

COUNTY OF OAKLAND
March, Fiscal Year 2022 Monthly Report
REVENUE & EXPENDITURE REPORT
As of Date: 03/31/2022
Fund: 50800 - Parks and Recreation

Account	Account Title	2022 Adopted Budget	2022 Amended Budget	2022 YTD Actuals	Variance with Amended Budget	Percentage
REVENUES						
TAXES						
601208	Delinquent Tax Prior Years	525,000.00	525,000.00	5,599.80	(519,400.20)	1.07%
601637	Property Tax Levy	21,700,000.00	21,700,000.00	20,894,753.49	(805,246.51)	96.29%
TOTAL TAXES		22,225,000.00	22,225,000.00	20,900,353.29	(1,324,646.71)	94.04%
SPECIAL ASSESSMENTS						
TOTAL SPECIAL ASSESSMENTS		-	-	-	-	0.00%
FEDERAL GRANTS						
TOTAL FEDERAL GRANTS		-	-	-	-	0.00%
STATE GRANTS						
TOTAL STATE GRANTS		-	-	-	-	0.00%
OTHER INTERGOVERNMENTAL REVENUES						
620573	Local Comm Stabilization Share	300,000.00	300,000.00	223,309.84	(76,690.16)	74.44%
TOTAL OTHER INTERGOVERNMENTAL REVENUES		300,000.00	300,000.00	223,309.84	(76,690.16)	74.44%
CHARGES FOR SERVICES						
630084	Antenna Site Management	68,306.00	68,306.00	69,710.38	1,404.38	102.06%
630301	Commission Contracts	40,900.00	40,900.00	4,531.69	(36,368.31)	11.08%
630308	Commission Food Services	52,395.00	52,395.00	7,373.89	(45,021.11)	14.07%
630469	Deck Tennis	4,000.00	4,000.00	4,810.00	810.00	120.25%
630644	Entrance Fees Gen Admission	1,825,000.00	1,825,000.00	442.00	(1,824,558.00)	0.02%
630651	Entrance Fees Swimming Class	13,000.00	13,000.00	-	(13,000.00)	0.00%
630693	Fees Camping	1,554,000.00	1,554,000.00	526,443.38	(1,027,556.62)	33.88%
630700	Fees Day Use	1,183,500.00	1,183,500.00	220,538.20	(962,961.80)	18.63%
630707	Fees Driving Range	110,000.00	110,000.00	80.00	(109,920.00)	0.07%
630847	Greens Fees	2,590,800.00	2,590,800.00	234,046.60	(2,356,753.40)	9.03%
631001	Interest on Delinquent Taxes	(1,000.00)	(1,000.00)	(11.35)	988.65	1.14%
631127	Maintenance Contracts	8,000.00	8,000.00	740.89	(7,259.11)	9.26%
631253	Miscellaneous	4,315.00	4,315.00	15,119.24	10,804.24	350.39%
631330	NSF Check Fees	25.00	25.00	-	(25.00)	0.00%
631743	Refunds Miscellaneous	6,900.00	6,900.00	1,733.25	(5,166.75)	25.12%
631771	Reimb 3rd Party	200.00	200.00	1,013.02	813.02	506.51%
631799	Reimb Contracts	278,100.00	278,100.00	70,940.33	(207,159.67)	25.51%
631911	Rent House	61,584.00	61,584.00	30,898.00	(30,686.00)	50.17%
631918	Rental Equipment	67,400.00	67,400.00	1,261.75	(66,138.25)	1.87%
631925	Rental Facilities	721,950.00	721,950.00	282,313.00	(439,637.00)	39.10%
631932	Rental Golf Carts	1,152,000.00	1,152,000.00	114,411.10	(1,037,588.90)	9.93%
631946	Rental Units or Events	173,000.00	173,000.00	48,670.50	(124,329.50)	28.13%
632037	Sales Retail	1,018,500.00	1,018,500.00	43,236.32	(975,263.68)	4.25%
632128	Special and Sanctioned Races	-	-	1,785.00	1,785.00	0.00%
632135	Special Contracts	154,500.00	154,500.00	6,782.50	(147,717.50)	4.39%
632261	Temporary Licenses	-	-	16,325.00	16,325.00	0.00%
632471	Weekly Races	-	-	7.00	7.00	0.00%
TOTAL CHARGES FOR SERVICES		11,087,375.00	11,087,375.00	1,703,201.69	(9,384,173.31)	15.36%
EXT ISF CHARGES FOR SERVICES						
TOTAL EXT ISF CHARGES FOR SERVICES		-	-	-	-	0.00%
INDIRECT COST RECOVERY						
TOTAL INDIRECT COST RECOVERY		-	-	-	-	0.00%
CONTRIBUTIONS						
650104	Contributions Operating	800.00	15,800.00	33,886.26	18,086.26	214.47%
650105	Contributions-State Grants	125,000.00	125,000.00	-	(125,000.00)	0.00%
650305	Sponsorships	79,500.00	79,500.00	2,750.00	(76,750.00)	3.46%
TOTAL CONTRIBUTIONS		205,300.00	220,300.00	36,636.26	(183,663.74)	16.63%

