

DANIEL T. MURPHY
OAKLAND COUNTY EXECUTIVE

FINANCIAL REPORT

FOR THE
FISCAL YEAR ENDED DECEMBER 31, 1981



Prepared by

Department of Management and Budget

James M. Brennan
DEPARTMENT DIRECTOR

Thomas M. Duncan
ACCOUNTING MANAGER

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COUNTY OF OAKLAND

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COUNTY OF OAKLAND

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Board of Commissioners
County of Oakland
Pontiac, Michigan

We have examined the combined financial statements of the fund types and account group of the County of Oakland for the year ended December 31, 1981 as identified in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not examine the financial statements of the Oakland County Parks and Recreation Commission which represent 22 percent of the assets and 9 percent of the revenues of the Special Revenue Funds. These financial statements were examined by other auditors whose report thereon has been furnished to us and our opinion herein, insofar as it relates to the amounts included for the aforementioned entity, is based solely upon the report of the other auditors.

The combined financial statements do not include financial statements of the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles.

In our opinion, based upon our examination and the report of other auditors, except that the omission of the financial statements described above results in an incomplete presentation, the combined financial statements referred to above present fairly the financial position of the County of Oakland at December 31, 1981 and the results of its operations and the changes in financial position of all proprietary and selected fiduciary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made primarily for the purpose of rendering our opinion on the combined financial statements taken as a whole. The supplemental financial information presented on pages 28 through 63, are presented for purposes of additional analysis and are not considered necessary for a fair presentation of financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles. This additional information has been subjected to the audit procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole. We did not examine the statistical data presented on pages 64 through 82 and, therefore, we express no opinion thereon.

Coopers & Lybrand

Detroit, Michigan
April 16, 1982

County of Oakland
 Combined Balance Sheet - Assets, All Fund Types and Account Group
 December 31, 1981

	Governmental Funds			Proprietary Funds		Fiduciary Funds	General Long-Term Debt Account Group	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Internal Service			
ASSETS								
Cash and Short-Term Investments	\$ 20,154,107	\$ 5,596,293	\$ 2,901,405	\$ 3,584,361	\$ 72,581,679	\$ 3,600,239	\$ 22,076,020	\$130,494,104
Investments (Note D)							70,671,769	70,671,769
Current and Delinquent Property Taxes Receivable (Notes F and H)	57,984,654	3,285,831			33,251,147			94,521,632
Accounts and Interest Receivable	3,607,192	455,515			4,610,664	835,820	77,832	9,587,023
Due from Other Governmental Units	552,631	4,369,727			117,940			5,040,298
Due from Other County Units	1,267,476							1,267,476
Due from Other Funds	4,758,269	2,944,539		4,136,762	8,454,260	354,279	475,000	21,123,109
Less: Allowance for Uncollectible Accounts	(2,189,404)							(2,189,404)
Supplies Inventory		22,403			1,072,278	232,217		1,326,898
Prepayments and Other Assets	5,750	324,714			262,152	8,828		601,444
Restricted Assets:								
Cash and Short-Term Investments						322,440		322,440
Cash Held by Paying Agent						56,063		56,063
Land Contracts Receivable						321,093		321,093
Property and Equipment, Less Allowances for Depreciation (Note E)					7,501,258	10,345,704		17,846,962
Amount Available for Debt Service in Debt Service Fund							\$ 2,901,405	2,901,405
Amount to be Provided for Debt Service							9,098,595	9,098,595
TOTAL ASSETS	\$ 86,140,675	\$ 16,999,022	\$ 2,901,405	\$ 7,721,123	\$127,851,378	\$ 16,076,683	\$ 93,300,621	\$362,990,907

The accompanying notes are an integral part of the Financial Statements.

County of Oakland
 Combined Balance Sheet - Liabilities and Fund Equities, All Fund Types and Account Group
 December 31, 1981

LIABILITIES	Governmental Funds				Proprietary Funds		Fiduciary Funds	General Long-Term Debt Account Group	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Enterprise			
Vouchers Payable	\$ 1,029,836	\$ 3,707,637		\$ 24,992	\$ 894,790	\$ 121,605	\$ 1,294		\$ 5,780,154
Accrued Payroll	553,839	438,797			112,188	58,319			1,163,143
Other Accrued Liabilities and Deposits Held	252,083	344,674			1,795,696	89,259	2,803,393		5,285,105
Due to Other Governmental Units	572,954	1,680,777				855,450	3,454,420		6,563,601
Due to Other County Units	1,137,791								1,137,791
Due to Other Funds	10,168,641	2,698,556			1,100,101	1,092,029	6,063,782		21,123,109
Contracts Payable (Note G)					1,009,871				1,009,871
Payable from Restricted Assets:									
Accrued Interest Payable						16,062			16,062
Current Portion of Long-Term Debt					30,025,000	40,000			30,065,000
Long-Term Debt (Note F)					42,200,000	560,000		\$ 12,000,000	54,760,000
Deferred Revenue (Note H)	61,457,994	4,544,071							66,002,065
Total Liabilities	\$ 75,173,138	\$ 13,414,512		\$ 24,992	\$ 77,137,646	\$ 2,832,724	\$ 12,322,889	\$ 12,000,000	\$192,905,901
FUND EQUITIES									
Contributed Capital					\$ 13,303,540	\$ 11,185,494			\$ 24,489,034
Retained Earnings:									
Reserved for:									
Airport Facilities Expansion						\$ 67,440			\$ 67,440
Debt Service						222,440			222,440
Property and Equipment					\$ 7,501,258				7,501,258
Other						14,208			14,208
Unreserved					\$ 7,501,258	\$ 304,088			\$ 7,805,346
					\$ 29,908,934	\$ 1,754,377			\$ 31,663,311
Fund Balances:									
Designated for:									
Encumbrances	\$ 1,174,684	\$ 116,576							\$ 1,291,260
Claims and Litigation	3,226,337								3,226,337
Capital Projects				\$ 1,614,127					1,614,127
Employee Benefits							\$ 80,892,085		80,892,085
Following Year's Expenditures	3,258,319								3,258,319
Debt Service			\$ 2,901,405						2,901,405
Other Programs	968,711	1,383,838					85,647		2,438,196
	\$ 8,628,051	\$ 1,500,414	\$ 2,901,405	\$ 1,614,127			\$ 80,977,732		\$ 95,621,729
Undesignated	\$ 2,339,486	\$ 2,084,096		\$ 6,082,004					\$ 10,505,586
Total Fund Equities	\$ 10,967,537	\$ 3,584,510	\$ 2,901,405	\$ 7,696,131	\$ 50,713,732	\$ 13,243,959	\$ 80,977,732		\$170,085,006
TOTAL LIABILITIES AND FUND EQUITIES	\$ 86,140,675	\$ 16,999,022	\$ 2,901,405	\$ 7,721,123	\$127,851,378	\$ 16,076,683	\$ 93,300,621	\$ 12,000,000	\$362,990,907

The accompanying notes are an integral part of the Financial Statements.

County of Oakland
 Combined Statement of Revenues and Expenditures -
 All Governmental Fund Types
 For the Year Ended December 31, 1981

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trusts</u>	<u>Total (Memorandum Only)</u>
REVENUES						
Taxes	\$ 54,635,291	\$ 2,912,553				\$ 57,547,844
Federal Grants		32,452,347				32,452,347
State Grants		16,532,666				16,532,666
Other Intergovernmental Revenues	9,671,992	235,399				9,907,391
Charges for Services	11,670,143	3,383,229				15,053,372
Use of Money	9,715,868	550,625	\$ 258,530			10,525,023
Other	<u>676,734</u>	<u>758,773</u>		<u>\$ 1,017,145</u>	<u>\$ 136,971</u>	<u>2,589,623</u>
TOTAL REVENUES	<u>\$ 86,370,028</u>	<u>\$ 56,825,592</u>	<u>\$ 258,530</u>	<u>\$ 1,017,145</u>	<u>\$ 136,971</u>	<u>\$144,608,266</u>
EXPENDITURES:						
CURRENT OPERATIONS:						
COUNTY EXECUTIVE:						
Administrative	\$ 1,135,120	\$ 9,820				\$ 1,144,940
Management and Budget	5,700,879					5,700,879
Central Services	3,419,495					3,419,495
Public Works	1,638,153					1,638,153
Personnel	1,586,028	12,570				1,598,598
Institutional and Human Services	1,148,387	33,183,330				34,331,717
Public Services	1,486,899	579,034			\$ 143,869	2,209,802
Computer Services	<u>1,599,325</u>	<u>157,125</u>				<u>1,756,450</u>
	<u>\$ 17,714,286</u>	<u>\$ 33,941,879</u>			<u>\$ 143,869</u>	<u>\$ 51,800,034</u>
CLERK	<u>\$ 2,736,605</u>					<u>\$ 2,736,605</u>
TREASURER	<u>\$ 1,461,778</u>					<u>\$ 1,461,778</u>
JUSTICE ADMINISTRATION:						
Circuit Court	\$ 7,124,717	\$ 895,944				\$ 8,020,661
District Court	2,480,786					2,480,786
Probate Court	<u>6,868,858</u>					<u>6,868,858</u>
	<u>\$ 16,474,361</u>	<u>\$ 895,944</u>				<u>\$ 17,370,305</u>
LAW ENFORCEMENT:						
Prosecuting Attorney	\$ 3,523,828	\$ 409,973				\$ 3,933,801
Sheriff	<u>16,548,387</u>	<u>812,346</u>				<u>17,360,733</u>
	<u>\$ 20,072,215</u>	<u>\$ 1,222,319</u>				<u>\$ 21,294,534</u>
LEGISLATIVE:						
Board of Commissioners	<u>\$ 1,181,920</u>					<u>\$ 1,181,920</u>

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County of Oakland
 Combined Statement of Revenues and Expenditures -
 All Governmental Fund Types
 For the Year Ended December 31, 1981

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trusts</u>	<u>Total (Memorandum Only)</u>
DRAIN COMMISSIONER	\$ 1,351,375					\$ 1,351,375
PARKS AND RECREATION		\$ 4,812,842				\$ 4,812,842
NONDEPARTMENTAL:						
Community Enrichment and Development		\$ 5,507,914				\$ 5,507,914
Public Service Employment Program		22,939,174				22,939,174
County At-Large Drain Assessments	\$ 724,679					724,679
Road Improvements	1,800,000					1,800,000
Building Maintenance and Other Services	1,151,567					1,151,567
Other	1,434,372					1,434,372
	<u>\$ 5,110,618</u>	<u>\$ 28,447,088</u>				<u>\$ 33,557,706</u>
CAPITAL OUTLAY				\$ 2,709,673		\$ 2,709,673
DEBT SERVICE:						
Principal Payments			\$ 450,000			\$ 450,000
Interest and Fiscal Charges			715,251			715,251
			<u>\$ 1,165,251</u>			<u>\$ 1,165,251</u>
TOTAL EXPENDITURES	<u>\$ 66,103,158</u>	<u>\$ 69,320,072</u>	<u>\$ 1,165,251</u>	<u>\$ 2,709,673</u>	<u>\$ 143,869</u>	<u>\$139,442,023</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 20,266,870</u>	<u>\$(12,494,480)</u>	<u>\$ (906,721)</u>	<u>\$ (1,692,528)</u>	<u>\$ (6,898)</u>	<u>\$ 5,166,243</u>
Other Financing Sources (Uses):						
Operating Transfers in (Out):						
County Appropriation	\$(17,793,110)	\$ 12,632,333	\$ 1,188,250	\$ 2,500,000		\$ (1,472,527)
Excess of Revenues and Other Sources over (Under) Expenditures and Other Uses	<u>\$ 2,473,760</u>	<u>\$ 137,853</u>	<u>\$ 281,529</u>	<u>\$ 807,472</u>	<u>\$ (6,898)</u>	<u>\$ 3,693,716</u>

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statement of Changes in Fund Balances -
 All Governmental Fund Types
 For the Year Ended December 31, 1981

	General Fund		Special Revenue Funds		Debt Service Funds	Capital Project Funds		Expendable Trusts
	Designated Fund Balance	Undesignated Fund Balance	Designated Fund Balance	Undesignated Fund Balance		Designated Fund Balance	Undesignated Fund Balance	
Fund Balances, Beginning of Year	\$ 21,261,455	\$ 1,666,650	\$ 1,711,892	\$ 1,734,765	\$ 2,619,876	\$ 1,213,957	\$ 5,278,720	\$ 92,545
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses		2,473,760		137,853	281,529		807,472	(6,898)
Equity Transfers to Internal Service Funds	(13,799,638)							
Equity Transfer to Enterprise Funds							(238,708)	
Equity Transfer to Capital Projects Funds	(634,690)						634,690	
Transfers to Designated Fund Balance	<u>1,800,924</u>	<u>(1,800,924)</u>	<u>(211,478)</u>	<u>211,478</u>		<u>400,170</u>	<u>(400,170)</u>	
Fund Balances, End of Year	<u>\$ 8,628,051</u>	<u>\$ 2,339,486</u>	<u>\$ 1,500,414</u>	<u>\$ 2,084,096</u>	<u>\$ 2,901,405</u>	<u>\$ 1,614,127</u>	<u>\$ 6,082,004</u>	<u>\$ 85,647</u>

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statements of Revenues and Expenditures -
 Amended Budget and Actual - General and Special Revenue Fund Types
 For the Year Ended December 31, 1981

	General Fund			Budgeted Special Revenue Funds			Non-Budgeted Special Revenue Funds	Total Actual Special Revenue Funds
	Amended Budget	Actual	Actual Over (Under) Budget	Amended Budget	Actual	Actual Over (Under) Budget		
REVENUES								
Taxes	\$ 54,473,059	\$ 54,635,291	\$ 162,232				\$ 2,912,553	\$ 2,912,553
Federal Grants				\$ 180,000	\$ 99,820	\$ (80,180)	32,352,527	32,452,347
State Grants				5,471,562	4,347,199	(1,124,363)	12,185,467	16,532,666
Other Intergovernmental Revenues	11,489,237	9,671,992	(1,817,245)	36,000	22,033	(13,967)	213,366	235,399
Charges for Services	12,001,914	11,670,143	(331,771)	741,200	629,259	(111,941)	2,753,970	3,383,229
Use of Money	5,835,240	9,715,868	3,880,628				550,625	550,625
Other	1,469,694	676,734	(792,960)	608,000	574,824	(33,176)	183,949	758,773
TOTAL REVENUES	\$ 85,269,144	\$ 86,370,028	\$ 1,100,884	\$ 7,036,762	\$ 5,673,135	\$ (1,363,627)	\$ 51,152,457	\$ 56,825,592
EXPENDITURES:								
CURRENT OPERATIONS:								
COUNTY EXECUTIVE:								
Administrative	\$ 1,327,942	\$ 1,135,120	\$ (192,822)				\$ 9,820	\$ 9,820
Management and Budget	6,272,585	5,700,879	(571,706)					
Central Services	3,625,208	3,419,495	(205,713)					
Public Works	2,120,780	1,638,153	(482,627)					
Personnel	1,703,163	1,586,028	(117,135)				12,570	12,570
Institutional and Human Services	1,231,525	1,148,387	(83,138)	\$ 20,964,352	\$ 19,986,374	\$ (977,978)	13,196,956	33,183,330
Public Services	1,571,791	1,486,899	(84,892)				579,034	579,034
Computer Services	1,688,776	1,599,325	(89,451)				157,125	157,125
	<u>\$ 19,541,770</u>	<u>\$ 17,714,286</u>	<u>\$ (1,827,484)</u>	<u>\$ 20,964,352</u>	<u>\$ 19,986,374</u>	<u>\$ (977,978)</u>	<u>\$ 13,955,505</u>	<u>\$ 33,941,879</u>
CLERK	\$ 2,923,172	\$ 2,736,605	\$ (186,567)					
TREASURER	\$ 1,541,221	\$ 1,461,778	\$ (79,443)					
JUSTICE ADMINISTRATION:								
Circuit Court	\$ 7,279,609	\$ 7,124,717	\$ (154,892)				\$ 895,944	\$ 895,944
District Court	2,636,015	2,480,786	(155,229)					
Probate Court	6,994,701	6,868,858	(125,843)					
	<u>\$ 16,910,325</u>	<u>\$ 16,474,361</u>	<u>\$ (435,964)</u>				<u>\$ 895,944</u>	<u>\$ 895,944</u>
LAW ENFORCEMENT:								
Prosecuting Attorney	\$ 3,759,320	\$ 3,523,828	\$ (235,492)				\$ 409,973	\$ 409,973
Sheriff	16,545,291	16,548,387	3,096				812,346	812,346
	<u>\$ 20,304,611</u>	<u>\$ 20,072,215</u>	<u>\$ (232,396)</u>				<u>\$ 1,222,319</u>	<u>\$ 1,222,319</u>
LEGISLATIVE:								
Board of Commissioners	\$ 1,228,806	\$ 1,181,920	\$ (46,886)					

County of Oakland
 Combined Statements of Revenues and Expenditures -
 Amended Budget and Actual - General and Special Revenue Fund Types
 For the Year Ended December 31, 1981

	General Fund			Budgeted Special Revenue Funds			Non-Budgeted Special Revenue Funds	Total Actual Special Revenue Funds
	Amended Budget	Actual	Actual Over (Under) Budget	Amended Budget	Actual	Actual Over (Under) Budget		
DRAIN COMMISSIONER	\$ 1,437,321	\$ 1,351,375	\$ (85,946)					
PARKS AND RECREATION							\$ 4,812,842	\$ 4,812,842
NONDEPARTMENTAL:								
Community Enrichment and Development							\$ 5,507,914	\$ 5,507,914
Public Service Employment Program							22,939,174	22,939,174
County At-Large Drain Assessments	\$ 770,637	\$ 724,679	\$ (45,958)					
Road Improvements	1,800,000	1,800,000						
Building Maintenance and Other Services	1,185,487	1,151,567	(33,920)					
Other	2,249,388	1,434,372	(815,016)					
	\$ 6,005,512	\$ 5,110,618	(894,894)				\$ 28,447,088	\$ 28,447,088
TOTAL EXPENDITURES	\$ 69,892,738	\$ 66,103,158	\$ (3,789,580)	\$ 20,964,352	\$ 19,986,374	\$ (977,978)	\$ 49,333,698	\$ 69,320,072
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 15,376,406	\$ 20,266,870	\$ 4,890,464	\$ (13,927,590)	\$ (14,313,239)	\$ (385,649)	\$ 1,818,759	\$ (12,494,480)
Other Financing Sources (Uses):								
Operating Transfers In (Out):								
County Appropriation	\$ (18,318,706)	\$ (17,793,110)	\$ (525,596)	\$ 13,927,590	\$ 13,891,779	\$ (35,811)	\$ (1,259,446)	\$ 12,632,333
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (2,942,300)	\$ 2,473,760	\$ 5,416,060		\$ (421,460)	\$ (421,460)	\$ 559,313	\$ 137,853
Decrease in Tax Reduction Reserve	1,275,725							
Undesignated Fund Balance, Beginning of Year	1,666,575							
	\$ 2,942,300							
Undesignated Fund Balance, End of Year	\$ -0-			\$ -0-				

County of Oakland
 Combined Statement of Revenues and Expenses -
 All Proprietary and Certain Fiduciary Fund Types
 For the Year Ended December 31, 1981

	<u>Proprietary Funds</u>		<u>Certain Fiduciary Fund Types</u>		<u>Total (Memorandum Only)</u>
	<u>Internal Service</u>	<u>Enterprise</u>	<u>Retirement</u>	<u>Deferred Compensation</u>	
Operating Revenues:					
Charges for Services	\$ 52,278,509	\$ 3,275,724			\$ 55,554,233
Leases, Rentals and Concession Sales		945,479			945,479
Food Sales		495,602			495,602
Investment Income			\$ 6,647,536	\$ 229,088	6,876,624
Contributions			7,861,423	1,001,455	8,862,878
Other		160,152			160,152
Total Operating Revenues	\$ 52,278,509	\$ 4,876,957	\$ 14,508,959	\$ 1,230,543	\$ 72,894,968
Operating Expenses:					
Salaries	\$ 6,857,988	\$ 2,817,273			\$ 9,675,261
Personal Services	20,801,359	1,051,067			21,852,426
Contractual Services	10,365,189	1,029,373			11,394,562
Commodities	5,986,132	907,448			6,893,580
Depreciation	2,046,922	162,035			2,208,957
Other	5,281,316	42,916			5,324,232
Benefit Payments			\$ 2,152,720	\$ 32,788	2,185,508
Payments to Employees withdrawing from the Retirement System			105,332		105,332
Loss on Sale of Investments			5,970,492		5,970,492
Total Operating Expenses	\$ 51,338,906	\$ 6,010,112	\$ 8,228,544	\$ 32,788	\$ 65,610,350
Operating Income (Loss)	\$ 939,603	\$ (1,133,155)	\$ 6,280,415	\$ 1,197,755	\$ 7,284,618
Nonoperating Revenues (Expenses):					
Interest Earned	\$ 7,535,358	\$ 456,504			\$ 7,991,862
Interest Expense		(32,125)			(32,125)
Gain on Sale of Property and Equipment	46,470				46,470
	<u>\$ 7,581,828</u>	<u>\$ 424,379</u>			<u>\$ 8,006,207</u>
Income (Loss) before Operating Transfers	\$ 8,521,431	\$ (708,776)	\$ 6,280,415	\$ 1,197,755	\$ 15,290,825
Operating Transfers In:					
County Appropriation	408,594	1,063,933			1,472,527
Net Income	\$ 8,930,025	\$ 355,157	\$ 6,280,415	\$ 1,197,755	\$ 16,768,352

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statement of Changes in Fund Equities -
 All Proprietary and Certain Fiduciary Fund Types
 For the Year Ended December 31, 1981

	Proprietary Funds					Certain Fiduciary Fund Types		
	Internal Service		Contributed Capital	Enterprise		Retirement Reserved Fund Balance	Deferred Compensation Reserved Fund Balance	
	Contributed Capital	Reserved Retained Earnings		Unreserved Retained Earnings	Reserved Retained Earnings			Unreserved Retained Earnings
Fund Equities, Beginning of Year		\$ 7,200,493	\$ 20,433,122	\$ 10,873,764	\$ 216,208	\$ 1,303,905	\$ 72,244,825	\$ 1,169,090
Increase in Contributed Assets			350,454	256,217				
Net Income			8,930,025			355,157	6,280,415	1,197,755
Equity Transfer (To) from Capital Project Funds				250,000		(11,292)		
Equity Transfer from General Fund	\$ 13,799,638							
Transfers to Reserved Retained Earnings/Contributed Capital	(496,098)	300,765	195,333	(194,487)	87,880	106,607		
Fund Equities, End of Year	<u>\$ 13,303,540</u>	<u>\$ 7,501,258</u>	<u>\$ 29,908,934</u>	<u>\$ 11,185,494</u>	<u>\$ 304,088</u>	<u>\$ 1,754,377</u>	<u>\$ 78,525,240</u>	<u>\$ 2,366,845</u>

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statement of Changes in Financial Position -
 All Proprietary and Certain Fiduciary Fund Types
 For the Year Ended December 31, 1981

	Proprietary Funds		Certain Fiduciary Fund Types		Total (Memorandum Only)
	Internal Service	Enterprise	Retirement	Deferred Compensation	
Source of Funds:					
Net Income	\$ 8,930,025	\$ 355,157	\$ 6,280,415	\$ 1,197,755	\$ 16,763,352
Items not requiring Current Outlay of Working Capital:					
Depreciation	2,046,922	162,035			2,208,957
Gain on Sale of Property and Equipment	(46,470)				(46,470)
Total from Operations	\$ 10,930,477	\$ 517,192	\$ 6,280,415	\$ 1,197,755	\$ 18,925,839
Proceeds from Long-Term Debt	44,000,000				44,000,000
Proceeds from Contracts Payable	548,553				548,553
Proceeds from Sale of Property and Equipment	528,825				528,825
Payments on Land Contracts Receivable		38,780			38,780
Increase in Contributions	509,555	480,427			989,982
Equity Transfer from General Fund	13,799,638				13,799,638
Other	168				168
	\$ 70,317,216	\$ 1,036,399	\$ 6,280,415	\$ 1,197,755	\$ 78,831,785
Application of Funds:					
Additions to Property and Equipment	\$ 2,897,168	\$ 1,075,811			\$ 3,972,979
Reduction in Long-Term Debt	27,450,000	40,000			27,490,000
Reduction in Contracts Payable	650,540				650,540
Reclassification of Long-Term Debt to Current Liability	2,575,000				2,575,000
Increase in Restricted Assets		54,525			54,525
Equity Transfer to Capital Projects Funds		11,292			11,292
	\$ 33,572,708	\$ 1,181,628			\$ 34,754,336
Increase (Decrease) in Working Capital	\$ 36,744,508	\$ (145,229)	\$ 6,280,415	\$ 1,197,755	\$ 44,077,449
Working Capital, Beginning of Year	49,677,837	2,942,888	72,244,825	1,169,090	126,034,640
Working Capital, End of Year	\$ 86,422,345	\$ 2,797,659	\$ 78,525,240	\$ 2,366,845	\$170,112,089

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statement of Changes in Financial Position -
 All Proprietary and Certain Fiduciary Fund Types
 For the Year Ended December 31, 1981

	Proprietary Funds		Certain Fiduciary Fund Types		Total (Memorandum Only)
	Internal Service	Enterprise	Retirement	Deferred Compensation	
Changes in Components of Working Capital:					
Increase (Decrease) in Current Assets:					
Cash and Short-Term Investments	\$ 26,149,121	\$ (94,592)	\$ 2,464,688	\$ 99,725	\$ 28,618,942
Investments			4,162,864	1,051,190	5,214,054
Accounts and Interest Receivable	1,272,444	169,071	(23,785)	46,840	1,464,570
Current and Delinquent Property Taxes Receivable	9,723,761				9,723,761
Due from Other Governmental Units	(242,917)	(250,000)			(492,917)
Due from Other County Units	(133,771)				(133,771)
Due from Other Funds	4,555,117	192,998	(322,058)		4,426,057
Supplies Inventory	123,310	95,451			218,761
Prepayments and Other Assets	84,337	(7,507)			76,830
	<u>\$ 41,531,402</u>	<u>\$ 105,421</u>	<u>\$ 6,281,709</u>	<u>\$ 1,197,755</u>	<u>\$ 49,116,287</u>
Increase (Decrease) in Current Liabilities:					
Vouchers Payable	\$ 185,035	\$ (162,860)	\$ 1,294		\$ 23,469
Accrued Payroll	85,989	24,265			110,254
Other Accrued Liabilities and Deposits Held	1,072,842	7,366			1,080,208
Due to Other Governmental Units		855,450			855,450
Due to Other County Units		(139,766)			(139,766)
Due to Other Funds	868,028	(333,805)			534,223
Current Portion of Long-Term Debt	2,575,000				2,575,000
	<u>\$ 4,786,894</u>	<u>\$ 250,650</u>	<u>\$ 1,294</u>		<u>\$ 5,038,838</u>
Increase (Decrease) in Working Capital	<u><u>\$ 36,744,508</u></u>	<u><u>\$ (145,229)</u></u>	<u><u>\$ 6,280,415</u></u>	<u><u>\$ 1,197,755</u></u>	<u><u>\$ 44,077,449</u></u>

The accompanying notes are an integral part of the Financial Statements

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

A. Description of County Operations and Fund Types:

The County of Oakland was incorporated in 1820 and includes an area of approximately 900 square miles with the county seat located in the City of Pontiac. The County operates under an elected Board of Commissioners (27 members) which is the legislative body and an elected County Executive who is responsible for administration. The County provides many services to its more than 1,000,000 residents, including law enforcement, administration of justice, community enrichment and development and human services.

