



Jim Nash

2014 Annual Report
Oakland County Office
of the
Water Resources
Commissioner

Oakland County, Michigan



Jim Nash

March 4, 2015

The Honorable Michael J. Gingell, Chairman
and the Honorable Board of Commissioners
County of Oakland
1200 North Telegraph Road
Pontiac, MI 48341

Mr. Chairman, Ladies and Gentlemen:

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, 2013 through September 30, 2014.

I would like to begin by noting that the second annual Stormwater Summit, held on the Southfield campus of Lawrence Technological University, was a great success. The event brought together more than 200 stakeholders and industry professionals from across the region to share ideas on stormwater management. As a result, I'm happy to announce that my staff and I are coordinating a regional effort to develop measures to assist communities with stormwater issues.

I am also particularly pleased to report that both the Commerce Township Wastewater Treatment Plant and the Walled Lake-Novu Wastewater Treatment Plant again earned the prestigious Platinum Award, the highest honor possible granted by the National Association of Clean Water Agencies. Our tradition of unsurpassed quality is evidenced by this national award which is given to a facility with a perfect compliance record over a consecutive five-year period of meeting all the requirements of its National Pollutant Discharge Elimination System Permit. This remarkable achievement is continued powerful evidence of our commitment to the people of Oakland County.

In closing, I want to extend my sincere thanks and appreciation to the Board of Commissioners for its continued excellence in the level of cooperation and the unfailing assistance given to my office and staff throughout the past year.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jim Nash", is written over a long, thin horizontal line that extends across the page.

Jim Nash

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**DRAIN PROJECTS
COMPLETED IN 2014**

DRAIN PROJECTS COMPLETED IN FISCAL YEAR 2014

Caddell Drain Erosion Repairs Cities of Farmington and Farmington Hills

The Caddell Drain was first constructed over several phases in the mid 1980's. An inspection by WRC staff indicated that there were several areas of the open channel where the original gabion baskets have failed, causing erosion and stream bank failures. Somat Engineering, Inc. and Fishbeck, Thompson, Carr & Huber, Inc. were selected as the consulting engineers for the project. Glenn R. Appel, P.E., Chief Engineer and George Nichols, P.E., were the Water Resources Office's engineers assigned to the project. Bids were received on December 2, 2013 and the construction contract was awarded to Jackson Dirt Works, Inc. for their low bid amount of \$447,764.20. The estimated project cost was \$802,000. The project was paid by a grant from the Rouge Program Office and local matching funds. Work began in January 2014 and was substantially completed by the fall of 2014.

George W. Kuhn Drain Rehabilitation - Phase I Cities of Oak Park, Royal Oak and Southfield

In 2011, the Oakland County Water Resources Commissioners' Office initiated an inspection program of the George W. Kuhn Drain (formally the Twelve Towns Drain). Approximately 202,450 linear feet of enclosed pipe was inspected. The criticality of the repairs was then ranked and bids for the first phase of the repairs were received on October 15, 2013. The construction contract was awarded to Pipeline Management, Inc. of Wixom, Michigan for their low bid amount of \$498,148.50. Wade, Trim, Inc. was the consulting engineer for the project. George Nichols, P.E., was the Water Resources Office's engineer assigned to the project. The estimated project cost for the first phase was \$700,000. Construction was completed in the fall of 2014.

Jamian Drain Phase II West Bloomfield Township

The Jamian Drain was originally constructed in 2005 and is located within the Pebble Creek Condominiums complex in West Bloomfield Township. The Phase II project included the removal of accumulated sediment from the drain, removal of invasive species and the installation of new native plants to prevent erosion. George Nichols, P.E., was the Water Resources Office's engineer assigned to the project. Cardo/JF New was the designer and contractor for the project. Construction began in May 2014 and was completed in the fall of 2014. The estimated project cost was \$162,900 and was paid with local funds.

**WATER & SEWER PROJECTS
COMPLETED IN 2014**

WATER AND SEWER PROJECTS COMPLETED IN FISCAL YEAR 2014

**Evergreen-Farmington S.D.S. Eight Mile Road Pump Station Rehabilitation
City of Southfield**

The project consisted of the rehabilitation of the existing pump station including new process equipment and architectural, electrical and mechanical upgrades. As part of this project, the Eight Mile Road Septage Unloading Facility was relocated and reconstructed. Gary Nigro, P.E., Assistant Chief Engineer, was the Water Resources Office's engineer assigned to the project. Bids were received on February 6, 2012 and the contract was awarded to Weiss Construction Company, L.L.C. of Detroit, Michigan for their low bid amount of \$1,881,250. The project was financed by State Revolving Funds and local funds. Construction for the project commenced in May of 2012 and was completed in April 2014.

**DRAIN PROJECTS UNDER
CONSTRUCTION IN 2014**

DRAIN PROJECTS UNDER CONSTRUCTION IN FISCAL YEAR 2014

Bloomfield Township CSO Drain-Sewer Rehabilitation

The Charter Township of Bloomfield submitted a petition to the Water Resources Commissioner's office proposing to clean, televise and evaluate the remaining sewers located within the Bloomfield Township CSO Drain Drainage District that were not previously repaired in the 1990's. Subsequent inspection of the 8" to 21" diameter combined sewers indicated that several sewers and manholes were in need of repairs. The project consists of cleaning and lining of approximately 36,000 lineal feet of 8" to 21" diameter sewers and rehabilitation of manhole structures. The estimated project cost is \$3,000,000. Hubbell, Roth and Clark, Inc. is the consulting engineer for the project. Bids were received on October 19, 2010 and the contract was awarded to Liquiforce Services, Inc. of Romulus, Michigan for their low bid amount of \$1,718,760. Gary Nigro, P.E., Assistant Chief Engineer, is the Water Resources Office's engineer assigned to the project. The project is financed by the sale of bonds. Construction for the project commenced in January 2011 and is anticipated to be completed in the spring of 2015.

Lower Pettibone Lake Sanitary Sewer Highland Township

A petition to establish a drain in Section 34 of Highland Township under Chapter 4 of the Drain Code of 1956 was received by the Oakland County Water Resource Commissioner's Office on August 17, 2010. On October 18, 2010 the Board of Determination conducted a Hearing of Necessity at Highland Township offices. After hearing evidence from the residents, the Board determined that the drain was necessary and conducive to the public health, convenience and welfare. The proposed project included the construction of 25 residential grinder pumps, a pressure sewer collection system and a community septic field to provide a sanitary sewer system for homes located on Lower Pettibone Lake. Bids for the project were received on November 14, 2013 and the construction contract was awarded to Bob Myers Excavating, Inc. of Brighton, Michigan for their low bid amount of \$524,226.50. The estimated project cost was \$1,026,470. Glenn R. Appel, P.E., Chief Engineer and Mike Walsh, P.E. were the Water Resources Office's engineers assigned to the project. Spalding, DeDecker Associates, Inc. and B.F. Thompson, P.C. were the design engineers for the project. The project was financed by a loan from the Oakland County Long-Term Revolving fund. Construction commenced in August 2014 and was substantially completed in November 2014.

Oakland-Macomb Interceptor Inter-County Drain – Segment 2 Macomb County

As part of the settlement of litigation between the Detroit Water & Sewerage Department and Oakland, Macomb and Wayne Counties, Oakland and Macomb Counties took over jurisdiction of the Oakland Arm, Avon Arm and Edison Corridor Interceptors in 2009. This sanitary sewer system was established as an Inter-County Drain, under the provisions of

Chapter 21 of the Drain Code of 1956, for the rehabilitation and continued operation and maintenance of this system. The Drainage District is undertaking a multi-phased rehabilitation project that began in 2009 and is expected to be complete at the end of 2015.

Work in Segment 2 includes chemical grouting to seal leaks, cementitious grouting of voids outside the pipe, and localized repairs in the Edison Corridor Interceptor and the lower half of the Oakland Arm Interceptor. The work also involves modifications to the Northeast Sewage Pumping Station, which includes installation of a new 1,250 HP variable frequency drive pump for dewatering the lower part of the Edison Corridor Interceptor. The construction contract was awarded to Inland Waters Pollution Control of Detroit, Michigan for their low bid amount of \$17,965,840. Work began in December of 2011 and is expected to be complete in the fall of 2015. Sid Lockhart, P.E., Chief Engineer, is the Water Resources Office's engineer assigned to the project. The project is being financed by a combination of State Revolving Funds loans, local funds and the sale of bonds.

Oakland-Macomb Interceptor Inter-County Drain – Segment 3 Macomb County

Work in Segment 3 includes chemical grouting to seal leaks, cementitious grouting of voids outside the pipe, and localized repairs in the sewer below Dodge Park Road. The work also involves constructing two-100 foot deep concrete access shafts. Lining of the 100 feet deep; 12' 9" and 9' diameter existing tunnel with 10' and 8' diameter fiberglass/ concrete Hobas pipe will also be done in portions of the Edison Corridor Interceptor and north of the City of Detroit's Northeast Pump Station. In total, 2,400 linear feet of 8' diameter liner pipe and 15,590 feet of 10' diameter liner pipe will be installed to provide long term repairs to the interceptor pipe. The pipe serves approximately 800,000 residents of Oakland and Macomb Counties. Flows, as far as Clarkston, travel through this system to the Northeast Pump Station at 8 Mile Road and Hoover and then travel ultimately to the City of Detroit's Treatment Plant.

The construction contract was awarded to Jay Dee Construction of Livonia, Michigan for their low bid amount of \$46,439,100.00. Work began in August 5, 2013 and is expected to be complete in the summer of 2016. Sid Lockhart, P.E., Chief Engineer, is the Water Resources Office's engineer assigned to the project. The project is being financed by a combination of State Revolving Funds loans, local funds and the sale of bonds.

Oakland-Macomb Interceptor Inter-County Drain – Segment 4 (Contract 5A, 5B & 6) Macomb County

Work in Segment 4, Contract 5A consists of constructing 14,475 feet of permanent access roads along the Oakland Arm Interceptor within the communities of Sterling Heights, Utica and Shelby Township. It also extends through a nature preserve, now comprised of Riverbends Park and Holland Ponds Park. These roads will be used to access the manholes during the rehabilitation portion of construction under Contract 5B.

The construction contract was awarded to Lanzo Trenchless Technologies North of Roseville, Michigan for their low bid amount of \$3,759,500. Work began in the fall of 2014 and is expected to be completed by March 31, 2015. Sid Lockhart, P.E., Chief Engineer and George Nichols, P.E. are the Water Resources Office's engineers assigned to the project. The project is being financed by a combination of local community funds and the sale of bonds.

Work in Segment 4, Contract 5B consists of injecting cementitious grout in areas with suspected voids surrounding the interceptor, seal running and gushing leaks with chemical grout, interceptor lining at selected locations, repair localized crack/fracture using chemical grout, restoration/modifications to required manholes, and sewage flow management.

The construction contract was awarded to Lanzo Trenchless Technologies North of Roseville, Michigan for their low bid price of \$8,553,900. Work will begin in April 2015 and is expected to be completed in June 2016. Sid Lockhart, P.E., Chief Engineer and George Nichols, P.E. are the Water Resources Office's engineers assigned to the project. The project is being financed by a combination of local community funds and the sale of bonds.

Work in Segment 4, Contract 6 work is located along the Avon Arm Interceptor extending from Dequindre Road to Utica Road in Shelby Township and City of Utica. The work consists of sealing leaks using chemical grouting, interceptor lining of selected locations and sewer reaches, spot repairs, manhole modification/restoration and sewage flow management.

The construction contract was awarded to Lanzo Trenchless Technologies North of Roseville, Michigan for their low bid price of \$2,488,550. Work will begin in March 2015 and is expected to be completed in June 2016. Sid Lockhart, P.E., Chief Engineer and George Nichols, P.E. are the Water Resources Office's engineers assigned to the project. The project is being financed by a combination of local community funds, State Revolving Funds loan and the sale of bonds.

Oakland-Macomb Interceptor Inter-County Drain – Northeast Sanitary Pump Station (NESPS)

Work consists of rehabilitation of the gate house at the discharge chamber of the pump station into the Northwest Interceptor. Due to the hydrogen sulfide attack of the concrete walls and support system of the 50 foot deep structure, it was determined that various structural components of the gatehouse chamber are in danger of failure. Repairs could include temporary shoring and/or permanent repairs. The project is still in the design phase.

Sid Lockhart, P.E., Chief Engineer and George Nichols, P.E. are the Water Resources Office's engineers assigned to the project. The project is being financed by a combination of local community funds and the sale of bonds.

**WATER & SEWER PROJECTS
UNDER CONSTRUCTION IN 2014**

WATER AND SEWER PROJECTS UNDER CONSTRUCTION IN FISCAL YEAR 2014

Clinton-Oakland Sewage Disposal System Perry Street Diversion Pump Station and Force Main City of Pontiac

The project will address capacity issues in the Clinton-Oakland gravity interceptor sewer by diverting an average daily flow rate of approximately 14 cubic feet per second to the City of Pontiac's Auburn Wastewater Plant. The project involves constructing a new sanitary sewer pump station located in Galloway Park and approximately 8,250 linear feet of 36" diameter force main. Tetra Tech, Inc. has been selected as the design engineer. Sid Lockhart, P.E., Chief Engineer and George Nichols, P.E. are the Water Resources Office's engineers assigned to the project. Bids for the pump station portion of the project were received on July 24, 2013 and the construction contract was awarded to Sorensen Gross Construction Services, Inc. for their low bid amount of \$10,447,000. Bids for the force main portion of the project were received on March 12, 2014 and the force main contract was awarded to L. D'Agostini and Sons, Inc. for their low bid amount of \$3,882,444.50. Construction of both the force main and pump station are anticipated to be completed in 2015. The estimated project cost is \$18,504,000. The project is being paid with reserve funds from Clinton-Oakland SDS.

Evergreen-Farmington Sewage Disposal System Middlebelt Transport Storage Tunnel City of Farmington Hills

The project consists of constructing approximately 7,570 lineal feet of 9' diameter tunnel to provide additional sewage storage capacity for the existing Farmington gravity sewer interceptor located on Middlebelt Road between 13 Mile Road and I-696. The tunnel will vary in depth from 40' to 80' below the surface of Middlebelt Road and will have a storage volume of 3.6 million gallons. Sid Lockhart, P.E., Chief Engineer and Tom Maxwell, P.E., Assistant Chief Engineer are the Water Resources Office's engineers assigned to the project. Wade Trim, Inc. was selected as the design engineer for the project. Bids for the project were received on July 15, 2014 and the construction contract was awarded to Ric-Man Construction, Inc. of Sterling Heights, Michigan for their low bid amount of \$28,179,498.50. Work is anticipated to begin in the spring of 2015 and be completed by November 18, 2016. The estimated project cost is \$36,855,000 and will be financed through the State Revolving Fund Loans.

Farmington Hills 2012 Water Supply Improvements City of Farmington Hills

The City of Farmington Hills recently completed a Water Sustainability Plan study. The study determined the construction of a 3.0 million gallon elevated storage tank would be sufficient to enable the City to become a Detroit Water and Sewerage Department maximum day customer. OHM Advisors, Inc. was selected as the consulting engineer for

the project. Bids for phase one of the project, consisting of the elevated storage tank, were received on June 20, 2012 and the construction contract was awarded to Landmark Structures of Fort Worth, Texas for their low bid amount of \$4,915,000. Construction on the elevated tank began in the fall of 2012 and was completed in June 2014. Glenn R. Appel, P.E., Chief Engineer, was the Water Resources Office's engineer assigned to the project.

The second phase of the project includes constructing three new control valve vaults, modifying three existing control valve vaults, and constructing approximately 2,800 linear feet of 20" diameter water main. Tom Maxwell, P.E., Assistant Chief Engineer, is the Water Resources Office's engineer assigned to the project. OHM Advisors, Inc. was selected as the consulting engineer for the project. Bids for the control vaults were received on September 20, 2013 and the construction contract was awarded to Trojan Development, Inc. of Oxford, Michigan for their low bid of \$1,825,214.47. Bids for the 20" diameter water main project were received on September 12, 2013 and the construction contract was awarded to Lawrence M. Clarke, Inc. of Belleville, Michigan for their low bid of \$874,121. Construction of both projects is scheduled to be completed by June, 2015.

The third phase of the project will be the construction of a 12,000 square foot addition to the existing City of Farmington Hills Department of Public Works Building. Fishbeck, Thompson, Carr and Huber, Inc. was selected as the design engineer and construction manager for the project. George Nichols, P.E., is the Water Resources Office's engineer assigned to the project. The estimated project cost for the building addition is \$2,900,000. Bids are scheduled to be received on March 16, 2015.

The fourth phase of the project includes the construction of new pavement and drainage improvements for the water tower/DPS site. George Nichols, P.E., is the Water Resources Office's engineer assigned to the project. OHM Advisors, Inc. is the consulting engineer for the project. Bids for the site work were received on July 23, 2014 and the construction contract was awarded to Adamo Demolition Company of Detroit, Michigan, for their low bid amount of \$1,159,082.60. Work commenced in the fall of 2014 and is anticipated to be completed by June 2015.

The total estimated project cost is \$16,900,000 and will be financed by the sale of bonds.

City of Pontiac 2014 Water System Improvements

The project scope for the improvements to the Pontiac Water Supply System was identified in the 2008 City of Pontiac Capital Improvements Program based on low flow and system reliability issues. Approximately 20,085 linear feet of 6" and 8" diameter water main will be replaced with 8" and 12" diameter water main. The estimated project cost is \$6,185,000. Johnson & Anderson, Inc. is the consulting engineer for the project. Sid Lockhart, P.E., Chief Engineer, and Craig Tiell are the Water Resources Office's engineers assigned to the project. Bids for the two construction contracts were received on July 15, 2014. The pipe bursting construction contract was awarded to Pamar Enterprises, Inc. of New Haven, Michigan for their low bid amount of \$2,323,958.58 and the directional drill/open cut construction contract was awarded to Bricco Excavating, Inc. of Oak Park, Michigan for

their low bid amount of \$2,585,481.50. Construction is scheduled to commence in the April 2015 and be completed by December 2015. The project is being financed by State of Michigan Drinking Water Revolving Fund Loans.

2014 Pontiac Wastewater Plant Improvements - Phase I

The Pontiac Wastewater Treatment Plant was acquired by the City of Pontiac Waste Water Treatment Facility Drainage District in 2012 and is managed by the Oakland County Water Resources Commissioner's Office and operated by United Water under contract. The plant consists of two sites, the East Boulevard Wastewater Treatment Plant and the Auburn Wastewater Treatment Plant. The East Boulevard site has a present average flow of 3.4 million gallons per day and the Auburn site has a present average flow of 6.0 million gallons per day. The two plants are interconnected, operated, and regulated like a single combined wastewater treatment plant.

Several immediate process deficiencies were identified by a recent asset management, capital improvement planning and operational assessment for this facility. The 2014 Pontiac Wastewater Treatment Plant Improvements Phase I project focuses primarily on the immediate needs to accept and treat an additional 9.3 million gallons per day of flow from the future Perry Street Pump Station commencing in July 2015. HNTB, Inc. is the consulting engineer for the project. Sid Lockhart, P.E., Chief Engineer and Mike Walsh, P.E., are the Water Resources Office's engineers assigned to the project. The estimated project cost is \$ 10,000,000. Bids for the project were received on October 10, 2014 and the construction contract was awarded to Sorenson Gross Construction Services, Inc. for their low bid amount of \$7,936,820. Construction began in December 2014 and is scheduled to be completed by July 2015. The project is being financed with a loan from the State of Michigan Revolving Fund Loans.

Walled Lake-Novu Wastewater Treatment Plant Equalization Tank Project City of Walled Lake

A study to evaluate the additional equalization/retention tank capacity required at Walled Lake-Novu Wastewater Treatment Plant for the conveyance and treatment of the daily and peak flows for any wet-weather event up to and including the 24 hour, 25-year storm under current and future flow conditions was completed on January 9, 2013. Fishbeck, Thompson, Carr and Huber, Inc. has been selected as the consulting engineer. Jim Wineka, P.E., Assistant Chief Engineer and Mike Walsh, P.E., are the Water Resources Office's engineers assigned to the project. The estimated project cost is \$1,750,000. Bids for the project were received on June 12, 2014 and the construction contract was awarded to Reliance Building Company of Novi, Michigan for their low bid of \$1,298,000. Construction is scheduled to begin in December 2014 and be completed by November 2015. The project is being financed with local funds.

**PROJECTS UNDER
DEVELOPMENT**

PROJECTS UNDER DEVELOPMENT IN FISCAL YEAR 2014

Dan Devine Drain Bloomfield Township

A petition to establish a drain under Chapter 20 of the Drain Code of 1956 was received by the Oakland County Water Resource Commissioner's Office on April 3, 2013 from Bloomfield Township. The new drain will incorporate and combine the existing Chapter 4 Amy Drain from South Boulevard to the southerly limits of Bloomfield Township. The project will address intermittent flooding of the area and promote natural habitat. Hubbell, Roth and Clark, Inc. was selected as the consulting engineer for the project. Mike Walsh, P.E., is the Water Resources Office's engineer assigned to the project. The estimated project cost is \$1,350,000 and will be financed by the sale of bonds. Bids for the project are scheduled to be received in the fall of 2015.

EFSDS North Evergreen Interceptor Cities of Bloomfield Hills and Troy, and Bloomfield Township

The North Evergreen Interceptor Program consists of three system improvement projects that are required to address compliance with an administrative consent order (ACO) for the Evergreen Farmington Sewage Disposal System (EFSDS). The ACO was issued by the Michigan Department of Environmental Quality (MDEQ) in 2004. These projects are part of the long term corrective action plan (LTCAP) to address sanitary sewer overflows in this system. The projects are currently under design and the total cost for the three projects is estimated at \$7,600,000. The projects will be financed by a combination of bond sales and local funds. Tom Maxwell, P.E. is the Water Resources Office's engineer assigned to the project.

George W. Kuhn Drain Rehabilitation - Phase II Cities of Oak Park and Royal Oak

In 2011, the Oakland County Water Resources Commissioners' Office initiated an inspection program of the George W. Kuhn Drain (formally the Twelve Towns Drain). Approximately 202,450 linear feet of enclosed pipe was inspected. The criticality of the repairs were then ranked and the first phase of the repairs were completed in 2014. The Phase II project consists of chemical root treatment, partial and full Cured-In-Place Pipe (CIPP) rehabilitation, and pipe replacement of the sewers in various areas throughout the Red Run Branch of Royal Oak Drain, Schubiner Drain and Shaberman Drain within the Cities of Royal Oak and Oak Park. The project is under preliminary design and is anticipated for bidding in June 2015 with construction in the fall of 2015. George Nichols, P.E. is the Water Resources Office's engineer assigned to the project. The project is being financed through a grant from the U.S. Army Corps of Engineers and local funds.

Hamlin Extension Drain Bloomfield Township

A petition to establish a drain under Chapter 20 of the Drain Code of 1956 was received by the Oakland County Water Resource Commissioner's Office on March 18, 2014 from Bloomfield Township. The new drain, which is an extension of the Hamlin (Chapter 20) Drain, will alleviate flooding along East Berkshire Street, located in East Bloomfield Highland Subdivision, in Section 3 of Bloomfield Township. Hubbell, Roth and Clark, Inc. is the consulting engineer for the project. Mike Walsh, P.E., is the Water Resource Office's engineer assigned to the project. The estimated project cost is \$250,000 and will be financed by the sale of bonds.

Oakland Township Water Supply Improvements - Phase I

The Oakland County Water Resources Commissioner's Office maintains and operates the Oakland Township Water Supply System. The Oakland Township Water Supply System consists of several wells and one ground storage tank that were constructed by developers as part of their subdivision/site condominium developments. Oakland Township recently completed a water reliability study. The study indicated that adequate storage exists for the Oakland Hunt and Wynstone developments, but additional storage is needed in the Southeast, Southwest and Twin Lakes/Knorrwood Knolls service areas. The study also recommended iron removal. Presently, iron removal is provided for Oakland Hunt, Plum Creek and Wynstone developments. Additional iron removal would be provided by constructing treatment plants at the Crossings and Twin Lakes/Knorrwood Knolls and by expanding the existing facility at Oakland Hunt. Oakland Township has asked the Water Resources Commissioner to represent the Township as the Owner for the construction of the proposed infrastructure. Rowe, Inc. is the consulting engineer for the project. Glenn R. Appel, P.E., Chief Engineer, is the Water Resources Office's engineer assigned to the project. An estimated project cost and bid date has not been determined at this time.

Ortonville Waste Water Treatment Plant and Collection System Village of Ortonville

The Village of Ortonville is a small community located in north Oakland County. Wastewater treatment and disposal for existing homes and business within the village is presently provided by individual, privately owned septic tanks and disposal fields. Water supply is also provided by individual wells. A study, performed in 1997 found that 5 out of 36 randomly selected wells had detectable nitrate levels, indicating groundwater contamination from septic systems. In addition, the village is located along cold water stream systems and septic discharge from failing septic systems could be detrimental to these waterways and aquatic species.

The proposed project includes the construction of a new 0.32 MGD wastewater treatment facility, approximately 800 grinder pumps and a low pressure sewer collection system. The

estimated project cost is \$20,000,000 and will be financed through the United States Department of Agriculture's Rural Utilities Service. Construction is anticipated to commence in 2017. Tom Maxwell, P.E., Assistant Chief Engineer, is the Water Resources Office's engineer assigned to the project.

City of Pontiac 2015 Water System Improvements-Phase I

The project scope for the improvements to the City of Pontiac's Water Supply System was identified in the 2008 City of Pontiac's Capital Improvements Program based on low flow and system reliability issues. The project includes the replacement of 6,000 water meters, installation of a SCADA data collection system, and the replacement of approximately 10,000 linear feet of 6" and 8" diameter water main with 8" and 12" water main. Johnson & Anderson, Inc. is the consulting engineer for the project. Sid Lockhart, P.E., Chief Engineer, and Craig Tiell are the Water Resources Office's engineers assigned to the project. Bids are anticipated to be received on April 23, 2015 with construction to start in July 2015. The estimated project cost is \$7,050,000 and will be financed by State of Michigan Drinking Water Revolving Fund Loans.

Red Run Inter-County Drain Erosion Repair Macomb County

This project involves the rehabilitation of the Red Run Inter-County Drain and consists of slope repairs to the open channel, located between Dequindre and Ryan Roads in Macomb County. The estimated project cost project is \$1,000,000. A design engineer has not been selected at this time. Construction is anticipated to start in 2016.

Upper Straits Lake Level City of Orchard Lake Village and West Bloomfield Township

Upper Straits Lake is a 378 acre lake located within the Township of West Bloomfield and the City of Orchard Lake Village. The Water Resources Commissioner is the delegated authority for the maintenance and operation of the court-ordered legal level for Upper Straits Lake. The lake level is currently controlled by a steel sheet pile structure with two stop log weirs. The existing Upper Straits weir was constructed in 1964 and has undergone several repairs since that time. In recent years, the stop log weirs have failed to operate as intended and the overall condition of the structure has deteriorated. Spicer Group was hired in August 2007 as the consulting engineer to prepare a study of the Upper Straits Lake dam. The primary objectives of this study are to determine the full extent of degradation to the existing structure and to investigate feasible and prudent alternative methods and designs for controlling the normal level of the lake, including permanent removal of the structure and construction of a new dam.

FINANCIAL STATEMENTS

Construction Funds

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OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 CONSTRUCTION FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

Lower Pettibone Lake

Assets	
Current Assets:	
Pooled cash and investments	\$ 325,349.45
Noncurrent Assets:	
LT special assessments receivable	1,059,470.00
Total Assets	<u><u>\$ 1,384,819.45</u></u>
Liabilities and Fund Balance	
Current Liabilities:	
Vouchers payable	\$ 400.00
Due to other funds	183.19
Total Current Liabilities	<u>583.19</u>
Noncurrent Liabilities:	
Special assessments	1,059,470.00
NC advances payable	725,000.00
Total Noncurrent Liabilities	<u>1,784,470.00</u>
Total Liabilities	<u>1,785,053.19</u>
Fund Balance:	
Committed	<u>(400,233.74)</u>
Total Liabilities and Fund Balance	<u><u>\$ 1,384,819.45</u></u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 CONSTRUCTION FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

Lower Pettibone Lake

Revenues:	
Charges for services	\$ 669.20
Investment income	<u>(45.22)</u>
Total Revenues	<u>623.98</u>
Expenditures:	
Contractual services	174,063.03
Commodities	73,060.00
Internal Services	<u>30,994.97</u>
Total Expenditures	<u>278,118.00</u>
Excess (Deficiency) of Revenues Over	
(Under) Expenditures	(277,494.02)
Fund Balance - Beginning	<u>(122,739.72)</u>
Fund Balance - Ending	<u>\$ (400,233.74)</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 CONSTRUCTION FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Bloomfield Hills CSO Drain	Bloomfield Twp CSO Drain	Dan Devine Drain	Donohue Drain	Franklin Sub Watershed	Garfield Relief (fka North Hayes Interceptor)
Assets						
Current Assets:						
Pooled cash and investments	\$ (11,966.74)	\$ 70,193.83	\$ 118,224.97	\$ (130,224.42)	\$ (7,305.75)	\$ 6,842.46
Accrued interest receivable	(44.42)	4,370.41	(101.31)	-	133.91	(162.73)
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Prepayments and other assets	-	-	-	-	-	-
Total Assets	\$ (12,011.16)	\$ 74,564.24	\$ 118,123.66	\$ (130,224.42)	\$ (7,171.84)	\$ 6,679.73
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	160,000.00	-	-	-
Due to other funds	-	-	-	-	6,438.21	-
Due to primary government	-	23,135.29	2,749.50	31.90	-	-
Accrued interest payable	-	8,685.66	-	1,022.36	-	-
Other accrued liabilities	-	-	-	-	2,905.00	-
Total Liabilities	-	31,820.95	162,749.50	1,054.26	9,343.21	-
Fund Balance:						
Committed	(12,011.16)	42,743.29	(44,625.84)	(131,278.68)	(16,515.05)	6,679.73
Total Liabilities and Fund Balance	\$ (12,011.16)	\$ 74,564.24	\$ 118,123.66	\$ (130,224.42)	\$ (7,171.84)	\$ 6,679.73

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, 2014

	Bloomfield Hills CSO Drain	Bloomfield Twp CSO Drain	Dan Devine Drain	Donohue Drain	Franklin Sub Watershed	Garfield Relief (fka North Hayes Interceptor)
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 291,438.21	\$ -
Investment income	(186.26)	1,175.79	1,307.20	(2,027.06)	(533.87)	104.08
Other	-	-	-	-	-	-
Total Revenues	(186.26)	1,175.79	1,307.20	(2,027.06)	290,904.34	104.08
Expenditures:						
Salaries	-	6.34	11.17	-	12.52	-
Contractual services	-	10,183.45	16,042.43	-	22,209.65	-
Commodities	-	-	-	-	362.03	-
Internal services	-	5,120.43	24,083.36	-	3,437.82	-
Intergovernmental	-	-	-	-	291,438.21	-
Total Expenditures	-	15,310.22	40,136.96	-	317,460.23	-
Other Financing Sources (Uses):						
Issuance of debt	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (Uses)	(186.26)	(14,134.43)	(38,829.76)	(2,027.06)	(26,555.89)	104.08
Fund Balance - Beginning	(11,824.90)	56,877.72	(5,796.08)	(129,251.62)	10,040.84	6,575.65
Fund Balance - Ending	\$ (12,011.16)	\$ 42,743.29	\$ (44,625.84)	\$ (131,278.68)	\$ (16,515.05)	\$ 6,679.73

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 CONSTRUCTION FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	GWK Confined Space Training Facility	GWK Flushing System Rehab	GWK SDS Improvement Projects	GWK Structural Repairs and Access Gate Replacement	Hamlin Drain Erosion Repair	Hamlin Extension Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 2,983.22	\$ 164,691.47	\$ 1,516,388.60	\$ 37,702.67	\$ (5,106.89)	\$ (548.04)
Accrued interest receivable	3,305.00	(6,630.52)	593.38	2,717.63	(12.40)	0.09
Accounts receivable	-	-	-	-	8,265.11	-
Intergovernmental receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Prepayments and other assets	-	-	-	-	-	-
Total Assets	\$ 6,288.22	\$ 158,060.95	\$ 1,516,981.98	\$ 40,420.30	\$ 3,145.82	\$ (547.95)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to primary government	-	-	56.00	-	-	2,580.50
Accrued interest payable	-	-	-	-	-	-
Other accrued liabilities	-	-	-	-	-	-
Total Liabilities	-	-	56.00	-	-	2,580.50
Fund Balance:						
Committed	6,288.22	158,060.95	1,516,925.98	40,420.30	3,145.82	(3,128.45)
Total Liabilities and Fund Balance	\$ 6,288.22	\$ 158,060.95	\$ 1,516,981.98	\$ 40,420.30	\$ 3,145.82	\$ (547.95)

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, 2014

	GWK Confined Space Training Facility	GWK Flushing System Rehab	GWK SDS Improvement Projects	GWK Structural Repairs and Access Gate Replacement	Hamlin Drain Erosion Repair	Hamlin Extension Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	45.38	2,504.98	23,063.69	573.43	(79.49)	0.28
Other	-	-	-	-	-	-
Total Revenues	45.38	2,504.98	23,063.69	573.43	(79.49)	0.28
Expenditures:						
Salaries	-	-	21.93	-	-	-
Contractual services	-	-	(240.49)	-	-	2,603.53
Commodities	-	-	-	-	-	-
Internal services	-	-	10.40	-	-	525.20
Intergovernmental	-	-	-	-	-	-
Total Expenditures	-	-	(208.16)	-	-	3,128.73
Other Financing Sources (Uses):						
Issuance of debt	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (Uses)	45.38	2,504.98	23,271.85	573.43	(79.49)	(3,128.45)
Fund Balance - Beginning	6,242.84	155,555.97	1,493,654.13	39,846.87	3,225.31	-
Fund Balance - Ending	\$ 6,288.22	\$ 158,060.95	\$ 1,516,925.98	\$ 40,420.30	\$ 3,145.82	\$ (3,128.45)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 CONSTRUCTION FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Kaczmar Drain	Korzon Drain	Lewand Drain	Maplehurst Drain	McPherson Drain	Oakland Macomb Interceptor Segment 1
Assets						
Current Assets:						
Pooled cash and investments	\$ (213.89)	\$ 1,300.24	\$ -	\$ (5,879.57)	\$ (64.75)	\$ 52,206.46
Accrued interest receivable	2.82	297.42	-	31.48	-	(761.99)
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	1,961,172.04
Prepayments and other assets	-	-	-	-	-	8,166.23
Total Assets	\$ (211.07)	\$ 1,597.66	\$ -	\$ (5,848.09)	\$ (64.75)	\$ 2,020,782.74
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,157.41
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to primary government	271.53	-	2,947.84	8,406.54	1,235.47	11,593.47
Accrued interest payable	-	-	-	-	-	9,971.45
Other accrued liabilities	-	1,300.00	-	1,250.00	-	2,271,916.27
Total Liabilities	271.53	1,300.00	2,947.84	9,656.54	1,235.47	2,327,638.60
Fund Balance:						
Committed	(482.60)	297.66	(2,947.84)	(15,504.63)	(1,300.22)	(306,855.86)
Total Liabilities and Fund Balance	\$ (211.07)	\$ 1,597.66	\$ -	\$ (5,848.09)	\$ (64.75)	\$ 2,020,782.74

