance

| | | |
|--|--------------------|---------------------|
| Restricted | \$ 5,278.61 | \$ 49,674.15 |
| Total Fund Balance | 5,278.61 | 49,674.15 |
| Total liabilities and fund balances | \$ 5,408.29 | \$ 94,438.70 |

| | |
|---|---|
| - | - |
| - | - |

OAKLAND COUNTY WATE RESOURCES COMMISSIONER
CHAPTER 18 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| Wyndridge Estates Drain | Wynstone Drain |
|----------------------------|----------------|
|----------------------------|----------------|

Revenues

| | | |
|-----------------------|-----------------|--------------------|
| Special assessments | - | - |
| Charges for services | - | - |
| Investment income | 70.59 | 1,522.49 |
| Total Revenues | \$ 70.59 | \$ 1,522.49 |

Expenditures

| | | |
|-------------------------------|------------------|---------------------|
| Contracted Services | \$ 129.68 | \$ - |
| Commodities | - | (416.51) |
| Internal Support Expenditures | - | 29,203.30 |
| Total Expenditures | \$ 129.68 | \$ 28,786.79 |

Net change in fund balances \$ (59.09) \$ (27,264.30)

Fund balances (deficit)

| | | |
|--------------------|--------------------|---------------------|
| October 1, 2022 | 5,337.70 | 76,938.45 |
| September 30, 2023 | <u>\$ 5,278.61</u> | <u>\$ 49,674.15</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Acacia Park Combined Sewer Overflow Drain | Augusta Drain | Austin Drain | Ballard Drain | Barnard Drain | Barry Drain |
|--|---|----------------------|----------------------|--------------------|---------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 1,380,490.39 | \$ 162,937.62 | \$ (4,991.43) | \$ 5,651.55 | \$ (5,816.52) | \$ 1,709.65 |
| Accrued interest receivable | (311.08) | 278.79 | (39.98) | (70.40) | 298.48 | 47.15 |
| Accounts Receivable | 5,687.32 | - | - | - | - | - |
| Due from other governments | 171,574.06 | - | - | - | (10,190.02) | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | 2,516.33 | 20,380.04 | - |
| Total assets | \$ 1,557,440.69 | \$ 163,216.41 | \$ (5,031.41) | \$ 8,097.48 | \$ 4,671.98 | \$ 1,756.80 |
| Liabilities | | | | | | |
| Vouchers payable | 33,338.90 | 126,543.91 | - | - | 44.00 | - |
| Due to other governmental units | 2,452.79 | - | - | - | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | (182,356.28) | 150,411.46 | 259.36 | 259.36 | 259.36 | 129.68 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | 150.00 | 5,250.00 | 450.00 | - | 2,050.00 | 500.00 |
| Accounts payable | 8,214.80 | 65,400.11 | - | - | 215.96 | - |
| Total liabilities | \$ (138,199.79) | \$ 347,605.48 | \$ 709.36 | \$ 259.36 | \$ 2,569.32 | \$ 629.68 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ 2,516.33 | \$ 20,380.04 | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 1,695,640.48 | \$ (184,389.07) | \$ (5,740.77) | \$ 5,321.79 | \$ (18,277.38) | \$ 1,127.12 |
| Total fund balances (deficit) | \$ 1,695,640.48 | \$ (184,389.07) | \$ (5,740.77) | \$ 5,321.79 | \$ (18,277.38) | \$ 1,127.12 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 1,557,440.69 | \$ 163,216.41 | \$ (5,031.41) | \$ 8,097.48 | \$ 4,671.98 | \$ 1,756.80 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Acacia Park Combined Sewer Overflow Drain | Augusta Drain | Austin Drain | Ballard Drain | Barnard Drain | Barry Drain |
|---|--|-------------------------------|-----------------------------|---------------------------|------------------------------|---------------------------|
| Revenues: | | | | | | |
| Special assessments | 1,070,167.50 | 73,560.08 | - | 9,000.00 | - | - |
| Charges for services | 5,350.00 | - | - | - | - | - |
| Contributions | - | - | - | - | - | - |
| Investment income | (14,510.87) | 421.51 | 19.93 | 24.27 | 81.07 | 24.34 |
| Other revenue | 9.72 | - | - | - | - | - |
| Total Revenues | \$ 1,061,016.35 | \$ 73,981.59 | \$ 19.93 | \$ 9,024.27 | \$ 81.07 | \$ 24.34 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ 41.62 | \$ 13.85 | \$ - | \$ 1.32 | \$ 1.66 | \$ - |
| Contractual Services | 595,794.57 | 249,833.92 | 1,770.25 | 1,445.26 | 2,504.64 | 136.60 |
| Commodities | 66,527.23 | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 270,361.13 | 52,110.99 | 5,484.94 | 1,750.38 | 15,224.84 | 5.76 |
| Total Expenditures | \$ 932,724.55 | \$ 301,958.76 | \$ 7,255.19 | \$ 3,196.96 | \$ 17,731.14 | \$ 142.36 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 128,291.80 | \$ (227,977.17) | \$ (7,235.26) | \$ 5,827.31 | \$ (17,650.07) | \$ (118.02) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 1,567,348.68 | 43,588.10 | 1,494.49 | (505.52) | (627.31) | 1,245.14 |
| September 30, 2023 | <u><u>\$ 1,695,640.48</u></u> | <u><u>\$ (184,389.07)</u></u> | <u><u>\$ (5,740.77)</u></u> | <u><u>\$ 5,321.79</u></u> | <u><u>\$ (18,277.38)</u></u> | <u><u>\$ 1,127.12</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Beechmont Drain | Birmingham Combined Sewer Overflow Drain | Bishop Drain | Bloomfield Hls Combined Sewer Overflow Drain | Bloomfield Twp Combined Sewer Overflow Drain | Bloomfield Vlg Combined Sewer Overflow Drain |
|--|-----------------------|--|--------------------|--|--|--|
| Assets | | | | | | |
| Pooled cash and investments | \$ (64,199.36) | \$ 1,158,051.31 | \$ 8,854.61 | \$ (2,750.07) | \$ (24,135.99) | \$ 429,743.14 |
| Accrued interest receivable | 175.60 | 2,188.43 | (40.44) | (170.67) | 2,114.86 | 1,636.71 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | 34,780.40 | - | - | - | - | - |
| Due from the State of Michigan | - | 7,766.38 | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | - |
| Total assets | \$ (29,243.36) | \$ 1,168,006.12 | \$ 8,814.17 | \$ (2,920.74) | \$ (22,021.13) | \$ 431,379.85 |
| Liabilities | | | | | | |
| Vouchers payable | 22.82 | 22,043.99 | 44.00 | - | - | 4,141.34 |
| Due to other governmental units | - | 9,300.29 | - | 4,015.97 | - | 6,720.23 |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 1,326.43 | 132,418.28 | 259.36 | - | 586.67 | (199,384.49) |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | - | 500.00 | 1,000.00 | - | 2,750.00 | 8,850.00 |
| Accounts payable | - | 3,483.82 | 215.96 | - | - | 13,273.64 |
| Total liabilities | \$ 1,349.25 | \$ 167,746.38 | \$ 1,519.32 | \$ 4,015.97 | \$ 3,336.67 | \$ (166,399.28) |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ (30,592.61) | \$ 1,000,259.74 | \$ 7,294.85 | \$ (6,936.71) | \$ (25,357.80) | \$ 597,779.13 |
| Total fund balances (deficit) | \$ (30,592.61) | \$ 1,000,259.74 | \$ 7,294.85 | \$ (6,936.71) | \$ (25,357.80) | \$ 597,779.13 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ (29,243.36) | \$ 1,168,006.12 | \$ 8,814.17 | \$ (2,920.74) | \$ (22,021.13) | \$ 431,379.85 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Beechmont Drain | Birmingham Combined Sewer Overflow Drain | Bishop Drain | Bloomfield Hls Combined Sewer Overflow Drain | Bloomfield Twp Combined Sewer Overflow Drain | Bloomfield Vlg Combined Sewer Overflow Drain |
|---|-----------------------|---|----------------------|---|---|---|
| Revenues: | | | | | | |
| Special assessments | - | 1,036,020.00 | - | - | - | 1,558,041.35 |
| Charges for services | - | 500.00 | - | - | - | 1,850.00 |
| Contributions | - | - | - | - | - | - |
| Investment income | (820.84) | (13,001.86) | 168.32 | (34.48) | (261.53) | 11,002.77 |
| Other revenue | - | 10.81 | - | - | - | 12.54 |
| Total Revenues | \$ (820.84) | \$ 1,023,528.95 | \$ 168.32 | \$ (34.48) | \$ (261.53) | \$ 1,570,906.66 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ 33.29 | \$ 1.66 | \$ - | \$ - | \$ 47.18 |
| Contractual Services | 2,596.84 | 821,004.50 | 1,754.55 | 136.88 | 458.99 | 1,078,192.66 |
| Commodities | 111.47 | 103,292.32 | - | 64.50 | - | 122,889.93 |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 3,789.36 | 268,999.67 | 3,406.93 | 291.13 | 8,270.55 | 321,888.16 |
| Total Expenditures | \$ 6,497.67 | \$ 1,193,329.78 | \$ 5,163.14 | \$ 492.51 | \$ 8,729.54 | \$ 1,523,017.93 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (7,318.51) | \$ (169,800.83) | \$ (4,994.82) | \$ (526.99) | \$ (8,991.07) | \$ 47,888.73 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | (23,274.10) | 1,170,060.57 | 12,289.67 | (6,409.72) | (16,366.73) | 549,890.40 |
| September 30, 2023 | <u>\$ (30,592.61)</u> | <u>\$ 1,000,259.74</u> | <u>\$ 7,294.85</u> | <u>\$ (6,936.71)</u> | <u>\$ (25,357.80)</u> | <u>\$ 597,779.13</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Blue Heron Drain | Borden Drain | Brennan Drain | Brewer Drain | Brooklyn Relief Drain | Brotherton Drain |
|--|------------------|--------------------|--------------------|--------------------|-----------------------|---------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 468.26 | \$ (837.58) | \$ 2,187.07 | \$ 9,588.06 | \$ 4,101.44 | \$ (1,665.74) |
| Accrued interest receivable | 31.30 | 264.92 | 62.66 | 44.17 | 22.98 | 10,955.96 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | (18,263.01) |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | 36,526.02 |
| Total assets | \$ 499.56 | \$ (572.66) | \$ 2,249.73 | \$ 9,632.23 | \$ 4,124.42 | \$ 27,553.23 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to State of Michigan | - | 446.72 | - | - | - | 588.31 |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 259.36 | 259.36 | 259.36 | 259.36 | 259.36 | 259.36 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | - | - | - | - | - | 10,500.00 |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ 259.36 | \$ 706.08 | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 11,347.67 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 36,526.02 |
| Fund balances | | | | | | |
| Restricted | \$ 240.20 | \$ (1,278.74) | \$ 1,990.37 | \$ 9,372.87 | \$ 3,865.06 | \$ (20,320.46) |
| Total fund balances (deficit) | \$ 240.20 | \$ (1,278.74) | \$ 1,990.37 | \$ 9,372.87 | \$ 3,865.06 | \$ (20,320.46) |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 499.56 | \$ (572.66) | \$ 2,249.73 | \$ 9,632.23 | \$ 4,124.42 | \$ 27,553.23 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Blue Heron Drain | Borden Drain | Brennan Drain | Brewer Drain | Brooklyn Relief Drain | Brotherton Drain |
|---|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | - | - | 5,100.00 | - |
| Charges for services | - | - | - | 850.00 | - | - |
| Contributions | - | - | - | - | - | - |
| Investment income | 25.88 | 40.86 | 48.40 | 181.19 | 29.70 | 79.00 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 25.88 | \$ 40.86 | \$ 48.40 | \$ 1,031.19 | \$ 5,129.70 | \$ 79.00 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ 1.67 | \$ 1.47 | \$ - | \$ - | \$ 2.94 | \$ - |
| Contractual Services | 1,376.12 | 7,480.01 | 1,354.05 | 1,583.31 | 1,365.67 | 2,128.07 |
| Commodities | - | - | - | (8.11) | (4.03) | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 3.54 | 323.65 | - | 6,177.45 | 720.05 | 11,057.41 |
| Total Expenditures | \$ 1,381.33 | \$ 7,805.13 | \$ 1,354.05 | \$ 7,752.65 | \$ 2,084.63 | \$ 13,185.48 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (1,355.45) | \$ (7,764.27) | \$ (1,305.65) | \$ (6,721.46) | \$ 3,045.07 | \$ (13,106.48) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 1,595.65 | 6,485.53 | 3,296.02 | 16,094.33 | 819.99 | (7,213.98) |
| September 30, 2023 | <u>\$ 240.20</u> | <u>\$ (1,278.74)</u> | <u>\$ 1,990.37</u> | <u>\$ 9,372.87</u> | <u>\$ 3,865.06</u> | <u>\$ (20,320.46)</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | C H Stevens Relief Drain | Caddell Drain | Calhoun Drain | Case Drain | Charles R Moon Drain | Chester Drain |
|--|-----------------------------|-----------------------|--------------------|--------------------|-------------------------|---------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 34,300.02 | \$ (99,139.50) | \$ 2,977.68 | \$ 2,393.18 | \$ 5,383.86 | \$ 16,599.28 |
| Accrued interest receivable | (77.64) | 1,379.26 | 10.65 | (8.85) | 1,023.79 | 163.63 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | 83,313.95 | - | - | - | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | - |
| Total assets | \$ 34,222.38 | \$ (14,446.29) | \$ 2,988.33 | \$ 2,384.33 | \$ 6,407.65 | \$ 16,762.91 |
| Liabilities | | | | | | |
| Vouchers payable | - | 44.00 | - | - | - | - |
| Due to other governmental units | - | (58,721.04) | - | - | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 389.02 | 735.16 | 129.68 | 259.36 | 259.36 | 389.02 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | - | 6,125.00 | - | - | - | 1,850.00 |
| Accounts payable | - | 215.96 | - | - | - | - |
| Total liabilities | \$ 389.02 | \$ (51,600.92) | \$ 129.68 | \$ 259.36 | \$ 259.36 | \$ 2,239.02 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 33,833.36 | \$ 37,154.63 | \$ 2,858.65 | \$ 2,124.97 | \$ 6,148.29 | \$ 14,523.89 |
| Total fund balances (deficit) | \$ 33,833.36 | \$ 37,154.63 | \$ 2,858.65 | \$ 2,124.97 | \$ 6,148.29 | \$ 14,523.89 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 34,222.38 | \$ (14,446.29) | \$ 2,988.33 | \$ 2,384.33 | \$ 6,407.65 | \$ 16,762.91 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | C H Stevens Relief Drain | Caddell Drain | Calhoun Drain | Case Drain | Charles R Moon Drain | Chester Drain |
|---|-----------------------------|----------------------------|---------------------------|---------------------------|---------------------------|----------------------------|
| Revenues: | | | | | | |
| Special assessments | 25,226.00 | - | - | - | - | - |
| Charges for services | - | - | - | - | 500.00 | 600.00 |
| Contributions | - | - | - | - | - | - |
| Investment income | 280.51 | (1,106.53) | 40.96 | 52.08 | 91.91 | 252.02 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 25,506.51 | \$ (1,106.53) | \$ 40.96 | \$ 52.08 | \$ 591.91 | \$ 852.02 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ 1.66 | \$ 11.37 | \$ - | \$ - | \$ - | \$ - |
| Contractual Services | 1,811.37 | 20,695.77 | 130.12 | 1,436.13 | 1,367.87 | 1,596.42 |
| Commodities | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 3,565.46 | 12,270.41 | - | 12.96 | 610.30 | 2,795.84 |
| Total Expenditures | \$ 5,378.49 | \$ 32,977.55 | \$ 130.12 | \$ 1,449.09 | \$ 1,978.17 | \$ 4,392.26 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 20,128.02 | \$ (34,084.08) | \$ (89.16) | \$ (1,397.01) | \$ (1,386.26) | \$ (3,540.24) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 13,705.34 | 71,238.71 | 2,947.81 | 3,521.98 | 7,534.55 | 18,064.13 |
| September 30, 2023 | <u><u>\$ 33,833.36</u></u> | <u><u>\$ 37,154.63</u></u> | <u><u>\$ 2,858.65</u></u> | <u><u>\$ 2,124.97</u></u> | <u><u>\$ 6,148.29</u></u> | <u><u>\$ 14,523.89</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Clarkson Drain | Clinton River Basin Drain Chapter 21 | Clinton River Spillway Chapter 21 | Clinton River Water Resource Recovery Facility Drain | Coy Drain | Crake Drain |
|--|--------------------|---|---|---|---------------------|---------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 2,721.92 | \$ 8,775.34 | \$ (839.15) | \$ 3,108,947.16 | \$ 16,945.01 | \$ 12,809.10 |
| Accrued interest receivable | 26.05 | (3,141.86) | 0.42 | (1,878.94) | 662.85 | (50.38) |
| Accounts Receivable | - | - | - | 11,133.95 | - | - |
| Due from other governments | - | - | - | 4,220.42 | - | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | 309,081.63 | - | - |
| Special Assesment Receivables | - | - | - | - | - | - |
| Total assets | \$ 2,747.97 | \$ 5,633.48 | \$ (838.73) | \$ 3,431,504.22 | \$ 17,607.86 | \$ 12,758.72 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | 485,835.35 | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 259.36 | 933.60 | - | 430,966.82 | 259.36 | 389.02 |
| Unearned revenue | - | - | - | 28,815.03 | - | - |
| Accrued liabilities and other | 500.00 | - | - | 42,000.00 | - | 1,000.00 |
| Accounts payable | - | - | - | 391,553.65 | - | - |
| Total liabilities | \$ 759.36 | \$ 933.60 | \$ - | \$ 1,379,170.85 | \$ 259.36 | \$ 1,389.02 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 1,988.61 | \$ 4,699.88 | \$ (838.73) | \$ 2,052,333.37 | \$ 17,348.50 | \$ 11,369.70 |
| Total fund balances (deficit) | \$ 1,988.61 | \$ 4,699.88 | \$ (838.73) | \$ 2,052,333.37 | \$ 17,348.50 | \$ 11,369.70 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 2,747.97 | \$ 5,633.48 | \$ (838.73) | \$ 3,431,504.22 | \$ 17,607.86 | \$ 12,758.72 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Clarkson Drain | Clinton River Basin Drain Chapter 21 | Clinton River Spillway Chapter 21 | Clinton River Water Resource Recovery Facility Drain | Coy Drain | Crake Drain |
|---|--------------------|--|---|---|----------------------|----------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | - | 10,733,710.04 | - | - |
| Charges for services | - | - | - | 643,379.47 | - | - |
| Contributions | - | - | - | - | - | - |
| Investment income | 39.14 | 116.35 | (11.45) | (24,864.77) | 272.01 | 208.64 |
| Other revenue | - | - | - | 2,975.43 | - | - |
| Total Revenues | \$ 39.14 | \$ 116.35 | \$ (11.45) | \$ 11,355,200.17 | \$ 272.01 | \$ 208.64 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ - | \$ - | \$ 53.06 | \$ - | \$ - |
| Contractual Services | 259.80 | - | - | 8,401,238.41 | 1,468.23 | 1,637.75 |
| Commodities | - | - | - | 1,661,693.65 | (66.02) | - |
| Capital outlay | - | - | - | 165,831.18 | - | - |
| Transfer to Municipalities | - | - | - | 788.02 | - | - |
| Internal Support Expenditures | - | - | - | 4,730,390.41 | 2,618.30 | 2,067.43 |
| Total Expenditures | \$ 259.80 | \$ - | \$ - | \$ 14,959,994.73 | \$ 4,020.51 | \$ 3,705.18 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (220.66) | \$ 116.35 | \$ (11.45) | \$ (3,604,794.56) | \$ (3,748.50) | \$ (3,496.54) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 2,209.27 | 4,583.53 | (827.28) | 5,657,127.93 | 21,097.00 | 14,866.24 |
| September 30, 2023 | <u>\$ 1,988.61</u> | <u>\$ 4,699.88</u> | <u>\$ (838.73)</u> | <u>\$ 2,052,333.37</u> | <u>\$ 17,348.50</u> | <u>\$ 11,369.70</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Cranberry Lake Drain | Daly Drain | Dan Devine Drain | David L Moffitt Drain | Dennis Murphy Drain | Devonshire Drain |
|--|-------------------------|---------------------|----------------------|--------------------------|------------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 2,013.13 | \$ 19,445.36 | \$ 217,855.63 | \$ 2,145.75 | \$ 10,032.46 | \$ 5,138.70 |
| Accrued interest receivable | 0.53 | 107.98 | (198.98) | 152.46 | 23.33 | (117.14) |
| Accounts Receivable | - | - | 127.72 | - | - | - |
| Due from other governments | 2,055.12 | - | - | 6,614.00 | - | - |
| Due from the State of Michigan | - | - | - | - | - | 1,858.95 |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | - |
| Total assets | \$ 4,068.78 | \$ 19,553.34 | \$ 217,784.37 | \$ 8,912.21 | \$ 10,055.79 | \$ 6,880.51 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | 185,907.57 | - | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 259.36 | 259.36 | - | 259.36 | 259.36 | 259.36 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | - | 2,000.00 | 4,500.00 | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ 259.36 | \$ 2,259.36 | \$ 190,407.57 | \$ 259.36 | \$ 259.36 | \$ 259.36 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 3,809.42 | \$ 17,293.98 | \$ 27,376.80 | \$ 8,652.85 | \$ 9,796.43 | \$ 6,621.15 |
| Total fund balances (deficit) | \$ 3,809.42 | \$ 17,293.98 | \$ 27,376.80 | \$ 8,652.85 | \$ 9,796.43 | \$ 6,621.15 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 4,068.78 | \$ 19,553.34 | \$ 217,784.37 | \$ 8,912.21 | \$ 10,055.79 | \$ 6,880.51 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Cranberry Lake Drain | Daly Drain | Dan Devine Drain | David L Moffitt Drain | Dennis Murphy Drain | Devonshire Drain |
|---|---------------------------|----------------------------|----------------------------|---------------------------|---------------------------|---------------------------|
| Revenues: | | | | | | |
| Special assessments | 2,055.12 | 8,649.00 | - | 6,614.00 | 7,800.00 | 8,100.00 |
| Charges for services | - | - | 127.72 | - | - | - |
| Contributions | - | - | - | - | - | - |
| Investment income | 50.13 | 172.76 | 2,961.98 | 47.91 | 86.41 | 57.07 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 2,105.25 | \$ 8,821.76 | \$ 3,089.70 | \$ 6,661.91 | \$ 7,886.41 | \$ 8,157.07 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ 1.67 | \$ - | \$ 1.66 | \$ 1.32 | \$ 1.32 |
| Contractual Services | 1,394.57 | 1,460.20 | 367.10 | 1,355.51 | 1,393.57 | 1,518.82 |
| Commodities | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 435.82 | 15.15 | 8,411.12 | - | 535.97 | 2,078.71 |
| Total Expenditures | \$ 1,830.39 | \$ 1,477.02 | \$ 8,778.22 | \$ 1,357.17 | \$ 1,930.86 | \$ 3,598.85 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 274.86 | \$ 7,344.74 | \$ (5,688.52) | \$ 5,304.74 | \$ 5,955.55 | \$ 4,558.22 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 3,534.56 | 9,949.24 | 33,065.32 | 3,348.11 | 3,840.88 | 2,062.93 |
| September 30, 2023 | <u><u>\$ 3,809.42</u></u> | <u><u>\$ 17,293.98</u></u> | <u><u>\$ 27,376.80</u></u> | <u><u>\$ 8,652.85</u></u> | <u><u>\$ 9,796.43</u></u> | <u><u>\$ 6,621.15</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Donohue Drain | Dorothy Webb Drain | Douglas Drain | Doyon Drain | Drains Maintenance Administration | Dunleavy Drain |
|--|--------------------|--------------------|--------------------|----------------------|-----------------------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 7,900.73 | \$ 4,083.42 | \$ (961.43) | \$ (2,485.29) | \$ 31,449.47 | \$ 6,261.47 |
| Accrued interest receivable | (23.75) | 855.71 | 390.81 | 146.61 | (9.85) | 9.06 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | (4,068.19) | - | - | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | 8,136.38 | - | - | - |
| Total assets | \$ 7,876.98 | \$ 4,939.13 | \$ 3,497.57 | \$ (2,338.68) | \$ 31,439.62 | \$ 6,270.53 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 259.36 | 259.36 | 259.36 | 259.36 | - | 4,761.52 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | - | - | - | - | 500.00 | 2,000.00 |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 259.36 | \$ 500.00 | \$ 6,761.52 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ 8,136.38 | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 7,617.62 | \$ 4,679.77 | \$ (4,898.17) | \$ (2,598.04) | \$ 30,939.62 | \$ (490.99) |
| Total fund balances (deficit) | \$ 7,617.62 | \$ 4,679.77 | \$ (4,898.17) | \$ (2,598.04) | \$ 30,939.62 | \$ (490.99) |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 7,876.98 | \$ 4,939.13 | \$ 3,497.57 | \$ (2,338.68) | \$ 31,439.62 | \$ 6,270.53 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Donohue Drain | Dorothy Webb Drain | Douglas Drain | Doyon Drain | Drains Maintenance Administration | Dunleavy Drain |