The Oakland County Road Commission, the Oakland County Drain Commission and the operating funds of the Department of Public Works - Division of Sewer, Water and Solid Waste are considered to be entities which are operationally independent of the County. Accordingly, the related financial statements have not been included herein.

The financial activities of the County are organized on the basis of funds and an account group, each of which is considered a separate accounting entity. The various funds are grouped in the financial statements into seven generic fund types and three broad fund categories as follows:

Governmental Funds

General Fund - The General Fund is the general operating fund of the County. Its revenues are derived primarily from property taxes and state and federal distributions, grants and other intergovernmental revenues. This fund accounts for the general operating expenditures of the County not recorded elsewhere.

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts and major capital improvements) requiring separate accounting because of legal or regulatory provisions or administrative action.

Debt Service Funds - These funds are used to record the funding and payment of principal and interest on debt reported in the General Long-Term Debt Account Group. Included are payments made under various lease arrangements with the Oakland County Building Authority.

Capital Projects Funds - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary fund operations.

Proprietary Funds

Internal Service Funds - These funds are used to account for the financing of goods or services provided by the County to other departments or funds or to other governmental units on a cost reimbursement basis.

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

A. Description of County Operations and Fund Types (Cont'd)Proprietary Funds (Cont'd)

Enterprise Funds - These funds report operations that provide services which are financed primarily by user charges, or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Fiduciary Funds

These funds are used to account for assets held by the County in a trustee capacity or as an agent for others. Included in this category are the Retirement Fund, Deferred Compensation Fund, Agency Fund and Expendable Trust Funds.

General Long-Term Debt Account Group

This account group presents the balance of general obligation long-term debt which is not recorded in proprietary funds.

B. Significant Accounting Policies:

The accounting policies of the County conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the significant policies for the funds reported herein:

Basis of Accounting

The accounts of the Enterprise Funds, Internal Service Funds and certain fiduciary funds are maintained on the accrual basis.

The accounts of all other funds are maintained on a modified accrual basis. Modifications in such method from the accrual basis are as follows:

1. Revenues are recorded when received in cash except for those susceptible to accrual, which are recorded as receivable when measurable and as revenue when available to finance current County operations.
2. Expenditures are recorded when a liability is incurred, except for interest on long-term debt which is recorded as an expenditure when due.
3. Except for certain items in the Special Revenue Funds, payments for inventorable supplies are recorded as expenditures at the time of purchase.
4. Expenditures for services extending beyond year-end are not allocated between the years but are recorded as expenditures in the year of acquisition.

COUNTY OF OAKLAND
NOTES TO FINANCIAL STATEMENTS

B. Significant Accounting Policies (Cont'd)

Property Taxes

As indicated in Note H, which follows, property taxes are levied on December 1, and are due on the following March 1. The 1981 tax levy has been recorded as a receivable in the General Fund and Parks and Recreation Fund because it is measurable. The corresponding revenue has not been recognized because the property taxes are not available to finance operations until 1982.

Interest Income

Cash from many individual County funds is pooled for the purpose of investment. Investment income earned is not allocated to each fund unless it is required by statute or regulation. Investment income is otherwise transferred to the General Fund.

Accounting for Grants

For all grants which receive funding from other governmental units, revenues are recognized when allowable expenditures are made. The local in-kind match that is required for certain grants has not been recorded in the grant fund but rather in the fund making the contribution.

Property and Equipment

Capital assets acquired by Enterprise and Internal Service Funds are capitalized at historical cost. Depreciation is computed generally by the straight-line method. Capital assets acquired by other funds are recorded as expenditures at the time of purchase. The County does not maintain a General Fixed Asset Group of Accounts.

Budgets

Budgets are adopted by the Board of Commissioners on the modified accrual basis for the General Fund and certain Special Revenue Funds. Encumbrances are used during the year to facilitate budgeting control. Appropriations lapse at the end of the year.

Budget amounts are as originally adopted or as amended by the Board of Commissioners except that inter-fund transfers have been segregated. Individual amendments were not material in relation to the original appropriations.

Other Accounting Policies

Investments are recorded at cost at date of purchase or at fair market value at date of gift.

Inventories are recorded at the lower cost or market with cost determined substantially on a first-in, first-out basis.

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

B. Significant Accounting Policies (Cont'd)Other Accounting Policies (Cont'd)

- . Employees may accumulate unused sick leave, a portion of which is paid upon retirement or termination. The County's policy is to recognize the expense of sick leave at the time payments are made.

Total Columns on the Combined Statements

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

C. Comparability of Financial Statements:

FRINGE BENEFIT COSTS

At December 31, 1980, a portion of the fund balance of the General Fund was designated to offset inflationary increases in fringe benefit costs and to provide for the future payment of worker's compensation and unemployment compensation claims. During 1981, the previously designated fund balance was transferred to the internal service funds.

Also in 1981, each department or fund has been charged a percentage of its payroll costs to pay for the fringe benefits of its employees. Accordingly, these charges are recorded as expenditures in each fund and as revenue in the internal service fund. The actual costs of the benefits or claims, including the County's contribution to the Retirement System, are recorded as expenses in the internal service fund.

DELINQUENT PROPERTY TAX REVOLVING FUNDS

Prior to 1981, the County's Delinquent Tax Revolving funds were accounted for in the Debt Service Fund, with the related debt recorded in the General Long-Term Debt Group of Accounts. In 1981, in order to simplify the reporting of this activity, the Delinquent Tax Revolving Funds have been accounted for as an Internal Service fund type. As a result, a change in the basis of accounting from the modified accrual to the accrual basis was necessitated. The effect of this change is not material as it relates to income recognition. The adjustments necessary to beginning fund balance and retained earnings of the Debt Service fund and Internal Service Fund, respectively, were as follows:

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

C. Comparability of Financial Statements (Cont'd)

DELINQUENT PROPERTY TAX REVOLVING FUNDS (Cont'd)

	<u>Debt Service</u>	<u>Internal Service</u>
Balance at beginning of year as reported	\$73,235,404	\$ 2,959,527
Transfers of Delinquent Tax Revolving Fund to Internal Service Fund type	(70,615,528)	70,615,528
Net interest adjustment necessitated under accrual accounting		2,533,067
Transfers of Delinquent Tax Revolving notes from General Long- Term Group of Accounts		<u>(55,675,000)</u>
Balance at beginning of year as adjusted	<u>\$ 2,619,876</u>	<u>\$20,433,122</u>

WORK PROJECTS

At December 31, 1980, a portion of the fund balance of the General Fund was designated for the completion of specific capital improvement or maintenance projects. During 1981, the remaining balances of these work projects were transferred to a newly established capital project fund. Expenditures for the completion of these projects as well as for new projects are recorded in the capital project fund. Amounts transferred to finance new projects are recorded as expenditures in the remitting funds.

D. Investments:

The cost and market value of fiduciary fund investments by fund and type at December 31, 1981 is as follows:

	<u>Cost</u>	<u>Market Value</u>
Retirement Fund:		
U.S. Government securities	\$ 4,628,058	\$ 3,783,631
Foreign Government securities	1,652,175	1,277,404
Corporate and public utility bonds	45,131,872	34,178,321
Common stock	17,021,638	20,704,504
FHA mortgages and other	<u>100,036</u>	<u>100,036</u>
	\$68,533,779	\$60,043,896
Deferred Compensation Fund:		
Corporate and public utility bonds	<u>2,137,990</u>	<u>2,030,477</u>
	<u>\$70,671,769</u>	<u>\$62,074,373</u>

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

D. Investments (Cont'd)

Retirement Fund investments are subject to a number of restrictions as to the type, quality and concentration of investments made, including limiting common stock to less than 25 percent of the portfolio, based upon original cost. Also, no more than 5 percent of all common stock or 1 percent of Retirement Fund assets can be invested in one corporation.

E. Property and Equipment:

The components of property and equipment at December 31, 1981 in the proprietary funds are as follows:

	<u>Estimated Useful Lives</u>	<u>Internal Service Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
Land			\$ 3,242,672	\$ 3,242,672
Land improvements	10-15 years		919,180	919,180
Buildings and improvements	35-45 years	\$ 918,441	5,543,983	6,462,424
Equipment	3-50 years	10,325,547	708,485	11,034,032
Vehicles	3-5 years	3,522,764		3,522,764
Construction in progress			<u>1,633,792</u>	<u>1,633,792</u>
		<u>\$14,766,752</u>	<u>\$12,048,112</u>	<u>\$26,814,864</u>
Allowances for depreciation		<u>(7,265,494)</u>	<u>(1,702,408)</u>	<u>(8,967,902)</u>
		<u>\$ 7,501,258</u>	<u>\$10,345,704</u>	<u>\$17,846,962</u>

F. Long-Term Debt (Including Current Portions):

Long-Term Debt of the County is as follows:

	<u>Balance Jan 1, 1981</u>	<u>Additions (Reductions)</u>	<u>Balance Dec 31, 1981</u>
Internal Service Funds:			
4.25 to 11.5 percent delinquent tax notes	\$55,675,000	\$44,000,000	
		<u>(27,450,000)</u>	<u>\$72,225,000</u>
Enterprise Funds:			
4.5 to 5.75 percent Oakland-Pontiac Airport T-Hangar System Revenue Bonds, Series 1977, callable after January 1, 1984 at par plus a premium of 1 to 3 percent	<u>640,000</u>	<u>(40,000)</u>	<u>600,000</u>

COUNTY OF OAKLAND
NOTES TO FINANCIAL STATEMENTS

F. Long-Term Debt (Including Current Portions) (Cont'd)

Long-Term Debt of the County is as follows: (Cont'd)

	<u>Balance</u> <u>Jan 1, 1981</u>	<u>Additions</u> <u>(Reductions)</u>	<u>Balance</u> <u>Dec 31, 1981</u>
General Long-Term Debt Account Group:			
4.05 to 4.1 percent Oakland County Building Revenue Bonds, Series 1977; these bonds are not subject to redemption prior to maturity	\$ 2,635,000	\$ (100,000)	\$ 2,535,000
6 percent Law Enforcement-Jail Complex Revenue Bonds, Series 1969, callable after July 1, 1990 at par plus a premium of .5 to 2.5 percent	6,925,000	(250,000)	6,675,000
6 to 7 percent Building Authority Bonds, Series 1976, callable after July 1, 1992 at par plus a premium of 1 percent	<u>2,890,000</u>	<u>(100,000)</u>	<u>2,790,000</u>
	<u>\$12,450,000</u>	<u>\$ (450,000)</u>	<u>\$12,000,000</u>
	<u>\$68,765,000</u>	<u>\$16,060,000</u>	<u>\$84,825,000</u>

Delinquent property taxes receivable are pledged as collateral for the repayment of the outstanding delinquent tax notes (see Note H).

The annual requirements to pay principal and interest on the obligations outstanding at December 31, 1981 are as follows:

	<u>Internal</u> <u>Service Funds</u>	<u>Enterprise</u> <u>Funds</u>	<u>General</u> <u>Long-Term Debt</u> <u>Account Group</u>
1982	\$30,025,000	\$ 40,000	\$ 480,000
1983	10,000,000	45,000	485,000
1984	16,200,000	50,000	570,000
1985	16,000,000	50,000	600,000
1986		60,000	605,000
1987-1991		280,000	3,645,000
1992-1996		75,000	4,745,000
1997-1998			870,000

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

F. Long-Term Debt (Including Current Portions) (Cont'd)

The County is also contingently liable at December 31, 1981 on long-term debt of the Division of Sewer, Water and Solid Waste of \$251,407,000, of the Drain Commission of \$122,382,798 and of the Road Commission of \$2,165,000. The County's General Fund is obligated only if revenues and assessments are insufficient to meet principal and interest requirements as they become due.

Of the Drain Commission debt above, the County at-large assessment of \$6,466,505 is to be repaid by General Fund operating revenues.

By statute, the County general obligation debt is restricted to 10 percent of the equalized value of all property in the County. At December 31, 1981, the County debt limit amounted to \$1,324,782,686 and indebtedness aggregated \$460,179,798.

G. Contracts Payable:

The County has acquired certain computer equipment under installment purchase contracts with the manufacturer. The contracts, which were executed on varying dates, have terms from 12 to 60 months and provide for interest at rates of 10 to 12 percent. Monthly payments total approximately \$37,000.

H. Property Taxes:

The County property tax is levied each December 1 on the assessed valuation of property located in the County as of the preceding December 31. Assessed values are established annually by the County and are equalized by the state at an estimated 50 percent of current market value. Real property in Oakland County for the 1981 levy was assessed at \$13,065,335,447 and equalized at \$13,324,536,154. The County operating tax rate is currently 4.6391 mills with an additional .2466 voted for parks and recreation.

The County purchases, at face value, the real property taxes receivable returned delinquent each March 1. These receivables (\$33,251,147 at December 31, 1981) are pledged for the repayment of notes, the proceeds of which were used to liquidate the amounts due to the General Fund and various other funds and governmental agencies for delinquent real property taxes.

Thus, subsequent collections of delinquent taxes receivable, plus interest and collection fees thereon and investment earnings, are used to service the notes payable.

I. Contingencies:

The county is a defendant in various lawsuits in which plaintiffs seek damages of an indeterminable amount. It is not possible for the County's Civil Counsel to predict the outcome of the individual lawsuits, and, accordingly, no liability has been recorded.

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

I. Contingencies (Cont'd)

The County receives funds from various federal and state units to finance specific activities. The final determination of revenue is subject to the acceptance of project costs by the granting agency, usually after a compliance audit. To the extent that costs are disallowed by the granting agency, County moneys would be required to reimburse the grant fund.

The County is self-insured against losses arising from worker's compensation claims, up to an aggregate claim ceiling of approximately \$1,000,000 per year. Claims in excess of \$1,000,000 are covered by insurance.

Two complaints of alleged discriminatory employment practices have been filed against the County, the outcome of which cannot be determined. Accordingly, no liability has been established.

J. Accumulated Sick and Annual Leave:

The County's personnel policies provide that employees can be paid for up to 50 percent of accumulated sick and 100 percent of annual leave upon retirement or termination. Certain portions of sick leave can be paid to an individual while he or she remains an employee. As of December 31, 1981, the County's liability for such payments totals approximately \$5,115,000 for sick leave and \$3,333,000 for annual leave. This liability has not been recorded on the balance sheet; however, the Fringe Benefit Fund has been created and monies set aside therein to provide for these obligations.

K. Fund Balance or Retained Earnings Designation or Reserves:

The fund balance of the General Fund has been designated by the Board of Commissioners or Management for balancing the following year's budget and for such other purposes as indicated on the face of the balance sheet. Fund balance of certain other governmental funds has been designated for the continuation for the program for which the fund was created.

Retained earnings of certain Enterprise Funds has been reserved for expansion of facilities or debt service as specified by bond ordinance.

Retained earnings of those Internal Service Funds with property and equipment has been reserved in an amount equal to the net investment in such assets.

By resolution of the Board of Commissioners, monies set aside in the Worker's Compensation Fund and Unemployment Compensation Fund, which at December 31, 1981 approximates \$3,400,000 and \$1,300,000, respectively, are to be used to pay claims filed under such programs.

COUNTY OF OAKLAND
NOTES TO FINANCIAL STATEMENTS

L. Retirement System:

The County has a pension plan (Oakland County Employee's Retirement System) covering substantially all of its employees. The County's 1981 pension contribution amounted to approximately \$7,834,000 which includes amortization of unfunded prior service costs over a period of 19 years. The County's policy is to fund pension costs accrued. A comparison of accumulated plan benefits and plan net assets for the County's pension plan as of December 31, is presented below.

Actuarial present value of accumulated plan benefits:

Vested	\$ 59,399,290
Nonvested	<u>10,316,041</u>
	<u>\$ 69,715,331</u>

Net assets available for benefits	<u>\$ 78,525,240</u>
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The assumed rate of return used in determining the actuarial present value of accumulated plan benefits was 6%.

It should be noted that the actuarial assumptions used to determine the accumulated system benefits are different from the assumptions used to determine employer contributions and accrued service costs. The ultimate objective of the pension system is to accumulate sufficient net assets to fund accrued service costs, which total \$97,422,530 at December 31, 1981. The principal reason for the significant variance between the actuarial present value of accumulated system benefits and accrued service costs is the fact that accrued service costs considers future salary increases that will inevitably cause increasing benefit payments at retirement.

Changes in the fund balance reserves of the Retirement Fund during the year were as follows:

	Annuity Savings Reserve	Pension Accumulation Reserve	Pension Reserve	Total Reserves
Balances, January 1, 1981	<u>\$ 7,836,470</u>	<u>\$42,874,611</u>	<u>\$21,533,744</u>	<u>\$72,244,825</u>
Additions:				
Employee contributions	24,900			24,900
Employer contributions		7,836,523		7,836,523
Interest earned	222,290	314,899	139,855	677,044
Transfers in (out)	<u>(301,833)</u>	<u>(3,534,039)</u>	<u>3,835,872</u>	
Total additions and transfers	<u>\$ (54,643)</u>	<u>\$ 4,617,383</u>	<u>\$ 3,975,727</u>	<u>\$ 8,538,467</u>

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

L. Retirement System (Cont'd)

Changes in the fund balance reserves of the Retirement Fund during the year were as follows: (Cont'd)

	<u>Annuity Savings Reserve</u>	<u>Pension Accumulation Reserve</u>	<u>Pension Reserve</u>	<u>Total Reserves</u>
Deductions:				
Retirement benefits paid			\$ 2,152,720	\$ 2,152,720
Refunds	\$ 105,332			105,332
Total deductions	<u>\$ 105,332</u>		<u>\$ 2,152,720</u>	<u>\$ 2,258,052</u>
Balances, December 31, 1981	<u>\$ 7,676,495</u>	<u>\$47,491,994</u>	<u>\$23,356,751</u>	<u>\$78,525,240</u>

M. Lease Commitments:

The County leases certain equipment and facilities under various lease agreements expiring at various dates through December 1985. Total rental expense for the equipment and facilities aggregated approximately \$708,000 and \$238,000 respectively. Commitments under the lease agreements for facilities provide for minimum annual payments as follows:

1982	\$195,353
1983	177,765
1984	182,262
1985	118,593

The leases for computer equipment have a five-year term with an annual termination clause, at the option of the County.

The County leases its Law Enforcement Complex, the Medical Care Facility and a portion of the Court House Building from the Oakland County Building Authority. Inasmuch as ownership of the property will ultimately transfer to the county from the Building Authority, the leases have been capitalized and the financial statements of the Building Authority have been consolidated herein.

N. Interfund Receivables and Payables:

Individual fund interfund receivable and payable balances at December 31, 1981 are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 4,758,269	\$10,168,641
Special Revenue:		
County Health	54,721	456,397
Children's Village	764,538	546
Juvenile Maintenance	618	225,342

COUNTY OF OAKLAND
NOTES TO FINANCIAL STATEMENTS

N. Interfund Receivables and Payables (Cont'd)

Individual fund interfund receivable and payable balances at December 31, 1981 are as follows: (Cont'd)

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Special Revenue: (Cont'd)		
Camp Oakland	\$ 171	\$ 104,635
Social Services Foster Care	51,000	368,207
Community Mental Health	821,009	
Social Services Relief Administration		77,761
Social Services Hospitalization	626,174	51,000
Housing & Community Development		54,100
Parks and Recreation		300,000
County Reference Library	530	
Land Sales		10,834
4-H Program Expansion		189
Tornado Siren Warning Program		1,269
County Markets	11,804	
Other Grants	601,586	974,878
Employment and Training Division	3,745	11,082
County CETA Program	8,643	62,316
Capital Projects:		
Building Improvements	2,000,144	
Utilities Improvements	500,891	
Work Projects	1,614,127	
Executive Office Building	21,600	
Internal Service:		
Delinquent Tax Revolving	1,511,554	
Fringe Benefits	3,540,279	562,571
Workmen's Compensation	169,632	
Unemployment Compensation	388,125	
Audio-Visual Aide Center	375	
Central Stores	154,194	
Computer Services	923,588	27,669
Equalization Revolving		102,808
Equipment	65,294	

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

N. Interfund Receivables and Payables (Cont'd)

Individual fund interfund receivable and payable balances at December 31, 1981 are as follows: (Cont'd)

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Internal Service:		
Convenience Copier	\$ 58,718	
Facilities and Operations	214,779	\$ 341,375
Motor Pool	418,529	26,250
Laundry	74,028	
Radio Communications	50,246	12,268
Microfilm	24,430	
Telephone Communications	246,044	26,680
Stationery Stock	205,467	480
Utilities	408,978	
Enterprise:		
Airport Facilities	151,703	322,358
Airport T-Hangars	1,265	72,602
Medical Care Facility	19,440	697,069
Food Services	181,871	
Fiduciary:		
Child Support Account	475,000	
Alimony Investment Trust		475,000
CETA Retirement Trust		127,590
Delinquent Taxes		1,368,360
Tax Redemptions		80,712
Taxes Temporary		2,018
Tax Collections		4,007,140
Delinquent Personal Taxes		2,962
	<u>\$21,123,109</u>	<u>\$21,123,109</u>

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

0. Segment Information:

The County operates five heterogeneous enterprise funds. Condensed financial information is presented below for each of these activities.

