



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE

FISCAL YEAR ENDED DECEMBER 31, 1995

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**COUNTY OF OAKLAND
COMPREHENSIVE ANNUAL FINANCIAL REPORT
Year Ended December 31, 1995
(With Independent Auditors' Report Thereon)**

Prepared by:

**Department of Management
and Budget
Fiscal Services Division**

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I. INTRODUCTORY SECTION

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- B. Organization Chart**
- C. List of Principal Officials**
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of the United States and Canada
Certificate of Achievement for
Excellence in Financial Reporting**



C O U N T Y M I C H I G A N
DEPARTMENT OF MANAGEMENT AND BUDGET

L. BROOKS PATTERSON, OAKLAND COUNTY EXECUTIVE

Robert J. Daddow, Director

May 10, 1996

To the Citizens of Oakland County:

Oakland County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 1995, is hereby submitted. This report was prepared by the Oakland County Department of Management and Budget. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with Oakland County (the County). To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The CAFR is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the County's organization chart, a list of principal officials, and the prior year's Certificate of Achievement for Excellence in Financial Reporting. The financial section includes the general purpose financial statements; the combining, individual fund, and account group statements and schedules; and the independent auditors' report thereon. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

A basis for preparing the CAFR for the County was the identification of the financial reporting entity. Potential component units were evaluated to determine whether they should be reported in the County's CAFR. A component unit was considered to be part of the County's reporting entity when it met the criteria as outlined by the Governmental Accounting Standards Board (GASB) in Statement No. 14, *The Financial Reporting Entity*.

As defined by generally accepted accounting principles established by GASB, the financial reporting entity consists of the primary government, as well as its component units that are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either (a) the ability to impose will by the primary government, or (b) the possibility that the component unit will provide a financial benefit to, or impose a financial burden on, the primary government.

The CAFR includes all County funds and account groups that are controlled by or dependent upon the County's Board of Commissioners. The Oakland County Parks and Recreation Commission is reported as if it were part of the primary government because it is not a separate legal entity nor does it possess corporate powers. The Oakland County Building Authority is reported as if it were part of the County and blended into the appropriate funds because its sole purpose is to finance the construction of the County's public buildings. The Oakland County Road Commission, while appointed by the Board of Commissioners, is not under the Board's appropriation authority. The Road Commission is reported discretely in the County's CAFR as a separate entity since the County is ultimately responsible for Road Commission debts.

ORGANIZATIONAL STRUCTURE

Incorporated in 1820, Oakland County, Michigan, covers approximately 900 square miles, with the County seat in Pontiac, and has an annual budget of approximately \$480 million.

The County operates under Michigan Public Act 139 of 1973, the Unified Form of County Government. An elected County Executive is responsible for the management of County affairs not specifically the responsibility of other elected officials.

The Treasurer, Clerk/Register of Deeds, Prosecutor, and Sheriff are offices established by the State's constitution. A Drain Commissioner was established as an elected position in 1909 and currently operates under Public Act 40 of 1956. The Treasurer is responsible for cash, investments, and collection of taxes; the Clerk/Register of Deeds is responsible for recording vital statistics, court records, and documents affecting property ownership; the Sheriff and Prosecutor are responsible for law enforcement; and the Drain Commissioner is responsible for construction and maintenance of drains, lake level control, and sewer interceptors. The judicial branch consists of Circuit, Probate, and 52nd District courts. The Circuit Court, with 17 judges, has jurisdiction over criminal cases where the minimum penalty is over one year, civil damage cases where the controversy exceeds \$10,000, and domestic relation matters. The Probate Court, with 4 judges, is responsible for estates, mental health, and juvenile matters. The District Court, with 10 judges, has jurisdiction over misdemeanors, ordinance and charter violations, civil cases under \$10,000, and preliminary examinations in felony cases.

The Board of Commissioners, comprised of 25 elected members, serves as the legislative body responsible for establishing policy and appropriating funds.

A three-member Road Commission, established under Public Act 283 of 1909 and appointed by the County's Board of Commissioners, is responsible for approximately 2,400 miles of roads and is funded principally by the State-collected vehicle fuel and registration taxes under Public Act 51 of 1951. Other sources of funds are provided by federal and local governments and proceeds from the sale of bonds. The Road Commission is not subject to the Board of Commissioners' appropriation process and is reflected in the County's CAFR separately from general County data.

A ten-member commission appointed by the Board of Commissioners is responsible for Parks and Recreation, which acquires, develops, maintains and operates, 11 parks that provide camping, golf, swimming, and a variety of other recreational activities. Parks and Recreation is supported, in part, by a separately voted 1/4-mill tax levy, and its activity is reflected directly into the County's CAFR due to the specific agency relationship established by State statute.

Oakland County is an active partner in numerous economic developments and improvements for quality of life for County residents. Included are human services in the form of public health, mental health, skilled nursing care, and resident hospitalization; community and economic development and planning; public works such as water, sewer, and airports; and a wide range of other services, such as cooperative extension, animal control, and job training. All of these activities are supported by administrative services, including personnel, payroll, accounting, budgeting, facilities maintenance, legal services, central services, and information technology.

ECONOMIC CONDITION AND OUTLOOK FOR OAKLAND COUNTY

Oakland County continues to lead Michigan in the number of new jobs created each year. During 1994 and 1995, over half of all new Michigan jobs were created in Oakland County. The strength of the County's economy is evidenced by the following:

- Robotics firms in Oakland County account for more than 51 percent of all U.S. robotics sales. This has held true since 1992.
- One-third of all U.S. auto production takes place within 70 miles of the County.
- Oakland County is Michigan's leading center for international commercial activity.
- Oakland County ranks third in the nation in per-capita income for counties with over 1 million population.
- Thirty-five (35) percent of Michigan's research and development firms are located in Oakland County.
- Three hundred eighty-six (386) foreign-owned firms, representing 20 foreign countries, are located in the County.
- Over 39,500 businesses and 1.1 million people populate the County.
- One hundred twenty-seven (127) research and development companies and 45 automated manufacturing companies serve a wide range of industries, including aerospace, agriculture, and computers.
- Over 125 industrial parks have ready sites for manufacturing and research and development operations.
- Proportional to the U.S., Oakland County has two times the number of engineers, two times the number of mathematical and computer scientists, four times the number of tool and die makers, and two and one-half times the number of physicians.
- Oakland County leads the State in the number of incorporations and business formation activity.
- Twenty-four (24) percent of adults in the County have four or more years of college, compared to the national average of 16.3 percent.
- The County is forecast to grow by 25 percent over the next 20 years, while the region will grow by 12.5 percent.
- The job market is forecast to increase by 200,000 new jobs for the County over the next 20 years. This represents about 50 percent of greater Detroit's total employment growth during this time.

Clearly, the human capital resource base and the high level of entrepreneurship demonstrated by County businesses and individuals make Oakland County the place of choice to locate, develop businesses, and raise families.

New construction continues to add to the County's tax base, with residential development leading the way. The County's economic base is diversified due to employment shifts within the manufacturing sector that reflect a change from production-type employment to research and development, engineering, sales, and administrative activities. Business people believe that to be an element of the automotive industry, you must have a presence in southeast Michigan, and preferably in Oakland County. All indications lead us to believe the County's employment growth in nonproduction-related jobs in the automotive sector will continue. Chrysler Corporation is opening its new world headquarters in 1996 and will bring an additional 6,000 employees to its current research and development center, which is located in the County. General Motors Corporation will be hiring and relocating 4,500 engineers and support staff from around the world for its new truck and bus engineering center, to be located in the County seat.

Growth in new jobs is projected to be 24,400 for 1996. Oakland County will continue to lead the State in new jobs and is expected to be above the average growth anticipated for the nation's larger urban areas. Forecasts indicate large increases in the service sector, particularly professional jobs which require high levels of education and training. Oakland County's labor force is highly skilled, trained, and educated, and can support this growth.

County Executive L. Brooks Patterson formed a Business Roundtable in 1993 to establish a dialogue with the business community to identify ways the County can help bring together business, education, and government to create a better way of doing business in Oakland County. Twelve issue areas were identified and committees formed to provide five recommendations on each area. These recommendations were received in January 1995.

Implementation by the County Executive began during the Business Roundtable committee process and continues today. To date, 46 of the recommendations have been implemented and another dozen are scheduled for implementation in 1996. Major programs implemented include a One-Stop-Shop for business information services and a Foreign Export Assistance Center. Relationships with Mexico were established in 1995 and working relationships with the states of Nueva Leon and Cohilla to provide opportunities for Oakland County businesses in Mexico and to take advantage of the opportunities of NAFTA. Mexican officials traveled here at the invitation of the County Executive and members of the Business Roundtable to initiate this new relationship.

Recommendations made by the Business Roundtable will help the County provide leadership in a wide variety of areas important to the business and education communities in the future.

MAJOR INITIATIVES

Indicative of the County's propensity to continually improve on the "status quo," the National Association of Counties recognized Oakland County's 1995 accomplishments by according six NACO Achievement Awards.

One was related to the Business Roundtable and focused on business development. The "One-Stop-Shop" opened its doors in August 1995. This first-of-its-kind full-service center offers businesses everything they need to succeed in today's extremely challenging marketplace, including: site location assistance, financing, small business support, job training, market research, site design, architectural assistance, census and economic statistics, and much more.

To enhance the ability of Oakland County firms to successfully compete in the world marketplace, the Export Assistance Center was launched in September and is located at the newly acquired Oakland Pointe Office Complex. Oakland County has 386 foreign-owned corporations from 20 nations; over 60 percent of total foreign investments in the 83 counties in Michigan resides in Oakland County. Federal, state, and local officials (including representatives from the federal Department of Commerce, Small Business Administration, the state Jobs Commission, and the County's Development and Planning Department) are working in concert in one location to increase the County's proportion of export activity in the State, which currently stands at a phenomenal 44 percent.

With the support of Michigan's congressional delegation, full-time customs service has been implemented at the recently renamed Oakland County International Airport. The presence of customs will greatly enhance our ability to better serve our international business clients, who will now find it more convenient to do business in Oakland County.

Two other major initiatives in the works include the implementation of a countywide Geographic Information System (GIS) and the Enhanced Access Project. The centerpiece of the GIS is the formation of an electronic "base map" of Oakland County's 61 communities. These computerized maps, detailing the 440,000 parcels of land in Oakland County, will provide the foundation for an immense spatial data base accurately locating utility lines, sewers, roads, wells, underground water flow, boundary lines, easements, and more. The uses of such maps are limited only by the County's creativity.

Utilizing electronic media, the Enhanced Access Project will improve access to governmental services and information by residents or businesses in their homes or offices for a fee. This service would be available on a 24-hour basis and result in significant economies associated with reduced counter traffic in County facilities.

Computerization of the County's work force continued through 1995; today, there are more than 2,000 personal computers and document imaging workstations strategically placed throughout the County. In addition, over 50,000 hours of training has been provided since inception of this effort, which began in 1993. To adequately fund future professional development of our work force, the annual appropriation for training and tuition reimbursement has been doubled to \$400,000.

Several cost-saving measures were undertaken in 1995, including implementation of the Defined Contribution Retirement Program, which will result in substantial long-term savings to the County while simultaneously providing potential long-term financial growth, earlier vestiture, and portability to the employee that was not available under the former Defined Benefit Retirement Program. Over 1,200 employees converted to the DC Plan, saving the County approximately \$3.4 million in 1996 and more than \$24 million estimated by the end of the decade.

In addition, the County completed the Deferred Retirement BuyOut Program in 1995. Over 400 previously employed workers were provided an immediate lump-sum redemption of their retirement dollars in exchange for surrendering any claim on future medical benefits. The County's liability to the retirees' health care trust was reduced \$9 million in one year and will be spared the obligation of contributing \$796,000 annually for the next 30 years--an estimated gross savings in the neighborhood of \$23 million.

Since the private sector can do some things better and more cost effectively than government, the County has turned to privatization. Following our own example of the previously privatized medical, food, and janitorial services at the Medical Care Facility, as well as the Sheriff's Civil Division, privatization of the Central Garage Body Shop allowed the elimination of two positions and cost-avoidance of \$200,000 that would have been required to bring the bump shop up to EPA standards.

The County converted the outdated radio communications system known as "O" COM from its 450 MHZ to a new and technologically superior 800 MHZ system. This conversion and privatization enabled the elimination of the dispatcher function and, more importantly, instead of paramedics in the field communicating through an "O" COM operator, they can now talk directly to the hospitals, thereby saving precious time which can be extremely valuable in life and death situations.

Several improvements to the County's plant were addressed in 1995. The County was successful in the sale of the Social Services building, disposing of a building with high maintenance and utility costs that was in need of extensive renovation for effective use. These proceeds along with other County funds were used to acquire Oakland Pointe office complex, on Elizabeth Lake Road, which will house the Friend of the Court, Equalization Division, and the Foreign Export Assistance Center. The facility vacated by these offices, Administrative Annex II, will be revamped to accommodate record storage.

To address the jail overcrowding situation, construction of a 200-bed medium security detention facility is under way in Orion Township and will be ready for occupancy in June of 1996. Both the First and Second Divisions of 52nd District Court were provided new homes in Novi and Clarkston, respectively. The vacated Walled Lake District Court will be renovated to serve as the West Oakland Service Center, housing units from the Health Division, Probate Court, Juvenile Court, Veterans' Services, and Friend of the Court. Other projects include renovation of the main entrance to the County Courthouse and locating enlarged facilities for the Medical Examiner. All of these facility changes are motivated by the prospect of providing more efficient and cost-effective public services to County residents.

Because human resources are the backbone of the County's service delivery program, organizational infrastructure receives constant scrutiny as well. Community Mental Health

reorganized its administration to facilitate implementation of Full Management. With the retirement of the Accounting Manager, the Department of Management and Budget consolidated the Budget and Accounting Divisions into a single Fiscal Services Division, (enabling the elimination of three positions) effective January 1, 1996.

One of the first such programs to be addressed, and one that will serve as a tool to monitor and manage all other programs, is implementation of a new financial system. The current system, installed 23 years ago, is outdated, labor intensive, undocumented, prone to breakdown, and rampant with duplication of effort. The new system, scheduled for implementation October 1, 1997, includes subsystems for purchasing and cash management, which will help make Oakland County government more streamlined, more efficient, and more accountable.

FINANCIAL INFORMATION

Accounting Systems

The County's general purpose financial statements for Governmental fund types, Expendable Trust funds, and Agency funds have been prepared on the modified accrual basis of accounting in conformance with generally accepted accounting principles. Revenues are recognized when measurable and available to finance current operations. Expenditures are recognized when the liability is incurred, generally when the goods or services are received, except interest on long-term debt, which is recorded when paid. Proprietary and Pension Trust funds are accounted for using the accrual basis of accounting, where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

In developing and evaluating the County's financial information system, consideration is given to the adequacy of the internal accounting and administrative control structure and the costs thereof. Accounting and administrative controls comprise the plan of organization, procedures, and records necessary for the safeguarding of assets, the reliability of financial records, and compliance with grant requirements. The expressed purpose is to provide reasonable assurance that:

- Transactions are in accordance with management's and grantors' general or specific authorization.
- Transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles and other criteria (such as finance-related legal and contractual compliance requirements) and to maintain accountability for assets.
- Access to assets is permitted only in accordance with Board appropriations, financial policies, and management's authorization.
- The recorded accountability for assets is compared with the existing assets at reasonable intervals, and appropriate action is taken with respect to any differences.

Accounting and administrative controls comprehend reasonable, but not absolute, assurance that the objectives expressed will be accomplished by the system. The concept of reasonable assurance recognizes that the cost of an internal control structure should not exceed the benefits expected.

Budgetary Controls

The County maintains both accounting and budgetary controls. The objective of budgetary control is to ensure compliance with legal provisions embodied in the annual General Appropriations Act approved by the Board of Commissioners. Governmental fund types are under formal budgetary control. Activities of the General Fund and certain Special Revenue funds are included in the appropriated budgets. Enterprise, Internal Service, and certain Debt Service funds are budgeted, but are not appropriated budgets. Project-length financial plans are adopted for the remainder of the Special Revenue, Debt Service, and Capital Projects funds.

The Board of Commissioners establishes the legal level of control through the County's General Appropriations Act. This act states that expenditures shall not exceed the total appropriation for controllable personnel expenditures (salaries, overtime, fringes), controllable operating expenditures, and noncontrollable operating expenditures (basically Internal Service fund charges). The County also maintains an encumbrance accounting system as a method of budgetary control. Amounts encumbered at year-end are reappropriated as part of the following year's budget.

General Government Function

The following schedule presents a summary of General, Special Revenue, and Debt Service fund revenues for the fiscal year ended December 31, 1995 (Community Mental Health and Road Commission September 30, 1995), and the amount and percentage of increases and decreases in relation to prior year amounts.

<u>Revenues</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase from 1994</u>	<u>Percent of Increase</u>
Taxes	\$ 144,256,414	33.56%	\$ 4,391,770	3.14%
Special assessments	41,010,347	9.54	1,252,863	3.15
Federal grants	12,392,283	2.88	22,398	0.18
State grants	107,847,315	25.09	8,351,819	8.39
Other intergovernmental revenue	25,892,666	6.02	469,184	1.85
Charges for services	68,971,488	16.04	6,236,037	9.94
Use of money	17,362,743	4.04	4,667,031	36.76
Other	<u>12,183,187</u>	<u>2.83</u>	<u>1,535,045</u>	<u>14.42</u>
Total Primary Government	429,916,443	<u>100.00%</u>	26,926,147	<u>6.68%</u>
Road Commission	<u>90,084,218</u>	<u>100.00%</u>	<u>9,102,782</u>	<u>11.24%</u>
Total Reporting Entity	\$ <u>520,000,661</u>		\$ <u>36,028,929</u>	

Revenues

The County experienced an increase in tax revenue, due to an increase in state taxable value resulting from new construction in commercial and residential properties and "normal" economic

increases arising from inflation. State grants increased with the expansion of new programs in Community Mental Health and full-year funding of the community corrections program. The slight increase in Other Intergovernmental revenue reflects additional state income tax (revenue sharing) distribution. The increase in charges for services results from additional Law Enforcement Services contracts under the Sheriff, additional Property Appraisal contracts through Equalization, and expanded Medicaid reimbursable activity in the Health Division. A significant increase is noted in the "use of money" category due to the increase in general interest rates in the marketplace and an increase in available investment resources.

The Road Commission revenue increase is principally due to the continuation of the federal grant for development of a state-of-the-art Intelligent Vehicle Highway System.

The following schedule presents a summary of General, Special Revenue, and Debt Service fund expenditures for the fiscal year ended December 31, 1995 (Community Mental Health and Road Commission for the fiscal year ended September 30, 1995), and the amount and percentage of increases and decreases in relation to prior year amounts.

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1994</u>	<u>Percent of Increase (Decrease)</u>
Current operations:				
County Executive	\$ 87,722,234	20.73%	\$ 7,280,206	9.05%
Clerk/Reg. of Deeds	7,074,120	1.67	(61,660)	(0.86)
Treasurer	2,719,456	0.64	166,235	6.51
Justice administration	49,168,161	11.62	2,494,553	5.35
Law enforcement	79,936,285	18.89	7,660,449	10.60
Legislative	4,087,369	0.97	827,531	25.39
Drain Commissioner	6,685,724	1.58	365,243	5.78
Community Mental Health	105,655,621	24.97	3,774,073	3.70
Parks and Recreation	13,484,912	3.19	338,461	2.57
Nondepartmental	18,545,612	4.38	(1,738,887)	(8.57)
Intergovernmental	2,308,208	0.55	(124,021)	(5.10)
Debt service:				
Principal payments	26,855,000	6.35	850,000	3.27
Interest and fiscal charges	<u>18,870,736</u>	<u>4.46</u>	<u>23,940</u>	<u>0.13</u>
Total Primary Government	423,113,438	<u>100.00%</u>	21,856,123	<u>5.45%</u>
Road Commission	<u>89,478,562</u>	<u>100.00%</u>	<u>7,775,146</u>	<u>9.52%</u>
Total Reporting Entity	\$ <u>512,592,000</u>		\$ <u>29,631,269</u>	

Expenditures

Increases in County Executive areas reflect expansion of the County computer network, additional maternal and child support programs in the Health Division (supported by 50 percent cost-sharing reimbursement and 100 percent categorical grant reimbursement), and increased Equalization expenditures related to additional appraisal contracts and Proposal A reporting requirements. Increases in Justice Administration area were caused by two district courts (Divisions I and II) moving into new facilities in 1995, one a rented facility; and implementation of office automation systems. The Law Enforcement increase reflects construction of a new 200-bed inmate facility at the Trusty Camp. Expansion of facilities is also the reason for the increase in legislative expenditures; in particular, new facilities of the County libraries. Community Mental Health reflects an increase due to expansion of programs which is 90 percent offset by State revenues. The decrease in nondepartmental expenditures reflects a reduction in Tax Tribunal appeals.

The Road Commission increase is related to the continual development of a state-of-the-art Intelligent Vehicle Highway System and to a general increase in various County road improvement projects.

General Fund Balance

The unreserved/undesignated fund balance of the General Fund represents the excess of assets over liabilities, less reserves and designated fund balance. The County has designated most of its fund balance for programs.

Enterprise Fund Operations

Oakland County's Enterprise funds currently consist of six entities that provide various services for the residents of the County. The following schedule provides a summary of the activity in the various funds for 1995 compared to 1994.

	<u>Operating Revenue</u>		<u>Operating Expenses</u>		<u>Operating Income (Loss)</u>	
	<u>1995</u>	<u>1994</u>	<u>1995</u>	<u>1994</u>	<u>1995</u>	<u>1994</u>
Airport Facilities	\$ 2,354,859	2,272,592	1,988,593	1,909,314	366,266	363,278
Medical Care Facility	6,819,356	6,778,915	7,138,684	6,722,532	(319,328)	56,383
Evergreen-Farmington S.D.S.	15,127,947	14,470,927	14,073,154	13,439,565	1,054,793	1,031,362
Clinton-Oakland S.D.S.	10,380,795	9,937,980	11,218,426	9,828,750	(837,631)	109,230
Huron-Rouge S.D.S.	1,340,025	1,445,264	1,485,080	1,460,918	(145,055)	(15,654)
Southeastern Oakland County - S.D.S. (S.O.C.S.D.S.)	<u>20,532,629</u>	<u>18,598,067</u>	<u>21,644,356</u>	<u>20,688,365</u>	<u>(1,111,727)</u>	<u>(2,090,298)</u>
Memo total	\$ <u>56,555,611</u>	<u>53,503,745</u>	<u>57,548,293</u>	<u>54,049,444</u>	<u>(992,682)</u>	<u>(545,699)</u>

Two airports are operated by the County. The larger is the Oakland County International Airport, which is the second busiest in the State. The smaller is the Oakland/Troy Airport, supporting aviation needs in the south end of the County. Revenues for both airports are mainly provided by

leases, rentals, and commissions from aviation fuel. The airport facilities are self-supporting, excluding depreciation expense, which is closed to contributed capital.

The County operates a 120-bed medical care facility for the care of those people requiring less care than a hospital but more than a nursing home. Revenue is provided by Medicare and Medicaid, various commercial insurances, and from private-pay patients. Increases in operating expenses for 1995 are due mainly to increases in contracted services for housekeeping, dietary, and occupational and physical therapy.

The County entered into four contracts with the City of Detroit Water and Sewerage Department to deliver certain maximum amounts of sewerage to the Detroit Treatment Plant via separate interceptors. The County operates a separate Enterprise fund for each interceptor and establishes rates based on maintenance costs plus sewage treatment costs. The County entered into contracts with each local municipality served. Sewage treatment costs represent 82 percent of operating expenses and are therefore closely monitored. Increases in the treatment rates charged to the County caused subsequent rate increases by the County to the various local municipalities. Settlement was reached in litigation against the Detroit Water and Sewerage Department concerning bad debt charges incurred within the City of Detroit and charged to suburban customers. The settlement provided a lump-sum credit of \$1.4 million to the suburban rate payers, and a revision in the bad debt methodology to preclude a recurrence.

Fiduciary Fund Type Operations

The County has two separate single-employer defined benefit pension plans. One plan covers all County employees except those of the Road Commission; the other covers those of the Road Commission. Both plans are established as Pension Trust funds; the County and the Road Commission have no legal access to the assets of either fund.

Based on the most recent valuation, December 31, 1994, the County's Public Employees Retirement System (PERS) covered 1,383 retirees and beneficiaries, 327 vested separated employees not yet receiving benefits, 1,493 vested employees, and 1,775 nonvested employees, for a total of 4,978.

The Road Commission PERS covered 319 retirees, beneficiaries, and vested separated employees not yet receiving benefits, 353 vested employees, and 209 nonvested employees, for a total of 881, also as of December 31, 1994.

Both plans are funded as accrued, with contributions independently determined by consulting actuaries. The County's PERS has an unfunded accrued liability as of December 31, 1994, of \$24,211,818, while the Road Commission PERS has an unfunded accrued liability as of December 31, 1994, of \$8,893,548.

The unfunded actuarial accrued liability for the County PERS is being amortized over a remaining period of 20 years, while the Road Commission PERS unfunded actuarial accrued liability is being amortized over 24 years as of December 31, 1994.

The County established a new defined contribution plan for County employees. The employees in the County defined benefit plan were given the option to transfer to the defined contribution plan in

1995. New employees and eligible part-time employees hired on or after July 1, 1994, are covered by the defined contribution plan, as the County's defined benefit plan (PERS) is no longer available to new employees.

In the mid-1980s, the County established the Retirees' Health Care Trust (Trust) to account for the County's hospitalization benefits for retirees. This trust has been actuarially funded for the past ten years. A summary of the actuarial data over the past three years ended December 31 follows (in thousands):

	<u>1992</u>	<u>1993</u>	<u>1994</u>
Retirees and beneficiaries	\$ 45,632	67,806	61,621
Vested terminated employees	20,837	22,785	18,323
Active employees and other	<u>94,510</u>	<u>88,670</u>	<u>90,006</u>
	160,979	179,261	169,950
Net assets available for benefits, at cost	<u>31,537</u>	<u>40,880</u>	<u>51,959</u>
Unfunded accrued liability	<u>\$ 129,442</u>	<u>138,381</u>	<u>117,991</u>

Unfunded actuarial liabilities are being amortized as a fixed percent of payroll over a period of 22 years.

Deferred Compensation

Under Internal Revenue Code section 457, the County and the Road Commission offer employees a deferred compensation plan. The plan permits deferral of a portion of salary to future years. Deferred funds are not available to employees until termination, retirement, death, or an unforeseeable emergency as defined under the Internal Revenue Code.

The assets of the Deferred Compensation Fund of the County, as of December 31, 1995, were approximately \$69.7 million, and for the Road Commission, as of September 30, 1995, were approximately \$12.1 million. These assets are considered the property of the County and the Road Commission (until paid or made available to the employees), subject to the claims of their general creditors. Participants' rights under the plans are the same as those of general creditors.

Debt Administration

The County issued \$25 million in tax notes in 1995 to finance payments to local entities for delinquent taxes, and at the same time retired \$31.1 million in tax notes issued for the same purpose for prior years. At December 31, 1995, the balance of these notes payable was \$7.4 million.

The following is a summary of debt outstanding as of December 31, 1995, for the County and September 30, 1995, for the Road Commission:

Bonds payable	\$ 329,528,022
Contracts payable	50,396
Legal settlement	364,323
Capital leases	290,508
Road Commission	10,273,330

The current bond rating with Standard and Poor's is AA, and the rating with Moody's is A1 unlimited.

The County has pledged its full faith and credit on debt totaling approximately \$340.2 million. The General Fund is obligated if payments received on assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements of this debt when due.

By statute, general obligation debt is limited to 10 percent of the equalized value. As of December 31, 1995, the debt limit was approximately \$3.3 billion; general obligation debt was approximately \$55.9 million.

Cash Management

Investments are administered by the County Treasurer under guidelines developed by the Michigan Association of County Treasurers. Investments are held in the name of the County and are in U.S. Treasury obligations, banker's acceptances, and commercial paper rated A-1 by Standard and Poor's or P-1 by Moody's Commercial Paper Record. Only federal and State-chartered banks and savings institutions which are members of the Federal Deposit Insurance Corporation are utilized. State law requires the use of in-state banks only. The County Treasurer does not engage in derivative trading.

Investments of the County and Road Commission Public Employees Retirement System (PERS) and Deferred Compensation Plans are administered by their respective boards. Included in the investment portfolios at year-end are collateralized mortgage obligations (CMOs) with a carrying value of less than 5 percent of the total portfolio. These investments include CMOs backed by FHLMC and FNMA, credit card receivables, and manufactured homes, and are within the defined investment objectives.

Risk Management

The County is self-insured for general liability claims and has a risk manager to assess its exposure. Amounts of estimated claims, including those incurred but not reported, have been accrued. Claims expense recorded in 1995 for the County amounted to approximately \$2.9 million. The County is self-insured for workers' compensation claims up to \$500,000 per claim. Claims in excess of \$500,000 are covered by reinsurance. Estimated liabilities resulting from self-insured workers' compensation claims are recorded in the Workers' Compensation Internal Service Fund and amount to approximately \$14 million.

The County entered into a contract with Blue Cross/Blue Shield for a minimum premium program and allows a third-party administrator to manage the County's self-insurance program for health programs.

The Road Commission is liable for losses up to a specific retention amount for general liability, workers' compensation, and medical claims. Management established and recorded estimates of the liability and the unasserted claims. Claims expense recorded for the year ended September 30, 1995, was approximately \$7.1 million.

