

**COUNTY OF OAKLAND**  
**March, Fiscal Year 2022 Monthly Report**  
**REVENUE & EXPENDITURE REPORT**  
**As of Date: 03/31/2022**  
**Fund: 67800 - Fringe Benefits**

Account	Account Title	2022 Adopted Budget	2022 Amended Budget	2022 YTD Actuals	Variance with Amended Budget	Percentage
<b><u>REVENUES</u></b>						
<b><u>TAXES</u></b>						
<b>TOTAL TAXES</b>		-	-	-	-	0.00%
<b><u>SPECIAL ASSESSMENTS</u></b>						
<b>TOTAL SPECIAL ASSESSMENTS</b>		-	-	-	-	0.00%
<b><u>FEDERAL GRANTS</u></b>						
<b>TOTAL FEDERAL GRANTS</b>		-	-	-	-	0.00%
<b><u>STATE GRANTS</u></b>						
<b>TOTAL STATE GRANTS</b>		-	-	-	-	0.00%
<b><u>OTHER INTERGOVERNMENTAL REVENUES</u></b>						
<b>TOTAL OTHER INTERGOVERNMENTAL REVENUES</b>		-	-	-	-	0.00%
<b><u>CHARGES FOR SERVICES</u></b>						
630336	Compensation Insurance	3,316,562.00	3,316,562.00	1,135,263.11	(2,181,298.89)	34.23%
630484	Deferred Compensation -Match	2,852,000.00	2,852,000.00	2,341,163.72	(510,836.28)	82.09%
630490	Defined Contributions County	23,000,000.00	23,000,000.00	11,435,264.55	(11,564,735.45)	49.72%
630491	Defined Contribution PTNE	200,000.00	200,000.00	78,312.06	(121,687.94)	39.16%
630504	Dental Insurance	3,005,000.00	3,005,000.00	1,793,045.49	(1,211,954.51)	59.67%
630625	Employee Benefits Unit	1,094,463.00	1,094,463.00	562,413.74	(532,049.26)	51.39%
630630	Employees In Service Training	1,498,465.00	1,498,465.00	661,233.46	(837,231.54)	44.13%
630632	Employee Recognition	212,117.00	212,117.00	98,438.15	(113,678.85)	46.41%
630672	FB Retirees Hospitalization	33,998,169.00	33,998,169.00	16,137,713.81	(17,860,455.19)	47.47%
630737	Flex Benefit Plan	89,000.00	89,000.00	41,611.96	(47,388.04)	46.76%
630819	Fringe Benefits	125,412.00	125,412.00	59,515.36	(65,896.64)	47.46%
630861	Group Life Insurance	580,000.00	580,000.00	229,198.28	(350,801.72)	39.52%
630896	Hospitalization Insurance	34,946,000.00	34,946,000.00	12,006,777.60	(22,939,222.40)	34.36%
631407	Optical Insurance	98,500.00	98,500.00	162,579.00	64,079.00	165.05%
631583	Prescription Coverage Insuranc	12,000,000.00	12,000,000.00	4,251,399.27	(7,748,600.73)	35.43%
631950	Retirement Health Savings	3,800,000.00	3,800,000.00	2,283,960.14	(1,516,039.86)	60.10%
631953	Retirement Administration	3,728,825.00	3,728,825.00	1,851,714.23	(1,877,110.77)	49.66%
631954	Retirement Administration PTNE	350,000.00	350,000.00	89,615.71	(260,384.29)	25.60%
631974	Salary Continuation	3,950,000.00	3,950,000.00	1,794,868.13	(2,155,131.87)	45.44%
632114	Social Security	21,168,500.00	21,168,500.00	9,963,690.21	(11,204,809.79)	47.07%
632387	Tuition Reimbursement	350,000.00	350,000.00	166,388.29	(183,611.71)	47.54%
632394	Unemployment Compensation	300,000.00	300,000.00	134,827.05	(165,172.95)	44.94%
632487	Wellness Unit	487,003.00	487,003.00	233,849.23	(253,153.77)	48.02%
<b>TOTAL CHARGES FOR SERVICES</b>		<b>151,150,016.00</b>	<b>151,150,016.00</b>	<b>67,512,842.55</b>	<b>(83,637,173.45)</b>	<b>44.67%</b>
<b><u>EXT ISF CHARGES FOR SERVICES</u></b>						
635125	Ext-Dental Insurance	20,000.00	20,000.00	51.84	(19,948.16)	0.26%
635233	Ext-Flex Ben Hosp Deductions	5,333,000.00	5,333,000.00	2,602,879.33	(2,730,120.67)	48.81%
635255	Ext Flex Ben Dental Insurance	175,000.00	175,000.00	79,556.69	(95,443.31)	45.46%
635260	Ext-Flex Benefit Deductions	520,000.00	520,000.00	258,485.17	(261,514.83)	49.71%
635265	Ext Flex Ben Vision Insurance	150,000.00	150,000.00	70,712.55	(79,287.45)	47.14%
635270	Ext-Flex Ben Arrearages	-	-	15,200.74	15,200.74	0.00%
635341	Ext-Hospitalization Insurance	180,000.00	180,000.00	111,195.09	(68,804.91)	61.78%
635503	Ext-Optical Insurance	1,500.00	1,500.00	4.24	(1,495.76)	0.28%
635620	Ext-Presc Drug Rebates	2,000,000.00	2,000,000.00	1,418,211.93	(581,788.07)	70.91%
635840	Ext- Training	10,000.00	10,000.00	300.00	(9,700.00)	3.00%
635860	Ext -Wellness Revenue	10,000.00	10,000.00	-	(10,000.00)	0.00%
<b>TOTAL EXT ISF CHARGES FOR SERVICES</b>		<b>8,399,500.00</b>	<b>8,399,500.00</b>	<b>4,556,597.58</b>	<b>(3,842,902.42)</b>	<b>54.25%</b>
<b><u>INDIRECT COST RECOVERY</u></b>						
<b>TOTAL INDIRECT COST RECOVERY</b>		-	-	-	-	0.00%
<b><u>CONTRIBUTIONS</u></b>						
<b>TOTAL CONTRIBUTIONS</b>		-	-	-	-	0.00%