	<u>Airport Facilities</u>	<u>Airport T-Hangars</u>	<u>Medical Care Facility</u>
Total assets employed at end of year	\$11,377,544	\$ 997,232	\$ 3,537,348
1980 Property Additions	1,071,438		25,790
Total long-term debt (including current portion)		600,000	
Total equity	10,099,292	289,880	2,717,646
Working capital (deficit) at end of year	2,859,352	(50,698)	14,208
Revenues	628,436	266,083	3,502,130
Operating transfers in			868,617
Depreciation	34,507	12,430	103,337
Operating income (loss)	(85,019)	129,460	(979,497)
Net income (loss)	382,730	86,090	(110,880)

	<u>Food Services</u>	<u>Indigent Housing</u>	<u>Total</u>
Total assets employed at end of year	\$ 94,300	\$ 70,259	\$16,076,683
1980 property additions	4,373		1,101,601
Total long-term debt (including current portion)			600,000
Total equity	66,988	70,153	13,243,959
Working capital (deficit) at end of year	(55,203)	30,000	2,797,659
Revenues	477,348	2,960	4,876,957
Operating transfers in	195,316		1,063,933
Depreciation	11,761		162,035
Operating income (loss)	(195,454)	(2,645)	(1,133,155)
Net income (loss)	(138)	(2,645)	355,157

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

P. Other Individual Fund Disclosures:

The following fund has an accumulated deficit at December 31, 1981:

Parks and Recreation Fund - \$191,817. This results from an extensive capital acquisition program and will be recovered through future operations.

In the following fund, actual expenditures exceeded budgeted amounts for the year ended December 31, 1981:

Social Services - Hospitalization Fund - \$76,115

COMBINING
FINANCIAL STATEMENTS

SPECIAL REVENUE FUNDS

County of Oakland
Combining Balance Sheets - Special Revenue Funds
December 31, 1981

	County Health	Children's Village	Juvenile Maintenance	Camp Oakland	Social Services Foster Care	Community Mental Health	Social Services Relief Administration	Social Services Hospital- ization	Housing and Community Development	Parks and Recreation	Adult Foster Care
ASSETS											
Cash and Short-Term Investments	\$ 998,969	\$ (995,373)	\$ 445,389	\$ 138,056	\$ 326,513	\$ 336,500	\$ 77,761	\$ (58,842)	\$ 366,947	\$ 151,406	\$ 455
Current and Delinquent Property Taxes Receivable										3,285,831	
Accounts Receivable	261					117,421				99,060	
Due from Other Governmental Units	4,051	368,267	5,315		7,068	345,777				128,511	
Due from Other Funds	54,721	764,538	618	171	51,000	821,009		626,174			
Supplies Inventory										22,403	
Prepayments and Other Assets											
TOTAL ASSETS	\$ 1,058,002	\$ 137,432	\$ 451,322	\$ 138,227	\$ 384,581	\$ 1,620,707	\$ 77,761	\$ 567,332	\$ 366,947	\$ 3,687,211	\$ 455
LIABILITIES AND FUND BALANCES											
Liabilities:											
Vouchers Payable	\$ 382,370	\$ 1,900			\$ 6,817	\$ 364,706				\$ 184,297	
Accrued Payroll	50,499	126,667	\$ 3,559	\$ 31,363		50,367		\$ 12,257			
Other Accrued Liabilities and Deposits Held	566	7,044	8,352		9,557	58,842			133,520	108,900	
Due to Other Governmental Units	7,480		138,168			461,620		\$ 516,332			
Due to Other Funds	456,397	546	225,342	104,635	368,207		\$ 77,761	51,000	54,100	300,000	
Deferred Revenue	123,776					671,509			167,070	3,285,831	
Total Liabilities	\$ 1,021,088	\$ 136,157	\$ 375,421	\$ 135,998	\$ 384,581	\$ 1,607,044	\$ 77,761	\$ 567,332	\$ 366,947	\$ 3,879,028	
Fund Balances:											
Designated for Encumbrances	\$ 36,914	\$ 1,275	\$ 75,901	\$ 2,229		\$ 257					
Designated for Programs						13,406				\$ (191,817)	\$ 455
Undesignated	\$ 36,914	\$ 1,275	\$ 75,901	\$ 2,229		\$ 13,663				\$ (191,817)	\$ 455
Total Fund Balances	\$ 36,914	\$ 1,275	\$ 75,901	\$ 2,229		\$ 13,663				\$ (191,817)	\$ 455
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,058,002	\$ 137,432	\$ 451,322	\$ 138,227	\$ 384,581	\$ 1,620,707	\$ 77,761	\$ 567,332	\$ 366,947	\$ 3,687,211	\$ 455

County of Oakland
 Combining Balance Sheets - Special Revenue Funds
 December 31, 1981

	County Reference Library	Federal Revenue Sharing Trust	Land Sales	4-H Program Expansion	Law Library	Cultural and Minority Affairs	Tornado Siren Warning Program	County Veteran's Trust	County Markets	Health Family Planning	Health W.I.C.
ASSETS											
Cash and Short-Term Investments	\$ 91,884	\$ 2,084,096	\$ 433,353	\$ 6,328	\$ 32,258	\$ 12,598	\$ 6,352	\$ 24,989	\$ 34,008	\$ 44,939	\$ 69,486
Current and Delinquent Property Taxes Receivable											
Accounts Receivable			1,213								
Due from Other Governmental Units		878,437					15,248			75,830	83,071
Due from Other Funds	530							11,804		5,407	68,448
Supplies Inventory											
Prepayments and Other Assets											
TOTAL ASSETS	\$ 92,414	\$ 2,962,533	\$ 434,566	\$ 6,328	\$ 32,258	\$ 12,598	\$ 21,600	\$ 24,989	\$ 45,812	\$ 126,176	\$ 221,005
LIABILITIES AND FUND BALANCES											
Liabilities:											
Vouchers Payable	\$ 500		\$ 371	\$ 329				\$ 9,809		\$ 36,056	\$ 3,538
Accrued Payroll				217				2,268		2,262	6,284
Other Accrued Liabilities and Deposits Held								1,800			
Due to Other Governmental Units											
Due to Other Funds			10,834	189			\$ 1,269			87,858	151,672
Deferred Revenue											59,511
Total Liabilities	\$ 500		\$ 11,205	\$ 735			\$ 1,269	\$ 13,877	\$ 126,176	\$ 221,005	
Fund Balances:											
Designated for Encumbrances											
Designated for Programs	\$ 91,914	\$ 878,437	\$ 423,361	\$ 5,593	\$ 32,258	\$ 12,598	\$ 20,331	\$ 24,989	\$ 31,935		
Undesignated	\$ 91,914	\$ 878,437 2,084,096	\$ 423,361	\$ 5,593	\$ 32,258	\$ 12,598	\$ 20,331	\$ 24,989	\$ 31,935		
Total Fund Balances	\$ 91,914	\$ 2,962,533	\$ 423,361	\$ 5,593	\$ 32,258	\$ 12,598	\$ 20,331	\$ 24,989	\$ 31,935		
TOTAL LIABILITIES AND FUND BALANCES	\$ 92,414	\$ 2,962,533	\$ 434,566	\$ 6,328	\$ 32,258	\$ 12,598	\$ 21,600	\$ 24,989	\$ 45,812	\$ 126,176	\$ 221,005

County of Oakland
 Combining Balance Sheets - Special Revenue Funds
 December 31, 1981

	Health Statewide Services N.I.D.A.	Health Medicaid Screening	Health M.D.P.H. O.S.A.S.	Health V.D. Control	Health Improved Pregnancy	Personnel I.P.A. Grant	Health Cancer Detection	Rape Sensitizing Grant	Cooperative Extension Grant	Electric Vehicle Demo Grant
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ASSETS

Cash and Short-Term Investments	\$ (35,670)	\$ (21,296)	\$ 29,799	\$ (3,616)	\$ (1,398)	\$ 7,500	\$ (7,352)	\$ (1,730)	\$ (9,259)	\$ (12,964)
Current and Delinquent Property Taxes Receivable										
Accounts Receivable	46,275		54,518							
Due from Other Governmental Units	94,136	149,036	124,123	7,259	20,356		14,234	2,224	16,490	12,964
Due from Other Funds	77,261	68,319	344,602	1,159	6,837				3,424	
Supplies Inventory										
Prepayments and Other Assets										
TOTAL ASSETS	\$ 182,002	\$ 196,059	\$ 553,042	\$ 4,802	\$ 25,795	\$ 7,500	\$ 6,882	\$ 494	\$ 10,655	

LIABILITIES AND FUND BALANCES

Liabilities:										
Vouchers Payable	\$ 45,783	\$ 27,497	\$ 33,478	\$ 3	\$ 405				\$ 443	
Accrued Payroll		16,319	9,082	1,350	991				2,066	
Other Accrued Liabilities and Deposits Held					8,593	\$ 7,500				
Due to Other Governmental Units			130,808							
Due to Other Funds	51,397	152,243	379,674	3,449	15,806		\$ 6,882	\$ 494	8,146	
Deferred Revenue	84,822									
Total Liabilities	\$ 182,002	\$ 196,059	\$ 553,042	\$ 4,802	\$ 25,795	\$ 7,500	\$ 6,882	\$ 494	\$ 10,655	
Fund Balances:										
Designated for Encumbrances										
Designated for Programs										
Undesignated										
Total Fund Balances										
TOTAL LIABILITIES AND FUND BALANCES	\$ 182,002	\$ 196,059	\$ 553,042	\$ 4,802	\$ 25,795	\$ 7,500	\$ 6,882	\$ 494	\$ 10,655	

County of Oakland
 Combining Balance Sheets - Special Revenue Funds
 December 31, 1981

	Facilities and Operations Technical Assistance Grant	Road Patrol Grant	Emergency Medical Services Evaluation Grant	Health Hypertension	Jail Study Grant	Prosecutor's Cooperative Reimburse- ment Grant	Friend of Court Cooperative Reimburse- ment Grant	Alcohol Enforce- ment Grant	Computer Services Circle Grant	Emergency Medical Services 1203 Grant
<u>ASSETS</u>										
Cash and Short-Term Investments	\$ (3,095)	\$ (97,741)	\$ (9,751)	\$ (727)	\$ (8,842)	\$ (51,677)	\$ (110,100)	\$ (86,498)	\$ 30,934	\$ 48,063
Current and Delinquent Property Taxes Receivable										
Accounts Receivable					9,713					
Due from Other Governmental Units	3,095	146,912	8,541	14,854		84,759	194,011	93,110	47,850	
Due from Other Funds			8,518	3,917		614	1,811		11,269	
Supplies Inventory										
Prepayments and Other Assets										
TOTAL ASSETS	<u>\$ 49,171</u>	<u>\$ 7,308</u>	<u>\$ 18,044</u>	<u>\$ 871</u>	<u>\$ 33,696</u>	<u>\$ 85,722</u>	<u>\$ 6,612</u>	<u>\$ 90,053</u>	<u>\$ 48,063</u>	
<u>LIABILITIES AND FUND BALANCES</u>										
Liabilities:										
Vouchers Payable			\$ 1,141	\$ 4,371	\$ 732	\$ 8,570	\$ 8,424		\$ 90,053	\$ 409
Accrued Payroll		\$ 19,918	1,041	1,259		10,145	29,230	\$ 6,612		
Other Accrued Liabilities and Deposits Held										
Due to Other Governmental Units										
Due to Other Funds		29,253	5,126	12,414	139	14,981	48,068			7,276
Deferred Revenue										
Total Liabilities	<u>\$ 49,171</u>	<u>\$ 7,308</u>	<u>\$ 18,044</u>	<u>\$ 871</u>	<u>\$ 33,696</u>	<u>\$ 85,722</u>	<u>\$ 6,612</u>	<u>\$ 90,053</u>	<u>\$ 7,685</u>	
Fund Balances:										
Designated for Encumbrances										\$ 40,378
Designated for Programs										\$ 40,378
Undesignated										
Total Fund Balances										<u>\$ 40,378</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 49,171</u>	<u>\$ 7,308</u>	<u>\$ 18,044</u>	<u>\$ 871</u>	<u>\$ 33,696</u>	<u>\$ 85,722</u>	<u>\$ 6,612</u>	<u>\$ 90,053</u>	<u>\$ 48,063</u>	

County of Oakland
 Combining Balance Sheets - Special Revenue Funds
 December 31, 1981

Employment and Training Division

	Admin-	Employment and Training Division						County CETA Program	TOTAL	
	istrative Pool	Title II ABC	Title II D	Title IV SYEP	Title IV YCIP	Title IV YETP	Title VI			Title VII PSIP
<u>ASSETS</u>										
Cash and Short-Term Investments	\$ 176,455	\$ 540,043	\$ 119,562	\$ 166,787	\$ 25,987	\$ 104,757	\$ 33,233	\$ 109,270	\$ 37,547	\$ 5,596,293
Current and Delinquent Property Taxes Receivable										3,285,831
Accounts Receivable	108	90,939	19,854						16,153	455,515
Due from Other Governmental Units	306,721	832,512	52,301		3,885		151,498	77,281		4,369,727
Due from Other Funds	2,593		996				156		8,643	2,944,539
Supplies Inventory										22,403
Prepayments and Other Assets	9,593	114,982		130,918		62,231		6,990		324,714
TOTAL ASSETS	\$ 495,470	\$ 1,578,476	\$ 192,713	\$ 297,705	\$ 29,872	\$ 166,988	\$ 184,887	\$ 193,541	\$ 62,343	\$16,999,022
<u>LIABILITIES AND FUND BALANCES</u>										
Liabilities:										
Vouchers Payable	\$ 404,981	\$ 1,474,818	\$ 149,248	\$ 159,665	\$ 29,872	\$ 81,149	\$ 63,153	\$ 132,749		\$ 3,707,637
Accrued Payroll	55,041									438,797
Other Accrued Liabilities and Deposits Held										344,674
Due to Other Governmental Units	32,864	11,861	27,325	138,040		85,839	69,621	60,792	\$ 27	1,680,777
Due to Other Funds	2,584	1,000	7,392				106		62,316	2,698,556
Deferred Revenue		90,797	8,748				52,007			4,544,071
Total Liabilities	\$ 495,470	\$ 1,578,476	\$ 192,713	\$ 297,705	\$ 29,872	\$ 166,988	\$ 184,887	\$ 193,541	\$ 62,343	\$13,414,512
Fund Balances:										
Designated for Encumbrances										\$ 116,576
Designated for Programs										1,383,838
Undesignated										\$ 1,500,414
										2,084,096
Total Fund Balances										\$ 3,584,510
TOTAL LIABILITIES AND FUND BALANCES	\$ 495,470	\$ 1,578,476	\$ 192,713	\$ 297,705	\$ 29,872	\$ 166,988	\$ 184,887	\$ 193,541	\$ 62,343	\$16,999,022

County of Oakland
 Combining Statements of Revenues and Expenditures - Special Revenue Funds
 For the Year Ended December 31, 1981

	County Health	Children's Village	Juvenile Maintenance	Camp Oakland	Social Services Foster Care	Community Mental Health	Social Services Relief Administration	Social Services Hospital- ization	Housing and Community Development	Parks and Recreation	Adult Foster Care
REVENUES:											
Taxes										\$ 2,912,553	
Federal Grants		\$ 99,820							\$ 5,429,272	128,511	
State Grants	\$ 1,497,104	2,837,998			\$ 12,097	\$ 7,328,337					
Other Intergovernmental Revenues	22,033										
Charges for Services	610,674					577,946		\$ 18,585		1,918,881	
Use of Money										189,659	
Other	745	162,241	\$ 386,317	\$ 24,445	1,076	3,656			78,642	17,215	
TOTAL REVENUES	\$ 2,130,556	\$ 3,100,059	\$ 386,317	\$ 24,445	\$ 13,173	\$ 7,909,939		\$ 18,585	\$ 5,507,914	\$ 5,166,819	
EXPENDITURES:											
Salaries	\$ 6,582,959	\$ 2,443,727	\$ 92,391	\$ 630,737		\$ 3,485,228				\$ 1,988,306	
Personal Services	1,880,045	855,676	30,267	260,630		5,879,740				432,164	
Contractual Services	2,105,014	1,396,280	1,631,930	101,946	\$ 40,946	782,061	\$ 10,978	\$ 1,111,603	\$ 5,507,914	1,245,899	
Commodities	249,813	351,763	28,393	116,404	197	45,960				136,214	
Capital Outlay	29,488	28,434	182	6,571		2,434				1,010,259	
TOTAL EXPENDITURES	\$10,847,319	\$ 5,075,880	\$ 1,783,163	\$ 1,116,288	\$ 41,143	\$10,195,423	\$ 10,978	\$ 1,111,603	\$ 5,507,914	\$ 4,812,842	
Excess of Revenues Over (Under)											
Expenditures	\$(8,716,763)	\$(1,975,821)	\$(1,396,846)	\$(1,091,843)	\$ (27,970)	\$(2,285,484)	\$ (10,978)	\$(1,093,018)		\$ 353,977	
Other Financing Sources (Uses):											
Operating Transfers In (Out):											
County Appropriation	8,210,481	1,977,096	1,472,747	1,094,072	27,970	2,289,140	16,395	1,093,018		75,000	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (506,282)	\$ 1,275	\$ 75,901	\$ 2,229		\$ 3,656	\$ 5,417			\$ 428,977	

County of Oakland
 Combining Statements of Revenues and Expenditures - Special Revenue Funds
 For the Year Ended December 31, 1981

	County Reference Library	Federal Revenue Sharing Trust	Land Sales	4-H Program Expansion	Law Library	Cultural and Minority Affairs	Tornado Siren Warning Program	County Veteran's Trust	County Markets	Health Family Planning	Health W.I.C.
REVENUES:											
Taxes											
Federal Grants		\$ 3,602,269									
State Grants								\$ 237,714		\$ 220,529	\$ 348,479
Other Intergovernmental Revenues				\$ 6,136			\$ 23,939				
Charges for Services									\$ 105,894	39,640	
Use of Money	\$ 8,020	352,946									
Other	2,342		\$ 50,065		\$ 4,000						
TOTAL REVENUES	\$ 10,362	\$ 3,955,215	\$ 50,065	\$ 6,136	\$ 4,000		\$ 23,939	\$ 237,714	\$ 105,894	\$ 260,169	\$ 348,479
EXPENDITURES:											
Salaries				\$ 9,078		\$ 3,049			\$ 33,642	\$ 139,446	\$ 208,484
Personal Services				2,116		11,474		\$ 270,941	3,981	48,232	64,769
Contractual Services	\$ 4,575		\$ 2,215	8,394		1,434			69,910	19,861	70,283
Commodities				1,753		446			7,500	52,630	4,943
Capital Outlay						81	\$ 116,071				
TOTAL EXPENDITURES	\$ 4,575		\$ 2,215	\$ 21,341		\$ 16,484	\$ 116,071	\$ 270,941	\$ 115,033	\$ 260,169	\$ 348,479
Excess of Revenues Over (Under) Expenditures	\$ 5,787	\$ 3,955,215	\$ 47,850	\$ (15,205)	\$ 4,000	\$ (16,484)	\$ (92,132)	\$ (33,227)	\$ (9,139)		
Other Financing Sources (Uses): Operating Transfers In (Out): County Appropriation		(3,635,390)							11,804		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 5,787	\$ 319,825	\$ 47,850	\$ (15,205)	\$ 4,000	\$ (16,484)	\$ (92,132)	\$ (33,227)	\$ 2,665		

County of Oakland
 Combining Statements of Revenues and Expenditures - Special Revenue Funds
 For the Year Ended December 31, 1981

	Health Statewide Services N.I.D.A.	Health Medicaid Screening	Health M.D.P.H. O.S.A.S.	Health V.D. Control	Health Improved Pregnancy	Personnel I.P.A. Grant	Health Cancer Detection	Rape Sensitizing Grant	Cooperative Extension Grant	Electric Vehicle Demo Grant
REVENUES:										
Taxes										
Federal Grants				\$ 43,257						\$ 139,589
State Grants	\$ 515,834	\$ 485,406	\$ 750,971		\$ 55,280	\$ 12,570		\$ 65,507		
Other Intergovernmental Revenues			3,124							21,253
Charges for Services			111,609							
Use of Money										
Other			4,365							
TOTAL REVENUES	\$ 515,834	\$ 485,406	\$ 870,069	\$ 43,257	\$ 55,280	\$ 12,570		\$ 65,507		\$ 160,842
EXPENDITURES:										
Salaries	\$ 245,531	\$ 311,145	\$ 80,195	\$ 29,227	\$ 33,214	\$ 1,293		\$ 39,350		
Personal Services	140,057	96,408	25,588	8,760	12,861	11,250		14,025		
Contractual Services	81,330	62,078	759,855	5,270	7,300	27		11,643	\$ 22,144	
Commodities	48,916	15,775	4,431		1,165			489	6,183	
Capital Outlay					740					132,515
TOTAL EXPENDITURES	\$ 515,834	\$ 485,406	\$ 870,069	\$ 43,257	\$ 55,280	\$ 12,570		\$ 65,507		\$ 160,842
Excess of Revenues Over (Under) Expenditures										
Other Financing Sources (Uses):										
Operating Transfers In (Out):										
County Appropriation										
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES										

County of Oakland
Combining Statements of Revenues and Expenditures - Special Revenue Funds
For the Year Ended December 31, 1981

	Facilities and Operations Technical Assistance Grant	Road Patrol Grant	Emergency Medical Services Evaluation Grant	Health Hypertension	Jail Study Grant	Prosecutor's Cooperative Reimburse- ment Grant	Friend of Court Cooperative Reimburse- ment Grant	Alcohol Enforce- ment Grant	Computer Services Circle Grant	Emergency Medical Services 1203 Grant
REVENUES:										
Taxes										
Federal Grants	\$ 7,605								\$ 62,850	
State Grants		\$ 532,427	\$ 42,463	\$ 65,250		\$ 407,622	\$ 887,906	\$ 229,172		
Other Intergovernmental Revenues		50,747	874		\$ 26,293	2,351	8,038		94,275	
Charges for Services										
Use of Money										
Other										
TOTAL REVENUES	\$ 7,605	\$ 583,174	\$ 43,337	\$ 65,250	\$ 26,293	\$ 409,973	\$ 895,944	\$ 229,172	\$ 157,125	
EXPENDITURES:										
Salaries		\$ 398,012	\$ 28,405	\$ 43,018	\$ 10,150	\$ 278,730	\$ 611,515	\$ 148,027		
Personal Services	\$ 7,605	115,506	15,454	14,057	14,013	61,635	165,608	45,065	\$ 155,925	
Contractual Services		69,656	5,109	7,494	2,130	62,882	116,131	36,080	1,200	
Commodities			369	681		6,726	2,340			
Capital Outlay							350			\$ 90,399
TOTAL EXPENDITURES	\$ 7,605	\$ 583,174	\$ 49,337	\$ 65,250	\$ 26,293	\$ 409,973	\$ 895,944	\$ 229,172	\$ 157,125	\$ 90,399
Excess of Revenues Over (Under)										
Expenditures			\$ (6,000)							\$ (90,399)
Other Financing Sources (Uses):										
Operating Transfers In (Out):										
County Appropriation										
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES			\$ (6,000)							\$ (90,399)

County of Oakland
 Combining Statements of Revenues and Expenditures - Special Revenue Funds
 For the Year Ended December 31, 1981

Employment and Training Division

	Admin- istrative Pool	Title II ABC	Title II D	Title IV SYEP	Title IV YCIP	Title IV YETP	Title VI	Title VII PSIP	County CETA Program	TOTAL
REVENUES:										
Taxes										\$ 2,912,553
Federal Grants	\$ 3,852,533	\$ 7,152,386	\$ 4,370,878	\$ 2,185,668	\$ 415,000	\$ 1,797,759	\$ 2,397,136	\$ 767,814		32,452,347
State Grants										16,532,666
Other Intergovernmental Revenues										259,063
Charges for Services										3,383,229
Use of Money										550,625
Other										735,109
TOTAL REVENUES	\$ 3,852,533	\$ 7,152,386	\$ 4,370,878	\$ 2,185,668	\$ 415,000	\$ 1,797,759	\$ 2,397,136	\$ 767,814		\$ 56,825,592
EXPENDITURES:										
Salaries									\$ 205,047	\$ 18,079,906
Personal Services									46,435	10,690,287
Contractual Services	\$ 3,572,185	\$ 7,152,386	\$ 4,370,878	\$ 2,185,668	\$ 415,000	\$ 1,797,759	\$ 2,397,136	\$ 767,814	28,866	38,049,264
Commodities										1,083,091
Capital Outlay										1,417,524
TOTAL EXPENDITURES	\$ 3,572,185	\$ 7,152,386	\$ 4,370,878	\$ 2,185,668	\$ 415,000	\$ 1,797,759	\$ 2,397,136	\$ 767,814	\$ 280,348	\$ 69,320,072
Excess of Revenues Over (Under) Expenditures	\$ 280,348								\$ (280,348)	\$(12,494,480)
Other Financing Sources (Uses): Operating Transfers In (Out): County Appropriation	(280,348)								280,348	12,632,333
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES										\$ 137,853