OTHER INFORMATION AND ACKNOWLEDGMENTS

Single audit - As a recipient of federal and State grants, the County is responsible for ensuring that an adequate internal control structure is in place and compliance with applicable laws and regulations is maintained. To ascertain level of such compliance, the County has a single audit performed in accordance with the Single Audit Act of 1984 and U.S. Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. The results of the most recent single audit disclosed no instances of material weaknesses in internal control structure or significant violations of applicable laws or regulations.

Independent audit - Michigan law requires an annual audit of the County's general purpose financial statements. The Oakland County Board of Commissioners engaged KPMG Peat Marwick LLP for this purpose. The independent auditors' opinion has been included in this report.

The general purpose financial statements are the responsibility of the County. The responsibility of the independent auditors is to express an opinion on the County's general purpose financial statements based upon their audit, which is conducted in accordance with generally accepted auditing standards and the standards prescribed by the State Treasurer, State of Michigan. Those standards require the audit be planned and performed in a manner to obtain reasonable assurance that the general purpose financial statements are free of material misstatements.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1994. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR) whose contents conform to program standards. Such CAFRs must satisfy both generally accepted accounting principles and applicable legal requirements.

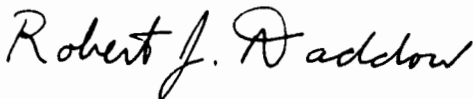
A Certificate of Achievement is valid for a period of one year only. The County received a Certificate of Achievement for the last four consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Citizens of Oakland County
May 10, 1996
Page 15

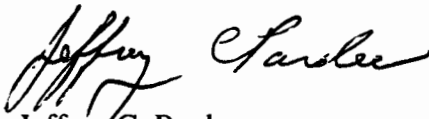
In addition, Oakland County was the recipient of the GFOA award for Distinguished Budget Presentation for the 1994-95 biennial budget. This award recognizes how well a government's budget serves as a policy document, a financial plan, an operations guide, and a communication device to the reader.

Acknowledgments - The preparation of the Comprehensive Annual Financial Report was made possible by the dedicated service of the Department of Management and Budget staff. The management wishes to thank each member of the team for their contribution to the completion of this report. In closing, without the leadership of County Executive L. Brooks Patterson and the Board of Commissioners, preparation of this report would not have been possible.

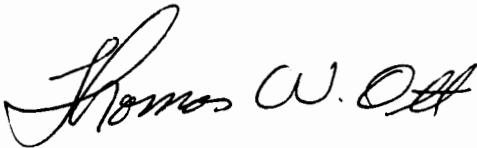
Sincerely,



Robert J. Daddow
Fiscal Officer and Director
Department of Management and Budget

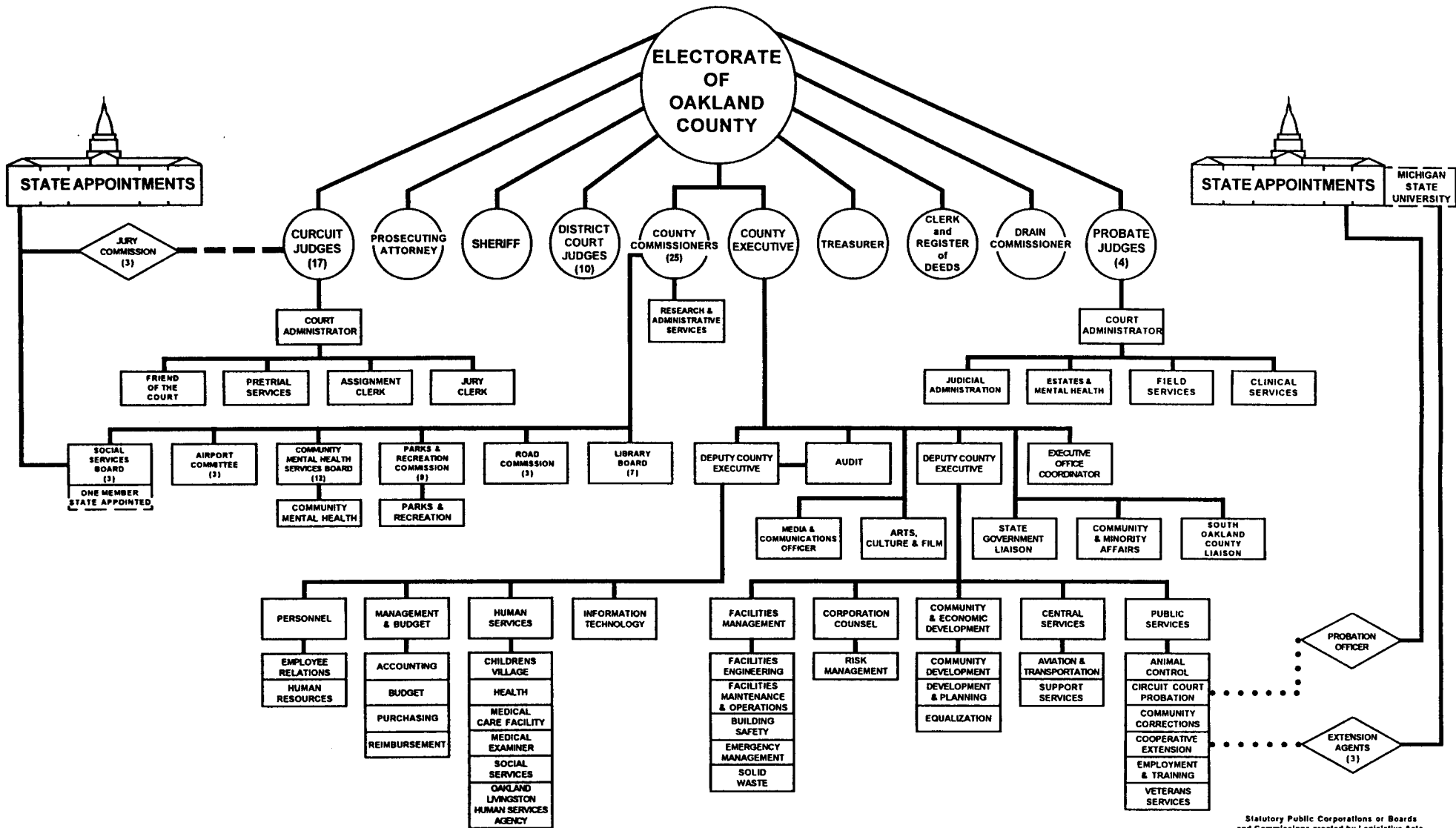


Jeffrey C. Pardee
Deputy Director
Department of Management and Budget

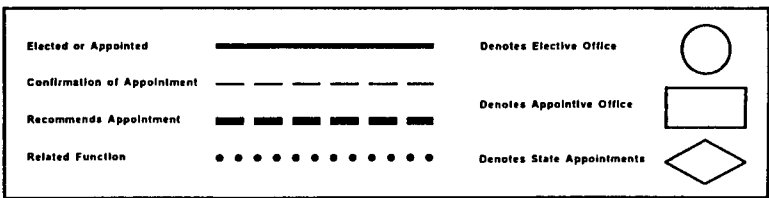


Thomas W. Ott
Manager of Fiscal Services
Department of Management and Budget

OAKLAND COUNTY GOVERNMENT ORGANIZATIONAL CHART



- DRAIN BOARD (3)** Consists of Chairperson of the Board of Commissioners, Chairperson of the Finance and Personnel Committee and the Drain Commissioner.
- BOARD OF CANVASSERS (4)** Consists of four members appointed by the Board of Commissioners.
- PLAT BOARD (3)** Consists of Chairperson of the Board of Commissioners who is Chairperson of the Plat Board, the Clerk-Register of Deeds and the Treasurer.
- EMPLOYEES RETIREMENT COMMISSION (8)** Consists of Chairperson of the Board of Commissioners, Chairperson of the Finance and Personnel Committee, County Executive, Treasurer, one citizen member appointed by the Board of Commissioners, one retired member selected by Oakland County retired employees and three employee members selected by the membership of the retirement system.



- Statutory Public Corporations or Boards and Commissions created by Legislative Acts
- Act 138, PA 1917 as amended

LIBRARY BOARD (7)
 - Act 116, PA 1954 as amended

ELECTION COMMISSION (3)
 - Act 372, PA 1927 as amended

CONCEALED WEAPONS LICENSING BOARD (3)
 - Act 31, PA 1948 (Ex. Session) as amended

BUILDING AUTHORITY (3)

COUNTY EXECUTIVE

L. Brooks Patterson

BOARD OF COMMISSIONERS

John P. McCulloch, Chairperson

Ruth A. Johnson, Vice-Chairperson

Fran Amos
Larry P. Crake
Dan Devine, Jr.
Nancy Dingeldey
Sue Ann Douglas
John P. Garfield
JoAnne Holbert
Donna R. Huntoon

Gilda Z. Jacobs
Donald W. Jensen
Eugene Kaczmar
Jeff Kingzett
Thomas A. Law
Ruel E. McPherson
David L. Moffitt
Lawrence A. Obrecht

Charles E. Palmer
Lawrence R. Pernick
Dennis N. Powers
Nancy L. Quarles
Kay Schmid
Shelley G. Taub
Donn L. Wolf

OTHER ELECTED OFFICIALS

Clerk & Register of Deeds
Lynn D. Allen

Treasurer
C. Hugh Dohany

Drain Commissioner
George W. Kuhn

Prosecuting Attorney
Richard Thompson

Sheriff
John F. Nichols

Chief Circuit Judge
Edward Sosnick

Chief Probate Judge
Joan Young

Chief District Judge
Ralph Nelson

AIRPORT COMMITTEE

Donn L. Wolf, Chairperson
Dennis N. Powers, Vice-Chairperson
Eugene Kaczmar, Secretary

DRAIN BOARD

George W. Kuhn, Drain Commissioner
John P. McCulloch, Board Chairperson
Sue Ann Douglas, Finance Committee
Chairperson

PARKS AND RECREATION

Pecky D. Lewis, Jr., Chairperson
Ruth A. Johnson, Vice-Chairperson
Richard D. Kuhn, Jr., Secretary

Nancy McConnell
George W. Kuhn

Lawrence R. Pernick
John E. Olsen
L. Brooks Patterson

Kay Schmid
Richard G. Skarritt

ROAD COMMISSION

John E. Olsen, Chairperson
Richard V. Vogt, Vice-Chairperson
Rudy Lozano, Commissioner

Personnel reflected as of January 1996

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Oakland County,
Michigan

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1994

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

II. FINANCIAL SECTION

The financial section contains:

- A. Independent Auditors' Report**
- B. General Purpose Financial Statements**
- C. Notes to General Purpose Financial Statements**
- D. Financial Statements of Individual Funds**

Suite 1200
150 West Jefferson
Detroit, MI 48226-4429

Independent Auditors' Report

The Board of Commissioners
Oakland County, Michigan:

We have audited the general purpose financial statements of Oakland County, Michigan (the County), as of and for the year ended December 31, 1995, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Component Unit (the Road Commission, the Road Commission Deferred Compensation Plan, and the Road Commission Retirement System). The financial statements of the Road Commission and the Road Commission Deferred Compensation Plan reflect total assets of \$80,331,182 as of September 30, 1995, and total revenues of \$90,084,218 for the year then ended. The financial statements of the Road Commission Retirement System reflect total assets of \$80,750,906 as of December 31, 1995, and total revenues of \$7,387,508 for the year then ended. Also, we did not audit the financial statements of Parks and Recreation, which statements reflect total assets of \$17,752,680 as of December 31, 1995, and total revenues of \$13,927,152 for the year then ended. Those financial statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Component Unit (the Road Commission, the Road Commission Deferred Compensation Plan, and the Road Commission Retirement System) and Parks and Recreation in the Component Unit columns and Special Revenue funds, respectively, is based solely upon the reports of the other auditors.

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

In our opinion, based on our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Oakland County, Michigan, at December 31, 1995, and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.



The Board of Commissioners
Oakland County, Michigan

In accordance with *Government Auditing Standards*, we have also issued a report dated May 10, 1996, on our consideration of the County's internal control structure and a report dated May 10, 1996, on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and account group statements and schedules as listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Oakland County, Michigan. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion (other than Parks and Recreation, a Special Revenue fund, whose financial statements were audited by other auditors whose report expressed an unqualified opinion), is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. The statistical section data, as listed in the accompanying table of contents, were not subjected to the auditing procedures applied in our audit of the general purpose financial statements, and accordingly, we express no opinion thereon.

May 10, 1996

KPMG Peat Marwick LLP

**GENERAL PURPOSE
FINANCIAL STATEMENTS**

COUNTY OF OAKLAND
 Combined Balance Sheet--All Fund Types, Account Groups, and Discretely Presented Component Unit
 December 31, 1995

Assets and Other Debits	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Enterprise
Current assets:						
Cash and cash equivalents	\$ 36,502,041	83,227,166	19,929,025	38,764,865	154,525,303	49,137,364
Investments	-	-	-	-	-	-
Receivables (net of allowance for uncollectibles where applicable):						
Current and delinquent property taxes	134,550,059	7,765,465	-	-	49,890,286	-
Special assessments	-	1,252,670	296,929,464	254,869	-	-
Due from other governmental units	5,736,964	6,913,692	-	2,709,976	480,842	9,049,728
Accrued interest receivable	1,836,686	158,594	205,835	175,266	9,632,734	225,646
Accounts receivable	294,757	4,115,879	-	-	1,689,063	1,148,498
Due from other funds	16,437,663	5,038,184	-	7,479,554	17,296,193	2,393,759
Inventories and supplies	-	12,825	-	-	928,674	-
Net investment in direct financing lease	-	-	-	-	216,233	-
Advances receivable	-	17,500	-	-	1,367,555	-
Prepayments and other assets	58,684	909,447	-	-	1,494,703	197,531
Total current assets	195,416,854	109,411,422	317,064,324	49,384,530	237,521,586	62,152,526
Fixed assets, net, where applicable, of accumulated depreciation	-	-	-	-	20,494,807	106,206,714
Long-term assets:						
Advances	707,110	70,000	-	195,000	8,218,081	-
Contracts receivable	3,042,600	-	-	-	34,415	-
Special assessments receivable	-	41,160	-	414,341	-	-
Net investment in direct financing lease	-	-	-	-	617,905	-
Total long-term assets	3,749,710	111,160	-	609,341	8,870,401	-
Other debits:						
Amount available for debt service	-	-	-	-	-	-
Amounts to be provided:						
Bonds and notes	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total other debits	-	-	-	-	-	-
Total assets and other debits	\$ 199,166,564	109,522,582	317,064,324	49,993,871	266,886,794	168,359,240

Fiduciary Fund Type	Account Groups		Total (Memorandum Only) - Primary Government	Component Unit		Total (Memorandum Only) - Reporting Entity
	General Fixed Assets	General Long-term Debt		Governmental Fund Type	Fiduciary Fund Type	
Trust and Agency						
133,255,917	-	-	515,341,681	20,163,262	4,056,211	539,561,154
496,400,077	-	-	496,400,077	-	87,960,193	584,360,270
-	-	-	192,205,810	-	-	192,205,810
-	-	-	298,437,003	-	-	298,437,003
943,058	-	-	25,834,260	478,056	-	26,312,316
5,330,976	-	-	17,565,737	127,727	737,014	18,430,478
11,673,909	-	-	18,922,106	14,657,595	61,900	33,641,601
2,296,906	-	-	50,942,259	-	-	50,942,259
116,618	-	-	1,058,117	3,729,282	-	4,787,399
-	-	-	216,233	-	-	216,233
-	-	-	1,385,055	-	-	1,385,055
12,380	-	-	2,672,745	284,226	-	2,956,971
<u>650,029,841</u>	<u>-</u>	<u>-</u>	<u>1,620,981,083</u>	<u>39,440,148</u>	<u>92,815,318</u>	<u>1,753,236,549</u>
-	159,373,147	-	286,074,668	14,274,065	-	300,348,733
-	-	-	9,190,191	-	-	9,190,191
-	-	-	3,077,015	-	-	3,077,015
-	-	-	455,501	4,279,227	-	4,734,728
-	-	-	617,905	-	-	617,905
-	-	-	13,340,612	4,279,227	-	17,619,839
-	-	19,446,025	19,446,025	-	-	19,446,025
-	-	303,046,320	303,046,320	6,300,830	-	309,347,150
-	-	-	-	3,972,500	-	3,972,500
-	-	322,492,345	322,492,345	10,273,330	-	332,765,675
<u>650,029,841</u>	<u>159,373,147</u>	<u>322,492,345</u>	<u>2,242,888,708</u>	<u>68,266,770</u>	<u>92,815,318</u>	<u>2,403,970,796</u>

Continued

COUNTY OF OAKLAND
 Combined Balance Sheet--All Fund Types, Account Groups, and Discretely Presented Component Unit, Continued
 December 31, 1995

<u>Liabilities, Equity, and Other Credits</u>	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Enterprise
Current liabilities:						
Vouchers payable	\$ 5,226,419	2,598,772	107,227	101,148	1,431,638	265,267
Accrued payroll	1,479,745	1,121,874	-	-	230,200	80,000
Due to other governmental units	1,112,317	45,750,220	-	2,207,002	-	9,817,074
Due to other funds	8,990,811	8,486,438	-	7,884,409	4,471,302	2,333,623
Deferred revenue	3,331,149	8,889,245	297,279,464	414,341	-	-
Current portion of long-term debt	-	-	-	-	7,400,000	-
Current portion of contracts payable	-	-	-	-	20,740	-
Current portion of workers' compensation	-	-	-	-	1,902,038	-
Current portion of advances payable	-	-	-	-	1,385,055	-
Current portion of capital lease obligations	-	-	-	-	81,636	-
Accrued interest payable	-	-	-	-	203,409	-
Other accrued liabilities	8,598,451	15,923,954	231,608	908,247	14,438,082	1,347,398
Property taxes deferred to 1996	<u>145,922,600</u>	<u>7,765,465</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total current liabilities	<u>174,661,492</u>	<u>90,535,968</u>	<u>297,618,299</u>	<u>11,515,147</u>	<u>31,564,100</u>	<u>13,843,362</u>
Long-term debt	-	-	-	-	-	-
Other liabilities:						
Deferred compensation	-	-	-	-	-	-
Accrued workers' compensation	-	-	-	-	12,086,026	-
Accrued unreported health costs	-	-	-	-	1,164,467	-
Accrued sick and annual leave	-	-	-	-	11,063,216	-
Advances	-	507,110	-	3,696,316	4,986,765	-
Capital lease obligations	-	-	-	-	208,872	-
Contracts payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,656</u>	<u>-</u>
Total other liabilities	<u>-</u>	<u>507,110</u>	<u>-</u>	<u>3,696,316</u>	<u>29,539,002</u>	<u>-</u>
Total liabilities	<u>174,661,492</u>	<u>91,043,078</u>	<u>297,618,299</u>	<u>15,211,463</u>	<u>61,103,102</u>	<u>13,843,362</u>
Equity and other credits:						
Investment in general fixed assets	-	-	-	-	-	-
Contributed capital	-	-	-	-	1,361,821	102,458,877
Retained earnings:						
Reserved	-	-	-	-	57,738,580	16,204,028
Unreserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>146,683,291</u>	<u>35,852,973</u>
Total retained earnings	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>204,421,871</u>	<u>52,057,001</u>
Fund balances:						
Reserved	936,821	2,487,370	19,446,025	29,596,559	-	-
Unreserved:						
Designated	21,652,418	15,992,134	-	3,898,692	-	-
Undesignated	<u>1,915,833</u>	<u>-</u>	<u>-</u>	<u>1,287,157</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>24,505,072</u>	<u>18,479,504</u>	<u>19,446,025</u>	<u>34,782,408</u>	<u>-</u>	<u>-</u>
Total equity and other credits	<u>24,505,072</u>	<u>18,479,504</u>	<u>19,446,025</u>	<u>34,782,408</u>	<u>205,783,692</u>	<u>154,515,878</u>
Total liabilities, equity, and other credits	<u>\$ 199,166,564</u>	<u>109,522,582</u>	<u>317,064,324</u>	<u>49,993,871</u>	<u>266,886,794</u>	<u>168,359,240</u>

The accompanying notes are an integral part of the financial statements.

Fiduciary Fund Type	Account Groups		Total (Memorandum Only) - Primary Government	Component Unit		Total (Memorandum Only) - Reporting Entity
	General Fixed Assets	General Long-term Debt		Governmental Fund Type	Fiduciary Fund Type	
Trust and Agency						
452,301	-	-	10,182,772	7,275,957	-	17,458,729
88,777	-	-	3,000,596	1,705,068	-	4,705,664
18,922,490	-	-	77,809,103	-	-	77,809,103
18,630,871	-	-	50,797,454	-	-	50,797,454
-	-	-	309,914,199	10,800,216	-	320,714,415
-	-	-	7,400,000	-	-	7,400,000
-	-	-	20,740	-	-	20,740
-	-	-	1,902,038	-	-	1,902,038
-	-	-	1,385,055	-	-	1,385,055
-	-	-	81,636	-	-	81,636
-	-	-	203,409	-	-	203,409
40,632,494	-	-	82,080,234	4,736,834	1,360,546	88,177,614
-	-	-	153,688,065	-	-	153,688,065
<u>78,726,933</u>	<u>-</u>	<u>-</u>	<u>698,465,301</u>	<u>24,518,075</u>	<u>1,360,546</u>	<u>724,343,922</u>
-	-	322,492,345	322,492,345	10,273,330	-	332,765,675
68,446,320	-	-	68,446,320	-	12,064,412	80,510,732
-	-	-	12,086,026	-	-	12,086,026
-	-	-	1,164,467	-	-	1,164,467
-	-	-	11,063,216	-	-	11,063,216
-	-	-	9,190,191	-	-	9,190,191
-	-	-	208,872	-	-	208,872
-	-	-	29,656	-	-	29,656
<u>68,446,320</u>	<u>-</u>	<u>-</u>	<u>102,188,748</u>	<u>-</u>	<u>12,064,412</u>	<u>114,253,160</u>
<u>147,173,253</u>	<u>-</u>	<u>322,492,345</u>	<u>1,123,146,394</u>	<u>34,791,405</u>	<u>13,424,958</u>	<u>1,171,362,757</u>
-	159,373,147	-	159,373,147	14,274,065	-	173,647,212
-	-	-	103,820,698	-	-	103,820,698
-	-	-	73,942,608	-	-	73,942,608
-	-	-	182,536,264	-	-	182,536,264
-	-	-	256,478,872	-	-	256,478,872
502,551,945	-	-	555,018,720	3,729,282	79,390,360	638,138,362
304,643	-	-	41,847,887	15,472,018	-	57,319,905
-	-	-	3,202,990	-	-	3,202,990
<u>502,856,588</u>	<u>-</u>	<u>-</u>	<u>600,069,597</u>	<u>19,201,300</u>	<u>79,390,360</u>	<u>698,661,257</u>
<u>502,856,588</u>	<u>159,373,147</u>	<u>-</u>	<u>1,119,742,314</u>	<u>33,475,365</u>	<u>79,390,360</u>	<u>1,232,608,039</u>
<u>650,029,841</u>	<u>159,373,147</u>	<u>322,492,345</u>	<u>2,242,888,708</u>	<u>68,266,770</u>	<u>92,815,318</u>	<u>2,403,970,796</u>

COUNTY OF OAKLAND
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types, Expendable Trust Funds, and Discretely Presented Component Unit
For the year ended December 31, 1995

	<u>Governmental Fund Types</u>				<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only) - Primary Government</u>	<u>Component Unit Governmental Fund Type</u>	<u>Total (Memorandum Only) - Reporting Entity</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>				
Revenues:								
Taxes	\$ 136,654,979	7,601,435	-	-	-	144,256,414	-	144,256,414
Special assessments	-	1,519,209	39,491,138	4,515,857	-	45,526,204	1,506,564	47,032,768
Federal grants	-	12,392,283	-	19,411,227	-	31,803,510	23,364,511	55,168,021
State grants	-	107,847,315	-	-	-	107,847,315	53,872,237	161,719,552
Other intergovernmental revenues	24,779,007	1,113,659	-	-	21,595,751	47,488,417	7,987,394	55,475,811
Charges for services	55,650,557	13,285,958	34,973	-	-	68,971,488	-	68,971,488
Use of money	14,762,719	1,244,713	1,355,311	2,033,046	392,482	19,788,271	1,299,002	21,087,273
Other	990,855	11,192,332	-	891,326	1,013,225	14,087,738	2,054,510	16,142,248
Total revenues	232,838,117	156,196,904	40,881,422	26,851,456	23,001,458	479,769,357	90,084,218	569,853,575
Expenditures:								
Current operations:								
County Executive	36,878,623	50,843,611	-	-	1,094	87,723,328	-	87,723,328
Clerk/Register of Deeds	6,518,270	555,850	-	-	-	7,074,120	-	7,074,120
Treasurer	2,709,018	10,438	-	-	458,843	3,178,299	-	3,178,299
Justice administration	36,507,494	12,660,667	-	-	-	49,168,161	-	49,168,161
Law enforcement	75,188,933	4,747,352	-	-	907,062	80,843,347	-	80,843,347
Legislative	4,033,934	53,435	-	-	56,969	4,144,338	-	4,144,338
Drain Commissioner	4,899,004	1,786,720	-	-	16,955,852	23,641,576	-	23,641,576
Community Mental Health	-	105,655,21	-	-	-	105,655,621	-	105,655,621
Parks and Recreation	-	13,484,912	-	-	-	13,484,912	-	13,484,912
Road Commission	-	-	-	-	-	-	89,478,562	89,478,562
Non-departmental	6,206,770	12,338,842	-	-	-	18,545,612	-	18,545,612
Total current operations	172,942,046	202,137,448	-	-	18,379,820	393,459,314	89,478,562	482,937,876
Capital outlay	-	-	-	71,200,768	-	71,200,768	-	71,200,768
Intergovernmental	-	569,766	1,738,442	-	2,145,352	4,453,560	-	4,453,560
Debt service	-	-	45,725,736	-	-	45,725,736	-	45,725,736
Total expenditures	172,942,046	202,707,214	47,464,178	71,200,768	20,525,172	514,839,378	89,478,562	604,317,940

COUNTY OF OAKLAND
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, Continued
 All Governmental Fund Types, Expendable Trust Funds, and Discretely Presented Component Unit
 For the year ended December 31, 1995

	Governmental Fund Types				Fiduciary Fund Type Expendable Trust	Total (Memorandum Only) - Primary Government	Component Unit Governmental Fund Type	Total (Memorandum Only) - Reporting Entity
	General	Special Revenue	Debt Service	Capital Projects				
Excess of revenue over (under) expenditures	\$ 59,896,071	(46,510,310)	(6,582,756)	(44,349,312)	2,476,286	(35,070,021)	605,656	(34,464,365)
Other financing sources (uses):								
Operating transfers in	10,748,379	49,432,735	6,068,853	10,452,617	27,000	76,729,584	-	76,729,584
Operating transfer in from primary government	-	-	-	-	-	-	1,001,651	1,001,651
Operating transfers out	(64,425,223)	(706,469)	-	(4,095,000)	(33,960)	(69,260,652)	-	(69,260,652)
Operating transfer out to component unit	(1,001,651)	-	-	-	-	(1,001,651)	-	(1,001,651)
Proceeds from issuance of bonds	-	-	-	<u>29,403,763</u>	-	<u>29,403,763</u>	-	<u>29,403,763</u>
Excess of revenues and other sources over (under) expenditures and other uses	5,217,576	2,215,956	(513,903)	(8,587,932)	2,469,326	801,023	1,607,307	2,408,330
Fund balances at beginning of year	19,287,496	16,967,670	17,463,192	44,902,954	13,157,833	111,779,145	17,593,993	129,373,138
Residual equity transfers in	-	89,390	2,496,736	2,591,115	16,163	5,193,404	-	5,193,404
Residual equity transfers out	-	<u>(793,512)</u>	-	<u>(4,123,729)</u>	<u>(260,000)</u>	<u>(5,177,241)</u>	-	<u>(5,177,241)</u>
Fund balances at end of year	<u>\$ 24,505,072</u>	<u>18,479,504</u>	<u>19,446,025</u>	<u>34,782,408</u>	<u>15,383,322</u>	<u>112,596,331</u>	<u>19,201,300</u>	<u>131,797,631</u>

The accompanying notes are an integral part of the financial statements.