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, 2014

	Kaczmar Drain	Korzon Drain	Lewand Drain	Maplehurst Drain	McPherson Drain	Oakland Macomb Interceptor Segment 1
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,198.39
Investment income	(3.31)	-	-	(91.52)	-	8,863.73
Other	-	-	-	-	-	-
Total Revenues	(3.31)	-	-	(91.52)	-	58,062.12
Expenditures:						
Salaries	-	-	-	-	-	-
Contractual services	-	-	-	-	-	3,519,447.06
Commodities	-	-	-	-	-	-
Internal services	-	-	-	-	-	80,577.47
Intergovernmental	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	3,600,024.53
Other Financing Sources (Uses):						
Issuance of debt	-	-	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (Uses)	(3.31)	-	-	(91.52)	-	(3,541,962.41)
Fund Balance - Beginning	(479.29)	297.66	(2,947.84)	(15,413.11)	(1,300.22)	3,235,106.55
Fund Balance - Ending	\$ (482.60)	\$ 297.66	\$ (2,947.84)	\$ (15,504.63)	\$ (1,300.22)	\$ (306,855.86)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 CONSTRUCTION FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Oakland Macomb Interceptor Segment 2	Oakland Macomb Interceptor Segment 3	Oakland Macomb Interceptor Segment 4	POC WWTF Phase I	POC WWTF Phase II	Pontiac WWTF Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 144,634.88	\$ 2,929,476.71	\$ 223,139.86	\$ -	\$ (7.11)	\$ (1,496.09)
Accrued interest receivable	(2,542.24)	(1,818.12)	40.97	14.44	746.77	(239.18)
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	155,188.00	5,418,216.00	-	-	-	-
Due from other funds	2,217,585.61	-	-	-	-	-
Prepayments and other assets	55,417.60	39,281.50	-	-	-	-
Total Assets	\$ 2,570,283.85	\$ 8,385,156.09	\$ 223,180.83	\$ 14.44	\$ 739.66	\$ (1,735.27)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ 2,188.55	\$ 5,725.13	\$ 117,237.91	\$ -	\$ -	\$ -
Intergovernmental payables	-	412,000.00	-	-	-	-
Due to other funds	128,238.23	2,636,519.42	1,414,000.00	-	-	-
Due to primary government	65,259.68	434,222.84	1,213.27	-	-	-
Accrued interest payable	5,608.16	-	-	-	-	-
Other accrued liabilities	115,691.41	3,148,147.99	68,159.42	-	-	-
Total Liabilities	316,986.03	6,636,615.38	1,600,610.60	-	-	-
Fund Balance:						
Committed	2,253,297.82	1,748,540.71	(1,377,429.77)	14.44	739.66	(1,735.27)
Total Liabilities and Fund Balance	\$ 2,570,283.85	\$ 8,385,156.09	\$ 223,180.83	\$ 14.44	\$ 739.66	\$ (1,735.27)

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, 2014

	Oakland Macomb Interceptor Segment 2	Oakland Macomb Interceptor Segment 3	Oakland Macomb Interceptor Segment 4	POC WWTF Phase I	POC WWTF Phase II	Pontiac WWTF Drain
Revenues:						
Charges for services	\$ 19,743.59	\$ -	\$ -	\$ 597.51	\$ 193,726.53	\$ -
Investment income	7,801.10	81,910.85	259.28	(770.70)	(64,618.69)	10.15
Other	5,600.05	-	-	-	-	-
Total Revenues	33,144.74	81,910.85	259.28	(173.19)	129,107.84	10.15
Expenditures:						
Salaries	-	-	-	-	7.11	-
Contractual services	4,639,285.03	32,596,206.12	1,341,405.06	10,399.36	129,885.68	-
Commodities	-	-	-	-	-	-
Internal services	251,731.53	180,990.66	36,283.99	-	-	4,191.11
Intergovernmental	-	-	-	-	-	-
Total Expenditures	4,891,016.56	32,777,196.78	1,377,689.05	10,399.36	129,892.79	4,191.11
Other Financing Sources (Uses):						
Issuance of debt	7,003,108.00	32,275,691.00	-	-	-	-
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (Uses)	2,145,236.18	(419,594.93)	(1,377,429.77)	(10,572.55)	(784.95)	(4,180.96)
Fund Balance - Beginning	108,061.64	2,168,135.64	-	10,586.99	1,524.61	2,445.69
Fund Balance - Ending	\$ 2,253,297.82	\$ 1,748,540.71	\$ (1,377,429.77)	\$ 14.44	\$ 739.66	\$ (1,735.27)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 CONSTRUCTION FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

Rewold Drain Phase II	Rowland Drain
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Assets

Current Assets:

Pooled cash and investments	\$	(3,728.01)	\$	(1,811.78)
Accrued interest receivable		-		58.59
Accounts receivable		-		-
Intergovernmental receivables		-		-
Due from other funds		-		-
Prepayments and other assets		-		-
Total Assets		\$ (3,728.01)		\$ (1,753.19)

Liabilities and Fund Balance

Current Liabilities:

Vouchers payable	\$	-	\$	-
Intergovernmental payables		-		-
Due to other funds		-		-
Due to primary government		-		-
Accrued interest payable		6,843.30		-
Other accrued liabilities		-		-
Total Liabilities		6,843.30		-

Fund Balance:

Committed		(10,571.31)		(1,753.19)
Total Liabilities and Fund Balance		\$ (3,728.01)		\$ (1,753.19)

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, 2014

Rewold Drain Phase II	Rowland Drain
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Revenues:	
Charges for services	\$ -
Investment income	(58.04)
Other	-
Total Revenues	(58.04)
Expenditures:	
Salaries	-
Contractual services	-
Commodities	-
Internal services	-
Intergovernmental	-
Total Expenditures	-
Other Financing Sources (Uses):	
Issuance of debt	-
Excess (Deficiency) of Revenues and	
Other Sources Over (Under) Expenditures	
and Other Sources (Uses)	(58.04)
Fund Balance - Beginning	(10,513.27)
Fund Balance - Ending	\$ (10,571.31)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 342 WATER AND SEWER CONSTRUCTION FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Act 342 Proposed Projects	CO - EF SDS I-I Reduction	Farmington Hills Water Supply	Highland Twp Well Water Supply	Middlebelt Transport	Regional Water Supply Study
Assets						
Current Assets:						
Pooled cash and investments	\$ 202,331.72	\$ (1,439,427.30)	\$10,214,654.21	\$ -	\$ -	\$ 145,303.69
Accrued interest receivable	775.95	-	1,149.20	-	-	(516.98)
Intergovernmental receivables	-	-	-	-	1,049,101.45	-
Total Assets	\$ 203,107.67	\$ (1,439,427.30)	\$10,215,803.41	\$ -	\$ 1,049,101.45	\$ 144,786.71
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ 60,531.61	\$ -	\$ -	\$ -
Due to other funds	-	-	5,000,000.00	-	1,274,411.65	-
Other accrued liabilities	-	-	291,825.74	-	-	-
Unavailable revenue - Grants	-	-	-	-	1,049,101.45	-
Total Liabilities	-	-	5,352,357.35	-	2,323,513.10	-
Fund Balance:						
Restricted	203,107.67	(1,439,427.30)	4,863,446.06	-	(1,274,411.65)	144,786.71
Total Liabilities and Fund Balance	\$ 203,107.67	\$ (1,439,427.30)	\$10,215,803.41	\$ -	\$ 1,049,101.45	\$ 144,786.71

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 342 WATER AND SEWER CONSTRUCTION FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Act 342 Proposed Con Projects	CO - EF SDS I-I Reduction	Farmington Hills Water Supply	Highland Twp Well Water Supply	Middlebelt Tranport	Regional Water Supply Study
Revenues:						
Charges for services	\$ -	\$ -	\$ 260.00	\$ -	\$ -	\$ -
Investment income	3,077.50	(4,427.75)	71,495.38	(1,175.11)	-	2,210.09
Other	-	-	-	-	389,168.92	-
Total Revenues	<u>3,077.50</u>	<u>(4,427.75)</u>	<u>71,755.38</u>	<u>(1,175.11)</u>	<u>389,168.92</u>	<u>2,210.09</u>
Expenditures:						
Contractual services	-	7,310.61	5,310,791.24	-	2,794,656.69	-
Commodities	-	-	50,383.81	-	-	-
Internal services	-	33,358.63	714,692.19	-	195,300.88	-
Intergovernmental	-	-	-	21,290.89	-	-
Total Expenditures	<u>-</u>	<u>40,669.24</u>	<u>6,075,867.24</u>	<u>21,290.89</u>	<u>2,989,957.57</u>	<u>-</u>
Other Financing Sources (Uses):						
Issuance of debt	-	-	8,800,000.00	-	1,326,377.00	-
Discount on bonds issued	-	-	(12,641.50)	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>8,787,358.50</u>	<u>-</u>	<u>1,326,377.00</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (Uses)	3,077.50	(45,096.99)	2,783,246.64	(22,466.00)	(1,274,411.65)	2,210.09
Fund Balance - Beginning	200,030.17	(1,394,330.31)	2,080,199.42	22,466.00	-	142,576.62
Fund Balance - Ending	<u>\$ 203,107.67</u>	<u>\$ (1,439,427.30)</u>	<u>\$ 4,863,446.06</u>	<u>\$ -</u>	<u>\$ (1,274,411.65)</u>	<u>\$ 144,786.71</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 LAKE LEVEL CONSTRUCTION FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

Bush Lake Level Dam	Upper Straights LL Dam	Waumegah Lake	Waumegah Lake Aug Well
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Assets

Current Assets:

Pooled cash and investments	\$ 3,426.22	\$ (3,008.19)	\$ 3,144.63	\$ 12,902.89
Accrued interest receivable	238.29	(126.88)	(10.41)	49.92
Total Current Assets	3,664.51	(3,135.07)	3,134.22	12,952.81

Noncurrent Assets:

Assessments Receivable	134,305.27	-	-	-
Total Assets	\$ 137,969.78	\$ (3,135.07)	\$ 3,134.22	\$ 12,952.81

Liabilities and Fund Balance

Current Liabilities:

Due to other funds	\$ -	\$ 38,815.57	\$ -	\$ -
Other accrued liabilities	-	-	-	10,000.00
Total Current Liabilities	-	38,815.57	-	10,000.00

Noncurrent Liabilities:

Assessments Receivable - Deferred	134,305.27	-	-	-
Advances Payable	158,539.86	-	-	-
Total Noncurrent Liabilities	292,845.13	-	-	-

Total Liabilities	292,845.13	38,815.57	-	10,000.00
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Fund Balance:

Committed	(154,875.35)	(41,950.64)	3,134.22	2,952.81
Total Liabilities and Fund Balance	\$ 137,969.78	\$ (3,135.07)	\$ 3,134.22	\$ 12,952.81

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 LAKE LEVEL CONSTRUCTION FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

Bush Lake Level Dam	Upper Straights LL Dam	Waumegah Lake	Waumegah Lake Aug Well
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Revenues:

Charges for services	\$ 3,388.71	\$ -	\$ -	\$ -
Special assessments	37,603.09	-	-	-
Investment income	104.12	(9.87)	47.81	196.27
Total Revenues	41,095.92	(9.87)	47.81	196.27

Expenditures:

Contractual services	3,911.49	2,528.40	-	-
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Excess (Deficiency) of Revenues Over

(Under) Expenditures	37,184.43	(2,538.27)	47.81	196.27
Fund Balance - Beginning	(192,059.78)	(39,412.37)	3,086.41	2,756.54
Fund Balance - Ending	\$ (154,875.35)	\$ (41,950.64)	\$ 3,134.22	\$ 2,952.81

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 LAKE IMPROVEMENT BOARD CONSTRUCTION FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

Scott Lake Augmentation Well

Assets

Current Assets:	
Pooled cash and investments	\$ 9,345.67
Accrued interest receivable	54.04
Total Assets	\$ 9,399.71

Liabilities and Fund Balance

Total Liabilities	\$ -
Fund Balance:	
Committed	9,399.71
Total Liabilities and Fund Balance	\$ 9,399.71

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 LAKE IMPROVEMENT BOARD CONSTRUCTION FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND EQUITY
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

Scott Lake Augmentation Well

Revenues:		
Investment income	\$	142.14
Expenditures:		-
Excess (Deficiency) of Revenues Over (Under) Expenditures		142.14
Fund Balance - Beginning		9,257.57
Fund Balance - Ending	\$	9,399.71

Maintenance Funds

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OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	A J Taylor Drain	Allen Drain	Amy Drain	Arthur Drain	Axford Drain	Bailey Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 10,075.49	\$ 11,109.89	\$ (199.61)	\$ 8,982.53	\$ 8.55	\$ 3,803.76
Accrued interest receivable	68.93	(64.87)	(4.08)	74.41	0.78	17.70
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	10,144.42	11,045.02	(203.69)	9,056.94	9.33	3,821.46
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 10,144.42	\$ 11,045.02	\$ (203.69)	\$ 9,056.94	\$ 9.33	\$ 3,821.46
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Other accrued liabilities	6,000.00	500.00	-	500.00	-	-
Total Current Liabilities	6,000.00	500.00	-	500.00	-	-
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	6,000.00	500.00	-	500.00	-	-
Fund Balance:						
Restricted	4,144.42	10,545.02	(203.69)	8,556.94	9.33	3,821.46
Total Liabilities and Fund Balance	\$ 10,144.42	\$ 11,045.02	\$ (203.69)	\$ 9,056.94	\$ 9.33	\$ 3,821.46

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	A J Taylor Drain	Allen Drain	Amy Drain	Arthur Drain	Axford Drain	Bailey Drain
Revenues:						
Charges for services	\$ 250.00	\$ -	\$ 2,045.11	\$ -	\$ -	\$ -
Special assessments	3,000.00	5,000.00	-	-	-	-
Investment income	40.43	110.47	(1.59)	136.77	(1.80)	57.85
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	3,290.43	5,110.47	2,043.52	136.77	(1.80)	57.85
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	214.12	530.43	-	-	1,063.27	-
Total Expenditures	214.12	530.43	-	-	1,063.27	-
Transfers:						
Transfers in	-	-	-	-	500.00	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	3,076.31	4,580.04	2,043.52	136.77	(565.07)	57.85
Fund Balance - Beginning	1,068.11	5,964.98	(2,247.21)	8,420.17	574.40	3,763.61
Fund Balance - Ending	\$ 4,144.42	\$ 10,545.02	\$ (203.69)	\$ 8,556.94	\$ 9.33	\$ 3,821.46

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Bald Eagle Lake Drain	Baldwin Drain	Bare Drain	Barker Bailey Drain	Bartlett Drain	Beverly Manor No 1 Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 260.49	\$ 10,421.14	\$ 414.42	\$ 2,883.61	\$ 228.67	\$ 1,554.85
Accrued interest receivable	21.95	45.91	5.77	11.71	23.24	5.97
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	282.44	10,467.05	420.19	2,895.32	251.91	1,560.82
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 282.44	\$ 10,467.05	\$ 420.19	\$ 2,895.32	\$ 251.91	\$ 1,560.82
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Other accrued liabilities	-	-	-	-	(250.00)	-
Total Current Liabilities	-	-	-	-	(250.00)	-
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	-	-	-	-	(250.00)	-
Fund Balance:						
Restricted	282.44	10,467.05	420.19	2,895.32	501.91	1,560.82
Total Liabilities and Fund Balance	\$ 282.44	\$ 10,467.05	\$ 420.19	\$ 2,895.32	\$ 251.91	\$ 1,560.82

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Bald Eagle Lake Drain	Baldwin Drain	Bare Drain	Barker Bailey Drain	Bartlett Drain	Beverly Manor No 1 Drain
Revenues:						
Charges for services	\$ 500.00	\$ -	\$ -	\$ -	\$ 734.56	\$ -
Special assessments	2,500.00	-	-	-	-	-
Investment income	102.34	158.49	1.06	43.85	1.44	23.63
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	3,102.34	158.49	1.06	43.85	736.00	23.63
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	1,878.80	-	-	-	188.66	-
Total Expenditures	1,878.80	-	-	-	188.66	-
Transfers:						
Transfers in	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	1,223.54	158.49	1.06	43.85	547.34	23.63
Fund Balance - Beginning	(941.10)	10,308.56	419.13	2,851.47	(45.43)	1,537.19
Fund Balance - Ending	\$ 282.44	\$ 10,467.05	\$ 420.19	\$ 2,895.32	\$ 501.91	\$ 1,560.82

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 4 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Big Meadows Drain	Birdsland Drain	Blackwood Drain	Bloomfield Highlands Drain	Bloomfield Vlg No 2 Drain	Boyd Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 9,049.59	\$ 6,013.55	\$ 13,463.38	\$ 1,169.53	\$ 3,775.73	\$ (16,860.29)
Accrued interest receivable	27.48	(9.60)	111.43	2.17	13.73	(0.37)
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	9,612.29
Total Current Assets	9,077.07	6,003.95	13,574.81	1,171.70	3,789.46	(7,248.37)
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 9,077.07	\$ 6,003.95	\$ 13,574.81	\$ 1,171.70	\$ 3,789.46	\$ (7,248.37)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	26,097.38	-	-	-	26.00
Other accrued liabilities	500.00	-	8,000.00	-	-	500.00
Total Current Liabilities	500.00	26,097.38	8,000.00	-	-	526.00
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	500.00	26,097.38	8,000.00	-	-	526.00
Fund Balance:						
Restricted	8,577.07	(20,093.43)	5,574.81	1,171.70	3,789.46	(7,774.37)
Total Liabilities and Fund Balance	\$ 9,077.07	\$ 6,003.95	\$ 13,574.81	\$ 1,171.70	\$ 3,789.46	\$ (7,248.37)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Big Meadows Drain	Birdsland Drain	Blackwood Drain	Bloomfield Highlands Drain	Bloomfield Vlg No 2 Drain	Boyd Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ 600.00	\$ -	\$ -	\$ -
Special assessments	-	5,000.00	5,126.25	-	-	-
Investment income	139.28	(23.38)	177.22	19.06	58.59	(252.54)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	139.28	4,976.62	5,903.47	19.06	58.59	(252.54)
Expenditures:						
Contractual services	-	26,762.93	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	651.29	4,050.12	6,934.56	589.46	805.05	1,463.97
Total Expenditures	651.29	30,813.05	6,934.56	589.46	805.05	1,463.97
Transfers:						
Transfers in	-	5,000.00	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(512.01)	(20,836.43)	(1,031.09)	(570.40)	(746.46)	(1,716.51)
Fund Balance - Beginning	9,089.08	743.00	6,605.90	1,742.10	4,535.92	(6,057.86)
Fund Balance - Ending	\$ 8,577.07	\$ (20,093.43)	\$ 5,574.81	\$ 1,171.70	\$ 3,789.46	\$ (7,774.37)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Brandon Oxford Drain	Brown Drain	Campbell No 2 Drain	Chatfield Drain	Clarenceville Drain	Clarenceville Extension Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 34,807.05	\$ 7,981.80	\$ 1,011.77	\$ 1,311.70	\$ 17,225.37	\$ (5.48)
Accrued interest receivable	43.87	39.87	30.98	(1.72)	(252.03)	11.90
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	34,850.92	8,021.67	1,042.75	1,309.98	16,973.34	6.42
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 34,850.92	\$ 8,021.67	\$ 1,042.75	\$ 1,309.98	\$ 16,973.34	\$ 6.42
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	-	-	-	10,890.29	-
Other accrued liabilities	900.00	500.00	-	-	295.00	385.00
Total Current Liabilities	900.00	500.00	-	-	11,185.29	385.00
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	900.00	500.00	-	-	11,185.29	385.00
Fund Balance:						
Restricted	33,950.92	7,521.67	1,042.75	1,309.98	5,788.05	(378.58)
Total Liabilities and Fund Balance	\$ 34,850.92	\$ 8,021.67	\$ 1,042.75	\$ 1,309.98	\$ 16,973.34	\$ 6.42

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Brandon Oxford Drain	Brown Drain	Campbell No 2 Drain	Chatfield Drain	Clarenceville Drain	Clarenceville Extension Drain
Revenues:						
Charges for services	\$ 669.09	\$ -	\$ -	\$ -	\$ 74,683.90	\$ -
Special assessments	17,500.00	7,434.28	-	-	-	-
Investment income	295.21	30.16	16.10	19.97	698.73	(0.05)
Federal grants	-	-	-	-	74,061.68	-
Other	-	-	-	-	-	-
Total Revenues	18,464.30	7,464.44	16.10	19.97	149,444.31	(0.05)
Expenditures:						
Contractual services	-	14.03	-	-	108,868.92	-
Commodities	-	-	-	-	-	-
Internal services	-	606.59	449.83	2.24	17,383.79	-
Total Expenditures	-	620.62	449.83	2.24	126,252.71	-
Transfers:						
Transfers in	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	18,464.30	6,843.82	(433.73)	17.73	23,191.60	(0.05)
Fund Balance - Beginning	15,486.62	677.85	1,476.48	1,292.25	(17,403.55)	(378.53)
Fund Balance - Ending	\$ 33,950.92	\$ 7,521.67	\$ 1,042.75	\$ 1,309.98	\$ 5,788.05	\$ (378.58)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 4 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Clark Drain	Clawson Drain	County Line Drain	Courter Drain	Cowden Drain	Craft Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (1,956.39)	\$ 1,447.87	\$ (34,704.49)	\$ 4,043.16	\$ 10,668.66	\$ 477.69
Accrued interest receivable	3.13	80.59	(1.09)	6.89	(9.46)	89.19
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	(1,953.26)	1,528.46	(34,705.58)	4,050.05	10,659.20	566.88
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ (1,953.26)	\$ 1,528.46	\$ (34,705.58)	\$ 4,050.05	\$ 10,659.20	\$ 566.88
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	497.75	-	10,282.50	-	-	-
Other accrued liabilities	-	500.00	-	1,100.00	-	650.00
Total Current Liabilities	497.75	500.00	10,282.50	1,100.00	-	650.00
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	497.75	500.00	10,282.50	1,100.00	-	650.00
Fund Balance:						
Restricted	(2,451.01)	1,028.46	(44,988.08)	2,950.05	10,659.20	(83.12)
Total Liabilities and Fund Balance	\$ (1,953.26)	\$ 1,528.46	\$ (34,705.58)	\$ 4,050.05	\$ 10,659.20	\$ 566.88

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Clark Drain	Clawson Drain	County Line Drain	Courter Drain	Cowden Drain	Craft Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 500.00	\$ -
Special assessments	5,000.00	5,000.00	-	2,500.00	-	7,500.00
Investment income	(96.98)	(44.83)	(537.13)	41.11	164.88	(61.59)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	4,903.02	4,955.17	(537.13)	2,541.11	664.88	7,438.41
Expenditures:						
Contractual services	-	-	-	-	-	649.94
Commodities	-	-	-	-	-	-
Internal services	82.61	828.77	244.03	1,137.21	188.24	2,205.14
Total Expenditures	82.61	828.77	244.03	1,137.21	188.24	2,855.08
Transfers:						
Transfers in	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	4,820.41	4,126.40	(781.16)	1,403.90	476.64	4,583.33
Fund Balance - Beginning	(7,271.42)	(3,097.94)	(44,206.92)	1,546.15	10,182.56	(4,666.45)
Fund Balance - Ending	\$ (2,451.01)	\$ 1,028.46	\$ (44,988.08)	\$ 2,950.05	\$ 10,659.20	\$ (83.12)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Davis Drain	Deconick Drain	Drahner Drain	Drayton Plains Drain	Dry Run Drain	Dutton Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 1,008.71	\$ 37,900.52	\$ 4,157.26	\$ (12,158.61)	\$ 15,426.75	\$ (61,990.79)
Accrued interest receivable	44.63	316.46	3.12	213.49	75.67	(28.18)
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	9,000.00	-	-
Total Current Assets	1,053.34	38,216.98	4,160.38	(2,945.12)	15,502.42	(62,018.97)
Noncurrent Assets:						
Special assessments receivable	-	-	-	8,985.93	-	-
Total Assets	\$ 1,053.34	\$ 38,216.98	\$ 4,160.38	\$ 6,040.81	\$ 15,502.42	\$ (62,018.97)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	-	-	11,865.92	-	21,768.51
Other accrued liabilities	500.00	19,653.98	-	650.00	5,250.00	4,500.00
Total Current Liabilities	500.00	19,653.98	-	12,515.92	5,250.00	26,268.51
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	8,985.93	-	-
Advances payable	-	-	-	28,866.08	-	-
Total Noncurrent Liabilities	-	-	-	37,852.01	-	-
Total Liabilities	500.00	19,653.98	-	50,367.93	5,250.00	26,268.51
Fund Balance:						
Restricted	553.34	18,563.00	4,160.38	(44,327.12)	10,252.42	(88,287.48)
Total Liabilities and Fund Balance	\$ 1,053.34	\$ 38,216.98	\$ 4,160.38	\$ 6,040.81	\$ 15,502.42	\$ (62,018.97)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Davis Drain	Deconick Drain	Drahner Drain	Drayton Plains Drain	Dry Run Drain	Dutton Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ 511.83	\$ 700.00	\$ 250.00
Special assessments	-	-	5,000.00	15,268.81	-	10,000.00
Investment income	15.83	576.48	(7.24)	(154.44)	234.66	(1,062.75)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	15.83	576.48	4,992.76	15,626.20	934.66	9,187.25
Expenditures:						
Contractual services	-	-	445.17	946.71	-	-
Commodities	-	-	(115.40)	-	-	-
Internal services	30.63	-	2,793.87	11,464.07	-	10,151.78
Total Expenditures	30.63	-	3,123.64	12,410.78	-	10,151.78
Transfers:						
Transfers in	-	-	-	10,000.00	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(14.80)	576.48	1,869.12	13,215.42	934.66	(964.53)
Fund Balance - Beginning	568.14	17,986.52	2,291.26	(57,542.54)	9,317.76	(87,322.95)
Fund Balance - Ending	\$ 553.34	\$ 18,563.00	\$ 4,160.38	\$ (44,327.12)	\$ 10,252.42	\$ (88,287.48)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 4 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	El Dorado Drain	Eleven Mile Road Extension Drain	Evans Drain	Ferry Drain	Fetterly Drain	Five Points Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 11,295.89	\$ 45,252.42	\$ (578.90)	\$ (20,240.06)	\$ (6,755.60)	\$ 2,708.71
Accrued interest receivable	43.27	173.61	5.69	(33.30)	(0.12)	14.44
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	13,769.80	-
Total Current Assets	11,339.16	45,426.03	(573.21)	(20,273.36)	7,014.08	2,723.15
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 11,339.16	\$ 45,426.03	\$ (573.21)	\$ (20,273.36)	\$ 7,014.08	\$ 2,723.15
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	-	-	1,981.43	1,343.44	-
Other accrued liabilities	-	1,600.00	-	800.00	4,000.00	-
Total Current Liabilities	-	1,600.00	-	2,781.43	5,343.44	-
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	-	1,600.00	-	2,781.43	5,343.44	-
Fund Balance:						
Restricted	11,339.16	43,826.03	(573.21)	(23,054.79)	1,670.64	2,723.15
Total Liabilities and Fund Balance	\$ 11,339.16	\$ 45,426.03	\$ (573.21)	\$ (20,273.36)	\$ 7,014.08	\$ 2,723.15

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	El Dorado Drain	Eleven Mile Road Extension Drain	Evans Drain	Ferry Drain	Fetterly Drain	Five Points Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	1,000.00
Investment income	171.81	688.30	(6.82)	(345.76)	(104.97)	28.85
Federal grants	-	-	-	-	-	-
Other	-	-	-	174.68	-	-
Total Revenues	171.81	688.30	(6.82)	(171.08)	(104.97)	1,028.85
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	-	-	635.96	509.52	38.22	-
Total Expenditures	-	-	635.96	509.52	38.22	-
Transfers:						
Transfers in	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	171.81	688.30	(642.78)	(680.60)	(143.19)	1,028.85
Fund Balance - Beginning	11,167.35	43,137.73	69.57	(22,374.19)	1,813.83	1,694.30
Fund Balance - Ending	\$ 11,339.16	\$ 43,826.03	\$ (573.21)	\$ (23,054.79)	\$ 1,670.64	\$ 2,723.15

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Four Towns Drain	Francis Drain	Frost Drain	Fulton Drain	Galloway Drain	Galloway Lake Farms Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 2,959.70	\$ 1,044.36	\$ 2,443.98	\$ 163.96	\$ 3,578.31	\$ 6,463.74
Accrued interest receivable	(32.18)	(4.63)	(24.38)	0.62	(52.14)	11.32
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	2,927.52	1,039.73	2,419.60	164.58	3,526.17	6,475.06
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 2,927.52	\$ 1,039.73	\$ 2,419.60	\$ 164.58	\$ 3,526.17	\$ 6,475.06
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	270.00	-	-	-	-
Due to other funds	-	-	-	-	1.06	-
Other accrued liabilities	-	2,000.00	-	-	-	2,450.00
Total Current Liabilities	-	2,270.00	-	-	1.06	2,450.00
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	-	2,270.00	-	-	1.06	2,450.00
Fund Balance:						
Restricted	2,927.52	(1,230.27)	2,419.60	164.58	3,525.11	4,025.06
Total Liabilities and Fund Balance	\$ 2,927.52	\$ 1,039.73	\$ 2,419.60	\$ 164.58	\$ 3,526.17	\$ 6,475.06

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Four Towns Drain	Francis Drain	Frost Drain	Fulton Drain	Galloway Drain	Galloway Lake Farms Drain
Revenues:						
Charges for services	\$ -	\$ 1,500.00	\$ -	\$ -	\$ 450.00	\$ -
Special assessments	2,500.00	5,000.00	-	-	5,000.00	-
Investment income	26.51	(34.42)	61.23	2.54	(1.02)	100.54
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	2,526.51	6,465.58	61.23	2.54	5,448.98	100.54
Expenditures:						
Contractual services	-	-	0.23	-	950.00	37.91
Commodities	-	-	-	-	-	(3.79)
Internal services	3,597.09	763.70	4,750.30	-	2,047.36	1,664.41
Total Expenditures	3,597.09	763.70	4,750.53	-	2,997.36	1,698.53
Transfers:						
Transfers in	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over						
(Under) Expenditures after Transfers	(1,070.58)	5,701.88	(4,689.30)	2.54	2,451.62	(1,597.99)
Fund Balance - Beginning	3,998.10	(6,932.15)	7,108.90	162.04	1,073.49	5,623.05
Fund Balance - Ending	\$ 2,927.52	\$ (1,230.27)	\$ 2,419.60	\$ 164.58	\$ 3,525.11	\$ 4,025.06

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 4 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Garner Drain	German Drain	Glendale Drain	Graves Drain	Green Oak No 1 Drain	Greenaway Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (6,984.69)	\$ 2,160.66	\$ 29.71	\$ (4,686.01)	\$ 286.55	\$ (2,074.98)
Accrued interest receivable	(19.83)	8.76	11.52	(9.15)	(4.35)	39.71
Accounts receivable	29.11	-	-	-	-	4,668.39
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	(6,975.41)	2,169.42	41.23	(4,695.16)	282.20	2,633.12
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ (6,975.41)	\$ 2,169.42	\$ 41.23	\$ (4,695.16)	\$ 282.20	\$ 2,633.12
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	-	-	208.80	-	64.42
Other accrued liabilities	-	-	-	-	-	350.00
Total Current Liabilities	-	-	-	208.80	-	414.42
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	-	-	-	208.80	-	414.42
Fund Balance:						
Restricted	(6,975.41)	2,169.42	41.23	(4,903.96)	282.20	2,218.70
Total Liabilities and Fund Balance	\$ (6,975.41)	\$ 2,169.42	\$ 41.23	\$ (4,695.16)	\$ 282.20	\$ 2,633.12

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Garner Drain	German Drain	Glendale Drain	Graves Drain	Green Oak No 1 Drain	Greenaway Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	5,000.00	-	-	2,500.00	-	5,000.00
Investment income	(129.76)	32.87	-	(81.99)	4.33	(84.16)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	4,870.24	32.87	-	2,418.01	4.33	4,915.84
Expenditures:						
Contractual services	1.59	-	-	-	-	-
Commodities	-	-	-	-	-	63.47
Internal services	11,912.10	-	-	1,493.56	-	3,185.41
Total Expenditures	11,913.69	-	-	1,493.56	-	3,248.88
Transfers:						
Transfers in	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(7,043.45)	32.87	-	924.45	4.33	1,666.96
Fund Balance - Beginning	68.04	2,136.55	41.23	(5,828.41)	277.87	551.74
Fund Balance - Ending	\$ (6,975.41)	\$ 2,169.42	\$ 41.23	\$ (4,903.96)	\$ 282.20	\$ 2,218.70

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Griffin Drain	Grobbel Drain	Hall Drain	Harmony Drain	Hawks Drain	Hawthorne Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 1,450.00	\$ 2,539.98	\$ -	\$ 7,528.81	\$ 105.63	\$ (31,048.90)
Accrued interest receivable	8.27	9.76	(0.12)	28.84	0.39	44.96
Accounts receivable	570.77	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	35,812.46
Total Current Assets	2,029.04	2,549.74	(0.12)	7,557.65	106.02	4,808.52
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 2,029.04	\$ 2,549.74	\$ (0.12)	\$ 7,557.65	\$ 106.02	\$ 4,808.52
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	12,390.38
Other accrued liabilities	500.00	-	-	-	-	1,300.00
Total Current Liabilities	500.00	-	-	-	-	13,690.38
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	500.00	-	-	-	-	13,690.38
Fund Balance:						
Restricted	1,529.04	2,549.74	(0.12)	7,557.65	106.02	(8,881.86)
Total Liabilities and Fund Balance	\$ 2,029.04	\$ 2,549.74	\$ (0.12)	\$ 7,557.65	\$ 106.02	\$ 4,808.52

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Griffin Drain	Grobbel Drain	Hall Drain	Harmony Drain	Hawks Drain	Hawthorne Drain
Revenues:						
Charges for services	\$ 600.00	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Investment income	-	38.63	-	114.50	1.66	(485.00)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	<u>600.00</u>	<u>38.63</u>	<u>-</u>	<u>114.50</u>	<u>1.66</u>	<u>(485.00)</u>
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	-	-	(20.38)
Internal services	-	-	-	-	-	161.00
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>140.62</u>
Transfers:						
Transfers in	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	<u>600.00</u>	<u>38.63</u>	<u>-</u>	<u>114.50</u>	<u>1.66</u>	<u>(625.62)</u>
Fund Balance - Beginning	929.04	2,511.11	(0.12)	7,443.15	104.36	(8,256.24)
Fund Balance - Ending	<u>\$ 1,529.04</u>	<u>\$ 2,549.74</u>	<u>\$ (0.12)</u>	<u>\$ 7,557.65</u>	<u>\$ 106.02</u>	<u>\$ (8,881.86)</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Hazel Drain	Herring Drain	Holden Drain	Honeywell Drain	Houghten Drain	Huber Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (107,200.41)	\$ 1,945.36	\$ 495.03	\$ 16,897.79	\$ (29,402.54)	\$ 561.39
Accrued interest receivable	150.68	1.76	42.48	116.80	(22.10)	0.33
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	21,368.51	-
Total Current Assets	(107,049.73)	1,947.12	537.51	17,014.59	(8,056.13)	561.72
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ (107,049.73)	\$ 1,947.12	\$ 537.51	\$ 17,014.59	\$ (8,056.13)	\$ 561.72
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	3,462.00	-	-	-	138.00	-
Other accrued liabilities	-	1,500.00	-	500.00	1,900.00	-
Total Current Liabilities	3,462.00	1,500.00	-	500.00	2,038.00	-
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	3,462.00	1,500.00	-	500.00	2,038.00	-
Fund Balance:						
Restricted	(110,511.73)	447.12	537.51	16,514.59	(10,094.13)	561.72
Total Liabilities and Fund Balance	\$ (107,049.73)	\$ 1,947.12	\$ 537.51	\$ 17,014.59	\$ (8,056.13)	\$ 561.72

