

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
<u>REVENUES</u>						
<u>TAXES</u>						
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%
<u>SPECIAL ASSESSMENTS</u>						
TOTAL SPECIAL ASSESSMENTS		-	-	-	-	0.00%
<u>FEDERAL GRANTS</u>						
TOTAL FEDERAL GRANTS		-	-	-	-	0.00%
<u>STATE GRANTS</u>						
TOTAL STATE GRANTS		-	-	-	-	0.00%
<u>OTHER INTERGOVERNMENTAL REVENUES</u>						
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%
<u>CHARGES FOR SERVICES</u>						
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%
<u>EXT ISF CHARGES FOR SERVICES</u>						
TOTAL EXT ISF CHARGES FOR SERVICES		-	-	-	-	0.00%
<u>INDIRECT COST RECOVERY</u>						
TOTAL INDIRECT COST RECOVERY		-	-	-	-	0.00%
<u>CONTRIBUTIONS</u>						
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						
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						

11 PARKS AND REC DEPART
Run On: 04/14/2022 at 09:13 AM

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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>	