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INVESTMENT INCOME						
655077	Accrued Interest Adjustments	30,000.00	30,000.00	4,374.60	(25,625.40)	14.58%
655385	Income from Investments	350,000.00	350,000.00	43,081.31	(306,918.69)	12.31%
TOTAL INVESTMENT INCOME		380,000.00	380,000.00	47,455.91	(332,544.09)	12.49%
OTHER REVENUE						
670057	Adjustment Prior Years Revenue	-	-	(136.00)	(136.00)	0.00%
670114	Cash Overages	-	-	55.00	55.00	0.00%
670570	Refund Prior Years Expenditure	-	3,631.00	4,297.14	666.14	118.35%
670627	Sale of Equipment	-	-	727.00	727.00	0.00%
670741	Sale of Scrap	-	-	230.72	230.72	0.00%
TOTAL OTHER REVENUES		-	3,631.00	5,173.86	1,542.86	142.49%
GAIN(LOSS) EXCHANGE OF ASSETS						
675354	Gain on Sale of Equip	-	4,950.00	4,950.00	-	100.00%
TOTAL GAIN(LOSS) EXCHANGE OF ASSETS		-	4,950.00	4,950.00	-	100.00%
CAPITAL CONTRIBUTIONS						
690189	Capital Asset Contributions	-	230,000.00	242,900.00	12,900.00	105.61%
690191	Capital Contr-Federal Grants	-	197,363.00	-	(197,363.00)	0.00%
TOTAL CAPITAL CONTRIBUTIONS		-	427,363.00	242,900.00	(184,463.00)	56.84%
INSURANCE RECOVERIES						
TOTAL INSURANCE RECOVERIES		-	-	-	-	0.00%
PROCEEDS ISSUANCE OF BONDS						
TOTAL PROCEEDS ISSUANCE OF BONDS		-	-	-	-	0.00%
TRANSFERS IN						
TOTAL TRANSFERS IN		-	-	-	-	0.00%
PLANNED USE OF FUND BALANCE						
TOTAL PLANNED USE OF FUND BALANCE		-	-	-	-	0.00%
TOTAL REVENUES		34,197,675.00	34,648,619.00	23,163,980.85	(11,484,638.15)	