County of Oakland
 Combining Statements of Changes in Fund Balances - Special Revenue Funds
 For the Year Ended December 31, 1981

	<u>Housing and Community Development</u>	<u>Parks and Recreation</u>	<u>Adult Foster Care</u>	<u>County Reference Library</u>	<u>Federal Revenue Sharing Trust</u>	<u>Land Sales</u>	<u>4-H Program Expansion</u>	<u>Law Library</u>
Designated Fund Balance:								
Balance, Beginning of Year		\$ (620,794)	\$ 455	\$ 86,127	\$ 907,943	\$ 375,511	\$ 20,798	\$ 28,258
Transfer From (To) Undesignated Fund Balance		<u>428,977</u>		<u>5,787</u>	<u>(29,506)</u>	<u>47,850</u>	<u>(15,205)</u>	<u>4,000</u>
Balance, End of Year		<u><u>\$ (191,817)</u></u>	<u><u>455</u></u>	<u><u>\$ 91,914</u></u>	<u><u>\$ 878,437</u></u>	<u><u>\$ 423,361</u></u>	<u><u>\$ 5,593</u></u>	<u><u>\$ 32,258</u></u>
Undesignated Fund Balance:								
Balance, Beginning of Year					\$ 1,734,765			
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses		\$ 428,977		\$ 5,787	319,825	\$ 47,850	\$ (15,205)	\$ 4,000
Transfer From (To) Designated Fund Balance		<u>(428,977)</u>		<u>(5,787)</u>	<u>29,506</u>	<u>(47,850)</u>	<u>15,205</u>	<u>(4,000)</u>
Balance, End of Year					<u><u>\$ 2,084,096</u></u>			

County of Oakland
 Combining Statements of Changes in Fund Balances - Special Revenue Funds
 For the Year Ended December 31, 1981

	Cultural and Minority Affairs	Tornado Siren Warning Program	County Veteran's Trust	County Markets	Emergency Medical Services Evaluation Grant	Emergency Medical Services 1203 Grant	TOTAL
Designated Fund Balance:							
Balance, Beginning of Year	\$ 29,082	\$ 112,463	\$ 58,216	\$ 29,270	\$ 6,000	\$ 130,777	\$ 1,711,892
Transfer From (To) Undesignated Fund Balance	<u>(16,484)</u>	<u>(92,132)</u>	<u>(33,227)</u>	<u>2,665</u>	<u>(6,000)</u>	<u>(90,399)</u>	<u>(211,478)</u>
Balance, End of Year	<u>\$ 12,598</u>	<u>\$ 20,331</u>	<u>\$ 24,989</u>	<u>\$ 31,935</u>	<u></u>	<u>\$ 40,378</u>	<u>\$ 1,500,414</u>
Undesignated Fund Balance:							
Balance, Beginning of Year							\$ 1,734,765
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (16,484)	\$ (92,132)	\$ (33,227)	\$ 2,665	\$ (6,000)	\$ (90,399)	137,853
Transfer From (To) Designated Fund Balance	<u>16,484</u>	<u>92,132</u>	<u>33,227</u>	<u>(2,665)</u>	<u>6,000</u>	<u>90,399</u>	<u>211,478</u>
Balance, End of Year	<u><u></u></u>	<u><u></u></u>	<u><u></u></u>	<u><u></u></u>	<u><u></u></u>	<u><u></u></u>	<u><u>\$ 2,084,096</u></u>

COMBINING
FINANCIAL STATEMENTS

CAPITAL PROJECT FUNDS

County of Oakland
Combining Statements of Changes in Fund Balances - Capital Projects Funds
For the Year Ended December 31, 1981

	<u>Building Improve- ments</u>	<u>Utilities Improve- ments</u>	<u>Work Projects</u>	<u>Executive Office Building</u>	<u>TOTAL</u>
Designated Fund Balance:					
Balance, Beginning of Year	\$ 1,170,644	\$ 43,313			\$ 1,213,957
Transfer (To) From Undesignated Fund Balance	<u>(1,170,644)</u>	<u>(43,313)</u>	\$ 1,614,127		<u>400,170</u>
Balance, End of Year	<u><u> </u></u>	<u><u> </u></u>	<u><u>\$ 1,614,127</u></u>	<u><u> </u></u>	<u><u>\$ 1,614,127</u></u>
Undesignated Fund Balance:					
Balance, Beginning of Year	\$ 2,752,125	\$ 2,526,595			\$ 5,278,720
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(618,326)	457,578	\$ 968,145	\$ 75	807,472
Equity Transfer From General Fund			634,690		634,690
Equity Transfer (To) From Airport Facilities Fund	(250,000)		11,292		(238,708)
Transfer From (To) Designated Fund Balance	<u>1,170,644</u>	<u>43,313</u>	<u>(1,614,127)</u>		<u>(400,170)</u>
Balance, End of Year	<u><u>\$ 3,054,443</u></u>	<u><u>\$ 3,027,486</u></u>	<u><u> </u></u>	<u><u>\$ 75</u></u>	<u><u>\$ 6,082,004</u></u>

County of Oakland
 Combining Statements of Revenues and Expenditures - Capital Projects Funds
 For the Year Ended December 31, 1981

	<u>Building Improve- ments</u>	<u>Utilities Improve- ments</u>	<u>Work Projects</u>	<u>Executive Office Building</u>	<u>TOTAL</u>
REVENUES:					
Other	\$ 144	\$ 891	\$ 1,016,035	\$ 75	\$ 1,017,145
EXPENDITURES:					
Capital Outlay	<u>(51,707)</u>	<u> </u>	<u>(2,657,966)</u>	<u> </u>	<u>(2,709,673)</u>
Excess of Revenues Over (Under) Expenditures	\$ (51,563)	\$ 891	\$ (1,641,931)	\$ 75	\$ (1,692,528)
Other Financing Sources (Uses):					
Operating Transfers In (Out):					
County Appropriation	2,000,000	500,000			2,500,000
Other	<u>(2,566,763)</u>	<u>(43,313)</u>	<u>2,610,076</u>	<u> </u>	<u> </u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (618,326)</u>	<u>\$ 457,578</u>	<u>\$ 968,145</u>	<u>\$ 75</u>	<u>\$ 807,472</u>

County of Oakland
 Combining Balance Sheets - Capital Projects Funds
 December 31, 1981

	<u>Building Improve- ments</u>	<u>Utilities Improve- ments</u>	<u>Work Projects</u>	<u>Executive Office Building</u>	<u>TOTAL</u>
<u>ASSETS</u>					
Cash and Short-Term Investments	\$ 1,054,299	\$ 2,526,595		\$ 3,467	\$ 3,584,361
Due from Other Funds	<u>2,000,144</u>	<u>500,891</u>	\$ 1,614,127	<u>21,600</u>	<u>4,136,762</u>
TOTAL ASSETS	<u><u>\$ 3,054,443</u></u>	<u><u>\$ 3,027,486</u></u>	<u><u>\$ 1,614,127</u></u>	<u><u>\$ 25,067</u></u>	<u><u>\$ 7,721,123</u></u>
 <u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Vouchers Payable	_____	_____	_____	\$ 24,992	\$ 24,992
Total Liabilities	_____	_____	_____	\$ 24,992	\$ 24,992
Fund Balances:					
Designated for Capital Projects			\$ 1,614,127		\$ 1,614,127
Undesignated	\$ 3,054,443	\$ 3,027,486	_____	\$ 75	6,082,004
Total Fund Balances	\$ 3,054,443	\$ 3,027,486	\$ 1,614,127	\$ 75	\$ 7,696,131
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 3,054,443</u></u>	<u><u>\$ 3,027,486</u></u>	<u><u>\$ 1,614,127</u></u>	<u><u>\$ 25,067</u></u>	<u><u>\$ 7,721,123</u></u>

COMBINING
FINANCIAL STATEMENTS

INTERNAL SERVICE FUNDS

County of Oakland
Combining Balance Sheets - Internal Service Funds
December 31, 1981

	Delinquent Tax Revolving	Fringe Benefits	Workmen's Compen- sation	Unemployment Compen- sation	Audio-Visual Aide Center	Central Stores	Computer Services	Drain Equipment	Equali- zation Revolving	Equipment
<u>ASSETS</u>										
Current Assets:										
Cash and Short-Term Investments	\$58,795,148	\$ 7,013,121	\$ 3,265,957	\$ 1,194,178	\$ 7,142	\$ 128,902	\$ 16,859	\$ 83,783	\$ 130,579	\$ 557,969
Delinquent Property Taxes Receivable	33,251,147									
Accounts and Interest Receivable	4,540,808				13	3,367	15,498	30,535		172
Due from Other Governmental Units	16,716					5,734	91,573			
Due from Other Funds	1,511,554	3,540,279	169,632	388,125	375	154,194	923,588			65,294
Supplies Inventory						232,195	92,705			
Prepayments and Other Assets								840	214,908	7,858
								1,617		
Total Current Assets	\$98,115,373	\$10,553,400	\$ 3,435,589	\$ 1,582,303	\$ 7,530	\$ 524,392	\$ 1,140,223	\$ 116,775	\$ 345,487	\$ 631,293
Property and Equipment										
Buildings										
Equipment					\$ 15,632	\$ 48,705	\$ 1,656,102	\$ 186,257		\$ 2,139,914
Vehicles								118,172		
					\$ 15,632	\$ 48,705	\$ 1,656,102	\$ 304,429		\$ 2,139,914
Less: Allowances for Depreciation					(7,512)	(45,017)	(655,712)	(188,869)		(1,218,857)
					\$ 8,120	\$ 3,688	\$ 1,000,390	\$ 115,560		\$ 921,057
TOTAL ASSETS	\$98,115,373	\$10,553,400	\$ 3,435,589	\$ 1,582,303	\$ 15,650	\$ 528,080	\$ 2,140,613	\$ 232,335	\$ 345,487	\$ 1,552,350
<u>LIABILITIES AND RETAINED EARNINGS</u>										
Current Liabilities:										
Vouchers Payable	\$ 10,000	\$ 6,496	\$ 35,000		\$ 26	\$ 50,983	\$ 145,349	\$ 12,619		\$ 29,193
Accrued Payroll						335	67,429			
Accrued Interest and Other Liabilities	1,274,073			\$ 245,939			73,483			75,902
Due To Other Funds		562,571					27,669		\$ 102,808	
Current Portion of Long-Term Debt	30,025,000									
Total Current Liabilities	\$31,309,073	\$ 569,067	\$ 35,000	\$ 245,939	\$ 26	\$ 51,318	\$ 313,930	\$ 12,619	\$ 102,808	\$ 105,095
Contracts Payable							\$ 1,009,871			
Long-Term Debt	\$42,200,000									
Contributed Capital		\$ 9,984,333	\$ 2,186,672	\$ 1,132,535						
Retained Earnings:										
Reserved for Property and Equipment					\$ 8,120	\$ 3,688	\$ 1,000,390	\$ 115,560		\$ 921,057
Unreserved	24,606,300		1,213,917	203,829	7,504	473,074	(183,578)	104,156	\$ 242,679	526,198
Total Retained Earnings	\$24,606,300		1,213,917	203,829	\$ 15,624	\$ 476,762	\$ 816,812	\$ 219,716	\$ 242,679	\$ 1,447,255
TOTAL LIABILITIES AND RETAINED EARNINGS	\$98,115,373	\$10,553,400	\$ 3,435,589	\$ 1,582,303	\$ 15,650	\$ 528,080	\$ 2,140,613	\$ 232,335	\$ 345,487	\$ 1,552,350

County of Oakland
 Combining Balance Sheets - Internal Services Funds
 December 31, 1981

	<u>Convenience Copier</u>	<u>Facilities and Operations</u>	<u>Motor Pool</u>	<u>Laundry</u>	<u>Radio Communi- cations</u>	<u>Micro- film</u>	<u>Telephone Communi- cations</u>	<u>Stationery Stock</u>	<u>Utilities</u>	<u>TOTAL</u>
ASSETS										
Current Assets:										
Cash and Short-Term Investments	\$ 92,403	\$ 1,425,174	\$(1,141,402)	\$ 61,421	\$ 49,029	\$ 13	\$ (128,472)	\$ 49,204	\$ 980,671	\$ 72,581,679
Delinquent Property Taxes Receivable										33,251,147
Accounts and Interest Receivable				322		9,419		9,174	1,356	4,610,664
Due from Other Governmental Units			2,480	695				742		117,940
Due from Other Funds	58,718	214,779	418,529	74,028	50,246	24,430	246,044	205,467	408,978	8,454,260
Supplies Inventory		101,480	86,234	128,353	113,395			303,886	13,190	1,072,278
Prepayments and Other Assets	3,020		34,749							262,152
Total Current Assets	\$ 154,141	\$ 1,741,433	\$ (599,410)	\$ 264,819	\$ 212,670	\$ 33,862	\$ 117,572	\$ 568,473	\$ 1,404,195	\$120,350,120
Property and Equipment										
Buildings			\$ 424,860						\$ 493,581	\$ 918,441
Equipment	\$ 340,095	\$ 492,393	104,544	\$ 257,451	\$ 1,239,453	\$ 6,761	\$ 22,907	\$ 181,439	3,633,894	10,325,547
Vehicles			3,404,592							3,522,764
	\$ 340,095	\$ 492,393	\$ 3,933,996	\$ 257,451	\$ 1,239,453	\$ 6,761	\$ 22,907	\$ 181,439	\$ 4,127,475	\$ 14,766,752
Less: Allowance for Depreciation	(168,868)	(321,485)	(2,220,057)	(176,457)	(461,055)	(4,323)		(114,476)	(1,682,806)	(7,265,494)
	\$ 171,227	\$ 170,908	\$ 1,713,939	\$ 80,994	\$ 778,398	\$ 2,438	\$ 22,907	\$ 66,963	\$ 2,444,669	\$ 7,501,258
TOTAL ASSETS	\$ 325,368	\$ 1,912,341	\$ 1,114,529	\$ 345,813	\$ 991,068	\$ 36,300	\$ 140,479	\$ 635,436	\$ 3,848,864	\$127,851,378
LIABILITIES AND RETAINED EARNINGS										
Current Liabilities:										
Vouchers Payable	\$ 38,969	\$ 166,529	\$ 46,076	\$ 8,489	\$ 9,439	\$ 13,309	\$ 81,478	\$ 15,206	\$ 225,629	\$ 894,790
Accrued Payroll			18,043	15,121	3,872	6,130	1,258			112,188
Accrued Interest and Other Liabilities	40,903		71,924					10,615	2,857	1,795,696
Due to Other Funds		341,375	26,250		12,268		26,680	480		1,100,101
Current Portion of Long-Term Debt										30,025,000
Total Current Liabilities	\$ 79,872	\$ 507,904	\$ 162,293	\$ 23,610	\$ 25,579	\$ 19,439	\$ 109,416	\$ 26,301	\$ 228,486	\$ 33,927,775
Contracts Payable										\$ 1,009,871
Long-Term Debt										\$ 42,200,000
Contributed Capital										\$ 13,303,540
Retained Earnings:										
Reserved for Property and Equipment	\$ 171,227	\$ 170,908	\$ 1,713,939	\$ 80,994	\$ 778,398	\$ 2,438	\$ 22,907	\$ 66,963	\$ 2,444,669	7,501,258
Unreserved	74,269	1,233,529	(761,703)	241,209	187,091	14,423	8,156	542,172	1,175,709	29,908,934
Total Retained Earnings	\$ 245,496	\$ 1,404,437	\$ 952,236	\$ 322,203	\$ 965,489	\$ 16,861	\$ 31,063	\$ 609,135	\$ 3,620,378	\$ 37,410,192
TOTAL LIABILITIES AND RETAINED EARNINGS	\$ 325,368	\$ 1,912,341	\$ 1,114,529	\$ 345,813	\$ 991,068	\$ 36,300	\$ 140,479	\$ 635,436	\$ 3,848,864	\$127,851,378

County of Oakland
 Combining Statement of Revenues and Expenses - Internal Service Funds
 For the Year Ended December 31, 1981

	Delinquent Tax Revolving	Fringe Benefits	Workmen's Compen- sation	Unemployment Compen- sation	Audio-Visual Aide Center	Central Stores	Computer Services	Drain Equipment	Equali- zation Revolving	Equipment
Operating Revenues:										
Charges for Services	\$ 6,230,635	\$16,620,887	\$ 1,370,053	\$ 568,134	\$ 3,314	\$ 1,172,784	\$ 4,895,909	\$ 196,307	\$ 174,665	\$ 472,888
Total Operating Revenues	\$ 6,230,635	\$16,620,887	\$ 1,370,053	\$ 568,134	\$ 3,314	\$ 1,172,784	\$ 4,895,909	\$ 196,307	\$ 174,665	\$ 472,888
Operating Expenses:										
Salaries						\$ 81,509	\$ 1,478,366			
Personal Services		\$17,325,093	\$ 376,553	\$ 449,953		20,083	1,069,993	54,086		
Contractual Services	\$ 1,042,458					72,124	1,315,350	37,182	\$ 134,957	\$ 136,944
Commodities					\$ 279	969,846	259,955	59,102		54
Depreciation					2,482		637,167	36,107		247,029
Interest	5,281,316									
Total Operating Expenses	\$ 6,323,774	\$17,325,093	\$ 376,553	\$ 449,953	\$ 2,761	\$ 1,143,562	\$ 4,760,831	\$ 186,477	\$ 134,957	\$ 384,027
Operating Income (Loss)	\$ (93,139)	\$ (704,206)	\$ 993,500	\$ 118,181	\$ 553	\$ 29,222	\$ 135,078	\$ 9,830	\$ 39,708	\$ 88,861
Nonoperating Revenues (Expenses):										
Interest Revenue	\$ 7,225,844		\$ 220,417	\$ 85,648				\$ 3,449		
Gain (Loss) on Sale of Property and Equipment							\$ (93,911)	2,674		\$ 23,323
	\$ 7,225,844		\$ 220,417	\$ 85,648			\$ (93,911)	\$ 6,123		\$ 23,323
Income (Loss) before Operating Transfers	\$ 7,132,705	\$ (704,206)	\$ 1,213,917	\$ 203,829	\$ 553	\$ 29,222	\$ 41,167	\$ 15,953	\$ 39,708	\$ 112,184
Operating Transfers in (Out):										
County Appropriation		208,108								
Net Income (Loss)	\$ 7,132,705	\$ (496,098)	\$ 1,213,917	\$ 203,829	\$ 553	\$ 29,222	\$ 41,167	\$ 15,953	\$ 39,708	\$ 112,184

County of Oakland
Statement of Revenues and Expenses - Internal Service Funds
For the Year Ended December 31, 1981

	Convenience Copier	Facilities and Operations	Motor Pool	Laundry	Radio Communi- cations	Micro- film	Telephone Communi- cations	Stationery Stock	Utilities	TOTAL
Operating Revenues:										
Charges for Services	\$ 375,980	\$10,004,636	\$ 3,600,891	\$ 703,759	\$ 234,429	\$ 293,851	\$ 1,357,151	\$ 1,287,827	\$ 2,714,409	\$ 52,278,509
	\$ 375,980	\$10,004,636	\$ 3,600,891	\$ 703,759	\$ 234,429	\$ 293,851	\$ 1,357,151	\$ 1,287,827	\$ 2,714,409	\$ 52,278,509
Operating Expenses:										
Salaries		\$ 4,096,902	\$ 484,375	\$ 266,594	\$ 78,747	\$ 127,201	\$ 41,329	\$ 202,965		\$ 6,857,988
Personal Services		1,166,267	111,997	100,405	24,320	35,281	11,745	55,583		20,801,359
Contractual Services	\$ 242,496	2,376,397	175,524	196,626	13,753	60,117	1,272,828	423,837	\$ 2,864,596	10,365,189
Commodities	75,431	1,428,139	2,348,303	129,543	22,354	77,892	186	614,990	58	5,986,132
Depreciation	73,931	46,883	714,995	12,051	156,679	676		14,445	104,477	2,046,922
Interest										5,281,316
Total Operating Expenses	\$ 391,858	\$ 9,114,588	\$ 3,835,194	\$ 705,219	\$ 295,853	\$ 301,167	\$ 1,326,088	\$ 1,311,820	\$ 2,969,131	\$ 51,338,906
Operating Income (Loss)	\$ (15,878)	\$ 890,048	\$ (234,303)	\$ (1,460)	\$ (61,424)	\$ (7,316)	\$ 31,063	\$ (23,993)	\$ (254,722)	\$ 939,603
Nonoperating Revenues (Expenses):										
Interest Revenue										\$ 7,535,358
Gain (Loss) on Sale of Property and Equipment		\$ 2,102	\$ 112,282							46,470
		\$ 2,102	\$ 112,282							\$ 7,581,828
Income (Loss) before Operating Transfers	\$ (15,878)	\$ 892,150	\$ (122,021)	\$ (1,460)	\$ (61,424)	\$ (7,316)	\$ 31,063	\$ (23,993)	\$ (254,722)	\$ 8,521,431
Operating Transfers in (Out):										
County Appropriation	15,452		133,364	1,281	14,258	7,280		28,851		408,594
Net Income (Loss)	\$ (426)	\$ 892,150	\$ 11,343	\$ (179)	\$ (47,166)	\$ (36)	\$ 31,063	\$ 4,858	\$ (254,722)	\$ 8,930,025

County of Oakland
 Combining Statements of Changes in Fund Equities - Internal Service Funds
 For the Year Ended December 31, 1981

	<u>Delinquent Tax Revolving</u>	<u>Fringe Benefits</u>	<u>Workmen's Compen- sation</u>	<u>Unemployment Compen- sation</u>	<u>Audio-Visual Aide Center</u>	<u>Central Stores</u>	<u>Computer Services</u>	<u>Drain Equipment</u>	<u>Equali- zation Revolving</u>	<u>Equipment</u>
Reserved Retained Earnings:										
Balance, Beginning of Year					\$ 9,982	\$ 3,688	\$ 1,322,480	\$ 136,616	\$ 22,544	\$ 916,266
Transfer (To) From Unreserved Retained Earnings					(1,862)		(322,090)	(21,056)	(22,544)	4,791
Balance, End of Year					<u>\$ 8,120</u>	<u>\$ 3,688</u>	<u>\$ 1,000,390</u>	<u>\$ 115,560</u>		<u>\$ 921,057</u>
Unreserved Retained Earnings:										
Balance, Beginning of Year	\$17,473,595				\$ 5,089	\$ 443,852	\$ (423,205)	\$ 67,147	\$ 202,971	\$ 368,021
Increase (Decrease) in Contributed Assets							(123,630)		(22,544)	50,784
Net Income (Loss)	7,132,705	\$ (496,098)	\$ 1,213,917	\$ 203,829	553	29,222	41,167	15,953	39,708	112,184
Transfers (To) From Reserved Fund Balance or Contributed Capital		496,098			1,862		322,090	21,056	22,544	(4,791)
Balance, End of Year	<u>\$24,606,300</u>		<u>\$ 1,213,917</u>	<u>\$ 203,829</u>	<u>\$ 7,504</u>	<u>\$ 473,074</u>	<u>\$ (183,578)</u>	<u>\$ 104,156</u>	<u>\$ 242,679</u>	<u>\$ 526,198</u>
Contributed Capital:										
Balance, Beginning of Year										
Equity Transfer From General Fund		\$10,480,431	\$ 2,186,672	\$ 1,132,535						
Transfer (To) From Retained Earnings		(496,098)								
Balance, End of Year		<u>\$ 9,984,333</u>	<u>\$ 2,186,672</u>	<u>\$ 1,132,535</u>						

County of Oakland
 Combining Statements of Changes in Fund Equities - Internal Service Funds
 For the Year Ended December 31, 1981