|---|---------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------------|---------------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 30,614.03 | - |
| Contributions | - | - | - | - | - | - |
| Investment income | 113.82 | 86.04 | 49.38 | 16.61 | 50.73 | 177.32 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 113.82 | \$ 86.04 | \$ 49.38 | \$ 16.61 | \$ 30,664.76 | \$ 177.32 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contractual Services | 267.49 | 1,495.37 | 1,535.56 | 1,453.54 | - | 1,656.47 |
| Commodities | - | - | (69.90) | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 810.18 | 1,406.82 | 4,727.73 | 3,692.28 | - | 7,235.81 |
| Total Expenditures | \$ 1,077.67 | \$ 2,902.19 | \$ 6,193.39 | \$ 5,145.82 | \$ - | \$ 8,892.28 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (963.85) | \$ (2,816.15) | \$ (6,144.01) | \$ (5,129.21) | \$ 30,664.76 | \$ (8,714.96) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 8,581.47 | 7,495.92 | 1,245.84 | 2,531.17 | 274.86 | 8,223.97 |
| September 30, 2023 | <u><u>\$ 7,617.62</u></u> | <u><u>\$ 4,679.77</u></u> | <u><u>\$ (4,898.17)</u></u> | <u><u>\$ (2,598.04)</u></u> | <u><u>\$ 30,939.62</u></u> | <u><u>\$ (490.99)</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Earlmoor Drain | Edwards Relief Drain | Eight Mile Drain | Elliott Drain | Emily Drain | Evergreen Farmington Sanitary Drain |
|--|---------------------|-----------------------|--------------------|---------------------|--------------------|-------------------------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 10,756.04 | \$ (18,889.48) | \$ 5,051.99 | \$ (3,665.18) | \$ 3,294.80 | \$ 28,731,297.00 |
| Accrued interest receivable | 25.86 | (736.35) | 557.56 | 153.01 | 94.10 | 78,919.00 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | (9,063.78) | - | 4,240,392.00 |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | 7,099,570.00 |
| Prepaid expenses and other assets | - | - | - | - | - | 1,803,693.00 |
| Special Assesment Receivables | - | - | - | 18,127.55 | - | - |
| Total assets | \$ 10,781.90 | \$ (19,625.83) | \$ 5,609.55 | \$ 5,551.60 | \$ 3,388.90 | \$ 41,953,871.00 |
| Liabilities | | | | | | |
| Vouchers payable | - | 169.39 | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 259.36 | 799.85 | 389.02 | 490.12 | 259.36 | - |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | 1,000.00 | 8,494.20 | - | - | 250.00 | 7,541,021.00 |
| Accounts payable | - | - | - | - | - | 2,514,994.00 |
| Total liabilities | \$ 1,259.36 | \$ 9,463.44 | \$ 389.02 | \$ 490.12 | \$ 509.36 | \$ 10,056,015.00 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ 18,127.55 | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 9,522.54 | \$ (29,089.27) | \$ 5,220.53 | \$ (13,066.07) | \$ 2,879.54 | \$ 31,897,856.00 |
| Total fund balances (deficit) | \$ 9,522.54 | \$ (29,089.27) | \$ 5,220.53 | \$ (13,066.07) | \$ 2,879.54 | \$ 31,897,856.00 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 10,781.90 | \$ (19,625.83) | \$ 5,609.55 | \$ 5,551.60 | \$ 3,388.90 | \$ 41,953,871.00 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Earlmoor Drain | Edwards Relief Drain | Eight Mile Drain | Elliott Drain | Emily Drain | Evergreen Farmington Sanitary Drain |
|---|--------------------|-----------------------|----------------------|-----------------------|----------------------|-------------------------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | - | - | - | 3,422,748.00 |
| Charges for services | 5,500.00 | - | - | - | - | 49,152,205.00 |
| Contributions | - | - | - | - | - | - |
| Investment income | 137.98 | 6.48 | 93.47 | (26.16) | 64.07 | (350,110.00) |
| Other revenue | - | - | - | - | - | 23,963.00 |
| Total Revenues | \$ 5,637.98 | \$ 6.48 | \$ 93.47 | \$ (26.16) | \$ 64.07 | \$ 52,248,806.00 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contractual Services | 1,413.23 | 3,788.76 | 1,511.54 | 1,452.61 | 1,440.73 | 62,488,074.00 |
| Commodities | - | (292.60) | - | - | - | 52,067.00 |
| Capital outlay | - | - | - | - | - | 15,418,101.00 |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 99.30 | 23,293.06 | 581.34 | 976.63 | 12.96 | 1,489,471.00 |
| Total Expenditures | \$ 1,512.53 | \$ 26,789.22 | \$ 2,092.88 | \$ 2,429.24 | \$ 1,453.69 | \$ 79,447,713.00 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | 37,184,618.00 |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 37,184,618.00 |
| Net change in fund balances | \$ 4,125.45 | \$ (26,782.74) | \$ (1,999.41) | \$ (2,455.40) | \$ (1,389.62) | \$ 9,985,711.00 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 5,397.09 | (2,306.53) | 7,219.94 | (10,610.67) | 4,269.16 | 21,912,145.00 |
| September 30, 2023 | <u>\$ 9,522.54</u> | <u>\$ (29,089.27)</u> | <u>\$ 5,220.53</u> | <u>\$ (13,066.07)</u> | <u>\$ 2,879.54</u> | <u>\$ 31,897,856.00</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Evergreen Road Storm Drain | Fessler Drain | Finney Drain | Flannery Drain | Fortino Drain | Fracassi Drain |
|--|-------------------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 5,655.27 | \$ 10,236.51 | \$ 1,513.06 | \$ 81,857.70 | \$ 2,378.55 | \$ 15,542.19 |
| Accrued interest receivable | 109.35 | (36.54) | 25.99 | 1,239.88 | 5.12 | 292.95 |
| Accounts Receivable | 61.34 | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | - |
| Total assets | \$ 5,825.96 | \$ 10,199.97 | \$ 1,539.05 | \$ 83,097.58 | \$ 2,383.67 | \$ 15,835.14 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | 66,108.78 | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 259.36 | 389.02 | 226.93 | 259.36 | - | 389.02 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | 3,400.00 | 2,250.00 | - | - | - | 4,300.00 |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ 3,659.36 | \$ 2,639.02 | \$ 226.93 | \$ 66,368.14 | \$ - | \$ 4,689.02 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 2,166.60 | \$ 7,560.95 | \$ 1,312.12 | \$ 16,729.44 | \$ 2,383.67 | \$ 11,146.12 |
| Total fund balances (deficit) | \$ 2,166.60 | \$ 7,560.95 | \$ 1,312.12 | \$ 16,729.44 | \$ 2,383.67 | \$ 11,146.12 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 5,825.96 | \$ 10,199.97 | \$ 1,539.05 | \$ 83,097.58 | \$ 2,383.67 | \$ 15,835.14 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Evergreen Road Storm Drain | Fessler Drain | Finney Drain | Flannery Drain | Fortino Drain | Fracassi Drain |
|---|-------------------------------|----------------------|----------------------|---------------------|--------------------|----------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | - | - | 3,497.00 | - |
| Charges for services | - | - | - | - | - | - |
| Contributions | - | - | - | - | - | - |
| Investment income | 103.19 | 73.91 | 39.62 | 1,108.62 | 17.61 | 257.16 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 103.19 | \$ 73.91 | \$ 39.62 | \$ 1,108.62 | \$ 3,514.61 | \$ 257.16 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ 2.94 | \$ - | \$ - | \$ - | \$ 1.47 | \$ - |
| Contractual Services | 1,381.42 | 1,633.44 | 1,365.81 | 1,396.26 | 71.51 | 2,111.84 |
| Commodities | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 1,375.81 | 6,199.20 | 8.43 | 494.99 | 915.73 | 4,269.53 |
| Total Expenditures | \$ 2,760.17 | \$ 7,832.64 | \$ 1,374.24 | \$ 1,891.25 | \$ 988.71 | \$ 6,381.37 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (2,656.98) | \$ (7,758.73) | \$ (1,334.62) | \$ (782.63) | \$ 2,525.90 | \$ (6,124.21) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 4,823.58 | 15,319.68 | 2,646.74 | 17,512.07 | (142.23) | 17,270.33 |
| September 30, 2023 | <u>\$ 2,166.60</u> | <u>\$ 7,560.95</u> | <u>\$ 1,312.12</u> | <u>\$ 16,729.44</u> | <u>\$ 2,383.67</u> | <u>\$ 11,146.12</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Franklin 14 Mile Drain | Fred D Houghton Drain | Fredericks Drain | Gabler Drain | Gorsline Drain | Gosling Drain |
|--|---------------------------|--------------------------|---------------------|----------------------|---------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 9,691.90 | \$ 8,469.19 | \$ 5,399.87 | \$ 313,423.76 | \$ 12,602.54 | \$ 2,305.60 |
| Accrued interest receivable | 24.36 | 133.95 | 207.18 | 857.69 | 177.50 | 95.95 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | (5,192.90) | - | - | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | 10,385.80 | - | - | - |
| Total assets | \$ 9,716.26 | \$ 8,603.14 | \$ 10,799.95 | \$ 314,281.45 | \$ 12,780.04 | \$ 2,401.55 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | - | 259.36 | 259.36 | 259.36 | 259.36 | 259.36 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | - | - | 1,278.50 | 250.00 | 500.00 | - |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ - | \$ 259.36 | \$ 1,537.86 | \$ 509.36 | \$ 759.36 | \$ 259.36 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ 10,385.80 | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 9,716.26 | \$ 8,343.78 | \$ (1,123.71) | \$ 313,772.09 | \$ 12,020.68 | \$ 2,142.19 |
| Total fund balances (deficit) | \$ 9,716.26 | \$ 8,343.78 | \$ (1,123.71) | \$ 313,772.09 | \$ 12,020.68 | \$ 2,142.19 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 9,716.26 | \$ 8,603.14 | \$ 10,799.95 | \$ 314,281.45 | \$ 12,780.04 | \$ 2,401.55 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Franklin 14 Mile Drain | Fred D Houghton Drain | Fredericks Drain | Gabler Drain | Gorsline Drain | Gosling Drain |
|---|---------------------------|---------------------------|-----------------------------|-----------------------------|----------------------------|---------------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Contributions | - | - | - | - | - | - |
| Investment income | 129.14 | 132.27 | 126.94 | 4,204.95 | 186.51 | 50.14 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 129.14 | \$ 132.27 | \$ 126.94 | \$ 4,204.95 | \$ 186.51 | \$ 50.14 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ 4.54 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contractual Services | 51.81 | 1,403.30 | 1,526.64 | 2,110.78 | 1,355.38 | 1,358.07 |
| Commodities | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 7.95 | 7.22 | 3,517.40 | 2,208.21 | - | 33.82 |
| Total Expenditures | \$ 64.30 | \$ 1,410.52 | \$ 5,044.04 | \$ 4,318.99 | \$ 1,355.38 | \$ 1,391.89 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 64.84 | \$ (1,278.25) | \$ (4,917.10) | \$ (114.04) | \$ (1,168.87) | \$ (1,341.75) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 9,651.42 | 9,622.03 | 3,793.39 | 313,886.13 | 13,189.55 | 3,483.94 |
| September 30, 2023 | <u><u>\$ 9,716.26</u></u> | <u><u>\$ 8,343.78</u></u> | <u><u>\$ (1,123.71)</u></u> | <u><u>\$ 313,772.09</u></u> | <u><u>\$ 12,020.68</u></u> | <u><u>\$ 2,142.19</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Greenacre Drain | Gronkowski Drain | Guyer Drain | Halfpenny Drain | Hamilton Relief Drain | Hamlin Drain |
|--|--------------------|--------------------|--------------------|---------------------|-----------------------|---------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ (1,081.12) | \$ (443.38) | \$ 2,736.73 | \$ 13,155.22 | \$ 12,402.72 | \$ 506.78 |
| Accrued interest receivable | 536.76 | 43.09 | 36.60 | 269.13 | 489.14 | (9.86) |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | 9,980.31 | - | (23,650.15) | - | 14,410.11 |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | 26,653.34 | - | - |
| Total assets | \$ (544.36) | \$ 9,580.02 | \$ 2,773.33 | \$ 16,427.54 | \$ 12,891.86 | \$ 14,907.03 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | 1,969.25 |
| Due to other governmental units | - | - | - | - | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 226.93 | 259.36 | 259.36 | 259.36 | 389.02 | 5,879.55 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | - | 300.00 | - | 250.00 | - | - |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ 226.93 | \$ 559.36 | \$ 259.36 | \$ 509.36 | \$ 389.02 | \$ 7,848.80 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ 26,653.34 | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ (771.29) | \$ 9,020.66 | \$ 2,513.97 | \$ (10,735.16) | \$ 12,502.84 | \$ 7,058.23 |
| Total fund balances (deficit) | \$ (771.29) | \$ 9,020.66 | \$ 2,513.97 | \$ (10,735.16) | \$ 12,502.84 | \$ 7,058.23 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ (544.36) | \$ 9,580.02 | \$ 2,773.33 | \$ 16,427.54 | \$ 12,891.86 | \$ 14,907.03 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Greenacre Drain | Gronkowski Drain | Guyer Drain | Halfpenny Drain | Hamilton Relief Drain | Hamlin Drain |
|---|----------------------|---------------------|----------------------|-----------------------|-----------------------|---------------------|
| Revenues: | | | | | | |
| Special assessments | - | 10,693.00 | - | - | - | 23,557.00 |
| Charges for services | - | 500.00 | - | - | 5,000.00 | - |
| Contributions | - | - | - | - | - | - |
| Investment income | 18.09 | 11.18 | 55.72 | 193.22 | 168.49 | (76.80) |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 18.09 | \$ 11,204.18 | \$ 55.72 | \$ 193.22 | \$ 5,168.49 | \$ 23,480.20 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ 2.94 | \$ - | \$ - | \$ - | \$ 1.47 |
| Contractual Services | 1,355.94 | 1,372.72 | 1,345.64 | 1,795.91 | 1,610.20 | 4,436.03 |
| Commodities | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 1,114.65 | 656.64 | 2.44 | 71.26 | 3,476.58 | 4,348.35 |
| Total Expenditures | \$ 2,470.59 | \$ 2,032.30 | \$ 1,348.08 | \$ 1,867.17 | \$ 5,086.78 | \$ 8,785.85 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (2,452.50) | \$ 9,171.88 | \$ (1,292.36) | \$ (1,673.95) | \$ 81.71 | \$ 14,694.35 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 1,681.21 | (151.22) | 3,806.33 | (9,061.21) | 12,421.13 | (7,636.12) |
| September 30, 2023 | <u>\$ (771.29)</u> | <u>\$ 9,020.66</u> | <u>\$ 2,513.97</u> | <u>\$ (10,735.16)</u> | <u>\$ 12,502.84</u> | <u>\$ 7,058.23</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Hamlin Extention Drain | Hampton Drain | Hayes Drain | Hayward Drain | Helaine Zack Drain | Henry Graham Drain |
|--|---------------------------|---------------------|--------------------|--------------------|--------------------|-----------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 27,471.95 | \$ 15,053.78 | \$ 2,326.99 | \$ 5,790.32 | \$ 5,321.09 | \$ 605,972.82 |
| Accrued interest receivable | (7.15) | (236.83) | (0.80) | 27.00 | (30.17) | 2,622.51 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | (80,269.25) |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | 160,538.50 |
| Total assets | \$ 27,464.80 | \$ 14,816.95 | \$ 2,326.19 | \$ 5,817.32 | \$ 5,290.92 | \$ 688,864.58 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | 3,924.26 |
| Due to State of Michigan | - | - | - | - | - | 1,771.63 |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | - | 1,269.02 | 259.36 | 259.36 | - | 148,279.39 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | 500.00 | - | - | - | 1,250.00 | 6,414.19 |
| Accounts payable | - | 38.82 | - | - | - | - |
| Total liabilities | \$ 500.00 | \$ 1,307.84 | \$ 259.36 | \$ 259.36 | \$ 1,250.00 | \$ 160,389.47 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 160,538.50 |
| Fund balances | | | | | | |
| Restricted | \$ 26,964.80 | \$ 13,509.11 | \$ 2,066.83 | \$ 5,557.96 | \$ 4,040.92 | \$ 367,936.61 |
| Total fund balances (deficit) | \$ 26,964.80 | \$ 13,509.11 | \$ 2,066.83 | \$ 5,557.96 | \$ 4,040.92 | \$ 367,936.61 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 27,464.80 | \$ 14,816.95 | \$ 2,326.19 | \$ 5,817.32 | \$ 5,290.92 | \$ 688,864.58 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Hamlin Extention Drain | Hampton Drain | Hayes Drain | Hayward Drain | Helaine Zack Drain | Henry Graham Drain |
|---|----------------------------|----------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | - | 7,909.00 | 4,500.00 | 504,238.00 |
| Charges for services | - | 1,500.00 | - | - | - | 500.00 |
| Contributions | - | - | - | - | - | - |
| Investment income | 364.09 | 334.68 | 53.86 | 27.15 | 67.64 | 2,426.56 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 364.09 | \$ 1,834.68 | \$ 53.86 | \$ 7,936.15 | \$ 4,567.64 | \$ 507,164.56 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ - | \$ - | \$ 1.32 | \$ 1.47 | \$ 3.13 |
| Contractual Services | 0.64 | 2,517.81 | 1,385.65 | 1,398.06 | 78.02 | 2,441.01 |
| Commodities | - | 38.82 | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 1.47 | 11,630.71 | 648.02 | 305.17 | 3,489.40 | 13,669.00 |
| Total Expenditures | \$ 2.11 | \$ 14,187.34 | \$ 2,033.67 | \$ 1,704.55 | \$ 3,568.89 | \$ 16,113.14 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 361.98 | \$ (12,352.66) | \$ (1,979.81) | \$ 6,231.60 | \$ 998.75 | \$ 491,051.42 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 26,602.82 | 25,861.77 | 4,046.64 | (673.64) | 3,042.17 | (123,114.81) |
| September 30, 2023 | <u><u>\$ 26,964.80</u></u> | <u><u>\$ 13,509.11</u></u> | <u><u>\$ 2,066.83</u></u> | <u><u>\$ 5,557.96</u></u> | <u><u>\$ 4,040.92</u></u> | <u><u>\$ 367,936.61</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Heron Drain | Hobart Drain | Holland Drain | Hollander Drain | Hoot Drain | Horton Relief Drain |
|--|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 32,244.06 | \$ 2,665.86 | \$ 13,256.89 | \$ 30,922.59 | \$ 5,418.56 | \$ (782.25) |
| Accrued interest receivable | 1,398.15 | 113.14 | (101.56) | 1,249.46 | (36.40) | (58.01) |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | 6,000.00 |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | - |
| Total assets | \$ 33,642.21 | \$ 2,779.00 | \$ 13,155.33 | \$ 32,172.05 | \$ 5,382.16 | \$ 5,159.74 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | - | 259.36 | 259.36 | 194.51 | 259.36 | 259.36 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | - | 500.00 | - | - | 250.00 | 1,000.00 |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ - | \$ 759.36 | \$ 259.36 | \$ 194.51 | \$ 509.36 | \$ 1,259.36 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 33,642.21 | \$ 2,019.64 | \$ 12,895.97 | \$ 31,977.54 | \$ 4,872.80 | \$ 3,900.38 |
| Total fund balances (deficit) | \$ 33,642.21 | \$ 2,019.64 | \$ 12,895.97 | \$ 31,977.54 | \$ 4,872.80 | \$ 3,900.38 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 33,642.21 | \$ 2,779.00 | \$ 13,155.33 | \$ 32,172.05 | \$ 5,382.16 | \$ 5,159.74 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Heron Drain | Hobart Drain | Holland Drain | Hollander Drain | Hoot Drain | Horton Relief Drain |
|---|---------------------|----------------------|-----------------------|---------------------|----------------------|---------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | - | - | - | 6,000.00 |
| Charges for services | - | - | - | - | - | - |
| Contributions | - | - | - | - | - | - |
| Investment income | 424.38 | 81.60 | 274.14 | 428.63 | 92.06 | 12.82 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 424.38 | \$ 81.60 | \$ 274.14 | \$ 428.63 | \$ 92.06 | \$ 6,012.82 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ - | \$ 1.47 | \$ - | \$ - | \$ 2.94 |
| Contractual Services | (33.27) | 1,501.56 | 10,046.02 | 1,292.97 | 1,415.73 | 451.28 |
| Commodities | - | (1.34) | (6.43) | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | - | 3,203.08 | 3,796.81 | - | 14.06 | 2,469.44 |
| Total Expenditures | \$ (33.27) | \$ 4,703.30 | \$ 13,837.87 | \$ 1,292.97 | \$ 1,429.79 | \$ 2,923.66 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 457.65 | \$ (4,621.70) | \$ (13,563.73) | \$ (864.34) | \$ (1,337.73) | \$ 3,089.16 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 33,184.56 | 6,641.34 | 26,459.70 | 32,841.88 | 6,210.53 | 811.22 |
| September 30, 2023 | <u>\$ 33,642.21</u> | <u>\$ 2,019.64</u> | <u>\$ 12,895.97</u> | <u>\$ 31,977.54</u> | <u>\$ 4,872.80</u> | <u>\$ 3,900.38</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | <div> <div>Hugh Dohany Drain</div> <div>Ireland Drain</div> <div>Jackson Drain</div> <div>Jacobs Drain</div> <div>Jamian Drain</div> <div>Jensen Drain</div> </div> | | | | | |
|--|---|---------------------|---------------------|--------------------|-----------------------|---------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 16,712.09 | \$ 45,533.47 | \$ 55,961.23 | \$ 3,494.03 | \$ (11,197.20) | \$ 28,138.97 |
| Accrued interest receivable | 1,165.66 | 6.43 | 520.95 | 2,911.38 | 182.41 | (227.57) |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | - |
| Total assets | \$ 17,877.75 | \$ 45,539.90 | \$ 56,482.18 | \$ 6,405.41 | \$ (11,014.79) | \$ 27,911.40 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | 26.33 |
| Due to other governmental units | - | - | - | - | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 259.36 | 389.02 | 389.02 | 259.36 | 490.12 | 704.88 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | - | 3,500.00 | 3,150.00 | 1,585.91 | - | 1,159.27 |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ 259.36 | \$ 3,889.02 | \$ 3,539.02 | \$ 1,845.27 | \$ 490.12 | \$ 1,890.48 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 17,618.39 | \$ 41,650.88 | \$ 52,943.16 | \$ 4,560.14 | \$ (11,504.91) | \$ 26,020.92 |
| Total fund balances (deficit) | \$ 17,618.39 | \$ 41,650.88 | \$ 52,943.16 | \$ 4,560.14 | \$ (11,504.91) | \$ 26,020.92 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 17,877.75 | \$ 45,539.90 | \$ 56,482.18 | \$ 6,405.41 | \$ (11,014.79) | \$ 27,911.40 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Hugh Dohany Drain | Ireland Drain | Jackson Drain | Jacobs Drain | Jamian Drain | Jensen Drain |
|---|----------------------------|----------------------------|----------------------------|---------------------------|------------------------------|----------------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | - | - | - | 33,373.00 |
| Charges for services | - | - | 2,000.00 | - | - | - |
| Contributions | - | - | - | - | - | - |
| Investment income | 241.08 | 633.06 | 776.35 | 86.06 | (102.77) | 180.36 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 241.08 | \$ 633.06 | \$ 2,776.35 | \$ 86.06 | \$ (102.77) | \$ 33,553.36 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2.94 |
| Contractual Services | 1,356.95 | 1,493.41 | 1,560.26 | 1,689.65 | 1,963.90 | 2,725.96 |
| Commodities | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 1.84 | 1,001.56 | 1,862.14 | 1,829.98 | 2,743.91 | 5,411.12 |
| Total Expenditures | \$ 1,358.79 | \$ 2,494.97 | \$ 3,422.40 | \$ 3,519.63 | \$ 4,707.81 | \$ 8,140.02 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (1,117.71) | \$ (1,861.91) | \$ (646.05) | \$ (3,433.57) | \$ (4,810.58) | \$ 25,413.34 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 18,736.10 | 43,512.79 | 53,589.21 | 7,993.71 | (6,694.33) | 607.58 |