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<b>INVESTMENT INCOME</b>						
655077	Accrued Interest Adjustments	-	-	17,558.13	17,558.13	0.00%
655385	Income from Investments	1,500,000.00	1,500,000.00	137,150.42	(1,362,849.58)	9.14%
655462	Increase Market Value Invest	-	-	(157,188.24)	(157,188.24)	0.00%
<b>TOTAL INVESTMENT INCOME</b>		<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>(2,479.69)</b>	<b>(1,502,479.69)</b>	<b>-0.17%</b>
<b>OTHER REVENUE</b>						
670513	Prior Years Revenue	-	-	3.97	3.97	0.00%
670570	Refund Prior Years Expenditure	-	-	2,000.00	2,000.00	0.00%
<b>TOTAL OTHER REVENUES</b>		<b>-</b>	<b>-</b>	<b>2,003.97</b>	<b>2,003.97</b>	<b>0.00%</b>
<b>GAIN(LOSS) EXCHANGE OF ASSETS</b>						
<b>TOTAL GAIN(LOSS) EXCHANGE OF ASSETS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>CAPITAL CONTRIBUTIONS</b>						
<b>TOTAL CAPITAL CONTRIBUTIONS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>INSURANCE RECOVERIES</b>						
<b>TOTAL INSURANCE RECOVERIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>PROCEEDS ISSUANCE OF BONDS</b>						
<b>TOTAL PROCEEDS ISSUANCE OF BONDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>TRANSFERS IN</b>						
<b>TOTAL TRANSFERS IN</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>PLANNED USE OF FUND BALANCE</b>						
<b>TOTAL PLANNED USE OF FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>		<b>161,049,516.00</b>	<b>161,049,516.00</b>	<b>72,068,964.41</b>	<b>(88,980,551.59)</b>	

**EXPENDITURES**

**SALARIES**

702010	Salaries Regular	1,597,951.00	1,607,778.00	484,199.22	1,123,578.78	30.12%
702030	Holiday	-	-	38,421.16	(38,421.16)	0.00%
702050	Annual Leave	-	-	25,944.12	(25,944.12)	0.00%
702080	Sick Leave	-	-	9,264.63	(9,264.63)	0.00%
702110	Per Diem	-	-	1,584.00	(1,584.00)	0.00%
702300	Disaster Non-Prod Salaries	-	-	1,754.83	(1,754.83)	0.00%
712020	Overtime	24,000.00	24,000.00	25,349.56	(1,349.56)	105.62%
712040	Holiday Overtime	-	-	452.04	(452.04)	0.00%
<b>TOTAL SALARIES</b>		<b>1,621,951.00</b>	<b>1,631,778.00</b>	<b>586,969.56</b>	<b>1,044,808.44</b>	<b>35.97%</b>