	<u>Convenience Copier</u>	<u>Facilities and Operations</u>	<u>Motor Pool</u>	<u>Laundry</u>	<u>Radio Communi- cations</u>	<u>Micro- film</u>	<u>Telephone Communi- cations</u>	<u>Stationery Stock</u>	<u>Utilities</u>	<u>TOTAL</u>
Reserved Retained Earnings:										
Balance, Beginning of Year	\$ 221,556	\$ 179,642	\$ 1,238,203	\$ 93,044	\$ 411,038	\$ 3,113		\$ 80,248	\$ 2,562,073	\$ 7,200,493
Transfer (To) From Unreserved Retained Earnings	<u>(50,329)</u>	<u>(8,734)</u>	<u>475,736</u>	<u>(12,050)</u>	<u>367,360</u>	<u>(675)</u>	<u>\$ 22,907</u>	<u>(13,285)</u>	<u>(117,404)</u>	<u>300,765</u>
Balance, End of Year	<u>\$ 171,227</u>	<u>\$ 170,908</u>	<u>\$ 1,713,939</u>	<u>\$ 80,994</u>	<u>\$ 778,398</u>	<u>\$ 2,438</u>	<u>\$ 22,907</u>	<u>\$ 66,963</u>	<u>\$ 2,444,669</u>	<u>\$ 7,501,258</u>
Unreserved Retained Earnings:										
Balance, Beginning of Year	\$ 24,366	\$ 332,645	\$ (426,590)	\$ 229,338	\$ 273,810	\$ 13,784		\$ 522,345	\$ 1,325,954	\$ 20,433,122
Increase (Decrease) in Contributed Assets			129,280		327,807			1,684	(12,927)	350,454
Net Income (Loss)	(426)	892,150	11,343	(179)	(47,166)	(36)	\$ 31,063	4,858	(254,722)	8,930,025
Transfers (To) From Reserved Fund Balance or Contributed Capital	<u>50,329</u>	<u>8,734</u>	<u>(475,736)</u>	<u>12,050</u>	<u>(367,360)</u>	<u>675</u>	<u>(22,907)</u>	<u>13,285</u>	<u>117,404</u>	<u>195,333</u>
Balance, End of Year	<u>\$ 74,269</u>	<u>\$ 1,233,529</u>	<u>\$ (761,703)</u>	<u>\$ 241,209</u>	<u>\$ 187,091</u>	<u>\$ 14,423</u>	<u>\$ 8,156</u>	<u>\$ 542,172</u>	<u>\$ 1,175,709</u>	<u>\$ 29,908,934</u>
Contributed Capital:										
Balance, Beginning of Year										
Equity Transfer From General Fund										\$ 13,799,638
Transfer (To) From Retained Earnings										<u>(496,098)</u>
Balance, End of Year										<u>\$ 13,303,540</u>

County of Oakland
 Combining Statement of Changes in Financial Position -
 Internal Service Funds
 For the Year Ended December 31, 1981

	Delinquent Tax Revolving	Fringe Benefits	Workmen's Compen- sation	Unemployment Compen- sation	Audio-Visual Center	Central Stores	Computer Services	Drain Equipment	Equalization Revolving	Equipment
Source of Funds:										
Net Income	\$ 7,132,705	\$ (496,098)	\$1,213,917	\$ 203,829	\$ 553	\$ 29,222	\$ 41,167	\$ 15,953	\$ 39,708	\$ 112,184
Items not requiring Current Outlay of Working Capital:										
Depreciation					2,482		637,167	36,107		247,029
(Gain) Loss on Sale of Property & Equipment							93,911	(2,674)		(23,323)
Total from Operations	\$ 7,132,705	\$ (496,098)	\$1,213,917	\$ 203,829	\$ 3,035	\$ 29,222	\$ 772,245	\$ 49,386	\$ 39,708	\$ 335,890
Proceeds from Long Term Debt	44,000,000									
Proceeds from Contracts Payable							548,553			
Proceeds from Sale of Property & Equipment							138,658	3,872		36,615
Increase in Contributions										50,784
Equity Transfer from General Fund		10,480,431	2,186,672	1,132,535						
Other	168									
	<u>\$51,132,873</u>	<u>\$ 9,984,333</u>	<u>\$3,400,589</u>	<u>\$ 1,336,364</u>	<u>\$ 3,035</u>	<u>\$ 29,222</u>	<u>\$ 1,459,456</u>	<u>\$ 53,258</u>	<u>\$ 39,708</u>	<u>\$ 423,289</u>
Application of Funds:										
Additions to Property & Equipment					\$ 620		\$ 579,303	\$ 16,249		\$ 265,112
Reduction in Long Term Debt	\$27,450,000									
Reduction in Contracts Payable							650,540			
Reclassification of Long Term Debt to Current Liability	2,575,000									
	<u>\$30,025,000</u>				<u>\$ 620</u>		<u>\$ 1,229,843</u>	<u>\$ 16,249</u>		<u>\$ 265,112</u>
Increase (Decrease) in Working Capital	\$21,107,873	\$ 9,984,333	\$3,400,589	\$ 1,336,364	\$ 2,415	\$ 29,222	\$ 229,613	\$ 37,009	\$ 39,708	\$ 158,177
Working Capital, Beginning of Year	45,698,427				5,089	443,852	596,680	67,147	202,971	368,021
Working Capital, End of Year	<u>\$66,806,300</u>	<u>\$ 9,984,333</u>	<u>\$3,400,589</u>	<u>\$ 1,336,364</u>	<u>\$ 7,504</u>	<u>\$ 473,074</u>	<u>\$ 826,293</u>	<u>\$ 104,156</u>	<u>\$ 242,679</u>	<u>\$ 526,198</u>

County of Oakland
 Combining Statement of Changes in Financial Position -
 Internal Service Funds
 For the Year Ended December 31, 1981

	Convenience Copier	Facilities and Operations	Motor Pool	Laundry	Radio Communications	Microfilm	Telephone Communications	Stationery Stock	Utilities	TOTAL
Source of Funds:										
Net Income	\$ (426)	\$ 892,150	\$ 11,343	\$ (179)	\$ (47,166)	\$ (36)	\$ 31,063	\$ 4,858	\$ (254,722)	\$ 8,930,025
Items not requiring Current Outlay of Working Capital:										
Depreciation	73,931	46,883	714,995	12,051	156,679	676		14,445	104,477	2,046,922
(Gain) Loss on Sale of Property & Equipment		(2,102)	(112,282)							(46,470)
Total from Operations	\$ 73,505	\$ 936,931	\$ 614,056	\$ 11,872	\$ 109,513	\$ 640	\$ 31,053	\$ 19,303	\$ (150,245)	\$10,930,477
Proceeds from Long Term Debt										44,000,000
Proceeds from Contracts Payable										548,553
Proceeds from Sale of Property & Equipment		4,570	345,110							528,825
Increase in Contributions			129,280		327,807			1,684		509,555
Equity Transfer from General Fund										13,799,638
Other										168
	\$ 73,505	\$ 941,501	\$ 1,088,446	\$ 11,872	\$ 437,320	\$ 640	\$ 31,063	\$ 20,987	\$ (150,245)	\$70,317,216
Application of Funds:										
Additions to Property & Equipment	23,602	40,617	1,423,559		524,039		22,907	1,160		2,897,168
Reduction in Long Term Debt										27,450,000
Reduction in Contracts Payable										650,540
Reclassification of Long Term Debt to Current Liability										2,575,000
	\$ 23,602	\$ 40,617	\$ 1,423,559		\$ 524,039		\$ 22,907	\$ 1,160		\$33,572,708
Increase (Decrease) in Working Capital	\$ 49,903	\$ 900,884	\$ (335,113)	\$ 11,872	\$ (86,719)	\$ 640	\$ 8,156	\$ 19,827	\$ (150,245)	\$36,744,508
Working Capital, Beginning of Year	24,366	332,645	(426,590)	229,337	273,810	13,783		522,345	1,325,954	49,677,837
Working Capital, End of Year	\$ 74,269	\$ 1,233,529	\$ (761,703)	\$ 241,209	\$ 187,091	\$ 14,423	\$ 8,156	\$ 542,172	\$ 1,175,709	\$86,422,345

County of Oakland
 Combining Statement of Changes in Financial Position -
 Internal Service Funds
 For the Year Ended December 31, 1981

	Delinquent Tax Revolving	Fringe Benefits	Workmen's Compensation	Unemployment Compensation	Audio-Visual Aide Center	Central Stores	Computer Services	Drain Equipment	Equalization Revolving	Equipment
Changes in Components of Working Capital:										
Increase (Decrease) in Current Assets:										
Cash and Short Term Investments	\$12,706,726	\$ 7,013,121	\$ 3,265,957	\$ 1,194,178	\$ 2,389	\$ 14,104	\$ 595,509	\$ 29,394	\$ 6,387	\$ 213,082
Accounts and Interest Receivable	1,354,047				13	3,033	2,217	30,535		(130)
Current and Delinquent Property Taxes Receivable	9,723,761									
Due from Other Governmental Units	(237,850)					726	(182)			
Due from Other County Units								(21,813)		
Due from Other Funds	766,400	3,540,279	169,632	388,125	11	53,540	(198,904)	(6,019)		25,630
Supplies Inventory						(7,408)	28,407	(1,376)		
Prepayment and Other Assets								(988)	74,774	7,858
	<u>\$24,313,084</u>	<u>\$10,553,400</u>	<u>\$ 3,435,589</u>	<u>\$ 1,582,303</u>	<u>\$ 2,413</u>	<u>\$ 63,995</u>	<u>\$ 427,047</u>	<u>\$ 29,733</u>	<u>\$ 81,161</u>	<u>\$ 246,440</u>
Increase (Decrease) in Current Liabilities:										
Vouchers Payable	\$ 10,000	\$ 6,496	\$ 35,000		\$ (2)	\$ 36,425	\$ 48,956	\$ (7,276)		\$ 12,361
Accrued Payroll						(696)	52,613			
Other Accrued Liabilities and Deposits Held	620,211			\$ 245,939			73,483			75,902
Due to Other Funds		562,571				(956)	22,382		\$ 41,453	
Current Portion of Long Term Debt	<u>2,575,000</u>									
	<u>\$ 3,205,211</u>	<u>\$ 569,067</u>	<u>\$ 35,000</u>	<u>\$ 245,939</u>	<u>\$ (2)</u>	<u>\$ 34,773</u>	<u>\$ 197,434</u>	<u>\$ (7,276)</u>	<u>\$ 41,453</u>	<u>\$ 88,263</u>
Increase (Decrease) in Working Capital	<u>\$21,107,873</u>	<u>\$ 9,984,333</u>	<u>\$ 3,400,589</u>	<u>\$ 1,336,364</u>	<u>\$ 2,415</u>	<u>\$ 29,222</u>	<u>\$ 229,613</u>	<u>\$ 37,009</u>	<u>\$ 39,708</u>	<u>\$ 158,177</u>

County of Oakland
Combining Statement of Changes in Financial Position -
For the Year Ended December 31, 1981

	<u>Convenience Copier</u>	<u>Facilities and Operations</u>	<u>Motor Pool</u>	<u>Laundry</u>	<u>Radio Communications</u>	<u>Microfilm</u>	<u>Telephone Communications</u>	<u>Stationery Stock</u>	<u>Utilities</u>	<u>TOTAL</u>
Changes in Components of Working Capital:										
Increase (Decrease) in Current Assets:										
Cash and Short Term Investments	\$ 74,888	\$ 1,785,438	\$ (233,153)	\$ (23,184)	\$ (130,856)	\$ 16,954	\$ (128,472)	\$ (119,697)	\$ (133,644)	\$26,149,121
Accounts and Interest Receivable		(112,288)	(415)	322		(8,824)		3,772	162	1,272,444
Current and Delinquent Property Taxes Receivable										9,723,761
Due from Other Governmental Units			616	95				(6,322)		(242,917)
Due from Other County Units			(70,120)	(4,275)	(2,767)			(3,883)	(30,913)	(133,771)
Due from Other Funds	30,398	(706,912)	(33,700)	36,831	22,906	5,175	246,044	71,999	143,682	4,555,117
Supplies Inventory		16,345	8,136	(29,203)	34,200			74,209		123,310
Prepayment and Other Assets	3,020		(327)							84,337
	<u>\$ 108,306</u>	<u>\$ 982,583</u>	<u>\$ (328,963)</u>	<u>\$ (19,414)</u>	<u>\$ (76,517)</u>	<u>\$ 13,305</u>	<u>\$ 117,572</u>	<u>\$ 20,078</u>	<u>\$ (20,713)</u>	<u>\$41,531,402</u>
Increase (Decrease) in Current Liabilities:										
Vouchers Payable	\$ 23,896	\$ (220,967)	\$ (12,709)	\$ 2,797	\$ 7,197	\$ 8,268	\$ 81,478	\$ (7,957)	\$ 161,072	\$ 185,035
Accrued Payroll			14,805	12,302	3,100	4,741	1,258	(2,134)		85,989
Other Accrued Liabilities and Deposits Held	40,903		5,790					10,615	(1)	1,072,842
Due to Other Funds	(6,396)	302,666	(1,736)	(46,385)	(95)	(344)	26,680	(273)	(31,539)	868,028
Current Portion of Long Term Debt										2,575,000
	<u>\$ 58,403</u>	<u>\$ 81,699</u>	<u>\$ 6,150</u>	<u>\$ (31,286)</u>	<u>\$ 10,202</u>	<u>\$ 12,665</u>	<u>\$ 109,416</u>	<u>\$ 251</u>	<u>\$ 129,532</u>	<u>\$ 4,786,894</u>
Increase (Decrease) in Working Capital	<u>\$ 49,903</u>	<u>\$ 900,884</u>	<u>\$ (335,113)</u>	<u>\$ 11,872</u>	<u>\$ (86,719)</u>	<u>\$ 640</u>	<u>\$ 8,156</u>	<u>\$ 19,827</u>	<u>\$ (150,245)</u>	<u>\$36,744,508</u>

COMBINING
FINANCIAL STATEMENTS

ENTERPRISE FUNDS

OAKLAND COUNTY
GOVERNMENTAL
REFERENCE LIBRARY

County of Oakland
Combining Balance Sheets - Assets - Enterprise Funds
December 31, 1981

<u>ASSETS</u>	<u>Airport Facilities</u>	<u>Airport T-Hangars</u>	<u>Medical Care Facility</u>	<u>Food Services</u>	<u>Indigent Housing</u>	<u>TOTAL</u>
Current Assets:						
Cash and Short-Term Investments	\$ 3,830,523	\$ 85,058	\$ 125,779	\$ (471,227)	\$ 30,106	\$ 3,600,239
Patient Accounts Receivable, Less Valuation Allowance of \$58,400			688,691			688,691
Other Accounts Receivable	107,550	10,331		29,248		147,129
Inventories				232,217		232,217
Due from Other Funds	151,703	1,265	19,440	181,871		354,279
Due from Other Governmental Units						
Current Portion of Land Contracts Receivable	39,000					39,000
Prepaid Expenses and Other Current Assets	8,828					8,828
Total Current Assets	<u>\$ 4,137,604</u>	<u>\$ 96,654</u>	<u>\$ 833,910</u>	<u>\$ (27,891)</u>	<u>\$ 30,106</u>	<u>\$ 5,070,383</u>
Restricted Assets:						
Bond Debt Service:						
Cash Held by Paying Agent		\$ 56,063				\$ 56,063
Construction and Initial Operations:						
Cash and Certificates of Deposit		322,440				322,440
Total Restricted Assets		<u>\$ 378,503</u>				<u>\$ 378,503</u>
Land Contracts Receivable, Exclusive of Current Portion	\$ 282,093					\$ 282,093
Property and Equipment:						
Land	3,202,519				\$ 40,153	3,242,672
Land Improvements	872,259		\$ 46,921			919,180
Buildings and Improvements	1,926,636	\$ 559,366	2,918,683		139,298	5,543,983
Equipment	312,057		251,477	\$ 144,951		708,485
Construction in Progress	1,633,792					1,633,792
	\$ 7,947,263	\$ 559,366	\$ 3,217,081	\$ 144,951	\$ 179,451	\$ 12,048,112
Less: Allowances for Depreciation	989,416	(37,291)	(513,643)	(22,760)	(139,298)	1,702,408
	<u>\$ 6,957,847</u>	<u>\$ 522,075</u>	<u>\$ 2,703,438</u>	<u>\$ 122,191</u>	<u>\$ 40,153</u>	<u>\$ 10,345,704</u>
TOTAL ASSETS	<u>\$ 11,377,544</u>	<u>\$ 997,232</u>	<u>\$ 3,537,348</u>	<u>\$ 94,300</u>	<u>\$ 70,259</u>	<u>\$ 16,076,683</u>

County of Oakland
Combining Balance Sheets - Liabilities and Fund Equities -
Enterprise Funds
December 31, 1981

<u>LIABILITIES AND FUND EQUITIES</u>	<u>Airport Facilities</u>	<u>Airport T-Hangars</u>	<u>Medical Care Facility</u>	<u>Food Services</u>	<u>Indigent Housing</u>	<u>TOTAL</u>
Current Liabilities:						
Payable from Current Assets:						
Vouchers Payable	\$ 16,707	\$ 1,344	\$ 81,965	\$ 21,483	\$ 106	\$ 121,605
Accrued Payroll	19,855		32,635	5,829		58,319
Other Accrued Liabilities and Deposits Held	63,882	17,344	8,033			89,259
Due to Other Governmental Units	855,450					855,450
Due to Other Funds	<u>322,358</u>	<u>72,602</u>	<u>697,069</u>			<u>1,092,029</u>
Total Current Liabilities Payable From Current Assets	<u>\$ 1,278,252</u>	<u>\$ 91,290</u>	<u>\$ 819,702</u>	<u>\$ 27,312</u>	<u>\$ 106</u>	<u>\$ 2,216,662</u>
Payable from Restricted Assets:						
Accrued Interest Payable		\$ 16,062				\$ 16,062
Current Portion of Long-Term Debt		<u>40,000</u>				<u>40,000</u>
Total Current Liabilities Payable From Restricted Assets		<u>\$ 56,062</u>				<u>\$ 56,062</u>
Total Current Liabilities	<u>\$ 1,278,252</u>	<u>\$ 147,352</u>	<u>\$ 819,702</u>	<u>\$ 27,312</u>	<u>\$ 106</u>	<u>\$ 2,272,724</u>
Long-Term Debt, Exclusive of Current Portion		\$ 560,000				\$ 560,000
Fund Equities:						
Contributed Capital	\$ 8,482,056		\$ 2,703,438			11,185,494
Retained Earnings						
Reserved for:						
T-Hangar Expansion		67,440				67,440
Debt Service		222,440				222,440
Donations and Other			14,208			14,208
		<u>\$ 289,880</u>	<u>\$ 14,208</u>			<u>\$ 304,088</u>
Unreserved	<u>\$ 1,617,236</u>			<u>\$ 66,988</u>	<u>\$ 70,153</u>	<u>\$ 1,754,377</u>
Total Fund Equities	<u>\$ 10,099,292</u>	<u>\$ 289,880</u>	<u>\$ 2,717,646</u>	<u>\$ 66,988</u>	<u>\$ 70,153</u>	<u>\$ 13,243,959</u>
TOTAL LIABILITIES AND FUND EQUITIES	<u>\$ 11,377,544</u>	<u>\$ 997,232</u>	<u>\$ 3,537,348</u>	<u>\$ 94,300</u>	<u>\$ 70,259</u>	<u>\$ 16,076,683</u>

County of Oakland
Combining Statements of Revenues and Expenses
Enterprise Funds
For the Year Ended December 31, 1981

	<u>Airport Facilities</u>	<u>Airport T-Hangars</u>	<u>Medical Care Facility</u>	<u>Food Services</u>	<u>Indigent Housing</u>	<u>TOTAL</u>
Operating Revenues:						
Patient Service Revenue			\$ 4,072,057			\$ 4,072,057
Provision for Doubtful Accounts and Contractual Discounts			(796,333)			(796,333)
Net Patient Service Revenue			\$ 3,275,724			\$ 3,275,724
Leases, Rentals, and Concession Sales	\$ 628,436	\$ 266,083	48,000		\$ 2,960	945,479
Food Sales			18,254	\$ 477,348		495,602
Other Operating Revenues			160,152			160,152
Total Operating Revenues	<u>\$ 628,436</u>	<u>\$ 266,083</u>	<u>\$ 3,502,130</u>	<u>\$ 477,348</u>	<u>\$ 2,960</u>	<u>\$ 4,876,957</u>
Operating Expenses:						
Salaries	\$ 315,521	\$ 60,866	\$ 2,308,650	\$ 132,236		\$ 2,817,273
Personal Services	91,405	20,938	907,346	31,378		1,051,067
Contractual Services	245,192	42,293	589,821	146,462	\$ 5,605	1,029,373
Commodities	12,057		544,426	350,965		907,448
Depreciation	34,507	12,430	103,337	11,761		162,035
Other	14,773	96	28,047			42,916
Total Operating Expenses	<u>\$ 713,455</u>	<u>\$ 136,623</u>	<u>\$ 4,481,627</u>	<u>\$ 672,802</u>	<u>\$ 5,605</u>	<u>\$ 6,010,112</u>
Operating Income (Loss)	<u>\$ (85,019)</u>	<u>\$ 129,460</u>	<u>\$ (979,497)</u>	<u>\$ (195,454)</u>	<u>\$ (2,645)</u>	<u>\$ (1,133,155)</u>
Non-Operating Revenues (Expenses):						
Interest Earned	\$ 401,964	\$ 54,540				\$ 456,504
Interest Expense		(32,125)				(32,125)
	<u>\$ 401,964</u>	<u>\$ 22,415</u>				<u>\$ 424,379</u>
Income (Loss) Before Operating Transfers	<u>\$ 316,945</u>	<u>\$ 151,875</u>	<u>\$ (979,497)</u>	<u>\$ (195,454)</u>	<u>\$ (2,645)</u>	<u>\$ (708,776)</u>
Operating Transfers in (Out):						
County Appropriation			868,617	195,316		1,063,933
Other	65,785	(65,785)				
	<u>\$ 65,785</u>	<u>\$ (65,785)</u>	<u>\$ 868,617</u>	<u>\$ 195,316</u>		<u>\$ 1,063,933</u>
Net Income (Loss)	<u>\$ 382,730</u>	<u>\$ 86,090</u>	<u>\$ (110,880)</u>	<u>\$ (138)</u>	<u>\$ (2,645)</u>	<u>\$ 355,157</u>

County of Oakland
Combining Statements of Changes in Fund Equities -
Enterprise Funds
For the Year Ended December 31, 1981

	<u>Airport Facilities</u>	<u>Airport T-Hangars</u>	<u>Medical Care Facility</u>	<u>Food Services</u>	<u>Indigent Housing</u>	<u>TOTAL</u>
Reserved Retained Earnings:						
Balance, Beginning of Year		\$ 203,790	\$ 12,418			\$ 216,208
Transfer from Unreserved Retained Earnings		<u>86,090</u>	<u>1,790</u>			<u>87,880</u>
Balance, End of Year		<u>\$ 289,880</u>	<u>\$ 14,208</u>			<u>\$ 304,088</u>
Unreserved Retained Earnings:						
Balance (Deficit), Beginning of Year	\$ 1,245,798		\$ (81,817)	\$ 67,126	\$ 72,798	\$ 1,303,905
Net Income (Loss)	382,730	\$ 86,090	(110,880)	(138)	(2,645)	355,157
Transfer to Reserved Retained Earnings		(86,090)	(1,790)			(87,880)
Equity Transfer to Capital Projects Funds	(11,292)					(11,292)
Transfer to Contributed Capital			<u>194,487</u>			<u>194,487</u>
Balance, End of Year	<u>\$ 1,617,236</u>			<u>\$ 66,988</u>	<u>\$ 70,153</u>	<u>\$ 1,754,377</u>
Contributed Capital:						
Balance, Beginning of Year	\$ 8,001,629		\$ 2,872,135			\$ 10,873,764
Increase in Contributed Assets	230,427		25,790			256,217
Transfer of Depreciation Expense from Unreserved Retained Earnings			(194,487)			(194,487)
Equity Transfer from Capital Projects Funds	<u>250,000</u>					<u>250,000</u>
Balance, End of Year	<u>\$ 8,482,056</u>		<u>\$ 2,703,438</u>			<u>\$ 11,185,494</u>

County of Oakland
Combining Statements of Changes in Financial Position -
Enterprise Funds
For the Year Ended December 31, 1981