| September 30, 2023 | <u><u>\$ 17,618.39</u></u> | <u><u>\$ 41,650.88</u></u> | <u><u>\$ 52,943.16</u></u> | <u><u>\$ 4,560.14</u></u> | <u><u>\$ (11,504.91)</u></u> | <u><u>\$ 26,020.92</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Jilbert Drain | Joachim Drain | John E Olsen Drain | John Garfield Drain | Johnson Drain | Joseph Jones Drain |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 1,223.55 | \$ 9,446.60 | \$ 11,781.34 | \$ 16,168.63 | \$ 9,035.86 | \$ 5,112.73 |
| Accrued interest receivable | (62.49) | 225.71 | 214.66 | 107.74 | 153.59 | (78.78) |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | 9,885.99 | - | - | - | - | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | - |
| Total assets | \$ 11,047.05 | \$ 9,672.31 | \$ 11,996.00 | \$ 16,276.37 | \$ 9,189.45 | \$ 5,033.95 |
| Liabilities | | | | | | |
| Vouchers payable | - | 14,542.31 | - | - | - | 2,013.44 |
| Due to other governmental units | - | - | 1,006.38 | 10,473.12 | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 259.36 | 15,404.87 | 259.36 | 259.36 | 259.36 | 2,985.77 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | - | - | - | 250.00 | 500.00 | - |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ 259.36 | \$ 29,947.18 | \$ 1,265.74 | \$ 10,982.48 | \$ 759.36 | \$ 4,999.21 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 10,787.69 | \$ (20,274.87) | \$ 10,730.26 | \$ 5,293.89 | \$ 8,430.09 | \$ 34.74 |
| Total fund balances (deficit) | \$ 10,787.69 | \$ (20,274.87) | \$ 10,730.26 | \$ 5,293.89 | \$ 8,430.09 | \$ 34.74 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 11,047.05 | \$ 9,672.31 | \$ 11,996.00 | \$ 16,276.37 | \$ 9,189.45 | \$ 5,033.95 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Jilbert Drain | Joachim Drain | John E Olsen Drain | John Garfield Drain | Johnson Drain | Joseph Jones Drain |
|---|----------------------------|------------------------------|----------------------------|---------------------------|---------------------------|------------------------|
| Revenues: | | | | | | |
| Special assessments | 10,500.00 | - | - | - | - | - |
| Charges for services | - | - | - | - | 500.00 | - |
| Contributions | - | - | - | - | - | - |
| Investment income | 40.12 | (36.70) | 175.63 | 234.86 | 154.50 | 108.09 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 10,540.12 | \$ (36.70) | \$ 175.63 | \$ 234.86 | \$ 654.50 | \$ 108.09 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ 2.94 | \$ 5.51 | \$ - | \$ - | \$ - | \$ 1.67 |
| Contractual Services | 1,417.79 | 17,263.85 | 1,357.60 | 258.03 | 2,007.84 | 5,657.52 |
| Commodities | - | - | - | - | - | 1,201.74 |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 951.60 | 257.19 | - | - | 4,591.51 | 4,512.59 |
| Total Expenditures | \$ 2,372.33 | \$ 17,526.55 | \$ 1,357.60 | \$ 258.03 | \$ 6,599.35 | \$ 11,373.52 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 8,167.79 | \$ (17,563.25) | \$ (1,181.97) | \$ (23.17) | \$ (5,944.85) | \$ (11,265.43) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 2,619.90 | (2,711.62) | 11,912.23 | 5,317.06 | 14,374.94 | 11,300.17 |
| September 30, 2023 | <u><u>\$ 10,787.69</u></u> | <u><u>\$ (20,274.87)</u></u> | <u><u>\$ 10,730.26</u></u> | <u><u>\$ 5,293.89</u></u> | <u><u>\$ 8,430.09</u></u> | <u><u>\$ 34.74</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Joslyn Drain | Kaczmar Drain | Karas Drain | Kasper Drain | Keego Harbor Drain | Kelly Drain |
|--|---------------------|---------------------|--------------------|--------------------|----------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 24,326.46 | \$ 11,714.63 | \$ 9,503.53 | \$ 2,561.64 | \$ (24,119.54) | \$ 550.63 |
| Accrued interest receivable | 603.55 | (35.48) | (173.03) | (42.43) | 194.17 | 3.43 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | 5,965.88 | 16,244.44 | 1,783.74 |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | - |
| Total assets | \$ 24,930.01 | \$ 11,679.15 | \$ 9,330.50 | \$ 8,485.09 | \$ (7,680.93) | \$ 2,337.80 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 259.36 | 3,135.34 | 389.02 | 389.02 | 490.12 | 259.36 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | 750.00 | - | 1,500.00 | 1,574.17 | - | - |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ 1,009.36 | \$ 3,135.34 | \$ 1,889.02 | \$ 1,963.19 | \$ 490.12 | \$ 259.36 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 23,920.65 | \$ 8,543.81 | \$ 7,441.48 | \$ 6,521.90 | \$ (8,171.05) | \$ 2,078.44 |
| Total fund balances (deficit) | \$ 23,920.65 | \$ 8,543.81 | \$ 7,441.48 | \$ 6,521.90 | \$ (8,171.05) | \$ 2,078.44 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 24,930.01 | \$ 11,679.15 | \$ 9,330.50 | \$ 8,485.09 | \$ (7,680.93) | \$ 2,337.80 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Joslyn Drain | Kaczmar Drain | Karas Drain | Kasper Drain | Keego Harbor Drain | Kelly Drain |
|---|----------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | - | - | - | 1,277.02 |
| Charges for services | 250.00 | - | - | - | - | - |
| Contributions | - | - | - | - | - | - |
| Investment income | 383.63 | 221.00 | 216.88 | 171.84 | (306.32) | 26.72 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 633.63 | \$ 221.00 | \$ 216.88 | \$ 171.84 | \$ (306.32) | \$ 1,303.74 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ 4.54 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contractual Services | 1,789.33 | 1,349.78 | 1,968.61 | 2,771.43 | 1,424.63 | 1,355.67 |
| Commodities | - | - | (8.86) | (200.40) | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 8,650.01 | - | 8,377.05 | 14,339.56 | 475.09 | - |
| Total Expenditures | \$ 10,443.88 | \$ 1,349.78 | \$ 10,336.80 | \$ 16,910.59 | \$ 1,899.72 | \$ 1,355.67 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (9,810.25) | \$ (1,128.78) | \$ (10,119.92) | \$ (16,738.75) | \$ (2,206.04) | \$ (51.93) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 33,730.90 | 9,672.59 | 17,561.40 | 23,260.65 | (5,965.01) | 2,130.37 |
| September 30, 2023 | <u><u>\$ 23,920.65</u></u> | <u><u>\$ 8,543.81</u></u> | <u><u>\$ 7,441.48</u></u> | <u><u>\$ 6,521.90</u></u> | <u><u>\$ (8,171.05)</u></u> | <u><u>\$ 2,078.44</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | King Drain | Kollar Drain | Korzon Drain | Kutchey Drain Chapter 21 | Lanni Drain | Law Drain |
|--|---------------------|---------------------|--------------------|-----------------------------|--------------------|---------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 49,781.12 | \$ 14,622.01 | \$ 7,947.25 | \$ 29,319.43 | \$ 8,811.09 | \$ 22,129.71 |
| Accrued interest receivable | 4,303.46 | 206.42 | 31.43 | 387.54 | 638.21 | (13.82) |
| Accounts Receivable | 66.45 | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | - |
| Total assets | \$ 54,151.03 | \$ 14,828.43 | \$ 7,978.68 | \$ 29,706.97 | \$ 9,449.30 | \$ 22,115.89 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | 2,134.82 | - | - | - |
| Due to State of Michigan | - | - | - | - | 1,361.04 | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 259.36 | 259.36 | 389.02 | 18,731.75 | 259.36 | 389.02 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | 500.00 | 1,500.00 | - | - | - | 2,500.00 |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ 759.36 | \$ 1,759.36 | \$ 2,523.84 | \$ 18,731.75 | \$ 1,620.40 | \$ 2,889.02 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 53,391.67 | \$ 13,069.07 | \$ 5,454.84 | \$ 10,975.22 | \$ 7,828.90 | \$ 19,226.87 |
| Total fund balances (deficit) | \$ 53,391.67 | \$ 13,069.07 | \$ 5,454.84 | \$ 10,975.22 | \$ 7,828.90 | \$ 19,226.87 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 54,151.03 | \$ 14,828.43 | \$ 7,978.68 | \$ 29,706.97 | \$ 9,449.30 | \$ 22,115.89 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | King Drain | Kollar Drain | Korzon Drain | Kutchey Drain Chapter 21 | Lanni Drain | Law Drain |
|---|----------------------------|----------------------------|---------------------------|-----------------------------|---------------------------|----------------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | - | - | - | - |
| Charges for services | - | 500.00 | - | - | - | - |
| Contributions | - | - | - | - | - | - |
| Investment income | 685.73 | 213.20 | 113.02 | 431.76 | 137.69 | 314.31 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 685.73 | \$ 713.20 | \$ 113.02 | \$ 431.76 | \$ 137.69 | \$ 314.31 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contractual Services | 1,369.65 | 1,456.47 | 608.63 | 1,098.16 | 1,369.52 | 1,485.87 |
| Commodities | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 649.27 | 715.24 | 342.13 | 2,873.05 | 728.28 | 2.38 |
| Total Expenditures | \$ 2,018.92 | \$ 2,171.71 | \$ 950.76 | \$ 3,971.21 | \$ 2,097.80 | \$ 1,488.25 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (1,333.19) | \$ (1,458.51) | \$ (837.74) | \$ (3,539.45) | \$ (1,960.11) | \$ (1,173.94) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 54,724.86 | 14,527.58 | 6,292.58 | 14,514.67 | 9,789.01 | 20,400.81 |
| September 30, 2023 | <u><u>\$ 53,391.67</u></u> | <u><u>\$ 13,069.07</u></u> | <u><u>\$ 5,454.84</u></u> | <u><u>\$ 10,975.22</u></u> | <u><u>\$ 7,828.90</u></u> | <u><u>\$ 19,226.87</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Levinson Relief Drain | Lilly Drain | Lueders Drain | Luz Relief Drain | Lynn D Allen Drain | M 15 Drain |
|--|--------------------------|--------------------|----------------------|---------------------|--------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 12,240.86 | \$ 4,455.86 | \$ 98,710.91 | \$ 50,329.48 | \$ 4,692.20 | \$ 1,545.30 |
| Accrued interest receivable | 71.13 | 43.87 | 1,271.12 | 5.24 | (53.67) | 124.46 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | 19,790.15 | - | - | - | - | 2,215.75 |
| Due from the State of Michigan | - | - | 3,056.91 | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | - |
| Total assets | \$ 32,102.14 | \$ 4,499.73 | \$ 103,038.94 | \$ 50,334.72 | \$ 4,638.53 | \$ 3,885.51 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 18,024.24 | 194.51 | 648.38 | 389.02 | 348.96 | 259.36 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | 1,319.46 | - | 16,245.33 | 160.16 | - | - |
| Accounts payable | - | - | 10.00 | - | - | - |
| Total liabilities | \$ 19,343.70 | \$ 194.51 | \$ 16,903.71 | \$ 549.18 | \$ 348.96 | \$ 259.36 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 12,758.44 | \$ 4,305.22 | \$ 86,135.23 | \$ 49,785.54 | \$ 4,289.57 | \$ 3,626.15 |
| Total fund balances (deficit) | \$ 12,758.44 | \$ 4,305.22 | \$ 86,135.23 | \$ 49,785.54 | \$ 4,289.57 | \$ 3,626.15 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 32,102.14 | \$ 4,499.73 | \$ 103,038.94 | \$ 50,334.72 | \$ 4,638.53 | \$ 3,885.51 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Levinson Relief Drain | Lilly Drain | Lueders Drain | Luz Relief Drain | Lynn D Allen Drain | M 15 Drain |
|---|----------------------------|---------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Revenues: | | | | | | |
| Special assessments | 45,183.00 | - | 84,413.76 | - | - | 1,907.74 |
| Charges for services | 1,500.00 | - | 3,500.00 | - | - | - |
| Contributions | - | - | - | - | - | - |
| Investment income | 61.38 | 61.67 | 655.55 | 717.66 | 89.97 | 41.34 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 46,744.38 | \$ 61.67 | \$ 88,569.31 | \$ 717.66 | \$ 89.97 | \$ 1,949.08 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ 1.47 | \$ - | \$ 1.32 | \$ - | \$ - | \$ - |
| Contractual Services | 2,293.07 | 221.43 | 2,201.30 | 1,551.59 | 1,419.22 | 1,385.80 |
| Commodities | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 3,892.86 | 3.79 | 6,375.69 | 2,309.41 | 950.48 | 137.22 |
| Total Expenditures | \$ 6,187.40 | \$ 225.22 | \$ 8,578.31 | \$ 3,861.00 | \$ 2,369.70 | \$ 1,523.02 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 40,556.98 | \$ (163.55) | \$ 79,991.00 | \$ (3,143.34) | \$ (2,279.73) | \$ 426.06 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | (27,798.54) | 4,468.77 | 6,144.23 | 52,928.88 | 6,569.30 | 3,200.09 |
| September 30, 2023 | <u><u>\$ 12,758.44</u></u> | <u><u>\$ 4,305.22</u></u> | <u><u>\$ 86,135.23</u></u> | <u><u>\$ 49,785.54</u></u> | <u><u>\$ 4,289.57</u></u> | <u><u>\$ 3,626.15</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Mainland Drain | Mastin Drain | McConnell Drain | McCoy Drain Chapter 21 | McCulloch Drain | McDonald Drain |
|--|-----------------------|----------------------|---------------------|---------------------------|-----------------------|---------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ (8,519.41) | \$ 11,469.52 | \$ 16,797.65 | \$ 10,960.91 | \$ 17,803.51 | \$ 10,881.99 |
| Accrued interest receivable | (69.33) | 1,086.58 | 167.17 | (36.22) | 472.79 | 607.07 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | (5,388.89) | - | - | (54,700.80) | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | 10,777.78 | - | - | 57,009.60 | - |
| Total assets | \$ (8,588.74) | \$ 17,944.99 | \$ 16,964.82 | \$ 10,924.69 | \$ 20,585.10 | \$ 11,489.06 |
| Liabilities | | | | | | |
| Vouchers payable | 43.96 | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to State of Michigan | - | 5,517.29 | - | - | - | 1,801.84 |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 38,441.51 | 389.02 | 259.36 | 24,049.01 | 259.36 | 259.36 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | - | 2,600.00 | - | - | 1,000.00 | 750.00 |
| Accounts payable | 25,215.96 | - | - | - | 2,032.50 | - |
| Total liabilities | \$ 63,701.43 | \$ 8,506.31 | \$ 259.36 | \$ 24,049.01 | \$ 3,291.86 | \$ 2,811.20 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ 10,777.78 | \$ - | \$ - | \$ 57,009.60 | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ (72,290.17) | \$ (1,339.10) | \$ 16,705.46 | \$ (13,124.32) | \$ (39,716.36) | \$ 8,677.86 |
| Total fund balances (deficit) | \$ (72,290.17) | \$ (1,339.10) | \$ 16,705.46 | \$ (13,124.32) | \$ (39,716.36) | \$ 8,677.86 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ (8,588.74) | \$ 17,944.99 | \$ 16,964.82 | \$ 10,924.69 | \$ 20,585.10 | \$ 11,489.06 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Mainland Drain | Mastin Drain | McConnell Drain | McCoy Drain Chapter 21 | McCulloch Drain | McDonald Drain |
|---|------------------------------|-----------------------------|----------------------------|------------------------------|------------------------------|---------------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | - | - | - | - |
| Charges for services | - | - | - | - | 500.00 | 1,350.00 |
| Contributions | - | - | - | - | - | - |
| Investment income | (47.42) | 194.33 | 242.26 | 145.28 | 257.19 | 153.19 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ (47.42) | \$ 194.33 | \$ 242.26 | \$ 145.28 | \$ 757.19 | \$ 1,503.19 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ 5.53 | \$ - | \$ - | \$ - | \$ 6.98 | \$ - |
| Contractual Services | 27,173.37 | 1,632.78 | 1,357.72 | - | 3,493.89 | 1,403.17 |
| Commodities | (2.11) | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 4,243.30 | 2,491.07 | 12.63 | - | 1,394.63 | 739.20 |
| Total Expenditures | \$ 31,420.09 | \$ 4,123.85 | \$ 1,370.35 | \$ - | \$ 4,895.50 | \$ 2,142.37 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (31,467.51) | \$ (3,929.52) | \$ (1,128.09) | \$ 145.28 | \$ (4,138.31) | \$ (639.18) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | (40,822.66) | 2,590.42 | 17,833.55 | (13,269.60) | (35,578.05) | 9,317.04 |
| September 30, 2023 | <u><u>\$ (72,290.17)</u></u> | <u><u>\$ (1,339.10)</u></u> | <u><u>\$ 16,705.46</u></u> | <u><u>\$ (13,124.32)</u></u> | <u><u>\$ (39,716.36)</u></u> | <u><u>\$ 8,677.86</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | McDonnell Drain | McIntosh Drain | McIntyre Drain | Minnow Pond Drain | Montante Drain | Moore Drain |
|--|---------------------|--------------------|--------------------|----------------------|---------------------|---------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 81,162.12 | \$ 2,568.67 | \$ 1,000.29 | \$ 199,114.68 | \$ 15,490.60 | \$ 5,357.20 |
| Accrued interest receivable | 2,592.90 | 119.35 | 87.86 | 1,242.42 | (89.75) | 94.78 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | 6,946.53 |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | - |
| Total assets | \$ 83,755.02 | \$ 2,688.02 | \$ 1,088.15 | \$ 200,357.10 | \$ 15,400.85 | \$ 12,398.51 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | 2,013.25 | - | - |
| Due to other governmental units | 61,905.99 | - | - | 58,843.67 | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 259.36 | 259.36 | 259.36 | 2,698.77 | 259.36 | 259.36 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | - | - | - | (763.90) | 2,000.00 | - |
| Accounts payable | - | - | - | 215.96 | - | - |
| Total liabilities | \$ 62,165.35 | \$ 259.36 | \$ 259.36 | \$ 63,007.75 | \$ 2,259.36 | \$ 259.36 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 21,589.67 | \$ 2,428.66 | \$ 828.79 | \$ 137,349.35 | \$ 13,141.49 | \$ 12,139.15 |
| Total fund balances (deficit) | \$ 21,589.67 | \$ 2,428.66 | \$ 828.79 | \$ 137,349.35 | \$ 13,141.49 | \$ 12,139.15 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 83,755.02 | \$ 2,688.02 | \$ 1,088.15 | \$ 200,357.10 | \$ 15,400.85 | \$ 12,398.51 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | McDonnell Drain | McIntosh Drain | McIntyre Drain | Minnow Pond Drain | Montante Drain | Moore Drain |
|---|----------------------------|---------------------------|-------------------------|-----------------------------|----------------------------|----------------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | - | - | 21,148.00 | 7,242.00 |
| Charges for services | - | - | - | - | - | 1,800.00 |
| Contributions | - | - | - | - | - | - |
| Investment income | 1,103.74 | 53.48 | 58.28 | 2,798.79 | 105.04 | 89.22 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 1,103.74 | \$ 53.48 | \$ 58.28 | \$ 2,798.79 | \$ 21,253.04 | \$ 9,131.22 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ - | \$ - | \$ 8.54 | \$ 1.48 | \$ 1.66 |
| Contractual Services | 1,428.33 | 1,355.46 | 1,558.60 | 13,359.44 | 1,605.75 | 1,554.06 |
| Commodities | - | - | - | 44.48 | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 951.60 | - | 2,614.67 | 9,875.40 | 1,774.81 | 1,363.13 |
| Total Expenditures | \$ 2,379.93 | \$ 1,355.46 | \$ 4,173.27 | \$ 23,287.86 | \$ 3,382.04 | \$ 2,918.85 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (1,276.19) | \$ (1,301.98) | \$ (4,114.99) | \$ (20,489.07) | \$ 17,871.00 | \$ 6,212.37 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 22,865.86 | 3,730.64 | 4,943.78 | 157,838.42 | (4,729.51) | 5,926.78 |
| September 30, 2023 | <u><u>\$ 21,589.67</u></u> | <u><u>\$ 2,428.66</u></u> | <u><u>\$ 828.79</u></u> | <u><u>\$ 137,349.35</u></u> | <u><u>\$ 13,141.49</u></u> | <u><u>\$ 12,139.15</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Moxley Drain | Mullen Drain | Murphy Drain | Nancy Dingeldey Drain | Nelson Drain | Nichols Relief Drain |
|--|---------------------|---------------------|--------------------|--------------------------|---------------------|----------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 13,675.32 | \$ 14,282.12 | \$ 5,415.78 | \$ 3,015.95 | \$ (23,555.44) | \$ 49,903.55 |
| Accrued interest receivable | 432.70 | 69.48 | 15.06 | (594.03) | 3,092.96 | (130.27) |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | (7,432.72) | - | 2,516.58 | - | (27,492.88) | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | 14,865.43 | - | - | - | 54,985.76 | - |
| Total assets | \$ 21,540.73 | \$ 14,351.60 | \$ 7,947.42 | \$ 2,421.92 | \$ 7,030.40 | \$ 49,773.28 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | 1,969.25 | 51.89 |
| Due to other governmental units | - | - | - | - | - | - |
| Due to State of Michigan | - | - | - | - | 2,437.71 | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 389.02 | 389.02 | 259.36 | 259.36 | 2,704.41 | 974.07 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | 1,500.00 | 500.00 | - | - | 3,500.00 | 5,093.08 |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ 1,889.02 | \$ 889.02 | \$ 259.36 | \$ 259.36 | \$ 10,611.37 | \$ 6,119.04 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ 14,865.43 | \$ - | \$ - | \$ - | \$ 54,985.76 | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 4,786.28 | \$ 13,462.58 | \$ 7,688.06 | \$ 2,162.56 | \$ (58,566.73) | \$ 43,654.24 |
| Total fund balances (deficit) | \$ 4,786.28 | \$ 13,462.58 | \$ 7,688.06 | \$ 2,162.56 | \$ (58,566.73) | \$ 43,654.24 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 21,540.73 | \$ 14,351.60 | \$ 7,947.42 | \$ 2,421.92 | \$ 7,030.40 | \$ 49,773.28 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Moxley Drain | Mullen Drain | Murphy Drain | Nancy Dingeldey Drain | Nelson Drain | Nichols Relief Drain |
|---|---------------------------|----------------------------|---------------------------|---------------------------|------------------------------|----------------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | 6,000.00 | - | - | - |
| Charges for services | - | - | - | - | 550.00 | 2,500.00 |
| Contributions | - | - | - | - | - | - |
| Investment income | 200.64 | 219.49 | 66.67 | (7.85) | (234.32) | 896.71 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 200.64 | \$ 219.49 | \$ 6,066.67 | \$ (7.85) | \$ 315.68 | \$ 3,396.71 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ - | \$ 1.32 | \$ - | \$ 5.55 | \$ - |
| Contractual Services | 1,482.25 | 1,770.07 | 1,425.65 | (6,949.59) | 5,378.77 | 4,689.27 |
| Commodities | - | - | - | - | - | (72.95) |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 1.95 | 684.33 | 535.23 | 100.23 | 4,810.88 | 25,717.97 |
| Total Expenditures | \$ 1,484.20 | \$ 2,454.40 | \$ 1,962.20 | \$ (6,849.36) | \$ 10,195.20 | \$ 30,334.29 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (1,283.56) | \$ (2,234.91) | \$ 4,104.47 | \$ 6,841.51 | \$ (9,879.52) | \$ (26,937.58) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 6,069.84 | 15,697.49 | 3,583.59 | (4,678.95) | (48,687.21) | 70,591.82 |
| September 30, 2023 | <u><u>\$ 4,786.28</u></u> | <u><u>\$ 13,462.58</u></u> | <u><u>\$ 7,688.06</u></u> | <u><u>\$ 2,162.56</u></u> | <u><u>\$ (58,566.73)</u></u> | <u><u>\$ 43,654.24</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | North Arm Relief Drain | Northwestern Storm Drain | Oakland Macomb Interceptor Chapter 21 | Oaks Drain | O' Donoghue Drain | Olson Drain |
|--|---------------------------|-----------------------------|---|--------------------|--------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ (898.72) | \$ 1,618.57 | \$ 23,822,013.60 | \$ 7,171.67 | \$ 3,781.48 | \$ 5,722.36 |
| Accrued interest receivable | 195.78 | 136.28 | 70,681.70 | (42.76) | 7.58 | 135.36 |
| Accounts Receivable | - | - | 72.00 | - | - | - |