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Hazel Drain	Herring Drain	Holden Drain	Honeywell Drain	Houghten Drain	Huber Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 146.87	\$ -
Special assessments	-	-	-	-	-	-
Investment income	(1,639.81)	29.56	(85.71)	262.28	(449.66)	-
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	(1,639.81)	29.56	(85.71)	262.28	(302.79)	-
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	(4.03)	-	-	-	-	-
Internal services	4,285.29	-	-	621.53	927.44	-
Total Expenditures	4,281.26	-	-	621.53	927.44	-
Transfers:						
Transfers in	-	-	6,000.00	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(5,921.07)	29.56	5,914.29	(359.25)	(1,230.23)	-
Fund Balance - Beginning	(104,590.66)	417.56	(5,376.78)	16,873.84	(8,863.90)	561.72
Fund Balance - Ending	\$ (110,511.73)	\$ 447.12	\$ 537.51	\$ 16,514.59	\$ (10,094.13)	\$ 561.72

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Jewel Drain	Josephine Drain	Kemp Drain	Kent Drain	Krohn Drain	Ladd Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 212.14	\$ 4,806.28	\$ 43,173.48	\$ 1,293.08	\$ 7,768.87	\$ 8,426.63
Accrued interest receivable	(1.69)	19.35	258.98	41.08	66.20	46.98
Accounts receivable	-	-	-	-	367.74	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	210.45	4,825.63	43,432.46	1,334.16	8,202.81	8,473.61
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 210.45	\$ 4,825.63	\$ 43,432.46	\$ 1,334.16	\$ 8,202.81	\$ 8,473.61
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ 185.94	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Other accrued liabilities	201.64	-	61.10	500.00	-	-
Total Current Liabilities	201.64	-	247.04	500.00	-	-
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	201.64	-	247.04	500.00	-	-
Fund Balance:						
Restricted	8.81	4,825.63	43,185.42	834.16	8,202.81	8,473.61
Total Liabilities and Fund Balance	\$ 210.45	\$ 4,825.63	\$ 43,432.46	\$ 1,334.16	\$ 8,202.81	\$ 8,473.61

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Jewel Drain	Josephine Drain	Kemp Drain	Kent Drain	Krohn Drain	Ladd Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 2,595.33	\$ -
Special assessments	-	-	-	2,500.00	5,000.00	-
Investment income	3.16	73.65	675.30	(13.94)	52.56	128.61
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	3.16	73.65	675.30	2,486.06	7,647.89	128.61
Expenditures:						
Contractual services	-	-	-	-	-	32.00
Commodities	-	-	247.04	-	-	-
Internal services	-	129.47	2,405.19	382.34	-	-
Total Expenditures	-	129.47	2,652.23	382.34	-	32.00
Transfers:						
Transfers in	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	3.16	(55.82)	(1,976.93)	2,103.72	7,647.89	96.61
Fund Balance - Beginning	5.65	4,881.45	45,162.35	(1,269.56)	554.92	8,377.00
Fund Balance - Ending	\$ 8.81	\$ 4,825.63	\$ 43,185.42	\$ 834.16	\$ 8,202.81	\$ 8,473.61

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Lane Drain	Leon Drain	Leonard Drain	Linden Drain	Lochaven Drain	Lyon No 1 Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (28,911.27)	\$ 6,981.73	\$ (9,200.65)	\$ 6,885.70	\$ (6,772.53)	\$ 8,312.98
Accrued interest receivable	88.14	14.94	28.82	26.49	34.78	70.50
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	25,458.26	-	-	-	-	-
Total Current Assets	(3,364.87)	6,996.67	(9,171.83)	6,912.19	(6,737.75)	8,383.48
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ (3,364.87)	\$ 6,996.67	\$ (9,171.83)	\$ 6,912.19	\$ (6,737.75)	\$ 8,383.48
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	4,995.00	-	501.88	-	1,304.88	-
Other accrued liabilities	1,450.00	-	-	-	(500.00)	150.00
Total Current Liabilities	6,445.00	-	501.88	-	804.88	150.00
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	6,445.00	-	501.88	-	804.88	150.00
Fund Balance:						
Restricted	(9,809.87)	6,996.67	(9,673.71)	6,912.19	(7,542.63)	8,233.48
Total Liabilities and Fund Balance	\$ (3,364.87)	\$ 6,996.67	\$ (9,171.83)	\$ 6,912.19	\$ (6,737.75)	\$ 8,383.48

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Lane Drain	Leon Drain	Leonard Drain	Linden Drain	Lochaven Drain	Lyon No 1 Drain
Revenues:						
Charges for services	\$ 1,457.63	\$ -	\$ 2,265.14	\$ -	\$ 448.65	\$ 1,275.25
Special assessments	-	2,500.00	5,000.00	-	7,487.04	5,000.00
Investment income	(436.40)	71.24	(153.02)	104.72	(170.93)	104.57
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	1,021.23	2,571.24	7,112.12	104.72	7,764.76	6,379.82
Expenditures:						
Contractual services	47.00	-	-	-	-	646.59
Commodities	-	-	-	-	-	-
Internal services	3,402.86	-	7,908.45	-	13,233.78	2,474.43
Total Expenditures	3,449.86	-	7,908.45	-	13,233.78	3,121.02
Transfers:						
Transfers in	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(2,428.63)	2,571.24	(796.33)	104.72	(5,469.02)	3,258.80
Fund Balance - Beginning	(7,381.24)	4,425.43	(8,877.38)	6,807.47	(2,073.61)	4,974.68
Fund Balance - Ending	\$ (9,809.87)	\$ 6,996.67	\$ (9,673.71)	\$ 6,912.19	\$ (7,542.63)	\$ 8,233.48

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

Maplehurst Drain	Maynard Drain	McClelland Drain	McClung Drain	McClure Drain	McDowell Drain
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Assets						
Current Assets:						
Pooled cash and investments	\$ (13,720.17)	\$ 4,795.71	\$ 343.15	\$ 4,622.50	\$ (3,773.97)	\$ -
Accrued interest receivable	(13.35)	112.45	2.06	6.70	122.74	(0.19)
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	(13,733.52)	4,908.16	345.21	4,629.20	(3,651.23)	(0.19)
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ (13,733.52)	\$ 4,908.16	\$ 345.21	\$ 4,629.20	\$ (3,651.23)	\$ (0.19)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Other accrued liabilities	-	2,500.00	-	-	-	-
Total Current Liabilities	-	2,500.00	-	-	-	-
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	-	2,500.00	-	-	-	-
Fund Balance:						
Restricted	(13,733.52)	2,408.16	345.21	4,629.20	(3,651.23)	(0.19)
Total Liabilities and Fund Balance	\$ (13,733.52)	\$ 4,908.16	\$ 345.21	\$ 4,629.20	\$ (3,651.23)	\$ (0.19)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Maplehurst Drain	Maynard Drain	McClelland Drain	McClung Drain	McClure Drain	McDowell Drain
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Revenues:

Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	2,500.00	-	2,500.00	5,000.00	-
Investment income	(195.84)	50.38	-	37.33	(92.39)	-
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	(195.84)	2,550.38	-	2,537.33	4,907.61	-

Expenditures:

Contractual services	-	-	-	115.32	-	-
Commodities	-	-	-	-	-	-
Internal services	2,161.58	751.47	-	-	7,464.19	-
Total Expenditures	2,161.58	751.47	-	115.32	7,464.19	-

Transfers:

Transfers in	-	-	-	-	-	-
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Excess (Deficiency) of Revenues Over

(Under) Expenditures after Transfers	(2,357.42)	1,798.91	-	2,422.01	(2,556.58)	-
Fund Balance - Beginning	(11,376.10)	609.25	345.21	2,207.19	(1,094.65)	(0.19)
Fund Balance - Ending	\$ (13,733.52)	\$ 2,408.16	\$ 345.21	\$ 4,629.20	\$ (3,651.23)	\$ (0.19)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 4 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Mclvor Drain	Minnow Pond Drain	Morgan Drain	New Hudson No 1 Drain	Norton Drain	Novi and Lyon Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 1,524.42	\$ (29,610.25)	\$ -	\$ 4,363.91	\$ 15,275.81	\$ (16,398.19)
Accrued interest receivable	13.28	(174.30)	0.08	135.21	139.04	175.29
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	1,537.70	(29,784.55)	0.08	4,499.12	15,414.85	(16,222.90)
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 1,537.70	\$ (29,784.55)	\$ 0.08	\$ 4,499.12	\$ 15,414.85	\$ (16,222.90)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	5,161.95	-	-	-	-
Other accrued liabilities	-	-	-	10,000.00	2,000.00	3,300.00
Total Current Liabilities	-	5,161.95	-	10,000.00	2,000.00	3,300.00
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	-	5,161.95	-	10,000.00	2,000.00	3,300.00
Fund Balance:						
Restricted	1,537.70	(34,946.50)	0.08	(5,500.88)	13,414.85	(19,522.90)
Total Liabilities and Fund Balance	\$ 1,537.70	\$ (29,784.55)	\$ 0.08	\$ 4,499.12	\$ 15,414.85	\$ (16,222.90)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Mclvor Drain	Minnow Pond Drain	Morgan Drain	New Hudson No 1 Drain	Norton Drain	Novi and Lyon Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ 10,190.88	\$ -	\$ 1,012.68
Special assessments	-	-	-	10,000.00	-	-
Investment income	23.37	-	-	(15.21)	238.79	(249.60)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	23.37	-	-	20,175.67	238.79	763.08
Expenditures:						
Contractual services	-	-	-	624.24	-	0.30
Commodities	-	-	-	-	-	-
Internal services	148.96	-	-	2,074.77	630.09	-
Total Expenditures	148.96	-	-	2,699.01	630.09	0.30
Transfers:						
Transfers in	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(125.59)	-	-	17,476.66	(391.30)	762.78
Fund Balance - Beginning	1,663.29	(34,946.50)	0.08	(22,977.54)	13,806.15	(20,285.68)
Fund Balance - Ending	\$ 1,537.70	\$ (34,946.50)	\$ 0.08	\$ (5,500.88)	\$ 13,414.85	\$ (19,522.90)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 4 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Oak Knob Drain	Oakland Hills Orchard Drain	Otter Drain	Oxford Avenue Drain	Paddison Drain	Paint Creek Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (21,260.71)	\$ (13,042.80)	\$ 3,016.80	\$ (4,029.95)	\$ 4,488.90	\$ 14,608.13
Accrued interest receivable	(10.82)	47.86	(85.23)	12.69	76.48	139.71
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	(21,271.53)	(12,994.94)	2,931.57	(4,017.26)	4,565.38	14,747.84
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ (21,271.53)	\$ (12,994.94)	\$ 2,931.57	\$ (4,017.26)	\$ 4,565.38	\$ 14,747.84
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	926.25	-	-	497.75	-	-
Other accrued liabilities	3,000.00	-	500.00	620.00	-	15,900.11
Total Current Liabilities	3,926.25	-	500.00	1,117.75	-	15,900.11
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	3,926.25	-	500.00	1,117.75	-	15,900.11
Fund Balance:						
Restricted	(25,197.78)	(12,994.94)	2,431.57	(5,135.01)	4,565.38	(1,152.27)
Total Liabilities and Fund Balance	\$ (21,271.53)	\$ (12,994.94)	\$ 2,931.57	\$ (4,017.26)	\$ 4,565.38	\$ 14,747.84

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Oak Knob Drain	Oakland Hills Orchard Drain	Otter Drain	Oxford Avenue Drain	Paddison Drain	Paint Creek Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,774.53
Special assessments	2,500.00	-	-	-	5,000.00	-
Investment income	(344.99)	(202.80)	50.75	(58.30)	20.77	319.73
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	2,155.01	(202.80)	50.75	(58.30)	5,020.77	2,094.26
Expenditures:						
Contractual services	67.00	-	0.22	-	-	-
Commodities	-	-	-	-	-	-
Internal services	2,086.55	-	395.75	599.52	1,248.73	8,260.05
Total Expenditures	2,153.55	-	395.97	599.52	1,248.73	8,260.05
Transfers:						
Transfers in	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	1.46	(202.80)	(345.22)	(657.82)	3,772.04	(6,165.79)
Fund Balance - Beginning	(25,199.24)	(12,792.14)	2,776.79	(4,477.19)	793.34	5,013.52
Fund Balance - Ending	\$ (25,197.78)	\$ (12,994.94)	\$ 2,431.57	\$ (5,135.01)	\$ 4,565.38	\$ (1,152.27)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 4 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Patterson Holly Drain	Patton Drain	Pearl Street Drain	Perry Drain	Pontiac Creek Extension Drain	Prince Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 5,369.06	\$ 2,945.48	\$ (1,752.97)	\$ (1,372.55)	\$ (31,217.69)	\$ (14,813.16)
Accrued interest receivable	(163.16)	14.03	8.72	27.15	47.36	(8.74)
Accounts receivable	848.53	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	6,054.43	2,959.51	(1,744.25)	(1,345.40)	(31,170.33)	(14,821.90)
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 6,054.43	\$ 2,959.51	\$ (1,744.25)	\$ (1,345.40)	\$ (31,170.33)	\$ (14,821.90)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160.00
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	-	-	852.40	69,103.58	-
Other accrued liabilities	3,862.22	2,500.00	-	-	-	-
Total Current Liabilities	3,862.22	2,500.00	-	852.40	69,103.58	160.00
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	3,862.22	2,500.00	-	852.40	69,103.58	160.00
Fund Balance:						
Restricted	2,192.21	459.51	(1,744.25)	(2,197.80)	(100,273.91)	(14,981.90)
Total Liabilities and Fund Balance	\$ 6,054.43	\$ 2,959.51	\$ (1,744.25)	\$ (1,345.40)	\$ (31,170.33)	\$ (14,821.90)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Patterson Holly Drain	Patton Drain	Pearl Street Drain	Perry Drain	Pontiac Creek Extension Drain	Prince Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	10,000.00	-	-	5,000.00	12,500.00	-
Investment income	(2.27)	62.69	(27.29)	(54.73)	(610.29)	(200.44)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	9,997.73	62.69	(27.29)	4,945.27	11,889.71	(200.44)
Expenditures:						
Contractual services	6,634.54	-	-	-	4.62	160.00
Commodities	44.21	-	-	-	-	-
Internal services	6,874.77	1,844.14	-	-	2,770.67	6,268.73
Total Expenditures	13,553.52	1,844.14	-	-	2,775.29	6,428.73
Transfers:						
Transfers in	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(3,555.79)	(1,781.45)	(27.29)	4,945.27	9,114.42	(6,629.17)
Fund Balance - Beginning	5,748.00	2,240.96	(1,716.96)	(7,143.07)	(109,388.33)	(8,352.73)
Fund Balance - Ending	\$ 2,192.21	\$ 459.51	\$ (1,744.25)	\$ (2,197.80)	\$ (100,273.91)	\$ (14,981.90)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Reid and Branch Drain	Renshaw Drain	Sanders Drain	Sayres Drain	Seeley Drain	Shanahan Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 3,910.17	\$ (26,657.38)	\$ 9.36	\$ 3,636.98	\$ 17,742.38	\$ (40,555.59)
Accrued interest receivable	22.67	12.86	(0.64)	51.12	120.67	56.41
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	42,505.46
Total Current Assets	3,932.84	(26,644.52)	8.72	3,688.10	17,863.05	2,006.28
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 3,932.84	\$ (26,644.52)	\$ 8.72	\$ 3,688.10	\$ 17,863.05	\$ 2,006.28
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	1,499.94	-	-	-	10,944.96
Other accrued liabilities	150.00	1,250.00	-	3,200.00	550.00	1,700.00
Total Current Liabilities	150.00	2,749.94	-	3,200.00	550.00	12,644.96
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	150.00	2,749.94	-	3,200.00	550.00	12,644.96
Fund Balance:						
Restricted	3,782.84	(29,394.46)	8.72	488.10	17,313.05	(10,638.68)
Total Liabilities and Fund Balance	\$ 3,932.84	\$ (26,644.52)	\$ 8.72	\$ 3,688.10	\$ 17,863.05	\$ 2,006.28

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Reid and Branch Drain	Renshaw Drain	Sanders Drain	Sayres Drain	Seeley Drain	Shanahan Drain
Revenues:						
Charges for services	\$ -	\$ 2,106.55	\$ -	\$ -	\$ 600.00	\$ 483.30
Special assessments	5,000.00	-	-	5,000.00	10,000.00	-
Investment income	8.70	(407.50)	0.12	33.35	136.00	(627.67)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	<u>5,008.70</u>	<u>1,699.05</u>	<u>0.12</u>	<u>5,033.35</u>	<u>10,736.00</u>	<u>(144.37)</u>
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	5,225.95	639.53	-	3,992.48	-	62.43
Total Expenditures	<u>5,225.95</u>	<u>639.53</u>	<u>-</u>	<u>3,992.48</u>	<u>-</u>	<u>62.43</u>
Transfers:						
Transfers in	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	<u>(217.25)</u>	<u>1,059.52</u>	<u>0.12</u>	<u>1,040.87</u>	<u>10,736.00</u>	<u>(206.80)</u>
Fund Balance - Beginning	4,000.09	(30,453.98)	8.60	(552.77)	6,577.05	(10,431.88)
Fund Balance - Ending	<u>\$ 3,782.84</u>	<u>\$ (29,394.46)</u>	<u>\$ 8.72</u>	<u>\$ 488.10</u>	<u>\$ 17,313.05</u>	<u>\$ (10,638.68)</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Sherman Drain	Shoup Drain	Shuler Drain	Sibley Drain	Silvercrest Drain	Sinclair Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (1,216.94)	\$ (3,671.99)	\$ 267.35	\$ 344.51	\$ 1,556.77	\$ 1,142.27
Accrued interest receivable	18.46	16.79	10.52	9.30	(30.47)	15.24
Accounts receivable	-	-	-	93.90	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	(1,198.48)	(3,655.20)	277.87	447.71	1,526.30	1,157.51
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ (1,198.48)	\$ (3,655.20)	\$ 277.87	\$ 447.71	\$ 1,526.30	\$ 1,157.51
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	1,830.61	-	-	-	-	-
Other accrued liabilities	-	-	-	250.00	-	-
Total Current Liabilities	1,830.61	-	-	250.00	-	-
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	1,830.61	-	-	250.00	-	-
Fund Balance:						
Restricted	(3,029.09)	(3,655.20)	277.87	197.71	1,526.30	1,157.51
Total Liabilities and Fund Balance	\$ (1,198.48)	\$ (3,655.20)	\$ 277.87	\$ 447.71	\$ 1,526.30	\$ 1,157.51

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Sherman Drain	Shoup Drain	Shuler Drain	Sibley Drain	Silvercrest Drain	Sinclair Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	2,500.00	1,250.00	-	-	2,500.00	-
Investment income	(40.64)	(65.21)	2.88	5.24	0.13	17.39
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	2,459.36	1,184.79	2.88	5.24	2,500.13	17.39
Expenditures:						
Contractual services	145.80	-	-	-	-	-
Commodities	(50.00)	-	-	-	(0.24)	-
Internal services	4,767.22	2,230.10	-	-	1,341.50	-
Total Expenditures	4,863.02	2,230.10	-	-	1,341.26	-
Transfers:						
Transfers in	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(2,403.66)	(1,045.31)	2.88	5.24	1,158.87	17.39
Fund Balance - Beginning	(625.43)	(2,609.89)	274.99	192.47	367.43	1,140.12
Fund Balance - Ending	\$ (3,029.09)	\$ (3,655.20)	\$ 277.87	\$ 197.71	\$ 1,526.30	\$ 1,157.51

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Sinking Bridge Drain	Sir Drain	Skae Drain	South Lyon No 1 Drain	Southfield Storm Sewer No 1 Drain	Spencer Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 10,700.15	\$ 525.88	\$ 910.25	\$ 6,051.65	\$ (6,429.03)	\$ (29,388.47)
Accrued interest receivable	32.94	(3.16)	6.96	(147.90)	(0.95)	(13.87)
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	13,570.68
Total Current Assets	10,733.09	522.72	917.21	5,903.75	(6,429.98)	(15,831.66)
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 10,733.09	\$ 522.72	\$ 917.21	\$ 5,903.75	\$ (6,429.98)	\$ (15,831.66)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	-	-	55,429.13	-	170.54
Other accrued liabilities	1,000.00	-	-	-	-	2,225.00
Total Current Liabilities	1,000.00	-	-	55,429.13	-	2,395.54
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	1,000.00	-	-	55,429.13	-	2,395.54
Fund Balance:						
Restricted	9,733.09	522.72	917.21	(49,525.38)	(6,429.98)	(18,227.20)
Total Liabilities and Fund Balance	\$ 10,733.09	\$ 522.72	\$ 917.21	\$ 5,903.75	\$ (6,429.98)	\$ (15,831.66)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Sinking Bridge Drain	Sir Drain	Skae Drain	South Lyon No 1 Drain	Southfield Storm Sewer No 1 Drain	Spencer Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250.00
Special assessments	9,976.18	-	-	5,000.00	-	-
Investment income	41.26	5.05	12.69	42.65	(23.25)	(391.56)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	10,017.44	5.05	12.69	5,042.65	(23.25)	(141.56)
Expenditures:						
Contractual services	1.35	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	675.54	-	-	2,162.46	6,446.09	12,132.74
Total Expenditures	676.89	-	-	2,162.46	6,446.09	12,132.74
Transfers:						
Transfers in	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	9,340.55	5.05	12.69	2,880.19	(6,469.34)	(12,274.30)
Fund Balance - Beginning	392.54	517.67	904.52	(52,405.57)	39.36	(5,952.90)
Fund Balance - Ending	\$ 9,733.09	\$ 522.72	\$ 917.21	\$ (49,525.38)	\$ (6,429.98)	\$ (18,227.20)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Sprague Drain	Stony Creek Drain	Sturgis Drain	Sunken Bridge Drain	Swan Drain	Swartz Creek Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 38,555.07	\$ -	\$ (119,062.33)	\$ 387.69	\$ (8,017.97)	\$ (15,375.67)
Accrued interest receivable	226.45	(0.06)	172.56	3.27	(6.94)	(48.89)
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	79,618.37	-	5,416.29	-
Total Current Assets	38,781.52	(0.06)	(39,271.40)	390.96	(2,608.62)	(15,424.56)
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 38,781.52	\$ (0.06)	\$ (39,271.40)	\$ 390.96	\$ (2,608.62)	\$ (15,424.56)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	-	16,793.25	-	-	350.92
Other accrued liabilities	1,750.00	-	2,100.00	2,000.00	-	-
Total Current Liabilities	1,750.00	-	18,893.25	2,000.00	-	350.92
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	1,750.00	-	18,893.25	2,000.00	-	350.92
Fund Balance:						
Restricted	37,031.52	(0.06)	(58,164.65)	(1,609.04)	(2,608.62)	(15,775.48)
Total Liabilities and Fund Balance	\$ 38,781.52	\$ (0.06)	\$ (39,271.40)	\$ 390.96	\$ (2,608.62)	\$ (15,424.56)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Sprague Drain	Stony Creek Drain	Sturgis Drain	Sunken Bridge Drain	Swan Drain	Swartz Creek Drain
Revenues:						
Charges for services	\$ 3,692.66	\$ -	\$ 632.21	\$ 500.00	\$ -	\$ -
Special assessments	-	-	-	2,500.00	-	-
Investment income	557.29	-	(1,696.74)	(20.83)	(124.81)	(469.57)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	4,249.95	-	(1,064.53)	2,979.17	(124.81)	(469.57)
Expenditures:						
Contractual services	-	-	-	-	-	774.92
Commodities	-	-	-	-	-	-
Internal services	561.07	-	12,249.13	373.95	-	27.24
Total Expenditures	561.07	-	12,249.13	373.95	-	802.16
Transfers:						
Transfers in	-	-	-	-	-	14,813.00
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	3,688.88	-	(13,313.66)	2,605.22	(124.81)	13,541.27
Fund Balance - Beginning	33,342.64	(0.06)	(44,850.99)	(4,214.26)	(2,483.81)	(29,316.75)
Fund Balance - Ending	\$ 37,031.52	\$ (0.06)	\$ (58,164.65)	\$ (1,609.04)	\$ (2,608.62)	\$ (15,775.48)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Taylor and Ladd Drain	Taylor Drain	Tilden Drain	Townline Drain	Triple Drain	Tulane Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (22,347.10)	\$ 3,862.17	\$ 933.15	\$ 7,777.97	\$ -	\$ (312.22)
Accrued interest receivable	188.54	58.93	27.46	57.22	7.84	5.11
Accounts receivable	2,086.58	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	(20,071.98)	3,921.10	960.61	7,835.19	7.84	(307.11)
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ (20,071.98)	\$ 3,921.10	\$ 960.61	\$ 7,835.19	\$ 7.84	\$ (307.11)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	288.49	-	220.37	-	-	-
Other accrued liabilities	4,250.00	3,500.01	-	1,870.00	-	-
Total Current Liabilities	4,538.49	3,500.01	220.37	1,870.00	-	-
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	4,538.49	3,500.01	220.37	1,870.00	-	-
Fund Balance:						
Restricted	(24,610.47)	421.09	740.24	5,965.19	7.84	(307.11)
Total Liabilities and Fund Balance	\$ (20,071.98)	\$ 3,921.10	\$ 960.61	\$ 7,835.19	\$ 7.84	\$ (307.11)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Taylor and Ladd Drain	Taylor Drain	Tilden Drain	Townline Drain	Triple Drain	Tulane Drain
Revenues:						
Charges for services	\$ -	\$ 183.30	\$ -	\$ 1,500.00	\$ -	\$ -
Special assessments	7,500.00	-	-	-	-	-
Investment income	(398.26)	60.66	(23.06)	118.30	-	(0.98)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	<u>7,101.74</u>	<u>243.96</u>	<u>(23.06)</u>	<u>1,618.30</u>	<u>-</u>	<u>(0.98)</u>
Expenditures:						
Contractual services	66.54	-	-	-	-	-
Commodities	-	-	(0.95)	-	-	-
Internal services	5,459.34	-	1,797.97	-	-	254.52
Total Expenditures	<u>5,525.88</u>	<u>-</u>	<u>1,797.02</u>	<u>-</u>	<u>-</u>	<u>254.52</u>
Transfers:						
Transfers in	-	-	3,000.00	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	<u>1,575.86</u>	<u>243.96</u>	<u>1,179.92</u>	<u>1,618.30</u>	<u>-</u>	<u>(255.50)</u>
Fund Balance - Beginning	(26,186.33)	177.13	(439.68)	4,346.89	7.84	(51.61)
Fund Balance - Ending	<u>\$ (24,610.47)</u>	<u>\$ 421.09</u>	<u>\$ 740.24</u>	<u>\$ 5,965.19</u>	<u>\$ 7.84</u>	<u>\$ (307.11)</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Tuttle Drain	Underhill Drain	Upper Long Lake Drain	US 16 Drain	Van Maele Drain	Vinewood Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 1,350.30	\$ (888.99)	\$ 2,751.05	\$ 1,994.67	\$ (9,844.30)	\$ (12,676.89)
Accrued interest receivable	24.56	64.35	17.37	10.48	(0.85)	(6.15)
Accounts receivable	-	16.79	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	1,374.86	(807.85)	2,768.42	2,005.15	(9,845.15)	(12,683.04)
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 1,374.86	\$ (807.85)	\$ 2,768.42	\$ 2,005.15	\$ (9,845.15)	\$ (12,683.04)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	169.13	-	-	-	-
Other accrued liabilities	-	2,000.00	-	375.00	3,800.00	-
Total Current Liabilities	-	2,169.13	-	375.00	3,800.00	-
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	-	2,169.13	-	375.00	3,800.00	-
Fund Balance:						
Restricted	1,374.86	(2,976.98)	2,768.42	1,630.15	(13,645.15)	(12,683.04)
Total Liabilities and Fund Balance	\$ 1,374.86	\$ (807.85)	\$ 2,768.42	\$ 2,005.15	\$ (9,845.15)	\$ (12,683.04)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Tuttle Drain	Underhill Drain	Upper Long Lake Drain	US 16 Drain	Van Maele Drain	Vinewood Drain
Revenues:						
Charges for services	\$ -	\$ 250.00	\$ -	\$ 957.22	\$ 500.00	\$ 254.30
Special assessments	-	2,688.78	-	12,010.82	-	-
Investment income	20.55	(45.31)	-	5.61	(145.04)	(197.04)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	20.55	2,893.47	-	12,973.65	354.96	57.26
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	-	2,511.17	-	12,073.27	1,998.15	-
Total Expenditures	-	2,511.17	-	12,073.27	1,998.15	-
Transfers:						
Transfers in	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	20.55	382.30	-	900.38	(1,643.19)	57.26
Fund Balance - Beginning	1,354.31	(3,359.28)	2,768.42	729.77	(12,001.96)	(12,740.30)
Fund Balance - Ending	\$ 1,374.86	\$ (2,976.98)	\$ 2,768.42	\$ 1,630.15	\$ (13,645.15)	\$ (12,683.04)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Waldron Drain	Ward Drain	Ward Orchards Drain	Warner Drain	Waskins Drain	Weir Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 292.94	\$ (4,167.49)	\$ (794.96)	\$ -	\$ (0.06)	\$ 1,333.73
Accrued interest receivable	0.16	(10.85)	(14.74)	(1.21)	0.18	23.10
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	293.10	(4,178.34)	(809.70)	(1.21)	0.12	1,356.83
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 293.10	\$ (4,178.34)	\$ (809.70)	\$ (1.21)	\$ 0.12	\$ 1,356.83
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	784.00
Other accrued liabilities	170.00	-	-	-	-	100.00
Total Current Liabilities	170.00	-	-	-	-	884.00
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	170.00	-	-	-	-	884.00
Fund Balance:						
Restricted	123.10	(4,178.34)	(809.70)	(1.21)	0.12	472.83
Total Liabilities and Fund Balance	\$ 293.10	\$ (4,178.34)	\$ (809.70)	\$ (1.21)	\$ 0.12	\$ 1,356.83

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Waldron Drain	Ward Drain	Ward Orchards Drain	Warner Drain	Waskins Drain	Weir Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ 167.26	\$ -	\$ -	\$ 50.00
Special assessments	-	2,500.00	-	-	-	2,000.00
Investment income	4.43	(97.04)	(4.09)	-	-	(81.78)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	4.43	2,402.96	163.17	-	-	1,968.22
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	(11.85)	-	-	-
Internal services	-	-	1,597.58	-	-	176.67
Total Expenditures	-	-	1,585.73	-	-	176.67
Transfers:						
Transfers in	-	-	-	-	-	5,000.00
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	4.43	2,402.96	(1,422.56)	-	-	6,791.55
Fund Balance - Beginning	118.67	(6,581.30)	612.86	(1.21)	0.12	(6,318.72)
Fund Balance - Ending	\$ 123.10	\$ (4,178.34)	\$ (809.70)	\$ (1.21)	\$ 0.12	\$ 472.83

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Wessinger Drain	West End Drain	White and Duck Lake Drain	Wilson Drain	Windemere Drain	Woolman and Wells Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 1,806.58	\$ 682.73	\$ 255.03	\$ 8,022.17	\$ 98.48	\$ (12,323.15)
Accrued interest receivable	1.88	100.54	(5.43)	60.71	0.41	53.89
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	1,808.46	783.27	249.60	8,082.88	98.89	(12,269.26)
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 1,808.46	\$ 783.27	\$ 249.60	\$ 8,082.88	\$ 98.89	\$ (12,269.26)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ 325.05	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Other accrued liabilities	-	-	234.24	-	-	1,000.00
Total Current Liabilities	-	-	559.29	-	-	1,000.00
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-
Total Noncurrent Liabilities	-	-	-	-	-	-
Total Liabilities	-	-	559.29	-	-	1,000.00
Fund Balance:						
Restricted	1,808.46	783.27	(309.69)	8,082.88	98.89	(13,269.26)
Total Liabilities and Fund Balance	\$ 1,808.46	\$ 783.27	\$ 249.60	\$ 8,082.88	\$ 98.89	\$ (12,269.26)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Wessinger Drain	West End Drain	White and Duck Lake Drain	Wilson Drain	Windemere Drain	Woolman and Wells Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	2,498.30	-	-	5,000.00
Investment income	27.50	(36.04)	1.40	126.48	1.54	(243.79)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	27.50	(36.04)	2,499.70	126.48	1.54	4,756.21
Expenditures:						
Contractual services	-	9.32	923.05	-	-	2,343.78
Commodities	-	-	1,066.84	-	-	-
Internal services	-	-	536.58	1,220.18	-	3,137.90
Total Expenditures	-	9.32	2,526.47	1,220.18	-	5,481.68
Transfers:						
Transfers in	-	3,000.00	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	27.50	2,954.64	(26.77)	(1,093.70)	1.54	(725.47)
Fund Balance - Beginning	1,780.96	(2,171.37)	(282.92)	9,176.58	97.35	(12,543.79)
Fund Balance - Ending	\$ 1,808.46	\$ 783.27	\$ (309.69)	\$ 8,082.88	\$ 98.89	\$ (13,269.26)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

Wrey Drain	Yerkes Drain
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Assets			
Current Assets:			
Pooled cash and investments	\$	(1,733.75)	\$ 2,779.98
Accrued interest receivable		4.92	256.88
Accounts receivable		-	88.43
Intergovernmental receivables		-	-
Total Current Assets		(1,728.83)	3,125.29
Noncurrent Assets:			
Special assessments receivable		-	-
Total Assets	\$	(1,728.83)	\$ 3,125.29
Liabilities and Fund Balance			
Current Liabilities:			
Vouchers payable	\$	-	\$ -
Intergovernmental payables		-	-
Due to other funds		-	-
Other accrued liabilities		2,050.00	4,750.00
Total Current Liabilities		2,050.00	4,750.00
Noncurrent Liabilities:			
Special assessments receivable - deferred		-	-
Advances payable		-	-
Total Noncurrent Liabilities		-	-
Total Liabilities		2,050.00	4,750.00
Fund Balance:			
Restricted		(3,778.83)	(1,624.71)
Total Liabilities and Fund Balance	\$	(1,728.83)	\$ 3,125.29