COUNTY OF OAKLAND
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Amended Budget and Actual--General and Special Revenue Funds
 For the year ended December 31, 1995

	General Fund			Budgeted Special Revenue Funds			Nonbudgeted Special Revenue Funds	Total Actual Special Revenue Funds - Primary Government
	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)		
Revenues:								
Taxes	\$ 138,113,153	136,654,979	(1,458,174)	7,604,865	7,601,435	(3,430)	-	7,601,435
Special assessments	-	-	-	-	-	-	1,519,209	1,519,209
Federal grants	-	-	-	203,856	184,825	(19,031)	12,207,458	12,392,283
State grants	-	-	-	98,604,347	92,925,591	(5,678,756)	14,921,724	107,847,315
Other intergovernmental revenues	21,835,500	24,779,007	2,943,507	-	-	-	1,113,659	1,113,659
Charges for services	53,210,697	55,650,557	2,439,860	12,671,523	12,772,477	100,954	513,481	13,285,958
Use of money	12,083,545	14,762,719	2,679,174	160,000	593,750	433,750	650,963	1,244,713
Other	<u>6,863,183</u>	<u>990,855</u>	<u>(5,872,328)</u>	<u>7,468,193</u>	<u>11,120,610</u>	<u>3,652,417</u>	<u>71,722</u>	<u>11,192,332</u>
Total revenues	<u>232,106,078</u>	<u>232,838,117</u>	<u>732,039</u>	<u>126,712,784</u>	<u>125,198,688</u>	<u>(1,514,096)</u>	<u>30,998,216</u>	<u>156,196,904</u>
Expenditures:								
Current operations:								
County Executive	37,997,786	36,878,623	1,119,163	43,219,981	41,437,848	1,782,133	9,405,763	50,843,611
Clerk/Register of Deeds	6,882,355	6,518,270	364,085	-	-	-	555,850	555,850
Treasurer	2,689,049	2,709,018	(19,969)	-	-	-	10,438	10,438
Justice administration	38,154,605	36,507,494	1,647,111	12,458,919	12,372,782	86,137	287,885	12,660,667
Law enforcement	74,978,676	75,188,933	(210,257)	45,000	-	45,000	4,747,352	4,747,352
Legislative	4,483,738	4,033,934	449,804	-	-	-	53,435	53,435
Drain Commissioner	5,024,612	4,899,004	125,608	65,682	-	65,682	1,786,720	1,786,720
Community Mental Health	-	-	-	107,830,878	105,655,621	2,175,257	-	105,655,621
Parks and Recreation	-	-	-	12,993,108	13,484,912	(491,804)	-	13,484,912
Non-departmental	<u>15,529,885</u>	<u>6,206,770</u>	<u>9,323,115</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,338,842</u>	<u>12,338,842</u>
Total current operations	<u>185,740,706</u>	<u>172,942,046</u>	<u>12,798,660</u>	<u>176,613,568</u>	<u>172,951,163</u>	<u>3,662,405</u>	<u>29,186,285</u>	<u>202,137,448</u>
Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>569,766</u>	<u>569,766</u>
Total expenditures	<u>185,740,706</u>	<u>172,942,046</u>	<u>12,798,660</u>	<u>176,613,568</u>	<u>172,951,163</u>	<u>3,662,405</u>	<u>29,756,051</u>	<u>202,707,214</u>

Continued

COUNTY OF OAKLAND
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, Continued
 Amended Budget and Actual--General and Special Revenue Funds
 For the year ended December 31, 1995

	General Fund			Budgeted Special Revenue Funds			Nonbudgeted Special Revenue Funds	Total Actual Special Revenue Funds - Primary Government
	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)		
Excess of revenues over (under) expenditures	\$ 46,365,372	59,896,071	13,530,699	(49,900,784)	(47,752,475)	2,148,309	1,242,165	(46,510,310)
Other financing sources (uses):								
Operating transfers in	10,886,850	10,748,379	(138,471)	50,523,462	49,432,735	(1,090,727)	-	49,432,735
Operating transfers out	(66,048,473)	(64,425,223)	1,623,250	(620,403)	(675,041)	(54,638)	(31,428)	(706,469)
Operating transfer out to component unit	<u>(1,000,000)</u>	<u>(1,001,651)</u>	<u>(1,651)</u>	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	(9,796,251)	5,217,576	15,013,827	2,275	1,005,219	1,002,944	1,210,737	2,215,956
Fund balances at beginning of year	19,287,496	19,287,496	-	5,088,104	5,088,104	-	11,879,566	16,967,670
Residual equity transfers in	-	-	-	-	-	-	89,390	89,390
Residual equity transfers out	-	-	-	<u>(2,275)</u>	-	<u>2,275</u>	<u>(793,512)</u>	<u>(793,512)</u>
Fund balances at end of year	\$ <u>9,491,245</u>	<u>24,505,072</u>	<u>15,013,827</u>	<u>5,088,104</u>	<u>6,093,323</u>	<u>1,005,219</u>	<u>12,386,181</u>	<u>18,479,504</u>

The accompanying notes are an integral part of the financial statements.

COUNTY OF OAKLAND
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balances
All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Unit
For the year ended December 31, 1995

	<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only) - Primary Government</u>	<u>Component Unit Fiduciary Fund Type</u>	<u>Total (Memorandum Only) - Reporting Entity</u>
	<u>Internal Service</u>	<u>Enterprise</u>	<u>Pension Trust Funds</u>			
Operating revenues:						
Charges for services	\$ 139,308,473	54,445,047	-	193,753,520	-	193,753,520
Contributions	-	-	30,002,866	30,002,866	3,145,960	33,148,826
Interest revenue	-	-	25,651,315	25,651,315	4,241,548	29,892,863
Other	-	<u>2,110,564</u>	-	<u>2,110,564</u>	-	<u>2,110,564</u>
Total operating revenues	<u>139,308,473</u>	<u>56,555,611</u>	<u>55,654,181</u>	<u>251,518,265</u>	<u>7,387,508</u>	<u>258,905,773</u>
Operating expenses:						
Salaries	12,116,327	4,730,889	-	16,847,216	-	16,847,216
Fringe benefits	72,127,910	2,382,553	-	74,510,463	-	74,510,463
Contractual services	27,164,815	44,329,415	-	71,494,230	-	71,494,230
Commodities	3,186,133	1,622,345	-	4,808,478	-	4,808,478
Depreciation	5,263,320	3,552,807	-	8,816,127	-	8,816,127
Internal services	3,776,541	922,754	-	4,699,295	-	4,699,295
Benefit payments	-	-	24,122,230	24,122,230	3,112,845	27,235,075
Distributions to defined contribution plan	-	-	57,015,068	57,015,068	-	57,015,068
Other	-	<u>7,530</u>	<u>3,352</u>	<u>10,882</u>	<u>440,054</u>	<u>450,936</u>
Total operating expenses	<u>123,635,046</u>	<u>57,548,293</u>	<u>81,140,650</u>	<u>262,323,989</u>	<u>3,552,899</u>	<u>265,876,888</u>
Operating income (loss)	<u>15,673,427</u>	<u>(992,682)</u>	<u>(25,486,469)</u>	<u>(10,805,724)</u>	<u>3,834,609</u>	<u>(6,971,115)</u>

Continued

COUNTY OF OAKLAND
 Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balances, Continued
 All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Unit
 For the year ended December 31, 1995

	<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only) - Primary Government</u>	<u>Component Unit Fiduciary Fund Type</u>	<u>Total (Memorandum Only) - Reporting Entity</u>
	<u>Internal Service</u>	<u>Enterprise</u>	<u>Pension Trust Funds</u>			
Nonoperating revenues (expenses):						
Interest revenue	\$ 6,809,969	2,468,047	-	9,278,016	-	9,278,016
Interest expense	(1,279,271)	-	-	(1,279,271)	-	(1,279,271)
Gain on sale of property and equipment	247,875	1,395	-	249,270	-	249,270
Gain on sale of investments	-	-	<u>25,803,758</u>	<u>25,803,758</u>	<u>4,324,330</u>	<u>30,128,088</u>
Net nonoperating revenues	<u>5,778,573</u>	<u>2,469,442</u>	<u>25,803,758</u>	<u>34,051,773</u>	<u>4,324,330</u>	<u>38,376,103</u>
Income before operating transfers	21,452,000	1,476,760	317,289	23,246,049	8,158,939	31,404,988
Operating transfers in	9,530,480	683,808	-	10,214,288	-	10,214,288
Operating transfers out	<u>(16,974,440)</u>	<u>(459,775)</u>	<u>-</u>	<u>(17,434,215)</u>	<u>-</u>	<u>(17,434,215)</u>
Net income	14,008,040	1,700,793	317,289	16,026,122	8,158,939	24,185,061
Add back depreciation closed to contributed capital	<u>647,986</u>	<u>3,499,843</u>	<u>-</u>	<u>4,147,829</u>	<u>-</u>	<u>4,147,829</u>
Net income closed to retained earnings/fund balances	14,656,026	5,200,636	317,289	20,173,951	8,158,939	28,332,890
Retained earnings/fund balances at beginning of year	189,782,008	46,856,365	487,155,977	723,794,350	71,231,421	795,025,771
Residual equity transfers out	<u>(16,163)</u>	<u>-</u>	<u>-</u>	<u>(16,163)</u>	<u>-</u>	<u>(16,163)</u>
Retained earnings/fund balances at end of year	<u>\$ 204,421,871</u>	<u>52,057,001</u>	<u>487,473,266</u>	<u>743,952,138</u>	<u>79,390,360</u>	<u>823,342,498</u>

The accompanying notes are an integral part of the financial statements.

COUNTY OF OAKLAND
 Combined Statement of Cash Flows
 All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Unit
 For the year ended December 31, 1995

	Proprietary Fund Types		Fiduciary Fund Type Pension Trust Funds	Total (Memorandum Only) - Primary Government	Component Unit Fiduciary Fund	Total (Memorandum Only) - Reporting Equity
	Internal Service	Enterprise				
Cash flows from operating activities:						
Cash received from users	\$ 154,982,421	55,022,669	29,897,793	239,902,883	3,201,800	243,104,683
Cash paid to suppliers	(104,027,248)	(49,797,723)	(5,633,691)	(159,458,662)	(422,934)	(159,881,596)
Cash paid to employees	(12,099,317)	(4,731,563)	(54,525,234)	(71,356,114)	(3,112,845)	(74,468,959)
Net cash provided by (used in) operating activities	<u>38,855,856</u>	<u>493,383</u>	<u>(30,261,132)</u>	<u>9,088,107</u>	<u>(333,979)</u>	<u>8,754,128</u>
Cash flows from noncapital financing activities:						
Operating transfers in	4,962,175	683,808	-	5,645,983	-	5,645,983
Operating transfers out	(14,874,440)	(459,775)	-	(15,334,215)	-	(15,334,215)
Residual equity transfers out	(16,163)	-	-	(16,163)	-	(16,163)
Issuance of long-term debt	25,000,000	-	-	25,000,000	-	25,000,000
Advances issued	(8,146,234)	-	-	(8,146,234)	-	(8,146,234)
Amounts received on advances	7,876,418	400,000	-	8,276,418	-	8,276,418
Repayments of advances	(7,237,636)	-	-	(7,237,636)	-	(7,237,636)
Interest paid on advances	(639,677)	-	-	(639,677)	-	(639,677)
Interest paid on long-term debt	(689,860)	-	-	(689,860)	-	(689,860)
Principal payment on long-term debt	(31,100,000)	-	-	(31,100,000)	-	(31,100,000)
Net cash provided by (used in) noncapital financing activities	<u>(24,865,417)</u>	<u>624,033</u>	<u>-</u>	<u>(24,241,384)</u>	<u>-</u>	<u>(24,241,384)</u>
Cash flows from capital and related financing activities:						
Operating transfers in	2,468,305	-	-	2,468,305	-	2,468,305
Advances	3,928,740	-	-	3,928,740	-	3,928,740
Proceeds on sale of fixed assets	551,489	1,395	-	552,884	-	552,884
Acquisition of fixed assets	(7,169,714)	(1,014,149)	-	(8,183,863)	-	(8,183,863)
Principal paid on capital leases	(62,115)	-	-	(62,115)	-	(62,115)
Amounts received on direct financing leases	145,192	-	-	145,192	-	145,192
Amount received on equipment contracts	34,415	-	-	34,415	-	34,415
Amount paid on equipment contracts	(19,535)	-	-	(19,535)	-	(19,535)
Interest paid on equipment contracts and capital leases	(20,168)	-	-	(20,168)	-	(20,168)
Net cash used in capital and related financing activities	<u>(143,391)</u>	<u>(1,012,754)</u>	<u>-</u>	<u>(1,156,145)</u>	<u>-</u>	<u>(1,156,145)</u>
Cash flows from investing activities:						
Purchase of investments	-	-	(477,917,586)	(477,917,586)	(54,564,293)	(532,481,879)
Interest on investments	7,328,693	2,466,350	25,435,026	35,230,069	4,229,771	39,459,840
Proceeds from the sale of investments	-	-	493,611,993	493,611,993	50,924,760	544,536,753
Net cash provided by investing activities	<u>7,328,693</u>	<u>2,466,350</u>	<u>41,129,433</u>	<u>50,924,476</u>	<u>590,238</u>	<u>51,514,714</u>
Net increase in cash and cash equivalents	21,175,741	2,571,012	10,868,301	34,615,054	256,259	34,871,313
Cash and cash equivalents at January 1, 1995	<u>133,349,562</u>	<u>46,566,352</u>	<u>60,091,027</u>	<u>240,006,941</u>	<u>3,799,952</u>	<u>243,806,893</u>
Cash and cash equivalents at December 31, 1995	\$ <u>154,525,303</u>	\$ <u>49,137,364</u>	\$ <u>70,959,328</u>	\$ <u>274,621,995</u>	\$ <u>4,056,211</u>	\$ <u>278,678,206</u>
Reconciliation of cash and cash equivalents:						
Cash and cash equivalents (per combined balance sheet classification)	\$ 154,525,303	49,137,364	133,255,917	336,918,584	4,056,211	340,974,795
Less: Expendable Trust funds - cash and cash equivalents	-	-	-	14,465,812	-	14,465,812
Agency funds - cash and cash equivalents	-	-	47,830,777	47,830,777	-	47,830,777
Cash and cash equivalents at December 31, 1995	\$ <u>154,525,303</u>	\$ <u>49,137,364</u>	\$ <u>70,959,328</u>	\$ <u>274,621,995</u>	\$ <u>4,056,211</u>	\$ <u>278,678,206</u>

Continued

COUNTY OF OAKLAND
 Combined Statement of Cash Flows, Continued
 All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Unit
 For the year ended December 31, 1995

	Proprietary Fund Types		Fiduciary Fund Type Pension Trust Funds	Total (Memorandum Only) - Primary Government	Component Unit Fiduciary Fund	Total (Memorandum Only) - Reporting Equity
	Internal Service	Enterprise				
Operating income (loss)	\$ 15,673,427	(992,682)	(25,486,469)	(10,805,724)	3,834,609	(6,971,115)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:						
Depreciation expense	5,263,320	3,552,807	-	8,816,127	-	8,816,127
Interest revenue	-	-	(25,651,315)	(25,651,315)	(4,241,548)	(29,892,863)
Decrease in current and delinquent property taxes receivable	13,889,327	-	-	13,889,327	-	13,889,327
(Increase) decrease in due from other governmental units	2,637,460	(511,478)	(2,397)	2,123,585	-	2,123,585
(Increase) decrease in accounts receivable	(426,477)	189,997	-	(236,480)	55,840	(180,640)
Increase in due from other funds	(426,362)	(1,211,461)	(102,676)	(1,740,499)	-	(1,740,499)
Decrease in inventories and supplies	6,058	-	-	6,058	-	6,058
(Increase) decrease in prepayments and other assets	(1,072,099)	1,589	-	(1,070,510)	-	(1,070,510)
Decrease in vouchers payable	(144,029)	(1,264,756)	(12,380)	(1,421,165)	-	(1,421,165)
Increase (decrease) in accrued payroll	17,010	(674)	-	16,336	-	16,336
Increase in due to other governmental units	-	283,338	-	283,338	-	283,338
Increase (decrease) in due to other funds	(435,968)	490,951	123,489	178,472	-	178,472
Decrease in current portion of workers' compensation	(679,558)	-	-	(679,558)	-	(679,558)
Increase (decrease) in other accrued liabilities	4,000,629	(44,248)	20,870,616	24,826,997	17,120	24,844,117
Increase in accrued workers' compensation	760,612	-	-	760,612	-	760,612
Decrease in accrued sick and annual leave	(207,494)	-	-	(207,494)	-	(207,494)
Net cash provided by (used in) operating activities	\$ <u>38,855,856</u>	<u>493,383</u>	<u>(30,261,132)</u>	<u>9,088,107</u>	<u>(333,979)</u>	<u>8,754,128</u>

Noncash transactions:

Noncash capital and related financing activities of \$309,177 and \$27,102 included acquisition of vehicles and equipment under capital leases in the Motor Pool and Printing and Mailing funds, both Internal Service funds, respectively, and a reduction in capital lease obligations and fixed assets related to the termination of the lease agreement and return of the asset in the amount of \$17,500, in the Printing and Mailing fund, an Internal Service fund.

Noncash capital and related financing activities included \$7,126 of donated equipment in the Medical Care Facility fund, an Enterprise fund.

The accompanying notes are an integral part of the financial statements.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements
December 31, 1995

(1) Summary of Significant Accounting Policies

The general purpose financial statements of Oakland County (the County) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

(A) The Financial Reporting Entity

As defined by generally accepted accounting principles established by GASB, the financial reporting entity consists of the primary government, as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either (a) the ability to impose will by the primary government, or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

The accompanying financial statements present Oakland County (the Primary Government) and its component units. The County's Parks and Recreation Commission is not legally separate from the County, nor does it possess separate corporate powers. As such, the financial data of the County's Parks and Recreation Commission have been included with the financial data of the Primary Government. The financial data of the component units are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

Blended Component Unit

A blended component unit is a legally separate entity from the County, but is so intertwined with the County that it is, in substance, the same as the County. It is reported as part of the County and blended into the appropriate funds.

Oakland County Building Authority (the Authority) - A five-person authority is appointed by the Oakland County Board of Commissioners, and its activity is dependent upon Board actions. The purpose of the Authority is to finance, through tax-exempt bonds, the construction of public buildings for use by the County, with the bonds secured by lease agreements with the County and retired through lease payments from the County. The Oakland County Building Authority is reported as if it were part of the primary government because its sole purpose is to finance the construction of the County's public buildings. The Authority's activity is reported in various Debt Service funds and the general fixed assets and long-term obligations are reported in the General Fixed Asset and General Long-Term Debt Account Groups, respectively.

Separate financial statements for the Authority are not published.

Discretely Presented Component Unit

The discretely presented component unit is an entity that is legally separate from the County but for which the County is financially accountable, or its relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. This component unit is reported in separate columns to emphasize that it is legally separate from the County.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(A) The Financial Reporting Entity, Continued

Discretely Presented Component Unit, Continued

Oakland County Road Commission (Road Commission) - The Road Commission is governed by three appointees of the County Board of Commissioners who are not County Board members. The Road Commission is responsible for the construction and maintenance of the County's system of roads and bridges, and is principally funded by State-collected vehicle fuel and registration taxes under Public Act 51. The County has budgetary control and appropriation authority over its activities; however, such has not been exercised. The Road Commission's primary activities and deferred compensation plan, which are as of and for the year ended September 30, 1995, are reported discretely as a governmental fund type - Special Revenue fund and as a fiduciary fund type - Agency fund, respectively. The Road Commission Retirement System, which is as of and for the year ended December 31, 1995, is reported discretely as a fiduciary fund type - Pension Trust fund.

Complete financial statements of the Road Commission can be obtained from its administrative offices as follows:

Oakland County Road Commission
31001 Lahser Road
Beverly Hills, Michigan 48025

(B) Basis of Presentation - Fund Accounting

The general purpose financial statements of the Primary Government, except for Community Mental Health, are as of and for the year ended December 31, 1995. Community Mental Health is reported as of and for the year ended September 30, 1995.

Funds and account groups are used to report the County's financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is established to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Governmental Fund Types

The General Fund accounts for financial transactions not reflected in another fund. Revenues are primarily derived from property taxes, State and federal distributions, and charges for services.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(B) Basis of Presentation - Fund Accounting, Continued

Governmental Fund Types, Continued

Special Revenue funds are used to ensure that specified resources (other than expendable trusts and funds for major capital improvements) are used as required by legal, regulatory, and/or administrative provisions. Included within the Special Revenue funds are programs for mental health, care of children, drain maintenance, parks and recreation, and certain grant operations involving public health, employment training, community development, and other grants.

Debt Service funds account for the financing resources and payment of principal and interest on debt reported in the General Long-term Debt Account Group. Debt Service funds account for servicing of general long-term debt of various building authorities, drain funds, and debt associated with local water and sewer obligations upon which there are County guarantees.

Capital Projects funds account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

Proprietary Fund Types

Internal Service funds account for goods and services provided to departments, funds, and governmental units on a cost-reimbursement basis. Included within the Internal Service funds are the Delinquent Tax Revolving Fund (provides financing of delinquent real property taxes for governmental units in the County), certain fringe benefits provided to County employees (health, workers' compensation, unemployment compensation), information technology, and various equipment revolving funds.

Enterprise funds report operations for services to the general public, financed primarily by user charges intended to recover the cost of services provided, and include two airports, a medical care facility, and four sewage disposal systems.

GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, provides governments with two options for reporting their proprietary fund activities. The County has elected to apply all GASB pronouncements and all FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989, unless they conflict with or contradict GASB pronouncements.

Fiduciary Fund Types

Fiduciary funds (including Pension Trust, Expendable Trust, and Agency funds) account for assets held by the County in a trustee capacity or as an agent for others.

Account Groups

General Fixed Assets Account Group reports fixed assets other than those in the proprietary funds.

Long-term Debt Account Group reports long-term debt (not requiring the use of expendable available resources) not reported in proprietary funds.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(C) Basis of Accounting

Primary Government

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental funds and Expendable Trust funds are accounted for using primarily a current financial resources measurement focus. With this measurement focus, only current assets, except for certain miscellaneous receivables and special assessments, and current liabilities are included on the balance sheet. Governmental funds are used to account for all or most of the County's general activities, including the collection and disbursement of earmarked resources and the servicing of long-term debt.

Proprietary and Pension Trust funds are accounted for on a flow-of-economic-resources measurement focus. All assets and liabilities are included on the balance sheet, with fund equities segregated into contributed capital and retained earnings. Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration.

The financial statements have been prepared in conformity with generally accepted accounting principles. Governmental funds, Expendable Trust funds, and Agency funds use the modified accrual basis of accounting. Property tax revenues are recognized in the accounting period in which they become measurable and available. Other significant revenues susceptible to accrual include expenditure-reimbursement type grants, certain intergovernmental revenues, and operating transfers. Expenditures are recorded when the related fund liability is incurred, except interest on long-term debt, which is recorded when paid.

Proprietary funds and Pension Trust funds use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Discretely Presented Component Unit

The Road Commission uses the current financial resources measurement focus for its governmental fund type activities. That is, only current assets, except for special assessments, are included on the balance sheet and current liabilities. In accordance with GASB Statement No. 14, the general fixed assets and general long-term debt are presented in this fund type. The governmental fund type is used to account for all of the Road Commission's activities, including the collection and disbursement of earmarked resources and the servicing of long-term debt. Revenues and expenditures are recorded under the modified accrual basis of accounting, and, as such, revenue is recorded when measurable and available, and earned. Project-related revenue is recognized as related costs are incurred, except for interest on long-term debt, which is recorded when paid.

The fiduciary fund type includes an Agency fund and Pension Trust fund. The Agency fund follows the modified accrual basis of accounting. The Pension Trust fund uses the economic resources measurement focus. All assets and liabilities are included as of the balance sheet date. Revenues and expenses are accounted for under the accrual basis of accounting, and, as such, revenue is recognized when earned and expenses are recorded when all liability is incurred.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(D) Budgets

Budgets and budgetary accounting are on the modified accrual basis, which is consistent with generally accepted accounting principles in that property tax revenue is recognized when made available by Board resolution. The budget is legally adopted by the Board of Commissioners prior to December 31 and presented in a separate document. Annual appropriation budgets are adopted for the General and certain Special Revenue funds. Appropriations lapse at the end of the year. Project-length financial plans are budgeted for the remainder of the Special Revenue funds and for all Debt Service and Capital Projects funds. Budget and actual comparisons for such funds are not reported in the financial statements because annual budgets are not prepared.

Encumbrances are recorded at the time that the purchase orders and contracts are issued. The encumbrances are liquidated when the goods or services are received. Unliquidated encumbrances at the end of the year are set aside within the fund balance. In the succeeding year, the encumbrances are re-appropriated by the Board of Commissioners to cover the unliquidated encumbrances included in fund equity.

(E) Cash, Cash Equivalents, and Investments

For purposes of the statement of cash flows, demand deposits and short-term investments with a maturity date of three months or less when acquired are considered to be cash equivalents.

Cash overdrafts occurring in funds participating in pooled cash accounts at December 31, 1995 (Community Mental Health, a Special Revenue fund, at September 30, 1995), have been recorded as a "Due to other funds," and a corresponding "Due from other funds" was established in the appropriate funds.

Investments are stated at amortized cost, except for deferred compensation plan investments, which are stated at market. Pooled investment income is generally allocated to the County's General Fund.

(F) Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Short-term receivables and payables resulting from such transactions are classified as "Due from other funds" or "Due to other funds" on the balance sheet.

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a reservation of fund balance.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(G) Inventories

Inventories in proprietary funds, except for the Facilities Maintenance and Operations fund, an Internal Service fund, are stated at the lower of cost or market using the first in, first out method. Inventories in the Facilities Maintenance and Operations fund are stated at lower of cost or market using the average-cost basis. Governmental fund type inventories are valued at cost using the first in, first out method and are recorded as expenditures when purchased, except Parks and Recreation (a Special Revenue fund) and the Road Commission, which record expenditures when consumed.

(H) Prepayments

Payments made for services that will benefit periods beyond December 31, 1995--and for the Road Commission, beyond September 30, 1995--are recorded as prepayments.

(I) Fixed Assets

Fixed assets are stated at cost or, if donated, at estimated fair market value at the time of donation. Expenditures materially extending the life of proprietary fund fixed assets are capitalized. Interest on qualifying fixed assets of proprietary funds is capitalized. Depreciation on fixed assets other than general fixed assets is computed primarily on a straight-line method. Fixed assets used in the general operation of the County are recorded as expenditures when purchased and are accounted for in the General Fixed Assets Account Group. No depreciation is recorded for these general fixed assets. Infrastructure ("public domain") assets, including roads, bridges, sanitary sewers, drains, curbs, and gutters, are not capitalized.

The County's estimated useful life of the major classes of property and equipment follows:

	<u>Years</u>
Land and land improvements	10-15
Buildings and improvements	35-45
Furniture, equipment, and vehicles	3-10
Sewage disposal systems	40-50

Fixed assets used in the general operation of the Road Commission are depreciated under various methods, including straight-line and sum-of-the-years-digits.

(J) Compensated Absences

Compensated absences (vested sick and annual leave) of the Primary Government that are allowed to accumulate are charged to operations in the Fringe Benefit Fund (an Internal Service fund) as the benefits accrue. Compensated absences for the Road Commission, net of the portion that is payable currently (which has been recorded as a liability), are reflected in the General Long-term Debt Account Group.

No liability is recorded for nonvesting accumulating rights to receive sick pay benefits for the Primary Government and Road Commission.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(K) Fund Equity

Contributed capital is recorded in proprietary funds for capital grants or contributions from customers or other funds. Reserves represent portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

(L) Deferred Revenue

Deferred revenue is reported on the County's combined balance sheet. Amounts are classified as deferred when they do not meet the available criteria, such as grants received before the expenditure is incurred or taxes received which are allocated to a future budget year.

Property taxes levied December 1, 1995 (when they became a lien against the property), are recorded as receivable, and the related revenue was deferred in the accompanying balance sheet. These property taxes will be recognized as revenues in the 1996 calendar year.

(M) Equity Transfers

Residual equity transfers are used to record transfers of equity between funds. Residual equity transfers to proprietary fund types from governmental fund types are recorded as contributed capital.

(N) Memorandum Only - Total Columns

Total columns are captioned "Memorandum Only." They do not purport to present financial position, results of operations, or cash flows. Interfund eliminations have not been made on this aggregation of data.

(2) Legal Compliance - Budgets

The Board of Commissioners has established the legal level of control by control groups, as outlined in the County's General Appropriations Act. This act states that expenditures shall not exceed the total appropriations for controllable personnel expenditures (salaries, overtime, and fringes), controllable operating expenditures, and non-controllable operating expenditures (internal service fund charges), respectively, by division. The Board of Commissioners is authorized to make amendments to the various budgets as deemed necessary. Supplemental budgetary appropriations were not considered material. The combined statement of revenues, expenditures, and changes in fund balances--amended budget and actual, General and Special Revenue funds, presents those funds as budgeted (consistent with GAAP) which receive an appropriation and can therefore be defined as an appropriated, annual, legally adopted budget. Included within this statement are the General Fund and the following Special Revenue funds: County Health, Community Mental Health, Children's Village, Juvenile Maintenance, Social Welfare Foster Care, Friend of the Court, the Cost Reduction Incentive Management Program (C.R.I.M.P.), and Parks and Recreation.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(2) Legal Compliance - Budgets, Continued

Transfers within and between budgeted funds and departments may be made by the Fiscal Officer (Director of Management and Budget) in the following instances:

- (a) Transfers may be made from the non-departmental overtime reserve account and fringe benefit adjustment account to the appropriate departmental budget as specific overtime requests are reviewed and approved by the Fiscal Officer. Additionally, overtime appropriations may be transferred between divisions within a department at the request of the department head, if authorized by the Fiscal Officer or designee.
- (b) Transfers may be made from the non-departmental appropriation reserve accounts for maintenance department charges and miscellaneous capital outlay to the appropriate departmental budgets as specific requests for these items are reviewed and approved by the Fiscal Officer.
- (c) Transfers may be made from the non-departmental appropriation reserve accounts, emergency salaries, and summer help as specific requests for these items are reviewed and approved by the personnel department.

The Board of Commissioners adopts a year-end resolution which allows and closes amounts exceeding appropriation against the balances in other appropriations and closes the remaining balance to the General Fund's "Undesignated Fund Balance."