| Due from other governments | - | - | 4,471,317.83 | - | - | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | 482.36 | - | - | - |
| Prepaid expenses and other assets | - | - | 764,173.90 | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | - |
| Total assets | \$ (702.94) | \$ 1,754.85 | \$ 29,128,741.39 | \$ 7,128.91 | \$ 3,789.06 | \$ 5,857.72 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | 6,245,486.49 | - | - | - |
| Due to other governmental units | - | - | 66,423.63 | - | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | 6,700.94 | - | - | - |
| Due to primary government | 389.02 | 259.36 | - | 490.12 | 259.36 | 259.36 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | 2,000.00 | - | 4,250.00 | - | - | - |
| Accounts payable | - | - | 7,094,668.81 | - | - | - |
| Total liabilities | \$ 2,389.02 | \$ 259.36 | \$ 13,417,529.87 | \$ 490.12 | \$ 259.36 | \$ 259.36 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ (3,091.96) | \$ 1,495.49 | \$ 15,711,211.52 | \$ 6,638.79 | \$ 3,529.70 | \$ 5,598.36 |
| Total fund balances (deficit) | \$ (3,091.96) | \$ 1,495.49 | \$ 15,711,211.52 | \$ 6,638.79 | \$ 3,529.70 | \$ 5,598.36 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ (702.94) | \$ 1,754.85 | \$ 29,128,741.39 | \$ 7,128.91 | \$ 3,789.06 | \$ 5,857.72 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | North Arm Relief Drain | Northwestern Storm Drain | Oakland Macomb Interceptor Chapter 21 | Oaks Drain | O' Donoghue Drain | Olson Drain |
|---|-----------------------------|-----------------------------|--|---------------------------|---------------------------|---------------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | - | 11,689.00 | - | - |
| Charges for services | 500.00 | - | 77,184,806.99 | - | - | - |
| Contributions | - | - | 111,700.17 | - | - | - |
| Investment income | 13.75 | 40.91 | (287,274.48) | 13.22 | 82.27 | 95.25 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 513.75 | \$ 40.91 | \$ 77,009,232.68 | \$ 11,702.22 | \$ 82.27 | \$ 95.25 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ - | \$ - | \$ 2.94 | \$ - | \$ - |
| Contractual Services | 783.09 | 1,360.73 | 76,459,167.96 | 1,514.98 | 1,533.95 | 1,351.40 |
| Commodities | - | - | 6.68 | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 2,949.08 | 0.98 | 149,545.13 | 1,821.89 | 1,036.42 | - |
| Total Expenditures | \$ 3,732.17 | \$ 1,361.71 | \$ 76,608,719.77 | \$ 3,339.81 | \$ 2,570.37 | \$ 1,351.40 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | (6,718.58) | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ (6,718.58) | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (3,218.42) | \$ (1,320.80) | \$ 393,794.33 | \$ 8,362.41 | \$ (2,488.10) | \$ (1,256.15) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 126.46 | 2,816.29 | 15,317,417.19 | (1,723.62) | 6,017.80 | 6,854.51 |
| September 30, 2023 | <u><u>\$ (3,091.96)</u></u> | <u><u>\$ 1,495.49</u></u> | <u><u>\$ 15,711,211.52</u></u> | <u><u>\$ 6,638.79</u></u> | <u><u>\$ 3,529.70</u></u> | <u><u>\$ 5,598.36</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Osgood Drain | Owens Relief Drain | Page Drain | Palmer Drain | Pebble Creek Drain | Pemberton Drain |
|--|--------------------|----------------------|--------------------|--------------------|--------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 4,867.61 | \$ (5,608.99) | \$ (872.90) | \$ 5,752.04 | \$ 653.24 | \$ 4,667.95 |
| Accrued interest receivable | (17.52) | (123.11) | 53.21 | 129.25 | 3,126.95 | 88.83 |
| Accounts Receivable | - | - | - | - | 2,492.26 | - |
| Due from other governments | - | - | (1,500.00) | - | - | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | 1,959.25 | - | 3,000.00 | - | - | - |
| Total assets | \$ 6,809.34 | \$ (5,732.10) | \$ 680.31 | \$ 5,881.29 | \$ 6,272.45 | \$ 4,756.78 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | 1,969.26 | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 490.12 | 45,382.11 | 259.36 | 490.12 | 3,797.71 | 259.36 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | - | 500.00 | - | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ 490.12 | \$ 45,882.11 | \$ 259.36 | \$ 490.12 | \$ 5,766.97 | \$ 259.36 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ 1,959.25 | \$ - | \$ 3,000.00 | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 4,359.97 | \$ (51,614.21) | \$ (2,579.05) | \$ 5,391.17 | \$ 505.48 | \$ 4,497.42 |
| Total fund balances (deficit) | \$ 4,359.97 | \$ (51,614.21) | \$ (2,579.05) | \$ 5,391.17 | \$ 505.48 | \$ 4,497.42 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 6,809.34 | \$ (5,732.10) | \$ 680.31 | \$ 5,881.29 | \$ 6,272.45 | \$ 4,756.78 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Osgood Drain | Owens Relief Drain | Page Drain | Palmer Drain | Pebble Creek Drain | Pemberton Drain |
|---|---------------------------|------------------------------|-----------------------------|---------------------------|-------------------------|---------------------------|
| Revenues: | | | | | | |
| Special assessments | 7,200.00 | - | - | 6,891.00 | - | - |
| Charges for services | - | - | - | - | - | - |
| Contributions | - | - | - | - | - | - |
| Investment income | 17.37 | (14.88) | 7.61 | 24.06 | 89.90 | 64.91 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 7,217.37 | \$ (14.88) | \$ 7.61 | \$ 6,915.06 | \$ 89.90 | \$ 64.91 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ 1.32 | \$ - | \$ - | \$ 2.94 | \$ 5.55 | \$ - |
| Contractual Services | 1,464.08 | 2,538.82 | 1,358.32 | 1,360.03 | 4,583.79 | 260.25 |
| Commodities | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 16.63 | 3,100.53 | 0.73 | - | 8,743.32 | - |
| Total Expenditures | \$ 1,482.03 | \$ 5,639.35 | \$ 1,359.05 | \$ 1,362.97 | \$ 13,332.66 | \$ 260.25 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 5,735.34 | \$ (5,654.23) | \$ (1,351.44) | \$ 5,552.09 | \$ (13,242.76) | \$ (195.34) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | (1,375.37) | (45,959.98) | (1,227.61) | (160.92) | 13,748.24 | 4,692.76 |
| September 30, 2023 | <u><u>\$ 4,359.97</u></u> | <u><u>\$ (51,614.21)</u></u> | <u><u>\$ (2,579.05)</u></u> | <u><u>\$ 5,391.17</u></u> | <u><u>\$ 505.48</u></u> | <u><u>\$ 4,497.42</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Perinoff Drain | Pernick Drain | Peterson Drain | Pontiac Clinton River 1 Drain | Pontiac Clinton River 2 Drain | Pontiac Clinton River 3 Drain |
|--|---------------------|----------------------|----------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 56,309.40 | \$ (7,019.58) | \$ 123,756.03 | \$ 5,789.85 | \$ (6,420.78) | \$ 22,520.99 |
| Accrued interest receivable | 1,111.70 | (12.12) | 1,107.60 | (95.69) | 102.44 | 1,142.25 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | - |
| Total assets | \$ 57,421.10 | \$ (7,031.70) | \$ 124,863.63 | \$ 5,694.16 | \$ (6,318.34) | \$ 23,663.24 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | 4,925.85 | - | - |
| Due to other governmental units | - | - | 96,907.79 | - | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 259.36 | - | 259.36 | 8,104.12 | 735.16 | 389.02 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | - | - | 1,950.00 | - | 700.00 | - |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ 259.36 | \$ - | \$ 99,117.15 | \$ 13,029.97 | \$ 1,435.16 | \$ 389.02 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 57,161.74 | \$ (7,031.70) | \$ 25,746.48 | \$ (7,335.81) | \$ (7,753.50) | \$ 23,274.22 |
| Total fund balances (deficit) | \$ 57,161.74 | \$ (7,031.70) | \$ 25,746.48 | \$ (7,335.81) | \$ (7,753.50) | \$ 23,274.22 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 57,421.10 | \$ (7,031.70) | \$ 124,863.63 | \$ 5,694.16 | \$ (6,318.34) | \$ 23,663.24 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Perinoff Drain | Pernick Drain | Peterson Drain | Pontiac Clinton River 1 Drain | Pontiac Clinton River 2 Drain | Pontiac Clinton River 3 Drain |
|---|----------------------|----------------------|---------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | - | - | - | - |
| Charges for services | - | - | - | 1,350.00 | - | 500.00 |
| Contributions | - | - | - | - | - | - |
| Investment income | 771.48 | (95.82) | 1,660.29 | 150.53 | (32.58) | 371.71 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 771.48 | \$ (95.82) | \$ 1,660.29 | \$ 1,500.53 | \$ (32.58) | \$ 871.71 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ - | \$ - | \$ 5.52 | \$ - | \$ - |
| Contractual Services | 1,848.49 | - | 1,383.90 | 22,973.23 | 2,091.08 | 1,948.74 |
| Commodities | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 78.48 | - | 5.99 | 3,601.14 | 4,075.82 | 5,784.33 |
| Total Expenditures | \$ 1,926.97 | \$ - | \$ 1,389.89 | \$ 26,579.89 | \$ 6,166.90 | \$ 7,733.07 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (1,155.49) | \$ (95.82) | \$ 270.40 | \$ (25,079.36) | \$ (6,199.48) | \$ (6,861.36) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 58,317.23 | (6,935.88) | 25,476.08 | 17,743.55 | (1,554.02) | 30,135.58 |
| September 30, 2023 | <u>\$ 57,161.74</u> | <u>\$ (7,031.70)</u> | <u>\$ 25,746.48</u> | <u>\$ (7,335.81)</u> | <u>\$ (7,753.50)</u> | <u>\$ 23,274.22</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Pontiac Waste Water Treatment Facility Drain | Powers Drain | Quail Ridge Drain Chapter 21 | Quinn Drain | Ramiro Drain | Randolph St Drain Chapter 21 |
|--|--|--------------------|---------------------------------|------------------|--------------------|---------------------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 93,632.04 | \$ 4,121.78 | \$ (4,691.59) | \$ (324.60) | \$ 5,736.73 | \$ 32,042.77 |
| Accrued interest receivable | 22,512.81 | 2.09 | (0.11) | 513.98 | (25.04) | 214.44 |
| Accounts Receivable | 30,341.16 | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | 285.11 |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | - |
| Total assets | \$ 146,486.01 | \$ 4,123.87 | \$ (4,691.70) | \$ 189.38 | \$ 5,711.69 | \$ 32,542.32 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | 5,905.32 |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | - | 226.93 | - | 259.36 | 259.36 | 10,611.75 |
| Unearned revenue | 39,248.97 | - | - | - | - | - |
| Accrued liabilities and other | 59,593.01 | - | - | 300.00 | - | 111.11 |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ 98,841.98 | \$ 226.93 | \$ - | \$ 559.36 | \$ 259.36 | \$ 16,628.18 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 47,644.03 | \$ 3,896.94 | \$ (4,691.70) | \$ (369.98) | \$ 5,452.33 | \$ 15,914.14 |
| Total fund balances (deficit) | \$ 47,644.03 | \$ 3,896.94 | \$ (4,691.70) | \$ (369.98) | \$ 5,452.33 | \$ 15,914.14 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 146,486.01 | \$ 4,123.87 | \$ (4,691.70) | \$ 189.38 | \$ 5,711.69 | \$ 32,542.32 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Pontiac Waste Water Treatment Facility Drain | Powers Drain | Quail Ridge Drain Chapter 21 | Quinn Drain | Ramiro Drain | Randolph St Drain Chapter 21 |
|---|---|----------------------|------------------------------------|----------------------|----------------------|------------------------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | - | - | - | 86,992.00 |
| Charges for services | - | - | - | - | - | - |
| Contributions | - | - | - | - | - | - |
| Investment income | 2,150.93 | 73.71 | (55.22) | 19.93 | 102.29 | (250.25) |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 2,150.93 | \$ 73.71 | \$ (55.22) | \$ 19.93 | \$ 102.29 | \$ 86,741.75 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contractual Services | - | 1,325.60 | 2.15 | 1,421.06 | 1,531.55 | 18.49 |
| Commodities | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | - | - | 1,038.75 | 513.52 | 647.25 | 9,840.30 |
| Total Expenditures | \$ - | \$ 1,325.60 | \$ 1,040.90 | \$ 1,934.58 | \$ 2,178.80 | \$ 9,858.79 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ 98.00 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ 98.00 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ 2,248.93 | \$ (1,251.89) | \$ (1,096.12) | \$ (1,914.65) | \$ (2,076.51) | \$ 76,882.96 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 45,395.10 | 5,148.83 | (3,595.58) | 1,544.67 | 7,528.84 | (60,968.82) |
| September 30, 2023 | <u>\$ 47,644.03</u> | <u>\$ 3,896.94</u> | <u>\$ (4,691.70)</u> | <u>\$ (369.98)</u> | <u>\$ 5,452.33</u> | <u>\$ 15,914.14</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Red Run Federal Drain Chapter 21 | Red Run Project 2 Drain Chapter 21 | Red Run Warren Drain Chapter 21 | Rewold Drain | Richardson Drain | Richton Relief Drain |
|--|--|--|---------------------------------------|---------------------|--------------------|-------------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 1,157,296.39 | \$ 369,223.59 | \$ (11,634.83) | \$ 52,181.29 | \$ 3.72 | \$ 8,136.89 |
| Accrued interest receivable | 4,196.30 | 230.31 | (0.55) | 255.14 | 43.72 | (4.72) |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | (1,581.30) | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | 3,162.60 | - |
| Total assets | \$ 1,161,492.69 | \$ 369,453.90 | \$ (11,635.38) | \$ 52,436.43 | \$ 1,628.74 | \$ 8,132.17 |
| Liabilities | | | | | | |
| Vouchers payable | 13,687.99 | - | - | - | - | - |
| Due to other governmental units | - | - | - | - | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 13,687.99 | 859.27 | 1,658.42 | 389.02 | 259.36 | 259.36 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | 28,244.40 | - | - | 3,011.38 | - | 10,160.00 |
| Accounts payable | 40,869.54 | - | - | - | - | - |
| Total liabilities | \$ 96,489.92 | \$ 859.27 | \$ 1,658.42 | \$ 3,400.40 | \$ 259.36 | \$ 10,419.36 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ 3,162.60 | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 1,065,002.77 | \$ 368,594.63 | \$ (13,293.80) | \$ 49,036.03 | \$ (1,793.22) | \$ (2,287.19) |
| Total fund balances (deficit) | \$ 1,065,002.77 | \$ 368,594.63 | \$ (13,293.80) | \$ 49,036.03 | \$ (1,793.22) | \$ (2,287.19) |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 1,161,492.69 | \$ 369,453.90 | \$ (11,635.38) | \$ 52,436.43 | \$ 1,628.74 | \$ 8,132.17 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Red Run Federal Drain Chapter 21 | Red Run Project 2 Drain Chapter 21 | Red Run Warren Drain Chapter 21 | Rewold Drain | Richardson Drain | Richton Relief Drain |
|---|--|--|---------------------------------------|----------------------------|-----------------------------|-----------------------------|
| Revenues: | | | | | | |
| Special assessments | 202,596.00 | - | - | - | - | - |
| Charges for services | 2,009.25 | - | - | - | 1,000.00 | 850.00 |
| Contributions | - | - | - | - | - | - |
| Investment income | 16,398.25 | 4,744.10 | (141.87) | 736.05 | 18.09 | 138.15 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 221,003.50 | \$ 4,744.10 | \$ (141.87) | \$ 736.05 | \$ 1,018.09 | \$ 988.15 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contractual Services | 355,400.28 | - | 1,098.16 | 1,774.53 | 1,374.86 | 1,703.79 |
| Commodities | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 25,384.62 | 328.55 | - | 2,997.68 | 670.49 | 2,384.83 |
| Total Expenditures | \$ 380,784.90 | \$ 328.55 | \$ 1,098.16 | \$ 4,772.21 | \$ 2,045.35 | \$ 4,088.62 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (159,781.40) | \$ 4,415.55 | \$ (1,240.03) | \$ (4,036.16) | \$ (1,027.26) | \$ (3,100.47) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 1,224,784.17 | 364,179.08 | (12,053.77) | 53,072.19 | (765.96) | 813.28 |
| September 30, 2023 | <u><u>\$ 1,065,002.77</u></u> | <u><u>\$ 368,594.63</u></u> | <u><u>\$ (13,293.80)</u></u> | <u><u>\$ 49,036.03</u></u> | <u><u>\$ (1,793.22)</u></u> | <u><u>\$ (2,287.19)</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Robert A Reid Drain | Robert Huber Drain | Robert J Evans Relf Drain | Roth Drain | Rowland Drin | Rufe Collier Drain |
|--|------------------------|---------------------|------------------------------|---------------------|--------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 8,522.49 | \$ 10,125.32 | \$ 13,463.44 | \$ (14,407.02) | \$ 4,419.82 | \$ 3,829.36 |
| Accrued interest receivable | 399.00 | 63.05 | 602.39 | 300.77 | 0.14 | 311.39 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | (24,908.70) | - | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | 49,817.39 | - | - |
| Total assets | \$ 8,921.49 | \$ 10,188.37 | \$ 14,065.83 | \$ 10,802.44 | \$ 4,419.96 | \$ 4,140.75 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | - | - |
| Due to other governmental units | 388.63 | 1,966.10 | - | - | - | - |
| Due to State of Michigan | - | - | 4,028.76 | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 389.02 | 389.02 | 1,694.15 | 735.16 | - | 259.36 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | 1,500.00 | - | 1,500.00 | 5,399.60 | - | - |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ 2,277.65 | \$ 2,355.12 | \$ 7,222.91 | \$ 6,134.76 | \$ - | \$ 259.36 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ 49,817.39 | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 6,643.84 | \$ 7,833.25 | \$ 6,842.92 | \$ (45,149.71) | \$ 4,419.96 | \$ 3,881.39 |
| Total fund balances (deficit) | \$ 6,643.84 | \$ 7,833.25 | \$ 6,842.92 | \$ (45,149.71) | \$ 4,419.96 | \$ 3,881.39 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 8,921.49 | \$ 10,188.37 | \$ 14,065.83 | \$ 10,802.44 | \$ 4,419.96 | \$ 4,140.75 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Robert A Reid Drain | Robert Huber Drain | Robert J Evans Relf Drain | Roth Drain | Rowland Drin | Rufe Collier Drain |
|---|------------------------|-----------------------|------------------------------|-----------------------|--------------------|-----------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | - | - | - | - |
| Charges for services | 2,100.00 | - | - | 1,000.00 | - | - |
| Contributions | - | - | - | - | - | - |
| Investment income | 122.73 | 157.77 | 244.97 | (52.77) | 60.09 | 100.07 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 2,222.73 | \$ 157.77 | \$ 244.97 | \$ 947.23 | \$ 60.09 | \$ 100.07 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contractual Services | 593.22 | 1,817.31 | 1,591.32 | 2,011.88 | 2.08 | 1,489.44 |
| Commodities | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 2,102.94 | 51.46 | 4,446.93 | 11,483.66 | 147.39 | 2,631.91 |
| Total Expenditures | \$ 2,696.16 | \$ 1,868.77 | \$ 6,038.25 | \$ 13,495.54 | \$ 149.47 | \$ 4,121.35 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (473.43) | \$ (1,711.00) | \$ (5,793.28) | \$ (12,548.31) | \$ (89.38) | \$ (4,021.28) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 7,117.27 | 9,544.25 | 12,636.20 | (32,601.40) | 4,509.34 | 7,902.67 |
| September 30, 2023 | \$ 6,643.84 | \$ 7,833.25 | \$ 6,842.92 | \$ (45,149.71) | \$ 4,419.96 | \$ 3,881.39 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Rummell Relief Drain | Schmid Drain | Sharkey Drain Chapter 21 | Six Points Drain | Skarritt Drain | Snyder Drain |
|--|-------------------------|-----------------------|-----------------------------|--------------------|--------------------|--------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 10,001.55 | \$ (74,814.78) | | \$ 2,063.69 | \$ 7,703.36 | \$ 1,945.92 |
| Accrued interest receivable | (13,521.81) | (1,694.14) | 0.75 | (437.67) | (286.28) | 104.26 |
| Accounts Receivable | 21.22 | - | - | - | - | 2,233.07 |
| Due from other governments | - | 53,898.62 | - | - | - | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | - |
| Total assets | \$ (3,499.04) | \$ (22,610.30) | \$ 0.75 | \$ 1,626.02 | \$ 7,417.08 | \$ 4,283.25 |
| Liabilities | | | | | | |
| Vouchers payable | - | 125.81 | - | - | - | - |
| Due to other governmental units | 2,264.54 | - | - | - | - | - |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 389.02 | 32,659.34 | - | - | 259.36 | 259.36 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | 300.00 | - | - | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ 2,953.56 | \$ 32,785.15 | \$ - | \$ - | \$ 259.36 | \$ 259.36 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ (6,452.60) | \$ (55,395.45) | \$ 0.75 | \$ 1,626.02 | \$ 7,157.72 | \$ 4,023.89 |
| Total fund balances (deficit) | \$ (6,452.60) | \$ (55,395.45) | \$ 0.75 | \$ 1,626.02 | \$ 7,157.72 | \$ 4,023.89 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ (3,499.04) | \$ (22,610.30) | \$ 0.75 | \$ 1,626.02 | \$ 7,417.08 | \$ 4,283.25 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Rummell Relief Drain | Schmid Drain | Sharkey Drain Chapter 21 | Six Points Drain | Skarritt Drain | Snyder Drain |
|---|-------------------------|-----------------------|-----------------------------|----------------------|----------------------|--------------------|
| Revenues: | | | | | | |
| Special assessments | - | 29,955.00 | - | - | - | - |
| Charges for services | 1,000.00 | - | - | - | - | 2,000.00 |
| Contributions | - | - | - | - | - | - |
| Investment income | 193.93 | (1,208.02) | - | 48.17 | 153.34 | 50.49 |
| Other revenue | 2,060.00 | - | - | - | - | - |
| Total Revenues | \$ 3,253.93 | \$ 28,746.98 | \$ - | \$ 48.17 | \$ 153.34 | \$ 2,050.49 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Contractual Services | 2,171.11 | 34,116.52 | - | 1,100.19 | 1,566.05 | 1,427.72 |
| Commodities | 395.09 | 417.45 | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 4,921.43 | 9,802.10 | - | 886.01 | 2,166.52 | 1,375.62 |
| Total Expenditures | \$ 7,487.63 | \$ 44,336.07 | \$ - | \$ 1,986.20 | \$ 3,732.57 | \$ 2,803.34 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | (1,045.28) | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ (1,045.28) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (5,278.98) | \$ (15,589.09) | \$ - | \$ (1,938.03) | \$ (3,579.23) | \$ (752.85) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | (1,173.62) | (39,806.36) | 0.75 | 3,564.05 | 10,736.95 | 4,776.74 |
| September 30, 2023 | \$ (6,452.60) | \$ (55,395.45) | \$ 0.75 | \$ 1,626.02 | \$ 7,157.72 | \$ 4,023.89 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Southfield Road Drain | Stewart Relief Drain | Sue Ann Douglas Drain | Tribute Drain | Varner Relief Drain | Vinewood Drain |
|--|--------------------------|-------------------------|--------------------------|----------------------|---------------------|---------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 6,508.05 | \$ 84,166.09 | \$ 6,808.18 | \$ (6,500.94) | \$ 28,454.68 | \$ 21,434.05 |
| Accrued interest receivable | 0.40 | 1,083.38 | 18.38 | 5,903.19 | 63.61 | 3,892.77 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | - | - | - | - | - | - |
| Total assets | \$ 6,508.45 | \$ 85,249.47 | \$ 6,826.56 | \$ (597.75) | \$ 28,518.29 | \$ 25,326.82 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | 44.00 | - | - |
