

County of Oakland, Michigan

**Federal Awards
Supplemental Information
September 30, 2007**

County of Oakland, Michigan

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Independent Auditor's Report

To the Board of Commissioners
County of Oakland, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Oakland, Michigan as of and for the year ended September 30, 2007, which collectively comprise the County of Oakland, Michigan's basic financial statements, and have issued our report thereon dated March 14, 2008. Those basic financial statements are the responsibility of the management of the County of Oakland, Michigan. Our responsibility was to express opinions on those basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Oakland, Michigan's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The information in this schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Plante & Moran, PLLC

March 14, 2008

Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards*

To the Board of Commissioners
County of Oakland, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Oakland, Michigan as of and for the year ended September 30, 2007, which collectively comprise the County of Oakland, Michigan's basic financial statements, and have issued our report thereon dated March 14, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Oakland, Michigan's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements and not for the purpose of expressing an opinion on the effectiveness of the County of Oakland, Michigan's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Oakland, Michigan's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

To the Board of Commissioners
County of Oakland, Michigan

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Oakland, Michigan's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the board of commissioners, management, the cognizant agency, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

March 14, 2008

Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

To the Board of Commissioners
County of Oakland, Michigan

Compliance

We have audited the compliance of the County of Oakland, Michigan with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended September 30, 2007. The major federal programs of the County of Oakland, Michigan are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County of Oakland, Michigan's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of Oakland, Michigan's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County of Oakland, Michigan's compliance with those requirements.

In our opinion, the County of Oakland, Michigan complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2007.

To the Board of Commissioners
County of Oakland, Michigan

Internal Control Over Compliance

The management of the County of Oakland, Michigan is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County of Oakland, Michigan's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the board of commissioners, management, the cognizant agency, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

June 11, 2008

County of Oakland, Michigan

Schedule of Expenditures of Federal Awards Year Ended September 30, 2007

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Agriculture:		
Direct programs - Food Donation Program	10.550	\$ 30,645
Passed through the State of Michigan Department of Education:		
School Breakfast Program	10.553	93,871
National School Lunch Program	10.555	<u>198,178</u>
Total passed through the State of Michigan Department of Education		292,049
Passed through the State of Michigan Department of Human Services FIA:		
WIC Infrastructure	10.557	3,919
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	1,862,934
Passed through State of Michigan Department of Labor and Economic Growth:		
Food Stamps FY-05/06	10.561	238
Food Stamps FY-06/07	10.561	262,877
Passed through the Michigan Department of Natural Resources -		
Urban and Community Forestry Program	10.664	3,000
Passed through Great Lakes Basin Program - Ten Hill and Wallbrook Site	10.902	<u>35,067</u>
Total U.S. Department of Agriculture		2,490,729
U.S. Department of Housing and Urban Development - Direct programs:		
Housing Counseling Assistance 06-07	14.169	29,761
Community Development Block Grants 02-03 Entitlement	14.218	* 2,218
Community Development Block Grants 03-04 Entitlement	14.218	* 197,617
Community Development Block Grants 04-05 Entitlement	14.218	* 591,278
Community Development Block Grants 05-06 Entitlement	14.218	* 1,134,704
Community Development Block Grants 06-07 Entitlement	14.218	* 2,605,949
Community Development Block Grants 07-08 Entitlement	14.218	* 430,458
Emergency Shelter Grant Program (ESG) 06-07	14.231	161,028
HOME Investment Partnership Program 02-03	14.239	* 4,982
HOME Investment Partnership Program 03-04	14.239	* 295,597
HOME Investment Partnership Program 04-05	14.239	* 894,695
HOME Investment Partnership Program 05-06	14.239	* 361,579
HOME Investment Partnership Program 06-07	14.239	* 609,410
HOME Investment Partnership Program 07-08	14.239	<u>67,145</u>
Total U.S. Department of Housing and Urban Development		7,386,421

* Denotes a major program

County of Oakland, Michigan

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2007

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Justice:		
Direct programs:		
BJA Congressionally Mandated Awards - RIDP Boot Camp	16.580	\$ 219,943
State Criminal Alien Assistance Program	16.606	86,050
Bulletproof Vest Partnership Program	16.607	17,472
Public Safety Partnership and Community Policing Grant - COPS More	16.710	179,691
Clemis Integrated Biometric Identification System Grant - 04	16.710	553,499
Clemis Integrated Biometric Identification System Grant - 05	16.710	60,661
Clemis Integrated Biometric Identification System Grant - 06	16.710	440
Justice Assistance Grant FY 05-08	16.738	<u>256,462</u>
Total direct programs		1,374,218
Passed through the State Department of Community Health:		
Prosecuting Attorney Crime Victim Assistance	16.575	92,379
Byrne Formula Drug Control Policy Grants:		
Community Corrections in Step	16.738	43,644
Sheriff's Narcotics Team	16.738	352,000
Jail Alliance with Support for Inmates with Co-occurring Disorders Grant	16.738	<u>141,667</u>
Total passed through the State Department of Community Health		629,690
Passed through the State Family Independence Agency - Juvenile Justice and Delinquency Prevention Act (BJJ)		
	16.540	<u>43,149</u>
Total U.S. Department of Justice		2,047,057