During the year, the County incurred expenditures over certain appropriations which are presented at the legal level of control as follows:

	<u>Appropriation</u>	<u>Expenditures</u>	<u>Excess Expenditures</u>
General Fund:			
County Executive:			
Administrative:			
Auditing:			
Controllable personnel expenditures	\$ 522,077	546,616	24,539
Controllable operating expenditures	7,675	9,026	1,351
Non-controllable operating expenditures	108,925	109,195	270
Corporation counsel:			
Controllable personnel expenditures	860,757	877,713	16,956
Management and budget:			
Administration:			
Controllable personnel expenditures	115,475	116,339	864
Non-controllable operating expenditures	32,310	32,584	274
Budget:			
Controllable personnel expenditures	767,243	773,082	5,839
Purchasing:			
Controllable personnel expenditures	532,771	532,932	161
Reimbursement:			
Controllable operating expenditures	27,076	38,465	11,389
Non-controllable operating expenditures	419,558	423,957	4,399
Central services:			
Administration:			
Controllable personnel expenditures	122,631	124,261	1,630
Non-controllable operating expenditures	5,764	6,122	358

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(2) Legal Compliance - Budgets, Continued

	<u>Appropriation</u>	<u>Expenditures</u>	<u>Excess Expenditures</u>
General Fund, continued:			
County Executive, continued:			
Facilities management:			
Facilities engineering:			
Controllable personnel expenditures	\$ 795,983	801,932	5,949
Non-controllable operating expenditures	98,279	101,148	2,869
Personnel:			
Administration:			
Non-controllable operating expenditures	121,321	122,187	866
Human resources:			
Non-controllable operating expenditures	365,030	372,250	7,220
Employee relations:			
Controllable personnel expenditures	761,827	770,909	9,082
Non-controllable operating expenditures	89,336	93,870	4,534
Human services:			
Administration:			
Controllable personnel expenditures	131,927	133,303	1,376
Human services agency:			
Controllable operating expenditures	644,244	668,878	24,634
Medical examiner:			
Controllable operating expenditures	440,980	455,302	14,322
Non-controllable operating expenditures	330,312	336,260	5,948
Public services:			
Administration:			
Non-controllable operating expenditures	20,472	21,554	1,082
Veterans' services:			
Controllable personnel expenditures	953,127	965,993	12,866
Cooperative extension:			
Controllable personnel expenditures	487,362	499,099	11,737
Non-controllable operating expenditures	168,437	172,065	3,628
Circuit Court probation:			
Controllable operating expenditures	85,524	92,902	7,378
Non-controllable operating expenditures	476,193	476,298	105
Information technology:			
Administration:			
Non-controllable operating expenditures	2,467,007	2,522,121	55,114
Community and economic development:			
Administration:			
Controllable personnel expenditures	112,306	113,838	1,532
Non-controllable operating expenditures	22,299	25,471	3,172
Equalization:			
Controllable operating expenditures	129,369	131,629	2,260
Non-controllable operating expenditures	656,872	664,999	8,127

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(2) Legal Compliance - Budgets, Continued

	<u>Appropriation</u>	<u>Expenditures</u>	<u>Excess Expenditures</u>
General Fund, continued:			
Clerk/Register of Deeds:			
Administration:			
Controllable personnel expenditures	\$ 322,301	336,194	13,893
County Clerk:			
Controllable personnel expenditures	2,207,822	2,212,866	5,044
Non-controllable operating expenditures	857,966	917,721	59,755
Elections:			
Controllable personnel expenditures	287,597	295,859	8,262
Register of Deeds:			
Controllable operating expenditures	71,307	73,072	1,765
Treasurer:			
Administration:			
Controllable personnel expenditures	1,982,671	2,002,303	19,632
Non-controllable operating expenditures	555,771	560,117	4,346
Justice administration:			
Circuit Court:			
Administration:			
Non-controllable operating expenditures	2,370,190	2,423,437	53,247
District Court:			
Division I:			
Controllable operating expenditures	719,412	759,301	39,889
Division II:			
Controllable personnel expenditures	796,220	796,644	424
Non-controllable operating expenditures	251,983	255,520	3,537
Division IV:			
Non-controllable operating expenditures	246,485	246,954	469
Probate Court:			
Administration:			
Non-controllable operating expenditures	691,398	692,414	1,016
Court services:			
Controllable operating expenditures	154,720	166,912	12,192
Law enforcement:			
Sheriff:			
Sheriff's office:			
Controllable personnel expenditures	672,014	682,652	10,638
Controllable operating expenditures	218,550	320,756	102,206
Non-controllable operating expenditures	1,068,675	1,131,720	63,045
Administration:			
Controllable personnel expenditures	1,065,177	1,072,034	6,857
Non-controllable operating expenditures	556,331	659,106	102,775

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(2) Legal Compliance - Budgets, Continued

	<u>Appropriation</u>	<u>Expenditures</u>	<u>Excess Expenditures</u>
General Fund, continued:			
Law enforcement, continued:			
Sheriff, continued:			
Corrective services:			
Controllable personnel expenditures	\$ 15,803,848	16,044,473	240,625
Controllable operating expenditures	4,186,155	4,236,051	49,896
Corrective services - satellites:			
Controllable personnel expenditures	6,871,951	7,172,168	300,217
Protective services:			
Controllable personnel expenditures	14,549,946	14,965,050	415,104
Technical services:			
Controllable personnel expenditures	5,537,715	5,613,029	75,314
Legislative:			
Board of Commissioners:			
Controllable operating expenditures	1,387,074	1,419,107	32,033
Library board:			
Controllable operating expenditures	586,708	647,565	60,857
Non-controllable operating expenditures	793,536	798,517	4,981
Drain Commissioner:			
Administration:			
Controllable operating expenditures	146,919	147,418	499
Operations and maintenance:			
Controllable operating expenditures	-	580	580
Engineering and construction:			
Controllable operating expenditures	40,000	40,688	688
Special Revenue:			
County Health:			
County Executive:			
Management and budget:			
Accounting:			
Controllable personnel expenditures	88,643	149,334	60,691
Non-controllable operating expenditures	2,980	4,125	1,145
Institutional and human services:			
Health:			
Non-controllable operating expenditures	2,201,765	2,236,033	34,268
Public services:			
Animal control:			
Controllable personnel expenditures	1,151,080	1,168,349	17,269
Non-controllable operating expenditures	329,776	337,487	7,711

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(2) Legal Compliance - Budgets, Continued

	<u>Appropriation</u>	<u>Expenditures</u>	<u>Excess Expenditures</u>
Special Revenue, continued:			
Community Mental Health:			
Controllable operating expenditures	\$ 2,551,907	2,557,743	5,836
Children's Village:			
County Executive:			
Institutional and human services:			
Children's village:			
Controllable operating expenditures	2,468,015	2,494,975	26,960
Juvenile Maintenance:			
County Executive:			
Institutional and human services:			
Social services:			
Controllable operating expenditures	1,240,400	1,442,536	202,136
Justice administration:			
Probate Court:			
Juvenile maintenance:			
Controllable operating expenditures	3,743,676	3,944,655	200,979
Non-controllable operating expenditures	-	619	619
Court services:			
Controllable personnel expenditures	602,061	627,349	25,288
Controllable operating expenditures	117,959	119,746	1,787
Friend of the Court:			
County Executive:			
Management and budget:			
Reimbursement:			
Non-controllable operating expenditures	330,175	337,301	7,126
Parks and Recreation:			
Parks and recreation:			
Controllable personnel expenditures	5,661,256	5,913,471	252,215
Controllable operating expenditures	7,240,552	7,460,477	219,925
Non-controllable operating expenditures	91,300	110,964	19,664

These excess expenditures were closed against other appropriation balances in accordance with the County's policy and approved by a Board of Commissioners resolution in 1996.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(3) Deposits and Investments

Deposits

In accordance with GASB Statement No. 3, deposits are classified into three categories of credit risk as follows:

- Category 1: Insured or collateralized with securities held by the County or its agent in the County's name.
- Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.
- Category 3: Uncollateralized (includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the County's name).

At December 31, 1995, the book value of the County's deposits (including Community Mental Health, a Special Revenue fund, at September 30, 1995) was \$263,095,351, with a corresponding bank balance of \$275,045,022. Qualifying deposits are insured by the FDIC up to \$100,000. Of the bank's balance, approximately \$3,500,000 is insured, and the remaining \$271,545,022 is uninsured and uncollateralized and in the County's name.

At September 30, 1995, the book value of the Road Commission's deposits was \$13,153,994, with a corresponding bank balance of \$14,384,022. Of the bank's balance, approximately \$1,100,000 is insured by the Federal Deposit Insurance Corporation (FDIC), and the remaining \$13,284,022 is uninsured and uncollateralized and in the County's name.

Investments

Investments, except those of the Retirement Systems and Deferred Compensation Plan, are administered by the Treasurer under guidelines that are in accordance with investments permitted by Act 20 of the Michigan Public Acts of 1943, as amended. Significant policies include:

- Investments of the County are held in the County's name.
- Investments are in U.S. Treasury obligations, banker's acceptances, and commercial paper top rated by one of the four rating services: Standard and Poor's, Moody's Commercial Paper Record, Fitch Investors Services, and Duff and Phelps.
- Only federal and State-chartered banks and savings institutions which are members of the FDIC are utilized.
- State law requires the use of in-state banks and does not allow the County to collateralize bank investments.
- The County maintains a cash and investment pool that is available for use by all funds except fiduciary funds. Investments are also held separately for several funds.
- Pension investments are made in accordance with P.A. 55 of 1982 and are limited to no more than 60 percent common stock. No investments, loans, or leases are with parties related to the pension plan.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(3) Deposits and Investments, Continued

Investments, Continued

- Investment income, except where prohibited by law, such as Drain funds, or specific Board action, such as the Airport Facilities fund, is credited to the General Fund and used to fund overall operations.

Investments of the County and Road Commission's PERS and the Deferred Compensation plans are administered by their respective boards. Investments are held in street name by safekeeping agents under formal trust agreements or in the Retirement and Deferred Compensation systems' names. Included in the Primary Government's Pension Trust fund investments in corporate and public utility bonds are Collateralized Mortgage Obligations (CMOs) with an approximate carrying value of \$14,379,000 and an approximate market value of \$14,383,000 at December 31, 1995. Such investments include FNMA- and FHLMC-issued certificates and certificates issued by non-governmental agencies. The carrying value and market value of non-governmental-issued securities were approximately \$2,537,000 and \$2,605,000, respectively. The portfolio of CMOs matures at various dates through the year 2024 and is backed by investments in various assets, including mortgages, manufactured homes, and credit card receivables. The market value of such investments is affected by, among other factors, changes in interest rates, including the effect of prepayments, marketability, and default rates on assets underlying the securities.

In accordance with GASB Statement No. 3, investments are also classified into three categories of credit risk as follows:

- Category 1: Insured or registered, or securities held by the County or its agent in the County's name.
- Category 2: Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
- Category 3: Uninsured and unregistered, with securities held by the counterparty or by its trust department or agent, but not in the County's name.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(3) Deposits and Investments, Continued

Investments, Continued

The following is a summary of investments by risk category:

	Category			Carrying Amount	Market Value
	1	2	3		
County:					
Deposits	\$ -	-	-	263,095,351	263,095,351
Investments:					
U.S. government securities	133,529,597	-	-	133,529,597	137,771,514
Banker's acceptances	-	3,962,633	-	3,962,633	3,962,633
Bank trust administered	-	39,090,999	-	39,090,999	39,090,999
Common stock	-	213,131,293	-	213,131,293	280,411,061
Corporate and public utility bonds	-	94,789,903	-	94,789,903	98,993,697
Commercial paper	-	12,000,000	-	12,000,000	12,000,000
	\$ 133,529,597	362,974,828	-	759,599,776	835,325,255
Government Investment Pool				126,779,053	126,779,053
Standard and Poor's Index Funds				31,686,926	31,686,926
Institutional Money Market Mutual Funds				68,212,267	68,212,267
Real estate				25,463,736	25,463,736
Total				\$ 1,011,741,758	1,087,467,237
Road Commission:					
Deposits	\$ -	-	-	13,153,994	13,153,994
Investments:					
U.S. government securities	-	8,752,628	-	8,752,628	9,253,420
Common stock	-	35,220,573	-	35,220,573	47,874,717
Corporate bonds	-	26,191,328	-	26,191,328	27,515,383
Other	-	1,565,250	-	1,565,250	1,656,048
	\$ -	71,729,779	-	84,883,773	99,453,562
Government Investment Pool				15,231,481	15,483,485
Institutional Money Market Mutual Funds				12,064,412	12,064,412
Total				\$ 112,179,666	127,001,459

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(4) Receivables

Property Taxes

Taxes are levied on December 1 on the assessed real and personal property as established the preceding December 31. Taxes become a lien on the property December 1 and are due and payable on that date through February 28 of the following year. Taxes become delinquent and are subject to penalty on March 1. Assessed values are established annually by the County and are equalized by the State at an estimated 50 percent of current market value. Personal and real property in Oakland County for the 1994 levy was equalized at \$31,180,259,630. The County's operating tax rate for the 1994 levy, collected in 1995, was 4.4805 mills, with an additional 0.2439 mills voted for Parks and Recreation.

Delinquent Taxes

The Treasurer purchases, at face amount, real property tax receivables that are delinquent on March 1. These receivables (\$49,890,286) at December 31, 1995, are pledged for the repayment of notes, the proceeds of which were used to liquidate the amounts of delinquent real property taxes due to the County and other governmental agencies. Subsequent collections of delinquent taxes, which include interest, penalties, fees, and investment earnings, amounting to \$18,153,914 in 1995, are used to service the notes payable.

Retained earnings in the Delinquent Tax Revolving Fund, in the amount of \$57,738,580, have been reserved for amounts pledged as security toward the repayment of the delinquent tax notes, and the balance is maintained for future self-funding of delinquent tax rolls.

(5) Allowances for Uncollectible Receivables

At December 31, 1995, except for the Community Mental Health Fund, a Special Revenue fund type, which is at September 30, 1995, the allowances for uncollectible receivables were as follows:

	<u>Property Taxes</u>	<u>Other Receivables</u>
General Fund	\$ <u>1,111,545</u>	<u>930,567</u>
Special Revenue fund:		
Community Mental Health	<u>-</u>	<u>127,908</u>
Internal Service funds:		
Information Technology	-	35,000
Information Technology Equipment	-	26,000
CLEMIS	-	3,000
Liability Insurance	-	150,000
Telephone Communications	<u>-</u>	<u>304,918</u>
Total Internal Service funds	<u>-</u>	<u>518,918</u>
Enterprise fund:		
Medical Care Facility	<u>-</u>	<u>13,091</u>
Total	\$ <u><u>1,111,545</u></u>	<u><u>1,590,484</u></u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(6) Fixed Assets

An analysis of property and equipment, and related accumulated depreciation where applicable, at December 31, 1995, excluding the Road Commission, follows:

	Internal Service Funds	Enterprise Funds	General Fixed Assets Account Group	Total
Land and land improvements	\$ 598,657	13,245,789	18,519,950	32,364,396
Buildings and improvements	3,461,355	22,210,212	124,728,421	150,399,988
Furniture, equipment, and vehicles	49,344,806	2,277,063	11,917,801	63,539,670
Sewage disposal systems	-	141,760,381	-	141,760,381
Construction in progress	<u>-</u>	<u>13,796,602</u>	<u>4,206,975</u>	<u>18,003,577</u>
	53,404,818	193,290,047	159,373,147	406,068,012
Accumulated depreciation	<u>32,910,011</u>	<u>87,083,333</u>	<u>-</u>	<u>119,993,344</u>
Total fixed assets, net	\$ <u>20,494,807</u>	<u>106,206,714</u>	<u>159,373,147</u>	<u>286,074,668</u>

A summary of changes in general fixed assets follows:

	Balance January 1, 1995	Additions	Disposals	Balance December 31, 1995
Land and land improvements	\$ 18,277,808	337,142	95,000	18,519,950
Buildings and improvements	120,888,792	5,659,940	1,820,311	124,728,421
Furniture, equipment, and vehicles	11,395,411	716,512	194,122	11,917,801
Construction in progress	<u>2,464,058</u>	<u>2,764,208</u>	<u>1,021,291</u>	<u>4,206,975</u>
	\$ <u>153,026,069</u>	<u>9,477,802</u>	<u>3,130,724</u>	<u>159,373,147</u>

A summary of changes in general fixed assets of the Road Commission follows:

	Balance October 1, 1994	Additions	Disposals	Balance September 30, 1995	Less Accumulated Depreciation	Net Balance September 30, 1995
Land and land improvements	\$ 1,952,194	297,628	-	2,249,822	182,169	2,067,653
Building and improvements	8,810,344	670,465	-	9,480,809	4,513,026	4,967,783
Furniture and equipment	<u>27,678,399</u>	<u>2,613,491</u>	<u>1,536,370</u>	<u>28,755,520</u>	<u>21,516,891</u>	<u>7,238,629</u>
	\$ <u>38,440,937</u>	<u>3,581,584</u>	<u>1,536,370</u>	<u>40,486,151</u>	<u>26,212,086</u>	<u>14,274,065</u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(7) Capital Leases - Internal Service Funds

The County leases equipment under noncancelable capital leases. A summary of the 1995 activity follows:

	<u>Printing and Mailing</u>	<u>Motor Pool</u>	<u>Total Internal Service Funds</u>
Balance as of January 1, 1995	\$ 33,744	-	33,744
Additions	27,102	309,277	336,379
Payments/reduction	<u>40,666</u>	<u>38,949</u>	<u>79,615</u>
Balance as of December 31, 1995	20,180	270,328	290,508
Less current portion	<u>7,422</u>	<u>74,214</u>	<u>81,636</u>
Long-term portion of capital leases	<u>\$ 12,758</u>	<u>196,114</u>	<u>208,872</u>

A summary of the equipment under capital lease as of December 31, 1995, is as follows:

	<u>Printing and Mailing</u>	<u>Motor Pool</u>	<u>Total</u>
Cost	\$ 27,102	309,277	336,379
Less accumulated depreciation	<u>7,434</u>	<u>38,949</u>	<u>46,383</u>
Net leased equipment	<u>\$ 19,668</u>	<u>270,328</u>	<u>289,996</u>

The future minimum capital lease payment as of December 31, 1995, is as follows:

	<u>Printing and Mailing</u>	<u>Motor Pool</u>	<u>Total</u>
Fiscal year:			
1996	\$ 8,599	96,670	105,269
1997	13,804	88,519	102,323
1998	-	84,532	84,532
1999	<u>-</u>	<u>52,575</u>	<u>52,575</u>
Total minimum lease payments	22,403	322,296	344,699
Less amounts representing interest	<u>2,223</u>	<u>51,968</u>	<u>54,191</u>
Present value of future minimum capital lease payments	<u>\$ 20,180</u>	<u>270,328</u>	<u>290,508</u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(8) Long-term Debt

The County issues bonds authorized by various State acts. Each act provides specific covenants for specific purposes.

	Interest Rate	January 1, 1995	Additions	(Reductions)	December 31, 1995	General Long-term Debt Account Group	Internal Service Fund	General Obligation	With Governmental Commitment
Bonds and Notes with Unlimited Taxing Authority									
Building Authority	6.00%	\$ 1,675,000	-	(525,000)	1,150,000	1,150,000	-	1,150,000	-
Drain bonds	3.50% - 7.75%	20,697,665	-	(3,583,406)	17,114,259	17,114,259	-	791,842	16,322,417
Refunding bonds	3.00% - 5.75%	17,225,000	-	(2,475,000)	14,750,000	14,750,000	-	29,877	14,720,123
Water and sewer	4.00% - 7.70%	46,860,000	-	(5,985,000)	40,875,000	40,875,000	-	-	40,875,000
Sewage disposal	4.00% - 7.10%	<u>50,150,000</u>	<u>-</u>	<u>(4,650,000)</u>	<u>45,500,000</u>	<u>45,500,000</u>	<u>-</u>	<u>-</u>	<u>45,500,000</u>
		<u>136,607,665</u>	<u>-</u>	<u>(17,218,406)</u>	<u>119,389,259</u>	<u>119,389,259</u>	<u>-</u>	<u>1,971,719</u>	<u>117,417,540</u>
Bonds and Notes with Limited Taxing Authority									
Building Authority	4.50% - 10.25%	23,145,000	-	(2,095,000)	21,050,000	21,050,000	-	21,050,000	-
Building Authority refunding	4.40% - 5.20%	13,015,000	-	(1,400,000)	11,615,000	11,615,000	-	11,615,000	-
Tax notes	Variable	13,500,000	25,000,000	(31,100,000)	7,400,000	-	7,400,000	-	-
Drain bonds	3.60% - 10.50%	43,555,000	27,680,000	(1,665,000)	69,570,000	69,570,000	-	4,204,193	65,365,807
Refunding bonds	2.60% - 6.70%	13,110,000	-	(1,320,000)	11,790,000	11,790,000	-	927,559	10,862,441
Sewage disposal	3.00% - 11.00%	58,675,000	725,000	(2,245,000)	57,155,000	57,155,000	-	-	57,155,000
Water supply bonds	4.50% - 8.50%	21,460,000	-	(505,000)	20,955,000	20,955,000	-	-	20,955,000
Water supply refunding	2.60% - 4.70%	2,070,000	-	(180,000)	1,890,000	1,890,000	-	-	1,890,000
Sewage disposal refunding	3.25% - 5.20%	7,905,000	-	(125,000)	7,780,000	7,780,000	-	-	7,780,000
Michigan Bond Authority Drain Bonds	2.00%	<u>-</u>	<u>998,763</u>	<u>(65,000)</u>	<u>933,763</u>	<u>933,763</u>	<u>-</u>	<u>-</u>	<u>933,763</u>
		<u>196,435,000</u>	<u>54,403,763</u>	<u>(40,700,000)</u>	<u>210,138,763</u>	<u>202,738,763</u>	<u>7,400,000</u>	<u>45,196,752</u>	<u>164,942,011</u>
Total		\$ <u>333,042,665</u>	<u>54,403,763</u>	<u>(57,918,406)</u>	<u>329,528,022</u>	<u>322,128,022</u>	<u>7,400,000</u>	<u>47,168,471</u>	<u>282,359,551</u>
Contracts payable: Drain equipment	6.0%	\$ <u>69,931</u>	<u>-</u>	<u>(19,535)</u>	<u>50,396</u>	<u>-</u>	<u>50,396</u>	<u>50,396</u>	<u>-</u>
Legal settlement	-	\$ <u>729,323</u>	<u>-</u>	<u>(365,000)</u>	<u>364,323</u>	<u>364,323</u>	<u>-</u>	<u>364,323</u>	<u>-</u>
	Interest Rate	October 1, 1994	Additions	(Reductions)	September 30, 1995	Component Unit Long-term Debt	Internal Service Fund	General Obligation	With Governmental Commitment
Other Long-term Debt - Road Commission									
Compensated absences	-	\$ 2,050,433	-	(26,933)	2,023,500	2,023,500	-	2,023,500	-
Self-insured losses	-	2,451,600	-	(502,600)	1,949,000	1,949,000	-	1,949,000	-
MDOT Bond Fund loan	10.22%	1,223,250	-	(199,250)	1,024,000	1,024,000	-	1,024,000	-
Michigan Transportation Fund revenue notes	4.25% - 6.50%	4,550,000	-	(1,750,000)	2,800,000	2,800,000	-	800,000	2,000,000
Michigan Transportation Fund loan	3.70% - 6.23%	3,334,000	-	(926,000)	2,408,000	2,408,000	-	2,408,000	-
Equipment installment loan	-	<u>103,245</u>	<u>-</u>	<u>(34,415)</u>	<u>68,830</u>	<u>68,830</u>	<u>-</u>	<u>68,830</u>	<u>-</u>
		<u>13,712,528</u>	<u>-</u>	<u>(3,439,198)</u>	<u>10,273,330</u>	<u>10,273,330</u>	<u>-</u>	<u>8,273,330</u>	<u>2,000,000</u>
Total reporting entity		\$ <u>347,554,447</u>	<u>54,403,763</u>	<u>(61,742,139)</u>	<u>340,216,071</u>	<u>332,765,675</u>	<u>7,450,396</u>	<u>55,856,520</u>	<u>284,359,551</u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(8) Long-term Debt, Continued

The annual requirements to pay principal and interest on County obligations outstanding at December 31, 1995 (at September 30, 1995, for Road Commission), were:

	General County	Legal Settlement	Internal Service Funds		Total Primary Government	Component Unit	Total Reporting Entity
			Delinquent Tax Revolving	Drain Equipment			
1996	\$ 46,214,348	364,323	7,400,000	23,199	54,001,870	2,819,636	56,821,506
1997	46,154,240	-	-	23,199	46,177,439	2,017,805	48,195,244
1998	42,965,879	-	-	7,733	42,973,612	1,524,361	44,497,973
1999	40,562,964	-	-	-	40,562,964	747,773	41,310,737
2000	38,019,225	-	-	-	38,019,225	-	38,019,225
2001-2005	132,241,944	-	-	-	132,241,944	-	132,241,944
2006-2010	73,988,989	-	-	-	73,988,989	-	73,988,989
Thereafter	<u>32,128,979</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,128,979</u>	<u>3,972,500</u>	<u>36,101,479</u>
	452,276,568	364,323	7,400,000	54,131	460,095,022	11,082,075	471,177,097
Less: Interest	<u>130,148,546</u>	<u>-</u>	<u>-</u>	<u>3,735</u>	<u>130,152,281</u>	<u>808,745</u>	<u>130,961,026</u>
	\$ <u>322,128,022</u>	<u>364,323</u>	<u>7,400,000</u>	<u>50,396</u>	<u>329,942,741</u>	<u>10,273,330</u>	<u>340,216,071</u>

*Delinquent tax notes interest is a variable floating rate set once a week and paid down monthly.

The County has pledged its full faith and credit on debt totaling \$340,216,071. The General Fund is obligated if payments received on assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements of this debt when due.

By statute, general obligation debt is limited to 10 percent of the equalized value. As of December 31, 1995, the debt limit was \$3,321,293,690; general obligation debt was \$55,856,520.

The aforementioned bonds are to be repaid as summarized in the following paragraphs.

Drain Bonds - Act 40

Act 40 provides for the creation of a Drain Board, which has the power to assess State, County, and local levels of government for principal and interest payments. Such assessments are to be funded from General Fund revenues of the respective municipality. The County assessment is identified as a general obligation in the unlimited and limited tax categories. Further, the County is obligated if assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements when due. Such obligations are shown as "with governmental commitment." These assessments are shown in their entirety in the Debt Service funds with the corresponding deferred revenue.

Michigan Bond Authority Drain Bonds

In March 1995, the County authorized the issuance of bonds to the Michigan Municipal Bond Authority Revolving Loan fund for up to \$9.4 million for the Combined Sewer Water Overflow Project. Through December 31, 1995, the County received \$998,763 from the State Revolving fund. Subsequent to year-end, the County has received \$418,240 from the Revolving Loan fund.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(8) Long-term Debt, Continued

Sewage Disposal, Water and Sewer, and Water Supply Bonds - Acts 185 and 342

Acts 185 and 342 provide for a contract between the County and local municipalities which defines a schedule of annual payments to be made by the municipality to meet principal and interest obligations. Such contractual payments may be funded by revenues produced by utility or tax revenues. The County is obligated upon the default of the local municipality, and therefore, such obligation is shown as "with governmental commitment." The collection of contractual payments is reflected in the Debt Service funds for each act.

Refunding Bonds - Act 202

Act 202 provides for the refunding of bonds based on covenants contained in the act. The bonds will be repaid from assessments levied against the benefiting municipalities.

Building Authority - Act 31

Act 31 provides for an authority to issue bonds to build and equip various public buildings, which are then leased to the County. Proceeds from these leases are used to repay the bonds.

Tax Notes - Section 87B of Act 206

By agreement with various tax authorities, the County purchases (at face value) real property taxes receivable which are returned delinquent each March 1. The assets of the Delinquent Tax Revolving Fund (an Internal Service fund), including receivables, amounting to approximately \$157 million at December 1, 1995, are pledged as collateral for payment of the tax notes. The proceeds of these notes were used to liquidate the amounts due the County's General Fund and other governmental agencies for purchase of their receivables, and to provide an amount for note repayment. Subsequent collections on delinquent taxes receivable, plus interest penalties and collection fees thereon, and investment earnings are used to service the debt.

Advance Refunding of General Obligation Limited Tax Bonds

In prior years, the County advance-refunded various general obligation limited tax bonds with general obligation limited tax refunding issues. The proceeds were placed in trust for the purpose of generating resources for the payment of future debt service payments of the refunded debt. Accordingly, the trust account assets and liability for the defeased bonds are not included in the County's financial statements. At December 31, 1995, there remains an in-substance defeasance of \$13,600,000 of Building Authority issues outstanding, maturing in years 1998 through 2006.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(8) Long-term Debt, Continued

Contracts Payable

The County has one long-term contract payable outstanding as of December 31, 1995, as follows:

Drain Equipment (dated April 22, 1993)--A contract was entered into to finance the purchase of certain equipment for the Drain Equipment Fund (an Internal Service fund). The amount financed was \$100,000 and is payable in 60 monthly payments of \$1,933, which includes interest at 6.0 percent.

Legal Settlement

The County served as a Prime Sponsor for the Comprehensive Employment and Training Act (CETA) by the U.S. Department of Labor program through October 1983. During that period of time, the County was the recipient of approximately \$275 million under this program. Audits were conducted of these funds throughout the program years, as required or allowed by law, and some amounts were disallowed. No allegation of fraud, abuse, or misspending of such resources was or has been made against the County.

The original total cost questioned was over \$7 million. As a result of negotiations, the County and the U.S. Departments of Labor and Justice entered into agreement for a full and final settlement of \$1.2 million, with an initial amount payable of \$105,677 in 1993 and the balance in three yearly installments with no interest.