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 4 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Wrey Drain	Yerkes Drain
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Revenues:		
Charges for services	\$ -	\$ -
Special assessments	-	12,500.00
Investment income	(22.34)	(86.79)
Federal grants	-	-
Other	-	-
Total Revenues	(22.34)	12,413.21
Expenditures:		
Contractual services	-	1,402.82
Commodities	-	-
Internal services	315.08	1,683.48
Total Expenditures	315.08	3,086.30
Transfers:		
Transfers in	-	-
Excess (Deficiency) of Revenues Over		
(Under) Expenditures after Transfers	(337.42)	9,326.91
Fund Balance - Beginning	(3,441.41)	(10,951.62)
Fund Balance - Ending	\$ (3,778.83)	\$ (1,624.71)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Alpine Academy Drain	Apple Cove Drain	Arbors of West Bloomfield Drain	Aspen Ridge Condo Drain	Autumn Park Drain	Autumn Ridge Estates Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 4,833.37	\$ 6,516.01	\$ (675.92)	\$ 23,248.63	\$ 5,136.47	\$ (135.45)
Accrued interest receivable	19.65	49.46	18.21	120.12	62.65	(8.91)
Due from other funds	-	-	-	-	-	-
Total Assets	\$ 4,853.02	\$ 6,565.47	\$ (657.71)	\$ 23,368.75	\$ 5,199.12	\$ (144.36)
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,852.53
Other accrued liabilities	-	7,461.00	2,350.00	12,137.88	-	-
Total Liabilities	-	7,461.00	2,350.00	12,137.88	-	8,852.53
Fund Balance:						
Restricted	4,853.02	(895.53)	(3,007.71)	11,230.87	5,199.12	(8,996.89)
Total Liabilities and Fund Balance	\$ 4,853.02	\$ 6,565.47	\$ (657.71)	\$ 23,368.75	\$ 5,199.12	\$ (144.36)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Alpine Academy Drain	Apple Cove Drain	Arbors of West Bloomfield Drain	Aspen Ridge Condo Drain	Autumn Park Drain	Autumn Ridge Estates Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	2,500.00	-	-	-	2,500.00
Investment income	73.50	65.34	46.40	353.64	83.31	(34.05)
Other	-	-	-	-	-	-
Total Revenues	73.50	2,565.34	46.40	353.64	83.31	2,465.95
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	(37.44)	-	(0.95)	170.05
Internal services	-	672.27	5,035.42	-	576.63	5,480.74
Total Expenditures	-	672.27	4,997.98	-	575.68	5,650.79
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	73.50	1,893.07	(4,951.58)	353.64	(492.37)	(3,184.84)
Fund Balance - Beginning	4,779.52	(2,788.60)	1,943.87	10,877.23	5,691.49	(5,812.05)
Fund Balance - Ending	\$ 4,853.02	\$ (895.53)	\$ (3,007.71)	\$ 11,230.87	\$ 5,199.12	\$ (8,996.89)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Azzo Drain	Birchwood Park Drain	Bloomfield Glen Health Center	Bloomfield Pines Drain	Brandywine Village Drain	Bungalows Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 2,438.67	\$ 13,964.74	\$ 5,527.37	\$ (1,362.99)	\$ 37,328.51	\$ 3,325.91
Accrued interest receivable	39.16	779.82	59.61	251.01	(200.41)	36.86
Due from other funds	-	-	-	-	-	-
Total Assets	\$ 2,477.83	\$ 14,744.56	\$ 5,586.98	\$ (1,111.98)	\$ 37,128.10	\$ 3,362.77
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other accrued liabilities	6,012.28	205.00	3,250.00	-	30,375.48	-
Total Liabilities	6,012.28	205.00	3,250.00	-	30,375.48	-
Fund Balance:						
Restricted	(3,534.45)	14,539.56	2,336.98	(1,111.98)	6,752.62	3,362.77
Total Liabilities and Fund Balance	\$ 2,477.83	\$ 14,744.56	\$ 5,586.98	\$ (1,111.98)	\$ 37,128.10	\$ 3,362.77

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Azzo Drain	Birchwood Park Drain	Bloomfield Glen Health Center	Bloomfield Pines Drain	Brandywine Village Drain	Bungalows Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	2,500.00	-	-	-
Investment income	52.61	212.39	49.10	(21.30)	567.78	56.12
Other	-	-	-	-	-	-
Total Revenues	52.61	212.39	2,549.10	(21.30)	567.78	56.12
Expenditures:						
Contractual services	26.00	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	2,402.55	-	-	-	-	494.76
Total Expenditures	2,428.55	-	-	-	-	494.76
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(2,375.94)	212.39	2,549.10	(21.30)	567.78	(438.64)
Fund Balance - Beginning	(1,158.51)	14,327.17	(212.12)	(1,090.68)	6,184.84	3,801.41
Fund Balance - Ending	\$ (3,534.45)	\$ 14,539.56	\$ 2,336.98	\$ (1,111.98)	\$ 6,752.62	\$ 3,362.77

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

Carrington Gardens Drain	Carrollton Hills Drain	Century Oaks Drain	Century Woods Drain	Chamberlin Farms Drain	Chelsea Park Drain
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Assets

Current Assets:

Pooled cash and investments	\$ 14,633.91	\$ 16,217.45	\$ 71,455.60	\$ 14,228.84	\$ 1,391.35	\$ 5,520.91
Accrued interest receivable	754.99	369.17	579.25	139.63	25.25	450.05
Due from other funds	-	-	-	-	-	-
Total Assets	\$ 15,388.90	\$ 16,586.62	\$ 72,034.85	\$ 14,368.47	\$ 1,416.60	\$ 5,970.96

Liabilities and Fund Balance

Current Liabilities:

Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other accrued liabilities	-	250.00	60,112.94	-	-	-
Total Liabilities	-	250.00	60,112.94	-	-	-

Fund Balance:

Restricted	15,388.90	16,336.62	11,921.91	14,368.47	1,416.60	5,970.96
Total Liabilities and Fund Balance	\$ 15,388.90	\$ 16,586.62	\$ 72,034.85	\$ 14,368.47	\$ 1,416.60	\$ 5,970.96

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Carrington Gardens Drain	Carrollton Hills Drain	Century Oaks Drain	Century Woods Drain	Chamberlin Farms Drain	Chelsea Park Drain
Revenues:						
Charges for services	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	7,500.00
Investment income	222.59	264.77	1,086.65	221.34	21.18	2.58
Other	-	-	-	-	-	-
Total Revenues	<u>222.59</u>	<u>514.77</u>	<u>1,086.65</u>	<u>221.34</u>	<u>21.18</u>	<u>7,502.58</u>
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	(0.47)	-	-	-	-
Internal services	-	2,888.63	-	399.90	-	264.20
Total Expenditures	<u>-</u>	<u>2,888.16</u>	<u>-</u>	<u>399.90</u>	<u>-</u>	<u>264.20</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	222.59	(2,373.39)	1,086.65	(178.56)	21.18	7,238.38
Fund Balance - Beginning	15,166.31	18,710.01	10,835.26	14,547.03	1,395.42	(1,267.42)
Fund Balance - Ending	<u>\$ 15,388.90</u>	<u>\$ 16,336.62</u>	<u>\$ 11,921.91</u>	<u>\$ 14,368.47</u>	<u>\$ 1,416.60</u>	<u>\$ 5,970.96</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Chimney Hill Apartments Drain	Claremont Drain	Cloisters Drain	Cornerstone Condo Drain	Country Creek Drain	Cranbrook Ridge Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (15,164.89)	\$ 15,831.19	\$ 2,695.08	\$ 12,740.40	\$ 84,818.40	\$ 2,500.99
Accrued interest receivable	(162.83)	329.42	214.62	76.62	916.33	18.61
Due from other funds	-	-	-	-	-	-
Total Assets	\$ (15,327.72)	\$ 16,160.61	\$ 2,909.70	\$ 12,817.02	\$ 85,734.73	\$ 2,519.60
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ 3,341.50	\$ -	\$ -	\$ -	\$ -	\$ -
Other accrued liabilities	-	-	-	-	93,889.97	-
Total Liabilities	3,341.50	-	-	-	93,889.97	-
Fund Balance:						
Restricted	(18,669.22)	16,160.61	2,909.70	12,817.02	(8,155.24)	2,519.60
Total Liabilities and Fund Balance	\$ (15,327.72)	\$ 16,160.61	\$ 2,909.70	\$ 12,817.02	\$ 85,734.73	\$ 2,519.60

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Chimney Hill Apartments Drain	Claremont Drain	Cloisters Drain	Cornerstone Condo Drain	Country Creek Drain	Cranbrook Ridge Drain
Revenues:						
Charges for services	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	5,000.00	-	-	-	-	1,250.00
Investment income	(260.01)	240.79	68.03	194.55	1,308.56	25.20
Other	-	-	-	-	-	-
Total Revenues	5,239.99	240.79	68.03	194.55	1,308.56	1,275.20
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	3,095.86	-	1,870.02	441.84	1,432.17	689.59
Total Expenditures	3,095.86	-	1,870.02	441.84	1,432.17	689.59
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	2,144.13	240.79	(1,801.99)	(247.29)	(123.61)	585.61
Fund Balance - Beginning	(20,813.35)	15,919.82	4,711.69	13,064.31	(8,031.63)	1,933.99
Fund Balance - Ending	\$ (18,669.22)	\$ 16,160.61	\$ 2,909.70	\$ 12,817.02	\$ (8,155.24)	\$ 2,519.60

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Crown Center Drain	Deer Point Drain	Delta Kelly Drain	Drakeshire Condos Drain	Eagle Creek Drain	Fairfield Estates Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 7,611.62	\$ 4,116.32	\$ (5,449.62)	\$ 4,535.50	\$ 2,409.70	\$ 3,662.75
Accrued interest receivable	28.41	10.35	(5.08)	44.19	29.99	125.17
Due from other funds	-	-	-	-	-	-
Total Assets	\$ 7,640.03	\$ 4,126.67	\$ (5,454.70)	\$ 4,579.69	\$ 2,439.69	\$ 3,787.92
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ -	\$ -	\$ 21.00	\$ -	\$ -	\$ -
Other accrued liabilities	2,800.00	250.00	9,894.00	816.68	-	101.87
Total Liabilities	2,800.00	250.00	9,915.00	816.68	-	101.87
Fund Balance:						
Restricted	4,840.03	3,876.67	(15,369.70)	3,763.01	2,439.69	3,686.05
Total Liabilities and Fund Balance	\$ 7,640.03	\$ 4,126.67	\$ (5,454.70)	\$ 4,579.69	\$ 2,439.69	\$ 3,787.92

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Crown Center Drain	Deer Point Drain	Delta Kelly Drain	Drakeshire Condos Drain	Eagle Creek Drain	Fairfield Estates Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	2,500.00	2,500.00	-	-	-	-
Investment income	80.82	33.31	(84.84)	71.95	37.23	58.95
Other	-	-	-	-	-	-
Total Revenues	<u>2,580.82</u>	<u>2,533.31</u>	<u>(84.84)</u>	<u>71.95</u>	<u>37.23</u>	<u>58.95</u>
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	(0.24)	-	-	-	-
Internal services	-	266.11	-	209.21	36.81	1,411.49
Total Expenditures	<u>-</u>	<u>265.87</u>	<u>-</u>	<u>209.21</u>	<u>36.81</u>	<u>1,411.49</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	2,580.82	2,267.44	(84.84)	(137.26)	0.42	(1,352.54)
Fund Balance - Beginning	2,259.21	1,609.23	(15,284.86)	3,900.27	2,439.27	5,038.59
Fund Balance - Ending	<u>\$ 4,840.03</u>	<u>\$ 3,876.67</u>	<u>\$ (15,369.70)</u>	<u>\$ 3,763.01</u>	<u>\$ 2,439.69</u>	<u>\$ 3,686.05</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Fairfield Meadows Drain	Fieldview Acres Drain	Golden Gate Estates Drain	Goodison Glen Drain	Goodison Place Drain	Goodison Vineyard Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 14,448.53	\$ 3,425.04	\$ 11,611.37	\$ 3,520.40	\$ 36,705.34	\$ (344.54)
Accrued interest receivable	(32.73)	4.23	65.67	32.14	420.06	(0.05)
Due from other funds	-	-	-	-	-	-
Total Assets	\$ 14,415.80	\$ 3,429.27	\$ 11,677.04	\$ 3,552.54	\$ 37,125.40	\$ (344.59)
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other accrued liabilities	12,051.18	-	8,695.39	-	500.00	-
Total Liabilities	12,051.18	-	8,695.39	-	500.00	-
Fund Balance:						
Restricted	2,364.62	3,429.27	2,981.65	3,552.54	36,625.40	(344.59)
Total Liabilities and Fund Balance	\$ 14,415.80	\$ 3,429.27	\$ 11,677.04	\$ 3,552.54	\$ 37,125.40	\$ (344.59)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Fairfield Meadows Drain	Fieldview Acres Drain	Golden Gate Estates Drain	Goodison Glen Drain	Goodison Place Drain	Goodison Vineyard Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	1,250.00	-	1,250.00	-	-
Investment income	219.80	35.91	176.62	36.02	604.43	(5.35)
Other	-	-	-	-	-	-
Total Revenues	219.80	1,285.91	176.62	1,286.02	604.43	(5.35)
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	-	(2.13)	-
Internal services	-	-	-	-	6,627.88	-
Total Expenditures	-	-	-	-	6,625.75	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	219.80	1,285.91	176.62	1,286.02	(6,021.32)	(5.35)
Fund Balance - Beginning	2,144.82	2,143.36	2,805.03	2,266.52	42,646.72	(339.24)
Fund Balance - Ending	\$ 2,364.62	\$ 3,429.27	\$ 2,981.65	\$ 3,552.54	\$ 36,625.40	\$ (344.59)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Green Lake Crossing Drain	Greenpointe Condos Drain	Greenpointe North Drain	Guardian Angel Drain	Halstead Pontiac Trail Drain	Heights Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 1,977.05	\$ (564.09)	\$ 6,421.36	\$ 143,403.07	\$ 18,794.81	\$ 24,538.30
Accrued interest receivable	47.93	105.40	34.01	572.46	237.78	354.17
Due from other funds	-	-	-	-	-	-
Total Assets	\$ 2,024.98	\$ (458.69)	\$ 6,455.37	\$ 143,975.53	\$ 19,032.59	\$ 24,892.47
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other accrued liabilities	-	-	-	110,102.34	-	-
Total Liabilities	-	-	-	110,102.34	-	-
Fund Balance:						
Restricted	2,024.98	(458.69)	6,455.37	33,873.19	19,032.59	24,892.47
Total Liabilities and Fund Balance	\$ 2,024.98	\$ (458.69)	\$ 6,455.37	\$ 143,975.53	\$ 19,032.59	\$ 24,892.47

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Green Lake Crossing Drain	Greenpointe Condos Drain	Greenpointe North Drain	Guardian Angel Drain	Halstead Pontiac Trail Drain	Heights Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	5,000.00	5,000.00	-	-	-
Investment income	43.59	(57.33)	27.51	2,181.18	285.47	382.17
Other	-	-	-	-	-	-
Total Revenues	43.59	4,942.67	5,027.51	2,181.18	285.47	382.17
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	961.01	1,186.94	-	-	-	711.34
Total Expenditures	961.01	1,186.94	-	-	-	711.34
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(917.42)	3,755.73	5,027.51	2,181.18	285.47	(329.17)
Fund Balance - Beginning	2,942.40	(4,214.42)	1,427.86	31,692.01	18,747.12	25,221.64
Fund Balance - Ending	\$ 2,024.98	\$ (458.69)	\$ 6,455.37	\$ 33,873.19	\$ 19,032.59	\$ 24,892.47

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

Hidden Creek Drain	Hidden Creek Drain	High Meadows Drain	Hills of Kings Pointe Drain	Hills of Oakland Drain	Huntwood Meadows Drain
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Assets

Current Assets:

Pooled cash and investments	\$ (5,912.43)	\$ 2,804.82	\$ 13,450.06	\$ 6,152.33	\$ (13,263.08)	\$ 10,565.88
Accrued interest receivable	(2.89)	15.67	69.75	(40.26)	150.28	(44.20)
Due from other funds	-	-	-	-	-	-
Total Assets	\$ (5,915.32)	\$ 2,820.49	\$ 13,519.81	\$ 6,112.07	\$ (13,112.80)	\$ 10,521.68

Liabilities and Fund Balance

Current Liabilities:

Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ 410.40	\$ -
Other accrued liabilities	-	-	-	-	-	16,409.53
Total Liabilities	-	-	-	-	410.40	16,409.53

Fund Balance:

Restricted	(5,915.32)	2,820.49	13,519.81	6,112.07	(13,523.20)	(5,887.85)
Total Liabilities and Fund Balance	\$ (5,915.32)	\$ 2,820.49	\$ 13,519.81	\$ 6,112.07	\$ (13,112.80)	\$ 10,521.68

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Hidden Creek Drain	Hidden Creek Drain	High Meadows Drain	Hills of Kings Pointe Drain	Hills of Oakland Drain	Huntwood Meadows Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	1,250.00	-	3,750.00	-	5,000.00
Investment income	(83.43)	48.09	204.55	50.16	(76.51)	106.54
Other	-	-	-	-	-	-
Total Revenues	(83.43)	1,298.09	204.55	3,800.16	(76.51)	5,106.54
Expenditures:						
Contractual services	4,187.55	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	1,644.34	1,566.42	-	-	8,358.34	-
Total Expenditures	5,831.89	1,566.42	-	-	8,358.34	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(5,915.32)	(268.33)	204.55	3,800.16	(8,434.85)	5,106.54
Fund Balance - Beginning	-	3,088.82	13,315.26	2,311.91	(5,088.35)	(10,994.39)
Fund Balance - Ending	\$ (5,915.32)	\$ 2,820.49	\$ 13,519.81	\$ 6,112.07	\$ (13,523.20)	\$ (5,887.85)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

Kingsridge Drain	Kirklands Drain	Knollwood Commons Drain	Knorrwood Pines West Drain	Lagoons of West Bloomfield Drain	Lakeview Woodland Ridge Drain
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Assets

Current Assets:

Pooled cash and investments	\$ 32,285.95	\$ 18,395.36	\$ 3,270.78	\$ 1,656.27	\$ 3,522.46	\$ 10,478.83
Accrued interest receivable	482.72	349.25	218.54	158.06	93.23	48.17
Due from other funds	-	-	-	-	-	-
Total Assets	\$ 32,768.67	\$ 18,744.61	\$ 3,489.32	\$ 1,814.33	\$ 3,615.69	\$ 10,527.00

Liabilities and Fund Balance

Current Liabilities:

Due to other funds	\$ -	\$ -	\$ 304.71	\$ -	\$ -	\$ -
Other accrued liabilities	-	-	3,923.70	-	-	6,708.30
Total Liabilities	-	-	4,228.41	-	-	6,708.30

Fund Balance:

Restricted	32,768.67	18,744.61	(739.09)	1,814.33	3,615.69	3,818.70
Total Liabilities and Fund Balance	\$ 32,768.67	\$ 18,744.61	\$ 3,489.32	\$ 1,814.33	\$ 3,615.69	\$ 10,527.00

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Kingsridge Drain	Kirklands Drain	Knollwood Commons Drain	Knorrwood Pines West Drain	Lagoons of West Bloomfield Drain	Lakeview Woodland Ridge Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	2,500.00	-	3,319.24	-
Investment income	494.79	280.07	24.64	35.71	8.29	159.39
Other	-	-	-	-	-	-
Total Revenues	494.79	280.07	2,524.64	35.71	3,327.53	159.39
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	248.20	130.48	806.34	805.68	-	-
Total Expenditures	248.20	130.48	806.34	805.68	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	246.59	149.59	1,718.30	(769.97)	3,327.53	159.39
Fund Balance - Beginning	32,522.08	18,595.02	(2,457.39)	2,584.30	288.16	3,659.31
Fund Balance - Ending	\$ 32,768.67	\$ 18,744.61	\$ (739.09)	\$ 1,814.33	\$ 3,615.69	\$ 3,818.70

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Lochaven Woods Drain	Maple Creek Drain	Maple Creek Office South	Maple Park Office Center Drain	Maple Place Condo Drain	Maple Place Villas Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (5,629.17)	\$ 55,521.56	\$ 3,699.97	\$ 14,091.95	\$ 4,615.81	\$ 674.14
Accrued interest receivable	1.62	1,169.26	(27.67)	79.74	9.57	32.49
Due from other funds	-	-	-	-	-	-
Total Assets	\$ (5,627.55)	\$ 56,690.82	\$ 3,672.30	\$ 14,171.69	\$ 4,625.38	\$ 706.63
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other accrued liabilities	-	200.00	6,625.80	-	500.00	-
Total Liabilities	-	200.00	6,625.80	-	500.00	-
Fund Balance:						
Restricted	(5,627.55)	56,490.82	(2,953.50)	14,171.69	4,125.38	706.63
Total Liabilities and Fund Balance	\$ (5,627.55)	\$ 56,690.82	\$ 3,672.30	\$ 14,171.69	\$ 4,625.38	\$ 706.63

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Lochaven Woods Drain	Maple Creek Drain	Maple Creek Office South	Maple Park Office Center Drain	Maple Place Condo Drain	Maple Place Villas Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	2,500.00	5,000.00
Investment income	(87.64)	861.07	56.31	214.33	35.26	(61.15)
Other	-	-	-	-	-	-
Total Revenues	<u>(87.64)</u>	<u>861.07</u>	<u>56.31</u>	<u>214.33</u>	<u>2,535.26</u>	<u>4,938.85</u>
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	(42.38)	-	-	-	-
Internal services	-	7,065.27	-	-	-	-
Total Expenditures	<u>-</u>	<u>7,022.89</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(87.64)	(6,161.82)	56.31	214.33	2,535.26	4,938.85
Fund Balance - Beginning	(5,539.91)	62,652.64	(3,009.81)	13,957.36	1,590.12	(4,232.22)
Fund Balance - Ending	<u>\$ (5,627.55)</u>	<u>\$ 56,490.82</u>	<u>\$ (2,953.50)</u>	<u>\$ 14,171.69</u>	<u>\$ 4,125.38</u>	<u>\$ 706.63</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Maple Place Woods Drain	Maple West Retail Center Drain	Maplecroft Drain	Mapleridge Condos Drain	Maplewoods North Drain	Meadowridge Estates Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 2,188.82	\$ 20.04	\$ 2,477.45	\$ 3,915.38	\$ 24,247.10	\$ 3,436.51
Accrued interest receivable	7.71	2.71	41.09	(12.19)	195.18	16.43
Due from other funds	-	-	-	-	-	-
Total Assets	\$ 2,196.53	\$ 22.75	\$ 2,518.54	\$ 3,903.19	\$ 24,442.28	\$ 3,452.94
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other accrued liabilities	-	-	5,824.88	-	22,762.85	-
Total Liabilities	-	-	5,824.88	-	22,762.85	-
Fund Balance:						
Restricted	2,196.53	22.75	(3,306.34)	3,903.19	1,679.43	3,452.94
Total Liabilities and Fund Balance	\$ 2,196.53	\$ 22.75	\$ 2,518.54	\$ 3,903.19	\$ 24,442.28	\$ 3,452.94

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Maple Place Woods Drain	Maple West Retail Center Drain	Maplecroft Drain	Mapleridge Condos Drain	Maplewoods North Drain	Meadowridge Estates Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	2,500.00	-	-	1,250.00	-	1,250.00
Investment income	(1.82)	0.32	37.64	42.09	368.79	46.19
Other	-	-	-	-	-	-
Total Revenues	<u>2,498.18</u>	<u>0.32</u>	<u>37.64</u>	<u>1,292.09</u>	<u>368.79</u>	<u>1,296.19</u>
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	-	-	-	-	-	530.28
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>530.28</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	2,498.18	0.32	37.64	1,292.09	368.79	765.91
Fund Balance - Beginning	(301.65)	22.43	(3,343.98)	2,611.10	1,310.64	2,687.03
Fund Balance - Ending	<u>\$ 2,196.53</u>	<u>\$ 22.75</u>	<u>\$ (3,306.34)</u>	<u>\$ 3,903.19</u>	<u>\$ 1,679.43</u>	<u>\$ 3,452.94</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Mission Springs Drain	Northwoods Forest Drain	Oak Grove Drain	Oakbrooke Condo Drain	Oakland Crest Drain	Oakland Farm Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (782.67)	\$ 4,290.59	\$ 7,448.61	\$ 2,715.09	\$ 74,254.34	\$ (9,410.91)
Accrued interest receivable	20.23	155.36	30.59	37.29	292.99	65.78
Due from other funds	304.71	-	-	-	-	-
Total Assets	\$ (457.73)	\$ 4,445.95	\$ 7,479.20	\$ 2,752.38	\$ 74,547.33	\$ (9,345.13)
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ 173.76	\$ -	\$ -	\$ -	\$ -	\$ 1,068.66
Other accrued liabilities	-	-	7,423.11	-	58,257.75	384.68
Total Liabilities	173.76	-	7,423.11	-	58,257.75	1,453.34
Fund Balance:						
Restricted	(631.49)	4,445.95	56.09	2,752.38	16,289.58	(10,798.47)
Total Liabilities and Fund Balance	\$ (457.73)	\$ 4,445.95	\$ 7,479.20	\$ 2,752.38	\$ 74,547.33	\$ (9,345.13)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Mission Springs Drain	Northwoods Forest Drain	Oak Grove Drain	Oakbrooke Condo Drain	Oakland Crest Drain	Oakland Farm Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 12,055.74	\$ -
Special assessments	2,500.00	-	-	1,000.00	5,000.00	5,000.00
Investment income	(98.36)	65.23	113.29	27.31	1,184.15	(199.38)
Other	-	-	-	-	-	-
Total Revenues	<u>2,401.64</u>	<u>65.23</u>	<u>113.29</u>	<u>1,027.31</u>	<u>18,239.89</u>	<u>4,800.62</u>
Expenditures:						
Contractual services	-	-	-	-	32.00	-
Commodities	(673.20)	-	-	-	-	-
Internal services	3,582.49	-	-	-	25,508.69	254.59
Total Expenditures	<u>2,909.29</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,540.69</u>	<u>254.59</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(507.65)	65.23	113.29	1,027.31	(7,300.80)	4,546.03
Fund Balance - Beginning	(123.84)	4,380.72	(57.20)	1,725.07	23,590.38	(15,344.50)
Fund Balance - Ending	<u>\$ (631.49)</u>	<u>\$ 4,445.95</u>	<u>\$ 56.09</u>	<u>\$ 2,752.38</u>	<u>\$ 16,289.58</u>	<u>\$ (10,798.47)</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Oakland Hunt Drain	Oakland Knolls Drain	Oakland Meadows Drain	Old Saybrook Drain	Orchard Lake Woods Drain	Orchard Ridge Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 169,387.89	\$ 28,448.50	\$ 22,016.59	\$ -	\$ (1,829.78)	\$ 54,972.55
Accrued interest receivable	450.97	138.61	135.75	-	81.39	252.97
Due from other funds	-	-	-	-	-	-
Total Assets	\$ 169,838.86	\$ 28,587.11	\$ 22,152.34	\$ -	\$ (1,748.39)	\$ 55,225.52
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ 1,881.85	\$ -
Other accrued liabilities	99,525.99	29,279.00	-	-	-	50,872.61
Total Liabilities	99,525.99	29,279.00	-	-	1,881.85	50,872.61
Fund Balance:						
Restricted	70,312.87	(691.89)	22,152.34	-	(3,630.24)	4,352.91
Total Liabilities and Fund Balance	\$ 169,838.86	\$ 28,587.11	\$ 22,152.34	\$ -	\$ (1,748.39)	\$ 55,225.52

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Oakland Hunt Drain	Oakland Knolls Drain	Oakland Meadows Drain	Old Saybrook Drain	Orchard Lake Woods Drain	Orchard Ridge Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425.38
Special assessments	-	2,500.00	-	-	5,000.00	2,500.00
Investment income	2,580.28	404.56	334.87	-	(85.40)	798.27
Other	-	-	-	4,187.55	-	-
Total Revenues	2,580.28	2,904.56	334.87	4,187.55	4,914.60	3,723.65
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	589.92	-	-	-	-	23.56
Total Expenditures	589.92	-	-	-	-	23.56
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	1,990.36	2,904.56	334.87	4,187.55	4,914.60	3,700.09
Fund Balance - Beginning	68,322.51	(3,596.45)	21,817.47	(4,187.55)	(8,544.84)	652.82
Fund Balance - Ending	\$ 70,312.87	\$ (691.89)	\$ 22,152.34	\$ -	\$ (3,630.24)	\$ 4,352.91

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Orchards Condo Drain	Paint Creek Estates Drain	Palais Le Duc Drain	Park Ridge Drain	Park Ridge South Drain	Peggy Street Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 2,264.77	\$ (735.63)	\$ 3,814.69	\$ 20,473.66	\$ 17,903.47	\$ 6,348.07
Accrued interest receivable	20.76	86.35	18.79	293.00	157.43	80.20
Due from other funds	-	-	-	-	-	-
Total Assets	\$ 2,285.53	\$ (649.28)	\$ 3,833.48	\$ 20,766.66	\$ 18,060.90	\$ 6,428.27
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other accrued liabilities	-	400.00	250.00	-	-	2,239.70
Total Liabilities	-	400.00	250.00	-	-	2,239.70
Fund Balance:						
Restricted	2,285.53	(1,049.28)	3,583.48	20,766.66	18,060.90	4,188.57
Total Liabilities and Fund Balance	\$ 2,285.53	\$ (649.28)	\$ 3,833.48	\$ 20,766.66	\$ 18,060.90	\$ 6,428.27

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Orchards Condo Drain	Paint Creek Estates Drain	Palais Le Duc Drain	Park Ridge Drain	Park Ridge South Drain	Peggy Street Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ 193.71	\$ -	\$ -	\$ -
Special assessments	-	2,500.00	1,500.00	-	-	1,000.00
Investment income	39.65	(40.59)	40.12	417.73	283.38	91.72
Other	-	-	-	-	-	-
Total Revenues	<u>39.65</u>	<u>2,459.41</u>	<u>1,733.83</u>	<u>417.73</u>	<u>283.38</u>	<u>1,091.72</u>
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	(33.41)	-	-
Internal services	349.36	612.82	-	8,786.81	733.54	428.18
Total Expenditures	<u>349.36</u>	<u>612.82</u>	<u>-</u>	<u>8,753.40</u>	<u>733.54</u>	<u>428.18</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(309.71)	1,846.59	1,733.83	(8,335.67)	(450.16)	663.54
Fund Balance - Beginning	2,595.24	(2,895.87)	1,849.65	29,102.33	18,511.06	3,525.03
Fund Balance - Ending	<u>\$ 2,285.53</u>	<u>\$ (1,049.28)</u>	<u>\$ 3,583.48</u>	<u>\$ 20,766.66</u>	<u>\$ 18,060.90</u>	<u>\$ 4,188.57</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Pembroke Park Drain	Perrytown Estates Drain	Pilgrim Hills Estates Drain	Pilgrim Hills West Bloomfield Drain	Pine Lake North Drain	Pines Leigh Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 8,872.09	\$ 1,424.45	\$ 2,764.39	\$ (704.30)	\$ 2,391.42	\$ 1,538.46
Accrued interest receivable	299.37	24.91	30.95	0.88	4.42	7.96
Due from other funds	-	-	-	1,968.00	-	-
Total Assets	\$ 9,171.46	\$ 1,449.36	\$ 2,795.34	\$ 1,264.58	\$ 2,395.84	\$ 1,546.42
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ -	\$ -	\$ 1,968.00	\$ -	\$ -	\$ -
Other accrued liabilities	-	-	-	-	-	3,978.01
Total Liabilities	-	-	1,968.00	-	-	3,978.01
Fund Balance:						
Restricted	9,171.46	1,449.36	827.34	1,264.58	2,395.84	(2,431.59)
Total Liabilities and Fund Balance	\$ 9,171.46	\$ 1,449.36	\$ 2,795.34	\$ 1,264.58	\$ 2,395.84	\$ 1,546.42

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Pembroke Park Drain	Perrytown Estates Drain	Pilgrim Hills Estates Drain	Pilgrim Hills West Bloomfield Drain	Pine Lake North Drain	Pines Leigh Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	1,500.00	1,000.00	2,500.00	500.00	-
Investment income	134.99	4.40	2.25	(12.34)	29.49	23.35
Other	-	-	-	-	-	-
Total Revenues	134.99	1,504.40	1,002.25	2,487.66	529.49	23.35
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	134.99	1,504.40	1,002.25	2,487.66	529.49	23.35
Fund Balance - Beginning	9,036.47	(55.04)	(174.91)	(1,223.08)	1,866.35	(2,454.94)
Fund Balance - Ending	\$ 9,171.46	\$ 1,449.36	\$ 827.34	\$ 1,264.58	\$ 2,395.84	\$ (2,431.59)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Pinnacle Drain	Pleasant Lake North Drain	Plum Creek Drain	Pond Vallee Drain	Profs Village of West Bloomfield	Ramsgate Farms Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 41,371.39	\$ (20,206.42)	\$ (3,269.20)	\$ 967.61	\$ (187.32)	\$ 7,177.51
Accrued interest receivable	35.51	27.88	83.34	88.80	6.31	34.92
Due from other funds	-	-	-	-	-	-
Total Assets	\$ 41,406.90	\$ (20,178.54)	\$ (3,185.86)	\$ 1,056.41	\$ (181.01)	\$ 7,212.43
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ -	\$ 1,959.71	\$ 332.29	\$ -	\$ -	\$ -
Other accrued liabilities	64,461.02	-	-	-	-	4,405.00
Total Liabilities	64,461.02	1,959.71	332.29	-	-	4,405.00
Fund Balance:						
Restricted	(23,054.12)	(22,138.25)	(3,518.15)	1,056.41	(181.01)	2,807.43
Total Liabilities and Fund Balance	\$ 41,406.90	\$ (20,178.54)	\$ (3,185.86)	\$ 1,056.41	\$ (181.01)	\$ 7,212.43

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Pinnacle Drain	Pleasant Lake North Drain	Plum Creek Drain	Pond Vallee Drain	Profs Village of West Bloomfield	Ramsgate Farms Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	2,500.00	1,250.00	1,000.00	-	-
Investment income	648.40	(338.42)	(66.84)	43.59	(2.15)	109.19
Other	-	-	-	-	-	-
Total Revenues	648.40	2,161.58	1,183.16	1,043.59	(2.15)	109.19
Expenditures:						
Contractual services	35.00	-	-	-	-	-
Commodities	-	-	-	440.67	(0.47)	-
Internal services	6,307.25	568.68	-	2,969.68	647.10	-
Total Expenditures	6,342.25	568.68	-	3,410.35	646.63	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(5,693.85)	1,592.90	1,183.16	(2,366.76)	(648.78)	109.19
Fund Balance - Beginning	(17,360.27)	(23,731.15)	(4,701.31)	3,423.17	467.77	2,698.24
Fund Balance - Ending	\$ (23,054.12)	\$ (22,138.25)	\$ (3,518.15)	\$ 1,056.41	\$ (181.01)	\$ 2,807.43