* Denotes a major program

County of Oakland, Michigan

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2007

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Labor - Passed through Michigan Department of Labor and Economic Growth:		
SWA Displaced Homemaker PY-06	17.260 (2)	\$ 14,347
Employment Services FY-06	17.207 (1)	1,385,259
Employment Services FY-07	17.207 (1)	361,284
Trade Adjustment Assistance/Trade 2 FY-07	17.245	721,255
Workforce Investment Act Administration PY-06	17.260 (2)	686,425
Workforce Investment Act Administration PY-07	17.260 (2)	202,538
Workforce Investment Act SWA Capacity Building FY-06	17.260 (2)	47,040
Workforce Investment Act SWA Capacity Building FY-07	17.260 (2)	8,704
Workforce Investment Act Adult FY-06	17.258 (2)	2,757,997
Workforce Investment Act Adult FY-07	17.258 (2)	688,121
Workforce Investment Act Youth FY-06	17.259 (2)	1,637,105
Workforce Investment Act Youth FY-07	17.259 (2)	1,008,786
Workforce Investment Act-44 Reed Act FY-06	17.225 (2)	78,468
Workforce Investment Act-44 Reed Act FY-07	17.225 (2)	59,436
Workforce Investment Act Dislocated Worker FY-06	17.260 (2)	2,837,340
Workforce Investment Act Dislocated Worker FY-07	17.260 (2)	653,694
Workforce Investment Act Incumbent Worker FY-06	17.260 (2)	289,508
Workforce Investment Act Incumbent Worker FY-07	17.260 (2)	14,842
Incentive Inc. WKR (SWA) PY-06	17.260 (2)	64,996
SWA Career Transition Program PY-06	17.260 (2)	999
SWA Work First PY-06	17.260 (2)	136,583
SWA Work First PY-07	17.260 (2)	69,230
Dislocated Worker Scholarships PY-06	17.260 (2)	95,713
WIG Disability Navigator PY-06	17.266 (2)	31,746
WIG Disability Navigator PY-07	17.266 (2)	11,105
WIA One Stop (SWA) PY-06	17.260 (2)	434,778
WIA One Stop (SWA) PY-07	17.260 (2)	59,853
Total U.S. Department of Labor - Passed through Michigan Department of Labor and Economic Growth		14,357,152

(1) Denotes the Employment Service Cluster

(2) Denotes the Workforce Investment Act Cluster

* Denotes a major program

County of Oakland, Michigan

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2007

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Expenditures
National Foundation on the Arts and the Humanities, National Endowment for the Arts Passed through Michigan Council for the Arts and Culture Affairs, Michigan Dept. of History, Arts, and Libraries - Art, Culture, and Film - MCACA Regranting Program	45.025	\$ 1,400
U.S. Environmental Protection Agency:		
Direct Programs - Brownsfield Rev Loan Fund Grant # 1	66.818	8,549
Direct Program - Brownfield Assess #2	66.818	351,703
Direct Program - USEPA Water Resource Inventory	66.436	573,183
Passed through Michigan Department of Environmental Quality - EAD:		
State Revolving Fund - George W Kuhn Drainage Dist Segment 4	66.458	278,207
EPA Grant - Operator Certification	66.471	<u>36,600</u>
Total passed through Michigan Department of Environmental Quality - EAD		314,807
Passed through Wayne County - Rouge Program Office Environment Protection Agency:		
Rouge Public Education Efforts (RVIB-05)	66.606	2,215
Jacobs Drain (RV-15)	66.606	222,692
Jacobs Drain (RVIB-10)	66.606	87,630
EFSDS III- Walnut LK Pump Station Recon Phase II	66.606	188,987
EFSDS III- Force Main & Regulator Const Phase II	66.606	<u>46,577</u>
Total passed through Wayne County - Rouge Program Office Environment Protection Agency		548,101
Passed through Great Lakes Program - Clinton River Modeling	66.469	<u>438,829</u>
Total U.S. Environmental Protection Agency		2,235,172