	<u>Airport Facilities</u>	<u>Airport T-Hangars</u>	<u>Medical Care Facility</u>	<u>Food Services</u>	<u>Indigent Housing</u>	<u>TOTAL</u>
Source of Funds:						
Net Income	\$ 382,730	\$ 86,090	\$ (110,880)	\$ (138)	\$ (2,645)	\$ 355,157
Items not Requiring Current Outlay of Working Capital:						
Depreciation	<u>34,507</u>	<u>12,430</u>	<u>103,337</u>	<u>11,761</u>	<u> </u>	<u>162,035</u>
Total From Operations	\$ 417,237	\$ 98,520	\$ (7,543)	\$ 11,623	\$ (2,645)	\$ 517,192
Payments on Land Contracts Receivable	38,780					38,780
Increase in Contributions	<u>480,427</u>					<u>480,427</u>
	\$ 936,444	\$ 98,520	\$ (7,543)	\$ 11,623	\$ (2,645)	\$ 1,036,399
Application of Funds:						
Additions to Property and Equipment	1,071,438			4,373		1,075,811
Reduction in Long-Term Debt		40,000				40,000
Increase in Restricted Assets		54,525				54,525
Equity Transfer to Airport Facilities Fund	<u>11,292</u>					<u>11,292</u>
	\$ 1,082,730	\$ 94,525		\$ 4,373		\$ 1,181,628
Increase (Decrease) in Working Capital	\$ (146,286)	\$ 3,995	\$ (7,543)	\$ 7,250	\$ (2,645)	\$ (145,229)
Working Capital (Deficit), Beginning of Year	<u>3,005,638</u>	<u>(54,693)</u>	<u>21,751</u>	<u>(62,453)</u>	<u>32,645</u>	<u>2,942,888</u>
Working Capital (Deficit), End of Year	<u>\$ 2,859,352</u>	<u>\$ (50,698)</u>	<u>\$ 14,208</u>	<u>\$ (55,203)</u>	<u>\$ 30,000</u>	<u>\$ 2,797,659</u>
Changes in Components of Working Capital						
Increase (Decrease) in Current Assets:						
Cash and Short-Term Investments	\$ 132,906	\$ (17,107)	\$ 95,943	\$ (303,795)	\$ (2,539)	\$ (94,592)
Accounts and Contracts Receivable	33,858	2,730	118,923	13,560		169,071
Due from Other Governmental Units	(250,000)					(250,000)
Due from Other Funds	21,207	(9,014)	(828)	181,633		192,998
Supplies Inventory				95,451		95,451
Prepayments and Other Assets	<u>(5,149)</u>	<u>(2,358)</u>				<u>(7,507)</u>
	\$ (67,178)	\$ (25,749)	\$ 214,038	\$ (13,151)	\$ (2,539)	\$ 105,421
Increase (Decrease) in Current Liabilities:						
Vouchers Payable	\$ (4,283)		\$ (142,246)	\$ (16,437)	\$ 106	\$ (162,860)
Accrued Payroll	16,688	\$ 1,344	6,233			24,265
Other Accrued Liabilities and Deposits Held	398	5,372	(2,640)	4,236		7,366
Due to Other Governmental Units	855,450					855,450
Due to Other County Units	(500,000)		360,234			(139,766)
Due to Other Funds	<u>(289,145)</u>	<u>(36,460)</u>		<u>(8,200)</u>		<u>(333,805)</u>
	\$ 79,108	\$ (29,744)	\$ 221,581	\$ (20,401)	\$ 106	\$ 250,650
Increase (Decrease) in Working Capital	<u>\$ (146,286)</u>	<u>\$ 3,995</u>	<u>\$ (7,543)</u>	<u>\$ 7,250</u>	<u>\$ (2,645)</u>	<u>\$ (145,229)</u>

County of Oakland
Combining Balance Sheets - Fiduciary Funds
December 31, 1981

<u>ASSETS</u>	<u>Retirement</u>	<u>Deferred Compen- sation</u>	<u>Child Advocacy Family Service Project Trust</u>	<u>Mc Gregor Child and Family Protection Trust</u>	<u>Skillman Foundation Trust</u>	<u>Legatee Trust</u>	<u>Special Trust</u>
Cash and Short-Term Investments	\$ 9,992,755	\$ 151,023	\$ 2,349	\$ 875	\$ 82,423	\$ 153,796	\$ 53,154
Investments	68,533,779	2,137,990					
Accounts and Interest Receivable Due from Other Funds		77,832					
TOTAL ASSETS	<u>\$ 78,526,534</u>	<u>\$ 2,366,845</u>	<u>\$ 2,349</u>	<u>\$ 875</u>	<u>\$ 82,423</u>	<u>\$ 153,796</u>	<u>\$ 53,154</u>
 <u>LIABILITIES AND FUND BALANCES</u>							
Liabilities:							
Vouchers Payable	\$ 1,294						
Deposits Held						\$ 153,796	\$ 53,154
Due to Other Governmental Units							
Due to Other Funds							
Total Liabilities	<u>\$ 1,294</u>					<u>\$ 153,796</u>	<u>\$ 53,154</u>
Fund Balances:							
Annuity Savings Reserve	\$ 7,676,495						
Pension Accumulation Reserve	47,491,994						
Pension Reserve	23,356,751						
Savings Reserve		\$ 2,366,845					
Designated for Programs			\$ 2,349	\$ 875	\$ 82,423		
Total Fund Balances	<u>\$ 78,525,240</u>	<u>\$ 2,366,845</u>	<u>\$ 2,349</u>	<u>\$ 875</u>	<u>\$ 82,423</u>		
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 78,526,534</u>	<u>\$ 2,366,845</u>	<u>\$ 2,349</u>	<u>\$ 875</u>	<u>\$ 82,423</u>	<u>\$ 153,796</u>	<u>\$ 53,154</u>

County of Oakland
 Combining Balance Sheets - Fiduciary Funds
 December 31, 1981

<u>ASSETS</u>	<u>Public Library Trust</u>	<u>Cash Bond or Bail Trust</u>	<u>Register of Deeds Trust</u>	<u>Child Support Account</u>	<u>District Court Trust</u>	<u>Escheats Trust</u>	<u>State Health Department Trust</u>
Cash and Short-Term Investments	\$ 174,534	\$ 60,870	\$ 169,393	\$ (226,543)	\$ 187,860	\$ 68,832	\$ (1)
Investments							
Accounts and Interest Receivable							
Due from Other Funds				475,000			
TOTAL ASSETS	<u>\$ 174,534</u>	<u>\$ 60,870</u>	<u>\$ 169,393</u>	<u>\$ 248,457</u>	<u>\$ 187,860</u>	<u>\$ 68,832</u>	<u>\$ (1)</u>
 <u>LIABILITIES AND FUND BALANCES</u>							
Liabilities:							
Vouchers Payable							
Deposits Held	\$ 174,534	\$ 60,870	\$ 169,393	\$ 248,457	\$ 187,860		
Due to Other Governmental Units						\$ 68,832	\$ (1)
Due to Other Funds							
Total Liabilities	<u>\$ 174,534</u>	<u>\$ 60,870</u>	<u>\$ 169,393</u>	<u>\$ 248,457</u>	<u>\$ 187,860</u>	<u>\$ 68,832</u>	<u>\$ (1)</u>
Fund Balances:							
Annuity Savings Reserve							
Pension Accumulation Reserve							
Pension Reserve							
Savings Reserve							
Designated for Programs							
Total Fund Balances							
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 174,534</u>	<u>\$ 60,870</u>	<u>\$ 169,393</u>	<u>\$ 248,457</u>	<u>\$ 187,860</u>	<u>\$ 68,832</u>	<u>\$ (1)</u>

County of Oakland
 Combining Balance Sheets - Fiduciary Funds
 December 31, 1981

<u>ASSETS</u>	<u>Inheritance Tax-State Share</u>	<u>State Tax Trust</u>	<u>State Probate Fee Trust</u>	<u>Circuit Court Trust</u>	<u>Alimony Investment Trust</u>	<u>Redemption Trust</u>	<u>CETA Retirement Trust</u>
Cash and Short-Term Investments	\$ 1,162,885	\$ 17,483	\$ 24,311	\$ 1,505,614	\$ 728,507	\$ 2,290	\$ 127,590
Investments							
Accounts and Interest Receivable							
Due from Other Funds							
TOTAL ASSETS	<u>\$ 1,162,885</u>	<u>\$ 17,483</u>	<u>\$ 24,311</u>	<u>\$ 1,505,614</u>	<u>\$ 728,507</u>	<u>\$ 2,290</u>	<u>\$ 127,590</u>
 <u>LIABILITIES AND FUND BALANCES</u>							
Liabilities:							
Vouchers Payable							
Deposits Held				\$ 1,499,532	\$ 253,507	\$ 2,290	
Due to Other Governmental Units	\$ 1,162,885	\$ 17,483	\$ 24,311	6,082			
Due to Other Funds					475,000		\$ 127,590
Total Liabilities	<u>\$ 1,162,885</u>	<u>\$ 17,483</u>	<u>\$ 24,311</u>	<u>\$ 1,505,614</u>	<u>\$ 728,507</u>	<u>\$ 2,290</u>	<u>\$ 127,590</u>
Fund Balances:							
Annuity Savings Reserve							
Pension Accumulation Reserve							
Pension Reserve							
Savings Reserve							
Designated for Programs							
Total Fund Balances							
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,162,885</u>	<u>\$ 17,483</u>	<u>\$ 24,311</u>	<u>\$ 1,505,614</u>	<u>\$ 728,507</u>	<u>\$ 2,290</u>	<u>\$ 127,590</u>

County of Oakland
Combining Balance Sheets - Fiduciary Funds
December 31, 1981

<u>ASSETS</u>	<u>Delinquent Taxes</u>	<u>Tax Redemptions</u>	<u>Taxes Temporary</u>	<u>Tax Collections</u>	<u>Delinquent Personal Taxes</u>	<u>C.L.E.M.I.S.</u>	<u>TOTAL</u>
Cash and Short-Term Investments	\$ 1,371,315	\$ 86,212	\$ 2,018	\$ 6,180,645	\$ 4,958	\$ (9,128)	\$ 22,076,020
Investments							70,671,769
Accounts and Interest Receivable							77,832
Due from Other Funds							475,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 1,371,315</u>	<u>\$ 86,212</u>	<u>\$ 2,018</u>	<u>\$ 6,180,645</u>	<u>\$ 4,958</u>	<u>\$ (9,128)</u>	<u>\$ 93,300,621</u>
<u>LIABILITIES AND FUND BALANCES</u>							
Liabilities:							
Vouchers Payable							\$ 1,294
Deposits Held							2,803,393
Due to Other Governmental Units	\$ 2,955	\$ 5,500		\$ 2,173,505	\$ 1,996	\$ (9,128)	3,454,420
Due to Other Funds	<u>1,368,360</u>	<u>80,712</u>	<u>\$ 2,018</u>	<u>4,007,140</u>	<u>2,962</u>		<u>6,063,782</u>
Total Liabilities	<u>\$ 1,371,315</u>	<u>\$ 86,212</u>	<u>\$ 2,018</u>	<u>\$ 6,180,645</u>	<u>\$ 4,958</u>	<u>\$ (9,128)</u>	<u>\$ 12,322,889</u>
Fund Balances:							
Annuity Savings Reserve							\$ 7,676,495
Pension Accumulation Reserve							47,491,994
Pension Reserve							23,356,751
Savings Reserve							2,366,845
Designated for Programs							85,647
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances							<u>\$ 80,977,732</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,371,315</u>	<u>\$ 86,212</u>	<u>\$ 2,018</u>	<u>\$ 6,180,645</u>	<u>\$ 4,958</u>	<u>\$ (9,128)</u>	<u>\$ 93,300,621</u>

County of Oakland
 Combining Statements of Revenues and Expenditures - Expendable Trust Funds
 For the Year Ended December 31, 1981

	Child Advocacy Family Service Project Trust	Mc Gregor Child and Family Protection Trust	Skillman Foundation Trust	Total
REVENUES:				
Donations	\$ 3,625	_____	\$ 133,346	\$ 136,971
TOTAL REVENUES	<u>\$ 3,625</u>	_____	<u>\$ 133,346</u>	<u>\$ 136,971</u>
EXPENDITURES:				
Salaries			\$ 79,767	\$ 79,767
Personal Services	\$ 23,450		21,018	44,468
Contractual Services			19,634	19,634
TOTAL EXPENDITURES	<u>\$ 23,450</u>	_____	<u>\$ 120,419</u>	<u>\$ 143,869</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (19,825)</u>	=====	<u>\$ 12,927</u>	<u>\$ (6,898)</u>

STATISTICAL TABLES

County of Oakland
Consolidated Budget Statement
For the Year Ended December 31, 1981

	Budget as <u>Adjusted</u>	Total Revenue/ Expenditures	<u>Encumbrances</u>	Appropriations Carried Forward	<u>Transfers</u>	<u>Total</u>
REVENUES	\$ 96,627,049.16	\$ 95,545,293.00			\$ 1,135,390.00	\$ 96,680,683.00
EXPENDITURES	<u>99,569,349.16</u>	<u>90,571,158.98</u>	\$ 617,655.53	\$ 597,978.07	4,168,104.21	<u>95,954,896.79</u>
EXCESS REVENUES (EXPENDITURES)	\$ (2,942,300.00)	<u>\$ 4,974,134.02</u>	<u>\$ (617,655.53)</u>	<u>\$ (597,978.07)</u>	<u>\$ (3,032,714.21)</u>	\$ 725,786.21
Beginning Fund Balance	1,666,575.00					2,122,612.00
(Increase) Decrease in Reserves						
Tax Reduction Reserve	1,275,725.00					1,275,725.00
Fund Balance Utilized in 1982 Budget						(1,700,000.00)
Adjustments Utilized in 1982 Budget						(1,558,319.00)
Encumbrances						2,462,390.55
Community Mental Health Placement						(1,387,500.00)
Other Reserves						203,985.06
Medical Care Facility - Contributed Capital and Other						<u>194,806.00</u>
Ending Fund Balance	<u>\$ -0-</u>					<u>\$ 2,339,485.82</u>

	Excess Revenues (Expenditures)	Transfers In (Out)
Detail by Fund:		
General Fund	\$ 20,266,870.00	\$(17,793,110.00)
Special Revenue Funds:		
County Health	(8,716,763.00)	8,210,481.00
Children's Village	(1,975,821.00)	1,977,096.00
Camp Oakland	(1,091,843.00)	1,094,072.00
Juvenile Maintenance	(1,396,846.00)	1,472,747.00
Foster Care	(27,970.00)	27,970.00
Hospitalization	(1,093,018.00)	1,093,018.00
Relief Administration	(10,978.00)	16,395.00
	<u>\$(14,313,239.00)</u>	<u>\$ 13,891,779.00</u>
Medical Care Facility	<u>\$ (979,497.00)</u>	<u>\$ 868,617.00</u>
	<u>\$ 4,974,134.00</u>	<u>\$ 3,032,714.00</u>

County of Oakland
STATEMENT OF REVENUES - COUNTY OPERATING FUND
For the Year Ended December 31, 1981

	Budget as Adopted	Budget, Adjust- ments	Budget as Adjusted	Collections to 12-31-81	Estimated Revenue	Total Revenue	Transfers	Total Revenues & Transfers	Balance of Estimate to be Collected	% of Year Elapsed 100.00% Percentage Collected
BUDGETED RECEIPTS										
Other than Taxes										
General Fund										
Cultural Affairs	\$ 9,000.00	\$ 3,050.00-	\$ 5,950.00	\$ 7,341.25		\$ 7,341.25		\$ 7,341.25	\$ 1,391.25-	123.38%
Oakland County Safety Div.		1,500.00	1,500.00	1,220.00		1,220.00		1,220.00	280.00	81.33
Probation	799,000.00		799,000.00	408,740.40	\$ 113,429.01	522,169.41		522,169.41	276,830.59	65.35
Facilities-Engineering Div.	38,200.00		38,200.00	22,645.54		22,645.54		22,645.54	15,554.46	59.28
Sewer Water & Solid Waste Planning	75,000.00	39,574.71	39,574.71	84,919.70		84,919.70		84,919.70	45,344.99-	214.58
Property Management		11,000.00	86,000.00	63,199.07		63,199.07		63,199.07	22,800.93	73.48
Medical Examiner		33,750.00	33,750.00	19,378.82		19,378.82		19,378.82	14,371.18	57.41
Law Enforcement Asst. Admin.	60,000.00		72,200.00	2,010.91		2,010.91		2,010.91	2,010.91-	
Clerk	747,000.00	12,200.00	747,000.00	60,681.00	7,024.00	67,705.00		67,705.00	4,495.00	93.77
Register of Deeds	706,000.00		747,000.00	977,147.32		977,147.32		977,147.32	230,147.32-	130.81
Treasurer	1,279,300.00		706,000.00	673,904.36		673,904.36		673,904.36	32,095.64	95.45
Circuit Court	627,000.00		1,279,300.00	1,274,383.09		1,274,383.09		1,274,383.09	4,916.91	99.61
Friend of the Court	1,954,200.00	135,000.00	762,000.00	698,959.92		698,959.92		698,959.92	63,040.08	91.72
Law Library	15,000.00		1,954,200.00	1,920,413.12		1,920,413.12		1,920,413.12	33,786.88	98.27
Division I (Walled Lake)	697,400.00		15,000.00	19,092.58		19,092.58		19,092.58	4,092.58-	127.28
Division II (Clarkston)	236,500.00		697,400.00	568,137.10		568,137.10		568,137.10	129,262.90	81.46
Division III (Rochester)	584,100.00		236,500.00	231,878.40		231,878.40		231,878.40	4,621.60	98.04
Division IV (Troy)	643,500.00		584,100.00	507,996.15		507,996.15		507,996.15	76,103.85	86.97
Probate Court	370,500.00		643,500.00	586,667.76		586,667.76		586,667.76	56,832.24	91.16
Juvenile Court	85,000.00		370,500.00	311,394.51		311,394.51		311,394.51	59,105.49	84.04
Sheriff	1,250.00		85,000.00	97,756.68		97,756.68		97,756.68	12,756.68-	115.00
Administrative Services	45,000.00		1,250.00	21,711.27		21,711.27		21,711.27	20,461.27-	1,736.90
Corrective Services	492,604.00		45,000.00	62,489.60		62,489.60		62,489.60	17,489.60-	138.86
Protective Services	1,901,453.00		492,604.00	510,795.74		510,795.74		510,795.74	18,191.74-	103.69
Community, Inspect., Gov't. Serv.		31,430.00	1,932,883.00	2,034,854.20		2,034,854.20		2,034,854.20	101,971.20-	105.27
Technical Services	119,844.00		270.00	270.00		270.00		270.00	270.00-	
Drain Commission	250,658.00		119,844.00	133,405.65		133,405.65		133,405.65	10,561.65-	108.59
Land Transfer Tax	2,135,000.00		250,658.00	248,281.42		248,281.42		248,281.42	2,376.58	99.05
State Income Tax	6,625,000.00		2,135,000.00	1,223,745.65		1,223,745.65		1,223,745.65	911,254.35	57.31
State Institutions			6,625,000.00	5,619,846.60		5,619,846.60		5,619,846.60	1,005,153.40	84.82
Sundry	250,000.00		9,726.99	9,726.99		9,726.99		9,726.99	9,726.99-	
Camp Trailer Tax	75,000.00		1,519,694.16	726,716.89		726,716.89		726,716.89	792,977.27	127.69
Use of Money - Interest	4,900,000.00		75,000.00	80,749.75		80,749.75		80,749.75	5,749.75-	107.66
State Reimb.-P.A. 228	2,338,237.00		935,240.00	5,835,240.00		9,715,867.61		9,715,867.61	3,880,627.61-	166.50
Federal Revenue Sharing	3,635,390.00		2,338,237.00	2,338,237.61		2,338,237.61		2,338,237.61	.61-	100.00
Indirect Cost Recovery	316,000.00		3,635,390.00	3,635,390.00		3,635,390.00	3,635,390.00	3,635,390.00		100.00
			316,000.00	399,684.18		399,684.18		399,684.18	83,684.18-	126.48
	<u>\$ 32,012,136.00</u>	<u>\$ 2,469,338.87</u>	<u>\$ 34,481,474.87</u>	<u>\$ 31,664,250.84</u>	<u>\$ 120,453.01</u>	<u>\$ 31,784,703.85</u>	<u>\$ 3,635,390.00</u>	<u>\$ 35,420,093.85</u>	<u>\$ 938,618.98-</u>	<u>106.24%</u>

County of Oakland
 STATEMENT OF REVENUES - COUNTY OPERATING FUND
 For the Year Ended December 31, 1981

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Collections to 12-31-81	Estimated Revenue	Total Revenue	Transfers	Total Revenues & Transfers	Balance of Estimate to be Collected	% of Year Elapsed 100.00% Percentage Collected
BUDGETED RECEIPTS (Cont'd)										
Other than Taxes (Cont'd)										
Other Funds										
Health Department	\$ 2,530,000.00	\$ 37,425.58	\$ 2,567,425.58	\$ 1,944,486.18		\$ 1,944,486.18		\$ 1,944,486.18	\$ 622,939.40	77.19%
Disaster Control & Civil Defense	36,000.00		36,000.00	22,032.52		22,032.52		22,032.52	13,967.48	61.20
Emergency Medical Service				745.00		745.00		745.00	745.00-	
Animal Control	343,000.00		343,000.00	163,323.34		163,323.34		163,323.34	179,676.66	47.62
Social Welfare	15,000.00		15,000.00	18,585.50		18,585.50		18,585.50	3,585.50-	123.90
Camp Oakland				24,445.12		24,445.12		24,445.12	24,445.12-	
Children's Village	3,696,000.00	70,664.00-	3,625,336.00	2,463,532.06	\$ 636,527.42	3,100,059.48		3,100,059.48	525,276.52	92.04
Juvenile Maintenance	420,000.00		420,000.00	386,317.06		386,317.06		386,317.06	33,682.94	91.98
Social Welfare-Foster Care	30,000.00		30,000.00	6,104.67	7,068.12	13,172.79		13,172.79	16,827.21	43.91
Medical Care Facility	3,176,420.00	9,333.71	3,185,753.71	3,353,459.86	148,671.23	3,502,131.09		3,502,131.09	316,377.38-	106.09
	<u>\$ 10,246,420.00</u>	<u>\$ 23,904.71-</u>	<u>\$ 10,222,515.29</u>	<u>\$ 8,383,031.31</u>	<u>\$ 792,266.77</u>	<u>\$ 9,175,298.08</u>		<u>\$ 9,175,298.08</u>	<u>\$ 1,047,217.21</u>	<u>91.24%</u>
TOTAL BUDGETED REVENUE										
OTHER THAN TAXES	<u>\$ 42,258,556.00</u>	<u>\$ 2,445,434.16</u>	<u>\$ 44,703,990.16</u>	<u>\$ 40,047,282.15</u>	<u>\$ 912,719.78</u>	<u>\$ 40,960,001.93</u>	<u>\$ 3,635,390.00</u>	<u>\$ 44,595,391.93</u>	<u>\$ 108,598.23</u>	<u>102.64%</u>
Less: Allocation of Miscellaneous										
Non-Tax Revenue	<u>\$ 2,500,000.00</u>	<u>\$ 50,000.00</u>	<u>\$ 2,550,000.00</u>	<u>\$ 50,000.00-</u>		<u>\$ 50,000.00-</u>	<u>\$ 2,500,000.00</u>	<u>\$ 2,550,000.00-</u>		<u>100.00%</u>
TOTAL REVENUE OTHER										
THAN TAXES	<u>\$ 39,758,556.00</u>	<u>\$ 2,395,434.16</u>	<u>\$ 42,153,990.16</u>	<u>\$ 39,997,282.15</u>	<u>\$ 912,719.78</u>	<u>\$ 40,910,001.93</u>	<u>\$ 1,135,390.00</u>	<u>\$ 42,045,391.93</u>	<u>\$ 108,598.23</u>	
Property Taxes										
1980 Tax Levy	\$ 54,798,059.00		\$ 54,798,059.00							
Less: Delinquent Taxes	175,000.00		175,000.00							
	<u>\$ 54,623,059.00</u>		<u>\$ 54,623,059.00</u>							
Less: Tax Tribunal Appeals										
	290,000.00		290,000.00							
	<u>\$ 54,333,059.00</u>		<u>\$ 54,333,059.00</u>							
Current Collections										
Delinquent Tax Revolving Fund				\$ 50,879,932.23		\$ 50,879,932.23		\$ 50,879,932.23		
				3,560,288.31		3,560,288.31		3,560,288.31		
	<u>\$ 54,333,059.00</u>		<u>\$ 54,333,059.00</u>	<u>\$ 54,440,220.54</u>		<u>\$ 54,440,220.54</u>		<u>\$ 54,440,220.54</u>	<u>\$ 107,161.54-</u>	
Delinquent Taxes Prior										
Years Allocated	\$ 140,000.00		\$ 140,000.00	\$ 195,070.53		\$ 195,070.53		\$ 195,070.53	\$ 55,070.53-	
TOTAL REVENUE	<u>\$ 94,231,615.00</u>	<u>\$ 2,395,434.16</u>	<u>\$ 96,627,049.16</u>	<u>\$ 94,632,573.22</u>	<u>\$ 912,719.78</u>	<u>\$ 95,545,293.00</u>	<u>\$ 1,135,390.00</u>	<u>\$ 96,680,683.00</u>	<u>\$ 53,633.84-</u>	