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Ravines West Bloomfield Drain	Royal Pointe Drain	Royal View Drain	Sherwood Creek Cluster Drain	Sherwood Forest Garden Drain	Shore North Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 4,533.80	\$ (10,972.15)	\$ 23,221.99	\$ 1,008.59	\$ (2,546.72)	\$ 8,981.53
Accrued interest receivable	2.54	66.13	105.68	36.36	6.00	161.37
Due from other funds	-	-	-	-	-	-
Total Assets	\$ 4,536.34	\$ (10,906.02)	\$ 23,327.67	\$ 1,044.95	\$ (2,540.72)	\$ 9,142.90
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ -	\$ 731.65	\$ -	\$ -	\$ -	\$ -
Other accrued liabilities	-	8,515.02	-	-	-	-
Total Liabilities	-	9,246.67	-	-	-	-
Fund Balance:						
Restricted	4,536.34	(20,152.69)	23,327.67	1,044.95	(2,540.72)	9,142.90
Total Liabilities and Fund Balance	\$ 4,536.34	\$ (10,906.02)	\$ 23,327.67	\$ 1,044.95	\$ (2,540.72)	\$ 9,142.90

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Ravines West Bloomfield Drain	Royal Pointe Drain	Royal View Drain	Sherwood Creek Cluster Drain	Sherwood Forest Garden Drain	Shore North Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	2,500.00	5,000.00	-	-	-	-
Investment income	39.58	(226.77)	353.20	36.28	(39.65)	139.02
Other	-	-	-	-	-	-
Total Revenues	2,539.58	4,773.23	353.20	36.28	(39.65)	139.02
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	2.24	876.18	-	2,181.15	-	167.98
Total Expenditures	2.24	876.18	-	2,181.15	-	167.98
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	2,537.34	3,897.05	353.20	(2,144.87)	(39.65)	(28.96)
Fund Balance - Beginning	1,999.00	(24,049.74)	22,974.47	3,189.82	(2,501.07)	9,171.86
Fund Balance - Ending	\$ 4,536.34	\$ (20,152.69)	\$ 23,327.67	\$ 1,044.95	\$ (2,540.72)	\$ 9,142.90

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Silverbrook Villa Drain	Simsbury Condos Drain	Simsbury North Drain	Simsbury Plaza Drain	Southwyck Drain	Stonebridge Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (9,038.59)	\$ 1,989.59	\$ 3,029.29	\$ 6,453.16	\$ 20,941.43	\$ (2,902.17)
Accrued interest receivable	34.49	(24.01)	152.84	98.97	271.50	56.25
Due from other funds	-	-	-	-	-	-
Total Assets	\$ (9,004.10)	\$ 1,965.58	\$ 3,182.13	\$ 6,552.13	\$ 21,212.93	\$ (2,845.92)
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ 874.02	\$ -	\$ -	\$ -	\$ -	\$ 760.76
Other accrued liabilities	-	-	-	-	-	-
Total Liabilities	874.02	-	-	-	-	760.76
Fund Balance:						
Restricted	(9,878.12)	1,965.58	3,182.13	6,552.13	21,212.93	(3,606.68)
Total Liabilities and Fund Balance	\$ (9,004.10)	\$ 1,965.58	\$ 3,182.13	\$ 6,552.13	\$ 21,212.93	\$ (2,845.92)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Silverbrook Villa Drain	Simsbury Condos Drain	Simsbury North Drain	Simsbury Plaza Drain	Southwyck Drain	Stonebridge Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	5,000.00	2,500.00	-	-	-	5,000.00
Investment income	(149.33)	(4.89)	46.33	98.06	319.84	(103.50)
Other	-	-	-	-	-	-
Total Revenues	<u>4,850.67</u>	<u>2,495.11</u>	<u>46.33</u>	<u>98.06</u>	<u>319.84</u>	<u>4,896.50</u>
Expenditures:						
Contractual services	-	-	0.01	-	-	-
Commodities	(67.06)	-	-	-	-	-
Internal services	5,442.70	-	-	-	86.62	-
Total Expenditures	<u>5,375.64</u>	<u>-</u>	<u>0.01</u>	<u>-</u>	<u>86.62</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(524.97)	2,495.11	46.32	98.06	233.22	4,896.50
Fund Balance - Beginning	(9,353.15)	(529.53)	3,135.81	6,454.07	20,979.71	(8,503.18)
Fund Balance - Ending	<u>\$ (9,878.12)</u>	<u>\$ 1,965.58</u>	<u>\$ 3,182.13</u>	<u>\$ 6,552.13</u>	<u>\$ 21,212.93</u>	<u>\$ (3,606.68)</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	The Crossings Drain	The Legacy Drain	Thornberry Drain	Turnberry Park Drain	Twin Lakes Drain	Village Square Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 50,588.72	\$ 2,334.60	\$ 4,582.06	\$ 40,392.88	\$ 84,570.84	\$ 9,528.93
Accrued interest receivable	995.65	45.35	(42.27)	92.44	727.42	216.11
Due from other funds	-	-	-	-	-	-
Total Assets	\$ 51,584.37	\$ 2,379.95	\$ 4,539.79	\$ 40,485.32	\$ 85,298.26	\$ 9,745.04
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other accrued liabilities	-	-	-	42,100.76	80,676.70	-
Total Liabilities	-	-	-	42,100.76	80,676.70	-
Fund Balance:						
Restricted	51,584.37	2,379.95	4,539.79	(1,615.44)	4,621.56	9,745.04
Total Liabilities and Fund Balance	\$ 51,584.37	\$ 2,379.95	\$ 4,539.79	\$ 40,485.32	\$ 85,298.26	\$ 9,745.04

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	The Crossings Drain	The Legacy Drain	Thornberry Drain	Turnberry Park Drain	Twin Lakes Drain	Village Square Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	3,000.00	-	5,000.00	2,000.00
Investment income	780.85	35.51	27.70	614.39	1,216.36	128.14
Other	-	-	-	-	-	-
Total Revenues	780.85	35.51	3,027.70	614.39	6,216.36	2,128.14
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	1,346.67	-	-	-	-	342.39
Total Expenditures	1,346.67	-	-	-	-	342.39
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(565.82)	35.51	3,027.70	614.39	6,216.36	1,785.75
Fund Balance - Beginning	52,150.19	2,344.44	1,512.09	(2,229.83)	(1,594.80)	7,959.29
Fund Balance - Ending	\$ 51,584.37	\$ 2,379.95	\$ 4,539.79	\$ (1,615.44)	\$ 4,621.56	\$ 9,745.04

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Village Square North Drain	Villas of Maple Creek Drain	Walnut Creek Drain	Walnut Hills West Bloomfield Drain	Walnut Woods Apartments Drain	Wellington Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 17,428.96	\$ 23,174.70	\$ 5,063.16	\$ 6,622.74	\$ 7,088.86	\$ 24,355.90
Accrued interest receivable	570.78	94.93	138.76	65.62	36.94	666.65
Due from other funds	-	-	-	-	-	-
Total Assets	\$ 17,999.74	\$ 23,269.63	\$ 5,201.92	\$ 6,688.36	\$ 7,125.80	\$ 25,022.55
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other accrued liabilities	-	13,380.00	-	-	4,336.84	-
Total Liabilities	-	13,380.00	-	-	4,336.84	-
Fund Balance:						
Restricted	17,999.74	9,889.63	5,201.92	6,688.36	2,788.96	25,022.55
Total Liabilities and Fund Balance	\$ 17,999.74	\$ 23,269.63	\$ 5,201.92	\$ 6,688.36	\$ 7,125.80	\$ 25,022.55

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Village Square North Drain	Villas of Maple Creek Drain	Walnut Creek Drain	Walnut Hills West Bloomfield Drain	Walnut Woods Apartments Drain	Wellington Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	2,500.00	-	2,500.00	-
Investment income	265.06	352.50	49.52	100.75	75.70	376.33
Other	-	-	-	-	-	-
Total Revenues	265.06	352.50	2,549.52	100.75	2,575.70	376.33
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	-	-	-	-	-	380.51
Total Expenditures	-	-	-	-	-	380.51
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	265.06	352.50	2,549.52	100.75	2,575.70	(4.18)
Fund Balance - Beginning	17,734.68	9,537.13	2,652.40	6,587.61	213.26	25,026.73
Fund Balance - Ending	\$ 17,999.74	\$ 9,889.63	\$ 5,201.92	\$ 6,688.36	\$ 2,788.96	\$ 25,022.55

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Wellington Meadows Drain	Wellington Woods Drain	West Bloomfield Manor Drain	West Bloomfield Oaks Drain	West Bloomfield Pines Drain	West Bloomfield Ridge Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 8,381.71	\$ 3,488.94	\$ 4,309.67	\$ 50,831.91	\$ 4,300.14	\$ 459.77
Accrued interest receivable	54.34	142.74	42.64	300.69	423.12	3.78
Due from other funds	-	-	-	-	-	-
Total Assets	\$ 8,436.05	\$ 3,631.68	\$ 4,352.31	\$ 51,132.60	\$ 4,723.26	\$ 463.55
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other accrued liabilities	6,440.00	-	-	47,620.30	-	-
Total Liabilities	6,440.00	-	-	47,620.30	-	-
Fund Balance:						
Restricted	1,996.05	3,631.68	4,352.31	3,512.30	4,723.26	463.55
Total Liabilities and Fund Balance	\$ 8,436.05	\$ 3,631.68	\$ 4,352.31	\$ 51,132.60	\$ 4,723.26	\$ 463.55

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Wellington Meadows Drain	Wellington Woods Drain	West Bloomfield Manor Drain	West Bloomfield Oaks Drain	West Bloomfield Pines Drain	West Bloomfield Ridge Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	2,500.00	-	-	-	3,000.00
Investment income	127.50	27.70	65.55	773.15	65.43	(23.39)
Other	-	-	-	-	-	-
Total Revenues	127.50	2,527.70	65.55	773.15	65.43	2,976.61
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Internal services	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	127.50	2,527.70	65.55	773.15	65.43	2,976.61
Fund Balance - Beginning	1,868.55	1,103.98	4,286.76	2,739.15	4,657.83	(2,513.06)
Fund Balance - Ending	\$ 1,996.05	\$ 3,631.68	\$ 4,352.31	\$ 3,512.30	\$ 4,723.26	\$ 463.55

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Westbrooke Condo Drain	Westwind Lake Drain	Westwood Park Drain	Whispering Woods Drain	Willow Woods Drain	Windridge Hills Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 19,692.11	\$ 270.41	\$ 1,499.29	\$ 1,070.08	\$ 2,803.39	\$ 13,422.37
Accrued interest receivable	126.99	601.55	5.02	16.19	48.40	82.94
Due from other funds	-	-	-	-	-	-
Total Assets	\$ 19,819.10	\$ 871.96	\$ 1,504.31	\$ 1,086.27	\$ 2,851.79	\$ 13,505.31
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other accrued liabilities	13,157.00	-	-	-	-	-
Total Liabilities	13,157.00	-	-	-	-	-
Fund Balance:						
Restricted	6,662.10	871.96	1,504.31	1,086.27	2,851.79	13,505.31
Total Liabilities and Fund Balance	\$ 19,819.10	\$ 871.96	\$ 1,504.31	\$ 1,086.27	\$ 2,851.79	\$ 13,505.31

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Westbrooke Condo Drain	Westwind Lake Drain	Westwood Park Drain	Whispering Woods Drain	Willow Woods Drain	Windridge Hills Drain
Revenues:						
Charges for services	\$ -	\$ 178.58	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	2,500.00	-
Investment income	339.95	4.66	22.78	16.29	13.18	204.16
Other	-	-	-	-	-	-
Total Revenues	<u>339.95</u>	<u>183.24</u>	<u>22.78</u>	<u>16.29</u>	<u>2,513.18</u>	<u>204.16</u>
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	(30.33)	-	-	-	(3.55)	-
Internal services	3,391.71	33.52	-	-	1,797.41	-
Total Expenditures	<u>3,361.38</u>	<u>33.52</u>	<u>-</u>	<u>-</u>	<u>1,793.86</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(3,021.43)	149.72	22.78	16.29	719.32	204.16
Fund Balance - Beginning	9,683.53	722.24	1,481.53	1,069.98	2,132.47	13,301.15
Fund Balance - Ending	<u>\$ 6,662.10</u>	<u>\$ 871.96</u>	<u>\$ 1,504.31</u>	<u>\$ 1,086.27</u>	<u>\$ 2,851.79</u>	<u>\$ 13,505.31</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Windrift Pond Drain	Woodcliff on the Lake Drain	Woodland Ridge Drain	Woodlands Drain	Wyndgate Drain	Wyndham Pointe Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 5,475.01	\$ 100.06	\$ 3,560.53	\$ 35,795.06	\$ 7,722.52	\$ 36,610.32
Accrued interest receivable	98.39	86.37	64.13	812.07	165.76	239.37
Due from other funds	-	-	-	-	-	-
Total Assets	\$ 5,573.40	\$ 186.43	\$ 3,624.66	\$ 36,607.13	\$ 7,888.28	\$ 36,849.69
Liabilities and Fund Balance						
Current Liabilities:						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other accrued liabilities	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	-
Fund Balance:						
Restricted	5,573.40	186.43	3,624.66	36,607.13	7,888.28	36,849.69
Total Liabilities and Fund Balance	\$ 5,573.40	\$ 186.43	\$ 3,624.66	\$ 36,607.13	\$ 7,888.28	\$ 36,849.69

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Windrift Pond Drain	Woodcliff on the Lake Drain	Woodland Ridge Drain	Woodlands Drain	Wyndgate Drain	Wyndham Pointe Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	5,000.00	-	-	-
Investment income	83.25	4.07	(2.22)	544.44	117.47	556.85
Other	-	-	-	-	-	-
Total Revenues	83.25	4.07	4,997.78	544.44	117.47	556.85
Expenditures:						
Contractual services	-	-	-	-	-	-
Commodities	-	(0.71)	-	-	-	-
Internal services	-	1,042.68	258.02	-	-	-
Total Expenditures	-	1,041.97	258.02	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	83.25	(1,037.90)	4,739.76	544.44	117.47	556.85
Fund Balance - Beginning	5,490.15	1,224.33	(1,115.10)	36,062.69	7,770.81	36,292.84
Fund Balance - Ending	\$ 5,573.40	\$ 186.43	\$ 3,624.66	\$ 36,607.13	\$ 7,888.28	\$ 36,849.69

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

Wyndridge Estates Drain	Wynstone Drain
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Assets

Current Assets:

Pooled cash and investments	\$	9,803.17	\$	103,130.19
Accrued interest receivable		180.16		113.08
Due from other funds		-		-
Total Assets		<u>\$ 9,983.33</u>		<u>\$ 103,243.27</u>

Liabilities and Fund Balance

Current Liabilities:

Due to other funds	\$	-	\$	-
Other accrued liabilities		-		82,416.09
Total Liabilities		<u>-</u>		<u>82,416.09</u>

Fund Balance:

Restricted		9,983.33		20,827.18
Total Liabilities and Fund Balance		<u>\$ 9,983.33</u>		<u>\$ 103,243.27</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 18 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Wyndridge Estates Drain	Wynstone Drain
Revenues:		
Charges for services	\$ 122.00	\$ -
Special assessments	-	-
Investment income	153.31	1,577.34
Other	-	-
Total Revenues	<u>275.31</u>	<u>1,577.34</u>
Expenditures:		
Contractual services	-	-
Commodities	-	-
Internal services	-	3,259.35
Total Expenditures	<u>-</u>	<u>3,259.35</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	275.31	(1,682.01)
Fund Balance - Beginning	9,708.02	22,509.19
Fund Balance - Ending	<u>\$ 9,983.33</u>	<u>\$ 20,827.18</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Acacia Park CSO Drain	Augusta Drain	Austin Drain	Ballard Drain	Barnard Drain	Barry Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 696,630.52	\$ (38,211.84)	\$ 5,627.90	\$ (5,535.43)	\$ (10,679.38)	\$ 4,646.85
Accrued interest receivable	(1,255.36)	151.49	(57.63)	(34.41)	(40.31)	35.37
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	5,679.36	48,768.19	-
Total Current Assets	695,375.16	(38,060.35)	5,570.27	109.52	38,048.50	4,682.22
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 695,375.16	\$ (38,060.35)	\$ 5,570.27	\$ 109.52	\$ 38,048.50	\$ 4,682.22
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ 10,373.59	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	657.49	-	-	-	-	-
Due to primary government	51,985.26	3,318.79	-	-	2,240.00	-
Other accrued liabilities	3,346.94	4,170.00	450.00	-	1,300.00	-
Total Current Liabilities	66,363.28	7,488.79	450.00	-	3,540.00	-
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	66,363.28	7,488.79	450.00	-	3,540.00	-
Fund Balance:						
Restricted	629,011.88	(45,549.14)	5,120.27	109.52	34,508.50	4,682.22
Total Liabilities and Fund Balance	\$ 695,375.16	\$ (38,060.35)	\$ 5,570.27	\$ 109.52	\$ 38,048.50	\$ 4,682.22

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Acacia Park CSO Drain	Augusta Drain	Austin Drain	Ballard Drain	Barnard Drain	Barry Drain
Revenues:						
Charges for services	\$ 241.01	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	663,556.79	-	12,682.00	2,839.68	50,660.28	-
Investment income	8,943.06	(362.87)	(95.09)	(60.47)	109.94	76.12
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	672,740.86	(362.87)	12,586.91	2,779.21	50,770.22	76.12
Expenditures:						
Salaries	45.55	1.92	4.54	-	9.41	-
Contractual services	416,190.35	7,516.38	877.41	942.08	16,177.83	43.80
Commodities	22,321.55	1,012.22	-	-	-	-
Internal services	152,363.66	32,088.45	25.65	1,225.05	8,637.47	320.27
Intergovernmental	-	-	-	-	-	-
Total Expenditures	590,921.11	40,618.97	907.60	2,167.13	24,824.71	364.07
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	81,819.75	(40,981.84)	11,679.31	612.08	25,945.51	(287.95)
Fund Balance - Beginning	547,192.13	(4,567.30)	(6,559.04)	(502.56)	8,562.99	4,970.17
Fund Balance - Ending	\$ 629,011.88	\$ (45,549.14)	\$ 5,120.27	\$ 109.52	\$ 34,508.50	\$ 4,682.22

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Beechmont Drain	Birmingham CSO Drain	Bishop Drain	Bloomfield Hills CSO Drain	Bloomfield Twp CSO Drain	Bloomfield Vlg CSO Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (4,860.43)	\$ 865,258.20	\$ 13,520.85	\$ (72,042.00)	\$ (41,340.57)	\$ 793,030.37
Accrued interest receivable	164.92	(31.48)	(6.41)	173.85	2,183.26	181.38
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	(4,695.51)	865,226.72	13,514.44	(71,868.15)	(39,157.31)	793,211.75
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ (4,695.51)	\$ 865,226.72	\$ 13,514.44	\$ (71,868.15)	\$ (39,157.31)	\$ 793,211.75
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ 33.46	\$ 5,150.06	\$ -	\$ -	\$ -	\$ 3,909.26
Intergovernmental payables	-	-	-	-	-	-
Due to primary government	462.41	47,990.41	-	-	-	67,288.49
Other accrued liabilities	-	2,981.34	500.00	-	-	47,463.72
Total Current Liabilities	495.87	56,121.81	500.00	-	-	118,661.47
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	495.87	56,121.81	500.00	-	-	118,661.47
Fund Balance:						
Restricted	(5,191.38)	809,104.91	13,014.44	(71,868.15)	(39,157.31)	674,550.28
Total Liabilities and Fund Balance	\$ (4,695.51)	\$ 865,226.72	\$ 13,514.44	\$ (71,868.15)	\$ (39,157.31)	\$ 793,211.75

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Beechmont Drain	Birmingham CSO Drain	Bishop Drain	Bloomfield Hills CSO Drain	Bloomfield Twp CSO Drain	Bloomfield Vlg CSO Drain
Revenues:						
Charges for services	\$ -	\$ 216.41	\$ 238.80	\$ 500.00	\$ -	\$ 518.23
Special assessments	-	683,791.49	-	-	-	929,485.13
Investment income	(24.95)	10,367.14	222.90	(1,127.24)	(643.31)	9,943.07
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	7,339.67	-
Total Revenues	(24.95)	694,375.04	461.70	(627.24)	6,696.36	939,946.43
Expenditures:						
Salaries	-	45.52	-	-	-	45.51
Contractual services	1,894.80	417,827.49	771.38	50.16	-	781,719.12
Commodities	-	28,168.54	-	-	-	33,326.86
Internal services	2,425.62	133,556.22	338.66	149.17	56.08	195,792.58
Intergovernmental	-	-	-	-	-	-
Total Expenditures	4,320.42	579,597.77	1,110.04	199.33	56.08	1,010,884.07
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(4,345.37)	114,777.27	(648.34)	(826.57)	6,640.28	(70,937.64)
Fund Balance - Beginning	(846.01)	694,327.64	13,662.78	(71,041.58)	(45,797.59)	745,487.92
Fund Balance - Ending	\$ (5,191.38)	\$ 809,104.91	\$ 13,014.44	\$ (71,868.15)	\$ (39,157.31)	\$ 674,550.28

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Blue Heron Drain	Borden Drain	Brennan Drain	Brewer Drain	Brooklyn Relief Drain	Brotherton Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 2,439.21	\$ 34,372.28	\$ 4,221.95	\$ (5,260.45)	\$ (1,841.17)	\$ 918,172.85
Accrued interest receivable	38.17	162.10	63.96	68.07	25.15	9,338.78
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	2,477.38	34,534.38	4,285.91	(5,192.38)	(1,816.02)	927,511.63
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 2,477.38	\$ 34,534.38	\$ 4,285.91	\$ (5,192.38)	\$ (1,816.02)	\$ 927,511.63
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	880,401.11
Due to primary government	-	-	-	508.42	141.47	-
Other accrued liabilities	-	-	-	-	-	10,500.00
Total Current Liabilities	-	-	-	508.42	141.47	890,901.11
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	-	-	-	508.42	141.47	890,901.11
Fund Balance:						
Restricted	2,477.38	34,534.38	4,285.91	(5,700.80)	(1,957.49)	36,610.52
Total Liabilities and Fund Balance	\$ 2,477.38	\$ 34,534.38	\$ 4,285.91	\$ (5,192.38)	\$ (1,816.02)	\$ 927,511.63

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Blue Heron Drain	Borden Drain	Brennan Drain	Brewer Drain	Brooklyn Relief Drain	Brotherton Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Investment income	48.61	534.25	75.83	(71.20)	(15.83)	15,658.33
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	48.61	534.25	75.83	(71.20)	(15.83)	15,658.33
Expenditures:						
Salaries	-	-	-	-	-	14.57
Contractual services	710.92	705.25	717.84	794.86	806.04	31,243.67
Commodities	-	-	-	-	141.00	338.87
Internal services	0.80	-	1.95	25.13	745.65	13,500.34
Intergovernmental	-	-	-	-	-	35,058.22
Total Expenditures	711.72	705.25	719.79	819.99	1,692.69	80,155.67
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(663.11)	(171.00)	(643.96)	(891.19)	(1,708.52)	(64,497.34)
Fund Balance - Beginning	3,140.49	34,705.38	4,929.87	(4,809.61)	(248.97)	101,107.86
Fund Balance - Ending	\$ 2,477.38	\$ 34,534.38	\$ 4,285.91	\$ (5,700.80)	\$ (1,957.49)	\$ 36,610.52

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	C H Stevens Relief Drain	Caddell Drain	Calhoun Drain	Case Drain	Charles R Moon Drain	Chester Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 3,250.88	\$ 232,395.86	\$ 501.94	\$ (3,096.63)	\$ (198.28)	\$ 18,624.20
Accrued interest receivable	(29.72)	1,248.88	2.91	(4.10)	1,052.63	163.98
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	3,221.16	233,644.74	504.85	(3,100.73)	854.35	18,788.18
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 3,221.16	\$ 233,644.74	\$ 504.85	\$ (3,100.73)	\$ 854.35	\$ 18,788.18
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ 45,967.57	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Other accrued liabilities	1,670.00	102,445.82	-	-	-	1,350.00
Total Current Liabilities	1,670.00	148,413.39	-	-	-	1,350.00
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	1,670.00	148,413.39	-	-	-	1,350.00
Fund Balance:						
Restricted	1,551.16	85,231.35	504.85	(3,100.73)	854.35	17,438.18
Total Liabilities and Fund Balance	\$ 3,221.16	\$ 233,644.74	\$ 504.85	\$ (3,100.73)	\$ 854.35	\$ 18,788.18

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	C H Stevens Relief Drain	Caddell Drain	Calhoun Drain	Case Drain	Charles R Moon Drain	Chester Drain
Revenues:						
Charges for services	\$ 500.00	\$ 439.18	\$ -	\$ -	\$ 191.39	\$ 218.71
Special assessments	-	700,000.00	-	-	-	-
Investment income	52.02	(393.59)	7.66	(21.42)	9.93	309.22
Federal grants	-	175,000.00	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	552.02	875,045.59	7.66	(21.42)	201.32	527.93
Expenditures:						
Salaries	-	29.09	-	-	-	-
Contractual services	1,122.33	562,019.46	0.33	850.80	763.43	1,259.39
Commodities	-	-	-	-	-	-
Internal services	1,416.62	78,312.33	2.24	1,067.42	8.74	4,358.66
Intergovernmental	-	-	-	-	-	-
Total Expenditures	2,538.95	640,360.88	2.57	1,918.22	772.17	5,618.05
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(1,986.93)	234,684.71	5.09	(1,939.64)	(570.85)	(5,090.12)
Fund Balance - Beginning	3,538.09	(149,453.36)	499.76	(1,161.09)	1,425.20	22,528.30
Fund Balance - Ending	\$ 1,551.16	\$ 85,231.35	\$ 504.85	\$ (3,100.73)	\$ 854.35	\$ 17,438.18

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Clarkson Drain	Clinton River Basin Drain	Clinton River Spillway	Coy Drain	Crake Drain	Cranberry Lake Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 616.04	\$ 7,860.15	\$ (749.15)	\$ 79,913.23	\$ (7,599.14)	\$ (3,763.60)
Accrued interest receivable	28.35	(3,157.48)	1.90	474.69	82.39	0.95
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	644.39	4,702.67	(747.25)	80,387.92	(7,516.75)	(3,762.65)
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 644.39	\$ 4,702.67	\$ (747.25)	\$ 80,387.92	\$ (7,516.75)	\$ (3,762.65)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ 11.31	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to primary government	-	933.60	-	-	65.33	-
Other accrued liabilities	-	-	-	-	3,000.00	-
Total Current Liabilities	-	933.60	-	-	3,076.64	-
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	-	933.60	-	-	3,076.64	-
Fund Balance:						
Restricted	644.39	3,769.07	(747.25)	80,387.92	(10,593.39)	(3,762.65)
Total Liabilities and Fund Balance	\$ 644.39	\$ 4,702.67	\$ (747.25)	\$ 80,387.92	\$ (7,516.75)	\$ (3,762.65)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Clarkson Drain	Clinton River Basin Drain	Clinton River Spillway	Coy Drain	Crake Drain	Cranberry Lake Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 380.56	\$ -
Special assessments	-	-	-	-	-	-
Investment income	9.34	119.56	(11.68)	1,237.38	7.48	(38.60)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	9.34	119.56	(11.68)	1,237.38	388.04	(38.60)
Expenditures:						
Salaries	-	-	-	-	-	-
Contractual services	-	-	-	938.76	1,768.36	835.37
Commodities	-	-	-	-	54.98	-
Internal services	-	-	-	876.24	7,583.45	681.91
Intergovernmental	-	-	-	-	-	-
Total Expenditures	-	-	-	1,815.00	9,406.79	1,517.28
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	9.34	119.56	(11.68)	(577.62)	(9,018.75)	(1,555.88)
Fund Balance - Beginning	635.05	3,649.51	(735.57)	80,965.54	(1,574.64)	(2,206.77)
Fund Balance - Ending	\$ 644.39	\$ 3,769.07	\$ (747.25)	\$ 80,387.92	\$ (10,593.39)	\$ (3,762.65)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Daly Drain	David L Moffitt Drain	Dennis Murphy Drain	Devonshire Drain	Donohue Drain	Dorothy Webb Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (7,907.24)	\$ 8,465.99	\$ (426.18)	\$ 8,482.38	\$ (4,746.85)	\$ 7,314.70
Accrued interest receivable	114.58	140.75	51.97	(122.20)	(0.63)	898.20
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	(7,792.66)	8,606.74	(374.21)	8,360.18	(4,747.48)	8,212.90
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ (7,792.66)	\$ 8,606.74	\$ (374.21)	\$ 8,360.18	\$ (4,747.48)	\$ 8,212.90
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Other accrued liabilities	2,061.69	-	-	170.00	-	-
Total Current Liabilities	2,061.69	-	-	170.00	-	-
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	2,061.69	-	-	170.00	-	-
Fund Balance:						
Restricted	(9,854.35)	8,606.74	(374.21)	8,190.18	(4,747.48)	8,212.90
Total Liabilities and Fund Balance	\$ (7,792.66)	\$ 8,606.74	\$ (374.21)	\$ 8,360.18	\$ (4,747.48)	\$ 8,212.90

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Daly Drain	David L Moffitt Drain	Dennis Murphy Drain	Devonshire Drain	Donohue Drain	Dorothy Webb Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,350.00
Special assessments	-	-	-	-	-	-
Investment income	(111.30)	145.44	12.01	140.52	(57.81)	125.37
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	(111.30)	145.44	12.01	140.52	(57.81)	5,475.37
Expenditures:						
Salaries	-	-	-	-	-	-
Contractual services	705.25	826.46	813.84	707.51	349.21	873.99
Commodities	-	-	-	-	-	-
Internal services	-	927.83	639.28	0.32	2,192.74	25.18
Intergovernmental	-	-	-	-	-	-
Total Expenditures	705.25	1,754.29	1,453.12	707.83	2,541.95	899.17
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(816.55)	(1,608.85)	(1,441.11)	(567.31)	(2,599.76)	4,576.20
Fund Balance - Beginning	(9,037.80)	10,215.59	1,066.90	8,757.49	(2,147.72)	3,636.70
Fund Balance - Ending	\$ (9,854.35)	\$ 8,606.74	\$ (374.21)	\$ 8,190.18	\$ (4,747.48)	\$ 8,212.90

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Douglas Drain	Doyon Drain	Dunleavy Drain	Earlmoor Drain	Edwards Relief Drain	Eight Mile Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 16,280.11	\$ (6,035.13)	\$ (2,269.59)	\$ (970.41)	\$ (140,743.00)	\$ 58,697.08
Accrued interest receivable	338.85	150.53	(0.03)	40.94	(771.16)	372.77
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	16,618.96	(5,884.60)	(2,269.62)	(929.47)	(141,514.16)	59,069.85
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 16,618.96	\$ (5,884.60)	\$ (2,269.62)	\$ (929.47)	\$ (141,514.16)	\$ 59,069.85
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ 289.57	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to primary government	-	-	-	-	21,531.96	-
Other accrued liabilities	-	-	-	-	7,744.20	917.19
Total Current Liabilities	-	-	-	-	29,565.73	917.19
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	-	-	-	-	29,565.73	917.19
Fund Balance:						
Restricted	16,618.96	(5,884.60)	(2,269.62)	(929.47)	(171,079.89)	58,152.66
Total Liabilities and Fund Balance	\$ 16,618.96	\$ (5,884.60)	\$ (2,269.62)	\$ (929.47)	\$ (141,514.16)	\$ 59,069.85

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Douglas Drain	Doyon Drain	Dunleavy Drain	Earlmoor Drain	Edwards Relief Drain	Eight Mile Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 680.02	\$ -
Special assessments	-	-	-	-	-	-
Investment income	300.49	(63.46)	(13.72)	18.19	(1,921.96)	946.59
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	300.49	(63.46)	(13.72)	18.19	(1,241.94)	946.59
Expenditures:						
Salaries	2.50	-	-	-	1.92	2.27
Contractual services	1,439.32	1,118.49	1,214.40	835.09	7,043.54	1,446.47
Commodities	410.66	-	-	-	4,797.97	346.70
Internal services	5,337.87	1,472.28	244.28	1,632.24	15,187.37	5,888.87
Intergovernmental	-	-	-	-	-	-
Total Expenditures	7,190.35	2,590.77	1,458.68	2,467.33	27,030.80	7,684.31
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(6,889.86)	(2,654.23)	(1,472.40)	(2,449.14)	(28,272.74)	(6,737.72)
Fund Balance - Beginning	23,508.82	(3,230.37)	(797.22)	1,519.67	(142,807.15)	64,890.38
Fund Balance - Ending	\$ 16,618.96	\$ (5,884.60)	\$ (2,269.62)	\$ (929.47)	\$ (171,079.89)	\$ 58,152.66

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Elliott Drain	Emily Drain	Evergreen Rd Storm Drain	Fessler Drain	Finney Drain	Flannery Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (5,409.08)	\$ (725.38)	\$ (1,798.90)	\$ 6,095.46	\$ (11,982.98)	\$ 87,141.46
Accrued interest receivable	128.57	93.53	95.24	2.39	26.62	1,059.25
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	10,445.35	-	-	-	15,514.70	-
Total Current Assets	5,164.84	(631.85)	(1,703.66)	6,097.85	3,558.34	88,200.71
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 5,164.84	\$ (631.85)	\$ (1,703.66)	\$ 6,097.85	\$ 3,558.34	\$ 88,200.71
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Other accrued liabilities	-	250.00	1,000.00	2,250.00	-	-
Total Current Liabilities	-	250.00	1,000.00	2,250.00	-	-
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	-	250.00	1,000.00	2,250.00	-	-
Fund Balance:						
Restricted	5,164.84	(881.85)	(2,703.66)	3,847.85	3,558.34	88,200.71
Total Liabilities and Fund Balance	\$ 5,164.84	\$ (631.85)	\$ (1,703.66)	\$ 6,097.85	\$ 3,558.34	\$ 88,200.71

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Elliott Drain	Emily Drain	Evergreen Rd Storm Drain	Fessler Drain	Finney Drain	Flannery Drain
Revenues:						
Charges for services	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -
Special assessments	10,814.00	-	-	-	-	-
Investment income	(56.20)	1.27	(15.18)	106.30	(172.51)	1,341.82
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	10,757.80	501.27	(15.18)	606.30	(172.51)	1,341.82
Expenditures:						
Salaries	3.85	-	-	-	-	-
Contractual services	1,105.11	734.72	753.12	852.34	725.72	808.33
Commodities	-	-	-	-	-	-
Internal services	1,947.41	43.77	7.12	21.93	141.39	797.99
Intergovernmental	-	-	-	-	-	-
Total Expenditures	3,056.37	778.49	760.24	874.27	867.11	1,606.32
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	7,701.43	(277.22)	(775.42)	(267.97)	(1,039.62)	(264.50)
Fund Balance - Beginning	(2,536.59)	(604.63)	(1,928.24)	4,115.82	4,597.96	88,465.21
Fund Balance - Ending	\$ 5,164.84	\$ (881.85)	\$ (2,703.66)	\$ 3,847.85	\$ 3,558.34	\$ 88,200.71