* Denotes a major program

County of Oakland, Michigan

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2007

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Health and Human Services:		
Direct programs:		
TCE Culturally Sensitive Substance Abuse Treatment Grant	93.243	\$ 474,170
Social Security Incentive Payment	96.008	138,000
Passed through State of Michigan Dept. of Labor and Economic Growth:		
Work First Employment Related Services FY-07	93.558	235,969
Work First FY-07	93.558	<u>3,170,217</u>
Total Passed through State of Michigan Dept. of Labor and Economic Growth		3,406,186
Passed through State of Michigan Family Independence Agency:		
Juvenile Accountability Incentive Block Grants 06-07 Grant Year	16.523	113,840
F.O.C. Child Support Enforcement	93.563	* 7,377,748
F.O.C. Federal Incentives Payments	93.563	* 2,440,565
Pros. Co-op Reimbursement	93.563	* 1,399,891
Child Support for Access and Visitation Programs	93.597	<u>12,749</u>
Total passed through State Family Independence Agency		11,344,793
Passed through State of Michigan Department of Community Health:		
Tuberculosis Outreach	93.116	44,752
Immunization VFC Visits	93.268	18,600
Immunization Action Plan	93.268	509,390
Immunization Vaccine	93.268	4,855,269
Bioterrorism	93.283	1,183,053
MI Child	93.767	13,256
MDPH-OSAS Grant Medicaid Title XIX	93.778	1,082,136
AIDS Counseling and Testing Program	93.940	497,900
MDPH-OSAS Grant CA Admin	93.959	151,285
OSAS Grant Women Specialty	93.959	66,878
MDPH-OSAS Grant Treatment	93.959	2,324,186
MDPH-OSAS Grant Prevention	93.959	749,271
MDPH-OSAS Grant Prevention - Methamphetamine	93.248	20,573
MDPH-OSAS Grant Prevention - SPF/SIG	93.248	15,582
MCH Block - CHSCS Outreach/Advocacy	93.994	134,878
MCH Block - CHSCS Outreach/Advocacy	93.778	95,314
MCH Block - Maternal Infant Support Services	93.994	270,100
MCH Block - Field Nursing	93.778	60,121
Children's Village Screening Project	93.977	72,849
OSAS ABW Grant	93.767	103,831
Health Nurse Family Partnership	93.778	162,078
Health Child Lead Service Delivery	93.778	28,598
STD Control VD Reimbursement	93.977	52,950
STD Control VD Reimbursement	93.991	18,166
Infant Mortality Coalition Support Grant	93.778	<u>65,000</u>
Total passed through State of Michigan Department of Community Health		<u>12,596,016</u>
Total U.S. Department of Health and Human Services		27,959,165

* Denotes a major program

County of Oakland, Michigan

Schedule of Expenditures of Federal Awards (Continued) Year Ended September 30, 2007

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Federal Expenditures
U.S. Department of Homeland Security:		
Passed through State of Michigan Department of State Police - Emergency Management Division:		
Emergency Management Planning Grant	97.042	\$ 44,996
State Homeland Security Program/LETTP PY 04-05	97.067	3,686,266
Urban Area Security Initiative	97.067	<u>430,367</u>
Total U.S. Department of Homeland Security - Passed through State of Michigan Department of State Police - Emergency Management Division		<u>4,161,629</u>
Total federal awards		<u>\$ 60,638,725</u>

* Denotes a major program

County of Oakland, Michigan

Notes to Schedule of Expenditures of Federal Awards Year Ended September 30, 2007

Note 1 - Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County of Oakland, Michigan and is presented on the same basis of accounting as the basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2 - Subrecipient Awards

Of the federal expenditures presented in the schedule of expenditures of federal awards, federal awards were provided to subrecipients from the Community Development Block Grant Program - Entitlement Grants for \$4,962,224.

County of Oakland, Michigan

Schedule of Findings and Questioned Costs Year Ended September 30, 2007

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? ___ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ___ Yes X None reported

Noncompliance material to financial statements noted? ___ Yes X No

Federal Awards

Internal control over major program(s):

- Material weakness(es) identified? ___ Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ___ Yes X None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? ___ Yes X No

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
14.218	Community Development Block Grant - Entitlement Grants
14.239	Home Investment Partnership
93.563	Friend of the Court

Dollar threshold used to distinguish between type A and type B programs: \$1,818,090

Auditee qualified as low-risk auditee? X Yes ___ No

County of Oakland, Michigan

Schedule of Findings and Questioned Costs (Continued) Year Ended September 30, 2007

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None

Additional Information

Oakland County Health Division (Schedule A)
SUBSTANCE ABUSE PREVENTION & TREATMENT
Schedule of Budgeted, Reported, and Audited Amounts
For the Year Ended September 30, 2007