**FRINGE BENEFITS**

722750	Workers Compensation	2,746.00	2,746.00	527.69	2,218.31	19.22%
722760	Group Life	3,574.00	3,574.00	1,158.39	2,415.61	32.41%
722770	Retirement	367,348.00	367,348.00	166,176.86	201,171.14	45.24%
722780	Hospitalization	208,184.00	208,184.00	76,207.25	131,976.75	36.61%
722790	Social Security	129,626.00	129,626.00	41,516.39	88,109.61	32.03%
722800	Dental	26,867.00	26,867.00	9,559.74	17,307.26	35.58%
722810	Disability	25,981.00	25,981.00	7,966.60	18,014.40	30.66%
722820	Unemployment Insurance	1,775.00	1,775.00	585.47	1,189.53	32.98%
722850	Optical	2,499.00	2,499.00	767.29	1,731.71	30.70%
722900	Fringe Benefit Adjustments	2,282.00	5,721.00	-	5,721.00	0.00%
<b>TOTAL FRINGE BENEFITS</b>		<b>770,882.00</b>	<b>774,321.00</b>	<b>304,465.68</b>	<b>469,855.32</b>	<b>39.32%</b>
<b>TOTAL CONTROLLABLE PERSONNEL</b>		<b>2,392,833.00</b>	<b>2,406,099.00</b>	<b>891,435.24</b>	<b>1,514,663.76</b>	

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<b>CONTRACTUAL SERVICES</b>						
730037	Adj Prior Years Exp	-	-	3,266.00	(3,266.00)	0.00%
730283	Child Care Services	188,000.00	188,000.00	43,446.15	144,553.85	23.11%
730289	Claims	2,400,000.00	2,400,000.00	895,220.15	1,504,779.85	37.30%
730499	Deferred Comp-County Pmts	2,985,500.00	3,433,500.00	2,281,606.83	1,151,893.17	66.45%
730506	Defined Cont County Retirement	23,000,000.00	23,000,000.00	11,827,438.53	11,172,561.47	51.42%
730507	Defined Cont PTNE Retirement	200,000.00	200,000.00	83,183.28	116,816.72	41.59%
730513	Dental Insurance	3,200,000.00	3,200,000.00	1,637,529.43	1,562,470.57	51.17%
730534	Disability Insurance	3,950,000.00	3,950,000.00	1,861,972.69	2,088,027.31	47.14%
730576	Employee In-Service Training	556,920.00	556,920.00	84,516.74	472,403.26	15.18%
730583	Employee In-Svc Training IT	275,000.00	275,000.00	57,730.29	217,269.71	20.99%
730737	Flex Benefit Plan Payments	89,000.00	89,000.00	40,702.41	48,297.59	45.73%
730821	Group Life Insurance	1,100,000.00	1,100,000.00	525,570.65	574,429.35	47.78%
730845	Health Insurance Premium Tax	25,000.00	25,000.00	-	25,000.00	0.00%
730870	Hospitalization	47,625,000.00	47,625,000.00	26,712,114.90	20,912,885.10	56.09%
730872	Hosp Prescription Coverage	14,000,000.00	14,000,000.00	7,601,489.30	6,398,510.70	54.30%
730926	Indirect Costs	273,800.00	273,800.00	99,846.50	173,953.50	36.47%
730940	Insurance	350,000.00	350,000.00	269,742.00	80,258.00	77.07%
731073	Legal Services	150,000.00	150,000.00	8,832.37	141,167.63	5.89%
731213	Membership Dues	6,700.00	6,700.00	16,208.28	(9,508.28)	241.91%
731218	Michigan IPAA Tax	9,000.00	9,000.00	7,449.60	1,550.40	82.77%
731248	Monitoring Service	185,000.00	185,000.00	92,500.00	92,500.00	50.00%
731325	Optical Insurance	250,000.00	250,000.00	115,519.66	134,480.34	46.21%
731333	Patient Ctr Outcome Research	26,000.00	26,000.00	-	26,000.00	0.00%
731334	Paying Agents Fee Contractual	500.00	500.00	500.00	-	100.00%
731339	Periodicals Books Publ Sub	4,900.00	4,900.00	1,223.73	3,676.27	24.97%
731346	Personal Mileage	2,200.00	2,200.00	17.92	2,182.08	0.81%
731388	Printing	19,900.00	19,900.00	10,891.09	9,008.91	54.73%
731458	Professional Services	741,200.00	741,200.00	399,252.80	341,947.20	53.87%
731645	Retirement Health Savings	3,800,000.00	3,800,000.00	1,457,500.00	2,342,500.00	38.36%
731738	Sick and Annual Leave Cash-Out	3,000,000.00	3,000,000.00	1,250,074.78	1,749,925.22	41.67%
731749	Physical Fitness Award	9,000.00	9,000.00	10,250.00	(1,250.00)	113.89%
731766	Social Security Expense	21,168,500.00	21,168,500.00	10,341,239.24	10,827,260.76	48.85%
731818	Special Event Program	90,000.00	90,000.00	37,942.34	52,057.66	42.16%
731850	State of Michigan Fees	30,000.00	30,000.00	-	30,000.00	0.00%
732018	Travel and Conference	42,800.00	42,800.00	895.00	41,905.00	2.09%
732032	Tuition Reimbursement	350,000.00	350,000.00	136,347.21	213,652.79	38.96%
732053	Unemployment Insurance	300,000.00	300,000.00	119,001.12	180,998.88	39.67%
732148	Wellness Screenings	184,450.00	205,275.00	60,750.00	144,525.00	29.59%
732165	Workshops and Meeting	5,000.00	5,000.00	-	5,000.00	0.00%
<b>TOTAL CONTRACTUAL SERVICES</b>		<b>130,593,370.00</b>	<b>131,062,195.00</b>	<b>68,091,770.99</b>	<b>62,970,424.01</b>	<b>51.95%</b>
<b>NON DEPARTMENTAL</b>						
<b>TOTAL NON DEPARTMENTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>COMMODITIES</b>						
750170	Other Expendable Equipment	5,000.00	5,000.00	1,303.17	3,696.83	26.06%
750392	Metered Postage	11,000.00	11,000.00	1,923.09	9,076.91	17.48%
750399	Office Supplies	9,200.00	9,200.00	1,208.09	7,991.91	13.13%
750567	Training-Educational Supplies	30,000.00	30,000.00	-	30,000.00	0.00%
<b>TOTAL COMMODITIES</b>		<b>55,200.00</b>	<b>55,200.00</b>	<b>4,434.35</b>	<b>50,765.65</b>	<b>8.03%</b>
<b>CAPITAL OUTLAY</b>						
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>DEPRECIATION</b>						
<b>TOTAL DEPRECIATION</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>INTERGOVERNMENTAL</b>						
<b>TOTAL INTERGOVERNMENTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