| Due to other governmental units | - | 74,688.51 | - | - | - | 5,314.74 |
| Due to State of Michigan | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 259.36 | 259.36 | 259.36 | 1,659.02 | 389.02 | 259.36 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | - | 3,500.00 | - | 15,000.00 | 8,600.00 | - |
| Accounts payable | - | - | - | 126,018.56 | - | - |
| Total liabilities | \$ 259.36 | \$ 78,447.87 | \$ 259.36 | \$ 142,721.58 | \$ 8,989.02 | \$ 5,574.10 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ 6,249.09 | \$ 6,801.60 | \$ 6,567.20 | \$ (143,319.33) | \$ 19,529.27 | \$ 19,752.72 |
| Total fund balances (deficit) | \$ 6,249.09 | \$ 6,801.60 | \$ 6,567.20 | \$ (143,319.33) | \$ 19,529.27 | \$ 19,752.72 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 6,508.45 | \$ 85,249.47 | \$ 6,826.56 | \$ (597.75) | \$ 28,518.29 | \$ 25,326.82 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Southfield Road Drain | Stewart Relief Drain | Sue Ann Douglas Drain | Tribute Drain | Varner Relief Drain | Vinewood Drain |
|---|--------------------------|-------------------------|--------------------------|------------------------|------------------------|----------------------|
| Revenues: | | | | | | |
| Special assessments | - | - | 7,883.00 | - | - | - |
| Charges for services | - | - | - | - | 1,000.00 | - |
| Contributions | - | - | - | - | - | - |
| Investment income | 105.56 | 1,162.00 | 57.24 | 36.30 | 464.39 | 304.81 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ 105.56 | \$ 1,162.00 | \$ 7,940.24 | \$ 36.30 | \$ 1,464.39 | \$ 304.81 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ - | \$ 2.94 | \$ 1.66 | \$ - | \$ - |
| Contractual Services | 1,343.79 | 1,661.67 | 1,585.70 | 128,282.65 | 1,746.48 | 1,466.16 |
| Commodities | - | - | - | (5.53) | - | - |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | - | 2,119.29 | 474.44 | 9,810.30 | 7,229.63 | 16.86 |
| Total Expenditures | \$ 1,343.79 | \$ 3,780.96 | \$ 2,063.08 | \$ 138,089.08 | \$ 8,976.11 | \$ 1,483.02 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (1,238.23) | \$ (2,618.96) | \$ 5,877.16 | \$ (138,052.78) | \$ (7,511.72) | \$ (1,178.21) |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | 7,487.32 | 9,420.56 | 690.04 | (5,266.55) | 27,040.99 | 20,930.93 |
| September 30, 2023 | <u>\$ 6,249.09</u> | <u>\$ 6,801.60</u> | <u>\$ 6,567.20</u> | <u>\$ (143,319.33)</u> | <u>\$ 19,529.27</u> | <u>\$ 19,752.72</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Vogt Drain | Wagner Drain | Walker Relief Drain Chapter 21 | Wilcox Drain | Wilmont Relief Drain | Wolf Drain |
|--|-----------------------|--------------------|-----------------------------------|----------------------|-------------------------|---------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ (6,774.32) | \$ (124.54) | \$ (57,277.65) | \$ 100,358.64 | \$ 78,196.36 | \$ 27,932.37 |
| Accrued interest receivable | 269.16 | 43.03 | 1.31 | 1,476.88 | 114.67 | 2,818.19 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | (14,889.94) | 9,898.47 | - | - | - | - |
| Due from the State of Michigan | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | - |
| Special Assesment Receivables | 29,779.88 | - | - | - | - | - |
| Total assets | \$ 8,384.78 | \$ 9,816.96 | \$ (57,276.34) | \$ 101,835.52 | \$ 78,311.03 | \$ 30,750.56 |
| Liabilities | | | | | | |
| Vouchers payable | - | - | - | - | 25,615.00 | - |
| Due to other governmental units | - | - | - | 88,586.01 | 2.33 | - |
| Due to State of Michigan | - | - | - | - | - | 4,373.34 |
| Due to other funds | - | - | - | - | - | - |
| Due to primary government | 735.16 | 259.36 | 19,720.27 | 259.36 | 463.27 | 389.02 |
| Unearned revenue | - | - | - | - | - | - |
| Accrued liabilities and other | 1,000.00 | 1,250.00 | 500.00 | 2,500.00 | 3,099.39 | 250.00 |
| Accounts payable | - | - | - | - | - | - |
| Total liabilities | \$ 1,735.16 | \$ 1,509.36 | \$ 20,220.27 | \$ 91,345.37 | \$ 29,179.99 | \$ 5,012.36 |
| Deferred inflows of resources - Unavailable revenue - special assessments | | | | | | |
| Total deferred inflows of resources | \$ 29,779.88 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund balances | | | | | | |
| Restricted | \$ (23,130.26) | \$ 8,307.60 | \$ (77,496.61) | \$ 10,490.15 | \$ 49,131.04 | \$ 25,738.20 |
| Total fund balances (deficit) | \$ (23,130.26) | \$ 8,307.60 | \$ (77,496.61) | \$ 10,490.15 | \$ 49,131.04 | \$ 25,738.20 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 8,384.78 | \$ 9,816.96 | \$ (57,276.34) | \$ 101,835.52 | \$ 78,311.03 | \$ 30,750.56 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 MAINTANENCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Vogt Drain | Wagner Drain | Walker Relief Drain Chapter 21 | Wilcox Drain | Wilmont Relief Drain | Wolf Drain |
|---|------------------------------|---------------------------|--------------------------------------|----------------------------|----------------------------|----------------------------|
| Revenues: | | | | | | |
| Special assessments | - | 11,060.00 | - | - | 357,930.00 | 30,511.00 |
| Charges for services | - | 500.00 | - | - | 833.99 | - |
| Contributions | - | - | - | - | - | - |
| Investment income | (72.69) | 10.22 | (731.74) | 1,366.30 | 280.13 | 193.54 |
| Other revenue | - | - | - | - | - | - |
| Total Revenues | \$ (72.69) | \$ 11,570.22 | \$ (731.74) | \$ 1,366.30 | \$ 359,044.12 | \$ 30,704.54 |
| Expenditures: | | | | | | |
| Salaries Regular | \$ - | \$ - | \$ - | \$ - | \$ 29.31 | \$ 2.94 |
| Contractual Services | 1,531.52 | 1,342.84 | 1,102.46 | 1,463.21 | 271,780.30 | 2,176.02 |
| Commodities | - | - | - | - | - | (2.38) |
| Capital outlay | - | - | - | - | - | - |
| Transfer to Municipalities | - | - | - | - | - | - |
| Internal Support Expenditures | 721.48 | 363.73 | 3,049.61 | 1,801.45 | 55,123.28 | 4,167.16 |
| Total Expenditures | \$ 2,253.00 | \$ 1,706.57 | \$ 4,152.07 | \$ 3,264.66 | \$ 326,932.89 | \$ 6,343.74 |
| Other financing sources (uses) | | | | | | |
| Transfers in | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfers out | - | - | - | - | - | - |
| Issuance of bonds | - | - | - | - | - | - |
| Total other financing sources (uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net change in fund balances | \$ (2,325.69) | \$ 9,863.65 | \$ (4,883.81) | \$ (1,898.36) | \$ 32,111.23 | \$ 24,360.80 |
| Fund balances (deficit) | | | | | | |
| October 1, 2022 | (20,804.57) | (1,556.05) | (72,612.80) | 12,388.51 | 17,019.81 | 1,377.40 |
| September 30, 2023 | <u><u>\$ (23,130.26)</u></u> | <u><u>\$ 8,307.60</u></u> | <u><u>\$ (77,496.61)</u></u> | <u><u>\$ 10,490.15</u></u> | <u><u>\$ 49,131.04</u></u> | <u><u>\$ 25,738.20</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Bevins Lake Level | Big Lake Level | Bunny Run Lake Level | Bush Lake Level | Cass Lake Level | Cedar Island Lake Level |
|---|----------------------|---------------------|-------------------------|--------------------|---------------------|----------------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 4,394.75 | \$ 17,281.97 | \$ 6,764.44 | \$ 6,825.33 | \$ 31,984.54 | \$ 28,863.61 |
| Accrued interest receivable | 66.03 | 32.20 | 11.30 | (819.35) | (204.64) | (58.72) |
| Due from other funds | - | - | - | - | - | - |
| Total Assets | <u>\$ 4,460.78</u> | <u>\$ 17,314.17</u> | <u>\$ 6,775.74</u> | <u>\$ 6,005.98</u> | <u>\$ 31,779.90</u> | <u>\$ 28,804.89</u> |
| Liabilities | | | | | | |
| Vouchers payable | - | - | 18.57 | - | 1,503.50 | - |
| Due to other funds | 5,512.38 | 374.26 | 10,635.67 | 176.47 | 708.49 | 6,780.26 |
| Accrued liabilities and other | - | - | - | - | - | - |
| Accounts Payable | - | - | - | - | - | - |
| Total Liabilities | <u>\$ 5,512.38</u> | <u>\$ 374.26</u> | <u>\$ 10,654.24</u> | <u>\$ 176.47</u> | <u>\$ 2,211.99</u> | <u>\$ 6,780.26</u> |
| Fund Balance: | | | | | | |
| Restricted | \$ (1,051.60) | \$ 16,939.91 | \$ (3,878.50) | \$ 5,829.51 | \$ 29,567.91 | \$ 22,024.63 |
| Total Fund Balance | <u>\$ (1,051.60)</u> | <u>\$ 16,939.91</u> | <u>\$ (3,878.50)</u> | <u>\$ 5,829.51</u> | <u>\$ 29,567.91</u> | <u>\$ 22,024.63</u> |
| Total Liabilities and Fund Balance | <u>\$ 4,460.78</u> | <u>\$ 17,314.17</u> | <u>\$ 6,775.74</u> | <u>\$ 6,005.98</u> | <u>\$ 31,779.90</u> | <u>\$ 28,804.89</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL MAINTENANCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Bevins Lake Level | Big Lake Level | Bunny Run Lake Level | Bush Lake Level | Cass Lake Level | Cedar Island Lake Level |
|--|-----------------------------|----------------------------|-----------------------------|---------------------------|----------------------------|----------------------------|
| Revenues | | | | | | |
| Special assessments | 15,000.00 | 11,500.00 | 31,439.01 | 8,000.00 | 16,852.72 | 44,931.80 |
| Investment income | 1.40 | 205.39 | 73.64 | 156.21 | 377.95 | 187.33 |
| Total Revenues | \$ 15,001.40 | \$ 11,705.39 | \$ 31,512.65 | \$ 8,156.21 | \$ 17,230.67 | \$ 45,119.13 |
| Expenditures | | | | | | |
| Contracted Services | \$ 987.66 | \$ 2,006.66 | \$ 17,021.22 | \$ 176.47 | \$ 5,466.55 | \$ 3,340.20 |
| Commodities | - | - | - | - | (4.24) | - |
| Internal Support Expenditures | 4,742.64 | 5,391.17 | 17,457.98 | 3,008.16 | 11,511.69 | 10,615.40 |
| Transfers Out | - | - | - | 13,650.00 | - | - |
| Total Expenditures | \$ 5,730.30 | \$ 7,397.83 | \$ 34,479.20 | \$ 16,834.63 | \$ 16,974.00 | \$ 13,955.60 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | \$ 9,271.10 | \$ 4,307.56 | \$ (2,966.55) | \$ (8,678.42) | \$ 256.67 | \$ 31,163.53 |
| October 1, 2022 | (10,322.70) | 12,632.35 | (911.95) | 14,507.93 | 29,311.24 | (9,138.90) |
| September 30, 2023 | <u><u>\$ (1,051.60)</u></u> | <u><u>\$ 16,939.91</u></u> | <u><u>\$ (3,878.50)</u></u> | <u><u>\$ 5,829.51</u></u> | <u><u>\$ 29,567.91</u></u> | <u><u>\$ 22,024.63</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Commerce Lake Level | Crystal Lake Level | Duck Lake Level | Fox Lake Level | Indianwood Lake Level | Lake Level Investment |
|---|------------------------|-----------------------|---------------------|---------------------|--------------------------|--------------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 20,380.49 | \$ 2,346.91 | \$ 44,357.73 | \$ 33,356.92 | \$ 22,947.72 | \$ 39,058.79 |
| Accrued interest receivable | (43.60) | (30.67) | 83.76 | (43.55) | 17.60 | (953.47) |
| Due from other funds | - | - | - | - | - | - |
| Total Assets | <u>\$ 20,336.89</u> | <u>\$ 2,316.24</u> | <u>\$ 44,441.49</u> | <u>\$ 33,313.37</u> | <u>\$ 22,965.32</u> | <u>\$ 38,105.32</u> |
| Liabilities | | | | | | |
| Vouchers payable | - | 16.69 | 16.22 | - | - | - |
| Due to other funds | 278.81 | 397.07 | 536.37 | 156.68 | 254.06 | - |
| Accrued liabilities and other | - | - | - | - | - | 36,394.24 |
| Accounts Payable | - | - | - | 20,000.00 | - | - |
| Total Liabilities | <u>\$ 278.81</u> | <u>\$ 413.76</u> | <u>\$ 552.59</u> | <u>\$ 20,156.68</u> | <u>\$ 254.06</u> | <u>\$ 36,394.24</u> |
| Fund Balance: | | | | | | |
| Restricted | \$ 20,058.08 | \$ 1,902.48 | \$ 43,888.90 | \$ 13,156.69 | \$ 22,711.26 | \$ 1,711.08 |
| Total Fund Balance | <u>\$ 20,058.08</u> | <u>\$ 1,902.48</u> | <u>\$ 43,888.90</u> | <u>\$ 13,156.69</u> | <u>\$ 22,711.26</u> | <u>\$ 1,711.08</u> |
| Total Liabilities and Fund Balance | <u>\$ 20,336.89</u> | <u>\$ 2,316.24</u> | <u>\$ 44,441.49</u> | <u>\$ 33,313.37</u> | <u>\$ 22,965.32</u> | <u>\$ 38,105.32</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL MAINTENANCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Commerce Lake Level | Crystal Lake Level | Duck Lake Level | Fox Lake Level | Indianwood Lake Level | Lake Level Investment |
|--|------------------------|-----------------------|---------------------|-----------------------|--------------------------|--------------------------|
| Revenues | | | | | | |
| Special assessments | 10,000.00 | 17,500.00 | 23,000.00 | 16,000.00 | 12,000.00 | - |
| Investment income | 293.78 | 177.50 | 578.86 | 567.58 | 269.92 | 279.65 |
| Total Revenues | \$ 10,293.78 | \$ 17,677.50 | \$ 23,578.86 | \$ 16,567.58 | \$ 12,269.92 | \$ 279.65 |
| Expenditures | | | | | | |
| Contracted Services | \$ 2,314.05 | \$ 12,104.75 | \$ 8,479.20 | \$ 40,630.31 | \$ 1,646.29 | \$ - |
| Commodities | 34.72 | - | - | - | 23.05 | - |
| Internal Support Expenditures | 8,527.25 | 16,047.91 | 8,454.86 | 6,576.11 | 4,419.18 | - |
| Transfers Out | - | - | - | - | - | - |
| Total Expenditures | \$ 10,876.02 | \$ 28,152.66 | \$ 16,934.06 | \$ 47,206.42 | \$ 6,088.52 | \$ - |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | \$ (582.24) | \$ (10,475.16) | \$ 6,644.80 | \$ (30,638.84) | \$ 6,181.40 | \$ 279.65 |
| October 1, 2022 | 20,640.32 | 12,377.64 | 37,244.10 | 43,795.53 | 16,529.86 | 1,431.43 |
| September 30, 2023 | <u>\$ 20,058.08</u> | <u>\$ 1,902.48</u> | <u>\$ 43,888.90</u> | <u>\$ 13,156.69</u> | <u>\$ 22,711.26</u> | <u>\$ 1,711.08</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Lake Louise Lake Level | Lakeville Lake Level | Long Lake Level | Middle Lower Straits Lake Level | Oakland Woodhull Lake Level | Orchard Lake Level |
|---|---------------------------|-------------------------|---------------------|---------------------------------------|-----------------------------------|-----------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 1,829.51 | \$ 43,891.21 | \$ 25,346.55 | \$ 28,576.24 | \$ 118,831.86 | \$ (3,227.46) |
| Accrued interest receivable | (0.69) | (32.59) | (4.94) | 109.53 | (361.11) | 104.57 |
| Due from other funds | - | - | - | 828.84 | - | - |
| Total Assets | <u>\$ 1,828.82</u> | <u>\$ 43,858.62</u> | <u>\$ 25,341.61</u> | <u>\$ 29,514.61</u> | <u>\$ 118,470.75</u> | <u>\$ (3,122.89)</u> |
| Liabilities | | | | | | |
| Vouchers payable | 18.57 | - | 202.04 | 1,984.12 | 1,503.50 | 29.96 |
| Due to other funds | 607.18 | 297.53 | 212.88 | 1,678.14 | 441.30 | 10,143.74 |
| Accrued liabilities and other | - | - | - | 3,000.00 | - | 4,500.00 |
| Accounts Payable | - | - | 12,644.96 | - | - | - |
| Total Liabilities | <u>\$ 625.75</u> | <u>\$ 297.53</u> | <u>\$ 13,059.88</u> | <u>\$ 6,662.26</u> | <u>\$ 1,944.80</u> | <u>\$ 14,673.70</u> |
| Fund Balance: | | | | | | |
| Restricted | \$ 1,203.07 | \$ 43,561.09 | \$ 12,281.73 | \$ 22,852.35 | \$ 116,525.95 | \$ (17,796.59) |
| Total Fund Balance | <u>\$ 1,203.07</u> | <u>\$ 43,561.09</u> | <u>\$ 12,281.73</u> | <u>\$ 22,852.35</u> | <u>\$ 116,525.95</u> | <u>\$ (17,796.59)</u> |
| Total Liabilities and Fund Balance | <u>\$ 1,828.82</u> | <u>\$ 43,858.62</u> | <u>\$ 25,341.61</u> | <u>\$ 29,514.61</u> | <u>\$ 118,470.75</u> | <u>\$ (3,122.89)</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL MAINTENANCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Lake Louise Lake Level | Lakeville Lake Level | Long Lake Level | Middle Lower Straits Lake Level | Oakland Woodhull Lake Level | Orchard Lake Level |
|--|---------------------------|-------------------------|----------------------|---------------------------------------|-----------------------------------|-----------------------|
| Revenues | | | | | | |
| Special assessments | 19,500.00 | 21,500.00 | 26,000.00 | 40,500.00 | 12,500.00 | 30,000.00 |
| Investment income | 56.10 | 488.85 | 316.74 | 531.04 | 1,645.31 | 297.24 |
| Total Revenues | \$ 19,556.10 | \$ 21,988.85 | \$ 26,316.74 | \$ 41,031.04 | \$ 14,145.31 | \$ 30,297.24 |
| Expenditures | | | | | | |
| Contracted Services | \$ 5,069.14 | \$ 2,404.73 | \$ 24,029.11 | \$ 24,547.20 | \$ 5,981.07 | \$ 48,195.22 |
| Commodities | - | - | 118.80 | 10,505.85 | 26.24 | 317.12 |
| Internal Support Expenditures | 14,527.35 | 4,554.55 | 8,309.96 | 9,486.18 | 13,844.22 | 21,892.55 |
| Transfers Out | - | - | - | - | - | - |
| Total Expenditures | \$ 19,596.49 | \$ 6,959.28 | \$ 32,457.87 | \$ 44,539.23 | \$ 19,851.53 | \$ 70,404.89 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | \$ (40.39) | \$ 15,029.57 | \$ (6,141.13) | \$ (3,508.19) | \$ (5,706.22) | \$ (40,107.65) |
| October 1, 2022 | 1,243.46 | 28,531.52 | 18,422.86 | 26,360.54 | 122,232.17 | 22,311.06 |
| September 30, 2023 | <u>\$ 1,203.07</u> | <u>\$ 43,561.09</u> | <u>\$ 12,281.73</u> | <u>\$ 22,852.35</u> | <u>\$ 116,525.95</u> | <u>\$ (17,796.59)</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Oxbow Lake Level | Oxford Multi Lake Level | Pontiac Lake Level | Scott Lake Level | Sylvan Otter Lake Level | Tipsico Lake Level |
|---|---------------------|----------------------------|-----------------------|----------------------|----------------------------|-----------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 22,351.52 | \$ 39,944.45 | \$ 83,108.51 | \$ (5.23) | \$ 62,151.88 | \$ 17,519.56 |
| Accrued interest receivable | (4.32) | (101.71) | (52.61) | (0.42) | (68.29) | (85.70) |
| Due from other funds | - | - | - | - | - | - |
| Total Assets | <u>\$ 22,347.20</u> | <u>\$ 39,842.74</u> | <u>\$ 83,055.90</u> | <u>\$ (5.65)</u> | <u>\$ 62,083.59</u> | <u>\$ 17,433.86</u> |
| Liabilities | | | | | | |
| Vouchers payable | - | - | 15.25 | - | - | - |
| Due to other funds | 327.92 | 785.00 | 439.47 | 3,450.00 | 762.72 | 18.94 |
| Accrued liabilities and other | - | - | - | - | - | - |
| Accounts Payable | - | - | 40,326.24 | - | - | - |
| Total Liabilities | <u>\$ 327.92</u> | <u>\$ 785.00</u> | <u>\$ 40,780.96</u> | <u>\$ 3,450.00</u> | <u>\$ 762.72</u> | <u>\$ 18.94</u> |
| Fund Balance: | | | | | | |
| Restricted | \$ 22,019.28 | \$ 39,057.74 | \$ 42,274.94 | \$ (3,455.65) | \$ 61,320.87 | \$ 17,414.92 |
| Total Fund Balance | <u>\$ 22,019.28</u> | <u>\$ 39,057.74</u> | <u>\$ 42,274.94</u> | <u>\$ (3,455.65)</u> | <u>\$ 61,320.87</u> | <u>\$ 17,414.92</u> |
| Total Liabilities and Fund Balance | <u>\$ 22,347.20</u> | <u>\$ 39,842.74</u> | <u>\$ 83,055.90</u> | <u>\$ (5.65)</u> | <u>\$ 62,083.59</u> | <u>\$ 17,433.86</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL MAINTENANCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Oxbow Lake Level | Oxford Multi Lake Level | Pontiac Lake Level | Scott Lake Level | Sylvan Otter Lake Level | Tipsico Lake Level |
|--|---------------------|----------------------------|-----------------------|----------------------|----------------------------|-----------------------|
| Revenues | | | | | | |
| Special assessments | 44,000.00 | 26,000.00 | 60,570.03 | - | 38,000.00 | 7,000.00 |
| Investment income | 198.23 | 482.35 | 989.08 | - | 800.62 | 222.27 |
| Total Revenues | \$ 44,198.23 | \$ 26,482.35 | \$ 61,559.11 | \$ - | \$ 38,800.62 | \$ 7,222.27 |
| Expenditures | | | | | | |
| Contracted Services | \$ 15,396.01 | \$ 4,415.48 | \$ 83,447.95 | \$ - | \$ 7,045.60 | \$ 1,183.96 |
| Commodities | - | - | - | - | 64.43 | 17.33 |
| Internal Support Expenditures | 9,816.79 | 12,111.62 | 14,918.65 | - | 20,043.81 | 3,803.82 |
| Transfers Out | - | - | - | - | - | - |
| Total Expenditures | \$ 25,212.80 | \$ 16,527.10 | \$ 98,366.60 | \$ - | \$ 27,153.84 | \$ 5,005.11 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | \$ 18,985.43 | \$ 9,955.25 | \$ (36,807.49) | \$ - | \$ 11,646.78 | \$ 2,217.16 |
| October 1, 2022 | 3,033.85 | 29,102.49 | 79,082.43 | (3,455.65) | 49,674.09 | 15,197.76 |
| September 30, 2023 | <u>\$ 22,019.28</u> | <u>\$ 39,057.74</u> | <u>\$ 42,274.94</u> | <u>\$ (3,455.65)</u> | <u>\$ 61,320.87</u> | <u>\$ 17,414.92</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Union Lake Level | Upper Straits Lake Level | Vhay Lake Level | Walled and Shawood Lake Level | Waterford Multi Lake Level | Watkins Lake Level |
|---|----------------------------|-----------------------------|----------------------------|-------------------------------------|-------------------------------|----------------------------|
| Assets | | | | | | |
| Pooled cash and investments | \$ 15,108.82 | \$ 67,726.05 | \$ 36,119.81 | \$ 14,476.86 | \$ 270,697.57 | \$ 15,687.68 |
| Accrued interest receivable | (10.99) | 136.19 | (9.46) | (24.05) | (297.61) | 451.61 |
| Due from other funds | - | - | - | - | - | - |
| Total Assets | <u>\$ 15,097.83</u> | <u>\$ 67,862.24</u> | <u>\$ 36,110.35</u> | <u>\$ 14,452.81</u> | <u>\$ 270,399.96</u> | <u>\$ 16,139.29</u> |
| Liabilities | | | | | | |
| Vouchers payable | - | - | 2,646.25 | - | 7,129.37 | 816.62 |
| Due to other funds | 2,332.20 | 63.70 | - | 700.62 | 1,628.21 | 707.57 |
| Accrued liabilities and other | - | - | 40,000.00 | - | 200.00 | - |
| Accounts Payable | - | - | 3,405.25 | - | 35,121.50 | - |
| Total Liabilities | <u>\$ 2,332.20</u> | <u>\$ 63.70</u> | <u>\$ 46,051.50</u> | <u>\$ 700.62</u> | <u>\$ 44,079.08</u> | <u>\$ 1,524.19</u> |
| Fund Balance: | | | | | | |
| Restricted | \$ 12,765.63 | \$ 67,798.54 | \$ (9,941.15) | \$ 13,752.19 | \$ 226,320.88 | \$ 14,615.10 |
| Total Fund Balance | <u>\$ 12,765.63</u> | <u>\$ 67,798.54</u> | <u>\$ (9,941.15)</u> | <u>\$ 13,752.19</u> | <u>\$ 226,320.88</u> | <u>\$ 14,615.10</u> |
| Total Liabilities and Fund Balance | <u><u>\$ 15,097.83</u></u> | <u><u>\$ 67,862.24</u></u> | <u><u>\$ 36,110.35</u></u> | <u><u>\$ 14,452.81</u></u> | <u><u>\$ 270,399.96</u></u> | <u><u>\$ 16,139.29</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL MAINTENANCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Union Lake Level | Upper Straits Lake Level | Vhay Lake Level | Walled and Shawood Lake Level | Waterford Multi Lake Level | Watkins Lake Level |
|--|---------------------|-----------------------------|----------------------|-------------------------------------|-------------------------------|-----------------------|
| Revenues | | | | | | |
| Special assessments | 40,000.00 | 52,500.00 | - | 8,000.00 | 150,038.58 | 10,000.00 |
| Investment income | 33.69 | 577.65 | 93.85 | 172.44 | 3,208.21 | 288.32 |
| Total Revenues | \$ 40,033.69 | \$ 53,077.65 | \$ 93.85 | \$ 8,172.44 | \$ 153,246.79 | \$ 10,288.32 |
| Expenditures | | | | | | |
| Contracted Services | \$ 5,165.82 | \$ 1,397.93 | \$ 6,951.22 | \$ 1,777.76 | \$ 61,671.69 | \$ 9,668.35 |
| Commodities | - | 13.52 | - | - | 98.96 | 64.19 |
| Internal Support Expenditures | 9,517.18 | 3,825.80 | 3,083.78 | 3,433.86 | 57,671.78 | 7,874.94 |
| Transfers Out | - | - | - | - | - | - |
| Total Expenditures | \$ 14,683.00 | \$ 5,237.25 | \$ 10,035.00 | \$ 5,211.62 | \$ 119,442.43 | \$ 17,607.48 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | \$ 25,350.69 | \$ 47,840.40 | \$ (9,941.15) | \$ 2,960.82 | \$ 33,804.36 | \$ (7,319.16) |
| October 1, 2022 | (12,585.06) | 19,958.14 | - | 10,791.37 | 192,516.52 | 21,934.26 |
| September 30, 2023 | <u>\$ 12,765.63</u> | <u>\$ 67,798.54</u> | <u>\$ (9,941.15)</u> | <u>\$ 13,752.19</u> | <u>\$ 226,320.88</u> | <u>\$ 14,615.10</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| Waumegah Lake Level | White Lake Level |
|------------------------|---------------------|
|------------------------|---------------------|