(9) Interfund Balances

Interfund receivables and payables at December 31, 1995 (including Community Mental Health Fund, a Special Revenue fund, at September 30, 1995), were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Fund</u>	<u>Interfund Payables</u>
<u>General</u>	\$ <u>16,437,663</u>	<u>General</u>	\$ <u>8,990,811</u>
<u>Special Revenue</u>		<u>Special Revenue</u>	
County Health	335,278	County Health	1,149,574
Community Mental Health	1,697,327	Community Mental Health	1,259,282
Children's Village	384,827	Camp Oakland	5,018
Juvenile Maintenance	476,400	Children's Village	1,466,773
Social Welfare Foster Care	5,298	Juvenile Maintenance	93,174
Housing and Community Development	1,149	Social Welfare Foster Care	16,350
County Reference Library	39,377	Housing and Community Development	40,570
Friend of the Court	916,658	Friend of the Court	396,224
County Markets	1,156	C.R.I.M.P.	55,341
Parks and Recreation	652,765	State Court Disbursement	1,520
Clerk/Register of Deeds		County Veterans' Trust	5
Remonumentation	421	County Markets	16,116
W.I.C.	16,331	Parks and Recreation	187,906
Family Planning	10,986	Drains Act 40	703,642
TB Regimen	7,515	Lake Levels Act 146	248,750
M.D.P.H.-O.S.A.S.	23,200	Lake Improvements Act 345	28,395
M.C.H. Block	1,914	Clerk/Register of Deeds	
Infant Mortality Reduction	1,526	Remonumentation	140,900
Breast Cancer Control	1,217	W.I.C.	156,205

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(9) Interfund Balances, Continued

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Fund</u>	<u>Interfund Payables</u>
<u>Special Revenue, Continued</u>		<u>Special Revenue, Continued</u>	
Worksite Community	\$ 36,077	Family Planning	\$ 23,197
Prenatal Coordination Enrollment	12,978	TB Outreach	2,852
M.I.C./I.H.I.P. Local Agreement	3,565	TB Regimen	8,409
Immunization Action Plan	384	Medicaid Screening	16,770
Pregnancy Prevention	6,498	M.D.P.H.-O.S.A.S	263,747
Prosecutor's Cooperative Reimbursement	3,946	M.C.H. Block	24,119
Prosecutor's Auto Theft Prevention	2,894	Infant Mortality Reduction	2,920
Prosecutor's Narcotics Task Force	501	Breast Cancer Control	104,717
Sheriff's Auto Theft Prevention	261,980	Worksite Community	54,748
Sheriff's Road Patrol	33,982	Children's Health Services	46,525
Drug Policy Grants	20,805	AIDS Counseling and Testing Program	22,471
Sheriff C.O.P.S. Ahead	40,614	Prenatal Coordination Enrollment	31,432
Liverscan Fingerprint	<u>40,615</u>	Michigan Health Initiative	907
		M.I.C./I.H.I.P. Local Agreement	56,019
		Immunization Action Plan	32,321
		Pregnancy Prevention	5,437
		Core Services	39,986
		Cardiovascular	41,341
		Prosecutor's Cooperative Reimbursement	305,764
		Prosecutor's Auto Theft Prevention	216,288
		Prosecutor's Narcotics Task Force	756
		Sheriff's Auto Theft Prevention	268,524
		Sheriff's Road Patrol	202,322
		Community Corrections	270,207
		C.M.H. Homeless Assistance	51,897
		C.M.H. Adoptive Services	1,122
		C.M.H. Act Expansion	120,000
		Drug Policy Grants	49,121
		Skillman Foundation Grant	136
		Criminal Justice Training	38,283
		Tornado Siren	37,415
		F.O.C. Medical Support	4,234
		Justice Data Systems	31,084
		M.D.O.T. Woodward Avenue Corridor	2,835
		Sheriff C.O.P.S. Ahead	73,011
		Livescan Fingerprint	1,197
		E.P.A. Waste Wise Program	11,531
		J.T.P.A. Title IIA	45,972
		J.T.P.A. Incentive	10,198
		J.T.P.A. D.E.P.E.	<u>878</u>
Total Special Revenue	<u>5,038,184</u>	Total Special Revenue	<u>8,486,438</u>
<u>Capital Projects</u>		<u>Capital Projects</u>	
Project Work Orders	1,383	Project Work Orders	1,001,662
Water and Sewer Act 342	6,128,272	Drains Act 40	345,088
Drain Commissioner Revolving	<u>1,349,899</u>	Water and Sewer Act 342	6,345,599
		Lake Level Act 146	8,012
		Drain Commissioner Revolving	<u>184,048</u>
Total Capital Projects	<u>7,479,554</u>	Total Capital Projects	<u>7,884,409</u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(9) Interfund Balances, Continued

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Fund</u>	<u>Interfund Payables</u>
<u>Internal Service</u>		<u>Internal Service</u>	
Delinquent Tax Revolving	\$ 2,592,759	Delinquent Tax Revolving	\$ 38,909
Fringe Benefits	8,505,150	Fringe Benefits	603,241
Workers' Compensation	316,620	Workers' Compensation	2,106,307
Unemployment Compensation	18,724	Unemployment Compensation	987
Materials Management	276,632	Materials Management	23,403
Information Technology	1,526,815	Information Technology	228,970
CLEMIS	4,981	Information Technology Equipment	1,533
Drain Equipment	711,091	CLEMIS	226,092
Liability Insurance	245	Drain Equipment	557,575
Office Equipment	95,819	Liability Insurance	255,752
Convenience Copier	42,504	Office Equipment	13,590
Facilities Maintenance and Operations	2,470,440	Convenience Copier	13,024
Motor Pool	212,390	Facilities Maintenance and Operations	302,301
Radio Communications	96,259	Motor Pool	46,759
Micrographics	31,333	Radio Communications	15,939
Telephone Communications	290,687	Micrographics	12,908
Printing and Mailing	<u>103,744</u>	Telephone Communications	10,110
		Printing and Mailing	<u>13,902</u>
Total Internal Service	<u>17,296,193</u>	Total Internal Service	<u>4,471,302</u>
<u>Enterprise</u>		<u>Enterprise</u>	
Airport Facilities	6,451	Airport Facilities	33,495
Medical Care Facility	105,718	Medical Care Facility	729,283
Evergreen-Farmington S.D.S.	2,270,325	Evergreen-Farmington S.D.S.	642,942
Clinton-Oakland S.D.S.	651	Clinton-Oakland S.D.S.	518,554
Huron-Rouge S.D.S.	245	Huron-Rouge S.D.S.	47,079
S.O.C.S.D.S.	<u>10,369</u>	S.O.C.S.D.S.	<u>362,270</u>
Total Enterprise	<u>2,393,759</u>	Total Enterprise	<u>2,333,623</u>
<u>Fiduciary</u>		<u>Fiduciary</u>	
Employees' Retirement	102,676	Retirees' Health Care Trust	957,135
Delinquent Personal Tax Administration	49,678	Delinquent Personal Tax Administration	19,155
Jail Inmate Commissary	6,240	Jail Inmate Commissary	26,926
Water and Sewer Trust	1,768,497	Water and Sewer Trust	2,825,106
Public Library Trust	23,909	Public Library Trust	39,378
Undistributed Taxes	<u>345,906</u>	District Court Trust	6,326
		Escheats Trust	457
		Undistributed Taxes	<u>14,756,388</u>
Total Fiduciary	<u>2,296,906</u>	Total Fiduciary	<u>18,630,871</u>
Total due from other funds	\$ <u>50,942,259</u>	Total due to other funds	\$ <u>50,797,454</u>

The total interfund receivable exceeds the total interfund payable by \$144,805. This imbalance is caused by the timing effect of interfund transactions in the Community Mental Health fund, a Special Revenue fund, which are reported as of September 30, 1995.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(9) Interfund Balances, Continued

Advances to/from other funds (including current and long-term portions) at December 31, 1995, were:

<u>Fund</u>	<u>Advances Receivable</u>	<u>Fund</u>	<u>Advances Payable</u>
<u>General</u>	\$ <u>707,110</u>	<u>General</u>	\$ <u>-</u>
<u>Special Revenue</u>		<u>Special Revenue</u>	
Parks and Recreation	<u>87,500</u>	Housing and Community Development	30,000
		Sewer Act 94	306,808
		Lake Level Act 146	76,143
		Lake Improvements Act 345	<u>94,159</u>
Total Special Revenue	<u>87,500</u>	Total Special Revenue	<u>507,110</u>
<u>Capital Projects</u>		<u>Capital Projects</u>	
Long-term Revolving	175,000	Project Work Orders	3,301,316
Drain Commissioner Revolving	<u>20,000</u>	Water and Sewer Act 342	20,000
		Lake Level Act 146	<u>375,000</u>
Total Capital Projects	<u>195,000</u>	Total Capital Projects	<u>3,696,316</u>
<u>Internal Service</u>		<u>Internal Service</u>	
Delinquent Tax Revolving	<u>9,585,636</u>	Information Technology	1,780,020
		CLEMIS	348,720
		Office Equipment	799,398
		Radio Communications	<u>3,443,682</u>
Total Internal Service	<u>9,585,636</u>	Total Internal Service	<u>6,371,820</u>
Total advances receivable	\$ <u>10,575,246</u>	Total advances payable	\$ <u>10,575,246</u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(9) Interfund Balances, Continued

Interfund transfers between the funds within the Primary Government recorded in the accompanying financial statements as operating transfers in/out for the year ended December 31, 1995 (Community Mental Health, a Special Revenue fund, for the year ended September 30, 1995), were:

<u>Fund</u>	Operating Transfer In	<u>Fund</u>	Operating Transfer Out
<u>General</u>	\$ <u>10,748,379</u>	<u>General</u>	\$ <u>64,425,223</u>
<u>Special Revenue</u>		<u>Special Revenue</u>	
County Health	18,285,966	County Health	163,592
Community Mental Health	9,620,616	Community Mental Health	310,740
Children's Village	5,122,478	Children's Village	143,300
Juvenile Maintenance	7,528,372	C.R.I.M.P.	57,409
Social Welfare Foster Care	9,360	State Court Disbursement	<u>31,428</u>
Friend of the Court	8,810,602		
C.R.I.M.P.	<u>55,341</u>		
Total Special Revenue	<u>49,432,735</u>	Total Special Revenue	<u>706,469</u>
<u>Debt Service</u>		<u>Debt Service</u>	
Building Authority Law Enforcement Complex	610,906		
Building Authority Law Enforcement Complex Expansion	1,307,502		
Building Authority Computer Center	593,844		
Building Authority Refunding Series 1992	1,982,113		
Building Authority West Wing Expansion	<u>1,574,388</u>		
Total Debt Service	<u>6,068,853</u>		
<u>Capital Projects</u>		<u>Capital Projects</u>	
Building Improvement	1,100,000	Building Improvement	3,595,000
Project Work Orders	8,978,942	West Wing Construction	<u>500,000</u>
Water and Sewer Act 342	<u>373,675</u>		
Total Capital Projects	<u>10,452,617</u>	Total Capital Projects	<u>4,095,000</u>
<u>Internal Service</u>		<u>Internal Service</u>	
Fringe Benefits	4,200,000	Delinquent Tax Revolving	10,606,434
Information Technology	2,538,343	Workers' Compensation	2,100,000
CLEMIS	150,135	Office Equipment	608,992
Office Equipment	117,000	Facilities Maintenance and Operations	3,220,000
Facilities Maintenance and Operations	99,878	Motor Pool	44,489
Motor Pool	210,357	Radio Communications	14,525
Radio Communications	2,212,234	Telephone Communications	<u>380,000</u>
Printing and Mailing	<u>2,533</u>		
Total Internal Service	<u>9,530,480</u>	Total Internal Service	<u>16,974,440</u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(9) Interfund Balances, Continued

<u>Fund</u>	Operating Transfer In	<u>Fund</u>	Operating Transfer Out
<u>Enterprise</u>		<u>Enterprise</u>	
Airport Facilities	\$ 393,449	Medical Care Facility	\$ 86,100
Medical Care Facility	<u>290,359</u>	Evergreen-Farmington S.D.S.	<u>373,675</u>
Total Enterprise	<u>683,808</u>	Total Enterprise	<u>459,775</u>
<u>Fiduciary</u>		<u>Fiduciary</u>	
Jail Inmate Commissary	<u>27,000</u>	Jail Inmate Commissary	<u>33,960</u>
Total operating transfers in	\$ <u>86,943,872</u>	Total operating transfers out	\$ <u>86,694,867</u>

The total interfund operating transfers in exceed the total interfund operating transfers out by \$249,005. The imbalance is caused by the timing effects of interfund transactions in the Community Mental Health Fund, a Special Revenue fund, which are reported for the year ended September 30, 1995.

Interfund transfers between the funds of the Primary Government and the Component Unit recorded in the accompanying financial statements as operating transfers in/out to component unit for the year ended December 31, 1995 (Road Commission for the year ended September 30, 1995), were:

<u>Fund</u>	Operating Transfer In	<u>Fund</u>	Operating Transfer Out
<u>Primary Government:</u>			
General	\$ <u>-</u>	General	\$ <u>1,001,651</u>
<u>Component Unit:</u>			
Road Commission	\$ <u>1,001,651</u>		\$ <u>-</u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(10) Segment Information - Enterprise Funds

Segment information for the three heterogeneous Enterprise funds follows:

	<u>Airport Facilities</u>	<u>Medical Care Facility</u>	<u>Sewage Disposal Systems</u>	<u>Total</u>
Operating revenue	\$ 2,354,859	6,819,356	47,381,396	56,555,611
Depreciation	386,969	108,586	3,057,252	3,552,807
Operating income (loss)	366,266	(319,328)	(1,039,620)	(992,682)
Operating transfers in	393,449	290,359	-	683,808
Operating transfers out	-	(86,100)	(373,675)	(459,775)
Net income (loss)	1,021,355	(115,069)	794,507	1,700,793
Current capital contributions	-	7,126	-	7,126
Equipment additions	423,357	-	590,792	1,014,149
Net working capital	8,257,832	34,666	40,016,666	48,309,164
Total assets	41,189,653	3,708,370	123,461,217	168,359,240
Total equity	40,839,803	1,775,629	111,900,446	154,515,878

Types of goods or services are as follows:

Airport Facilities - Operates Oakland County International and Oakland/Troy Airports
Medical Care Facility - Patient Care
Sewage Disposal Systems - Sewage Disposal

(11) Contributed Capital

Changes in contributed capital were as follows:

	Balance January 1, 1995	<u>Additions</u>	<u>Depreciation</u>	Balance December 31, 1995
Internal Services:				
Information Technology	\$ 649,537	-	285,961	363,576
Information Technology Equipment	3,500	-	700	2,800
Office Equipment	366,698	-	168,527	198,171
Motor Pool	129,946	-	78,507	51,439
Radio Communications	860,126	-	114,291	745,835
Telephone Communications	-	-	-	-
Total Internal Services	<u>2,009,807</u>	<u>-</u>	<u>647,986</u>	<u>1,361,821</u>
Enterprise:				
Airport Facilities	29,847,201	-	372,590	29,474,611
Medical Care Facility	1,870,231	7,126	108,586	1,768,771
Evergreen-Farmington S.D.S.	15,387,421	-	577,821	14,809,600
Clinton-Oakland S.D.S.	26,064,479	-	744,336	25,320,143
Huron-Rouge S.D.S.	1,924,867	-	66,216	1,858,651
S.O.C.S.D.S.	<u>30,857,395</u>	<u>-</u>	<u>1,630,294</u>	<u>29,227,101</u>
Total Enterprise	<u>105,951,594</u>	<u>7,126</u>	<u>3,499,843</u>	<u>102,458,877</u>
Total	<u>\$ 107,961,401</u>	<u>7,126</u>	<u>4,147,829</u>	<u>103,820,698</u>

Contributed capital for Airport Facilities has been restated at January 1, 1995, to reflect previously unrecorded assets under federal grants administered by the State of Michigan totaling approximately \$19,300,000 (net of accumulated depreciation of approximately \$2,169,000).

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(12) Fund Equities

At December 31, 1995, a deficit existed in the following fund:

Capital Projects fund - Lake Levels Act 146 \$ 246,183

The deficit in this fund is the result of advance funding required to complete the construction of lake level control structures (dams, etc.). A special assessment roll has been authorized for this purpose, and the deficit will be satisfied with that revenue over several accounting periods.

Reserved, designated, and undesignated fund balances and retained earnings at December 31, 1995, were as follows:

	<u>Reserved</u>	<u>Unreserved</u>	
		<u>Designated</u>	<u>Undesignated</u>
Primary Government:			
General Fund:			
Encumbrances	\$ 229,711	-	-
Long-term advances	707,110	-	-
Claims	-	364,775	-
Future operating requirements	-	3,000,000	-
Capital outlay	-	7,207,717	-
Other programs	-	11,079,926	-
Uncommitted	-	-	1,915,833
	<u>\$ 936,821</u>	<u>21,652,418</u>	<u>1,915,833</u>
Special Revenue funds:			
Encumbrances	\$ 348,758	-	-
Inventories and supplies	12,825	-	-
Long-term advances	70,000	-	-
Construction and maintenance	2,055,787	7,049,555	-
Specific programs	-	8,942,579	-
	<u>\$ 2,487,370</u>	<u>15,992,134</u>	<u>-</u>
Debt Service funds:			
Debt service - general obligations	\$ <u>19,446,025</u>	<u>-</u>	<u>-</u>
Capital Projects funds:			
Long-term advances	\$ 195,000	-	-
Work projects	29,401,559	3,898,692	-
Uncommitted	-	-	1,287,157
	<u>\$ 29,596,559</u>	<u>3,898,692</u>	<u>1,287,157</u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(12) Fund Equities, Continued

	<u>Reserved</u>	<u>Unreserved</u>	
		<u>Designated</u>	<u>Undesignated</u>
Primary Government, continued:			
Internal Service funds:			
Debt service - delinquent tax revolving	\$ 57,738,580	-	-
Other	<u>-</u>	<u>-</u>	<u>146,683,291</u>
	<u>\$ 57,738,580</u>	<u>-</u>	<u>146,683,291</u>
Enterprise funds:			
Operations and maintenance	\$ 16,204,028	-	-
Other	<u>-</u>	<u>-</u>	<u>35,852,973</u>
	<u>\$ 16,204,028</u>	<u>-</u>	<u>35,852,973</u>
Fiduciary funds:			
Pension reserves	\$ 420,816,450	-	-
Retirees medical benefits	66,656,816	-	-
Programs - municipal equity	15,078,679	-	-
Other programs	<u>-</u>	<u>304,643</u>	<u>-</u>
	<u>\$ 502,551,945</u>	<u>304,643</u>	<u>-</u>
Road Commission:			
Governmental fund:			
Inventories and supplies	\$ 3,729,282	-	-
Construction and maintenance	-	2,500,000	-
Specific programs	<u>-</u>	<u>12,972,018</u>	<u>-</u>
	<u>\$ 3,729,282</u>	<u>15,472,018</u>	<u>-</u>
Fiduciary fund:			
Pension reserves	\$ 79,390,360	<u>-</u>	<u>-</u>

(13) Employee Benefits

Primary Government

The County provides various benefits to its employees. Expenditures in 1995 for these benefits approximated the following: medical insurance, \$14,960,400; dental insurance, \$1,952,000; optical insurance, \$216,000; annual and sick leave, \$985,500; disability, \$1,384,800; tuition reimbursement, \$203,600; Social Security, \$10,380,000; workers' compensation, \$1,855,000; and unemployment claims, \$187,000.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(13) Employee Benefits, Continued

Road Commission

The Road Commission provides medical, dental, and optical insurance to its employees. Expenditures in 1995 for these benefits approximated \$3,876,000. Workers' compensation expense in 1995 approximated \$1,150,000.

(14) Employee Retirement Systems

The County maintains a single-employer defined benefit pension plan which covers all County employees, exclusive of the Road Commission, and a single-employer defined benefit pension plan which covers employees of the Road Commission. The County has also established a new defined contribution plan for County employees, exclusive of the Road Commission. The employees in the County's defined benefit plan were given the one-time option to transfer to the defined contribution plan in 1995. New employees and eligible part-time employees hired on or after July 1, 1994, are covered by the defined contribution plan upon completion of six months of continuous service, as the County's defined benefit plan is no longer available to new employees.

Defined Benefit Pension Plans

Plan Description

The County has two single-employer defined benefit pension plans substantially covering all full-time employees. One covers all County employees, exclusive of the Road Commission (referred to as the County's Public Employees Retirement System/PERS); the other covers employees of the Road Commission. In compliance with State law, these plans are established as trust funds and are reported as "Pension Trust funds." The County and the Road Commission have no legal access to trust fund assets.

The County's PERS covers 1,383 retirees and beneficiaries, and 327 vested separated employees not yet receiving benefits; 1,493 vested employees; and 1,775 nonvested employees, for a total of 4,978. The payroll for employees covered by the plan for the year ended December 31, 1994 (the date of the most recent actuarial valuation), was \$118,366,427; the County's total payroll was \$127,485,871.

The Road Commission PERS covers 319 retirees, beneficiaries, and vested separated employees not yet receiving benefits; 353 vested employees; and 209 nonvested employees, for a total of 881. The Road Commission's payroll for employees covered by the plan for the year ended December 31, 1994 (the date of the most recent actuarial valuation), was \$21,876,418; the Road Commission's total payroll for this same period was \$22,042,264.

Both plans fund normal costs as accrued. Contributions are independently determined by consulting actuaries using the "entry age" method. Actuarial valuations for the County and the Road Commission are as of December 31, 1994. The County's PERS has an unfunded accrued liability of \$24,211,818, while the Road Commission PERS has an unfunded accrued liability of \$8,893,548 as of December 31, 1994.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(14) Employee Retirement Systems, Continued

Actuarial Assumptions (as of December 31, 1994)

The County's PERS assumes:

- 7.5% long-term rate of return on investments.
- 0.00% - 5.25% annual salary increases.
- 0.00% - 5.20% additional salary increase (varies with general County member age) and 1.00% - 7.00% for Sheriff Department members attributable to seniority/merit.
- 1.5% postretirement benefit increase.

The Road Commission's PERS assumes:

- 7.0% long-term rate of return on investments.
- 5.0% annual salary increases.
- 0.2% - 3.8% additional salary increase for merit and longevity (varies with member age).
- Postretirement benefit will not increase.

Benefit Description and Provisions

Both plans provide retirement, deferred allowances, death, and disability benefits. Members may retire at age 55 (except Sheriff's deputies, who may retire with 25 years of service regardless of age) with 25 years of service or at age 60 with 8 years of service. Members vest after 8 years of service.

Eligible employees under both the County and Road Commission plans are provided benefits based on 2.0 percent (Sheriff's deputies 2.2 percent) of the final average compensation times the number of years of credited service. Maximum County and Road Commission retirement is 75 percent of final average compensation, defined as the average of the highest five consecutive years during the last ten years.

In 1994, the County provided an opportunity for vested employees who had left the County for a buyout of their present-value retirement account. In exchange, the former employees agreed to relinquish all claims to future vested health care amounts. This program was only available for the period of November 1994 through January 1995. During this period, 82 vested separated employees availed themselves of this opportunity and received a one-time benefit payment totaling approximately \$5,163,000, with approximately \$2,645,000 and \$2,518,000 being paid in 1995 and 1994, respectively. The financial impact of this will be reflected in subsequent actuarial reports of the County's PERS.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(14) Employee Retirement Systems, Continued

Benefit Description and Provisions, Continued

Duty disability benefits provided by the County are computed as a regular retirement, with additional service credited until attainment of age 60, less an amount offset by workers' compensation payments, with a maximum payment of 75 percent of final average compensation. Non-duty disability benefits after ten years of service are computed as a regular retirement. The Road Commission provides similar benefits, except that for a duty disability benefit, additional years' service are added for those years from the date of the employee's retirement to the date the member could have satisfied an age and service requirement for retirement.

Both plans provide death benefits to beneficiaries after ten years of service, based on years of service.

Funding Status and Progress

Benefit obligations presented are the actuarial present value (the standardized value as established in GASB Statement No. 5) of projected benefits and reflect anticipated salary increases and any step-rate benefits. The actuarial present value of benefit obligations and the actuarially determined contribution are determined by independent actuaries.

The amount shown below as the "pension benefit obligation" is a standardized disclosure measure of the present value of the pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to (1) help users assess the plans' funding status on a going-concern basis, (2) assess progress being made in accumulating sufficient assets to pay benefits when due, and (3) allow comparisons among public employee retirement plans. The measure is independent of the actuarial funding method used to determine contributions to the plans.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(14) Employee Retirement Systems, Continued

Funding Status and Progress, Continued

Information related to funding of the pension benefit obligation for the County and the Road Commission as of December 31, 1994, the date of the latest actuarial valuation, is as follows:

	<u>County</u>	<u>Road Commission</u>	<u>Memorandum Total</u>
Pension benefit obligation:			
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 191,243,437	30,689,461	221,932,898
Current employees:			
Accumulated employee contribution, including allocated investment income	4,662,835	787,003	5,449,838
Employer financed - vested	220,047,126	43,061,061	263,108,187
Employer financed - nonvested	<u>26,374,240</u>	<u>3,256,377</u>	<u>29,630,617</u>
Total pension benefit obligation	442,327,638	77,793,902	520,121,540
Net assets available for benefits, at cost (County market value was \$441,565,249, and Road Commission market value was \$74,252,000)	<u>435,099,671</u>	<u>71,231,421</u>	<u>506,331,092</u>
Deficiency of assets at cost under pension benefit obligation	\$ <u>(7,227,967)</u>	<u>(6,562,481)</u>	<u>(13,790,448)</u>

During the year ended December 31, 1994, the County experienced a net increase of \$54,023,892 in the pension benefit obligation. The change was not attributable to plan amendments nor to changes in actuarial assumptions used for determination of this value.

During the year ended December 31, 1994, the Road Commission experienced a net increase of \$5,735,733 in the pension benefit obligation. This change was not attributable to plan amendments nor to changes in actuarial assumptions used for determination of this value.

Contributions Required and Made

The funding policy is to provide for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are designed to accumulate sufficient assets to pay benefits when due. The required contributions are determined using an entry-age actuarial funding method. Unfunded actuarial accrued liabilities are being amortized as a level percent of payroll over a period of 20 years for the County and 24 years for the Road Commission as of December 31, 1994.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(14) Employee Retirement Systems, Continued

Contributions Required and Made, Continued

The County PERS contributions for 1995 were \$15,867,791, consisting of \$683,336 employee (Sheriff's deputies and a few other employees contribute 3 percent of their salaries) and \$15,184,455 employer--0.6 and 13.3 percent of covered payroll, respectively--and were made in accordance with contribution requirements determined by an actuarial valuation of the plan as of December 31, 1993. The total contribution consisted of \$15,114,082 normal cost (13.2 percent of covered payroll) and \$753,709 amortization of the unfunded actuarial accrued liability (0.7 percent of covered payroll).

The Road Commission employer contributions for 1995 were \$3,145,960 (14.5 percent of covered payroll) and were made in accordance with actuarially determined contribution requirements determined through actuarial valuations performed at December 31, 1993 and 1994. No employee contributions are required. The contribution consisted of \$2,691,827 normal cost (12.4 percent of covered payroll) and \$454,133 amortization of the unfunded actuarial accrued liability (2.1 percent of covered payroll).

Contributions to both PERS were made in accordance with contribution requirements determined through actuarial valuations performed at December 31, 1993.

Significant actuarial assumptions used to compute contribution requirements were the same as those used to compute the standardized measure of the pension benefit obligation.

Trend information:

	<u>Fiscal Year Ended December 31,</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
County:			
Net assets available for benefits, as a percentage of pension benefit obligation	111.0%	106.3%	98.4%
Assets in excess of pension benefit obligation (unfunded pension benefit obligation), as a percentage of covered payroll	30.7%	21.3%	(6.1%)
Employer contributions, as a percentage of covered payroll	10.7%	11.6%	13.1%
Road Commission:			
Net assets available for benefits, as a percentage of pension benefit obligation	85.5%	86.7%	91.6%
Unfunded pension benefit obligation, as a percentage of covered payroll	52.0%	45.9%	30.0%
Employer contributions, as a percentage of covered payroll	17.9%	15.9%	16.0%

Ten-year historical information presenting required supplemental information has been included in the statistical section of this report.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(14) Employee Retirement Systems, Continued

Defined Contribution Plan

The County maintains a defined contribution plan, Oakland Performance Retirement System (OPRS), which qualifies under Internal Revenue Service Code section 401(a). Employees in the County PERS were afforded the opportunity to transfer to the OPRS through December 31, 1995, retroactive to January 1, 1995. Employees who elected to transfer to the OPRS had their individually actuarially determined earned retirement benefits in the County PERS, determined as of January 1, 1995, plus accrued interest at the rate of 7.5 percent from January 1, 1995, until the date of election to transfer, transferred into the OPRS. The total amount transferred from the County PERS to the OPRS during the year ended December 31, 1995, was \$57,015,068. Total membership in the OPRS as of December 31, 1995, was 1,493, which includes 1,230 employees who elected to transfer from the County PERS and 263 current employees hired since July 1, 1994.

The OPRS maintains a schedule of vesting, with the participants becoming fully vested upon completion of seven years of continuous service. Employees transferring from the County PERS were allowed a permanent selection of employee contributions of 0 percent, 1 percent, 2 percent, or 3 percent of their salary, with the employer matching the contribution with 6 percent, 7 percent, 8 percent, or 9 percent, respectively. For employees hired on or after July 1, 1994, the employer contributes 5 percent of the employee's salary. All employees are able to contribute up to 10 percent of their salary on a voluntary after-tax basis. All contributions are remitted to a third-party plan administrator.

The County's payroll for employees covered by the OPRS for the year ended December 31, 1995, was \$50,239,830, and the County's total payroll was \$139,289,020. The required contributions, which matched those actually made, were \$705,877 by employees and \$4,032,995 by the County, representing 1.4 percent and 8 percent of covered payroll, respectively.