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Fortino Drain	Fracassi Drain	Franklin 14 Mile Drain	Fred D Houghton Drain	Fredericks Drain	Gabler Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (10,737.46)	\$ (18,636.97)	\$ 12,931.49	\$ 6,059.47	\$ (9,442.53)	\$ 328,272.68
Accrued interest receivable	5.75	297.20	(7.97)	138.58	197.19	175.46
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	5,418.76	-
Total Current Assets	(10,731.71)	(18,339.77)	12,923.52	6,198.05	(3,826.58)	328,448.14
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ (10,731.71)	\$ (18,339.77)	\$ 12,923.52	\$ 6,198.05	\$ (3,826.58)	\$ 328,448.14
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to primary government	1,252.67	432.34	-	-	-	-
Other accrued liabilities	-	4,300.00	350.00	-	278.50	250.00
Total Current Liabilities	1,252.67	4,732.34	350.00	-	278.50	250.00
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	1,252.67	4,732.34	350.00	-	278.50	250.00
Fund Balance:						
Restricted	(11,984.38)	(23,072.11)	12,573.52	6,198.05	(4,105.08)	328,198.14
Total Liabilities and Fund Balance	\$ (10,731.71)	\$ (18,339.77)	\$ 12,923.52	\$ 6,198.05	\$ (3,826.58)	\$ 328,448.14

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Fortino Drain	Fracassi Drain	Franklin 14 Mile Drain	Fred D Houghton Drain	Fredericks Drain	Gabler Drain
Revenues:						
Charges for services	\$ -	\$ 250.00	\$ -	\$ 346.71	\$ 146.88	\$ -
Special assessments	-	-	-	-	5,418.76	-
Investment income	(153.91)	(304.18)	178.83	118.74	(93.90)	5,004.78
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	(153.91)	(54.18)	178.83	465.45	5,471.74	5,004.78
Expenditures:						
Salaries	-	-	-	-	-	-
Contractual services	128.15	1,166.46	51.34	917.65	1,317.34	717.02
Commodities	-	-	-	-	-	-
Internal services	898.83	953.09	7.74	1,539.65	3,771.52	4.01
Intergovernmental	-	-	-	-	-	-
Total Expenditures	1,026.98	2,119.55	59.08	2,457.30	5,088.86	721.03
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(1,180.89)	(2,173.73)	119.75	(1,991.85)	382.88	4,283.75
Fund Balance - Beginning	(10,803.49)	(20,898.38)	12,453.77	8,189.90	(4,487.96)	323,914.39
Fund Balance - Ending	\$ (11,984.38)	\$ (23,072.11)	\$ 12,573.52	\$ 6,198.05	\$ (4,105.08)	\$ 328,198.14

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Gorsline Drain	Gosling Drain	Greenacre Drain	Gronkowski Drain	Guyer Drain	Halfpenny Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 26,122.64	\$ 8,237.06	\$ (2,134.67)	\$ (2,643.39)	\$ 141.65	\$ (4,905.76)
Accrued interest receivable	121.71	85.23	552.13	30.92	40.82	251.90
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	9,840.15
Total Current Assets	26,244.35	8,322.29	(1,582.54)	(2,612.47)	182.47	5,186.29
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 26,244.35	\$ 8,322.29	\$ (1,582.54)	\$ (2,612.47)	\$ 182.47	\$ 5,186.29
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to primary government	-	-	-	-	37.73	-
Other accrued liabilities	12,166.66	-	-	300.00	-	50.00
Total Current Liabilities	12,166.66	-	-	300.00	37.73	50.00
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	12,166.66	-	-	300.00	37.73	50.00
Fund Balance:						
Restricted	14,077.69	8,322.29	(1,582.54)	(2,912.47)	144.74	5,136.29
Total Liabilities and Fund Balance	\$ 26,244.35	\$ 8,322.29	\$ (1,582.54)	\$ (2,612.47)	\$ 182.47	\$ 5,186.29

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Gorsline Drain	Gosling Drain	Greenacre Drain	Gronkowski Drain	Guyer Drain	Halfpenny Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ 500.00	\$ -	\$ 741.22
Special assessments	-	-	-	-	-	10,485.00
Investment income	420.09	138.18	(21.04)	(3.47)	13.62	(70.54)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	420.09	138.18	(21.04)	496.53	13.62	11,155.68
Expenditures:						
Salaries	-	-	-	-	-	3.85
Contractual services	810.44	717.30	736.04	987.96	705.25	804.42
Commodities	-	-	-	(1.90)	-	-
Internal services	895.44	88.53	4.63	1,876.53	-	14.77
Intergovernmental	-	-	-	-	-	-
Total Expenditures	1,705.88	805.83	740.67	2,862.59	705.25	823.04
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(1,285.79)	(667.65)	(761.71)	(2,366.06)	(691.63)	10,332.64
Fund Balance - Beginning	15,363.48	8,989.94	(820.83)	(546.41)	836.37	(5,196.35)
Fund Balance - Ending	\$ 14,077.69	\$ 8,322.29	\$ (1,582.54)	\$ (2,912.47)	\$ 144.74	\$ 5,136.29

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Hamilton Relief Drain	Hamlin Drain	Hampton Drain	Hayes Drain	Hayward Drain	Henry Graham Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (13,209.25)	\$ (767.63)	\$ 133,238.84	\$ (3,532.75)	\$ (14,046.14)	\$ 94,242.98
Accrued interest receivable	22.04	13.62	(28.28)	10.19	29.98	2,495.27
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	(13,187.21)	(754.01)	133,210.56	(3,522.56)	(14,016.16)	96,738.25
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ (13,187.21)	\$ (754.01)	\$ 133,210.56	\$ (3,522.56)	\$ (14,016.16)	\$ 96,738.25
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ 116,813.32	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	62,846.38
Due to primary government	130.86	-	17,833.01	-	699.86	-
Other accrued liabilities	-	-	500.00	-	-	2,914.19
Total Current Liabilities	130.86	-	135,146.33	-	699.86	65,760.57
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	130.86	-	135,146.33	-	699.86	65,760.57
Fund Balance:						
Restricted	(13,318.07)	(754.01)	(1,935.77)	(3,522.56)	(14,716.02)	30,977.68
Total Liabilities and Fund Balance	\$ (13,187.21)	\$ (754.01)	\$ 133,210.56	\$ (3,522.56)	\$ (14,016.16)	\$ 96,738.25

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Hamilton Relief Drain	Hamlin Drain	Hampton Drain	Hayes Drain	Hayward Drain	Henry Graham Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ 250.00	\$ -	\$ 170.88	\$ 100.00
Special assessments	-	-	21,216.09	-	-	-
Investment income	(136.10)	0.19	1,904.28	(34.80)	(205.81)	1,537.45
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	(136.10)	0.19	23,370.37	(34.80)	(34.93)	1,637.45
Expenditures:						
Salaries	-	10.27	10.79	-	-	7.13
Contractual services	1,504.36	722.37	138,927.22	836.22	708.66	4,018.80
Commodities	-	-	206.01	-	-	-
Internal services	4,891.61	2.58	24,615.08	827.24	0.44	4,595.92
Intergovernmental	-	-	-	-	-	64,140.81
Total Expenditures	6,395.97	735.22	163,759.10	1,663.46	709.10	72,762.66
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(6,532.07)	(735.03)	(140,388.73)	(1,698.26)	(744.03)	(71,125.21)
Fund Balance - Beginning	(6,786.00)	(18.98)	138,452.96	(1,824.30)	(13,971.99)	102,102.89
Fund Balance - Ending	\$ (13,318.07)	\$ (754.01)	\$ (1,935.77)	\$ (3,522.56)	\$ (14,716.02)	\$ 30,977.68

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Hobart Drain	Holland Drain	Hollander Drain	Hoot Drain	Horton Relief Drain	Hugh Dohany Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 4,394.78	\$ (6,924.68)	\$ 38,282.42	\$ (1,059.49)	\$ (10,617.58)	\$ 138,226.99
Accrued interest receivable	117.32	(97.05)	1,080.70	(15.50)	(79.89)	584.19
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	4,512.10	(7,021.73)	39,363.12	(1,074.99)	(10,697.47)	138,811.18
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 4,512.10	\$ (7,021.73)	\$ 39,363.12	\$ (1,074.99)	\$ (10,697.47)	\$ 138,811.18
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	118,943.92
Due to primary government	-	-	-	-	8,161.47	-
Other accrued liabilities	-	500.00	2,500.00	250.00	-	-
Total Current Liabilities	-	500.00	2,500.00	250.00	8,161.47	118,943.92
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	-	500.00	2,500.00	250.00	8,161.47	118,943.92
Fund Balance:						
Restricted	4,512.10	(7,521.73)	36,863.12	(1,324.99)	(18,858.94)	19,867.26
Total Liabilities and Fund Balance	\$ 4,512.10	\$ (7,021.73)	\$ 39,363.12	\$ (1,074.99)	\$ (10,697.47)	\$ 138,811.18

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Hobart Drain	Holland Drain	Hollander Drain	Hoot Drain	Horton Relief Drain	Hugh Dohany Drain
Revenues:						
Charges for services	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ -
Special assessments	12,909.00	-	-	-	-	-
Investment income	(100.35)	(69.52)	593.76	(4.50)	(129.82)	2,177.25
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	12,808.65	180.48	593.76	(4.50)	(129.82)	2,177.25
Expenditures:						
Salaries	4.54	-	-	-	-	2.94
Contractual services	992.13	1,367.51	705.25	722.39	721.67	713.99
Commodities	(1.42)	-	-	-	(92.13)	-
Internal services	1,727.13	3,355.66	-	2.59	5,513.91	68.01
Intergovernmental	-	-	-	-	-	123,028.46
Total Expenditures	2,722.38	4,723.17	705.25	724.98	6,143.45	123,813.40
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	10,086.27	(4,542.69)	(111.49)	(729.48)	(6,273.27)	(121,636.15)
Fund Balance - Beginning	(5,574.17)	(2,979.04)	36,974.61	(595.51)	(12,585.67)	141,503.41
Fund Balance - Ending	\$ 4,512.10	\$ (7,521.73)	\$ 36,863.12	\$ (1,324.99)	\$ (18,858.94)	\$ 19,867.26

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Ireland Drain	Jackson Drain	Jacobs Drain	Jamian Drain	Jensen Drain	Jilbert Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (7,931.58)	\$ 65,279.92	\$ (4,487.07)	\$ 126,767.45	\$ (44,704.15)	\$ 4,692.81
Accrued interest receivable	207.21	384.40	2,942.71	135.50	(66.19)	95.93
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	4,168.00	-	-
Total Current Assets	(7,724.37)	65,664.32	(1,544.36)	131,070.95	(44,770.34)	4,788.74
Noncurrent Assets:						
Special assessments receivable	-	-	-	4,168.00	-	-
Total Assets	\$ (7,724.37)	\$ 65,664.32	\$ (1,544.36)	\$ 135,238.95	\$ (44,770.34)	\$ 4,788.74
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ 68.65	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to primary government	211.20	47.80	19.38	-	6,800.63	-
Other accrued liabilities	668.56	600.00	500.00	84,704.67	1,300.00	-
Total Current Liabilities	879.76	647.80	519.38	84,704.67	8,169.28	-
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	4,168.00	-	-
Total Liabilities	879.76	647.80	519.38	88,872.67	8,169.28	-
Fund Balance:						
Restricted	(8,604.13)	65,016.52	(2,063.74)	46,366.28	(52,939.62)	4,788.74
Total Liabilities and Fund Balance	\$ (7,724.37)	\$ 65,664.32	\$ (1,544.36)	\$ 135,238.95	\$ (44,770.34)	\$ 4,788.74

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Ireland Drain	Jackson Drain	Jacobs Drain	Jamian Drain	Jensen Drain	Jilbert Drain
Revenues:						
Charges for services	\$ 1,231.44	\$ -	\$ 500.00	\$ -	\$ 250.00	\$ -
Special assessments	-	-	-	4,168.00	-	-
Investment income	(120.12)	1,024.58	43.35	2,289.44	(534.99)	92.22
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	1,111.32	1,024.58	543.35	6,457.44	(284.99)	92.22
Expenditures:						
Salaries	-	-	-	22.45	-	-
Contractual services	786.32	945.48	1,263.54	117,158.45	6,518.52	862.98
Commodities	-	(0.95)	-	-	411.20	-
Internal services	293.44	1,734.17	1,150.40	9,506.60	14,600.64	860.47
Intergovernmental	-	-	-	-	-	-
Total Expenditures	1,079.76	2,678.70	2,413.94	126,687.50	21,530.36	1,723.45
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	31.56	(1,654.12)	(1,870.59)	(120,230.06)	(21,815.35)	(1,631.23)
Fund Balance - Beginning	(8,635.69)	66,670.64	(193.15)	166,596.34	(31,124.27)	6,419.97
Fund Balance - Ending	\$ (8,604.13)	\$ 65,016.52	\$ (2,063.74)	\$ 46,366.28	\$ (52,939.62)	\$ 4,788.74

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Joachim Drain	John E Olsen Drain	John Garfield Drain	Johnson Drain	Joseph Jones Drain	Joslyn Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 61.35	\$ 22,407.77	\$ 6,240.42	\$ 1,738.19	\$ (500.77)	\$ (3,590.36)
Accrued interest receivable	209.13	161.68	105.20	254.62	(87.70)	601.61
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	3,814.91	-	-	-	5,788.00	5,560.91
Total Current Assets	4,085.39	22,569.45	6,345.62	1,992.81	5,199.53	2,572.16
Noncurrent Assets:						
Special assessments receivable	3,814.91	-	-	-	5,788.00	5,560.90
Total Assets	\$ 7,900.30	\$ 22,569.45	\$ 6,345.62	\$ 1,992.81	\$ 10,987.53	\$ 8,133.06
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ 45.53	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to primary government	-	58.01	21.55	-	-	-
Other accrued liabilities	141.27	-	-	1,500.00	-	750.00
Total Current Liabilities	141.27	58.01	21.55	1,500.00	45.53	750.00
Noncurrent Liabilities:						
Special assessments receivable - deferred	3,814.91	-	-	-	5,788.00	5,560.90
Total Liabilities	3,956.18	58.01	21.55	1,500.00	5,833.53	6,310.90
Fund Balance:						
Restricted	3,944.12	22,511.44	6,324.07	492.81	5,154.00	1,822.16
Total Liabilities and Fund Balance	\$ 7,900.30	\$ 22,569.45	\$ 6,345.62	\$ 1,992.81	\$ 10,987.53	\$ 8,133.06

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Joachim Drain	John E Olsen Drain	John Garfield Drain	Johnson Drain	Joseph Jones Drain	Joslyn Drain
Revenues:						
Charges for services	\$ 207.53	\$ -	\$ -	\$ 250.00	\$ -	\$ 469.54
Special assessments	3,814.91	-	-	-	5,788.00	5,560.91
Investment income	23.09	357.10	113.42	61.57	28.54	3.39
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	4,045.53	357.10	113.42	311.57	5,816.54	6,033.84
Expenditures:						
Salaries	2.50	-	-	-	7.04	-
Contractual services	1,208.53	804.12	205.93	1,248.51	2,004.85	1,683.73
Commodities	(0.95)	-	-	(0.24)	149.42	-
Internal services	2,099.47	769.09	1,587.21	3,467.34	2,620.80	7,437.99
Intergovernmental	-	-	-	-	-	-
Total Expenditures	3,309.55	1,573.21	1,793.14	4,715.61	4,782.11	9,121.72
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	735.98	(1,216.11)	(1,679.72)	(4,404.04)	1,034.43	(3,087.88)
Fund Balance - Beginning	3,208.14	23,727.55	8,003.79	4,896.85	4,119.57	4,910.04
Fund Balance - Ending	\$ 3,944.12	\$ 22,511.44	\$ 6,324.07	\$ 492.81	\$ 5,154.00	\$ 1,822.16

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Kaczmar Drain	Karas Drain	Kasper Drain	Keego Harbor Drain	Kelly Drain	King Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (30,879.95)	\$ (5,745.48)	\$ 23,195.93	\$ (2,105.17)	\$ (1,435.91)	\$ 707,608.42
Accrued interest receivable	28.97	(110.94)	(88.21)	176.14	3.37	3,111.60
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	(30,850.98)	(5,856.42)	23,107.72	(1,929.03)	(1,432.54)	710,720.02
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ (30,850.98)	\$ (5,856.42)	\$ 23,107.72	\$ (1,929.03)	\$ (1,432.54)	\$ 710,720.02
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	659,656.74
Due to primary government	3,233.61	-	-	-	-	-
Other accrued liabilities	-	2,300.00	1,574.17	-	-	500.00
Total Current Liabilities	3,233.61	2,300.00	1,574.17	-	-	660,156.74
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	3,233.61	2,300.00	1,574.17	-	-	660,156.74
Fund Balance:						
Restricted	(34,084.59)	(8,156.42)	21,533.55	(1,929.03)	(1,432.54)	50,563.28
Total Liabilities and Fund Balance	\$ (30,850.98)	\$ (5,856.42)	\$ 23,107.72	\$ (1,929.03)	\$ (1,432.54)	\$ 710,720.02

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Kaczmar Drain	Karas Drain	Kasper Drain	Keego Harbor Drain	Kelly Drain	King Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ 821.06	\$ 514.82	\$ -	\$ 146.87
Special assessments	-	-	-	-	-	-
Investment income	(294.35)	(50.13)	408.93	(71.17)	(10.59)	10,775.41
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	(294.35)	(50.13)	1,229.99	443.65	(10.59)	10,922.28
Expenditures:						
Salaries	-	-	-	-	-	-
Contractual services	2,918.96	1,197.70	1,280.78	998.53	705.25	737.18
Commodities	255.34	-	-	-	-	-
Internal services	10,475.43	1,906.89	4,085.69	2,038.74	-	4.80
Intergovernmental	-	-	-	-	-	-
Total Expenditures	13,649.73	3,104.59	5,366.47	3,037.27	705.25	741.98
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(13,944.08)	(3,154.72)	(4,136.48)	(2,593.62)	(715.84)	10,180.30
Fund Balance - Beginning	(20,140.51)	(5,001.70)	25,670.03	664.59	(716.70)	40,382.98
Fund Balance - Ending	\$ (34,084.59)	\$ (8,156.42)	\$ 21,533.55	\$ (1,929.03)	\$ (1,432.54)	\$ 50,563.28

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Kollar Drain	Korzon Drain	Kutchey Drain	Lanni Drain	Law Drain	Levinson Relief Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 26,263.89	\$ (6,768.22)	\$ 44,454.37	\$ 82,607.50	\$ (22,721.64)	\$ (4,016.86)
Accrued interest receivable	152.10	14.85	291.62	378.35	(11.33)	134.86
Accounts receivable	-	190.83	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	26,415.99	(6,562.54)	44,745.99	82,985.85	(22,732.97)	(3,882.00)
Noncurrent Assets:						
Special assessments receivable	-	2,585.28	-	-	-	-
Total Assets	\$ 26,415.99	\$ (3,977.26)	\$ 44,745.99	\$ 82,985.85	\$ (22,732.97)	\$ (3,882.00)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	68,349.80	-	-
Due to primary government	-	2,438.00	16,650.71	-	2,131.09	20.00
Other accrued liabilities	-	-	-	-	2,500.00	319.46
Total Current Liabilities	-	2,438.00	16,650.71	68,349.80	4,631.09	339.46
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	2,585.28	-	-	-	-
Total Liabilities	-	5,023.28	16,650.71	68,349.80	4,631.09	339.46
Fund Balance:						
Restricted	26,415.99	(9,000.54)	28,095.28	14,636.05	(27,364.06)	(4,221.46)
Total Liabilities and Fund Balance	\$ 26,415.99	\$ (3,977.26)	\$ 44,745.99	\$ 82,985.85	\$ (22,732.97)	\$ (3,882.00)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Kollar Drain	Korzon Drain	Kutchey Drain	Lanni Drain	Law Drain	Levinson Relief Drain
Revenues:						
Charges for services	\$ -	\$ 193.68	\$ -	\$ -	\$ -	\$ -
Special assessments	-	2,585.28	-	-	4,454.42	-
Investment income	411.33	(166.92)	687.61	1,318.96	(325.94)	(11.35)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	411.33	2,612.04	687.61	1,318.96	4,128.48	(11.35)
Expenditures:						
Salaries	-	-	-	2.94	-	-
Contractual services	730.32	441.35	705.25	741.64	2,489.39	1,100.36
Commodities	-	-	-	-	132.61	-
Internal services	3.71	66.00	-	241.50	8,527.83	2,774.09
Intergovernmental	-	-	-	71,521.04	-	-
Total Expenditures	734.03	507.35	705.25	72,507.12	11,149.83	3,874.45
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(322.70)	2,104.69	(17.64)	(71,188.16)	(7,021.35)	(3,885.80)
Fund Balance - Beginning	26,738.69	(11,105.23)	28,112.92	85,824.21	(20,342.71)	(335.66)
Fund Balance - Ending	\$ 26,415.99	\$ (9,000.54)	\$ 28,095.28	\$ 14,636.05	\$ (27,364.06)	\$ (4,221.46)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Lilly Drain	Lueders Drain	Luz Relief Drain	Lynn D Allen Drain	M 15 Drain	Mainland Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 5,357.71	\$ 11,411.37	\$ (220.25)	\$ 5,228.98	\$ (2,510.42)	\$ (56,396.94)
Accrued interest receivable	33.12	1,191.25	59.16	(43.84)	123.31	55.23
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	5,390.83	12,602.62	(161.09)	5,185.14	(2,387.11)	(56,341.71)
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 5,390.83	\$ 12,602.62	\$ (161.09)	\$ 5,185.14	\$ (2,387.11)	\$ (56,341.71)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ 17.90	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to primary government	-	17.90	-	-	10.00	3,817.79
Other accrued liabilities	-	11,296.99	160.16	-	-	-
Total Current Liabilities	-	11,332.79	160.16	-	10.00	3,817.79
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	-	11,332.79	160.16	-	10.00	3,817.79
Fund Balance:						
Restricted	5,390.83	1,269.83	(321.25)	5,185.14	(2,397.11)	(60,159.50)
Total Liabilities and Fund Balance	\$ 5,390.83	\$ 12,602.62	\$ (161.09)	\$ 5,185.14	\$ (2,387.11)	\$ (56,341.71)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Lilly Drain	Lueders Drain	Luz Relief Drain	Lynn D Allen Drain	M 15 Drain	Mainland Drain
Revenues:						
Charges for services	\$ -	\$ 4,577.84	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	4,109.83	-	-
Investment income	81.86	258.02	22.00	26.83	(8.09)	(848.33)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	81.86	4,835.86	22.00	4,136.66	(8.09)	(848.33)
Expenditures:						
Salaries	-	-	-	-	-	-
Contractual services	17.48	1,721.05	789.74	911.81	928.67	1,001.80
Commodities	-	17.90	-	-	-	-
Internal services	11.95	5,114.35	900.12	1,230.44	1,547.80	1,540.34
Intergovernmental	-	-	-	-	-	-
Total Expenditures	29.43	6,853.30	1,689.86	2,142.25	2,476.47	2,542.14
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	52.43	(2,017.44)	(1,667.86)	1,994.41	(2,484.56)	(3,390.47)
Fund Balance - Beginning	5,338.40	3,287.27	1,346.61	3,190.73	87.45	(56,769.03)
Fund Balance - Ending	\$ 5,390.83	\$ 1,269.83	\$ (321.25)	\$ 5,185.14	\$ (2,397.11)	\$ (60,159.50)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Mastin Drain	McConnell Drain	McCoy Drain	McCulloch Drain	McDonald Drain	McDonnell Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 195,875.43	\$ 28,352.73	\$ 9,817.79	\$ (53,640.47)	\$ 70,559.05	\$ 96,021.97
Accrued interest receivable	1,059.10	105.92	(55.73)	414.88	373.91	2,384.82
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	70,548.05	-	-
Total Current Assets	196,934.53	28,458.65	9,762.06	17,322.46	70,932.96	98,406.79
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 196,934.53	\$ 28,458.65	\$ 9,762.06	\$ 17,322.46	\$ 70,932.96	\$ 98,406.79
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	171,955.00	-	-	-	55,996.44	-
Due to primary government	-	-	24,049.01	-	-	-
Other accrued liabilities	600.00	11,666.67	-	11,666.67	500.00	-
Total Current Liabilities	172,555.00	11,666.67	24,049.01	11,666.67	56,496.44	-
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	172,555.00	11,666.67	24,049.01	11,666.67	56,496.44	-
Fund Balance:						
Restricted	24,379.53	16,791.98	(14,286.95)	5,655.79	14,436.52	98,406.79
Total Liabilities and Fund Balance	\$ 196,934.53	\$ 28,458.65	\$ 9,762.06	\$ 17,322.46	\$ 70,932.96	\$ 98,406.79

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Mastin Drain	McConnell Drain	McCoy Drain	McCulloch Drain	McDonald Drain	McDonnell Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 1,050.00	\$ 607.54
Special assessments	-	-	-	79,446.00	-	-
Investment income	3,116.36	450.40	149.32	(911.05)	1,101.43	1,499.50
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	3,116.36	450.40	149.32	78,534.95	2,151.43	2,107.04
Expenditures:						
Salaries	8.50	-	-	3.85	5.21	-
Contractual services	1,411.07	765.86	-	994.44	902.85	981.87
Commodities	325.18	-	-	(6.16)	-	-
Internal services	5,288.60	467.33	-	1,603.41	1,143.15	1,777.30
Intergovernmental	176,046.32	-	-	-	57,001.95	-
Total Expenditures	183,079.67	1,233.19	-	2,595.54	59,053.16	2,759.17
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(179,963.31)	(782.79)	149.32	75,939.41	(56,901.73)	(652.13)
Fund Balance - Beginning	204,342.84	17,574.77	(14,436.27)	(70,283.62)	71,338.25	99,058.92
Fund Balance - Ending	\$ 24,379.53	\$ 16,791.98	\$ (14,286.95)	\$ 5,655.79	\$ 14,436.52	\$ 98,406.79

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	McIntosh Drain	McIntyre Drain	Minnow Pond Drain	Montante Drain	Moore Drain	Moxley Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 13,631.73	\$ (1,632.57)	\$ (127,358.41)	\$ (3,150.25)	\$ 4,701.17	\$ 24,343.24
Accrued interest receivable	87.85	124.79	1,301.85	(46.78)	94.25	353.15
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	2,611.03	-	-
Total Current Assets	13,719.58	(1,507.78)	(126,056.56)	(586.00)	4,795.42	24,696.39
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 13,719.58	\$ (1,507.78)	\$ (126,056.56)	\$ (586.00)	\$ 4,795.42	\$ 24,696.39
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to primary government	10.81	22.44	4,348.09	-	36.00	-
Other accrued liabilities	-	800.00	-	1,000.00	-	1,500.00
Total Current Liabilities	10.81	822.44	4,348.09	1,000.00	36.00	1,500.00
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	10.81	822.44	4,348.09	1,000.00	36.00	1,500.00
Fund Balance:						
Restricted	13,708.77	(2,330.22)	(130,404.65)	(1,586.00)	4,759.42	23,196.39
Total Liabilities and Fund Balance	\$ 13,719.58	\$ (1,507.78)	\$ (126,056.56)	\$ (586.00)	\$ 4,795.42	\$ 24,696.39

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	McIntosh Drain	McIntyre Drain	Minnow Pond Drain	Montante Drain	Moore Drain	Moxley Drain
Revenues:						
Charges for services	\$ -	\$ 903.92	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Investment income	218.83	3.55	(1,931.93)	(28.22)	84.30	449.23
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	218.83	907.47	(1,931.93)	(28.22)	84.30	449.23
Expenditures:						
Salaries	-	-	-	-	-	-
Contractual services	705.25	919.09	1,432.27	927.46	798.78	1,045.68
Commodities	-	-	-	-	-	-
Internal services	-	1,254.60	3,767.47	657.12	14.03	4,286.30
Intergovernmental	-	-	-	-	-	-
Total Expenditures	705.25	2,173.69	5,199.74	1,584.58	812.81	5,331.98
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(486.42)	(1,266.22)	(7,131.67)	(1,612.80)	(728.51)	(4,882.75)
Fund Balance - Beginning	14,195.19	(1,064.00)	(123,272.98)	26.80	5,487.93	28,079.14
Fund Balance - Ending	\$ 13,708.77	\$ (2,330.22)	\$ (130,404.65)	\$ (1,586.00)	\$ 4,759.42	\$ 23,196.39

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Mullen Drain	Murphy Drain	Nancy Dingeldey Drain	Nelson Drain	Nichols Relief Drain	North Arm Relief Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (268.65)	\$ 883.27	\$ (1,549.81)	\$ 75,554.10	\$ (61,461.22)	\$ 10,855.77
Accrued interest receivable	76.77	21.37	(561.15)	2,774.10	(110.84)	164.33
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	503.32	-	-	-	1,365.13
Total Current Assets	(191.88)	1,407.96	(2,110.96)	78,328.20	(61,572.06)	12,385.23
Noncurrent Assets:						
Special assessments receivable	-	1,108.92	-	-	-	-
Total Assets	\$ (191.88)	\$ 2,516.88	\$ (2,110.96)	\$ 78,328.20	\$ (61,572.06)	\$ 12,385.23
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ 136.38	\$ -
Intergovernmental payables	-	-	-	46,981.26	-	-
Due to primary government	-	-	-	-	11,269.40	59.22
Other accrued liabilities	-	250.00	-	-	5,843.08	1,500.00
Total Current Liabilities	-	250.00	-	46,981.26	17,248.86	1,559.22
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	1,108.92	-	-	-	-
Total Liabilities	-	1,358.92	-	46,981.26	17,248.86	1,559.22
Fund Balance:						
Restricted	(191.88)	1,157.96	(2,110.96)	31,346.94	(78,820.92)	10,826.01
Total Liabilities and Fund Balance	\$ (191.88)	\$ 2,516.88	\$ (2,110.96)	\$ 78,328.20	\$ (61,572.06)	\$ 12,385.23

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Mullen Drain	Murphy Drain	Nancy Dingeldey Drain	Nelson Drain	Nichols Relief Drain	North Arm Relief Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ 202.56	\$ 2,570.94	\$ 2,250.00
Special assessments	-	1,108.92	-	-	-	20,972.99
Investment income	8.64	15.05	(12.37)	1,247.28	(888.77)	(82.70)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	8.64	1,123.97	(12.37)	1,449.84	1,682.17	23,140.29
Expenditures:						
Salaries	-	-	-	2.94	-	3.85
Contractual services	745.44	705.58	705.25	1,424.94	4,128.68	397.29
Commodities	-	-	-	-	-	-
Internal services	132.34	2.24	-	4,094.45	4,194.66	1,539.34
Intergovernmental	-	-	-	49,246.60	-	-
Total Expenditures	877.78	707.82	705.25	54,768.93	8,323.34	1,940.48
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(869.14)	416.15	(717.62)	(53,319.09)	(6,641.17)	21,199.81
Fund Balance - Beginning	677.26	741.81	(1,393.34)	84,666.03	(72,179.75)	(10,373.80)
Fund Balance - Ending	\$ (191.88)	\$ 1,157.96	\$ (2,110.96)	\$ 31,346.94	\$ (78,820.92)	\$ 10,826.01

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Northwestern Storm Drain	Oakland Macomb Interceptor	Oaks Drain	ODonoghue Drain	Olson Drain	Osgood Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 13,307.29	\$ 7,399,265.49	\$ 672.56	\$ (1,240.78)	\$ 15,668.66	\$ (1,315.23)
Accrued interest receivable	105.97	15,380.74	(53.75)	3.79	100.89	7.98
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	7,405,089.68	3,548.00	-	-	-
Total Current Assets	13,413.26	14,819,735.91	4,166.81	(1,236.99)	15,769.55	(1,307.25)
Noncurrent Assets:						
Special assessments receivable	-	-	3,548.00	-	-	-
Total Assets	\$ 13,413.26	\$ 14,819,735.91	\$ 7,714.81	\$ (1,236.99)	\$ 15,769.55	\$ (1,307.25)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ 6,178,510.65	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	6,178,220.00	-	-	-	-
Due to primary government	-	1,058.50	-	7.45	-	-
Other accrued liabilities	-	554,271.81	-	-	-	-
Total Current Liabilities	-	12,912,060.96	-	7.45	-	-
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	3,548.00	-	-	-
Total Liabilities	-	12,912,060.96	3,548.00	7.45	-	-
Fund Balance:						
Restricted	13,413.26	1,907,674.95	4,166.81	(1,244.44)	15,769.55	(1,307.25)
Total Liabilities and Fund Balance	\$ 13,413.26	\$ 14,819,735.91	\$ 7,714.81	\$ (1,236.99)	\$ 15,769.55	\$ (1,307.25)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Northwestern Storm Drain	Oakland Macomb Interceptor	Oaks Drain	O'Donoghue Drain	Olson Drain	Osgood Drain
Revenues:						
Charges for services	\$ -	\$ 68,003,171.27	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	3,548.00	-	-	-
Investment income	213.84	70,524.82	26.55	(7.57)	249.80	(0.11)
Federal grants	-	-	-	-	-	-
Other	-	201,754.92	-	-	-	-
Total Revenues	213.84	68,275,451.01	3,574.55	(7.57)	249.80	(0.11)
Expenditures:						
Salaries	-	-	-	-	-	-
Contractual services	705.25	68,898,102.55	835.07	705.25	707.49	771.61
Commodities	-	-	-	-	-	-
Internal services	-	27,206.96	861.96	-	0.29	507.80
Intergovernmental	-	-	-	-	-	-
Total Expenditures	705.25	68,925,309.51	1,697.03	705.25	707.78	1,279.41
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(491.41)	(649,858.50)	1,877.52	(712.82)	(457.98)	(1,279.52)
Fund Balance - Beginning	13,904.67	2,557,533.45	2,289.29	(531.62)	16,227.53	(27.73)
Fund Balance - Ending	\$ 13,413.26	\$ 1,907,674.95	\$ 4,166.81	\$ (1,244.44)	\$ 15,769.55	\$ (1,307.25)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Owens Relief Drain	Page Drain	Palmer Drain	Pebble Creek Drain	Pemberton Drain	Perinoff Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (14,777.31)	\$ (2,114.66)	\$ 5,716.29	\$ (6,737.74)	\$ 6,086.37	\$ 88,433.12
Accrued interest receivable	(38.48)	46.52	123.84	3,053.36	76.22	916.80
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	17,497.90	3,638.00	-	-	-	-
Total Current Assets	2,682.11	1,569.86	5,840.13	(3,684.38)	6,162.59	89,349.92
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 2,682.11	\$ 1,569.86	\$ 5,840.13	\$ (3,684.38)	\$ 6,162.59	\$ 89,349.92
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ 1,695.10	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to primary government	1,695.10	-	34.38	-	-	-
Other accrued liabilities	250.00	-	-	3,750.00	-	-
Total Current Liabilities	3,640.20	-	34.38	3,750.00	-	-
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	3,640.20	-	34.38	3,750.00	-	-
Fund Balance:						
Restricted	(958.09)	1,569.86	5,805.75	(7,434.38)	6,162.59	89,349.92
Total Liabilities and Fund Balance	\$ 2,682.11	\$ 1,569.86	\$ 5,840.13	\$ (3,684.38)	\$ 6,162.59	\$ 89,349.92