Assets

| | | |
|-----------------------------|---------------------|---------------------|
| Pooled cash and investments | \$ 23,557.79 | \$ 47,068.57 |
| Accrued interest receivable | 315.46 | 21.99 |
| Due from other funds | - | - |
| Total Assets | <u>\$ 23,873.25</u> | <u>\$ 47,090.56</u> |

Liabilities

| | | |
|-------------------------------|------------------|------------------|
| Vouchers payable | - | 43.22 |
| Due to other funds | 311.74 | 813.36 |
| Accrued liabilities and other | - | - |
| Accounts Payable | - | - |
| Total Liabilities | <u>\$ 311.74</u> | <u>\$ 856.58</u> |

Fund Balance:

| | | |
|---|----------------------------|----------------------------|
| Restricted | \$ 23,561.51 | \$ 46,233.98 |
| Total Fund Balance | <u>\$ 23,561.51</u> | <u>\$ 46,233.98</u> |
| Total Liabilities and Fund Balance | <u><u>\$ 23,873.25</u></u> | <u><u>\$ 47,090.56</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL MAINTENANCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Waumegah Lake Level | White Lake Level |
|--|----------------------------|----------------------------|
| Revenues | | |
| Special assessments | 14,000.00 | 53,197.87 |
| Investment income | 423.50 | 603.34 |
| Total Revenues | <u>\$ 14,423.50</u> | <u>\$ 53,801.21</u> |
| Expenditures | | |
| Contracted Services | \$ 1,299.38 | \$ 16,872.25 |
| Commodities | - | 165.35 |
| Internal Support Expenditures | 3,088.32 | 9,023.01 |
| Transfers Out | - | - |
| Total Expenditures | <u>\$ 4,387.70</u> | <u>\$ 26,060.61</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | \$ 10,035.80 | \$ 27,740.60 |
| October 1, 2022 | 13,525.71 | 18,493.38 |
| September 30, 2023 | <u><u>\$ 23,561.51</u></u> | <u><u>\$ 46,233.98</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE IMPROVEMENT BOARDS MAINTENANCE
BALANCE SHEET
SEPTEMBER 30, 2023

| |
|-------------------------------|
| Lake Charnwood Improvement |
|-------------------------------|

Assets

Current Assets

| | |
|-----------------------------|-----------------|
| Pooled cash and investments | \$ 52.09 |
| Total Assets | \$ 52.09 |

Liabilities

| | |
|--------------------------|-------------|
| Vouchers payable | \$ - |
| Total Liabilities | \$ - |

Fund Balance

| | |
|---|-----------------|
| Restricted | \$ 52.09 |
| Total Fund Balance | \$ 52.09 |
| Total Liabilities and Fund Balance | \$ 52.09 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 LAKE IMPROVEMENT BOARDS MAINTENANCE
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

| |
|-------------------------------|
| Lake Charnwood Improvement |
|-------------------------------|

Revenues

| | | |
|-----------------------|-----------|----------|
| Special assessments | \$ | - |
| Total Revenues | \$ | - |

Expenditures

| | | |
|---------------------------|-----------|----------|
| Contractual services | \$ | - |
| Total Expenditures | \$ | - |