(15) Post-Employment Benefits

In 1995, the County provided 1,383 retirees, excluding the Road Commission, medical insurance and reimbursed them for Medicare premiums under the Oakland County Retirees' Health Care Trust (the Trust). In 1995, the County disbursed approximately \$5,725,000 for this purpose.

The Trust provides medical care benefit insurance coverage to retired employees or survivors of deceased employees who were hired on or before September 20, 1985, or hired on or after September 21, 1985, and had 15 years of service (for family coverage) or 8 to 14 years of service (for retired members only).

For employees whose employment ends prior to retirement, the Trust provides benefits to those with 15 to 19 years of service (for members only) or 20 years of service (for family coverage).

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(15) Post-Employment Benefits, Continued

Contributions are independently determined by consulting actuaries using the "individual entry age" actuarial cost method. Actuarial valuations for the County are as of December 31, 1994. The County's trust has an estimated unfunded liability that was determined as part of an actuarial valuation as of December 31, 1994, the most recent date for which actuarial data are available, and is as follows:

Retirees and beneficiaries	\$ 61,621,328
Vested terminated employees who will be eligible when they collect retirement (age 60 in most cases) and their beneficiaries	18,323,212
Active employees and beneficiaries	<u>90,005,984</u>
Total	169,950,524
Net assets available for benefits, at cost	<u>52,056,305</u>
Unfunded accrued liability	\$ <u>117,894,219</u>

Unfunded actuarial accrued liabilities are being amortized as a fixed percent of payroll over a period of 22 years.

The consulting actuary determines contribution requirements and actuarial present values for benefits by applying actuarial assumptions to the benefit provisions of the Trust and assumptions regarding future experiences, such as long-term rates of investment return, future rates of increase in health costs, pay increases to employees, and mortality among employees, retirees, and beneficiaries. The County's contribution rate is 10.81 percent of payroll. In 1995, the County contributed \$14,135,075 and earned \$3,149,040 of interest income.

The Road Commission provides health care benefits to all full-time employees and life insurance benefits to duty disability employees upon retirement, pursuant to agreements with various collective bargaining units or other action of the Oakland County Board of Road Commissioners. Currently, approximately 375 retirees and their spouses are eligible. The Road Commission includes retirees and their spouses in its health care plan, with no contribution required by the participant in most circumstances. Expenditures for post-employment benefits are on a "pay as you go" basis and accordingly are recognized as the life insurance premiums and medical costs become due. Approximately \$958,000 was charged to operations during the year ended September 30, 1995.

(16) Deferred Compensation Plan

Primary Government

The County, under Internal Revenue Code section 457, offers its employees a deferred compensation plan. The plan permits deferral of a portion of salary to future years. Deferred funds are not available to employees until termination, retirement, death, or an unforeseeable emergency.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(16) Deferred Compensation Plan, Continued

Primary Government, Continued

The assets in this fund, amounting to \$69,742,580 as of December 31, 1995, are the property of the County (until paid or made available to the employee), subject to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors in an amount equal to the fair value of the deferred account for each participant. The County believes that it is unlikely it will use these assets to satisfy the claims of general creditors in the future.

In the County's opinion, it has no liability for losses under the plan but does have the responsibility of an ordinary prudent investor.

Road Commission

The Road Commission offers its employees a deferred compensation plan similar to that of the Primary Government. Assets of the plan at September 30, 1995, are \$12,064,412 and are the property of the Road Commission until paid or made available to employees. The assets are subject to claims of the Road Commission's general creditors.

(17) Residual Equity Transfers Reconciliation

	<u>Equity Transfers</u>	
	<u>In</u>	<u>Out</u>
Special Revenue:		
Drains Act 40	\$ <u>89,390</u>	<u>793,512</u>
Debt Service:		
Water and Sewer Act 185	53,533	-
Water and Sewer Act 342	<u>2,443,203</u>	<u>-</u>
Total Debt Service	<u>2,496,736</u>	<u>-</u>
Capital Projects:		
Drains Act 40	1,094,708	130,587
Water and Sewer Act 185	-	53,533
Water and Sewer Act 342	<u>1,496,407</u>	<u>3,939,609</u>
Total Capital Projects	<u>2,591,115</u>	<u>4,123,729</u>
Internal Service:		
Information Technology	<u>-</u>	<u>16,163</u>
Fiduciary:		
Water and Sewer Trust	<u>16,163</u>	<u>260,000</u>
Total	\$ <u><u>5,193,404</u></u>	<u><u>5,193,404</u></u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(18) Risk Management

The County is exposed to various risks of loss related to property loss, employee injuries, general liability claims, torts, as well as medical benefits provided to employees. The County has purchased insurance to cover losses to its buildings and contents in the amount of \$265 million. Liability insurance has been purchased for: airport operations in the amount of \$50 million, fleet operations in the amount of \$2 million, and employee bonds in the amount of \$3 million. Workers' compensation umbrella coverage in excess of \$500,000 to the statutory limit has also been purchased. The County is uninsured for all risks except as noted. The Road Commission has similar risks and is uninsured for these claims within certain limits. Depending on the type of claim, the per occurrence limit ranges from \$100,000 to \$1 million and the aggregate limit ranges from legal limits for workers' compensation to \$9 million for general liability. The County and Road Commission estimates the liability for all the above mentioned claims that have been incurred through December 31, 1995, and September 30, 1995, respectively, including both claims that have been reported as well as those that have not yet been reported. The County records estimates in various Internal Service funds, and the Road Commission records these estimates in the Governmental fund type and the General Long-Term Debt Account Group. Changes in the estimated liability for the year ended December 31, 1995, and September 30, 1995, for the County and Road Commission, respectively, are as follows:

	<u>County</u>	<u>Road Commission</u>
Beginning of year liability	\$ 35,422,716	5,936,970
Current year claims incurred and changes in estimates	23,004,175	6,559,737
Claim payments	<u>(20,845,339)</u>	<u>(6,986,904)</u>
End of year liability	\$ <u>37,581,552</u>	<u>5,509,803</u>

(19) Leases

The County leases certain facilities under noncancelable operating leases. The commitments under such lease agreements provide for minimum annual rental payments as follows:

<u>Fiscal Year</u>	
1996	\$ 1,176,967
1997	1,136,094
1998	1,066,355
1999	759,004
2000	<u>386,048</u>
	\$ <u>4,524,468</u>

Rental expense for operating leases was approximately \$943,000 for the year ended December 31, 1995. There were no contingent rentals or sublease rentals associated with leases in effect at December 31, 1995.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(19) Leases, Continued

The County received \$216,234, plus interest of \$60,308, in 1995 on direct financing lease agreements.

The County leases certain equipment to other governmental units under direct financing lease agreements with the Office Equipment Fund, an Internal Service fund. There are no executory costs, or profits on the minimum lease payments. Management believes that the total minimum lease payment receivable balance of \$834,138 is fully collectible. The future minimum lease payments are as follows:

1996	\$ 216,233
1997	216,233
1998	216,233
1999	<u>185,439</u>
	\$ <u>834,138</u>

(20) Commitments and Contingencies

The County and the Road Commission are involved in legal actions in which plaintiffs seek damages of indeterminable amounts which may exceed insurance coverage where applicable. Litigation is subject to many uncertainties, and the outcome of individual matters cannot be predicted. Accordingly, a reasonable range of liability to the County or Road Commission pertaining to these matters cannot be determined. Management has taken steps to protect the County and believes any liability resulting from cases in which it is involved will not materially affect its financial position.

The County and the Road Commission received 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 and Road Commission resources would be required to reimburse the grant funds. Management believes that disallowed costs, if any, would be immaterial.

**COMBINING, INDIVIDUAL FUND,
AND ACCOUNT GROUP STATEMENTS
AND SCHEDULES**

GENERAL FUND

GENERAL FUND

The General Fund is the principal operating fund of the County. It is used to account for all revenues, expenditures, and activities not specifically accounted for in another fund. The statutes of the State of Michigan require the existence and use of the General Fund.

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual
 For the year ended December 31, 1995

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes:			
Current property taxes	\$ 137,513,153	136,010,003	(1,503,150)
Delinquent taxes - prior years	<u>600,000</u>	<u>644,976</u>	<u>44,976</u>
Total	<u>138,113,153</u>	<u>136,654,979</u>	<u>(1,458,174)</u>
Other intergovernmental revenues:			
Circuit judges' salaries	640,000	648,085	8,085
Probate judges' salaries	364,000	363,474	(526)
District judges' salaries	395,500	396,421	921
Marine safety	200,000	221,267	21,267
State income tax	14,600,000	16,846,193	2,246,193
State reimbursement - P.A. 228	2,181,700	2,138,056	(43,644)
Cigarette tax distribution	916,100	1,258,810	342,710
Trailer tax	90,000	100,091	10,091
Other	<u>2,448,200</u>	<u>2,806,610</u>	<u>358,410</u>
Total	<u>21,835,500</u>	<u>24,779,007</u>	<u>2,943,507</u>
Charges for services:			
Auditing	65,000	70,612	5,612
Economic development	366,423	535,143	168,720
Equalization	1,340,521	1,106,933	(233,588)
Reimbursement	229,200	223,861	(5,339)
Prosecutor	176,661	160,893	(15,768)
Facilities management	441,868	449,599	7,731
Clerk/Register of Deeds	9,408,017	11,075,548	1,667,531
Treasurer	1,648,250	1,735,282	87,032
Circuit Court	3,136,679	2,970,469	(166,210)
Friend of the Court	7,322,100	7,358,097	35,997
District Court	7,019,448	7,330,060	310,612
Probate Court	1,065,350	1,404,576	339,226
Sheriff	17,062,660	17,362,336	299,676
Drain Commissioner	3,267,451	3,258,754	(8,697)
Other services	<u>661,069</u>	<u>608,394</u>	<u>(52,675)</u>
Total	<u>53,210,697</u>	<u>55,650,557</u>	<u>2,439,860</u>
Use of money:			
Investment income	<u>12,083,545</u>	<u>14,762,719</u>	<u>2,679,174</u>

COUNTY OF OAKLAND
General Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance--Amended Budget and Actual, Continued
For the year ended December 31, 1995

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues, continued:			
Other revenue	\$ <u>6,863,183</u>	<u>990,855</u>	<u>(5,872,328)</u>
Total operating revenue	<u>232,106,078</u>	<u>232,838,117</u>	<u>732,039</u>
Operating transfers in	<u>10,886,850</u>	<u>10,748,379</u>	<u>(138,471)</u>
Total revenues	<u>242,992,928</u>	<u>243,586,496</u>	<u>593,568</u>
Expenditures:			
County Executive:			
Administrative:			
Administration:			
Controllable personnel expenditures	1,184,482	1,169,956	14,526
Controllable operating expenditures	156,010	124,876	31,134
Non-controllable operating expenditures	<u>242,699</u>	<u>239,432</u>	<u>3,267</u>
Total administration	<u>1,583,191</u>	<u>1,534,264</u>	<u>48,927</u>
Auditing:			
Controllable personnel expenditures	522,077	546,616	(24,539)
Controllable operating expenditures	7,675	9,026	(1,351)
Non-controllable operating expenditures	<u>108,925</u>	<u>109,195</u>	<u>(270)</u>
Total auditing	<u>638,677</u>	<u>664,837</u>	<u>(26,160)</u>
Corporation counsel:			
Controllable personnel expenditures	860,757	877,713	(16,956)
Controllable operating expenditures	52,490	9,771	42,719
Non-controllable operating expenditures	<u>132,417</u>	<u>131,520</u>	<u>897</u>
Total corporation counsel	<u>1,045,664</u>	<u>1,019,004</u>	<u>26,660</u>
Total administrative	<u>3,267,532</u>	<u>3,218,105</u>	<u>49,427</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual, Continued
 For the year ended December 31, 1995

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
County Executive, continued:			
Management and budget:			
Administration:			
Controllable personnel expenditures	\$ 115,475	116,339	(864)
Controllable operating expenditures	1,524	1,362	162
Non-controllable operating expenditures	<u>32,310</u>	<u>32,584</u>	<u>(274)</u>
Total administration	<u>149,309</u>	<u>150,285</u>	<u>(976)</u>
Budget:			
Controllable personnel expenditures	767,243	773,082	(5,839)
Controllable operating expenditures	9,585	8,079	1,506
Non-controllable operating expenditures	<u>231,090</u>	<u>212,370</u>	<u>18,720</u>
Total budget	<u>1,007,918</u>	<u>993,531</u>	<u>14,387</u>
Accounting:			
Controllable personnel expenditures	2,487,566	2,430,471	57,095
Controllable operating expenditures	149,805	78,400	71,405
Non-controllable operating expenditures	<u>925,133</u>	<u>914,168</u>	<u>10,965</u>
Total accounting	<u>3,562,504</u>	<u>3,423,039</u>	<u>139,465</u>
Purchasing:			
Controllable personnel expenditures	532,771	532,932	(161)
Controllable operating expenditures	34,012	32,587	1,425
Non-controllable operating expenditures	<u>188,770</u>	<u>188,115</u>	<u>655</u>
Total purchasing	<u>755,553</u>	<u>753,634</u>	<u>1,919</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual, Continued
 For the year ended December 31, 1995

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
County Executive, continued:			
Management and budget, continued:			
Reimbursement:			
Controllable personnel expenditures	\$ 1,395,765	1,341,643	54,122
Controllable operating expenditures	27,076	38,465	(11,389)
Non-controllable operating expenditures	<u>419,558</u>	<u>423,957</u>	<u>(4,399)</u>
Total reimbursement	<u>1,842,399</u>	<u>1,804,065</u>	<u>38,334</u>
Total management and budget	<u>7,317,683</u>	<u>7,124,554</u>	<u>193,129</u>
Central services:			
Administration:			
Controllable personnel expenditures	122,631	124,261	(1,630)
Controllable operating expenditures	1,740	215	1,525
Non-controllable operating expenditures	<u>5,764</u>	<u>6,122</u>	<u>(358)</u>
Total administration	<u>130,135</u>	<u>130,598</u>	<u>(463)</u>
Support services:			
Controllable personnel expenditures	832,839	809,577	23,262
Controllable operating expenditures	30,863	27,628	3,235
Non-controllable operating expenditures	<u>900,259</u>	<u>830,794</u>	<u>69,465</u>
Total support services	<u>1,763,961</u>	<u>1,667,999</u>	<u>95,962</u>
Total central services	<u>1,894,096</u>	<u>1,798,597</u>	<u>95,499</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual, Continued
 For the year ended December 31, 1995

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
County Executive, continued:			
Facilities management:			
Administration:			
Controllable personnel expenditures	\$ 370,648	348,472	22,176
Controllable operating expenditures	30,686	6,129	24,557
Non-controllable operating expenditures	<u>66,400</u>	<u>47,088</u>	<u>19,312</u>
Total administration	<u>467,734</u>	<u>401,689</u>	<u>66,045</u>
Facilities engineering:			
Controllable personnel expenditures	795,983	801,932	(5,949)
Controllable operating expenditures	129,474	126,776	2,698
Non-controllable operating expenditures	<u>98,279</u>	<u>101,148</u>	<u>(2,869)</u>
Total facilities engineering	<u>1,023,736</u>	<u>1,029,856</u>	<u>(6,120)</u>
Total facilities management	<u>1,491,470</u>	<u>1,431,545</u>	<u>59,925</u>
Personnel:			
Administration:			
Controllable personnel expenditures	119,859	118,084	1,775
Controllable operating expenditures	2,914	2,029	885
Non-controllable operating expenditures	<u>121,321</u>	<u>122,187</u>	<u>(866)</u>
Total administration	<u>244,094</u>	<u>242,300</u>	<u>1,794</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual, Continued
 For the year ended December 31, 1995

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
County Executive, continued:			
Personnel, continued:			
Human resources:			
Controllable personnel expenditures	\$ 1,410,235	1,371,402	38,833
Controllable operating expenditures	273,478	230,479	42,999
Non-controllable operating expenditures	<u>365,030</u>	<u>372,250</u>	<u>(7,220)</u>
Total human resources	<u>2,048,743</u>	<u>1,974,131</u>	<u>74,612</u>
Employee relations:			
Controllable personnel expenditures	761,827	770,909	(9,082)
Controllable operating expenditures	387,844	216,275	171,569
Non-controllable operating expenditures	<u>89,336</u>	<u>93,870</u>	<u>(4,534)</u>
Total employee relations	<u>1,239,007</u>	<u>1,081,054</u>	<u>157,953</u>
Total personnel	<u>3,531,844</u>	<u>3,297,485</u>	<u>234,359</u>
Human services:			
Administration:			
Controllable personnel expenditures	131,927	133,303	(1,376)
Controllable operating expenditures	3,559,226	3,517,989	41,237
Non-controllable operating expenditures	<u>7,196</u>	<u>6,246</u>	<u>950</u>
Total administration	<u>3,698,349</u>	<u>3,657,538</u>	<u>40,811</u>
Human services agency:			
Controllable operating expenditures	644,244	668,878	(24,634)
Non-controllable operating expenditures	<u>45,297</u>	<u>45,297</u>	<u>-</u>
Total human services agency	<u>689,541</u>	<u>714,175</u>	<u>(24,634)</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
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 For the year ended December 31, 1995

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
County Executive, continued:			
Human services, continued:			
Social services:			
Controllable personnel expenditures	\$ 6,667	6,498	169
Controllable operating expenditures	<u>24,580</u>	<u>23,091</u>	<u>1,489</u>
Total social services	<u>31,247</u>	<u>29,589</u>	<u>1,658</u>
Medical examiner:			
Controllable personnel expenditures	1,328,138	1,320,057	8,081
Controllable operating expenditures	440,980	455,302	(14,322)
Non-controllable operating expenditures	<u>330,312</u>	<u>336,260</u>	<u>(5,948)</u>
Total medical examiner	<u>2,099,430</u>	<u>2,111,619</u>	<u>(12,189)</u>
Total human services	<u>6,518,567</u>	<u>6,512,921</u>	<u>5,646</u>
Public services:			
Administration:			
Controllable personnel expenditures	487,236	463,924	23,312
Controllable operating expenditures	5,682	2,578	3,104
Non-controllable operating expenditures	<u>20,472</u>	<u>21,554</u>	<u>(1,082)</u>
Total administration	<u>513,390</u>	<u>488,056</u>	<u>25,334</u>
Veterans' services:			
Controllable personnel expenditures	953,127	965,993	(12,866)
Controllable operating expenditures	245,555	241,715	3,840
Non-controllable operating expenditures	<u>142,974</u>	<u>132,134</u>	<u>10,840</u>
Total veterans' services	<u>1,341,656</u>	<u>1,339,842</u>	<u>1,814</u>

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 General Fund
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 For the year ended December 31, 1995

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
County Executive, continued:			
Public services, continued:			
Cooperative extension:			
Controllable personnel expenditures	\$ 487,362	499,099	(11,737)
Controllable operating expenditures	207,278	182,419	24,859
Non-controllable operating expenditures	<u>168,437</u>	<u>172,065</u>	<u>(3,628)</u>
Total cooperative extension	<u>863,077</u>	<u>853,583</u>	<u>9,494</u>
Circuit court probation:			
Controllable operating expenditures	85,524	92,902	(7,378)
Non-controllable operating expenditures	<u>476,193</u>	<u>476,298</u>	<u>(105)</u>
Total circuit court probation	<u>561,717</u>	<u>569,200</u>	<u>(7,483)</u>
Total public services	<u>3,279,840</u>	<u>3,250,681</u>	<u>29,159</u>
Information technology:			
Administration:			
Non-controllable operating expenditures	<u>2,467,007</u>	<u>2,522,121</u>	<u>(55,114)</u>
Total administration	<u>2,467,007</u>	<u>2,522,121</u>	<u>(55,114)</u>
Systems development and support:			
Non-controllable operating expenditures	<u>26,430</u>	<u>-</u>	<u>26,430</u>
Total systems development and support	<u>26,430</u>	<u>-</u>	<u>26,430</u>
Total information technology	<u>2,493,437</u>	<u>2,522,121</u>	<u>(28,684)</u>

COUNTY OF OAKLAND
 General Fund
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 For the year ended December 31, 1995

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
County Executive, continued:			
Community and economic development:			
Administration:			
Controllable personnel expenditures	\$ 112,306	113,838	(1,532)
Controllable operating expenditures	58,024	49,820	8,204
Non-controllable operating expenditures	<u>22,299</u>	<u>25,471</u>	<u>(3,172)</u>
Total administration	<u>192,629</u>	<u>189,129</u>	<u>3,500</u>
Development and planning:			
Controllable personnel expenditures	1,871,308	1,847,560	23,748
Controllable operating expenditures	412,695	381,048	31,647
Non-controllable operating expenditures	<u>418,793</u>	<u>411,291</u>	<u>7,502</u>
Total development and planning	<u>2,702,796</u>	<u>2,639,899</u>	<u>62,897</u>
Equalization:			
Controllable personnel expenditures	4,252,611	3,827,918	424,693
Controllable operating expenditures	129,369	131,629	(2,260)
Non-controllable operating expenditures	<u>656,872</u>	<u>664,999</u>	<u>(8,127)</u>
Total equalization	<u>5,038,852</u>	<u>4,624,546</u>	<u>414,306</u>
Community development:			
Controllable operating expenditures	<u>269,040</u>	<u>269,040</u>	<u>-</u>
Total community development	<u>269,040</u>	<u>269,040</u>	<u>-</u>
Total community and economic development	<u>8,203,317</u>	<u>7,722,614</u>	<u>480,703</u>
Total County Executive	<u>37,997,786</u>	<u>36,878,623</u>	<u>1,119,163</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
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 For the year ended December 31, 1995

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
Clerk/Register of Deeds:			
Administration:			
Controllable personnel expenditures	\$ 322,301	336,194	(13,893)
Controllable operating expenditures	120,239	79,872	40,367
Non-controllable operating expenditures	<u>189,696</u>	<u>146,641</u>	<u>43,055</u>
Total administration	<u>632,236</u>	<u>562,707</u>	<u>69,529</u>
County Clerk:			
Controllable personnel expenditures	2,207,822	2,212,866	(5,044)
Controllable operating expenditures	300,751	247,302	53,449
Non-controllable operating expenditures	<u>857,966</u>	<u>917,721</u>	<u>(59,755)</u>
Total County Clerk	<u>3,366,539</u>	<u>3,377,889</u>	<u>(11,350)</u>
Elections:			
Controllable personnel expenditures	287,597	295,859	(8,262)
Controllable operating expenditures	593,764	341,384	252,380
Non-controllable operating expenditures	<u>65,245</u>	<u>62,343</u>	<u>2,902</u>
Total elections	<u>946,606</u>	<u>699,586</u>	<u>247,020</u>
Register of Deeds:			
Controllable personnel expenditures	1,291,528	1,283,082	8,446
Controllable operating expenditures	71,307	73,072	(1,765)
Non-controllable operating expenditures	<u>433,606</u>	<u>391,109</u>	<u>42,497</u>
Total Register of Deeds	<u>1,796,441</u>	<u>1,747,263</u>	<u>49,178</u>

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 General Fund
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 For the year ended December 31, 1995

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
Clerk/Register of Deeds, continued:			
Jury commission:			
Controllable personnel expenditures	\$ 15,048	14,297	751
Controllable operating expenditures	41,232	38,195	3,037
Non-controllable operating expenditures	<u>84,253</u>	<u>78,333</u>	<u>5,920</u>
Total jury commission	<u>140,533</u>	<u>130,825</u>	<u>9,708</u>
Total Clerk/Register of Deeds	<u>6,882,355</u>	<u>6,518,270</u>	<u>364,085</u>
Treasurer:			
Administration:			
Controllable personnel expenditures	1,982,671	2,002,303	(19,632)
Controllable operating expenditures	150,607	146,598	4,009
Non-controllable operating expenditures	<u>555,771</u>	<u>560,117</u>	<u>(4,346)</u>
Total Treasurer	<u>2,689,049</u>	<u>2,709,018</u>	<u>(19,969)</u>
Justice administration:			
Circuit Court:			
Administration:			
Controllable personnel expenditures	5,463,362	5,375,367	87,995
Controllable operating expenditures	6,731,194	5,572,043	1,159,151
Non-controllable operating expenditures	<u>2,370,190</u>	<u>2,423,437</u>	<u>(53,247)</u>
Total Circuit Court	<u>14,564,746</u>	<u>13,370,847</u>	<u>1,193,899</u>
District Court:			
Division I:			
Controllable personnel expenditures	2,017,613	2,015,382	2,231
Controllable operating expenditures	719,412	759,301	(39,889)
Non-controllable operating expenditures	<u>403,984</u>	<u>393,987</u>	<u>9,997</u>
Total Division I	<u>3,141,009</u>	<u>3,168,670</u>	<u>(27,661)</u>

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 For the year ended December 31, 1995

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
Justice administration, continued			
District Court, continued:			
Division II:			
Controllable personnel expenditures	\$ 796,220	796,644	(424)
Controllable operating expenditures	245,722	185,375	60,347
Non-controllable operating expenditures	<u>251,983</u>	<u>255,520</u>	<u>(3,537)</u>
Total Division II	<u>1,293,925</u>	<u>1,237,539</u>	<u>56,386</u>
Division III:			
Controllable personnel expenditures	1,908,499	1,866,583	41,916
Controllable operating expenditures	603,891	543,591	60,300
Non-controllable operating expenditures	<u>344,359</u>	<u>340,993</u>	<u>3,366</u>
Total Division III	<u>2,856,749</u>	<u>2,751,167</u>	<u>105,582</u>
Division IV:			
Controllable personnel expenditures	1,378,355	1,329,095	49,260
Controllable operating expenditures	281,153	259,389	21,764
Non-controllable operating expenditures	<u>246,485</u>	<u>246,954</u>	<u>(469)</u>
Total Division IV	<u>1,905,993</u>	<u>1,835,438</u>	<u>70,555</u>
Total District Court	<u>9,197,676</u>	<u>8,992,814</u>	<u>204,862</u>
Probate Court:			
Administration:			
Controllable personnel expenditures	2,140,356	2,104,967	35,389
Controllable operating expenditures	61,572	45,884	15,688
Non-controllable operating expenditures	<u>691,398</u>	<u>692,414</u>	<u>(1,016)</u>
Total administration	<u>2,893,326</u>	<u>2,843,265</u>	<u>50,061</u>

COUNTY OF OAKLAND
 General Fund
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 For the year ended December 31, 1995

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
Justice administration, continued:			
Probate Court, continued:			
Judicial support:			
Controllable personnel expenditures	\$ 3,713,331	3,638,260	75,071
Controllable operating expenditures	1,517,100	1,407,303	109,797
Non-controllable operating expenditures	<u>524,398</u>	<u>521,662</u>	<u>2,736</u>
Total judicial support	<u>5,754,829</u>	<u>5,567,225</u>	<u>187,604</u>
Court services:			
Controllable personnel expenditures	5,337,367	5,321,919	15,448
Controllable operating expenditures	154,720	166,912	(12,192)
Non-controllable operating expenditures	<u>251,941</u>	<u>244,512</u>	<u>7,429</u>
Total court services	<u>5,744,028</u>	<u>5,733,343</u>	<u>10,685</u>
Total Probate Court	<u>14,392,183</u>	<u>14,143,833</u>	<u>248,350</u>
Total justice administration	<u>38,154,605</u>	<u>36,507,494</u>	<u>1,647,111</u>
Law enforcement:			
Prosecuting Attorney:			
Administration:			
Controllable personnel expenditures	9,260,322	8,804,648	455,674
Controllable operating expenditures	1,343,069	1,203,579	139,490
Non-controllable operating expenditures	<u>1,649,491</u>	<u>1,632,637</u>	<u>16,854</u>
Total Prosecuting Attorney	<u>12,252,882</u>	<u>11,640,864</u>	<u>612,018</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
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 For the year ended December 31, 1995

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
Law enforcement, continued:			
Sheriff:			
Sheriff's office:			
Controllable personnel expenditures	\$ 672,014	682,652	(10,638)
Controllable operating expenditures	218,550	320,756	(102,206)
Non-controllable operating expenditures	<u>1,068,675</u>	<u>1,131,720</u>	<u>(63,045)</u>
Total Sheriff's office	<u>1,959,239</u>	<u>2,135,128</u>	<u>(175,889)</u>
Administration:			
Controllable personnel expenditures	1,065,177	1,072,034	(6,857)
Controllable operating expenditures	416,121	343,100	73,021
Non-controllable operating expenditures	<u>556,331</u>	<u>659,106</u>	<u>(102,775)</u>
Total administration	<u>2,037,629</u>	<u>2,074,240</u>	<u>(36,611)</u>
Corrective services:			
Controllable personnel expenditures	15,803,848	16,044,473	(240,625)
Controllable operating expenditures	4,186,155	4,236,051	(49,896)
Non-controllable operating expenditures	<u>7,734,026</u>	<u>7,508,223</u>	<u>225,803</u>
Total corrective services	<u>27,724,029</u>	<u>27,788,747</u>	<u>(64,718)</u>
Corrective services - satellites:			
Controllable personnel expenditures	6,871,951	7,172,168	(300,217)
Controllable operating expenditures	144,805	89,973	54,832
Non-controllable operating expenditures	<u>615,836</u>	<u>588,295</u>	<u>27,541</u>
Total corrective services - satellites	<u>7,632,592</u>	<u>7,850,436</u>	<u>(217,844)</u>

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 For the year ended December 31, 1995