EXPENDITURES

SALARIES

702010	Salaries Regular	11,255,102.00	11,274,847.00	3,183,961.05	8,090,885.95	28.24%
702030	Holiday	-	-	196,499.60	(196,499.60)	0.00%
702050	Annual Leave	-	-	143,220.42	(143,220.42)	0.00%
702073	Parental Leave	-	-	2,366.08	(2,366.08)	0.00%
702080	Sick Leave	-	-	51,785.70	(51,785.70)	0.00%
702110	Per Diem	9,500.00	9,500.00	3,861.00	5,639.00	40.64%
702200	Death Leave	-	-	3,227.93	(3,227.93)	0.00%
702300	Disaster Non-Prod Salaries	-	-	12,182.89	(12,182.89)	0.00%
712020	Overtime	172,750.00	171,750.00	32,137.89	139,612.11	18.71%
712040	Holiday Overtime	1,000.00	1,000.00	3,698.90	(2,698.90)	369.89%
712090	On Call	40,300.00	40,300.00	37,189.78	3,110.22	92.28%
TOTAL SALARIES		11,478,652.00	11,497,397.00	3,670,131.24	7,827,265.76	31.92%

FRINGE BENEFITS

722740	Fringe Benefits	4,120,466.00	4,121,391.00	-	4,121,391.00	0.00%
722750	Workers Compensation	-	-	57,139.58	(57,139.58)	0.00%
722760	Group Life	-	-	5,890.42	(5,890.42)	0.00%
722770	Retirement	-	-	750,003.14	(750,003.14)	0.00%
722780	Hospitalization	-	-	364,490.58	(364,490.58)	0.00%
722790	Social Security	-	-	224,281.94	(224,281.94)	0.00%