County of Oakland
 STATEMENT OF EXPENDITURES, ENCUMBRANCES, TRANSFERS AND APPROPRIATIONS
 CARRIED FORWARD COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1981

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Expenditures before Adjustments	Estimated Expendi- tures	Total Expendi- tures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS												
COUNTY EXECUTIVE												
Administration	\$ 425,809.00	\$ 59,426.44	\$ 485,235.44	\$ 441,607.46		\$ 441,607.46				\$ 441,607.46	\$ 43,627.98	91.01%
Auditing	290,674.00	12,160.25	302,834.25	205,853.40		205,853.40				205,853.40	96,980.85	67.98
Community & Minority Affairs	89,957.00	4,776.80	94,733.80	87,506.27		87,506.27				87,506.27	7,227.53	92.37
Public Information	97,376.00	1,696.00	95,680.00	90,566.45		90,566.45				90,566.45	5,113.55	94.66
Advanced Programs Group	208,501.00	10,834.89	219,335.89	189,225.97		189,225.97				189,225.97	30,109.92	86.27
State & Fed. Aid Coordinator	97,897.00	1,525.00	99,422.00	96,668.94		96,668.94				96,668.94	2,753.06	97.23
Cultural Affairs	30,423.00	277.47	30,700.47	23,691.88		23,691.88	\$ 826.32			24,518.20	6,182.27	79.86
	<u>\$ 1,240,637.00</u>	<u>\$ 87,304.85</u>	<u>\$ 1,327,941.85</u>	<u>\$ 1,135,120.37</u>		<u>\$ 1,135,120.37</u>	<u>\$ 826.32</u>			<u>\$ 1,135,946.69</u>	<u>\$ 191,995.16</u>	<u>85.54%</u>
MANAGEMENT & BUDGET												
Administration	\$ 85,987.00	\$ 1,182.45	\$ 87,169.45	\$ 83,663.52		\$ 83,663.52				\$ 83,663.52	\$ 3,505.93	95.98%
Budget	486,056.00	61,368.42	547,424.42	545,954.53		545,954.53	\$ 367.12			546,321.65	1,102.77	99.80
Accounting	2,748,623.00	205,985.83	2,954,608.83	2,821,101.48		2,821,101.48	16,857.60			2,837,959.08	116,649.75	96.05
Purchasing	352,462.00	16,512.58	335,949.42	312,193.86		312,193.86	3,583.20			315,777.06	20,172.36	93.99
Equalization	1,765,066.00	146,424.65	1,911,490.65	1,513,286.53		1,513,286.53	8,176.83	22,237.12		1,543,700.48	367,790.17	80.71
Reimbursement	401,021.00	34,921.33	435,942.33	424,679.37		424,679.37	1,245.40			425,924.77	10,017.56	97.70
	<u>\$ 5,839,215.00</u>	<u>\$ 433,370.10</u>	<u>\$ 6,272,585.10</u>	<u>\$ 5,700,879.29</u>		<u>\$ 5,700,879.29</u>	<u>\$ 30,230.15</u>	<u>\$ 22,237.12</u>		<u>\$ 5,753,346.56</u>	<u>\$ 519,238.54</u>	<u>91.72%</u>
CENTRAL SERVICES												
Administration	\$ 376,702.00	\$ 16,393.61	\$ 393,095.61	\$ 384,529.70		\$ 384,529.70	\$ 2,040.40	\$ 3,950.00		\$ 390,520.10	\$ 2,575.51	99.34%
Oakland County Safety Div.	1,083,848.00	73,721.88	1,157,569.88	1,113,497.93		1,113,497.93	580.89			1,114,078.82	43,491.06	96.24
Probation	1,363,869.00	17,586.24	1,381,455.24	1,263,058.59		1,263,058.59	152.50			1,263,211.09	118,244.15	91.44
Facilities-Engineering Div.	678,122.00	14,965.65	693,087.65	658,408.49		658,408.49				658,408.49	34,679.16	94.99
	<u>\$ 3,502,541.00</u>	<u>\$ 122,667.38</u>	<u>\$ 3,625,208.38</u>	<u>\$ 3,419,494.71</u>		<u>\$ 3,419,494.71</u>	<u>\$ 2,773.79</u>	<u>\$ 3,950.00</u>		<u>\$ 3,426,218.50</u>	<u>\$ 198,989.88</u>	<u>94.51%</u>
PUBLIC WORKS												
Administration	\$ 87,332.00	\$ 20,769.97	\$ 108,101.97	\$ 106,832.25		\$ 106,832.25				\$ 106,832.25	\$ 1,269.72	98.82%
Public Works	211,561.00	5,808.16	217,369.16	217,400.79		217,400.79	\$ 669.20			218,069.99	700.83	100.03
Solid Waste	286,599.00	536,830.88	823,429.88	401,966.90		401,966.90		\$ 424,922.95		826,889.85	3,459.97	100.04
Planning	769,215.00	48,047.42	817,262.42	759,542.78		759,542.78	3,729.87	12,500.00		775,772.65	41,489.77	94.92
Property Management	59,092.00	95,525.03	154,617.03	152,410.74		152,410.74				152,410.74	2,206.29	98.57
	<u>\$ 1,413,799.00</u>	<u>\$ 706,981.46</u>	<u>\$ 2,120,780.46</u>	<u>\$ 1,638,153.46</u>		<u>\$ 1,638,153.46</u>	<u>\$ 4,399.07</u>	<u>\$ 437,422.95</u>		<u>\$ 2,079,975.48</u>	<u>\$ 40,804.98</u>	<u>98.08%</u>

County of Oakland
 STATEMENT OF EXPENDITURES, ENCUMBRANCES, TRANSFERS AND APPROPRIATIONS
 CARRIED FORWARD COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1981

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Expenditures before Adjustments	Estimated Expendi- tures	Total Expendi- tures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS (Cont'd)												
COUNTY EXECUTIVE (Cont'd)												
PERSONNEL												
Administration	\$ 241,719.00	\$ 93,950.87	\$ 335,669.87	\$ 325,742.54		\$ 325,742.54	\$ 151.84			\$ 325,894.38	\$ 9,775.49	97.09%
Merit Sys. Adm. Res. & Per. Program	199,545.00	21,735.68	221,280.68	185,908.33		185,908.33	1,202.24			187,110.57	34,170.11	84.56
Employee Relations	472,276.00	72,962.25	545,238.25	530,397.53		530,397.53	1,602.50			532,000.03	13,238.22	97.57
Selection Placement & EEO	588,984.00	11,989.80	600,973.80	543,979.54		543,979.54	1,144.40			545,123.94	55,849.86	
	<u>\$ 1,502,524.00</u>	<u>\$ 200,638.60</u>	<u>\$ 1,703,162.60</u>	<u>\$ 1,586,027.94</u>		<u>\$ 1,586,027.94</u>	<u>\$ 4,100.98</u>			<u>\$ 1,590,128.92</u>	<u>\$ 113,033.68</u>	<u>93.36%</u>
HUMAN SERVICES												
Administration	\$ 85,840.00	\$ 1,446.00	\$ 84,394.00	\$ 84,143.20		\$ 84,143.20	\$ 151.84			\$ 84,295.04	\$ 98.96	99.88%
Health Dept.	10,319,627.00	168,530.63	10,488,157.63	9,877,304.81		9,877,304.81	36,913.56			9,914,218.37	573,939.26	94.53
Medical Care Facility	4,465,325.00	128,018.65	4,593,343.65	4,481,630.94		4,481,630.94	2,109.00			4,483,739.94	109,603.71	92.49
Camp Oakland	1,137,581.00	61,127.11	1,198,708.11	1,116,289.03		1,116,289.03	2,228.61			1,118,517.64	80,190.47	93.31
Children's Village	4,726,748.00	525,278.14	5,252,026.14	5,075,881.49		5,075,881.49	1,779.53	\$ 25,941.00		5,103,602.02	148,424.12	97.17
Community Mental Health	1,826,443.00	441,000.00	2,267,443.00						\$ 2,289,140.12	2,289,140.12	21,697.12	100.96
Human Services Agency	102,477.00	75,000.00	177,477.00	163,659.00		163,659.00				163,659.00	13,818.00	92.21
Social Services	638,945.00	417,000.00	1,055,945.00	637,837.54	\$ 525,889.46	1,163,727.00				1,163,727.00	107,782.00	110.72
Medical Examiner	851,839.00	117,814.99	969,653.99	900,584.97		900,584.97	1,674.78			902,259.75	67,394.24	95.05
	<u>\$ 24,154,825.00</u>	<u>\$ 1,932,323.52</u>	<u>\$ 26,087,148.52</u>	<u>\$ 22,337,330.98</u>	<u>\$ 525,889.46</u>	<u>\$ 22,863,220.44</u>	<u>\$ 44,857.32</u>	<u>\$ 25,941.00</u>	<u>\$ 2,289,140.12</u>	<u>\$ 25,223,158.88</u>	<u>\$ 863,989.64</u>	<u>95.81%</u>
PUBLIC SERVICES												
Administration	\$ 69,950.00	\$ 4,001.00	\$ 73,951.00	\$ 73,523.96		\$ 73,523.96				\$ 73,523.96	\$ 427.04	99.42%
Veterans' Services	811,965.00	15,006.67	826,971.67	763,728.48		763,728.48	\$ 5,700.76			769,429.24	57,542.43	93.04
Library	235,893.00	1,886.35	237,779.35	235,563.54		235,563.54				235,563.54	2,215.81	99.07
Cooperative Extension	263,532.00	50,345.09	313,877.09	295,128.82		295,128.82	2,367.56			297,496.38	16,380.71	94.78
Emergency Med. Serv. Dis. Cl.	314,994.00	24,134.49	339,128.49	294,555.24		294,555.24				294,555.24	44,573.25	86.86
Animal Control	671,261.00	53,027.78	724,288.78	675,452.19		675,452.19				675,452.19	48,836.59	93.26
Law Enforcement Asst. Adm.	114,267.00	4,945.00	119,212.00	118,954.03		118,954.03				118,954.03	257.97	99.78
	<u>\$ 2,481,862.00</u>	<u>\$ 153,346.38</u>	<u>\$ 2,635,208.38</u>	<u>\$ 2,456,906.26</u>		<u>\$ 2,456,906.26</u>	<u>\$ 8,068.32</u>			<u>\$ 2,464,974.58</u>	<u>\$ 170,233.80</u>	<u>93.54%</u>
COMPUTER SERVICES												
Administration	\$ 2,503,723.00	\$ 814,946.84	\$ 1,688,776.16	\$ 1,599,324.61		\$ 1,599,324.61				\$ 1,599,324.61	\$ 89,451.55	94.70%
	<u>\$ 2,503,723.00</u>	<u>\$ 814,946.84</u>	<u>\$ 1,688,776.16</u>	<u>\$ 1,599,324.61</u>		<u>\$ 1,599,324.61</u>				<u>\$ 1,599,324.61</u>	<u>\$ 89,451.55</u>	<u>94.70%</u>
TOTAL COUNTY EXECUTIVE	<u>\$ 42,639,126.00</u>	<u>\$ 2,821,685.45</u>	<u>\$ 45,460,811.45</u>	<u>\$ 39,873,237.62</u>	<u>\$ 525,889.46</u>	<u>\$ 40,399,127.08</u>	<u>\$ 95,255.95</u>	<u>\$ 489,551.07</u>	<u>\$ 2,289,140.12</u>	<u>\$ 43,273,074.22</u>	<u>\$ 2,187,737.23</u>	<u>94.20%</u>

County of Oakland
 STATEMENT OF EXPENDITURES, ENCUMBRANCES, TRANSFERS AND APPROPRIATIONS
 CARRIED FORWARD COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1981

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Expenditures before Adjustments	Estimated Expendi- tures	Total Expendi- tures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS (Cont'd)												
CLERK/REGISTER OF DEEDS												
Administration	\$ 293,998.00	\$ 31,827.07	\$ 325,825.07	\$ 274,432.00		\$ 274,432.00	\$ 4,973.46			\$ 279,405.46	\$ 46,419.61	85.75%
County Clerk	1,482,108.00	37,238.78	1,519,346.78	1,450,348.37		1,450,348.37	13,578.12	\$ 8,000.00		1,471,926.49	47,420.29	96.87
Elections	208,181.00	46,807.99	254,988.99	237,740.41		237,740.41				237,740.41	17,248.58	93.23
Register of Deeds	753,155.00	29,067.50	782,222.50	737,146.46		737,146.46	2,265.37	31,927.00		771,338.83	10,883.67	98.60
Jury Commission	40,601.00	187.32	40,788.32	36,938.10		36,938.10				36,938.10	3,850.22	90.56
	<u>\$ 2,778,043.00</u>	<u>\$ 145,128.66</u>	<u>\$ 2,923,171.66</u>	<u>\$ 2,736,605.34</u>		<u>\$ 2,736,605.34</u>	<u>\$ 20,816.95</u>	<u>\$ 39,927.00</u>		<u>\$ 2,797,349.29</u>	<u>\$ 125,822.37</u>	<u>95.69%</u>
TREASURER												
Administration	\$ 1,464,549.00	\$ 76,671.83	\$ 1,541,220.83	\$ 1,461,778.11		\$ 1,461,778.11	\$ 3,280.30			\$ 1,465,058.41	\$ 76,162.42	95.05%
	<u>\$ 1,464,549.00</u>	<u>\$ 76,671.83</u>	<u>\$ 1,541,220.83</u>	<u>\$ 1,461,778.11</u>		<u>\$ 1,461,778.11</u>	<u>\$ 3,280.30</u>			<u>\$ 1,465,058.41</u>	<u>\$ 76,162.42</u>	<u>95.05%</u>
CIRCUIT COURT												
Administration	\$ 4,806,239.00	\$ 316,467.98	\$ 5,122,706.98	\$ 5,003,401.43		\$ 5,003,401.43	\$ 109,368.24			\$ 5,112,769.67	\$ 9,937.31	99.80%
Friend of the Court	1,627,139.00	139,740.11	1,766,879.11	1,742,329.92		1,742,329.92	426.49			1,742,756.41	24,122.70	98.63
Law Library	364,144.00	25,879.03	390,023.03	378,985.60		378,985.60	256.36			379,241.96	10,781.07	97.23
	<u>\$ 6,797,522.00</u>	<u>\$ 482,087.12</u>	<u>\$ 7,279,609.12</u>	<u>\$ 7,124,716.95</u>		<u>\$ 7,124,716.95</u>	<u>\$ 110,051.09</u>			<u>\$ 7,234,768.04</u>	<u>\$ 44,841.08</u>	<u>99.38%</u>
DISTRICT COURT												
Division I (Walled Lake)	\$ 710,893.00	\$ 84,735.68	\$ 795,628.68	\$ 765,144.93		\$ 765,144.93	\$ 124.55			\$ 765,269.48	\$ 30,359.20	96.18%
Division II (Clarkston)	380,317.00	34,027.69	414,344.69	360,626.47		360,626.47	1,588.96			362,215.43	52,129.26	87.41
Division III (Rochester)	607,697.00	50,798.27	658,495.27	611,597.11		611,597.11	279.68			611,876.79	46,618.48	92.92
Division IV (Troy)	707,718.00	59,828.23	767,546.23	743,417.41		743,417.41	102.60			743,520.01	24,026.22	96.86
	<u>\$ 2,406,625.00</u>	<u>\$ 229,389.87</u>	<u>\$ 2,636,014.87</u>	<u>\$ 2,480,785.92</u>		<u>\$ 2,480,785.92</u>	<u>\$ 2,095.79</u>			<u>\$ 2,482,881.71</u>	<u>\$ 153,133.16</u>	<u>94.19%</u>
PROBATE COURT												
Judicial Administration	\$ 1,701,893.00	\$ 91,261.97	\$ 1,793,154.97	\$ 1,750,307.30		\$ 1,750,307.30	\$ 456.56			\$ 1,750,763.86	\$ 42,391.11	97.63%
Juvenile Court	5,266,276.00	143,936.69	5,410,212.69	5,244,393.94		5,244,393.94	7,790.82			5,252,184.76	158,027.93	97.07
Juvenile Maint.	2,047,426.00	141,328.00	1,906,098.00	1,594,989.61	\$ 62,331.30	1,657,320.91	75,908.77			1,733,229.68	172,868.32	87.61
	<u>\$ 9,015,595.00</u>	<u>\$ 93,870.66</u>	<u>\$ 9,109,465.66</u>	<u>\$ 8,589,690.85</u>	<u>\$ 62,331.30</u>	<u>\$ 8,652,022.15</u>	<u>\$ 84,156.15</u>			<u>\$ 8,736,178.30</u>	<u>\$ 373,287.36</u>	<u>95.02%</u>

County of Oakland
 STATEMENT OF EXPENDITURES, ENCUMBRANCES, TRANSFERS AND APPROPRIATIONS
 CARRIED FORWARD COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1981

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Expenditures before Adjustments	Estimated Expendi- tures	Total Expendi- tures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS (Cont'd)												
PROSECUTING ATTORNEY												
Administration	\$ 1,196,314.00	\$ 128,831.81	\$ 1,325,145.81	\$ 1,272,653.08		\$ 1,272,653.08	\$ 12,189.46			\$ 1,284,842.54	\$ 40,303.27	96.96%
Warrants & Economic Crime	527,273.00	7,263.68	534,536.68	442,056.57		442,056.57				442,056.57	92,480.11	82.70
Circuit Court	656,625.00		656,625.00	623,979.49		623,979.49				623,979.49	32,645.51	95.02
Appellate Court	275,135.00	349.30	275,484.30	268,879.43		268,879.43				268,879.43	6,604.87	97.60
Family Support	23,823.00		23,823.00	26,395.57		26,395.57				26,395.57	2,572.57-	110.79
Criminal Investigations	191,510.00	38,507.40	230,017.40	250,019.02		250,019.02				250,019.02	20,001.62-	108.69
District & Juvenile Court	713,287.00	400.79	713,687.79	639,844.28		639,844.28				639,844.28	73,843.51	89.65
	<u>\$ 3,583,967.00</u>	<u>\$ 175,352.98</u>	<u>\$ 3,759,319.98</u>	<u>\$ 3,523,827.44</u>		<u>\$ 3,523,827.44</u>	<u>\$ 12,189.46</u>			<u>\$ 3,536,016.90</u>	<u>\$ 223,303.08</u>	<u>94.06%</u>
SHERIFF												
Sheriff's Office	\$ 849,596.00	\$ 9,448.00	\$ 859,044.00	\$ 760,940.19		\$ 760,940.19	\$ 3,081.00			\$ 764,021.19	\$ 95,022.81	88.93%
Administration Services	680,387.00	61,891.09	742,278.09	716,592.49		716,592.49	4,471.02	\$ 5,500.00		726,563.51	15,714.58	97.88
Corrective Services	5,879,827.00	1,056,888.76	6,936,715.76	7,161,237.36		7,161,237.36	13,688.67			7,174,926.03	238,210.27-	103.43
Protective Services	4,671,359.00	744,884.75	5,416,243.75	5,311,900.73		5,311,900.73	5,162.40			5,317,063.13	99,180.62	98.16
Community, Inspect. Gov't. Services	428,684.00	140,428.73	569,112.73	568,091.41		568,091.41	4,294.68			572,386.09	3,273.36-	100.57
Technical Services	1,796,950.00	224,946.28	2,021,896.28	2,029,624.97		2,029,624.97	4,382.42			2,034,007.39	12,111.11-	100.59
	<u>\$ 14,306,803.00</u>	<u>\$ 2,238,487.61</u>	<u>\$ 16,545,290.61</u>	<u>\$ 16,548,387.15</u>		<u>\$ 16,548,387.15</u>	<u>\$ 35,080.19</u>	<u>\$ 5,500.00</u>		<u>\$ 16,588,967.34</u>	<u>\$ 43,676.73-</u>	<u>100.26%</u>
COMMISSIONERS												
Administration	\$ 826,471.00	\$ 9,378.03	\$ 835,849.03	\$ 801,333.25		\$ 801,333.25	\$ 24.61			\$ 801,357.86	\$ 34,491.17	95.87%
Civil Counsel	382,667.00	10,289.72	392,956.72	380,586.37		380,586.37	46.56			380,632.93	12,323.79	96.86
	<u>\$ 1,209,138.00</u>	<u>\$ 19,667.75</u>	<u>\$ 1,228,805.75</u>	<u>\$ 1,181,919.62</u>		<u>\$ 1,181,919.62</u>	<u>\$ 71.17</u>			<u>\$ 1,181,990.79</u>	<u>\$ 46,814.96</u>	<u>96.19%</u>
DRAIN COMMISSIONER												
Administration	\$ 1,393,522.00	\$ 43,798.90	\$ 1,437,320.90	\$ 1,351,375.19		\$ 1,351,375.19	\$ 1,749.48			\$ 1,353,124.67	\$ 84,196.23	94.14%
	<u>\$ 1,393,522.00</u>	<u>\$ 43,798.90</u>	<u>\$ 1,437,320.90</u>	<u>\$ 1,351,375.19</u>		<u>\$ 1,351,375.19</u>	<u>\$ 1,749.48</u>			<u>\$ 1,353,124.67</u>	<u>\$ 84,196.23</u>	<u>94.14%</u>
TOTAL DEPT. & INSTITUTIONS	<u>\$ 85,594,890.00</u>	<u>\$ 6,326,140.83</u>	<u>\$ 91,921,030.83</u>	<u>\$ 84,872,324.19</u>	<u>\$ 588,220.76</u>	<u>\$ 85,460,544.95</u>	<u>\$ 364,746.53</u>	<u>\$ 534,978.07</u>	<u>\$ 2,289,140.12</u>	<u>\$ 88,649,409.67</u>	<u>\$ 3,271,621.16</u>	<u>95.86%</u>

County of Oakland
 STATEMENT OF EXPENDITURES, ENCUMBRANCES, TRANSFERS AND APPROPRIATIONS
 CARRIED FORWARD COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1981