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Owens Relief Drain	Page Drain	Palmer Drain	Pebble Creek Drain	Pemberton Drain	Perinoff Drain
Revenues:						
Charges for services	\$ 3,000.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -
Special assessments	8,748.95	3,638.00	-	-	-	-
Investment income	(229.83)	(21.11)	98.39	(38.77)	92.72	1,362.70
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	11,519.12	3,616.89	98.39	261.23	92.72	1,362.70
Expenditures:						
Salaries	-	3.85	-	-	-	-
Contractual services	1,190.12	705.25	705.25	1,831.67	6.82	935.77
Commodities	1,695.10	-	-	-	-	-
Internal services	3,775.96	-	-	6,006.43	0.97	917.59
Intergovernmental	-	-	-	-	-	-
Total Expenditures	6,661.18	709.10	705.25	7,838.10	7.79	1,853.36
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	4,857.94	2,907.79	(606.86)	(7,576.87)	84.93	(490.66)
Fund Balance - Beginning	(5,816.03)	(1,337.93)	6,412.61	142.49	6,077.66	89,840.58
Fund Balance - Ending	\$ (958.09)	\$ 1,569.86	\$ 5,805.75	\$ (7,434.38)	\$ 6,162.59	\$ 89,349.92

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Pernick Drain	Peterson Drain	Pontiac Clinton River No 1 Drain	Pontiac Clinton River No 2 Drain	Pontiac Clinton River No 3 Drain	Pontiac WWTF Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (6,266.77)	\$ 127,321.89	\$ (14,414.56)	\$ (86,163.43)	\$ 101,114.14	\$ 3,506,730.90
Accrued interest receivable	0.32	845.00	(41.22)	206.83	918.40	882.08
Accounts receivable	-	-	-	-	-	31,000.00
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	(6,266.45)	128,166.89	(14,455.78)	(85,956.60)	102,032.54	3,538,612.98
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ (6,266.45)	\$ 128,166.89	\$ (14,455.78)	\$ (85,956.60)	\$ 102,032.54	\$ 3,538,612.98
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,894.38
Intergovernmental payables	-	-	-	-	-	-
Due to primary government	-	-	2,953.20	211.16	-	92,834.86
Other accrued liabilities	1,000.00	4,450.00	170.00	200.00	-	13,931.04
Total Current Liabilities	1,000.00	4,450.00	3,123.20	411.16	-	144,660.28
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	1,000.00	4,450.00	3,123.20	411.16	-	144,660.28
Fund Balance:						
Restricted	(7,266.45)	123,716.89	(17,578.98)	(86,367.76)	102,032.54	3,393,952.70
Total Liabilities and Fund Balance	\$ (6,266.45)	\$ 128,166.89	\$ (14,455.78)	\$ (85,956.60)	\$ 102,032.54	\$ 3,538,612.98

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Pernick Drain	Peterson Drain	Pontiac Clinton River No 1 Drain	Pontiac Clinton River No 2 Drain	Pontiac Clinton River No 3 Drain	Pontiac WWTF Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ 67,652.50
Special assessments	-	-	-	-	-	6,467,429.00
Investment income	(97.54)	1,981.04	(200.02)	(1,329.50)	1,598.28	51,563.00
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	828.00
Total Revenues	(97.54)	1,981.04	49.98	(1,329.50)	1,848.28	6,587,472.50
Expenditures:						
Salaries	-	-	7.48	-	-	38.40
Contractual services	-	818.62	3,460.71	705.25	1,394.69	4,545,345.56
Commodities	-	-	-	-	-	124,115.70
Internal services	-	726.76	1,151.06	-	4,333.96	160,445.36
Intergovernmental	-	-	-	-	-	-
Total Expenditures	-	1,545.38	4,619.25	705.25	5,728.65	4,829,945.02
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(97.54)	435.66	(4,569.27)	(2,034.75)	(3,880.37)	1,757,527.48
Fund Balance - Beginning	(7,168.91)	123,281.23	(13,009.71)	(84,333.01)	105,912.91	1,636,425.22
Fund Balance - Ending	\$ (7,266.45)	\$ 123,716.89	\$ (17,578.98)	\$ (86,367.76)	\$ 102,032.54	\$ 3,393,952.70

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Powers Drain	Quail Ridge Drain	Quinn Drain	Ramiro Drain	Randolph St Drain	Red Run Federal Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (2,300.02)	\$ (2,126.33)	\$ 59,897.80	\$ (829.26)	\$ 11,111.07	\$ 92,278.40
Accrued interest receivable	15.61	2.86	290.44	(1.56)	87.22	4,808.40
Accounts receivable	-	-	-	-	-	2,438.37
Intergovernmental receivables	-	-	-	-	1,966.85	1,799.40
Total Current Assets	(2,284.41)	(2,123.47)	60,188.24	(830.82)	13,165.14	101,324.57
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	4,879.74	-
Total Assets	\$ (2,284.41)	\$ (2,123.47)	\$ 60,188.24	\$ (830.82)	\$ 18,044.88	\$ 101,324.57
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,344.40
Intergovernmental payables	-	-	45,494.10	-	5,905.32	-
Due to primary government	8.62	-	-	-	14,301.76	2,344.40
Other accrued liabilities	-	-	300.00	-	111.11	30,850.00
Total Current Liabilities	8.62	-	45,794.10	-	20,318.19	35,538.80
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	4,879.74	-
Total Liabilities	8.62	-	45,794.10	-	25,197.93	35,538.80
Fund Balance:						
Restricted	(2,293.03)	(2,123.47)	14,394.14	(830.82)	(7,153.05)	65,785.77
Total Liabilities and Fund Balance	\$ (2,284.41)	\$ (2,123.47)	\$ 60,188.24	\$ (830.82)	\$ 18,044.88	\$ 101,324.57

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Powers Drain	Quail Ridge Drain	Quinn Drain	Ramiro Drain	Randolph St Drain	Red Run Federal Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,561.96
Special assessments	-	-	-	-	4,879.73	440,000.00
Investment income	(23.94)	(33.10)	954.50	21.15	793.99	155.63
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	72.00
Total Revenues	(23.94)	(33.10)	954.50	21.15	5,673.72	441,789.59
Expenditures:						
Salaries	-	-	2.94	-	-	-
Contractual services	713.22	-	861.45	1,010.48	37,459.50	262,688.55
Commodities	-	-	-	-	126.07	-
Internal services	1.13	-	911.19	2,017.56	22,644.88	24,383.25
Intergovernmental	-	-	46,983.48	-	-	-
Total Expenditures	714.35	-	48,759.06	3,028.04	60,230.45	287,071.80
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(738.29)	(33.10)	(47,804.56)	(3,006.89)	(54,556.73)	154,717.79
Fund Balance - Beginning	(1,554.74)	(2,090.37)	62,198.70	2,176.07	47,403.68	(88,932.02)
Fund Balance - Ending	\$ (2,293.03)	\$ (2,123.47)	\$ 14,394.14	\$ (830.82)	\$ (7,153.05)	\$ 65,785.77

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Red Run No 2 Drain	Red Run Warren Drain	Rewold Drain	Richardson Drain	Richton Relief Drain	Robert A Reid Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 48,510.96	\$ (2,105.90)	\$ (42,993.71)	\$ 762.25	\$ (1,569.98)	\$ 4,309.11
Accrued interest receivable	190.21	1.04	517.55	37.99	2.61	428.48
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	1,125.00	-
Total Current Assets	48,701.17	(2,104.86)	(42,476.16)	800.24	(442.37)	4,737.59
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	1,125.00	-
Total Assets	\$ 48,701.17	\$ (2,104.86)	\$ (42,476.16)	\$ 800.24	\$ 682.63	\$ 4,737.59
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to primary government	859.27	1,658.42	-	-	-	-
Other accrued liabilities	-	-	2,000.00	-	-	181.20
Total Current Liabilities	859.27	1,658.42	2,000.00	-	-	181.20
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	1,125.00	-
Total Liabilities	859.27	1,658.42	2,000.00	-	1,125.00	181.20
Fund Balance:						
Restricted	47,841.90	(3,763.28)	(44,476.16)	800.24	(442.37)	4,556.39
Total Liabilities and Fund Balance	\$ 48,701.17	\$ (2,104.86)	\$ (42,476.16)	\$ 800.24	\$ 682.63	\$ 4,737.59

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Red Run No 2 Drain	Red Run Warren Drain	Rewold Drain	Richardson Drain	Richton Relief Drain	Robert A Reid Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ 2,600.45	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	1,125.00	-
Investment income	741.05	(21.07)	(616.43)	23.14	(11.65)	140.70
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	<u>741.05</u>	<u>(21.07)</u>	<u>1,984.02</u>	<u>23.14</u>	<u>1,113.35</u>	<u>140.70</u>
Expenditures:						
Salaries	-	-	-	-	-	-
Contractual services	-	705.25	1,458.10	710.96	868.40	514.31
Commodities	-	-	-	-	(1.42)	-
Internal services	252.79	-	3,929.12	0.89	755.46	4,879.78
Intergovernmental	-	-	-	-	-	-
Total Expenditures	<u>252.79</u>	<u>705.25</u>	<u>5,387.22</u>	<u>711.85</u>	<u>1,622.44</u>	<u>5,394.09</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	488.26	(726.32)	(3,403.20)	(688.71)	(509.09)	(5,253.39)
Fund Balance - Beginning	47,353.64	(3,036.96)	(41,072.96)	1,488.95	66.72	9,809.78
Fund Balance - Ending	<u>\$ 47,841.90</u>	<u>\$ (3,763.28)</u>	<u>\$ (44,476.16)</u>	<u>\$ 800.24</u>	<u>\$ (442.37)</u>	<u>\$ 4,556.39</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Robert Huber Drain	Robert J Evans Relief Drain	Roth Drain	Rufe Collier Drain	Rummell Relief Drain	Schmid Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (2,983.38)	\$ 60,801.01	\$ (15,017.44)	\$ (1,981.61)	\$ 16,437.57	\$ (18,554.31)
Accrued interest receivable	120.01	441.70	265.30	306.17	(12,510.34)	(1,671.19)
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	20,750.26	-	-	-
Total Current Assets	(2,863.37)	61,242.71	5,998.12	(1,675.44)	3,927.23	(20,225.50)
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ (2,863.37)	\$ 61,242.71	\$ 5,998.12	\$ (1,675.44)	\$ 3,927.23	\$ (20,225.50)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	10,594.36	-
Due to primary government	-	-	-	-	-	823.84
Other accrued liabilities	-	-	5,399.60	-	1,300.00	-
Total Current Liabilities	-	-	5,399.60	-	11,894.36	823.84
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	-	-	5,399.60	-	11,894.36	823.84
Fund Balance:						
Restricted	(2,863.37)	61,242.71	598.52	(1,675.44)	(7,967.13)	(21,049.34)
Total Liabilities and Fund Balance	\$ (2,863.37)	\$ 61,242.71	\$ 5,998.12	\$ (1,675.44)	\$ 3,927.23	\$ (20,225.50)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Robert Huber Drain	Robert J Evans Relief Drain	Roth Drain	Rufe Collier Drain	Rummell Relief Drain	Schmid Drain
Revenues:						
Charges for services	\$ 750.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00
Special assessments	-	-	20,750.26	-	305,509.78	-
Investment income	(38.22)	943.36	(182.71)	(8.91)	359.32	(229.77)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	<u>711.78</u>	<u>943.36</u>	<u>20,567.55</u>	<u>(8.91)</u>	<u>305,869.10</u>	<u>270.23</u>
Expenditures:						
Salaries	-	-	-	-	8.06	-
Contractual services	746.28	819.20	1,161.70	931.40	304,144.63	2,654.05
Commodities	-	-	-	-	-	243.80
Internal services	295.61	637.85	2,801.88	1,271.38	14,686.28	4,285.71
Intergovernmental	-	-	-	-	-	-
Total Expenditures	<u>1,041.89</u>	<u>1,457.05</u>	<u>3,963.58</u>	<u>2,202.78</u>	<u>318,838.97</u>	<u>7,183.56</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(330.11)	(513.69)	16,603.97	(2,211.69)	(12,969.87)	(6,913.33)
Fund Balance - Beginning	(2,533.26)	61,756.40	(16,005.45)	536.25	5,002.74	(14,136.01)
Fund Balance - Ending	<u>\$ (2,863.37)</u>	<u>\$ 61,242.71</u>	<u>\$ 598.52</u>	<u>\$ (1,675.44)</u>	<u>\$ (7,967.13)</u>	<u>\$ (21,049.34)</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Sharkey Drain	Six Points Drain	Skarritt Drain	Snyder Drain	Southfield Road Drain	Stewart Relief Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 1,014.49	\$ 7,482.43	\$ (5,872.77)	\$ (1,159.77)	\$ 5,370.06	\$ 127,392.42
Accrued interest receivable	(1.79)	(454.79)	(269.71)	107.30	33.31	784.65
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Current Assets	1,012.70	7,027.64	(6,142.48)	(1,052.47)	5,403.37	128,177.07
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ 1,012.70	\$ 7,027.64	\$ (6,142.48)	\$ (1,052.47)	\$ 5,403.37	\$ 128,177.07
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Other accrued liabilities	-	-	-	1,750.00	90.01	250.00
Total Current Liabilities	-	-	-	1,750.00	90.01	250.00
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	-	-	-	1,750.00	90.01	250.00
Fund Balance:						
Restricted	1,012.70	7,027.64	(6,142.48)	(2,802.47)	5,313.36	127,927.07
Total Liabilities and Fund Balance	\$ 1,012.70	\$ 7,027.64	\$ (6,142.48)	\$ (1,052.47)	\$ 5,403.37	\$ 128,177.07

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Sharkey Drain	Six Points Drain	Skarritt Drain	Snyder Drain	Southfield Road Drain	Stewart Relief Drain
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ 1,921.43	\$ -
Special assessments	-	-	-	-	8,733.01	-
Investment income	15.45	125.29	(34.31)	10.95	(38.19)	1,949.98
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	15.45	125.29	(34.31)	10.95	10,616.25	1,949.98
Expenditures:						
Salaries	-	-	-	-	4.55	-
Contractual services	-	705.25	1,367.16	1,021.45	715.82	752.33
Commodities	-	-	-	-	-	-
Internal services	-	-	4,250.47	2,187.08	3.73	9.25
Intergovernmental	-	-	-	-	-	-
Total Expenditures	-	705.25	5,617.63	3,208.53	724.10	761.58
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	15.45	(579.96)	(5,651.94)	(3,197.58)	9,892.15	1,188.40
Fund Balance - Beginning	997.25	7,607.60	(490.54)	395.11	(4,578.79)	126,738.67
Fund Balance - Ending	\$ 1,012.70	\$ 7,027.64	\$ (6,142.48)	\$ (2,802.47)	\$ 5,313.36	\$ 127,927.07

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Sue Ann Douglas Drain	Tribute Drain	Varner Relief Drain	Vinewood Drain	Vogt Drain	Wagner Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ (1,691.57)	\$ 9,540.49	\$ (6,727.68)	\$ 93,025.23	\$ 11,365.31	\$ (1,370.46)
Accrued interest receivable	47.26	5,870.88	175.31	3,589.08	230.95	46.89
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	13,602.15	14,545.94	-	-	-
Total Current Assets	(1,644.31)	29,013.52	7,993.57	96,614.31	11,596.26	(1,323.57)
Noncurrent Assets:						
Special assessments receivable	-	-	-	-	-	-
Total Assets	\$ (1,644.31)	\$ 29,013.52	\$ 7,993.57	\$ 96,614.31	\$ 11,596.26	\$ (1,323.57)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	-
Due to primary government	-	-	-	-	-	-
Other accrued liabilities	-	16,500.00	100.00	-	500.00	3,000.00
Total Current Liabilities	-	16,500.00	100.00	-	500.00	3,000.00
Noncurrent Liabilities:						
Special assessments receivable - deferred	-	-	-	-	-	-
Total Liabilities	-	16,500.00	100.00	-	500.00	3,000.00
Fund Balance:						
Restricted	(1,644.31)	12,513.52	7,893.57	96,614.31	11,096.26	(4,323.57)
Total Liabilities and Fund Balance	\$ (1,644.31)	\$ 29,013.52	\$ 7,993.57	\$ 96,614.31	\$ 11,596.26	\$ (1,323.57)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Sue Ann Douglas Drain	Tribute Drain	Varner Relief Drain	Vinewood Drain	Vogt Drain	Wagner Drain
Revenues:						
Charges for services	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ -
Special assessments	-	14,406.00	15,624.00	-	-	-
Investment income	(0.11)	123.34	(94.51)	1,433.26	218.96	(7.78)
Federal grants	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	(0.11)	14,779.34	15,529.49	1,433.26	218.96	(7.78)
Expenditures:						
Salaries	-	2.94	4.54	-	-	1.92
Contractual services	818.95	219.64	997.53	1,155.25	991.59	755.27
Commodities	-	-	-	-	-	-
Internal services	852.81	919.48	1,079.94	-	2,072.68	179.94
Intergovernmental	-	-	-	-	-	-
Total Expenditures	1,671.76	1,142.06	2,082.01	1,155.25	3,064.27	937.13
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(1,671.87)	13,637.28	13,447.48	278.01	(2,845.31)	(944.91)
Fund Balance - Beginning	27.56	(1,123.76)	(5,553.91)	96,336.30	13,941.57	(3,378.66)
Fund Balance - Ending	\$ (1,644.31)	\$ 12,513.52	\$ 7,893.57	\$ 96,614.31	\$ 11,096.26	\$ (4,323.57)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
CHAPTER 20 21 MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Walker Relief Drain	Wilcox Drain	Wilmont Relief Drain	Wolf Drain
Assets				
Current Assets:				
Pooled cash and investments	\$ (27,732.67)	\$ 125,923.13	\$ 19,933.52	\$ 90,352.81
Accrued interest receivable	37.63	1,220.16	266.31	2,607.83
Accounts receivable	-	-	-	-
Intergovernmental receivables	-	-	1,796.25	-
Total Current Assets	(27,695.04)	127,143.29	21,996.08	92,960.64
Noncurrent Assets:				
Special assessments receivable	-	-	-	-
Total Assets	\$ (27,695.04)	\$ 127,143.29	\$ 21,996.08	\$ 92,960.64
Liabilities and Fund Balance				
Current Liabilities:				
Vouchers payable	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	2.33	-
Due to primary government	17,198.77	-	99.98	-
Other accrued liabilities	-	-	2,550.00	1,642.82
Total Current Liabilities	17,198.77	-	2,652.31	1,642.82
Noncurrent Liabilities:				
Special assessments receivable - deferred	-	-	-	-
Total Liabilities	17,198.77	-	2,652.31	1,642.82
Fund Balance:				
Restricted	(44,893.81)	127,143.29	19,343.77	91,317.82
Total Liabilities and Fund Balance	\$ (27,695.04)	\$ 127,143.29	\$ 21,996.08	\$ 92,960.64

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Walker Relief Drain	Wilcox Drain	Wilmont Relief Drain	Wolf Drain
Revenues:				
Charges for services	\$ -	\$ -	\$ 500.00	\$ 707.18
Special assessments	-	-	41,314.00	-
Investment income	(334.05)	1,926.81	(73.12)	1,414.30
Federal grants	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>(334.05)</u>	<u>1,926.81</u>	<u>41,740.88</u>	<u>2,121.48</u>
Expenditures:				
Salaries	-	-	2.27	-
Contractual services	705.25	705.25	1,654.09	1,053.75
Commodities	(13.03)	-	-	-
Internal services	5,681.64	-	3,819.35	2,486.61
Intergovernmental	-	-	-	-
Total Expenditures	<u>6,373.86</u>	<u>705.25</u>	<u>5,475.71</u>	<u>3,540.36</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures after Transfers	(6,707.91)	1,221.56	36,265.17	(1,418.88)
Fund Balance - Beginning	(38,185.90)	125,921.73	(16,921.40)	92,736.70
Fund Balance - Ending	<u>\$ (44,893.81)</u>	<u>\$ 127,143.29</u>	<u>\$ 19,343.77</u>	<u>\$ 91,317.82</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Bevins Lake Level	Big Lake Level	Bunny Run Lake Level	Bush Lake Level	Cass Lake Level	Cedar Island Lake Level
Assets						
Current Assets:						
Pooled cash and investments	\$ 2,256.48	\$ (2,826.77)	\$ (4,262.30)	\$ 3,814.49	\$ (1,139.25)	\$ (1,860.48)
Accrued interest receivable	(2.42)	44.17	15.84	(590.53)	(145.37)	(65.90)
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	929.96	-	-	11,252.20	-
Total Assets	\$ 2,254.06	\$ (1,852.64)	\$ (4,246.46)	\$ 3,223.96	\$ 9,967.58	\$ (1,926.38)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	184.84	21,637.85	12,349.30	3.57
Other accrued liabilities	-	-	-	-	-	-
Total Liabilities	-	-	184.84	21,637.85	12,349.30	3.57
Fund Balance:						
Restricted	2,254.06	(1,852.64)	(4,431.30)	(18,413.89)	(2,381.72)	(1,929.95)
Total Liabilities and Fund Balance	\$ 2,254.06	\$ (1,852.64)	\$ (4,246.46)	\$ 3,223.96	\$ 9,967.58	\$ (1,926.38)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL MAINTENANCE FUNDS
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Bevins Lake Level	Big Lake Level	Bunny Run Lake Level	Bush Lake Level	Cass Lake Level	Cedar Island Lake Level
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	9,925.82	10,397.10	13,621.24	8,000.00	12,878.81	12,636.13
Investment income	(40.46)	(62.21)	(101.78)	(7.25)	(24.31)	(88.28)
Other revenues	-	-	-	-	-	-
Total Revenues	9,885.36	10,334.89	13,519.46	7,992.75	12,854.50	12,547.85
Expenditures:						
Contractual services	663.18	1,087.51	1,708.31	482.91	1,847.12	947.42
Commodities	-	-	133.16	-	156.29	272.82
Internal services	5,186.17	8,042.68	11,838.34	4,269.69	12,056.75	9,645.84
Total Expenditures	5,849.35	9,130.19	13,679.81	4,752.60	14,060.16	10,866.08
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,036.01	1,204.70	(160.35)	3,240.15	(1,205.66)	1,681.77
Fund Balance - Beginning	(1,781.95)	(3,057.34)	(4,270.95)	(21,654.04)	(1,176.06)	(3,611.72)
Fund Balance - Ending	\$ 2,254.06	\$ (1,852.64)	\$ (4,431.30)	\$ (18,413.89)	\$ (2,381.72)	\$ (1,929.95)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Commerce Lake Level	Crystal Lake Level	Duck Lake Level	Fox Lake Level	Indianwood Lake Level	Lake Louise Lake Level
Assets						
Current Assets:						
Pooled cash and investments	\$ (2,660.69)	\$ (7,129.57)	\$ 9,002.13	\$ 498.10	\$ (1,611.72)	\$ (5,891.68)
Accrued interest receivable	(27.46)	(1.72)	83.26	(6.85)	32.27	3.05
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	-	-	-	-	-	-
Total Assets	\$ (2,688.15)	\$ (7,131.29)	\$ 9,085.39	\$ 491.25	\$ (1,579.45)	\$ (5,888.63)
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	1,353.34	-	-	-	196.78
Other accrued liabilities	-	9.74	-	-	-	-
Total Liabilities	-	1,363.08	-	-	-	196.78
Fund Balance:						
Restricted	(2,688.15)	(8,494.37)	9,085.39	491.25	(1,579.45)	(6,085.41)
Total Liabilities and Fund Balance	\$ (2,688.15)	\$ (7,131.29)	\$ 9,085.39	\$ 491.25	\$ (1,579.45)	\$ (5,888.63)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 LAKE LEVEL MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Commerce Lake Level	Crystal Lake Level	Duck Lake Level	Fox Lake Level	Indianwood Lake Level	Lake Louise Lake Level
Revenues:						
Charges for services	\$ -	\$ -	\$ 400.00	\$ -	\$ -	\$ -
Special assessments	10,211.03	15,000.00	15,605.66	12,890.76	9,003.48	15,000.00
Investment income	(81.91)	(145.77)	33.42	(66.57)	(9.69)	(110.75)
Other revenues	-	-	209.40	-	-	-
Total Revenues	10,129.12	14,854.23	16,248.48	12,824.19	8,993.79	14,889.25
Expenditures:						
Contractual services	1,101.64	1,915.69	1,714.27	789.88	1,199.18	1,843.65
Commodities	66.58	44.88	35.19	541.59	99.87	148.42
Internal services	8,554.09	14,628.09	9,842.29	8,523.63	10,634.64	13,893.58
Total Expenditures	9,722.31	16,588.66	11,591.75	9,855.10	11,933.69	15,885.65
Excess (Deficiency) of Revenues Over (Under) Expenditures	406.81	(1,734.43)	4,656.73	2,969.09	(2,939.90)	(996.40)
Fund Balance - Beginning	(3,094.96)	(6,759.94)	4,428.66	(2,477.84)	1,360.45	(5,089.01)
Fund Balance - Ending	\$ (2,688.15)	\$ (8,494.37)	\$ 9,085.39	\$ 491.25	\$ (1,579.45)	\$ (6,085.41)

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 LAKE LEVEL MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Lakeville Lake Level	Long Lake Level	Middle Lower Straits Lake Level	Oakland Woodhull Lake Level	Orchard Lake Level	Oxbow Lake Level
Assets						
Current Assets:						
Pooled cash and investments	\$ 1,970.46	\$ 7,443.75	\$ 8,101.54	\$ 13,495.97	\$ 14,774.06	\$ 7,878.35
Accrued interest receivable	(0.56)	34.66	156.54	(294.18)	202.39	(29.10)
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	181.20	1,178.45	-	725.05	2,434.97	-
Total Assets	\$ 2,151.10	\$ 8,656.86	\$ 8,258.08	\$ 13,926.84	\$ 17,411.42	\$ 7,849.25
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ 20.30	\$ -
Due to other funds	-	-	-	-	-	-
Other accrued liabilities	-	-	3,500.00	-	4,500.00	-
Total Liabilities	-	-	3,500.00	-	4,520.30	-
Fund Balance:						
Restricted	2,151.10	8,656.86	4,758.08	13,926.84	12,891.12	7,849.25
Total Liabilities and Fund Balance	\$ 2,151.10	\$ 8,656.86	\$ 8,258.08	\$ 13,926.84	\$ 17,411.42	\$ 7,849.25

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 LAKE LEVEL MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Lakeville Lake Level	Long Lake Level	Middle Lower Straits Lake Level	Oakland Woodhull Lake Level	Orchard Lake Level	Oxbow Lake Level
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	8,464.95	21,234.12	16,039.68	7,608.89	17,921.00	119,537.50
Investment income	(17.07)	3.09	37.25	204.73	95.61	(91.39)
Other revenues	-	-	-	-	-	-
Total Revenues	8,447.88	21,237.21	16,076.93	7,813.62	18,016.61	119,446.11
Expenditures:						
Contractual services	879.13	5,184.84	2,765.63	1,335.33	2,293.05	1,376.61
Commodities	-	551.34	-	-	4.96	66.58
Internal services	5,654.41	10,137.25	10,019.41	8,570.36	8,998.00	9,382.42
Total Expenditures	6,533.54	15,873.43	12,785.04	9,905.69	11,296.01	10,825.61
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,914.34	5,363.78	3,291.89	(2,092.07)	6,720.60	108,620.50
Fund Balance - Beginning	236.76	3,293.08	1,466.19	16,018.91	6,170.52	(100,771.25)
Fund Balance - Ending	\$ 2,151.10	\$ 8,656.86	\$ 4,758.08	\$ 13,926.84	\$ 12,891.12	\$ 7,849.25

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
LAKE LEVEL MAINTENANCE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Oxford Multi Lake Level	Pontiac Lake Level	Scott Lake Level	Sylvan Otter Lake Level	Tipsico Lake Level	Union Lake Level
Assets						
Current Assets:						
Pooled cash and investments	\$ 41,402.28	\$ (5,167.88)	\$ 5,978.74	\$ (2,131.20)	\$ (836.53)	\$ 245.73
Accrued interest receivable	(94.05)	(12.24)	(0.42)	19.39	(31.57)	6.97
Accounts receivable	-	-	-	-	-	-
Intergovernmental receivables	1,707.77	50,038.62	-	69.10	436.01	-
Total Assets	\$ 43,016.00	\$ 44,858.50	\$ 5,978.32	\$ (2,042.71)	\$ (432.09)	\$ 252.70
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	54,631.95	1,791.94	9,425.64	1.33	6,297.33	-
Other accrued liabilities	-	-	-	-	-	-
Total Liabilities	54,631.95	1,791.94	9,425.64	1.33	6,297.33	-
Fund Balance:						
Restricted	(11,615.95)	43,066.56	(3,447.32)	(2,044.04)	(6,729.42)	252.70
Total Liabilities and Fund Balance	\$ 43,016.00	\$ 44,858.50	\$ 5,978.32	\$ (2,042.71)	\$ (432.09)	\$ 252.70

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 LAKE LEVEL MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Oxford Multi Lake Level	Pontiac Lake Level	Scott Lake Level	Sylvan Otter Lake Level	Tipsico Lake Level	Union Lake Level
Revenues:						
Charges for services	\$ 137.09	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	19,232.14	17,500.00	-	12,476.86	6,000.00	11,717.68
Investment income	523.58	(147.60)	-	(27.86)	(46.87)	(54.61)
Other revenues	-	-	-	-	-	-
Total Revenues	19,892.81	17,352.40	-	12,449.00	5,953.13	11,663.07
Expenditures:						
Contractual services	1,770.15	1,880.39	-	2,290.33	740.69	689.76
Commodities	-	99.87	-	1,316.93	-	508.30
Internal services	9,038.67	9,602.99	-	12,573.57	4,529.87	7,294.44
Total Expenditures	10,808.82	11,583.25	-	16,180.83	5,270.56	8,492.50
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,083.99	5,769.15	-	(3,731.83)	682.57	3,170.57
Fund Balance - Beginning	(20,699.94)	37,297.41	(3,447.32)	1,687.79	(7,411.99)	(2,917.87)
Fund Balance - Ending	\$ (11,615.95)	\$ 43,066.56	\$ (3,447.32)	\$ (2,044.04)	\$ (6,729.42)	\$ 252.70

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 LAKE LEVEL MAINTENANCE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Upper Straits Lake Level	Walled and Shawood Lake Level	Waterford Multi Lake Level	Watkins Lake Level	Waumegah Lake Level	White Lake Level
Assets						
Current Assets:						
Pooled cash and investments	\$ 2,688.49	\$ (5,390.15)	\$ (21,822.07)	\$ 3,924.73	\$ 2,582.05	\$ 6,554.10
Accrued interest receivable	5.64	(7.45)	(131.02)	437.01	292.25	107.40
Accounts receivable	-	-	-	110.57	-	-
Intergovernmental receivables	-	-	3,425.19	-	-	2,150.35
Total Assets	\$ 2,694.13	\$ (5,397.60)	\$ (18,527.90)	\$ 4,472.31	\$ 2,874.30	\$ 8,811.85
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ -	\$ 43.37	\$ -	\$ -	\$ -
Due to other funds	-	2,223.84	165.45	-	-	-
Other accrued liabilities	-	-	200.00	-	-	-
Total Liabilities	-	2,223.84	408.82	-	-	-
Fund Balance:						
Restricted	2,694.13	(7,621.44)	(18,936.72)	4,472.31	2,874.30	8,811.85
Total Liabilities and Fund Balance	\$ 2,694.13	\$ (5,397.60)	\$ (18,527.90)	\$ 4,472.31	\$ 2,874.30	\$ 8,811.85

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 LAKE LEVEL MAINTENANCE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Upper Straits Lake Level	Walled and Shawood Lake Level	Waterford Multi Lake Level	Watkins Lake Level	Waumegah Lake Level	White Lake Level
Revenues:						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	6,612.28	8,861.09	109,648.57	15,488.92	7,716.58	91,053.64
Investment income	(6.85)	(141.40)	(498.31)	(13.78)	(20.27)	78.09
Other revenues	-	-	-	-	-	-
Total Revenues	6,605.43	8,719.69	109,150.26	15,475.14	7,696.31	91,131.73
Expenditures:						
Contractual services	433.09	1,653.53	6,166.05	4,945.55	731.87	8,672.33
Commodities	-	1,251.42	234.49	-	11.22	172.95
Internal services	3,627.66	11,771.29	46,217.46	6,894.73	3,635.63	8,154.04
Total Expenditures	4,060.75	14,676.24	52,618.00	11,840.28	4,378.72	16,999.32
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,544.68	(5,956.55)	56,532.26	3,634.86	3,317.59	74,132.41
Fund Balance - Beginning	149.45	(1,664.89)	(75,468.98)	837.45	(443.29)	(65,320.56)
Fund Balance - Ending	\$ 2,694.13	\$ (7,621.44)	\$ (18,936.72)	\$ 4,472.31	\$ 2,874.30	\$ 8,811.85

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 LAKE IMPROVEMENT BOARDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

Duck Lake Pond Improvement	Lake Charnwood Improvement	Wolverine Lake Improvement
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Assets

Current Assets:

Pooled cash and investments	\$ 753.35	\$ 51.42	\$ 191.96
Accrued interest receivable	3.43	0.18	0.85

Total Assets	<u>\$ 756.78</u>	<u>\$ 51.60</u>	<u>\$ 192.81</u>
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Liabilities and Fund Balance

Total Liabilities	\$ -	\$ -	\$ -
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Fund Balance:

Restricted	<u>756.78</u>	<u>51.60</u>	<u>192.81</u>
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Total Liabilities and Fund Balance	<u>\$ 756.78</u>	<u>\$ 51.60</u>	<u>\$ 192.81</u>
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OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 LAKE IMPROVEMENT BOARDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

Duck Lake Pond Improvement	Lake Charnwood Improvement	Wolverine Lake Improvement
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Revenues:					
Investment income	\$	11.48	\$	0.81	\$ 2.86
 Total Expenditures		-		-	-
 Excess (Deficiency) of Revenues Over (Under) Expenditures		11.48		0.81	2.86
Fund Balance - Beginning		745.30		50.79	189.95
Fund Balance - Ending	\$	756.78	\$	51.60	\$ 192.81

Debt Service Funds

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 DRAIN DEBT SERVICE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Acacia Park CSO Drain	Birmingham CSO Drain	Bloomfield Hills CSO Drain	Bloomfield Twp CSO Drain	Bloomfield Vlg CSO Drain	Donohue Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 78,414.99	\$ 2,209.35	\$ 1,405.44	\$ 112,255.83	\$ 2,216.48	\$ 16,272.00
Accrued interest receivable	1,372.15	2,237.32	104.12	(9.54)	838.90	174.48
Intergovernmental receivables	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Total Current Assets	79,787.14	4,446.67	1,509.56	112,246.29	3,055.38	16,446.48
Noncurrent Assets:						
Assessments Receivable	-	515,000.00	-	2,690,000.00	360,000.00	795,000.00
Total Assets	\$ 79,787.14	\$ 519,446.67	\$ 1,509.56	\$ 2,802,246.29	\$ 363,055.38	\$ 811,446.48
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ 76,725.00	\$ -	\$ -	\$ 77,170.00	\$ -	\$ 15,521.25
Intergovernmental payables	-	-	-	-	-	-
Other accrued liabilities	-	-	-	-	-	-
Total Current Liabilities	76,725.00	-	-	77,170.00	-	15,521.25
Noncurrent Liabilities:						
Assessments Receivable - Deferred	-	515,000.00	-	2,690,000.00	360,000.00	795,000.00
Total Liabilities	76,725.00	515,000.00	-	2,767,170.00	360,000.00	810,521.25
Fund Balance:						
Restricted	3,062.14	4,446.67	1,509.56	35,076.29	3,055.38	925.23
Total Liabilities and Fund Balance	\$ 79,787.14	\$ 519,446.67	\$ 1,509.56	\$ 2,802,246.29	\$ 363,055.38	\$ 811,446.48