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722800	Dental	-	-	42,881.89	(42,881.89)	0.00%
722810	Disability	-	-	40,546.60	(40,546.60)	0.00%
722820	Unemployment Insurance	-	-	3,667.10	(3,667.10)	0.00%
722850	Optical	-	-	4,100.23	(4,100.23)	0.00%
722900	Fringe Benefit Adjustments	13,709.00	13,461.00	-	13,461.00	0.00%
TOTAL FRINGE BENEFITS		4,134,175.00	4,134,852.00	1,493,001.48	2,641,850.52	36.11%
TOTAL CONTROLLABLE PERSONNEL		15,612,827.00	15,632,249.00	5,163,132.72	10,469,116.28	
CONTRACTUAL SERVICES						
730037	Adj Prior Years Exp	-	-	9,832.99	(9,832.99)	0.00%
730072	Advertising	243,000.00	243,000.00	69,470.19	173,529.81	28.59%
730114	Auction Expense	500.00	500.00	113.54	386.46	22.71%
730121	Bank Charges	5,000.00	5,000.00	1,175.31	3,824.69	23.51%
730198	Building Maintenance Charges	618,250.00	874,940.00	261,859.76	613,080.24	29.93%
730240	Cash Shortage	-	-	464.00	(464.00)	0.00%
730247	Charge Card Fee	176,300.00	176,300.00	60,816.26	115,483.74	34.50%
730373	Contracted Services	233,100.00	233,100.00	22,016.24	211,083.76	9.44%
730429	Custodial Services	24,000.00	24,000.00	13,792.00	10,208.00	57.47%
730562	Electrical Service	584,250.00	584,250.00	164,966.34	419,283.66	28.24%
730576	Employee In-Service Training	2,000.00	2,000.00	-	2,000.00	0.00%
730611	Employees Medical Exams	1,095.00	1,095.00	-	1,095.00	0.00%
730646	Equipment Maintenance	454,750.00	454,750.00	188,650.40	266,099.60	41.48%
730653	Equipment Rental	172,700.00	172,700.00	62,387.86	110,312.14	36.12%
730786	Garbage and Rubbish Disposal	49,250.00	49,250.00	12,871.37	36,378.63	26.13%
730789	General Program Administration	1,860,769.00	1,804,627.00	41.31	1,804,585.69	0.00%
730814	Grounds Maintenance	1,129,250.00	1,260,831.00	605,480.31	655,350.69	48.02%
730926	Indirect Costs	1,023,000.00	1,023,000.00	195,265.50	827,734.50	19.09%
731059	Laundry and Cleaning	18,945.00	18,945.00	5,058.92	13,886.08	26.70%
731115	Licenses and Permits	37,525.00	37,525.00	12,576.47	24,948.53	33.51%
731136	Logos Trademarks Intellect Prp	5,175.00	5,175.00	-	5,175.00	0.00%
731143	Mail Handling-Postage Svc	-	-	253.23	(253.23)	0.00%
731213	Membership Dues	20,535.00	20,155.00	5,546.33	14,608.67	27.52%
731241	Miscellaneous	27,500.00	27,500.00	2,639.61	24,860.39	9.60%
731269	Natural Gas	177,850.00	177,850.00	70,215.98	107,634.02	39.48%
731339	Periodicals Books Publ Sub	1,200.00	1,200.00	319.00	881.00	26.58%
731346	Personal Mileage	16,100.00	15,900.00	2,029.83	13,870.17	12.77%
731388	Printing	67,450.00	67,450.00	4,634.03	62,815.97	6.87%
731458	Professional Services	4,000.00	4,000.00	-	4,000.00	0.00%
731500	Public Information	67,050.00	67,050.00	36,992.29	30,057.71	55.17%
731626	Rent	54,415.00	54,415.00	-	54,415.00	0.00%
731633	Rental Property Maintenance	10,700.00	10,700.00	6,501.89	4,198.11	60.77%
731689	Security Expense	1,190,642.00	1,190,642.00	432,708.85	757,933.15	36.34%
731780	Software Support Maintenance	18,140.00	18,140.00	7,663.67	10,476.33	42.25%
731836	Sponsorship	8,700.00	8,700.00	2,500.00	6,200.00	28.74%
731941	Training	46,785.00	46,785.00	34,505.45	12,279.55	73.75%
732018	Travel and Conference	53,500.00	52,000.00	16,426.32	35,573.68	31.59%
732020	Travel Employee Taxable Meals	500.00	500.00	290.10	209.90	58.02%
732039	Twp and City Treas Bonds	2,500.00	2,500.00	3,768.63	(1,268.63)	150.75%
732046	Uncollectable Accts Receivable	-	-	4,523.00	(4,523.00)	0.00%
732102	Water and Sewage Charges	264,500.00	264,500.00	78,404.89	186,095.11	29.64%
732165	Workshops and Meeting	2,600.00	2,600.00	98.12	2,501.88	3.77%
TOTAL CONTRACTUAL SERVICES		8,673,526.00	9,003,575.00	2,396,859.99	6,606,715.01	26.62%
NON DEPARTMENTAL		-	-	-	-	0.00%
TOTAL NON DEPARTMENTAL		-	-	-	-	0.00%
COMMODITIES						
750063	Custodial Supplies	78,300.00	78,300.00	17,836.95	60,463.05	22.78%
750140	Employee Footwear	7,800.00	7,800.00	2,998.86	4,801.14	38.45%
750154	Expendable Equipment	579,300.00	715,359.00	41,612.81	673,746.19	5.82%