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Expenditures before Adjustments	Estimated Expendi- tures	Total Expendi- tures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
APPROPRIATIONS												
Ambulance	\$ 4,000.00		\$ 4,000.00	\$ 2,256.00		\$ 2,256.00				\$ 2,256.00	\$ 1,744.00	56.40%
Building Authority Payments	1,188,250.00		1,188,250.00						\$ 1,188,250.00	1,188,250.00		100.00
District Court Witness Fees	40,000.00		40,000.00	36,912.65		36,912.65				36,912.65	3,087.35	92.28
Insurance & Surety Bonds	619,950.00		619,950.00	308,384.00		308,384.00		\$ 60,000.00		368,384.00	251,566.00	59.42
Sundry	220,000.00		220,000.00	340,371.42		340,371.42				601,139.05	381,139.05	213.05
Super Bowl - 1982		\$ 50,000.00	50,000.00	50,000.00		50,000.00			260,767.63	50,000.00		100.00
Youth Activities Center	75,000.00		75,000.00						75,000.00	75,000.00		100.00
County Annual Audit		360,675.00	360,675.00	132,800.00		132,800.00	\$ 227,875.00			360,675.00		100.00
Subsidy for Garage		133,364.00	133,364.00						133,364.00	133,364.00		100.00
Subsidy for Cafeteria	13,474.00		13,474.00						13,474.00	13,474.00		100.00
Road Improvement - Oakland												
County	500,000.00	800,000.00	1,300,000.00	1,300,000.00		1,300,000.00				1,300,000.00		100.00
G.M. Orion Road Improvement	500,000.00		500,000.00	500,000.00		500,000.00				500,000.00		100.00
County Buildings	1,351,567.00	166,079.81-	1,185,487.19	1,151,567.00		1,151,567.00				1,151,567.00	33,920.19	97.14
Sanctuary	5,000.00		5,000.00	3,615.22		3,615.22				3,615.22	1,384.78	72.30
O.C. District Reapportionment		4,000.00	4,000.00	817.00		817.00		3,000.00		3,817.00	183.00	95.43
Council of Governments	128,500.00		128,500.00	130,274.00		130,274.00				130,274.00	1,774.00-	101.38
4-H Premiums	2,200.00		2,200.00	2,200.00		2,200.00				2,200.00		100.00
Mich. Assoc. & Nat'l. Assoc. of												
Counties	26,000.00		26,000.00	25,919.00		25,919.00				25,919.00	81.00	99.69
Oak. Co. Pioneer & Hist. Soc.	12,220.00		12,220.00	12,220.00		12,220.00				12,220.00		100.00
S.E. Mich. Tourist Assoc.	11,000.00		11,000.00	11,000.00		11,000.00				11,000.00		100.00
Tourist Convention Bureau	49,500.00		49,500.00	49,500.00		49,500.00				49,500.00		100.00
Traffic Improvement Assoc.	20,000.00		20,000.00	20,000.00		20,000.00				20,000.00		100.00
Area Agency on Aging	15,785.00		15,785.00	15,785.00		15,785.00				15,785.00		100.00
4-H Urban Youth Prog. Expansion		6,136.00	6,136.00	6,136.00		6,136.00				6,136.00		100.00
Capital Outlay	162,735.00	147,536.90-	15,198.10	205.11-		205.11-				205.11-	15,403.21	1.35-
County Millage Reduction Res.	100,000.00		100,000.00								100,000.00	
Clinton River Watershed	500.00		500.00	500.00		500.00				500.00		100.00
Current Drain Assessment	770,637.00		770,637.00	724,678.36		724,678.36				724,678.36	45,958.64	94.04
Huron Clinton Authority				990.31		990.31				990.31	990.31-	
Huron River Watershed	500.00		500.00								500.00	
Soil Conservation	7,500.00		7,500.00	7,500.00		7,500.00				7,500.00		100.00
River Rouge Watershed Council	500.00		500.00	500.00		500.00				500.00		100.00
Employees' Retirement Admin.	120,000.00	40,000.00	160,000.00	164,355.87		164,355.87				164,355.87	4,355.87-	102.72
Training & Tuition Reimb.	93,000.00		93,000.00	112,537.31		112,537.31				112,537.31	19,537.31-	121.01
Res-Assumption CETA Positions	39,625.00	17,885.05-	21,739.95								21,739.95	
Personnel Transfer Reserve	25,000.00		25,000.00								25,000.00	
	<u>\$ 6,102,443.00</u>	<u>\$ 1,062,673.24</u>	<u>\$ 7,165,116.24</u>	<u>\$ 5,110,614.03</u>		<u>\$ 5,110,614.03</u>	<u>\$ 227,875.00</u>	<u>\$ 63,000.00</u>	<u>\$ 1,670,855.63</u>	<u>\$ 7,072,344.66</u>	<u>\$ 92,771.58</u>	<u>93.68%</u>

County of Oakland
 STATEMENT OF EXPENDITURES, ENCUMBRANCES, TRANSFERS AND APPROPRIATIONS
 CARRIED FORWARD COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1981

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Expenditures before Adjustments	Estimated Expendi- tures	Total Expendi- tures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
APPROPRIATIONS TO BE TRANSFERRED TO OTHER LINE ITEMS FOR EXPENDITURES												
Contingent	\$ 881,866.00	\$ 879,775.01-	\$ 2,090.99								\$ 2,090.99	
Salary Adjustments	724,270.00	699,236.00-	25,034.00				\$ 25,034.00			\$ 25,034.00		100.00%
Salary Reserve-Class Changes	24,000.00		24,000.00								24,000.00	
Salary Reserve-Overtime	1,244,000.00	1,185,348.12-	58,651.88								58,651.88	
Salary Reserve-Summer Employment	310,000.00	269,528.00-	40,472.00								40,472.00	
Fringe Benefit Adjustments	571,606.00	538,854.59-	32,751.41								32,751.41	
Sick Leave Reimbursement	200,000.00	74,938.74-	125,061.26						\$ 125,061.26	125,061.26		100.00
Salary Reserve-Emergency Salary	354,265.00	262,171.65-	92,093.35								92,093.35	
Federal Project Match	100,000.00	100,000.00-										
Annual Leave Reimbursement	100,000.00	16,952.80-	83,047.20						83,047.20	83,047.20		100.00
TOTAL APPROPRIATION TO BE TRANSFERRED TO OTHER LINE ITEMS FOR EXPENDITURES	\$ 4,510,007.00	\$ 4,026,804.91-	\$ 483,202.09				\$ 25,034.00		\$ 208,108.46	\$ 233,142.46	\$ 250,059.63	48.25%
TOTAL APPROPRIATIONS AND EXPENDITURES	\$ 96,207,340.00	\$ 3,362,009.16	\$ 99,569,349.16	\$ 89,982,938.22	\$ 588,220.76	\$ 90,571,158.98	\$ 617,655.53	\$ 597,978.07	\$ 4,168,104.21	\$ 95,954,896.79	\$ 3,614,452.37	95.94%
Excess of Appropriations over Revenue	\$ (1,975,725.00)	\$ (966,575.00)	\$ (2,942,300.00)	\$ 4,649,635.00	\$ 324,499.02	\$ 4,974,134.02	\$ (617,655.53)	\$ (597,978.07)	\$ (3,032,714.21)	\$ 725,786.21	\$ 3,668,086.21	
Prior Years Balance	700,000.00	966,575.00	1,666,575.00	1,666,575.00		1,666,575.00				1,666,575.00	-0-	
Tax Reduction Reserve	1,275,725.00		1,275,725.00	1,275,725.00		1,275,725.00				1,275,725.00	-0-	
Excess of Revenues over Appropriations or Expenditures	\$ -0-	\$ -0-	\$ -0-	\$ 7,591,935.00	\$ 324,499.02	\$ 7,916,434.02	\$ (617,655.53)	\$ (597,978.07)	\$ (3,032,714.21)	\$ 3,668,086.21	\$ 3,668,086.21	
Beginning Balance Adjustments										456,037.00	456,037.00	
Medical Care Facility - Contributed Capital and Other										194,806.00	194,806.00	
(Increase) Decrease Reserves										2,462,390.55	2,462,390.55	
Prior Year Encumbrances										(1,387,500.00)	(1,387,500.00)	
Community Mental Health										203,985.06	203,985.06	
Other Reserves												
Ending Fund Balance										\$ 5,597,804.82	\$ 5,597,804.82	
Fund Balance Utilized in 1982 Budget										\$ (1,700,000.00)	\$ 1,700,000.00	
Adjustments Utilized in 1982 Budget										(1,558,319.00)	1,558,319.00	
Unappropriated Fund Balance										\$ 2,339,485.82	\$ 2,339,485.82	

County of Oakland
County Operating Tax Collection Record - Unaudited
Last Ten Years

TABLE II

Fiscal Year	Tax Levy	Collections to March 1, Each Year		Collections thru December 31, 1981	
		Amount	Percent	Amount	Percent
1971/1972	26,818,259	25,380,308	94.63%	26,808,586	99.96%
1972/1973	28,334,795	26,922,018	95.01	28,324,564	99.96
1973/1974	30,702,299	28,943,065	94.27	30,687,727	99.95
1974/1975	34,551,027	32,200,612	93.20	34,524,820	99.93
1975/1976	37,874,508	35,303,301	93.21	37,819,621	99.86
1976/1977	36,863,882	34,403,973	93.33	36,828,946	99.91
1977/1978	40,418,405	37,942,544	93.87	40,383,513	99.92
1978/1979	45,083,998	42,528,363	94.33	45,042,896	99.91
1979/1980	48,254,235	45,307,714	93.89	48,196,195	99.88
1980/1981	54,797,950	50,879,932	92.85	54,673,429*	99.77

*Amount recorded as Revenue in General Fund is Net of Certain Adjustments

County of Oakland
Assessed and Estimated Actual Value of
Taxable Property - Unaudited
Last Ten Years

TABLE III

Ratio
of Total
Assessed

To Total
Estimated
Actual Value

	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
(1)							
1972	4,474,740,103	9,061,955,898	855,392,648	1,711,730,496	5,330,132,751	10,773,686,394	49.5%
1973	4,876,868,278	9,788,346,190	942,243,081	1,885,527,330	5,819,111,359	11,673,873,520	49.8%
1974	5,364,213,184	11,032,829,591	1,051,640,512	2,104,443,075	6,415,853,696	13,137,272,666	48.8%
1975	5,869,887,380	12,070,778,618	1,164,444,159	2,330,175,016	7,034,331,539	14,400,953,634	48.8%
1976	6,233,838,704	12,609,740,690	703,083,764	1,406,944,428	6,936,922,468	14,016,685,118	49.5%
1977	6,893,598,707	13,931,403,388	762,061,875	1,524,965,820	7,655,660,582	15,456,369,208	49.5%
1978	7,502,499,861	15,560,339,484	839,633,582	1,680,194,950	8,342,133,443	17,240,534,434	48.4%
1979	8,781,606,802	17,859,085,016	917,753,579	1,836,521,266	9,699,360,381	19,695,606,282	49.2%
1980	10,431,731,000	21,227,413,232	1,037,173,633	2,075,493,332	11,468,904,633	23,302,906,564	49.2%
1981	11,947,261,060	24,411,688,075	1,118,074,387	2,237,384,234	13,065,335,447	26,649,072,309	49.0%

(1) Represents the year in which property taxes are levied, collections of which are received in the subsequent year

County of Oakland
Tax Rates Per 1,000 Equalized Valuation and Tax Levies - Unaudited
Last Ten Years

TABLE IV

TAX RATES

Fiscal Year	COUNTY			Oakland Community College	Huron Clinton Authority
	General Operating	Parks	Oakland Schools		
1972	5.2600	.2500	1.81	1.35	-0-
1973	5.2600	.2500	1.96	1.35	-0-
1974	5.2600	.2500	1.96	1.35	-0-
1975	5.2600	.2500	1.90	1.325	-0-
1976	5.2600	.2500	1.96	1.40	-0-
1977	5.2300	.2500	1.96	1.40	-0-
1978	5.2300	.2500	1.91	1.40	-0-
1979	4.9000	.2449	1.874	1.6793	.2500
1980	4.7031	.2401	1.7605	1.6604	.2500
1981	4.6391	.2466	1.7261	1.5362	.2500

TAX LEVIES

Fiscal Year	County Operating	County Special Assessments	County Parks	Schools	Community Colleges	Intermediate Schools	Metro Parks	Township City Village	Total
1972	28,334,795	199,157	1,346,711	182,752,208	7,272,238	9,750,186	-0-	61,950,041	291,605,336
1973	30,702,299	173,718	1,459,235	196,371,823	7,834,896	11,362,724	-0-	71,451,579	319,356,274
1974	34,551,027	226,441	1,642,159	224,419,350	8,823,371	12,818,235	-0-	79,468,989	361,949,572
1975	37,874,508	280,537	1,800,119	249,007,014	9,503,403	13,624,773	-0-	92,014,747	404,105,101
1976	36,863,882	259,405	1,752,086	255,357,550	9,772,666	13,682,738	-0-	96,258,764	413,947,091
1977	40,418,405	198,131	1,932,046	286,491,476	10,774,044	15,085,820	-0-	103,618,368	456,518,290
1978	45,083,998	216,916	2,155,067	313,712,528	12,013,209	16,487,106	-0-	116,741,797	506,410,621
1979	48,254,235	251,130	2,411,727	362,084,950	16,412,035	18,478,486	2,461,951	131,697,336	582,051,850
1980	54,797,950	293,723	2,797,514	413,985,927	19,208,114	20,544,648	2,912,863	146,362,218	660,902,957

TABLE V

County of Oakland
 Percentage of Net Long-Term Debt to Equalized Value
 and Net Long-Term Debt Per Capita - Unaudited
 Last Ten Years

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<u>Calendar Year - A</u>	<u>Population - B</u>	<u>Equalized Value</u>	<u>Net Long-Term Debt - C</u>	<u>Percentage of Net Long-Term Debt to Equalized Value</u>	<u>Net Long - Term Debt Per Capita</u>
1972	907,871	5,386,843,197	300,345,555	5.696	\$331
1973	907,871	5,386,936,760	297,661,947	5.196	328
1974	907,871	6,568,636,333	341,352,555	5.296	376
1975	966,562	7,200,476,817	366,636,611	5.196	379
1976	966,562	7,008,342,559	374,666,711	5.396	388
1977	966,562	7,728,184,604	381,563,586	4.996	395
1978	966,562	8,620,267,217	421,139,884	4.996	436
1979	966,562	9,847,803,141	434,831,539	4.496	450
1980	1,011,793	11,651,453,282	406,126,807	3.596	401
1981	1,011,793	13,324,536,154	387,954,798	2.996	383

A - Represents the year in which property taxes are levied, collections of which are made in the subsequent year.

B - Source: U.S. Department of Commerce, Bureau of Census

C - General Obligation Indebtedness; does not include Delinquent Tax Revolving Notes

County of Oakland
 Computation of Overlapping Debt - Unaudited
 December 31, 1981

DIRECT DEBT

<u>With County Credit & Unlimited Tax</u>	<u>Gross</u>	<u>Municipalities Share of Funds on Hand with County Treasurer</u>	<u>Self-Supporting or Portion Paid Directly by Benefited Municipalities</u>	<u>Net</u>	<u>County Share of Funds on Hand</u>	<u>Net County Debt</u>
Building Authority - Act 31	\$ 12,000,000			\$ 12,000,000	(d) \$ 3,175,719	\$ 8,824,281
Drain Bonds - Chapter 20 & 21, Act 40	106,842,798	(d) \$ 5,919,418	(a) \$ 94,633,487	6,289,893	(d) 370,475	5,919,418
Refunding Bonds - Chapter 20	15,540,000	(d) 93,534	(a) 15,269,854	176,612	(d) 1,079	175,533
Sewage Disposal - Act 185	99,927,000	(d) 6,695,207	(a) 93,231,793			
Sewage Disposal - Act 342	92,560,000	(d) 1,667,082	(a) 90,892,918			
Water Supply Bonds - Act 185	32,545,000	(d) 1,435,116	(a) 31,109,884			
Refunding - Sewer & Water	26,375,000	(d) 646,997	(a) 25,728,003			
Michigan Transportation Fund	2,165,000	(d) _____	(c) 2,165,000			
	<u>\$ 387,954,798</u>	<u>\$ 16,457,354</u>	<u>\$ 353,030,939</u>	<u>\$ 18,466,505</u>	<u>\$ 3,547,273</u>	<u>\$ 14,919,232</u>
<u>With County Credit & Limited Tax</u>						
General Obligation Limited Tax Notes	\$ 72,225,000	(d) \$ 40,861,693	(c) \$ 31,363,307	\$ _____	\$ _____	\$ _____
<u>Bonds & Notes with No County Credit</u>						
Drain Bonds - Chapter 20, Act 40	\$ 2,275,000	(d) \$ 122,557	(a) \$ 2,152,443			
Sewage Disposal Bonds - Act 185	1,950,000	(d) 719,899	(a) 1,230,101			
Water Supply Bonds - Act 185	4,915,000	(d) 345,731	(a) 4,569,269			
Revenue Bonds	600,000	(d) 249,364	(c) 350,636			
Michigan Transportation Fund	3,550,000	_____	(c) 3,550,000			
	<u>\$ 13,290,000</u>	<u>\$ 1,437,551</u>	<u>\$ 11,852,449</u>			
TOTAL DIRECT DEBT	<u>\$ 473,469,798</u>	<u>\$ 58,756,598</u>	<u>\$ 396,246,695</u>	<u>\$ 18,466,505</u>	<u>\$ 3,547,273</u>	<u>\$ 14,919,232</u>

OVERLAPPING DEBT

Cities, Villages and Townships	\$145,751,302
School Districts	370,594,000
Community Colleges and Intermediate School Districts	67,194,174
County Issued Bonds Paid by Local Municipalities	(b) 358,817,752

NET OVERLAPPING DEBT

\$942,357,228

NET DIRECT AND OVERLAPPING DEBT

\$957,276,460

(a) Total County Issued Bonds Paid by Local Municipalities

(b) It is expected that a sizeable portion of these amounts will be paid from benefit charges and earnings of the various systems. (This amount is arrived at by the totals indicated by 'a') 77

(c) Self-Supporting Obligations

(d) October 31, 1981 figures

County of Oakland
 Computation of Legal Debt Margin - Unaudited
 December 31, 1981

Bonds & Notes with County Credit and Unlimited Tax

Building Authority - Act 31	\$ 12,000,000
Drain Bonds - Chapter 20, Act 40	103,655,000
Drain Bonds - Chapter 21, Act 40	3,187,798
Motor Vehicle Highway Bonds	2,165,000
Refunding Bonds - Water & Sewer	41,915,000
Sewage Disposal Bonds - Act 185	99,927,000
Sewage Disposal Bonds - Act 342	92,560,000
Water Supply Bonds - Act 185	<u>32,545,000</u>
 TOTAL	 <u>\$ 387,954,798</u>

Bonds & Notes with County Credit and Limited Tax

General Obligation Limited Tax Notes	<u>\$ 72,225,000</u>
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Bonds & Notes with No County Credit

Drain Bonds - Chapter 20, Act 40	\$ 2,275,000
Motor Vehicle Highway Fund Revenue Notes	3,550,000
Revenue Bonds	600,000
Sewage Disposal Bonds - Act 185	1,950,000
Water Supply Bonds - Act 185	<u>4,915,000</u>
 TOTAL	 <u>\$ 13,290,000</u>

TOTAL DEBT OUTSTANDING	\$ 473,469,798
Less: Debt not Subject to Legal Debt Limit	<u>13,290,000</u>
Debt Subject to Limit	\$ 460,179,798
Legal Debt Limit - 10% of State Equalized Valuation	<u>1,324,782,686</u>
 LEGAL DEBT MARGIN	 <u>\$ 864,602,888</u>

County of Oakland
Demographic Statistics - Unaudited

Population Count:

1940	254,068
1950	396,001
1960	690,259
1970	907,871
1975	966,562
1980	1,011,793

Age Distribution:

	<u>Under 5</u>	<u>5-9</u>	<u>10-14</u>	<u>15-19</u>	<u>20-24</u>	<u>25-44</u>	<u>45-64</u>	<u>Over 64</u>
1940	23,509	23,274	24,262	22,436	20,506	82,900	45,213	11,968
1950	49,285	40,217	31,173	25,678	28,171	126,499	74,157	20,821
1960	93,057	85,914	69,424	47,048	33,779	199,697	123,686	37,654
1970	81,042	96,182	106,299	88,132	63,388	228,195	184,269	60,364
1975	66,204	92,536	109,922	100,512	62,534	238,934	222,741	73,179
1980*	58,878	78,262	113,212	103,251	71,966	255,746	238,598	86,169

Age	Males*		Females*	
	<u>Number</u>	<u>Percentage</u>	<u>Number</u>	<u>Percentage</u>
Under 5 Years	30,221	6.2%	28,657	5.6%
5-9 Years	40,172	8.2	38,090	7.4
10-14 Years	57,827	11.7	55,385	10.8
15-19 Years	53,141	10.8	50,110	9.8
20-24 Years	35,711	7.2	36,255	7.1
25-34 Years	57,484	11.6	68,942	13.5
35-44 Years	65,650	13.3	63,670	12.4
45-54 Years	61,010	12.3	57,998	11.3
55-59 Years	33,135	6.7	35,083	6.9
60-64 Years	24,832	5.0	26,540	5.2
65-74 Years	24,456	4.9	30,676	6.0
75 Years and Over	<u>10,494</u>	<u>2.1</u>	<u>20,543</u>	<u>4.0</u>
TOTAL	<u>494,133</u>	<u>100.0%</u>	<u>511,949</u>	<u>100.0%</u>

* Estimated Figures for 1980

County of Oakland
Principal Taxpayers - Unaudited
December 31, 1981

	Valuations as Equalized		
	<u>Real</u>	<u>Personal</u>	<u>Total</u>
General Motors	\$236,326,000	\$194,989,000	\$431,315,000
Detroit Edison	19,932,000	152,318,000	172,250,000
Consumers Power	11,248,000	85,952,000	97,200,000
Ford Motor Company	32,182,000	26,109,000	58,291,000
International Business Machines	9,877,000	29,631,000	39,508,000
Biltmore	36,397,000	80,000	36,477,000
Equitable Life Assurance Society	35,250,000		35,250,000
Prudential Insurance Company	34,333,000		34,333,000
Kopy-Nemer Company	17,426,000	14,137,000	31,563,000
K-Mart Corporation	28,935,000		28,935,000
Department of Natural Resources	23,885,000		23,885,000
Etkin & Associates	22,697,000	50,000	22,747,000
Michigan Consolidated Gas Co.	2,488,000	19,016,000	21,504,000
Hartman & Tyner Incorporated	11,719,000	9,507,000	21,226,000
American Motor Realty	20,625,000	45,000	20,670,000
Bendix Corporation	10,654,000	8,643,000	19,297,000
Novi Associates	39,681,000	42,000	19,098,000
Beztak Company	10,654,000	7,746,000	18,400,000
Sears & Roebuck Company	17,064,000		17,064,000
Slavik Associates	14,694,000	32,000	14,726,000
Dayton Hudson Company	14,690,000		14,690,000

County of Oakland
Miscellaneous Statistics - Unaudited

Date of Incorporation: March 28, 1820
Form of Government: Elected County Executive - PA 139 of 1973 as amended
by PA 100 of 1980
Area: Approximately 922 square miles

Retail Sales:

Year	Amount
1971	\$2,199,490,000
1972	2,455,975,000
1973	2,903,357,000
1974	3,190,423,000
1975	3,341,897,000
1976	3,719,645,000
1977	3,869,164,000
1978	4,798,909,000
1979	5,894,176,000
1980	

Sales and Marketing Management Magazine's Survey of Buying Power

Miles of Streets:

Federal and State - 287 Miles
Primary - 719 miles paved and 91 miles graveled
Local - 62 miles paved and 603 miles graveled
Platted - 699 miles paved and 394 miles graveled
Number of Streetlights: 26,561
Number of Traffic Signals: 664

Police Protection:

Number of Employees - 418
Jail - 144 cell blocks, 5 isolation rooms and 6 bedwards

Recreation:

Approximately 54,000 acres is devoted to Parks & Recreation use.
10 State Parks encompassing 25,500 acres administered by the Department of Natural Resources featuring 829 campsites, 45 trails, 5,014 parking spaces and accomodations for about 30,000 people at one time.
5 Regional Parks encompassing 6500 acres administered by the Huron Clinton Metropolitan Authority.
8 County Parks encompassing 2600 acres administered by the Oakland County Parks and Recreation commission featuring 4 golf courses, tennis complex, Wave Pool and Conference Center.
In addition, there are a variety of public and private recreational facilities including:

- | | |
|---|-------------|
| - Michigan Nature Association Properties | 150 Acres |
| - Drayton Plains Nature Center | 110 Acres |
| - Church & Religious Camp | 1,400 Acres |
| - Youth Camps (Scouts, YMCA, YWCA, 4-H) | 2,000 Acres |
| - 38 Public and 20 private golf courses | |
| - 3 Major ski areas | |
| - Hazel Park Raceway (Horse Racing) | |
| - Waterford Race Course (Auto Racing) | |
| - Pontiac Silverdome - Professional football, basketball and soccer | |
| - Over 450 lakes | |



County of Oakland
Miscellaneous Statistics - Cont'd

REFERENCE BOOK

For Room Use Only

Education

Age		No. of Students
5-6	Years	31,876
7-13		130,115
14-15		40,716
16-17		36,577
18-19		17,391
20-21		7,418
22-24		5,935
25-34		8,227
34 - Above		18,470
Total Enrollment		296,725
Number of Districts		30

Colleges:	Location
Oakland University	Rochester
Oakland Community College-	
Auburn Hills	Pontiac
Highland Lakes	Union Lake
Orchard Ridge	Farmington
Southeast	Royal Oak
Dun Scotus College	Southfield
Michigan Christian J.C.	Rochester
Mid-Western Baptist College	Pontiac
St. Mary's College	Orchard Lake
<u>Tech. Institutes</u>	
Cranbrook Academy of Art	Bloomfield
Lawrence Institute	Southfield

Elections

1978 Primary Election - August 8, 1978		
Registered Voters	552,543	
Ballots Cast	130,587	23.63%
1978 General Election - November 7, 1978		
Registered Voters	570,744	
Ballots Cast	339,667	59.51%
1980 Primary Election - August 5, 1980		
Registered Voters	610,079	
Ballots Cast	113,770	18.65%
1980 General Election - November 4, 1980		
Registered Voters	644,094	
Ballots Cast	470,053	72.98%