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
Law enforcement, continued:			
Sheriff, continued:			
Protective services:			
Controllable personnel expenditures	\$ 14,549,946	14,965,050	(415,104)
Controllable operating expenditures	112,665	101,395	11,270
Non-controllable operating expenditures	<u>1,602,911</u>	<u>1,518,361</u>	<u>84,550</u>
Total protective services	<u>16,265,522</u>	<u>16,584,806</u>	<u>(319,284)</u>
Technical services:			
Controllable personnel expenditures	5,537,715	5,613,029	(75,314)
Controllable operating expenditures	621,329	598,985	22,344
Non-controllable operating expenditures	<u>947,739</u>	<u>902,698</u>	<u>45,041</u>
Total technical services	<u>7,106,783</u>	<u>7,114,712</u>	<u>(7,929)</u>
Total Sheriff	<u>62,725,794</u>	<u>63,548,069</u>	<u>(822,275)</u>
Total law enforcement	<u>74,978,676</u>	<u>75,188,933</u>	<u>(210,257)</u>
Legislative:			
Board of Commissioners:			
Controllable personnel expenditures	1,387,074	1,419,107	(32,033)
Controllable operating expenditures	839,977	343,599	496,378
Non-controllable operating expenditures	<u>246,519</u>	<u>231,791</u>	<u>14,728</u>
Total Board of Commissioners	<u>2,473,570</u>	<u>1,994,497</u>	<u>479,073</u>

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	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
Legislative, continued:			
Library board:			
Controllable personnel expenditures	\$ 629,924	593,355	36,569
Controllable operating expenditures	586,708	647,565	(60,857)
Non-controllable operating expenditures	<u>793,536</u>	<u>798,517</u>	<u>(4,981)</u>
Total library board	<u>2,010,168</u>	<u>2,039,437</u>	<u>(29,269)</u>
Total legislative	<u>4,483,738</u>	<u>4,033,934</u>	<u>449,804</u>
Drain Commissioner:			
Administration:			
Controllable personnel expenditures	745,425	722,953	22,472
Controllable operating expenditures	146,919	147,418	(499)
Non-controllable operating expenditures	<u>520,607</u>	<u>481,996</u>	<u>38,611</u>
Total administration	<u>1,412,951</u>	<u>1,352,367</u>	<u>60,584</u>
Operations and maintenance:			
Controllable personnel expenditures	166,288	124,374	41,914
Controllable operating expenditures	<u>-</u>	<u>580</u>	<u>(580)</u>
Total operations and maintenance	<u>166,288</u>	<u>124,954</u>	<u>41,334</u>
Engineering and construction:			
Controllable personnel expenditures	3,405,373	3,380,995	24,378
Controllable operating expenditures	<u>40,000</u>	<u>40,688</u>	<u>(688)</u>
Total engineering and construction	<u>3,445,373</u>	<u>3,421,683</u>	<u>23,690</u>
Total Drain Commissioner	<u>5,024,612</u>	<u>4,899,004</u>	<u>125,608</u>

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 For the year ended December 31, 1995

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
Nondepartmental:			
Assessments	\$ 1,174,477	953,146	221,331
Building maintenance and other services	2,316,586	2,209,528	107,058
Other	<u>12,038,822</u>	<u>3,044,096</u>	<u>8,994,726</u>
Total nondepartmental	<u>15,529,885</u>	<u>6,206,770</u>	<u>9,323,115</u>
Total expenditures	<u>185,740,706</u>	<u>172,942,046</u>	<u>12,798,660</u>
Operating transfers out:			
Special Revenue:			
County Health	18,566,582	18,271,441	295,141
Community Mental Health	10,197,624	9,386,612	811,012
Children's Village	4,824,395	5,109,782	(285,387)
Juvenile Maintenance	7,455,821	7,528,372	(72,551)
Social Welfare Foster Care	24,500	9,359	15,141
Friend of the Court	8,943,721	8,810,602	133,119
C.R.I.M.P.	<u>55,341</u>	<u>-</u>	<u>55,341</u>
Total Special Revenue	<u>50,067,984</u>	<u>49,116,168</u>	<u>951,816</u>
Debt Service:			
Building Authority Law Enforcement Complex	84,750	85,906	(1,156)
Building Authority Law Enforcement Complex Expansion	234,480	237,502	(3,022)
Building Authority Computer Center	217,844	218,844	(1,000)
Building Authority Refunding Series 1992	1,981,113	1,982,113	(1,000)
Building Authority West Wing Extension	<u>423,488</u>	<u>424,487</u>	<u>(999)</u>
Total Debt Service	<u>2,941,675</u>	<u>2,948,852</u>	<u>(7,177)</u>
Capital Projects:			
Building Improvement	150,000	150,000	-
Project Work Orders	<u>4,926,642</u>	<u>4,838,988</u>	<u>87,654</u>
Total Capital Projects	<u>5,076,642</u>	<u>4,988,988</u>	<u>87,654</u>

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 For the year ended December 31, 1995

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Operating transfers out, continued:			
Internal Service:			
Fringe Benefits	\$ 2,100,000	2,100,000	-
Information Technology	2,092,183	2,092,183	-
Office Equipment	137,000	117,000	20,000
Facilities Maintenance and Operations	99,878	99,878	-
Motor Pool	65,280	52,180	13,100
Radio Communications	2,196,633	2,196,633	-
Printing and Mailing	<u>2,533</u>	<u>2,533</u>	<u>-</u>
Total Internal Service	<u>6,693,507</u>	<u>6,660,407</u>	<u>33,100</u>
Enterprise:			
Airport Facilities	393,449	393,449	-
Medical Care Facility	<u>848,216</u>	<u>290,359</u>	<u>557,857</u>
Total Enterprise	<u>1,241,665</u>	<u>683,808</u>	<u>557,857</u>
Fiduciary:			
Jail Inmate Commissary	<u>27,000</u>	<u>27,000</u>	<u>-</u>
Total Fiduciary	<u>27,000</u>	<u>27,000</u>	<u>-</u>
Total operating transfers out	<u>66,048,473</u>	<u>64,425,223</u>	<u>1,623,250</u>
Operating transfer out to component unit	<u>1,000,000</u>	<u>1,001,651</u>	<u>(1,651)</u>
Total expenditures and operating transfers out	<u>252,789,179</u>	<u>238,368,920</u>	<u>14,420,259</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(9,796,251)</u>	<u>5,217,576</u>	<u>15,013,827</u>
Fund balance at beginning of year	<u>19,287,496</u>	<u>19,287,496</u>	<u>-</u>
Fund balance at end of year	<u>\$ 9,491,245</u>	<u>24,505,072</u>	<u>15,013,827</u>

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

Special Revenue funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes such as special assessment revenues, non-capital grants, and other earmarked revenues not included within other fund categories.

The County Health Fund is used to account for revenue reserved for the purpose of providing health protection, maintenance, and improvement for the residents of Oakland County.

The Community Mental Health Fund is used to account for revenue reserved for providing mental health services within Oakland County. This fund is reported on the basis of a fiscal year ended September 30.

The Camp Oakland Fund is used to account for County revenue reserved for the placement of wards of the Probate Court at Camp Oakland Youth Programs Facility.

The Children's Village Fund is used to account for revenue earmarked for the detention of children as prescribed by the Probate Court.

The Juvenile Maintenance Fund is used to account for revenue earmarked for the placement of children to foster care homes as ordered by the Probate Court.

The Social Welfare Foster Care Fund is used to reimburse agencies and individuals for board and care expenditures of foster care children. Partial reimbursement of these expenditures is received from the State of Michigan.

The Housing and Community Development Fund accounts for block grants received from the U.S. Department of Housing and Urban Development for the use of low-income home improvement loans, municipal projects, and homeless assistance projects.

The County Reference Library Fund is used to account for County revenue designated for library purposes.

The Friend of the Court Fund is used to account for revenue reserved for the operation of this division of the Circuit Court.

The Cost Reduction Incentive Management Program (C.R.I.M.P.) Fund was established to encourage cost reductions and increase productivity and economic delivery of public services.

The State Court Disbursement Fund was established to account for the receipt and disbursement of State funding designated for the courts in accordance with Public Act 189 of 1993.

The County Veterans' Trust Fund is used to account for revenue earmarked for aid to needy veterans.

The County Markets Fund is used to account for the operations of the farmers' markets located in Waterford and Royal Oak.

The Parks and Recreation Fund is used to account for revenue earmarked for the operation of the County parks (currently 11). Principal revenues are from a voter-approved millage and user charges.

The Drains Act 40 Fund is used to record the expenditures for the operation and maintenance of drainage districts created under Public Act 40 of 1956 (currently 368 drains included under Chapters 4, 18, 20, and 21 of the Act). Revenues are provided from special assessments against the districts.

SPECIAL REVENUE FUNDS

The Sewer Act 94 Fund is used to record revenue from connection permits for this sewer system in Auburn Hills. The revenue from connection permits is to be used to repay advances from the County General Fund used to provide principal construction cost funding.

The Lake Level Act 146 Fund is used to account for funds from special assessments to oversee cost of maintaining County lake levels (currently 30) created under Public Act 146 of 1961.

The Lake Improvements Act 345 Fund is used to account for special assessment revenues collected to oversee the improvement (i.e., weed control) for various lakes in Oakland County where the lake improvement board has named the Oakland County Treasurer as treasurer of the respective improvement board. There are currently 25 such lakes under Public Act 345 of 1966.

The Clerk/Register of Deeds Remonumentation Fund utilizes State funds to locate, verify, replace, or reposition government sector corners and quarter corners within the County per Act 345 of 1990.

The Kellogg Family for Kids Fund utilizes Kellogg Grant Foundation funds to assist the County in a community-based effort to revitalize local and State child welfare systems.

The Women, Infants, and Children (W.I.C.) Fund utilizes State and federal funds to provide health assessment, nutrition education, and nutritious food supplements for pregnant women, infants, and children of low-income families.

The Family Planning Fund accounts for State and federal funds utilized to provide information and counseling on family planning matters.

The TB Outreach Fund accounts for State and federal funds utilized to provide information and counseling on tuberculosis, and referrals for follow-up care.

The TB Regimen Fund utilizes State and federal funds to provide patient and nurse education regarding tuberculosis.

The Medicaid Screening Fund accounts for State and federal funds expended for provision of services to Medicaid clients under 21 years of age.

The Michigan Department of Public Health Office of Substance Abuse Services (M.D.P.H.-O.S.A.S.) Fund utilizes State and federal funds to provide a coordinating agency with the State of Michigan that is designed to develop comprehensive plans for substance abuse treatment, rehabilitation services, and prevention services, as well as providing statistical data to the State.

The Michigan Child Health (M.C.H.) Block Fund utilizes State and federal funds to provide well-baby clinics for infants through age six, a public information campaign, consultation, and technical assistance to local loan-a-seat programs, and risk assessment and counseling for high-risk pregnant women.

The Infant Mortality Reduction Fund utilizes State and federal funds in an effort to identify and remove barriers that exist to service a specific targeted area and increase the awareness of high-risk factors and preventative actions that can reduce those risk factors.

The Breast Cancer Control Fund utilizes State funds to screen low-income women for breast and cervical cancer.

The Worksite Community Fund utilizes State funds to provide services to reduce behavioral risk factors which lead to cardiovascular disease, cancer, diabetes, and other chronic illnesses.

SPECIAL REVENUE FUNDS

The Children's Health Services Fund accounts for State and federal funds utilized to assist financially eligible families to pay for medical treatment supplies and equipment for children, ages birth to 21 years of age, suspected of having a potentially disabling condition.

The AIDS Counseling and Testing Program Fund accounts for State and federal funds used to provide comprehensive AIDS prevention and control services.

The HIV Seroprevalence Survey Fund utilizes State and federal funds in a program designed to determine the number of HIV positive and negative cases in Oakland County.

The Prenatal Coordination Enrollment Fund utilizes State and federal funds to enroll pregnant women in prenatal care and to assist them in applications for Medicaid.

The Michigan Health Initiative Fund utilizes local funds to initiate a cardiovascular risk reduction screening program, which includes initial testing, follow-up service, and counseling.

The Maternal and Infant Care/Infant Health Initiative Program (M.I.C./I.H.I.P.) Local Agreement Fund utilizes State and local funds in promoting and coordinating services for pregnant clients, as well as improving capabilities networking among community agencies concerned with improving pregnancy outcomes.

The Immunization Action Plan Fund utilizes State and federal funds to increase complete immunizations for County Health Division clients.

The Pregnancy Prevention Fund utilizes State funds in a program designed to prevent pregnancies.

The Core Services Fund utilizes State funds to enhance Health Division infrastructure.

The Cardiovascular Fund utilizes State funds to enhance the Worksite Community Fund, which attempts to reduce behavioral risk factors that lead to cardiovascular disease, cancer, diabetes, and other chronic illnesses.

The Prosecutor's Cooperative Reimbursement Fund accounts for federal, State, and local funds to determine paternity and secure support for the minor children, thereby shifting support of such children to those legally liable and financially able to do so.

The Prosecutor's Auto Theft Prevention Fund utilizes State funds in an effort to reduce auto thefts in Oakland County through an aggressive prosecution of alleged auto theft cases.

The Prosecutor's Narcotics Task Force Fund utilizes federal funds in an effort to prosecute criminal drug cases to the fullest extent of the law.

The Sheriff's Auto Theft Prevention Fund utilizes State funds to reduce auto theft in Oakland County by increasing auto theft arrests, seeking return of stolen vehicles, and identifying possible insurance frauds.

The Sheriff's Road Patrol Fund utilizes State and local funds to provide for road patrol officers, who will be responsible for enforcing all traffic laws under the Michigan Vehicle Code and all criminal laws, investigating accidents, and for conducting Traffic Safety Education programs.

The Community Corrections Fund utilizes State funds to increase utilization of community-based sanctions and services for nonviolent offenders.

SPECIAL REVENUE FUNDS

The Community Mental Health (C.M.H.) Homeless Assistance Fund utilizes federal funds to identify homeless clients, provide services to the homeless, and provide community education about the homeless.

The C.M.H. Adoptive Services Fund utilizes State funds in an effort to identify those existing services available to adoptive children and determine ways in which to improve these services.

The C.M.H. Early On Fund utilizes State funds to provide services to infants with developmental disabilities.

The C.M.H. Act Expansion Fund utilizes federal funds for one-time-only start-up costs for the new centralized Case Management Services component.

The C.M.H. Block Grant Fund utilizes federal funds to purchase items needed for operations at the FAIR Inc. Drop-In Center in Pontiac.

The Drug Policy Grants Fund utilizes federal funds for programs administered by the Oakland County Prosecutor and Sheriff in the surveillance, apprehension, prosecution, and sentencing of drug offenders, as well as keeping a zero tolerance population within the prison system.

The Skillman Foundation Grant Fund utilizes Skillman Foundation funds to evaluate Probate Court's youth assistance community-based prevention program.

The Criminal Justice Training Fund utilizes State funds to provide corrective and protective service officers with training seminars to update and enhance the officers' knowledge of criminal activities while performing their duties.

The Tornado Siren Fund utilizes County and municipal funds in the procurement and installation of tornado siren units used in the tornado warning system.

The Friend of the Court (F.O.C.) Medical Support Fund utilizes State and federal funds to identify backlogs of existing Title IV-D cases requiring medical support enforcement and determine and initiate action needed for backlogged and new cases.

The Judicial Data Systems Fund utilizes federal funds to develop an Integrated Justice Data System (IJS) linking data operations between the Sixth Circuit Court, Probate Court, 13 District Courts, Oakland County Prosecuting Attorney, Sheriff, County Clerk, and Michigan State Police.

The Michigan Department of Transportation (M.D.O.T.) Woodward Avenue Corridor Fund utilizes State funds to develop a corridor land use plan with a focus on improving the visual, economic, and functional character of the M-1 (Woodward Avenue) corridor.

The Sheriff Community-Oriented Policing Services (C.O.P.S.) Ahead Fund accounts for costs necessary in the hiring of career law enforcement officers to increase police presence and to enhance public safety.

The Livescan Fingerprint Fund accounts for costs in the establishment of a network to collect fingerprints by scanning them into a computer system for use by multi-jurisdictions.

The Environmental Protection Agency (E.P.A.) Waste Wise Fund assists businesses on a voluntary basis to adopt E.P.A. Waste Wise objectives utilizing federal and County funds.

The Jobs Training Placement Act (J.T.P.A.) Title IIA Fund accounts for costs involved in the training and placement of unemployed, handicapped, or low-income individuals over the age of 21.

SPECIAL REVENUE FUNDS

The J.T.P.A. Title IIB Fund accounts for costs involved with summer placement of youths, ages 14 through 21. This program provides work experience for handicapped or low-income youths.

The J.T.P.A. Title III EDWAAA National Reserve Fund accounts for costs involved with retraining of certain laid-off or long-term unemployed workers.

The J.T.P.A. Youth 78% Title IIC Fund accounts for costs involved in the training and placement of unemployed, handicapped, or low-income individuals under the age of 22.

The Work First Fund accounts for costs involved with providing employment and training for public assistance recipients and is federally funded.

The J.T.P.A. Target Fund accounts for costs involved with providing employment and training services for automotive-related dislocated workers.

The J.T.P.A. Incentive Fund accounts for costs involved in defraying certain administrative expenditures based on service delivery area performance and is federally funded.

The J.T.P.A. 8% Designated Educational Planning Entity (D.E.P.E.) Fund provides educational services for economically disadvantaged adults and youths.

The J.T.P.A. Title III Profiling Fund provides basic readjustment services to unemployment insurance claimants who are likely to exhaust benefits before finding new employment.

The J.T.P.A. Title III Voucher Fund permits dislocated workers to purchase classroom training tuition through the voucher process.

The J.T.P.A. No Wrong Door Fund helps to facilitate the creation of a no-wrong-door system, which will provide economic and work force development services through a single access point.

COUNTY OF OAKLAND
Special Revenue Funds
Combining Balance Sheet
December 31, 1995

Assets	County Health	Community Mental Health	Camp Oakland	Children's Village	Juvenile Maintenance	Social Welfare Foster Care	Housing and Community Development	County Reference Library	Friend of the Court	C.R.I.M.P.
Current assets:										
Cash and cash equivalents	\$ 2,192,906	56,820,676	5,018	-	714,191	15,980	891,012	572,373	44,932	110,682
Current and delinquent property taxes receivable	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Due from other governmental units	659,570	150,795	-	1,190,975	43,057	1,961	681,621	-	-	-
Accrued interest receivable	-	-	-	-	-	-	-	2,583	-	-
Accounts receivable (net of allowance for uncollectibles where applicable)	53,172	3,152,940	-	105,215	4,123	-	-	-	-	-
Due from other funds	335,278	1,697,327	-	384,827	476,400	5,298	1,149	39,377	916,658	-
Inventories and supplies	-	-	-	-	-	-	-	-	-	-
Current portion of advances receivable	-	-	-	-	-	-	-	-	-	-
Prepayments and other assets	-	-	-	-	-	-	-	-	-	-
Total current assets	<u>3,240,926</u>	<u>61,821,738</u>	<u>5,018</u>	<u>1,681,017</u>	<u>1,237,771</u>	<u>23,239</u>	<u>1,573,782</u>	<u>614,333</u>	<u>961,590</u>	<u>110,682</u>
Long-term assets:										
Advances	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 3,240,926</u>	<u>61,821,738</u>	<u>5,018</u>	<u>1,681,017</u>	<u>1,237,771</u>	<u>23,239</u>	<u>1,573,782</u>	<u>614,333</u>	<u>961,590</u>	<u>110,682</u>
Liabilities and Fund Balances										
Current liabilities:										
Vouchers payable	\$ 50,104	1,474,749	-	23,821	257,798	289	107,539	-	-	-
Accrued payroll	289,869	403,973	-	100,673	8,092	-	15,334	-	92,551	-
Due to other governmental units	802,706	44,172,684	-	-	573,907	-	-	-	-	-
Due to other funds	1,149,574	1,259,282	5,018	1,466,773	93,174	16,350	40,570	-	396,224	55,341
Deferred revenue	5,442	6,062,064	-	-	-	-	326,141	-	-	-
Other accrued liabilities	92,495	7,885,082	-	7,501	304,800	6,600	1,054,198	25,989	6,201	-
Property taxes deferred to 1996	-	-	-	-	-	-	-	-	-	-
Total current liabilities	<u>2,390,190</u>	<u>61,257,834</u>	<u>5,018</u>	<u>1,598,768</u>	<u>1,237,771</u>	<u>23,239</u>	<u>1,543,782</u>	<u>25,989</u>	<u>494,976</u>	<u>55,341</u>
Other liabilities - advances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>2,390,190</u>	<u>61,257,834</u>	<u>5,018</u>	<u>1,598,768</u>	<u>1,237,771</u>	<u>23,239</u>	<u>1,573,782</u>	<u>25,989</u>	<u>494,976</u>	<u>55,341</u>
Fund balances:										
Reserve for encumbrances	2,065	-	-	82,249	-	-	-	-	264,444	-
Reserve for inventories and supplies	-	-	-	-	-	-	-	-	-	-
Reserve for long-term advances	-	-	-	-	-	-	-	-	-	-
Reserve for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Total reserved	<u>2,065</u>	<u>-</u>	<u>-</u>	<u>82,249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>264,444</u>	<u>-</u>
Unreserved:										
Designated for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Designated for programs	848,671	563,904	-	-	-	-	-	588,344	202,170	55,341
Total unreserved	<u>848,671</u>	<u>563,904</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>588,344</u>	<u>202,170</u>	<u>55,341</u>
Total fund balances	<u>850,736</u>	<u>563,904</u>	<u>-</u>	<u>82,249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>588,344</u>	<u>466,614</u>	<u>55,341</u>
Total liabilities and fund balances	<u>\$ 3,240,926</u>	<u>61,821,738</u>	<u>5,018</u>	<u>1,681,017</u>	<u>1,237,771</u>	<u>23,239</u>	<u>1,573,782</u>	<u>614,333</u>	<u>961,590</u>	<u>110,682</u>

Continued

COUNTY OF OAKLAND
Special Revenue Funds
Combining Balance Sheet, Continued
December 31, 1995

Assets	State Court Disbursement	County Veterans' Trust	County Markets	Parks and Recreation	Drains Act 40	Sewer Act 94	Lake Level Act 146	Lake Improvements Act 345	Clerk/Register of Deeds Remonu- mentation	Kellogg Family for Kids
Current assets:										
Cash and cash equivalents	\$ 2,198,577	18,931	313,837	8,041,023	9,355,751	59,185	175,467	956,852	-	27
Current and delinquent property taxes receivable	-	-	-	7,765,465	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	209,755	-	377,169	665,746	-	-
Due from other governmental units	-	-	-	567,500	31,430	-	-	-	211,651	-
Accrued interest receivable	-	-	-	100,809	47,494	564	1,258	5,725	-	-
Accounts receivable (net of allowances for uncollectibles where applicable)	-	-	-	524,793	50	-	-	-	-	-
Due from other funds	-	-	1,156	652,765	-	-	-	-	421	-
Inventories and supplies	-	-	-	12,825	-	-	-	-	-	-
Current portion of advances receivable	-	-	-	17,500	-	-	-	-	-	-
Prepayments and other assets	-	-	-	-	-	856,808	-	-	-	-
Total current assets	<u>2,198,577</u>	<u>18,931</u>	<u>314,993</u>	<u>17,682,680</u>	<u>9,644,480</u>	<u>916,557</u>	<u>553,894</u>	<u>1,628,323</u>	<u>212,072</u>	<u>27</u>
Long-term assets:										
Advances	-	-	-	70,000	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	41,160	-	-	-
Total assets	<u>\$ 2,198,577</u>	<u>18,931</u>	<u>314,993</u>	<u>17,752,680</u>	<u>9,644,480</u>	<u>916,557</u>	<u>595,054</u>	<u>1,628,323</u>	<u>212,072</u>	<u>27</u>
Liabilities and Fund Balances										
Current liabilities:										
Vouchers payable	\$ -	3,696	-	241,801	-	-	-	-	17,650	-
Accrued payroll	-	562	782	65,839	-	-	-	-	908	-
Due to other governmental units	-	-	-	-	199,085	-	-	-	-	-
Due to other funds	1,520	5	16,116	187,906	703,642	-	248,750	28,395	140,900	-
Deferred revenue	-	-	-	1,515,924	-	-	41,160	-	-	27
Other accrued liabilities	-	-	-	3,901,266	1,499,336	291,219	7,700	-	52,614	-
Property taxes deferred to 1996	-	-	-	7,765,465	-	-	-	-	-	-
Total current liabilities	<u>1,520</u>	<u>4,263</u>	<u>16,898</u>	<u>13,678,201</u>	<u>2,402,063</u>	<u>291,219</u>	<u>297,610</u>	<u>28,395</u>	<u>212,072</u>	<u>27</u>
Other liabilities - advances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>306,808</u>	<u>76,143</u>	<u>94,159</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>1,520</u>	<u>4,263</u>	<u>16,898</u>	<u>13,678,201</u>	<u>2,402,063</u>	<u>598,027</u>	<u>373,753</u>	<u>122,554</u>	<u>212,072</u>	<u>27</u>
Fund balances:										
Reserve for encumbrances	-	-	-	-	-	-	-	-	-	-
Reserve for inventories and supplies	-	-	-	12,825	-	-	-	-	-	-
Reserve for long-term advances	-	-	-	70,000	-	-	-	-	-	-
Reserve for construction and maintenance	-	-	-	-	2,055,787	-	-	-	-	-
Total reserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,825</u>	<u>2,055,787</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unreserved:										
Designated for construction and maintenance	-	-	135,855	-	5,186,630	-	221,301	1,505,769	-	-
Designated for programs	2,197,057	14,668	162,240	3,991,654	-	318,530	-	-	-	-
Total unreserved	<u>2,197,057</u>	<u>14,668</u>	<u>298,095</u>	<u>3,991,654</u>	<u>5,186,630</u>	<u>318,530</u>	<u>221,301</u>	<u>1,505,769</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>2,197,057</u>	<u>14,668</u>	<u>298,095</u>	<u>4,074,479</u>	<u>7,242,417</u>	<u>318,530</u>	<u>221,301</u>	<u>1,505,769</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 2,198,577</u>	<u>18,931</u>	<u>314,993</u>	<u>17,752,680</u>	<u>9,644,480</u>	<u>916,557</u>	<u>595,054</u>	<u>1,628,323</u>	<u>212,072</u>	<u>27</u>

Continued

COUNTY OF OAKLAND
Special Revenue Funds
Combining Balance Sheet, Continued
December 31, 1995

Assets	W.I.C.	Family Planning	TB Outreach	TB Regimen	Medicaid Screening	M.D.P.H.- O.S.A.S.	M.C.H. Block	Infant Mortality Reduction	Breast Cancer Control	Worksite Community
Current assets:										
Cash and cash equivalents	\$ -	72,449	16,446	-	25,076	-	-	-	-	-
Current and delinquent property taxes receivable	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Due from other governmental units	287,435	109,569	17,292	3,275	95,456	127,859	26,698	35,985	84,443	48,118
Accrued interest receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable (net of allowances for uncollectibles where applicable)	-	33,999	-	-	32,728	135,297	-	-	30,648	-
Due from other funds	16,331	10,986	-	7,515	-	23,200	1,914	1,526	1,217	36,077
Inventories and supplies	-	-	-	-	-	-	-	-	-	-
Current portion of advances receivable	-	-	-	-	-	-	-	-	-	-
Prepayments and other assets	-	-	-	-	10,650	-	-	-	-	-
Total current assets	<u>303,766</u>	<u>227,003</u>	<u>33,738</u>	<u>10,790</u>	<u>163,910</u>	<u>286,356</u>	<u>28,612</u>	<u>37,511</u>	<u>116,308</u>	<u>84,195</u>
Long-term assets:										
Advances	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 303,766</u>	<u>227,003</u>	<u>33,738</u>	<u>10,790</u>	<u>163,910</u>	<u>286,356</u>	<u>28,612</u>	<u>37,511</u>	<u>116,308</u>	<u>84,195</u>
Liabilities and Fund Balances										
Current liabilities:										
Vouchers payable	\$ 249	6,290	-	-	187	365	-	-	3,289	9
Accrued payroll	15,470	19,956	703	2,381	3,886	12,406	4,179	130	3,129	3,705
Due to other governmental units	-	-	-	-	-	-	-	-	-	-
Due to other funds	156,205	23,197	2,852	8,409	16,770	263,747	24,119	2,920	104,717	54,748
Deferred revenue	131,842	177,183	29,990	-	109,966	-	314	34,461	5,173	25,733
Other accrued liabilities	-	377	193	-	33,101	9,838	-	-	-	-
Property taxes deferred to 1996	-	-	-	-	-	-	-	-	-	-
Total current liabilities	<u>303,766</u>	<u>227,003</u>	<u>33,738</u>	<u>10,790</u>	<u>163,910</u>	<u>286,356</u>	<u>28,612</u>	<u>37,511</u>	<u>116,308</u>	<u>84,195</u>
Other liabilities - advances	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>303,766</u>	<u>227,003</u>	<u>33,738</u>	<u>10,790</u>	<u>163,910</u>	<u>286,356</u>	<u>28,612</u>	<u>37,511</u>	<u>116,308</u>	<u>84,195</u>
Fund balances:										
Reserve for encumbrances	-	-	-	-	-	-	-	-	-	-
Reserve for inventories and supplies	-	-	-	-	-	-	-	-	-	-
Reserve for long-term advances	-	-	-	-	-	-	-	-	-	-
Reserve for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Total reserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unreserved:										
Designated for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Designated for programs	-	-	-	-	-	-	-	-	-	-
Total unreserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 303,766</u>	<u>227,003</u>	<u>33,738</u>	<u>10,790</u>	<u>163,910</u>	<u>286,356</u>	<u>28,612</u>	<u>37,511</u>	<u>116,308</u>	<u>84,195</u>