Excess (Deficiency) of Revenues Over

| | | |
|-----------------------------|-----------|--------------|
| (Under) Expenditures | \$ | - |
| October 1, 2022 | | 52.09 |
| September 30, 2023 | \$ | 52.09 |

APPENDIX B

Debt Service Funds



OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 DRAIN DEBT SERVICE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| | Clinton River Water Resource Recovery Facility | Dan Devine | Donohue | Evergreen Farmington Sanitary Drain | Franklin Sub Watershed |
|---|--|----------------------|----------------------|---|---------------------------|
| Assets | | | | | |
| Pooled cash and investments | \$ 8,781.53 | \$ 1,881.73 | \$ 1,635.16 | \$ - | \$ 20,346.18 |
| Accrued interest receivable | (1,888.08) | 153.02 | 219.52 | - | 804.79 |
| Accounts Receivable | - | - | - | 2,337,626.00 | - |
| Due from other governments | 1,549.14 | - | - | - | - |
| Other | - | - | - | - | - |
| Due from other funds | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | 275.00 |
| Special assessments receivable | 64,082,625.00 | 770,000.00 | 410,000.00 | 122,143.00 | 415,000.00 |
| Total Assets | \$64,091,067.59 | \$ 772,034.75 | \$ 411,854.68 | \$ 2,459,769.00 | \$ 436,425.97 |
| Liabilities | | | | | |
| Due to other governmental units | - | - | - | - | - |
| Due to other funds | - | - | - | - | - |
| Unearned revenue | - | - | - | 2,337,626.00 | - |
| Accounts payable | - | - | - | - | - |
| Special Assessments Liability | 64,082,625.00 | 770,000.00 | 410,000.00 | 122,143.00 | 415,000.00 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - |
| Total Liabilities | \$64,082,625.00 | \$ 770,000.00 | \$ 410,000.00 | \$ 2,459,769.00 | \$ 415,000.00 |
| Fund Balance | | | | | |
| Restricted | \$ 8,442.59 | \$ 2,034.75 | \$ 1,854.68 | \$ - | \$ 21,425.97 |
| Total Fund Balance | \$ 8,442.59 | \$ 2,034.75 | \$ 1,854.68 | \$ - | \$ 21,425.97 |
| Total Liabilities and Fund Balance | \$64,091,067.59 | \$ 772,034.75 | \$ 411,854.68 | \$ 2,459,769.00 | \$ 436,425.97 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 DRAIN DEBT SERVICE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Clinton River Water Resource Recovery Facility | Dan Devine | Donohue | Evergreen Farmington Sanitary Drain | Franklin Sub Watershed |
|---|--|----------------------|---------------------|---|---------------------------|
| Revenues | | | | | |
| Special assessments | 1,879,021.06 | 195,771.26 | 68,357.50 | - | 207,595.62 |
| Charges for services | - | 500.00 | 300.00 | 1,935,820.00 | 679.24 |
| Investment income | 4,592.00 | 269.15 | 73.15 | - | 464.83 |
| Other Revenues | - | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Total Revenues | \$ 1,883,613.06 | \$ 196,540.41 | \$ 68,730.65 | \$ 1,935,820.00 | \$ 208,739.69 |
| Expenditures | | | | | |
| Principal | \$ 1,270,000.00 | \$ 175,000.00 | \$ 50,000.00 | \$ 1,265,000.00 | \$ 185,000.00 |
| Interest and fiscal charges | 609,021.06 | 21,271.25 | 18,657.50 | 670,820.00 | 23,145.63 |
| Transfers Out | - | - | - | - | - |
| Total Expenditures | \$ 1,879,021.06 | \$ 196,271.25 | \$ 68,657.50 | \$ 1,935,820.00 | \$ 208,145.63 |
| Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (Uses) | \$ 4,592.00 | \$ 269.16 | \$ 73.15 | \$ - | \$ 594.06 |
| October 1, 2022 | 3,850.59 | 1,765.59 | 1,781.53 | - | 20,831.91 |
| September 30, 2023 | <u>\$ 8,442.59</u> | <u>\$ 2,034.75</u> | <u>\$ 1,854.68</u> | <u>\$ -</u> | <u>\$ 21,425.97</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 DRAIN DEBT SERVICE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| George W Kuhn | Heron | John Garfield | King | Oakland Macomb Interceptor Segment 1 |
|---------------|-------|---------------|------|---|
|---------------|-------|---------------|------|---|

Assets

| | | | | | |
|-----------------------------------|------------------------|----------------------|--------------------|----------------------|------------------------|
| Pooled cash and investments | \$ 233,080.22 | \$ 16,217.16 | \$ 1,317.05 | \$ 179,985.55 | \$ (44,963.35) |
| Accrued interest receivable | 24,480.27 | (139.15) | - | (1,954.06) | 65.72 |
| Accounts Receivable | - | - | - | - | 95.29 |
| Due from other governments | 37,755.07 | - | - | - | 53,656.74 |
| Other | - | - | - | - | - |
| Due from other funds | - | - | - | - | 2,744.50 |
| Prepaid expenses and other assets | - | - | - | - | - |
| Special assessments receivable | 8,746,822.00 | 270,000.00 | - | - | 13,015,000.00 |
| Total Assets | \$ 9,042,137.56 | \$ 286,078.01 | \$ 1,317.05 | \$ 178,031.49 | \$13,026,598.90 |

Liabilities

| | | | | | |
|---|------------------------|----------------------|-------------|---------------------|------------------------|
| Due to other governmental units | - | 14,663.90 | - | 25,902.60 | - |
| Due to other funds | - | - | - | - | 45,174.53 |
| Unearned revenue | - | - | - | - | - |
| Accounts payable | - | - | - | - | - |
| Special Assessments Liability | 8,746,822.00 | 270,000.00 | - | - | 13,015,000.00 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - |
| Total Liabilities | \$ 8,746,822.00 | \$ 284,663.90 | \$ - | \$ 25,902.60 | \$13,060,174.53 |

Fund Balance

| | | | | | |
|---|------------------------|----------------------|--------------------|----------------------|------------------------|
| Restricted | \$ 295,315.56 | \$ 1,414.11 | \$ 1,317.05 | \$ 152,128.89 | \$ (33,575.63) |
| Total Fund Balance | \$ 295,315.56 | \$ 1,414.11 | \$ 1,317.05 | \$ 152,128.89 | \$ (33,575.63) |
| Total Liabilities and Fund Balance | \$ 9,042,137.56 | \$ 286,078.01 | \$ 1,317.05 | \$ 178,031.49 | \$13,026,598.90 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 DRAIN DEBT SERVICE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | George W Kuhn | Heron | John Garfield | King | Oakland Macomb Interceptor Segment 1 |
|---|------------------------|---------------------|--------------------|----------------------|---|
| Revenues | | | | | |
| Special assessments | 6,033,159.30 | 93,130.00 | - | - | 2,170,219.98 |
| Charges for services | - | - | - | - | 500.00 |
| Investment income | 10,746.84 | 429.94 | - | 2,385.92 | 558.61 |
| Other Revenues | - | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Total Revenues | <u>\$ 6,043,906.14</u> | <u>\$ 93,559.94</u> | <u>\$ -</u> | <u>\$ 2,385.92</u> | <u>\$ 2,171,278.59</u> |
| Expenditures | | | | | |
| Principal | \$ 5,750,000.00 | \$ 85,000.00 | \$ - | \$ - | \$ 1,830,000.00 |
| Interest and fiscal charges | 283,159.28 | 8,130.00 | - | - | 340,720.00 |
| Transfers Out | - | - | - | - | - |
| Total Expenditures | <u>\$ 6,033,159.28</u> | <u>\$ 93,130.00</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,170,720.00</u> |
| Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (Uses) | \$ 10,746.86 | \$ 429.94 | \$ - | \$ 2,385.92 | \$ 558.59 |
| October 1, 2022 | 284,568.70 | 984.17 | 1,317.05 | 149,742.97 | (34,134.22) |
| September 30, 2023 | <u>\$ 295,315.56</u> | <u>\$ 1,414.11</u> | <u>\$ 1,317.05</u> | <u>\$ 152,128.89</u> | <u>\$ (33,575.63)</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 DRAIN DEBT SERVICE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| Oakland Macomb Interceptor Segment 2 | Oakland Macomb Interceptor Segment 3 | Oakland Macomb Interceptor Segment 4 | Oakland Macomb Interceptor Segment 5 | OMIDDD North Interceptor East Arm - Contract #2 |
|---|---|---|---|--|
|---|---|---|---|--|

Assets

| | | | | | |
|-----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Pooled cash and investments | \$ 455.05 | \$ 6,507.89 | \$ 7,803.09 | \$ 3,799.82 | \$ - |
| Accrued interest receivable | (2,108.01) | (5,247.52) | (431.82) | (582.68) | - |
| Accounts Receivable | 629.13 | 1,330.36 | 214.67 | - | - |
| Due from other governments | 13,309.38 | 27,650.23 | 12,777.74 | 10,459.55 | - |
| Other | | | | | - |
| Due from other funds | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | 500.00 | - | - |
| Special assessments receivable | 14,330,000.00 | 38,990,000.00 | 10,455,000.00 | 53,385,000.00 | 5,730,000.00 |
| Total Assets | \$14,342,285.55 | \$39,020,240.96 | \$10,475,863.68 | \$53,398,676.69 | \$ 5,730,000.00 |

Liabilities

| | | | | | |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|
| Due to other governmental units | - | - | - | - | - |
| Due to other funds | - | - | - | - | - |
| Unearned revenue | - | - | - | 9,309,908.10 | 5,489,599.44 |
| Accounts payable | - | - | - | - | 500.00 |
| Special Assessments Liability | 14,330,000.00 | 38,990,000.00 | 10,455,000.00 | 53,385,000.00 | 5,730,000.00 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | (9,296,721.05) | - |
| Total Liabilities | \$14,330,000.00 | \$38,990,000.00 | \$10,455,000.00 | \$53,398,187.05 | \$11,220,099.44 |

Fund Balance

| | | | | | |
|---|------------------------|------------------------|------------------------|------------------------|--------------------------|
| Restricted | \$ 12,285.55 | \$ 30,240.96 | \$ 20,863.68 | \$ 489.64 | \$ (5,490,099.44) |
| Total Fund Balance | \$ 12,285.55 | \$ 30,240.96 | \$ 20,863.68 | \$ 489.64 | \$ (5,490,099.44) |
| Total Liabilities and Fund Balance | \$14,342,285.55 | \$39,020,240.96 | \$10,475,863.68 | \$53,398,676.69 | \$ 5,730,000.00 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 DRAIN DEBT SERVICE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Oakland Macomb Interceptor Segment 2 | Oakland Macomb Interceptor Segment 3 | Oakland Macomb Interceptor Segment 4 | Oakland Macomb Interceptor Segment 5 | OMIDDD North Interceptor East Arm - Contract #2 |
|---|---|---|---|---|--|
| Revenues | | | | | |
| Special assessments | 1,639,500.03 | 3,982,599.93 | 1,017,481.30 | 3,273,399.98 | (5,489,599.44) |
| Charges for services | - | - | 499.98 | 500.00 | - |
| Investment income | 2,986.70 | 7,991.24 | 1,215.97 | 341.07 | - |
| Other Revenues | - | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Total Revenues | <u>\$ 1,642,486.73</u> | <u>\$ 3,990,591.17</u> | <u>\$ 1,019,197.25</u> | <u>\$ 3,274,241.05</u> | <u>\$ (5,489,599.44)</u> |
| Expenditures | | | | | |
| Principal | \$ 1,250,000.00 | \$ 3,140,000.00 | \$ 725,000.00 | \$ 1,460,000.00 | \$ - |
| Interest and fiscal charges | 389,500.00 | 842,600.00 | 292,981.26 | 1,813,900.00 | 500.00 |
| Transfers Out | - | - | - | - | - |
| Total Expenditures | <u>\$ 1,639,500.00</u> | <u>\$ 3,982,600.00</u> | <u>\$ 1,017,981.26</u> | <u>\$ 3,273,900.00</u> | <u>\$ 500.00</u> |
| Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (Uses) | | | | | |
| October 1, 2022 | \$ 2,986.73 | \$ 7,991.17 | \$ 1,215.99 | \$ 341.05 | \$ (5,490,099.44) |
| September 30, 2022 | 9,298.82 | 22,249.79 | 19,647.69 | 148.59 | - |
| September 30, 2023 | <u>\$ 12,285.55</u> | <u>\$ 30,240.96</u> | <u>\$ 20,863.68</u> | <u>\$ 489.64</u> | <u>\$ (5,490,099.44)</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 DRAIN DEBT SERVICE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| Pontiac Waste Water Treatment Facility | Pontiac Waste Water Treatment Facility Phase I | Pontiac Waste Water Treatment Facility Phase II | Pontiac Waste Water Treatment Plant | Rummell Relief Bridge | Tribute |
|--|--|---|---|-----------------------------|---------|
|--|--|---|---|-----------------------------|---------|

Assets

| | | | | | | |
|-----------------------------------|-------------|------------------------|------------------------|------------------------|-------------|----------------------|
| Pooled cash and investments | \$ - | \$ (793.47) | \$ 2,388.85 | \$ 3,233.91 | \$ - | \$ (1,770.94) |
| Accrued interest receivable | - | 442.29 | (497.03) | (517.82) | - | 45.71 |
| Accounts Receivable | - | - | - | - | - | - |
| Due from other governments | - | - | - | - | - | - |
| Other | - | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Prepaid expenses and other assets | - | - | - | - | - | 275.00 |
| Special assessments receivable | - | 1,850,310.44 | 4,725,000.00 | 5,820,000.00 | - | 400,000.00 |
| Total Assets | \$ - | \$ 1,849,959.26 | \$ 4,726,891.82 | \$ 5,822,716.09 | \$ - | \$ 398,549.77 |

Liabilities

| | | | | | | |
|---|-------------|------------------------|------------------------|------------------------|-------------|----------------------|
| Due to other governmental units | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Unearned revenue | - | - | - | - | - | - |
| Accounts payable | - | - | - | - | - | - |
| Special Assessments Liability | - | 1,850,310.44 | 4,725,000.00 | 5,820,000.00 | - | 400,000.00 |
| Deferred Inflows of Resources - Unavailable revenue | - | - | - | - | - | - |
| Total Liabilities | \$ - | \$ 1,850,310.44 | \$ 4,725,000.00 | \$ 5,820,000.00 | \$ - | \$ 400,000.00 |

Fund Balance

| | | | | | | |
|---|-------------|------------------------|------------------------|------------------------|-------------|----------------------|
| Restricted | \$ - | \$ (351.18) | \$ 1,891.82 | \$ 2,716.09 | \$ - | \$ (1,450.23) |
| Total Fund Balance | \$ - | \$ (351.18) | \$ 1,891.82 | \$ 2,716.09 | \$ - | \$ (1,450.23) |
| Total Liabilities and Fund Balance | \$ - | \$ 1,849,959.26 | \$ 4,726,891.82 | \$ 5,822,716.09 | \$ - | \$ 398,549.77 |

OAKLAND COUNTY WATER RESOURCES COMMISSION
CHAPTER 20 21 DRAIN DEBT SERVICE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Pontiac Waste Water Treatment Facility | Pontiac Waste Water Treatment Facility Phase I | Pontiac Waste Water Treatment Facility Phase II | Pontiac Waste Water Treatment Plant | Rummell Relief Bridge | Tribute |
|---|--|---|--|---|-----------------------------|----------------------|
| Revenues | | | | | | |
| Special assessments | - | 258,174.01 | 589,625.00 | 565,750.00 | - | 201,370.00 |
| Charges for services | - | - | - | - | - | 275.00 |
| Investment income | - | (1,446.63) | 47.28 | 1,549.78 | - | (341.60) |
| Other Revenues | - | - | - | - | - | - |
| Transfers In | - | - | - | - | 1,045.28 | - |
| Total Revenues | \$ - | \$ 256,727.38 | \$ 589,672.28 | \$ 567,299.78 | \$ 1,045.28 | \$ 201,303.40 |
| Expenditures | | | | | | |
| Principal | \$ - | \$ 209,300.00 | \$ 460,000.00 | \$ 410,000.00 | \$ - | \$ 180,000.00 |
| Interest and fiscal charges | - | 48,874.02 | 129,625.00 | 155,750.00 | - | 21,645.00 |
| Transfers Out | 98.00 | - | - | - | - | - |
| Total Expenditures | \$ 98.00 | \$ 258,174.02 | \$ 589,625.00 | \$ 565,750.00 | \$ - | \$ 201,645.00 |
| Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (Uses) | \$ (98.00) | \$ (1,446.64) | \$ 47.28 | \$ 1,549.78 | \$ 1,045.28 | \$ (341.60) |
| October 1, 2022 | 98.00 | 1,095.46 | 1,844.54 | 1,166.31 | (1,045.28) | (1,108.63) |
| September 30, 2023 | <u>\$ -</u> | <u>\$ (351.18)</u> | <u>\$ 1,891.82</u> | <u>\$ 2,716.09</u> | <u>\$ -</u> | <u>\$ (1,450.23)</u> |

OAKLAND COUNTY
ACT 202 REFUNDING
CHAPTER 20 21 DEBT SERVICE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2023

| Bloomfield Twp CSO Refunding | G W Kuhn Drain Refunding | Jacobs Drain Refunding | OMIDD Seg 1 Refunding | POC WWTF Debt Refunding | Rewold Drain Refunding |
|---------------------------------|-----------------------------|---------------------------|--------------------------|----------------------------|---------------------------|
|---------------------------------|-----------------------------|---------------------------|--------------------------|----------------------------|---------------------------|

Assets

| | | | | | | |
|--------------------------------|------------------------|----------------------|----------------------|------------------------|-------------------------|----------------------|
| Pooled cash and investments | \$ 8,239.21 | \$ 13,575.73 | \$ 2,136.88 | \$ (5,462.45) | \$ 2,499.72 | \$ 7,802.28 |
| Accrued interest receivable | 364.31 | 4,659.05 | 183.43 | (77.47) | 4,415.42 | (118.75) |
| Accounts Receivable | - | - | - | 20.86 | - | - |
| Due from other governments | - | - | - | 2,180.71 | - | - |
| Due from other funds | - | - | - | 44,674.53 | - | - |
| Special assessments receivable | 1,500,000.00 | 535,000.00 | 385,000.00 | 3,135,000.00 | 32,825,000.00 | 445,000.00 |
| Total Assets | \$ 1,508,603.52 | \$ 553,234.78 | \$ 387,320.31 | \$ 3,176,336.18 | \$ 32,831,915.14 | \$ 452,683.53 |

Liabilities and Fund Balance

| | | | | | | |
|-----------------------------------|------------------------|----------------------|----------------------|------------------------|-------------------------|----------------------|
| Due to other governments | - | - | - | 37,912.37 | - | - |
| Due to other funds | - | - | - | 2,744.50 | - | - |
| Assessments receivable - Deferred | 1,500,000.00 | 535,000.00 | 385,000.00 | 3,135,000.00 | 32,825,000.00 | 445,000.00 |
| Total Liabilities | \$ 1,500,000.00 | \$ 535,000.00 | \$ 385,000.00 | \$ 3,175,656.87 | \$ 32,825,000.00 | \$ 445,000.00 |

Fund Balance:

| | | | | | | |
|---|------------------------|----------------------|----------------------|------------------------|-------------------------|----------------------|
| Restricted | \$ 8,603.52 | \$ 18,234.78 | \$ 2,320.31 | \$ 679.31 | \$ 6,915.14 | \$ 7,683.53 |
| Total Fund Balance | 8,603.52 | 18,234.78 | 2,320.31 | 679.31 | 6,915.14 | 7,683.53 |
| Total Liabilities and Fund Balance | \$ 1,508,603.52 | \$ 553,234.78 | \$ 387,320.31 | \$ 3,176,336.18 | \$ 32,831,915.14 | \$ 452,683.53 |

| | | | | | | |
|---|---|---|---|---|---|---|
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |