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<b>BENEFIT PAYMENTS - RETIREMENT</b>						
<b>TOTAL BENEFIT PAYMENTS - RETIREMENT</b>		-	-	-	-	0.00%
<b>PRINCIPAL PAYMENTS</b>						
<b>TOTAL PRINCIPAL PAYMENTS</b>		-	-	-	-	0.00%
<b>INTEREST ON DEBT</b>						
765031	Interest Expense	6,412,669.00	6,412,669.00	3,455,978.50	2,956,690.50	53.89%
<b>TOTAL INTEREST ON DEBT</b>		<b>6,412,669.00</b>	<b>6,412,669.00</b>	<b>3,455,978.50</b>	<b>2,956,690.50</b>	<b>53.89%</b>
<b>PAYING AGENT FEES</b>						
<b>TOTAL PAYING AGENT FEES</b>		-	-	-	-	0.00%
<b>PYMT TO REFUND BOND ESCROW AGENT</b>						
<b>TOTAL PYMT TO REFUND BOND ESCROW AGENT</b>		-	-	-	-	0.00%
<b>DISCOUNT ON BONDS ISSUED</b>						
<b>TOTAL DISCOUNT ON BONDS ISSUED</b>		-	-	-	-	0.00%
<b>TOTAL CONTROLLABLE OPERATING</b>		<b>137,061,239.00</b>	<b>137,530,064.00</b>	<b>71,552,183.84</b>	<b>65,977,880.16</b>	
<b>INTERNAL SERVICES</b>						
770631	Bldg Space Cost Allocation	354,785.00	354,785.00	177,392.52	177,392.48	50.00%
772618	Equipment Rental	3,360.00	3,360.00	1,680.00	1,680.00	50.00%
774636	Info Tech Operations	124,589.00	124,589.00	54,653.00	69,936.00	43.87%
774637	Info Tech Managed Print Svcs	16,409.00	16,409.00	1,750.08	14,658.92	10.67%
774677	Insurance Fund	19,197.00	19,197.00	4,105.00	15,092.00	21.38%
775754	Maintenance Department Charges	12,050.00	12,050.00	1,367.03	10,682.97	11.34%
778675	Telephone Communications	22,060.00	22,060.00	12,588.60	9,471.40	57.07%
<b>TOTAL INTERNAL SERVICES</b>		<b>552,450.00</b>	<b>552,450.00</b>	<b>253,536.23</b>	<b>298,913.77</b>	<b>45.89%</b>
<b>TOTAL INTERNAL SUPPORT</b>		<b>552,450.00</b>	<b>552,450.00</b>	<b>253,536.23</b>	<b>298,913.77</b>	
<b>TRANSFERS OUT</b>						
<b>TOTAL TRANSFERS OUT</b>		-	-	-	-	0.00%
<b>BUDGETED EQUITY ADJUSTMENTS</b>						
796500	Budgeted Equity Adjustments	21,042,994.00	20,560,903.00	-	20,560,903.00	0.00%
<b>TOTAL BUDGETED EQUITY ADJUSTMENTS</b>		<b>21,042,994.00</b>	<b>20,560,903.00</b>	<b>-</b>	<b>20,560,903.00</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>		<b>161,049,516.00</b>	<b>161,049,516.00</b>	<b>72,697,155.31</b>	<b>88,352,360.69</b>	