Fund Source	Budgeted (FINAL)	Reported (FINAL RER)	Audited Expenditures	Variance (Audited-Reported)	Local Match Funds
A State Agreement					
1 Community Grant	\$4,468,854	\$4,467,891	\$4,467,891	0	
2 SDA	176,391	176,391	176,391	0	
3 Methamphetamine	22,000	20,573	20,573	0	
4 SPF/SIG	33,784	15,582	15,582	0	
A Subtotal	\$4,701,029	\$4,680,437	\$4,680,437	0	
B Medicaid					
1 Current Year PEPM (Federal & State)	\$1,689,000	\$1,824,814	\$1,824,814	0	
2 Federal Share only for Women's Speciality	49,020	53,305	53,305	0	
3 State Share only for Women's Speciality	36,980	41,241	41,241	0	
4 Reinvestment Savings	0	0	0	0	
B Subtotal	\$1,775,000	\$1,919,360	\$1,919,360	0	
C Adult Benefit Waiver (ABW)					
1 Current Year PEPM (federal share only)	\$103,831	\$103,831	\$103,831	0	
C Subtotal	\$103,831	\$103,831	\$103,831	0	
D MI CHILD					
1 Current Year PEPM	\$13,192	\$13,192	\$13,192	0	
2 Savings	0	0	0	0	
D Subtotal	\$13,192	\$13,192	\$13,192	0	
E Local					
1 Current Year PA2	\$1,707,462	\$1,718,543	\$1,718,543	0	\$1,718,543
2 PA2 Fund Balance	0	0	0	0	0
3 Other Local (R325.4152 excluding subsection (1)(b))	932,330	552,189	552,189	0	552,189
E Subtotal	\$2,639,792	\$2,270,732	\$2,270,732	0	
F Fees & Collections - Subtotal (R325.4151 (1)(d))	150,000	232,639	232,639	0	232,639
G Other Contracts & Sources (Subtotal)	599,223	456,671	456,671	0	
Grand Total of Subtotals A-G	\$9,982,067	\$9,676,862	\$9,676,862	0	

Amount Billable to MDCH (Section A audited subtotal)

\$4,680,437

Total MDCH Payments

4,701,029

(Overpayment)/Underpayment

(\$20,592)

Local Match Funds Total

\$2,503,371

Local Match Requirement [(Grand Total of Audited Expenditures-B-C-D-G) * 10%]

718,381

Local Match (Shortfall)/Excess

\$1,784,990

OaklandCounty Health Division (Schedule B)
SUBSTANCE ABUSE PREVENTION & TREATMENT
Schedule of Expenditures and Funding Sources by Program
Year Ended September 30, 2007

Program	Budgeted (FINAL)	Reported (FINAL RER)	Audited Expenditures				Audited Funding Sources							Variance (Audited-Reported)	Questioned Cost (Expenditures - Funding)	
			Gross Amount	Less Medicaid	Less Fees	Net Amount	State Agreement	SDA	ABW	MI CHILD	PA2	Other Local	Other Sources			Total Funding
Administration	\$756,446	\$743,464	\$743,464	\$199,681	\$4,200	\$539,583	\$342,153	\$0	\$0	\$0	\$0	\$197,430	\$0	\$539,583	\$0	\$0
Prevention *	1,645,480	1,596,882	1,596,882	0	1,800	1,595,082	966,029	0	0	0	123,593	354,758	150,701	1,595,081	0	1
Treatment	6,963,322	6,710,966	6,710,966	1,625,133	225,955	4,859,878	2,790,469	176,391	0	0	1,587,048	0	305,969	4,859,877	0	1
Women's Services	170,098	178,829	178,829	94,547	684	83,598	83,598	0	0	0	0	0	0	83,598	0	0
Communicable Diseases	201,164	201,164	201,164	0	0	201,164	201,164	0	0	0	0	0	0	201,164	0	0
ABW	226,495	226,495	226,495	0	0	226,495	0	0	114,763	0	7,901	0	103,831	226,495	0	0
MI-CHILD	19,062	19,062	19,062	0	0	19,062	0	0	0	5,870	0	0	13,192	19,062	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Totals	\$9,982,067	\$9,676,862	\$9,676,862	\$1,919,361	\$232,639	\$7,524,862	\$4,383,413	\$176,391	\$114,763	\$5,870	\$1,718,542	\$552,188	\$573,693	\$7,524,860	\$0	\$2
							\$4,680,437									

Reconciliation of PA2 Funds:

Beginning Balance	\$0
Current Year PA2	1,707,462
Expenditures	<u>(1,718,542)</u>
Ending Balance	<u>\$ (11,080)</u>

Reconciliation of Medicaid Managed Care (PEPM) Funds:

Medicaid (PEPM) Payments Received	\$1,775,000
Medicaid Savings Carried Over	
Medicaid (PEPM) Expenditures	(1,919,361)
Medicaid Savings Carryforward	
Returned to PIHP	<u>\$ (144,361)</u>

Note: \$2.00 in questioned costs column are due to rounding.