OAKLAND COUNTY
ACT 202 REFUNDING
CHAPTER 20 21 DEBT SERVICE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Bloomfield Twp CSO Refunding | G W Kuhn Drain Refunding | Jacobs Drain Refunding | OMIDD Seg 1 Refunding | POC WWTF Debt Refunding | Rewold Drain Refunding |
|---|---------------------------------|-----------------------------|---------------------------|--------------------------|----------------------------|---------------------------|
| Revenues: | | | | | | |
| Special assessments | 207,400.00 | 591,450.00 | 185,193.76 | 441,512.49 | 3,349,300.00 | 221,837.50 |
| Charges for services | 500.00 | 500.00 | 250.00 | 499.99 | - | 250.00 |
| Investment income | 387.19 | 1,197.25 | 284.23 | 20.42 | 2,662.59 | 1,167.58 |
| Total Revenues | <u>\$ 208,287.19</u> | <u>\$ 593,147.25</u> | <u>\$ 185,727.99</u> | <u>\$ 442,032.90</u> | <u>\$ 3,351,962.59</u> | <u>\$ 223,255.08</u> |
| Expenditures: | | | | | | |
| Principal | \$ 160,000.00 | \$ 575,000.00 | \$ 175,000.00 | \$ 380,000.00 | \$ 2,640,000.00 | \$ 210,000.00 |
| Interest and fiscal charges | 47,900.00 | 16,950.00 | 10,443.76 | 62,012.50 | 709,800.00 | 12,087.50 |
| Total Expenditures | <u>\$ 207,900.00</u> | <u>\$ 591,950.00</u> | <u>\$ 185,443.76</u> | <u>\$ 442,012.50</u> | <u>\$ 3,349,800.00</u> | <u>\$ 222,087.50</u> |
| Excess (Deficiency) of Revenues Over | | | | | | |
| (Under) Expenditures | \$ 387.19 | \$ 1,197.25 | \$ 284.23 | \$ 20.40 | \$ 2,162.59 | \$ 1,167.58 |
| October 1, 2022 | 8,216.33 | 17,037.53 | 2,036.08 | 658.91 | 4,752.55 | 6,515.95 |
| September 30, 2023 | <u>\$ 8,603.52</u> | <u>\$ 18,234.78</u> | <u>\$ 2,320.31</u> | <u>\$ 679.31</u> | <u>\$ 6,915.14</u> | <u>\$ 7,683.53</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 342 WATER AND SEWER DEBT SERVICE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2023

| | Clinton Oakland Sewage Disposal System Softwater Lake Extention | Franklin Grinder Pump Alarm | Highland Township Well Water Supply | Middlebelt Transport Tunnel | North East Interceptor (NIE) |
|---|--|--------------------------------|--|--------------------------------|------------------------------------|
| Assets | | | | | |
| Pooled cash and investments | \$ 2,180.57 | \$ 169.25 | \$ 1.41 | \$ 19,669.16 | \$ 2,801.39 |
| Accrued interest receivable | 352.05 | 95.89 | (0.65) | (2,360.18) | (318.14) |
| Prepaid expenses and other assets | - | - | - | 500.00 | - |
| Special assessments receivable | 400,727.00 | 810,000.00 | - | 26,316,585.00 | 6,045,000.00 |
| Total Assets | \$ 403,259.62 | \$ 810,265.14 | \$ 0.76 | \$ 26,334,393.98 | \$ 6,047,483.25 |
| Liabilities | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - |
| Assessments receivable - Deferred | 400727 | 810000 | 0 | 26316585 | 6045000 |
| Total Liabilities | \$ 400,727.00 | \$ 810,000.00 | \$ - | \$ 26,316,585.00 | \$ 6,045,000.00 |
| Fund Balance | | | | | |
| Restricted | \$ 2,532.62 | \$ 265.14 | \$ 0.76 | \$ 17,808.98 | \$ 2,483.25 |
| Total Fund Balance | \$ 2,532.62 | \$ 265.14 | \$ 0.76 | \$ 17,808.98 | \$ 2,483.25 |
| Total Liabilities and Fund Balance | \$ 403,259.62 | \$ 810,265.14 | \$ 0.76 | \$ 26,334,393.98 | \$ 6,047,483.25 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 342 WATER AND SEWER DEBT SERVICE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Clinton Oakland Sewage Disposal System Softwater Lake Extention | Franklin Grinder Pump Alarm | Highland Township Well Water Supply | Middlebelt Transport Tunnel | North East Interceptor (NIE) |
|--|--|--------------------------------|--|--------------------------------|------------------------------------|
| Revenues | | | | | |
| Special assessments | 108,136.82 | 212,817.50 | - | 2,465,113.61 | 564,118.76 |
| Charges for services | - | 500.00 | - | 500.00 | - |
| Investment income | 274.26 | 110.91 | - | 4,323.51 | 1,104.50 |
| Total Revenues | \$ 108,411.08 | \$ 213,428.41 | \$ - | \$ 2,469,937.12 | \$ 565,223.26 |
| Expenditures | | | | | |
| Contracted Services | \$ - | \$ - | \$ - | \$ - | \$ 500.00 |
| Principal | 100,000.00 | 190,000.00 | - | 1,765,000.00 | 380,000.00 |
| Interest and fiscal charges | 8,136.82 | 23,317.50 | - | 700,613.62 | 184,618.76 |
| Total Expenditures | \$ 108,136.82 | \$ 213,317.50 | \$ - | \$ 2,465,613.62 | \$ 565,118.76 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures and Other | | | | | |
| Financing Sources (Uses) | \$ 274.26 | \$ 110.91 | \$ - | \$ 4,323.50 | \$ 104.50 |
| October 1, 2022 | 2,258.36 | 154.23 | 0.76 | 13,485.48 | 2,378.75 |
| September 30, 2023 | \$ 2,532.62 | \$ 265.14 | \$ 0.76 | \$ 17,808.98 | \$ 2,483.25 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 342 WATER AND SEWER DEBT SERVICE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2023

| | |
|---|------------------------------------|
| Oakland Twp Water Supply System Improvement Bonds 2022 | Royal Oak Township Water Supply |
|---|------------------------------------|

Assets

| | | | | |
|-----------------------------------|-----------|---------------------|-----------|------------------|
| Pooled cash and investments | \$ | (169.32) | \$ | (148.00) |
| Accrued interest receivable | | (8.36) | | 29.17 |
| Prepaid expenses and other assets | | - | | - |
| Special assessments receivable | | 5,150,000.00 | | 85,000.00 |
| Total Assets | \$ | 5,149,822.32 | \$ | 84,881.17 |

Liabilities

| | | | | |
|-----------------------------------|-----------|---------------------|-----------|------------------|
| Accounts payable | \$ | - | \$ | - |
| Assessments receivable - Deferred | | 5150000 | | 85000 |
| Total Liabilities | \$ | 5,150,000.00 | \$ | 85,000.00 |

Fund Balance

| | | | | |
|---|-----------|---------------------|-----------|------------------|
| Restricted | \$ | (177.68) | \$ | (118.83) |
| Total Fund Balance | \$ | (177.68) | \$ | (118.83) |
| Total Liabilities and Fund Balance | \$ | 5,149,822.32 | \$ | 84,881.17 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 342 WATER AND SEWER DEBT SERVICE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | |
|---|------------------------------------|
| Oakland Twp Water Supply System Improvement Bonds 2022 | Royal Oak Township Water Supply |
|---|------------------------------------|

Revenues

| | | |
|-----------------------|----------------------|---------------------|
| Special assessments | 314,659.20 | 23,507.00 |
| Charges for services | 500.00 | - |
| Investment income | 322.33 | 33.74 |
| Total Revenues | \$ 315,481.53 | \$ 23,540.74 |

Expenditures

| | | |
|-----------------------------|----------------------|---------------------|
| Contracted Services | \$ - | \$ - |
| Principal | 65,000.00 | 20,000.00 |
| Interest and fiscal charges | 250,159.21 | 3,507.00 |
| Total Expenditures | \$ 315,159.21 | \$ 23,507.00 |

**Excess (Deficiency) of Revenues Over
 (Under) Expenditures and Other**

| | | |
|---------------------------------|---------------------------|---------------------------|
| Financing Sources (Uses) | \$ 322.32 | \$ 33.74 |
| October 1, 2022 | (500.00) | (152.57) |
| September 30, 2023 | <u><u>\$ (177.68)</u></u> | <u><u>\$ (118.83)</u></u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 202 REFUNDING
 WATER AND SEWER DEBT SERVICE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2023

| Farmington Hills Water Refunding | Highland Twp Well Water Refunding | Rochester Hills Extention 5A Refunding |
|-------------------------------------|---|--|
|-------------------------------------|---|--|

Assets

| | | | |
|-----------------------------|------------------------|------------------|--------------------|
| Pooled cash and investments | \$ 2,720.03 | \$ 898.64 | \$ 1,124.71 |
| Accrued interest receivable | (1,146.46) | (370.16) | 279.25 |
| Assessments receivable | 8,030,000.00 | - | - |
| Total Assets | \$ 8,031,573.57 | \$ 528.48 | \$ 1,403.96 |

Liabilities

| | | | |
|-----------------------------------|------------------------|-------------|-------------|
| Vouchers Payable AP Cont | 500.00 | - | - |
| Assessments receivable - Deferred | 8,030,000.00 | - | - |
| Total Liabilities | \$ 8,030,500.00 | \$ - | \$ - |

Fund Balance

| | | | |
|---|------------------------|------------------|--------------------|
| Restricted | \$ 1,073.57 | \$ 528.48 | \$ 1,403.96 |
| Total Fund Balance | 1,073.57 | 528.48 | 1,403.96 |
| Total Liabilities and Fund Balance | \$ 8,031,573.57 | \$ 528.48 | \$ 1,403.96 |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 202 REFUNDING
 WATER AND SEWER DEBT SERVICE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

| Farmington Hills Water Refunding | Highland Twp Well Water Refunding | Rochester Hills Extension 5A Refunding |
|-------------------------------------|---|--|
|-------------------------------------|---|--|

Revenues

| | | | |
|-----------------------|----------------------|-----------------|-----------------|
| Special assessments | 920,750.00 | - | - |
| Investment income | 1,475.60 | 11.88 | 14.98 |
| Total Revenues | \$ 922,225.60 | \$ 11.88 | \$ 14.98 |

Expenditures

| | | | |
|-----------------------------|----------------------|-------------|-------------|
| Principal payments | \$ 595,000.00 | \$ - | \$ - |
| Interest and fiscal charges | 326,750.00 | - | - |
| Total Expenditures | \$ 921,750.00 | \$ - | \$ - |

Excess (Deficiency) of Revenues Over

| | | | |
|-----------------------------|--------------------|------------------|--------------------|
| (Under) Expenditures | \$ 475.60 | \$ 11.88 | \$ 14.98 |
| October 1, 2022 | 597.97 | 516.60 | 1,388.98 |
| September 30, 2023 | <u>\$ 1,073.57</u> | <u>\$ 528.48</u> | <u>\$ 1,403.96</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 146 LAKE LEVEL DEBT SERVICE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2023

| Bald Eagle Lake Drain | Upper Straits |
|--------------------------|---------------|
|--------------------------|---------------|

Assets

| | | |
|--------------------------------|----------------------|----------------------|
| Pooled cash and investments | \$ (500.01) | \$ 56,172.62 |
| Accrued interest receivable | (10.45) | 22.30 |
| Prepaid Expenses | 500.00 | - |
| Special assessments receivable | 738,583.00 | 327,600.00 |
| Total Assets | <u>\$ 738,572.54</u> | <u>\$ 383,794.92</u> |

Liabilities

| | | |
|-----------------------------------|----------------------|----------------------|
| Assessments receivable - Deferred | 738,583.00 | 327,600.00 |
| Total Liabilities | <u>\$ 738,583.00</u> | <u>\$ 327,600.00</u> |

Fund Balance

| | | |
|---|----------------------|----------------------|
| Restricted | \$ (10.46) | \$ 56,194.92 |
| Total Fund Balance | <u>\$ (10.46)</u> | <u>\$ 56,194.92</u> |
| Total Liabilities and Fund Balance | <u>\$ 738,572.54</u> | <u>\$ 383,794.92</u> |

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 146 LAKE LEVEL DEBT SERVICE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

| Bald Eagle Lake Drain | Upper Straits |
|--------------------------|---------------|
|--------------------------|---------------|

Revenues

| | | |
|-----------------------|----------------------|--------------------|
| Special assessments | 107,425.75 | - |
| Charges for services | 500.00 | - |
| Investment income | (10.45) | 1,570.28 |
| Total Revenues | <u>\$ 107,915.30</u> | <u>\$ 1,570.28</u> |

Expenditures

| | | |
|-----------------------------|----------------------|---------------------|
| Principal | \$ 82,065.00 | \$ 46,800.00 |
| Interest and fiscal charges | 25,360.76 | 7,488.00 |
| | 500.00 | 500.00 |
| Total Expenditures | <u>\$ 107,925.76</u> | <u>\$ 54,788.00</u> |

Excess (Deficiency) of Revenues Over

| | | |
|-----------------------------|-------------------|---------------------|
| (Under) Expenditures | \$ (10.46) | \$ (53,217.72) |
| October 1, 2022 | - | 109,412.64 |
| September 30, 2023 | <u>\$ (10.46)</u> | <u>\$ 56,194.92</u> |

Enterprise Funds



OAKLAND COUNTY
WATER RESOURCES COMMISSIONER ENTERPRISE FUNDS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

| | Clinton Oakland Sewage Disposal Funds | Huron Rouge Sewage Disposal Funds | Southeastern Oakland County Sewage Disposal Funds | Water and Sewer Funds |
|---|---|---|--|--------------------------|
| Non Capital Assets | | | | |
| Pooled cash and investments | \$ 17,118,447.23 | \$ 10,422,584.94 | \$ 35,122,555.74 | \$ 93,364,925.22 |
| Accrued interest receivable | 148,678.21 | 21,089.03 | 239,470.77 | 321,850.59 |
| Accounts receivable | - | - | 33,700.45 | 31,338,206.98 |
| Intergovernmental receivables | - | - | - | 450,000.00 |
| Due from other governments | 4,514,546.09 | 863,779.99 | 7,909,502.69 | 2,825,448.67 |
| Due from component units | - | - | - | - |
| Prepayments and other assets | - | - | 581,861.07 | 1,603,450.30 |
| Total Non Capital Assets | \$ 21,781,671.53 | \$ 11,307,453.96 | \$ 43,887,090.72 | \$ 129,903,881.76 |
| Capital Assets, at Cost: | | | | |
| Land | \$ 25,725.00 | \$ 19,748.59 | \$ 977,442.14 | \$ 195,435.62 |
| Land improvements | - | - | 11,274.00 | 324,392.83 |
| Buildings and improvements | 734,720.59 | 348,503.62 | 3,374,204.66 | 4,603,295.01 |
| Equipment and vehicles | 1,225,075.47 | - | 3,173,406.33 | 17,181,527.39 |
| Infrastructure | 61,563,011.98 | 3,274,693.57 | 84,759,411.59 | 119,000,656.38 |
| Lease and Subscription Assets | - | - | - | 705,802.00 |
| Construction in progress | 1,086,499.53 | 14,959,879.57 | 1,252,046.62 | 17,741,906.71 |
| Less - Accumulated depreciation | 34,492,440.92 | 3,318,805.79 | 80,550,196.27 | 80,534,451.50 |
| Capital Assets, Net | \$ 30,142,591.65 | \$ 15,284,019.56 | \$ 12,997,589.07 | \$ 79,218,564.44 |
| Total Assets | \$ 51,924,263.18 | \$ 26,591,473.52 | \$ 56,884,679.79 | \$ 209,122,446.20 |
| Liabilities | | | | |
| Vouchers payable | \$ 443,453.45 | \$ 2,141,101.75 | \$ 8,355,315.43 | \$ 3,213,577.26 |
| Accrued employee payables | - | - | - | 4,739.28 |
| Deposits Liability | 13,305.00 | 9,400.00 | 89,141.63 | 1,315,746.60 |
| Intergovernmental payables | - | - | - | 450,053.81 |
| Due to other funds | - | - | 173,163.53 | 4,509.52 |
| Other accrued liabilities | - | - | 173,428.70 | 7,477,693.12 |
| Bonds payable | - | - | - | 13,121,653.56 |
| Total Liabilities | \$ 456,758.45 | \$ 2,150,501.75 | \$ 8,791,049.29 | \$ 25,587,973.15 |
| Net position | | | | |
| Investment in capital assets | \$ 30,142,591.65 | \$ 15,284,019.56 | \$ 12,997,589.07 | \$ 65,758,318.88 |
| Restricted | 18,516,518.56 | 7,550,061.71 | 19,647,615.63 | 60,259,403.97 |
| Unrestricted | 2,808,394.52 | 1,606,890.50 | 15,448,425.80 | 57,516,750.20 |
| Total net position | \$ 51,467,504.73 | \$ 24,440,971.77 | \$ 48,093,630.50 | \$ 183,534,473.05 |
| Total liabilities and net position | \$ 51,924,263.18 | \$ 26,591,473.52 | \$ 56,884,679.79 | \$ 209,122,446.20 |

OAKLAND COUNTY
WATER RESOURCES COMMISSIONER ENTERPRISE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Clinton Oakland Sewage Disposal Funds | Huron Rouge Sewage Disposal Funds | Southeastern Oakland County Sewage Disposal Funds | Water and Sewer Funds |
|---|---|---|--|--------------------------|
| Revenues | | | | |
| Special assessments | \$ - | \$ - | \$ - | \$ 935,332.02 |
| Charges for services | 38,728,189.47 | 9,996,450.06 | 56,526,017.11 | 114,829,747.44 |
| Investment income | (162,945.95) | (102,515.78) | 933,660.39 | 2,730,394.24 |
| Other revenue | 4,682.57 | 1,224.06 | 59,219.40 | 851,675.08 |
| Total Revenues | 38,569,926.09 | 9,895,158.34 | 57,518,896.90 | 119,347,148.78 |
| Expenses | | | | |
| Water Resource Commissioner | \$ - | \$ - | \$ 47.17 | \$ 162,093.43 |
| Contracted Services | 27,751,534.78 | 8,593,508.37 | 51,125,644.01 | 61,234,047.23 |
| Commodities | 44,614.56 | 1,828.00 | 228,920.07 | 3,459,468.99 |
| Depreciation and Amortization | 1,385,551.01 | 42,931.57 | 370,633.20 | 2,719,332.57 |
| Transfer to Municipalities | 7,054,938.81 | 0.00 | - | 20,494,062.48 |
| Internal Support Expenditures | 1,085,253.75 | 160,410.98 | 2,174,294.58 | 28,973,760.75 |
| Interest and fiscal charges | - | - | - | 378,041.50 |
| Total Expenses | \$ 37,321,892.91 | \$ 8,798,678.92 | \$ 53,899,539.03 | \$ 117,420,806.95 |
| Excess of Revenues Over (Under) Expenditures | | | | |
| | \$ 1,248,033.18 | \$ 1,096,479.42 | \$ 3,619,357.87 | \$ 1,926,341.83 |
| Transfers in | - | - | - | 690,000.00 |
| Transfers out | - | - | - | (222,208.69) |
| Change in net position | \$ 1,248,033.18 | \$ 1,096,479.42 | \$ 3,619,357.87 | \$ 2,394,133.14 |
| Net position | | | | |
| October 1, 2022 | 50,219,471.55 | 23,344,492.35 | 44,474,272.63 | 181,140,339.91 |
| September 30, 2023 | \$ 51,467,504.73 | \$ 24,440,971.77 | \$ 48,093,630.50 | \$ 183,534,473.05 |

Enterprise Funds



OAKLAND COUNTY
WATER RESOURCES COMMISSIONER INTERNAL SERVICE AND REVOLVING FUNDS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

| | Drain Equipment Fund | Drain Revolving Fund |
|---|-------------------------|-------------------------|
| Assets | | |
| Current assets | | |
| Pooled cash and investments | \$ 22,632,526.84 | \$ 354,125.14 |
| Accrued interest receivable | (6,629.24) | - |
| Accounts receivable | 292,375.17 | - |
| Intergovernmental receivables | 17,562.08 | - |
| Due from other funds | - | 480,699.91 |
| Due from component units | 35.29 | 990,174.95 |
| Inventories and supplies | 2,146,355.78 | - |
| Prepayments and other assets | 2,607.65 | - |
| Total Current Assets | \$ 25,084,833.57 | \$ 1,825,000.00 |
| Noncurrent assets | | |
| Capital Assets, at Cost: | | |
| Land | \$ 130,000.00 | \$ - |
| Capital Projects in Progress | 6,114,909.65 | - |
| Infrastructure | 360,418.02 | - |
| Buildings | 2,465,544.66 | - |
| Equipment and Vehicles | 11,004,507.87 | - |
| Total Capital Assets, at Cost | \$ 20,075,380.20 | \$ - |
| Less - Accumulated depreciation | 7,964,460.93 | - |
| Capital Assets, Net | \$ 12,110,919.27 | \$ - |
| Total Assets | \$ 37,195,752.84 | \$ 1,825,000.00 |
| Liabilities | | |
| Liabilities: | | |
| Vouchers payable | \$ 569,426.42 | \$ - |
| Accrued employee payables | 786,979.21 | - |
| Deposits | 163,993.03 | - |
| Other accrued liabilities | 26.36 | - |
| Total Liabilities | \$ 1,520,425.02 | \$ - |
| Net position | | |
| Investment in capital assets | \$ 12,110,919.27 | \$ - |
| Committed | 523,234.42 | 1,825,000.00 |
| Unrestricted | 23,041,174.13 | - |
| Total net position | \$ 35,675,327.82 | \$ 1,825,000.00 |
| Total liabilities and net position | \$ 37,195,752.84 | \$ 1,825,000.00 |

OAKLAND COUNTY
WATER RESOURCES COMMISSIONER INTERNAL SERVICE AND REVOLVING FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2023

| | Drain Equipment Fund | Drain Revolving Fund |
|---|-------------------------|-------------------------|
| Operating revenues: | | |
| Charges for services | \$ 51,282,316.51 | \$ - |
| Other | 781,685.61 | - |
| Total operating revenues | \$ 52,064,002.12 | \$ - |
| Operating expenses: | | |
| Salaries | \$ 26,614,175.11 | \$ - |
| Fringe benefits | 13,602,099.30 | - |
| Contractual services | 1,253,380.95 | - |
| Commodities | 1,852,114.67 | - |
| Internal services | 6,241,410.03 | - |
| Depreciation | 729,153.34 | - |
| Total operating expenses | \$ 50,292,333.40 | \$ - |
| Operating income (loss) | \$ 1,771,668.72 | \$ - |
| Nonoperating revenues (expenses): | | |
| Interest revenue | \$ (290,635.42) | \$ - |
| Gain (loss) on sale of property and equipment | 6,000.00 | - |
| Net nonoperating revenues (expenses) | \$ (284,635.42) | \$ - |
| Income (loss) before contributions and transfers | \$ 1,487,033.30 | \$ - |
| Transfers | | |
| Transfers in | \$ 222,208.69 | \$ - |
| Transfers out | (173,143.00) | - |
| Change in net position | \$ 1,536,098.99 | \$ - |
| Net position | | |
| October 1, 2022 | 34,139,228.83 | 1,825,000.00 |
| September 30, 2023 | \$ 35,675,327.82 | \$ 1,825,000.00 |

One Public Works Drive
Building 95W
Waterford, MI 48328

oakgov.com/water
248-858-0958