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 DRAIN DEBT SERVICE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Acacia Park CSO Drain	Birmingham CSO Drain	Bloomfield Hills CSO Drain	Bloomfield Twp CSO Drain	Bloomfield Vlg CSO Drain	Donohue Drain
Revenues:						
Charges for services	\$ 450.00	\$ -	\$ -	\$ 800.00	\$ -	\$ 300.00
Special assessments	170,250.00	270,400.00	15,337.50	260,626.25	185,699.80	66,480.00
Investment income	132.80	231.52	26.53	708.07	169.37	71.49
Federal grants	-	-	-	64,989.51	-	-
Total Revenues	<u>170,832.80</u>	<u>270,631.52</u>	<u>15,364.03</u>	<u>327,123.83</u>	<u>185,869.17</u>	<u>66,851.49</u>
Expenditures:						
Contractual services	-	-	-	-	-	-
Intergovernmental	-	-	-	64,997.06	-	-
Interest on debt	5,250.00	15,400.00	337.50	155,626.25	10,700.00	31,480.00
Paying agent fees	400.00	-	-	800.00	-	300.00
Principal payments	165,000.00	255,000.00	15,000.00	105,000.00	175,000.00	35,000.00
Total Expenditures	<u>170,650.00</u>	<u>270,400.00</u>	<u>15,337.50</u>	<u>326,423.31</u>	<u>185,700.00</u>	<u>66,780.00</u>
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (Uses)	182.80	231.52	26.53	700.52	169.17	71.49
Fund Balance - Beginning	2,879.34	4,215.15	1,483.03	34,375.77	2,886.21	853.74
Fund Balance - Ending	<u>\$ 3,062.14</u>	<u>\$ 4,446.67</u>	<u>\$ 1,509.56</u>	<u>\$ 35,076.29</u>	<u>\$ 3,055.38</u>	<u>\$ 925.23</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 DRAIN DEBT SERVICE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Franklin Sub Watershed	G W Kuhn Drain	John E Olsen Drain	John Garfield Drain	King Drain	Korzon Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 45,896.48	\$ 139,132.35	\$ 5,927.23	\$ 158,974.07	\$ 161,215.24	\$ 40,619.18
Accrued interest receivable	523.61	20,923.01	1,134.03	(492.85)	(2,274.02)	186.01
Intergovernmental receivables	-	-	-	7,584.14	-	-
Due from other funds	6,438.21	-	-	-	-	-
Total Current Assets	52,858.30	160,055.36	7,061.26	166,065.36	158,941.22	40,805.19
Noncurrent Assets:						
Assessments Receivable	2,025,000.00	63,956,822.00	150,000.00	560,000.00	-	75,000.00
Total Assets	\$ 2,077,858.30	\$ 64,116,877.36	\$ 157,061.26	\$ 726,065.36	\$ 158,941.22	\$ 115,805.19
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ 35,394.38	\$ -	\$ -	\$ -	\$ -	\$ 38,612.50
Intergovernmental payables	-	-	-	10,473.12	25,902.60	-
Other accrued liabilities	6,438.21	-	-	144,500.00	-	-
Total Current Liabilities	41,832.59	-	-	154,973.12	25,902.60	38,612.50
Noncurrent Liabilities:						
Assessments Receivable - Deferred	2,025,000.00	63,956,822.00	150,000.00	560,000.00	-	75,000.00
Total Liabilities	2,066,832.59	63,956,822.00	150,000.00	714,973.12	25,902.60	113,612.50
Fund Balance:						
Restricted	11,025.71	160,055.36	7,061.26	11,092.24	133,038.62	2,192.69
Total Liabilities and Fund Balance	\$ 2,077,858.30	\$ 64,116,877.36	\$ 157,061.26	\$ 726,065.36	\$ 158,941.22	\$ 115,805.19

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 DRAIN DEBT SERVICE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Franklin Sub Watershed	G W Kuhn Drain	John E Olsen Drain	John Garfield Drain	King Drain	Korzon Drain
Revenues:						
Charges for services	\$ 850.00	\$ -	\$ -	\$ 300.00	\$ -	\$ 500.00
Special assessments	556,864.46	7,177,665.53	86,212.50	151,760.00	-	42,225.00
Investment income	336.71	7,150.82	697.29	562.41	2,452.10	70.86
Federal grants	-	-	-	-	-	-
Total Revenues	558,051.17	7,184,816.35	86,909.79	152,622.41	2,452.10	42,795.86
Expenditures:						
Contractual services	6,438.21	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Interest on debt	115,426.26	1,647,665.53	13,425.00	31,760.02	-	7,225.00
Paying agent fees	575.00	-	350.00	300.00	-	500.00
Principal payments	435,000.00	5,530,000.00	75,000.00	120,000.00	-	35,000.00
Total Expenditures	557,439.47	7,177,665.53	88,775.00	152,060.02	-	42,725.00
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (Uses)	611.70	7,150.82	(1,865.21)	562.39	2,452.10	70.86
Fund Balance - Beginning	10,414.01	152,904.54	8,926.47	10,529.85	130,586.52	2,121.83
Fund Balance - Ending	\$ 11,025.71	\$ 160,055.36	\$ 7,061.26	\$ 11,092.24	\$ 133,038.62	\$ 2,192.69

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 DRAIN DEBT SERVICE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	OMIDD Segment 1	OMIDD Segment 2	OMIDD Segment 3	Pontiac WWTF Drain	Pontiac WWTF Drain Taxable	Rummell Relief Bridge
Assets						
Current Assets:						
Pooled cash and investments	\$ 221,283.72	\$ 99.52	\$ 11.66	\$ 2,464.78	\$ 292,321.34	\$ 23,941.01
Accrued interest receivable	769.49	(8.69)	1.87	626.98	(1,449.54)	(880.29)
Intergovernmental receivables	-	-	-	-	-	3,225.31
Due from other funds	-	-	-	-	-	-
Total Current Assets	222,053.21	90.83	13.53	3,091.76	290,871.80	26,286.03
Noncurrent Assets:						
Assessments Receivable	28,760,000.00	24,530,000.00	65,140,000.00	2,920,000.00	53,480,000.00	830,000.00
Total Assets	\$ 28,982,053.21	\$ 24,530,090.83	\$ 65,140,013.53	\$ 2,923,091.76	\$ 53,770,871.80	\$ 856,286.03
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ 152,605.00	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payables	-	-	-	-	-	35.09
Other accrued liabilities	-	-	-	-	-	18,292.50
Total Current Liabilities	152,605.00	-	-	-	-	18,327.59
Noncurrent Liabilities:						
Assessments Receivable - Deferred	28,760,000.00	24,530,000.00	65,140,000.00	2,920,000.00	53,480,000.00	830,000.00
Total Liabilities	28,912,605.00	24,530,000.00	65,140,000.00	2,920,000.00	53,480,000.00	848,327.59
Fund Balance:						
Restricted	69,448.21	90.83	13.53	3,091.76	290,871.80	7,958.44
Total Liabilities and Fund Balance	\$ 28,982,053.21	\$ 24,530,090.83	\$ 65,140,013.53	\$ 2,923,091.76	\$ 53,770,871.80	\$ 856,286.03

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 DRAIN DEBT SERVICE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	OMIDD Segment 1	OMIDD Segment 2	OMIDD Segment 3	Pontiac WWTF Drain	Pontiac WWTF Drain Taxable	Rummell Relief Bridge
Revenues:						
Charges for services	\$ 800.00	\$ -	\$ -	\$ -	\$ -	\$ 225.00
Special assessments	2,205,560.04	1,455,885.61	282,027.12	680,752.50	1,665,220.00	140,310.00
Investment income	1,683.93	65.19	13.53	435.80	4,369.77	960.34
Federal grants	128,683.43	-	-	-	-	-
Total Revenues	2,336,727.40	1,455,950.80	282,040.65	681,188.30	1,669,589.77	141,495.34
Expenditures:						
Contractual services	-	-	-	-	-	-
Intergovernmental	128,861.25	-	-	-	-	-
Interest on debt	895,560.05	455,885.61	282,027.12	65,752.50	1,665,220.00	40,310.00
Paying agent fees	800.00	-	-	250.00	250.00	300.00
Principal payments	1,310,000.00	1,000,000.00	-	615,000.00	-	100,000.00
Total Expenditures	2,335,221.30	1,455,885.61	282,027.12	681,002.50	1,665,470.00	140,610.00
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Sources (Uses)						
Fund Balance - Beginning	1,506.10	65.19	13.53	185.80	4,119.77	885.34
Fund Balance - Beginning	67,942.11	25.64	-	2,905.96	286,752.03	7,073.10
Fund Balance - Ending	\$ 69,448.21	\$ 90.83	\$ 13.53	\$ 3,091.76	\$ 290,871.80	\$ 7,958.44

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 DRAIN DEBT SERVICE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

Tribute Drain

Assets	
Current Assets:	
Pooled cash and investments	\$ 44,625.88
Accrued interest receivable	(400.03)
Intergovernmental receivables	-
Due from other funds	-
Total Current Assets	44,225.85
Noncurrent Assets:	
Assessments Receivable	1,830,000.00
Total Assets	\$ 1,874,225.85
Liabilities and Fund Balance	
Current Liabilities:	
Vouchers payable	\$ 37,520.00
Intergovernmental payables	-
Other accrued liabilities	-
Total Current Liabilities	37,520.00
Noncurrent Liabilities:	
Assessments Receivable - Deferred	1,830,000.00
Total Liabilities	1,867,520.00
Fund Balance:	
Restricted	6,705.85
Total Liabilities and Fund Balance	\$ 1,874,225.85

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 CHAPTER 20 21 DRAIN DEBT SERVICE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

Tribute Drain

Revenues:	
Charges for services	\$ 275.00
Special assessments	176,790.00
Investment income	231.54
Federal grants	-
Total Revenues	177,296.54

Expenditures:	
Contractual services	-
Intergovernmental	-
Interest on debt	76,790.00
Paying agent fees	-
Principal payments	100,000.00
Total Expenditures	176,790.00

Excess (Deficiency) of Revenues and	
Other Sources Over (Under) Expenditures	
and Other Sources (Uses)	506.54
Fund Balance - Beginning	6,199.31
Fund Balance - Ending	\$ 6,705.85

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 202 REFUNDING
 CHAPTER 20 21 DEBT SERVICE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Acacia Park CSO Drain	Birmingham CSO Drain	Bloomfield Hills CSO Drain	Bloomfield Village CSO Drain	Caddell Drain	G W Kuhn Drain
Assets						
Current Assets:						
Pooled cash and investments	\$ 387,974.57	\$ 1,155,635.85	\$ 105,970.20	\$ 967,047.63	\$ 151,649.13	\$ 207,580.99
Accrued interest receivable	1,296.51	1,802.88	(82.75)	4,200.19	(284.02)	3,033.54
Intergovernmental receivables	-	-	-	-	-	1,645.05
Total Current Assets	389,271.08	1,157,438.73	105,887.45	971,247.82	151,365.11	212,259.58
Noncurrent Assets:						
Assessments receivable	-	1,855,000.00	145,000.00	1,470,000.00	160,000.00	9,390,000.00
Total Assets	\$ 389,271.08	\$ 3,012,438.73	\$ 250,887.45	\$ 2,441,247.82	\$ 311,365.11	\$ 9,602,259.58
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ 385,700.00	\$ 1,151,850.00	\$ 103,821.88	\$ 963,472.50	\$ -	\$ 202,400.01
Other accrued liabilities	-	-	-	-	147,349.79	-
Total Current Liabilities	385,700.00	1,151,850.00	103,821.88	963,472.50	147,349.79	202,400.01
Noncurrent Liabilities:						
Assessments receivable - Deferred	-	1,855,000.00	145,000.00	1,470,000.00	160,000.00	9,390,000.00
Total Liabilities	385,700.00	3,006,850.00	248,821.88	2,433,472.50	307,349.79	9,592,400.01
Fund Balance:						
Restricted	3,571.08	5,588.73	2,065.57	7,775.32	4,015.32	9,859.57
Total Liabilities and Fund Balance	\$ 389,271.08	\$ 3,012,438.73	\$ 250,887.45	\$ 2,441,247.82	\$ 311,365.11	\$ 9,602,259.58

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 202 REFUNDING
 CHAPTER 20 21 DEBT SERVICE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Acacia Park CSO Drain	Birmingham CSO Drain	Bloomfield Hills CSO Drain	Bloomfield Village CSO Drain	Caddell Drain	G W Kuhn Drain
Revenues:						
Charges for services	\$ 225.00	\$ 600.00	\$ 225.00	\$ 575.00	\$ 225.00	\$ 275.00
Special assessments	391,400.00	1,198,700.00	107,643.76	1,001,945.00	169,440.00	1,283,075.00
Investment income	453.36	1,238.30	115.01	1,094.82	218.09	1,233.91
Total Revenues	392,078.36	1,200,538.30	107,983.77	1,003,614.82	169,883.09	1,284,583.91
Expenditures:						
Interest on debt	11,400.00	93,700.00	7,643.76	76,945.00	9,440.00	423,075.02
Paying agent fees	225.00	600.00	225.00	575.00	225.00	275.00
Principal payments	380,000.00	1,105,000.00	100,000.00	925,000.00	160,000.00	860,000.00
Total Expenditures	391,625.00	1,199,300.00	107,868.76	1,002,520.00	169,665.00	1,283,350.02
Excess (Deficiency) of Revenues Over (Under) Expenditures	453.36	1,238.30	115.01	1,094.82	218.09	1,233.89
Fund Balance - Beginning	3,117.72	4,350.43	1,950.56	6,680.50	3,797.23	8,625.68
Fund Balance - Ending	\$ 3,571.08	\$ 5,588.73	\$ 2,065.57	\$ 7,775.32	\$ 4,015.32	\$ 9,859.57

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 202 REFUNDING
 CHAPTER 20 21 DEBT SERVICE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	Jacobs Drain	Rewold Drain	Robert A Reid Drain	Robert Huber Drain
Assets				
Current Assets:				
Pooled cash and investments	\$ 22,130.65	\$ 27,417.29	\$ 22,906.51	\$ 2,492.41
Accrued interest receivable	25.69	27.23	(2,293.48)	(538.39)
Intergovernmental receivables	-	-	-	-
Total Current Assets	22,156.34	27,444.52	20,613.03	1,954.02
Noncurrent Assets:				
Assessments receivable	1,790,000.00	2,080,000.00	1,385,000.00	-
Total Assets	\$ 1,812,156.34	\$ 2,107,444.52	\$ 1,405,613.03	\$ 1,954.02
Liabilities and Fund Balance				
Current Liabilities:				
Vouchers payable	\$ 18,271.88	\$ 21,218.75	\$ -	\$ -
Other accrued liabilities	-	-	16,576.73	-
Total Current Liabilities	18,271.88	21,218.75	16,576.73	-
Noncurrent Liabilities:				
Assessments receivable - Deferred	1,790,000.00	2,080,000.00	1,385,000.00	-
Total Liabilities	1,808,271.88	2,101,218.75	1,401,576.73	-
Fund Balance:				
Restricted	3,884.46	6,225.77	4,036.30	1,954.02
Total Liabilities and Fund Balance	\$ 1,812,156.34	\$ 2,107,444.52	\$ 1,405,613.03	\$ 1,954.02

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 202 REFUNDING
 CHAPTER 20 21 DEBT SERVICE FUNDS
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Jacobs Drain	Rewold Drain	Robert A Reid Drain	Robert Huber Drain
Revenues:				
Charges for services	\$ 275.00	\$ 262.50	\$ 275.00	\$ -
Special assessments	172,893.76	198,987.50	425,837.50	113,630.00
Investment income	206.83	271.26	3,084.96	863.64
Total Revenues	<u>173,375.59</u>	<u>199,521.26</u>	<u>429,197.46</u>	<u>114,493.64</u>
Expenditures:				
Interest on debt	37,893.76	43,987.50	65,837.50	3,630.00
Paying agent fees	250.00	250.00	275.00	-
Principal payments	135,000.00	155,000.00	360,000.00	110,000.00
Total Expenditures	<u>173,143.76</u>	<u>199,237.50</u>	<u>426,112.50</u>	<u>113,630.00</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	231.83	283.76	3,084.96	863.64
Fund Balance - Beginning	3,652.63	5,942.01	951.34	1,090.38
Fund Balance - Ending	<u>\$ 3,884.46</u>	<u>\$ 6,225.77</u>	<u>\$ 4,036.30</u>	<u>\$ 1,954.02</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 342 WATER AND SEWER DEBT SERVICE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

	COSDS Softwater Lake Extension	Farmington Hills Water Supply	Highland Twp Well Water Supply	Middlebelt Transport	Milford WSS Phase 2	Oxford Twp WSS
Assets						
Current Assets:						
Pooled cash and investments	\$ 679.34	\$ 358,788.78	\$ 856.42	\$ -	\$ 12,074.54	\$ 544,896.61
Accrued interest receivable	519.49	(65.22)	(219.10)	-	(730.35)	2,852.74
Total Current Assets	1,198.83	358,723.56	637.32	-	11,344.19	547,749.35
Noncurrent Assets:						
Assessments receivable	1,285,727.00	15,100,000.00	1,065,000.00	36,855,000.00	355,000.00	8,345,000.00
Total Assets	\$ 1,286,925.83	\$ 15,458,723.56	\$ 1,065,637.32	\$ 36,855,000.00	\$ 366,344.19	\$ 8,892,749.35
Liabilities and Fund Balance						
Current Liabilities:						
Vouchers payable	\$ -	\$ 352,093.75	\$ -	\$ -	\$ -	\$ 531,766.26
Other accrued liabilities	-	-	-	-	10,033.75	-
Total Current Liabilities	-	352,093.75	-	-	10,033.75	531,766.26
Noncurrent Liabilities:						
Assessments receivable - Deferred	1,285,727.00	15,100,000.00	1,065,000.00	36,855,000.00	355,000.00	8,345,000.00
Total Liabilities	1,285,727.00	15,452,093.75	1,065,000.00	36,855,000.00	365,033.75	8,876,766.26
Fund Balance:						
Restricted	1,198.83	6,629.81	637.32	-	1,310.44	15,983.09
Total Liabilities and Fund Balance	\$ 1,286,925.83	\$ 15,458,723.56	\$ 1,065,637.32	\$ 36,855,000.00	\$ 366,344.19	\$ 8,892,749.35

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, 2014

	COSDS Softwater Lake Extension	Farmington Hills Water Supply	Highland Twp Well Water Supply	Middlebelt Transport	Milford WSS Phase 2	Oxford Twp WSS
Revenues:						
Charges for services	\$ -	\$ 250.00	\$ 600.00	\$ -	\$ 600.00	\$ 275.00
Special assessments	117,436.82	434,187.50	90,435.00	-	124,742.50	718,532.50
Investment income	95.48	6,586.77	218.93	-	886.21	910.89
Total Revenues	<u>117,532.30</u>	<u>441,024.27</u>	<u>91,253.93</u>	<u>-</u>	<u>126,228.71</u>	<u>719,718.39</u>
Expenditures:						
Interest on debt	22,436.82	164,187.50	45,435.00	-	24,742.50	373,532.52
Paying agent fees	-	250.00	300.00	-	650.00	-
Principal payments	95,000.00	270,000.00	45,000.00	-	100,000.00	345,000.00
Total Expenditures	<u>117,436.82</u>	<u>434,437.50</u>	<u>90,735.00</u>	<u>-</u>	<u>125,392.50</u>	<u>718,532.52</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other						
Financing Sources (Uses)	95.48	6,586.77	518.93	-	836.21	1,185.87
Fund Balance - Beginning	1,103.35	43.04	118.39	-	474.23	14,797.22
Fund Balance - Ending	<u>\$ 1,198.83</u>	<u>\$ 6,629.81</u>	<u>\$ 637.32</u>	<u>\$ -</u>	<u>\$ 1,310.44</u>	<u>\$ 15,983.09</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 342 WATER AND SEWER DEBT SERVICE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

White Lake SDS Ser95A 96SR

Assets

Current Assets:	
Pooled cash and investments	\$ 5,228.46
Accrued interest receivable	<u>989.65</u>
Total Current Assets	<u>6,218.11</u>

Noncurrent Assets:	
Assessments receivable	<u>2,220,000.00</u>
Total Assets	<u><u>\$ 2,226,218.11</u></u>

Liabilities and Fund Balance

Current Liabilities:	
Vouchers payable	\$ -
Other accrued liabilities	<u>-</u>
Total Current Liabilities	-

Noncurrent Liabilities:	
Assessments receivable - Deferred	2,220,000.00
Total Liabilities	<u>2,220,000.00</u>

Fund Balance:	
Restricted	<u>6,218.11</u>
Total Liabilities and Fund Balance	<u><u>\$ 2,226,218.11</u></u>

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, 2014

White Lake SDS Ser95A 96SR

Revenues:	
Charges for services	\$ -
Special assessments	580,856.25
Investment income	453.97
Total Revenues	581,310.22

Expenditures:	
Interest on debt	55,856.25
Paying agent fees	-
Principal payments	525,000.00
Total Expenditures	580,856.25

Excess (Deficiency) of Revenues Over (Under) Expenditures and Other	
Financing Sources (Uses)	453.97
Fund Balance - Beginning	5,764.14
Fund Balance - Ending	\$ 6,218.11

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 202 REFUNDING
 WATER AND SEWER DEBT SERVICE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

EF PCF Franklin Pressure Sewer	Orchard Lake Village WSS	Rochester Hills Ext 5A
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Assets

Current Assets:		
Pooled cash and investments	\$ 159,475.89	\$ 23,436.17
Accrued interest receivable	(3.63)	3.63
Total Current Assets	159,472.26	23,439.80
Noncurrent Assets:		
Assessments receivable	290,000.00	1,605,000.00
Total Assets	\$ 449,472.26	\$ 1,628,439.80
Liabilities and Fund Balance		
Current Liabilities:		
Vouchers Payable AP Cont	\$ -	\$ 16,987.50
Due to Other Funds	1,035.26	-
Deposits	155,282.50	-
Total Current Liabilities	156,317.76	16,987.50
Noncurrent Liabilities:		
Assessments receivable - Deferred	290,000.00	1,605,000.00
Total Liabilities	446,317.76	1,621,987.50
Fund Balance:		
Restricted	3,154.50	6,452.30
Total Liabilities and Fund Balance	\$ 449,472.26	\$ 1,628,439.80

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, 2014

EF PCF Franklin Pressure Sewer Refunding	Orchard Lake Village WSS Refunding	Rochester Hills Ext 5A Refunding
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Revenues:			
Charges for services	\$ 275.00	\$ -	\$ 250.00
Special assessments	137,399.38	213,937.50	230,437.50
Investment income	234.85	4,211.90	296.22
Total Revenues	<u>137,909.23</u>	<u>218,149.40</u>	<u>230,983.72</u>
Expenditures:			
Intergovernmental	-	3,427.15	-
Interest on debt	12,399.38	3,937.50	35,437.50
Paying agent fees	275.00	-	-
Principal payments	125,000.00	210,000.00	195,000.00
Total Expenditures	<u>137,674.38</u>	<u>217,364.65</u>	<u>230,437.50</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	234.85	784.75	546.22
Fund Balance - Beginning	2,919.65	(784.75)	5,906.08
Fund Balance - Ending	<u>\$ 3,154.50</u>	<u>\$ -</u>	<u>\$ 6,452.30</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 ACT 146 LAKE LEVEL DEBT SERVICE FUNDS
 BALANCE SHEET
 SEPTEMBER 30, 2014

Watkins Lake

Assets	
Current Assets:	
Pooled cash and investments	\$ 31,349.68
Accrued interest receivable	879.69
Total Current Assets	32,229.37
Noncurrent Assets:	
Assessments receivable	2,655.42
Total Assets	\$ 34,884.79
Liabilities and Fund Balance	
Noncurrent Liabilities:	
Assessments receivable - Deferred	\$ 2,655.42
Fund Balance:	
Restricted	32,229.37
Total Liabilities and Fund Balance	\$ 34,884.79

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, 2014

Watkins Lake

Revenues:	
Charges for services	\$ 1,058.49
Special assessments	14,966.59
Investment income	1,416.33
Total Revenues	17,441.41
Expenditures:	
Interest on debt	2,720.00
Principal payments	80,000.00
Total Expenditures	82,720.00
Excess (Deficiency) of Revenues Over	
(Under) Expenditures	(65,278.59)
Fund Balance - Beginning	97,507.96
Fund Balance - Ending	\$ 32,229.37

Enterprise Funds

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
ENTERPRISE FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

	Evergreen Farmington Sewage Disposal	Southeastern Oakland County Sewage Disposal	Clinton Oakland Sewage Disposal	Huron Rouge Sewage Disposal	Water and Sewer Trust
Assets					
Current Assets:					
Pooled cash and investments	\$ 6,939,894.27	\$33,006,340.02	\$15,940,567.73	\$ 7,491,515.56	\$ 58,346,475.01
Accrued interest receivable	110,792.92	133,037.00	130,748.55	10,163.42	40,597.38
Accounts receivable	-	65,146.60	2,190,018.16	-	25,597,345.78
Intergovernmental receivables	7,875,556.45	5,652,972.12	4,773,831.21	515,801.30	3,225,867.15
Due from other funds	1,274,411.65	-	-	-	5,114,572.37
Due from component units	153,984.40	-	388,000.00	-	-
Prepayments and other assets	-	590,769.17	-	-	4,868.80
Current advance to other funds	-	142,531.40	-	-	-
Total Current Assets	16,354,639.69	39,590,796.31	23,423,165.65	8,017,480.28	92,329,726.49
Capital Assets, at Cost:					
Land	62,680.97	977,442.14	25,725.00	19,748.59	195,435.62
Land improvements	-	11,274.00	-	-	324,392.83
Buildings and improvements	13,851,750.34	3,325,704.66	734,720.59	348,503.62	2,929,104.24
Equipment and vehicles	158,996.30	303,766.15	53,184.09	-	10,758,959.96
Infrastructure	26,782,573.38	76,214,842.85	36,817,996.93	2,962,296.95	114,966,447.76
Construction in progress	7,520,923.13	622,815.57	8,335,861.40	-	24,370,642.21
Total Capital Assets, at Cost	48,378,924.12	81,455,845.37	45,967,488.01	3,330,549.16	153,544,982.62
Less - Accumulated depreciation	26,629,349.29	77,967,065.46	26,342,890.70	2,713,456.58	76,424,678.74
Capital Assets, Net	21,747,574.83	3,488,779.91	19,624,597.31	617,092.58	77,120,303.88
Total Assets	\$38,102,214.52	\$43,079,576.22	\$43,047,762.96	\$ 8,634,572.86	\$ 169,450,030.37
Liabilities and Equity					
Current Liabilities:					
Current Liabilities					
Vouchers payable	\$ 230,633.41	\$ 84,002.99	\$ 1,406,155.50	\$ -	\$ 2,129,008.50
Accrued employee payables	-	-	-	-	-
Intergovernmental payables	5,167,796.57	7,061,786.71	2,534,606.64	474,484.19	471,116.25
Unearned revenue	-	-	-	-	3,247.00
Notes and bonds payable	245,000.00	-	-	-	940,000.00
Other accrued liabilities	97,698.82	388,076.40	30,909.82	-	3,733,548.87
Total Current liabilities	5,741,128.80	7,533,866.10	3,971,671.96	474,484.19	7,276,920.62
Noncurrent Liabilities:					
Bonds payable	5,625,000.00	-	-	-	18,248,351.00
Total Liabilities	11,366,128.80	7,533,866.10	3,971,671.96	474,484.19	25,525,271.62
Equity:					
Investment in capital assets	15,877,574.83	3,488,779.91	19,624,597.31	617,092.58	57,931,952.88
Restricted	8,057,587.69	12,749,438.81	16,740,723.63	5,549,253.00	35,188,367.07
Unrestricted	2,800,923.20	19,307,491.40	2,710,770.06	1,993,743.09	50,804,438.80
Total Equity	26,736,085.72	35,545,710.12	39,076,091.00	8,160,088.67	143,924,758.75
Total Liabilities and Equity	\$38,102,214.52	\$43,079,576.22	\$43,047,762.96	\$ 8,634,572.86	\$ 169,450,030.37

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
ENTERPRISE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Evergreen Farmington Sewage Disposal	Southeastern Oakland County Sewage Disposal	Clinton Oakland Sewage Disposal	Huron Rouge Sewage Disposal	Water and Sewer Trust
Operating Revenues:					
Charges for services	\$ 39,799,405.30	\$ 46,055,280.61	\$ 34,771,865.34	\$ 5,023,554.55	\$ 80,257,553.07
Other	253,266.44	19,418.72	733,225.75	80.52	296,623.96
Total Operating Revenues	<u>40,052,671.74</u>	<u>46,074,699.33</u>	<u>35,505,091.09</u>	<u>5,023,635.07</u>	<u>80,554,177.03</u>
Operating Expenses:					
Salaries	-	-	-	-	87,995.98
Fringe benefits	-	-	-	-	68,779.70
Contractual services	36,857,507.12	45,708,011.06	34,508,332.37	5,326,265.93	42,989,749.45
Commodities	105,667.43	148,907.76	69,350.61	1,667.61	1,750,312.15
Depreciation	684,093.63	930,063.93	766,478.55	66,216.89	3,881,590.68
Internal services	1,034,765.03	1,151,169.17	598,827.53	18,859.90	17,061,665.98
Intergovernmental	-	-	-	-	11,352,676.09
Total Operating Expenses	<u>38,682,033.21</u>	<u>47,938,151.92</u>	<u>35,942,989.06</u>	<u>5,413,010.33</u>	<u>77,192,770.03</u>
Operating Income (Loss)	<u>1,370,638.53</u>	<u>(1,863,452.59)</u>	<u>(437,897.97)</u>	<u>(389,375.26)</u>	<u>3,361,407.00</u>
Nonoperating Revenues (Expenses):					
Federal grants	93,399.34	-	-	-	-
State grants	-	-	-	-	48,319.03
Gain on exchange of assets	-	14,677.31	-	-	43,100.00
Paying agent fees	(800.00)	-	-	-	-
Interest revenue	79,297.02	658,550.40	302,861.04	96,936.47	977,934.77
Interest expense	(275,697.02)	-	-	-	(491,517.39)
Net Nonoperating Revenues (Expenses)	<u>(103,800.66)</u>	<u>673,227.71</u>	<u>302,861.04</u>	<u>96,936.47</u>	<u>577,836.41</u>
Income (Loss) Before Transfers	1,266,837.87	(1,190,224.88)	(135,036.93)	(292,438.79)	3,939,243.41
Capital contributions	-	-	-	-	1,206,737.53
Transfers out	(126,767.00)	(155,998.00)	(96,253.00)	(20,711.00)	(955,411.25)
Change in Equity	1,140,070.87	(1,346,222.88)	(231,289.93)	(313,149.79)	4,190,569.69
Equity at October 1, 2013	25,596,014.85	36,891,933.00	39,307,380.93	8,473,238.46	139,734,189.06
Equity at September 30, 2014	<u>\$ 26,736,085.72</u>	<u>\$ 35,545,710.12</u>	<u>\$ 39,076,091.00</u>	<u>\$ 8,160,088.67</u>	<u>\$ 143,924,758.75</u>

Intergovernmental Funds

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
INTERNAL SERVICE AND REVOLVING FUNDS
BALANCE SHEET
SEPTEMBER 30, 2014

Drain Equipment	Drain Revolving
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Assets		
Current Assets:		
Pooled cash and investments	\$ 1,950,010.77	\$ 1,064,862.03
Accrued interest receivable	1,532.04	-
Accounts receivable	102,785.28	-
Intergovernmental receivables	33,510.64	-
Due from other funds	-	443,989.86
Due from component units	2,131.73	316,207.75
Inventories and supplies	493,616.58	-
Total Current Assets	<u>2,583,587.04</u>	<u>1,825,059.64</u>
Capital Assets, at Cost:		
Land	130,000.00	-
Capital Projects in Progress	2,538,412.41	-
Buildings	1,194,544.00	-
Structures	673,097.95	-
Computer Software	2,092,810.52	-
Equipment	1,326,665.13	-
Furniture	190,369.35	-
Vehicles	2,949,614.09	-
Total Capital Assets, at Cost	<u>11,095,513.45</u>	<u>-</u>
Less - Accumulated depreciation	4,539,459.36	-
Capital Assets, Net	<u>6,556,054.09</u>	<u>-</u>
Total Assets	<u>\$ 9,139,641.13</u>	<u>\$ 1,825,059.64</u>
Liabilities and Equity		
Current Liabilities:		
Vouchers payable	\$ 203,922.22	\$ 59.64
Due to other funds	240.00	-
Current - advances payable	155,414.40	-
Other accrued liabilities	341,593.44	-
Total Current Liabilities	<u>701,170.06</u>	<u>59.64</u>
Noncurrent Liabilities:		
NC advances payable	77,298.00	-
Total Liabilities	<u>778,468.06</u>	<u>59.64</u>
Equity:		
Investment in capital assets	6,556,054.09	-
Committed	-	1,825,000.00
Unrestricted	1,805,118.98	-
Total Equity	<u>8,361,173.07</u>	<u>1,825,000.00</u>
Total Liabilities and Equity	<u>\$ 9,139,641.13</u>	<u>\$ 1,825,059.64</u>

OAKLAND COUNTY WATER RESOURCES COMMISSIONER
 INTERNAL SERVICE AND REVOLVING FUNDS
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND EQUITY
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

Drain Equipment	Drain Revolving
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Operating Revenues:		
Charges for services	\$ 27,936,763.89	\$ -
Other	814,253.87	-
Total Operating Revenues	<u>28,751,017.76</u>	<u>-</u>
Operating Expenses:		
Salaries	12,658,513.68	-
Fringe benefits	8,761,615.92	-
Contractual services	829,842.28	-
Commodities	859,520.79	-
Internal services	2,967,521.20	-
Depreciation	623,438.11	-
Total Operating Expenses	<u>26,700,451.98</u>	<u>-</u>
Operating Income (Loss)	<u>2,050,565.78</u>	<u>-</u>
Nonoperating Revenues (Expenses):		
Interest expense	(6,817.83)	-
Interest revenue	10,054.61	-
State grants	498,335.00	-
Gain on sale of assets	7,735.48	-
Net Nonoperating Revenues (Expenses)	<u>509,307.26</u>	<u>-</u>
Income (Loss) Before Transfers	2,559,873.04	-
Transfers in	1,201,417.00	-
Change in Equity	<u>3,761,290.04</u>	<u>-</u>
Equity at October 1, 2013	4,599,883.03	1,825,000.00
Equity at September 30, 2014	<u>\$ 8,361,173.07</u>	<u>\$ 1,825,000.00</u>