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750168	FA Proprietary Equipment Exp	-	-	50,417.76	(50,417.76)	0.00%
750287	Maintenance Supplies	3,550.00	3,550.00	1,402.68	2,147.32	39.51%
750385	Merchandise	442,600.00	442,600.00	21,737.48	420,862.52	4.91%
750392	Metered Postage	6,500.00	6,500.00	1,748.48	4,751.52	26.90%
750399	Office Supplies	51,600.00	51,600.00	11,594.31	40,005.69	22.47%
750448	Postage-Standard Mailing	-	-	313.62	(313.62)	0.00%
750476	Recreation Supplies	121,900.00	121,900.00	12,507.46	109,392.54	10.26%
750504	Small Tools	122,665.00	122,665.00	50,044.54	72,620.46	40.80%
750511	Special Event Supplies	177,100.00	179,000.00	14,196.02	164,803.98	7.93%
750581	Uniforms	69,450.00	69,450.00	11,853.73	57,596.27	17.07%
TOTAL COMMODITIES		1,660,765.00	1,798,724.00	238,264.70	1,560,459.30	13.25%
CAPITAL OUTLAY						
TOTAL CAPITAL OUTLAY		-	-	-	-	0.00%
DEPRECIATION						
761042	Depreciation Park Improvements	1,936,187.00	1,936,187.00	1,009,569.73	926,617.27	52.14%
761084	Depreciation Buildings	899,750.00	899,750.00	484,005.13	415,744.87	53.79%
761121	Depreciation Equipment	373,910.00	373,910.00	194,519.43	179,390.57	52.02%
761156	Depreciation Vehicles	9,700.00	9,700.00	4,851.48	4,848.52	50.02%
TOTAL DEPRECIATION		3,219,547.00	3,219,547.00	1,692,945.77	1,526,601.23	52.58%
INTERGOVERNMENTAL						
762011	Transfer to Municipalities	1,413,080.00	1,200,000.00	-	1,200,000.00	0.00%
TOTAL INTERGOVERNMENTAL		1,413,080.00	1,200,000.00	-	1,200,000.00	0.00%
BENEFIT PAYMENTS - RETIREMENT						
TOTAL BENEFIT PAYMENTS - RETIREMENT		-	-	-	-	0.00%
PRINCIPAL PAYMENTS						
TOTAL PRINCIPAL PAYMENTS		-	-	-	-	0.00%
INTEREST ON DEBT						
TOTAL INTEREST ON DEBT		-	-	-	-	0.00%
PAYING AGENT FEES						
TOTAL PAYING AGENT FEES		-	-	-	-	0.00%
PYMT TO REFUND BOND ESCROW AGENT						
TOTAL PYMT TO REFUND BOND ESCROW AGENT		-	-	-	-	0.00%
DISCOUNT ON BONDS ISSUED						
TOTAL DISCOUNT ON BONDS ISSUED		-	-	-	-	0.00%
TOTAL CONTROLLABLE OPERATING		14,966,918.00	15,221,846.00	4,328,070.46	10,893,775.54	
INTERNAL SERVICES						
771639	Drain Equipment	41,000.00	41,000.00	14,780.09	26,219.91	36.05%
773630	Info Tech Development	25,000.00	25,000.00	12,367.50	12,632.50	49.47%
774636	Info Tech Operations	622,907.00	617,310.00	275,064.24	342,245.76	44.56%
774637	Info Tech Managed Print Svcs	27,450.00	27,450.00	4,847.85	22,602.15	17.66%
774677	Insurance Fund	291,000.00	291,000.00	66,431.00	224,569.00	22.83%
775754	Maintenance Department Charges	69,000.00	69,000.00	28,730.73	40,269.27	41.64%
776659	Motor Pool Fuel Charges	91,820.00	91,820.00	32,852.99	58,967.01	35.78%
776661	Motor Pool	429,423.00	429,423.00	160,463.88	268,959.12	37.37%
778675	Telephone Communications	142,170.00	141,450.00	68,696.52	72,753.48	48.57%
TOTAL INTERNAL SERVICES		1,739,770.00	1,733,453.00	664,234.80	1,069,218.20	38.32%
TOTAL INTERNAL SUPPORT		1,739,770.00	1,733,453.00	664,234.80	1,069,218.20	
TRANSFERS OUT						

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788001	Transfers Out	35,000.00	35,000.00	-	35,000.00	0.00%
TOTAL TRANSFERS OUT		35,000.00	35,000.00	-	35,000.00	0.00%
BUDGETED EQUITY ADJUSTMENTS						
796500	Budgeted Equity Adjustments	1,843,160.00	2,026,071.00	-	2,026,071.00	0.00%
TOTAL BUDGETED EQUITY ADJUSTMENTS		1,843,160.00	2,026,071.00	-	2,026,071.00	0.00%
<u>TOTAL EXPENDITURES</u>		<u>34,197,675.00</u>	<u>34,648,619.00</u>	<u>10,155,437.98</u>	<u>24,493,181.02</u>	