Continued

COUNTY OF OAKLAND
Special Revenue Funds
Combining Balance Sheet, Continued
December 31, 1995

Assets	Children's Health Services	AIDS Counseling and Testing Program	HIV Sero- prevalence Survey	Prenatal Coordination Enrollment	Michigan Health Initiative	M.I.C./I.H.I.P. Local Agreement	Immunization Action Plan	Pregnancy Prevention	Core Services	Cardiovascular
Current assets:										
Cash and cash equivalents	\$ -	-	1,674	-	-	-	368,380	2,347	-	-
Current and delinquent property taxes receivable	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Due from other governmental units	58,614	48,143	-	9,506	907	26,223	-	3,632	44,514	41,341
Accrued interest receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable (net of allowances for uncollectibles where applicable)	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	12,978	-	3,565	384	6,498	-	-
Inventories and supplies	-	-	-	-	-	-	-	-	-	-
Current portion of advances receivable	-	-	-	-	-	-	-	-	-	-
Prepayments and other assets	-	-	-	10,027	-	27,556	-	-	-	-
Total current assets	58,614	48,143	1,674	32,511	907	57,344	368,764	12,477	44,514	41,341
Long-term assets:										
Advances	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 58,614	48,143	1,674	32,511	907	57,344	368,764	12,477	44,514	41,341
Liabilities and Fund Balances										
Current liabilities:										
Vouchers payable	\$ 26	12	-	-	-	-	915	20	-	-
Accrued payroll	3,275	4,725	-	1,079	-	1,325	7,686	1,358	465	-
Due to other governmental units	-	164	1,674	-	-	-	-	-	-	-
Due to other funds	46,525	22,471	-	31,432	907	56,019	32,321	5,437	39,986	41,341
Deferred revenue	8,788	20,771	-	-	-	-	325,628	5,662	-	-
Other accrued liabilities	-	-	-	-	-	-	2,214	-	4,063	-
Property taxes deferred to 1996	-	-	-	-	-	-	-	-	-	-
Total current liabilities	58,614	48,143	1,674	32,511	907	57,344	368,764	12,477	44,514	41,341
Other liabilities - advances	-	-	-	-	-	-	-	-	-	-
Total liabilities	58,614	48,143	1,674	32,511	907	57,344	368,764	12,477	44,514	41,341
Fund balances:										
Reserve for encumbrances	-	-	-	-	-	-	-	-	-	-
Reserve for inventories and supplies	-	-	-	-	-	-	-	-	-	-
Reserve for long-term advances	-	-	-	-	-	-	-	-	-	-
Reserve for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Total reserved	-	-	-	-	-	-	-	-	-	-
Unreserved:										
Designated for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Designated for programs	-	-	-	-	-	-	-	-	-	-
Total unreserved	-	-	-	-	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-	-	-	-	-
Total liabilities and fund balances	\$ 58,614	48,143	1,674	32,511	907	57,344	368,764	12,477	44,514	41,341

Continued

COUNTY OF OAKLAND
Special Revenue Funds
Combining Balance Sheet, Continued
December 31, 1995

Assets	Prosecutor's Cooperative Reimbursement	Prosecutor's Auto Theft Prevention	Prosecutor's Narcotics Task Force	Sheriff's Auto Theft Prevention	Sheriff's Road Patrol	Community Corrections	C.M.H. Homeless Assistance	C.M.H. Adoptive Services	C.M.H. Early On	C.M.H. Act Expansion
Current assets:										
Cash and cash equivalents	\$ -	198,412	181	-	-	-	-	-	-	-
Current and delinquent property taxes receivable	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Due from other governmental units	316,656	16,143	74	10,144	176,937	295,682	61,324	2,833	-	120,000
Accrued interest receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable (net of allowances for uncollectibles where applicable)	-	-	-	-	-	-	15,148	-	-	-
Due from other funds	3,946	2,894	501	261,980	33,982	-	-	-	-	-
Inventories and supplies	-	-	-	-	-	-	-	-	-	-
Current portion of advances receivable	-	-	-	-	-	-	-	-	-	-
Prepayments and other assets	-	-	-	-	-	-	-	-	-	-
Total current assets	<u>320,602</u>	<u>217,449</u>	<u>756</u>	<u>272,124</u>	<u>210,919</u>	<u>295,682</u>	<u>76,472</u>	<u>2,833</u>	-	<u>120,000</u>
Long-term assets:										
Advances	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 320,602</u>	<u>217,449</u>	<u>756</u>	<u>272,124</u>	<u>210,919</u>	<u>295,682</u>	<u>76,472</u>	<u>2,833</u>	<u>-</u>	<u>120,000</u>
Liabilities and Fund Balances										
Current liabilities:										
Vouchers payable	\$ 377	-	-	-	-	-	16,551	-	-	-
Accrued payroll	14,461	1,161	-	3,600	8,597	11,135	-	-	-	-
Due to other governmental units	-	-	-	-	-	-	-	-	-	-
Due to other funds	305,764	216,288	756	268,524	202,322	270,207	51,897	1,122	-	120,000
Deferred revenue	-	-	-	-	-	-	5,319	1,600	-	-
Other accrued liabilities	-	-	-	-	-	14,340	2,705	111	-	-
Property taxes deferred to 1996	-	-	-	-	-	-	-	-	-	-
Total current liabilities	<u>320,602</u>	<u>217,449</u>	<u>756</u>	<u>272,124</u>	<u>210,919</u>	<u>295,682</u>	<u>76,472</u>	<u>2,833</u>	-	<u>120,000</u>
Other liabilities - advances	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>320,602</u>	<u>217,449</u>	<u>756</u>	<u>272,124</u>	<u>210,919</u>	<u>295,682</u>	<u>76,472</u>	<u>2,833</u>	-	<u>120,000</u>
Fund balances:										
Reserve for encumbrances	-	-	-	-	-	-	-	-	-	-
Reserve for inventories and supplies	-	-	-	-	-	-	-	-	-	-
Reserve for long-term advances	-	-	-	-	-	-	-	-	-	-
Reserve for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Total reserved	-	-	-	-	-	-	-	-	-	-
Unreserved:										
Designated for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Designated for programs	-	-	-	-	-	-	-	-	-	-
Total unreserved	-	-	-	-	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-	-	-	-	-
Total liabilities and fund balances	<u>\$ 320,602</u>	<u>217,449</u>	<u>756</u>	<u>272,124</u>	<u>210,919</u>	<u>295,682</u>	<u>76,472</u>	<u>2,833</u>	<u>-</u>	<u>120,000</u>

Continued

COUNTY OF OAKLAND
Special Revenue Funds
Combining Balance Sheet, Continued
December 31, 1995

Assets	C.M.H. Block Grant	Drug Policy Grants	Skillman Foundation Grant	Criminal Justice Training	Tornado Siren	F.O.C. Medical Support	Judicial Data Systems	M.D.O.T. Woodward Avenue Corridor	Sheriff C.O.P.S. Ahead	Livescan Fingerprint
Current assets:										
Cash and cash equivalents	\$ -	-	22,643	-	-	-	3,750	-	-	-
Current and delinquent property taxes receivable	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Due from other governmental units	-	69,404	-	39,482	54,415	4,860	33,065	2,835	34,993	182,839
Accrued interest receivable	-	-	161	-	-	-	-	-	-	-
Accounts receivable (net of allowances for uncollectibles where applicable)	-	3,388	-	-	-	-	-	-	-	24,378
Due from other funds	-	20,805	-	-	-	-	-	-	40,614	40,615
Inventories and supplies	-	-	-	-	-	-	-	-	-	-
Current portion of advances receivable	-	-	-	-	-	-	-	-	-	-
Prepayments and other assets	-	-	-	-	-	-	-	-	-	-
Total current assets	-	93,597	22,804	39,482	54,415	4,860	36,815	2,835	75,607	247,832
Long-term assets:										
Advances	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Total assets	\$ -	93,597	22,804	39,482	54,415	4,860	36,815	2,835	75,607	247,832
Liabilities and Fund Balances										
Current liabilities:										
Vouchers payable	\$ -	542	14,872	1,199	-	-	-	-	-	-
Accrued payroll	-	8,301	-	-	-	626	-	-	2,596	-
Due to other governmental units	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	49,121	136	38,283	37,415	4,234	31,084	2,835	73,011	1,197
Deferred revenue	-	21,018	7,796	-	-	-	5,731	-	-	4,047
Other accrued liabilities	-	14,615	-	-	17,000	-	-	-	-	242,588
Property taxes deferred to 1996	-	-	-	-	-	-	-	-	-	-
Total current liabilities	-	93,597	22,804	39,482	54,415	4,860	36,815	2,835	75,607	247,832
Other liabilities - advances	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	93,597	22,804	39,482	54,415	4,860	36,815	2,835	75,607	247,832
Fund balances:										
Reserve for encumbrances	-	-	-	-	-	-	-	-	-	-
Reserve for inventories and supplies	-	-	-	-	-	-	-	-	-	-
Reserve for long-term advances	-	-	-	-	-	-	-	-	-	-
Reserve for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Total reserved	-	-	-	-	-	-	-	-	-	-
Unreserved:										
Designated for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Designated for programs	-	-	-	-	-	-	-	-	-	-
Total unreserved	-	-	-	-	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-	-	-	-	-
Total liabilities and fund balances	\$ -	93,597	22,804	39,482	54,415	4,860	36,815	2,835	75,607	247,832

Continued

COUNTY OF OAKLAND
Special Revenue Funds
Combining Balance Sheet, Continued
December 31, 1995

Assets	E.P.A. Waste Wise Program	J.T.P.A. Title IIA	J.T.P.A. Title IIB	J.T.P.A. Title III EDWAAA National Reserve	J.T.P.A. Youth 78% Title IIC	Work First	J.T.P.A. Target	J.T.P.A. Incentive	J.T.P.A. 8% D.E.P.E.	J.T.P.A. Title III Profiling
Current assets:										
Cash and cash equivalents	\$ -	-	-	20,395	7,238	-	-	-	-	218
Current and delinquent property taxes receivable	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Due from other governmental units	29,996	119,537	-	210,503	89,720	363,532	-	31,577	1,970	11,840
Accrued interest receivable	-	-	-	-	-	-	-	-	-	-
Accounts receivable (net of allowances for uncollectibles where applicable)	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-
Inventories and supplies	-	-	-	-	-	-	-	-	-	-
Current portion of advances receivable	-	-	-	-	-	-	-	-	-	-
Prepayments and other assets	-	150	-	-	-	4,256	-	-	-	-
Total current assets	29,996	119,687	=	230,898	96,958	367,788	=	31,577	1,970	12,058
Long-term assets:										
Advances	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 29,996	119,687	=	230,898	96,958	367,788	=	31,577	1,970	12,058
Liabilities and Fund Balances										
Current liabilities:										
Vouchers payable	\$ 500	48,197	-	8,398	17,838	293,526	-	-	-	256
Accrued payroll	-	6,956	-	-	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-	-	-	-	-
Due to other funds	11,531	45,972	-	-	-	-	-	10,198	878	-
Deferred revenue	17,465	-	-	-	-	-	-	-	-	-
Other accrued liabilities	500	18,562	-	222,500	79,120	74,262	-	21,379	1,092	11,802
Property taxes deferred to 1996	-	-	-	-	-	-	-	-	-	-
Total current liabilities	29,996	119,687	=	230,898	96,958	367,788	=	31,577	1,970	12,058
Other liabilities - advances	-	-	=	-	-	-	=	-	-	-
Total liabilities	29,996	119,687	=	230,898	96,958	367,788	=	31,577	1,970	12,058
Fund balances:										
Reserve for encumbrances	-	-	-	-	-	-	-	-	-	-
Reserve for inventories and supplies	-	-	-	-	-	-	-	-	-	-
Reserve for long-term advances	-	-	-	-	-	-	-	-	-	-
Reserve for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Total reserved	-	-	=	-	-	-	=	-	-	-
Unreserved:										
Designated for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Designated for programs	-	-	-	-	-	-	-	-	-	-
Total unreserved	-	-	=	-	-	-	=	-	-	-
Total fund balances	-	-	=	-	-	-	=	-	-	-
Total liabilities and fund balances	\$ 29,996	119,687	=	230,898	96,958	367,788	=	31,577	1,970	12,058

Continued

COUNTY OF OAKLAND
Special Revenue Funds
Combining Balance Sheet, Continued
December 31, 1995

<u>Assets</u>	J.T.P.A. Title III <u>Voucher</u>	J.T.P.A. No Wrong <u>Door</u>	<u>Total</u>
Current assets:			
Cash and cash equivalents	\$ 537	-	83,227.166
Current and delinquent property taxes receivable	-	-	7,765.465
Special assessments receivable	-	-	1,252.670
Due from other governmental units	19,474	6,287	6,913.692
Accrued interest receivable	-	-	158.594
Accounts receivable (net of allowances for uncollectibles where applicable)	-	-	4,115.879
Due from other funds	-	-	5,038.184
Inventories and supplies	-	-	12,825
Current portion of advances receivable	-	-	17,500
Prepayments and other assets	-	-	909.447
Total current assets	<u>20,011</u>	<u>6,287</u>	<u>109,411.422</u>
Long-term assets:			
Advances	-	-	70.000
Special assessments receivable	-	-	41.160
Total assets	<u>\$ 20,011</u>	<u>6,287</u>	<u>109,522.582</u>
<u>Liabilities and Fund Balances</u>			
Current liabilities:			
Vouchers payable	\$ 7,707	-	2,598.772
Accrued payroll	-	-	1,121.874
Due to other governmental units	-	-	45,750.220
Due to other funds	-	-	8,486.438
Deferred revenue	-	-	8,889.245
Other accrued liabilities	12,304	6,287	15,923.954
Property taxes deferred to 1996	-	-	7,765.465
Total current liabilities	<u>20,011</u>	<u>6,287</u>	<u>90,535.968</u>
Other liabilities - advances	<u>-</u>	<u>-</u>	<u>507.110</u>
Total liabilities	<u>20,011</u>	<u>6,287</u>	<u>91,043.078</u>
Fund balances:			
Reserve for encumbrances	-	-	348.758
Reserve for inventories and supplies	-	-	12,825
Reserve for long-term advances	-	-	70.000
Reserve for construction and maintenance	-	-	2,055.787
Total reserved	<u>-</u>	<u>-</u>	<u>2,487.370</u>
Unreserved:			
Designated for construction and maintenance	-	-	7,049.555
Designated for programs	-	-	8,942.579
Total unreserved	<u>-</u>	<u>-</u>	<u>15,992.134</u>
Total fund balances	<u>-</u>	<u>-</u>	<u>18,479.504</u>
Total liabilities and fund balances	<u>\$ 20,011</u>	<u>6,287</u>	<u>109,522.582</u>

COUNTY OF OAKLAND
Special Revenue Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the year ended December 31, 1995

	County Health	Community Mental Health	Camp Oakland	Children's Village	Juvenile Maintenance	Social Welfare Foster Care	Housing and Community Development	County Reference Library	Friend of the Court	C.R.I.M.P.
Revenues:										
Taxes	\$ -	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-
Federal grants	19,487	-	-	165,338	-	-	5,662,806	-	-	-
State grants	3,095,551	85,414,667	-	4,056,290	-	14,280	-	-	344,803	-
Other intergovernmental revenues	-	-	-	-	-	-	174,808	-	-	-
Charges for services	3,862,240	-	-	2,293,320	806,366	-	-	3,258	144,274	-
Use of money	-	-	-	-	-	-	-	70,137	-	-
Other	-	<u>11,039,251</u>	-	<u>41</u>	<u>9,836</u>	<u>5,792</u>	-	<u>47</u>	-	-
Total revenues	<u>6,977,278</u>	<u>96,453,918</u>	=	<u>6,514,989</u>	<u>816,202</u>	<u>20,072</u>	<u>5,837,614</u>	<u>73,442</u>	<u>489,077</u>	<u>-</u>
Expenditures:										
Salaries	13,130,811	10,004,541	-	4,876,974	420,865	-	444,926	-	4,484,907	-
Fringe benefits	6,440,014	4,401,419	-	2,450,642	206,484	-	215,146	-	2,103,755	-
Contractual services	1,811,302	87,996,547	-	2,278,701	7,688,865	29,432	5,041,861	24,690	482,399	-
Commodities	508,628	545,388	-	216,274	7,774	-	6,505	-	200,300	-
Capital outlay	4,250	149,984	-	-	-	-	-	28,745	6,849	-
Internal services	<u>3,075,643</u>	<u>2,557,742</u>	=	<u>1,592,847</u>	<u>20,586</u>	-	<u>129,176</u>	-	<u>1,772,328</u>	-
Total expenditures	<u>24,970,648</u>	<u>105,655,621</u>	=	<u>11,415,438</u>	<u>8,344,574</u>	<u>29,432</u>	<u>5,837,614</u>	<u>53,435</u>	<u>9,050,538</u>	<u>-</u>
Excess of revenues over (under) expenditures	(17,993,370)	(9,201,703)	-	(4,900,449)	(7,528,372)	(9,360)	-	20,007	(8,561,461)	-
Other financing sources (uses):										
Operating transfers in	18,285,966	9,620,616	-	5,122,478	7,528,372	9,360	-	-	8,810,602	55,341
Operating transfers out	<u>(163,592)</u>	<u>(310,740)</u>	=	<u>(143,300)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(57,409)</u>
Excess of revenues and other sources over (under) expenditures and other uses	129,004	108,173	-	78,729	-	-	-	20,007	249,141	(2,068)
Fund balances at beginning of year	721,732	455,731	-	3,520	-	-	-	568,337	217,473	57,409
Residual equity transfers in	-	-	-	-	-	-	-	-	-	-
Residual equity transfers out	-	-	=	-	-	-	-	-	-	-
Fund balances at end of year	\$ <u>850,736</u>	<u>563,904</u>	=	<u>82,249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>588,344</u>	<u>466,614</u>	<u>55,341</u>

Continued

COUNTY OF OAKLAND
Special Revenue Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances, Continued
For the year ended December 31, 1995

	State Court Disbursement	County Veterans' Trust	County Markets	Parks and Recreation	Drains Act 40	Sewer Act 94	Lake Level Act 146	Lake Improvements Act 345	Clerk/Register of Deeds Remonu- mentation	Kellogg Family for Kids
Revenues:										
Taxes	\$ -	-	-	7,601,435	-	-	-	-	-	-
Special assessments	-	-	-	-	548,887	-	357,505	612,817	-	-
Federal grants	-	-	-	-	-	-	-	-	-	-
State grants	1,356,052	145,381	-	-	-	-	-	-	555,850	56,852
Other intergovernmental revenues	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	299,974	5,666,277	-	-	-	-	-	-
Use of money	-	-	-	593,750	510,087	3,482	753	66,504	-	-
Other	-	-	-	65,690	50,941	-	20,201	-	-	-
Total revenues	1,356,052	145,381	299,974	13,927,152	1,109,915	3,482	378,459	679,321	555,850	56,852
Expenditures:										
Salaries	-	29,189	41,196	4,481,409	86,227	-	3,400	-	43,936	-
Fringe benefits	-	6,476	16,830	1,765,846	53,134	-	2,515	-	25,071	-
Contractual services	-	102,210	245	3,161,349	816,526	10	39,918	515,636	466,589	55,736
Commodities	11	121	-	336,063	5,968	-	4,845	-	10,825	806
Capital outlay	-	-	-	3,629,282	274,768	-	-	-	4,720	-
Internal services	1,520	-	196,132	110,963	315,969	-	237,314	266	4,709	310
Total expenditures	1,531	137,996	254,403	13,484,912	1,552,592	10	287,992	515,902	555,850	56,852
Excess of revenues over (under) expenditures	1,354,521	7,385	45,571	442,240	(442,677)	3,472	90,467	163,419	-	-
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	(31,428)	-	-	-	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	1,323,093	7,385	45,571	442,240	(442,677)	3,472	90,467	163,419	-	-
Fund balances at beginning of year	873,964	7,283	252,524	3,632,239	8,389,216	315,058	130,834	1,342,350	-	-
Residual equity transfers in	-	-	-	-	89,390	-	-	-	-	-
Residual equity transfers out	-	-	-	-	(793,512)	-	-	-	-	-
Fund balances at end of year	\$ 2,197,057	14,668	298,095	4,074,479	7,242,417	318,530	221,301	1,505,769	-	-

Continued

COUNTY OF OAKLAND
Special Revenue Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances, Continued
For the year ended December 31, 1995

	<u>W.I.C.</u>	<u>Family Planning</u>	<u>TB Outreach</u>	<u>TB Regimen</u>	<u>Medicaid Screening</u>	<u>M.D.P.H.- O.S.A.S.</u>	<u>M.C.H. Block</u>	<u>Infant Mortality Reduction</u>	<u>Breast Cancer Control</u>	<u>Worksite Community</u>
Revenues:										
Taxes	\$ -	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-	-	-
State grants	1,130,046	379,205	75,078	10,840	292,053	4,565,291	95,730	171,015	175,842	130,108
Other intergovernmental revenues	-	-	-	-	37,675	-	-	-	-	-
Charges for services	-	136,321	-	-	-	46,341	-	-	27,587	-
Use of money	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total revenues	<u>1,130,046</u>	<u>515,526</u>	<u>75,078</u>	<u>10,840</u>	<u>329,728</u>	<u>4,611,632</u>	<u>95,730</u>	<u>171,015</u>	<u>203,429</u>	<u>130,108</u>
Expenditures:										
Salaries	666,149	273,408	42,702	6,007	180,004	537,459	71,200	-	98,993	83,326
Fringe benefits	333,621	69,104	19,298	638	75,813	254,250	16,343	-	45,697	29,992
Contractual services	75,379	71,894	9,319	4,195	31,468	3,731,709	7,926	171,498	42,199	9,353
Commodities	9,231	61,637	1,157	-	7,377	40,425	-	154	11,766	2,869
Capital outlay	1,065	-	-	-	-	2,493	-	-	838	-
Internal services	<u>44,601</u>	<u>39,483</u>	<u>2,602</u>	-	<u>35,066</u>	<u>45,296</u>	<u>261</u>	<u>(637)</u>	<u>3,936</u>	<u>4,568</u>
Total expenditures	<u>1,130,046</u>	<u>515,526</u>	<u>75,078</u>	<u>10,840</u>	<u>329,728</u>	<u>4,611,632</u>	<u>95,730</u>	<u>171,015</u>	<u>203,429</u>	<u>130,108</u>
Excess of revenues over (under) expenditures	-	-	-	-	-	-	-	-	-	-
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-	-	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-	-
Residual equity transfers in	-	-	-	-	-	-	-	-	-	-
Residual equity transfers out	-	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Continued

COUNTY OF OAKLAND
Special Revenue Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances, Continued
For the year ended December 31, 1995

	Children's Health Services	AIDS Counseling and Testing Program	HIV Sero- prevalence Survey	Prenatal Coordination Enrollment	Michigan Health Initiative	M.I.C./I.H.I.P. Local Agreement	Immunization Action Plan	Pregnancy Prevention	Core Services	Cardiovascular
Revenues:										
Taxes	\$ -	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-	-	-
State grants	274,427	187,620	-	67,796	-	111,363	379,846	216,033	51,394	41,341
Other intergovernmental revenues	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Use of money	-	-	-	-	-	-	-	-	-	-
Other	-	-	=	-	=	-	-	-	-	-
Total revenues	274,427	187,620	=	67,796	=	111,363	379,846	216,033	51,394	41,341
Expenditures:										
Salaries	161,851	121,482	-	41,420	-	70,824	224,418	50,292	27,589	19,899
Fringe benefits	75,535	40,351	-	21,059	-	30,197	70,306	19,129	11,817	7,972
Contractual services	11,456	12,535	-	2,710	-	4,583	26,058	146,315	4,668	3,514
Commodities	2,809	4,706	-	-	-	294	11,853	-	6,237	4,552
Capital outlay	-	-	-	-	-	5,614	2,365	-	535	-
Internal services	22,776	8,546	=	2,607	=	(149)	44,846	297	548	5,404
Total expenditures	274,427	187,620	=	67,796	=	111,363	379,846	216,033	51,394	41,341
Excess of revenues over (under) expenditures	-	-	-	-	-	-	-	-	-	-
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	=	-	=	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-	-	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-	-
Residual equity transfers in	-	-	-	-	-	-	-	-	-	-
Residual equity transfers out	-	-	=	-	=	-	-	-	-	-
Fund balances at end of year	\$ -	-	=	-	=	-	-	-	-	-

Continued

COUNTY OF OAKLAND
Special Revenue Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances, Continued
For the year ended December 31, 1995

	Prosecutor's Cooperative Reimbursement	Prosecutor's Auto Theft Prevention	Prosecutor's Narcotics Task Force	Sheriff's Auto Theft Prevention	Sheriff's Road Patrol	Community Corrections	C.M.H. Homeless Assistance	C.M.H. Adoptive Services	C.M.H. Early On	C.M.H. Act Expansion
Revenues:										
Taxes	\$ -	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-	-	-
State grants	889,325	84,582	96,320	296,622	648,060	1,286,744	172,206	4,812	6,036	120,000
Other intergovernmental revenues	325,389	27,807	96,319	70,633	94,298	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Use of money	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total revenues	1,214,714	112,389	192,639	367,255	742,358	1,286,744	172,206	4,812	6,036	120,000
Expenditures:										
Salaries	699,826	79,389	128,273	199,918	449,854	493,867	-	-	912	-
Fringe benefits	325,139	32,364	62,983	100,041	219,033	242,449	-	-	39	-
Contractual services	89,436	276	874	34,806	13,591	45,955	172,206	4,784	5,085	-
Commodities	1,210	-	-	979	-	284	-	28	-	-
Capital outlay	-	-	-	-	-	458,492	-	-	-	120,000
Internal services	99,103	360	509	31,511	59,880	45,697	-	-	-	-
Total expenditures	1,214,714	112,389	192,639	367,255	742,358	1,286,744	172,206	4,812	6,036	120,000
Excess of revenues over (under) expenditures	-	-	-	-	-	-	-	-	-	-
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-	-	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-	-
Residual equity transfers in	-	-	-	-	-	-	-	-	-	-
Residual equity transfers out	-	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ -	-	-	-	-	-	-	-	-	-

Continued

COUNTY OF OAKLAND
Special Revenue Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances, Continued
For the year ended December 31, 1995

	C.M.H. Block Grant	Drug Policy Grants	Skillman Foundation Grant	Criminal Justice Training	Tornado Siren	F.O.C. Medical Support	Judicial Data Systems	M.D.O.T. Woodward Avenue Corridor	Sheriff C.O.P.S. Ahead	Livescan Fingerprint
Revenues:										
Taxes	\$ -	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-	34,993	-
State grants	3,500	255,583	180,238	96,805	17,000	4,860	77,090	10,438	-	182,839
Other intergovernmental revenues	-	166,304	-	-	-	-	25,697	-	33,783	60,946
Charges for services	-	-	-	-	-	-	-	-	-	-
Use of money	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total revenues	3,500	421,887	180,238	96,805	17,000	4,860	102,787	10,438	68,776	243,785
Expenditures:										
Salaries	-	222,844	-	-	-	3,347	-	-	43,622	-
Fringe benefits	-	99,577	-	-	-	1,513	-	-	25,154	-
Contractual services	-	96,035	178,419	95,139	-	-	-	7,603	-	-
Commodities	-	1,989	247	175	-	-	-	-	-	-
Capital outlay	3,500	-	-	1,491	17,000	-	-	-	-	243,785
Internal services	-	1,442	1,572	-	-	-	102,787	2,835	-	-
Total expenditures	3,500	421,887	180,238	96,805	17,000	4,860	102,787	10,438	68,776	243,785
Excess of revenues over (under) expenditures	-	-	-	-	-	-	-	-	-	-
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-	-	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-	-
Residual equity transfers in	-	-	-	-	-	-	-	-	-	-
Residual equity transfers out	-	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ -	-	-	-	-	-	-	-	-	-

Continued

COUNTY OF OAKLAND
Special Revenue Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances, Continued
For the year ended December 31, 1995

	E.P.A. Waste Wise Program	J.T.P.A. Title IIA	J.T.P.A. Title IIB	J.T.P.A Title III EDWAAA National Reserve	J.T.P.A Youth 78% Title IIC	Work First	J.T.P.A. Target	J.T.P.A. Incentive	J.T.P.A. 8% D.E.P.E.	J.T.P.A. Title III Profiling
Revenues:										
Taxes	\$ -	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-
Federal grants	29,996	1,335,240	758,875	1,134,156	967,656	1,985,937	12,241	158,664	-	93,726
State grants	-	-	-	-	-	-	-	-	19,501	-
Other intergovernmental revenues	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Use of money	-	-	-	-	-	-	-	-	-	-
Other	-	533	-	-	-	-	-	-	-	-
Total revenues	29,996	1,335,773	758,875	1,134,156	967,656	1,985,937	12,241	158,664	19,501	93,726
Expenditures:										
Salaries	-	69,223	46,769	42,045	46,970	82,578	-	-	3,734	1,927
Fringe benefits	-	29,082	20,864	18,815	19,489	32,870	-	-	1,602	786
Contractual services	29,093	1,217,998	677,528	1,062,409	888,879	1,845,802	12,241	158,664	13,195	90,505
Commodities	43	645	495	394	469	884	-	-	35	19
Capital outlay	-	-	-	-	-	-	-	-	-	-
Internal services	860	18,825	13,219	10,493	11,849	23,803	-	-	935	489
Total expenditures	29,996	1,335,773	758,875	1,134,156	967,656	1,985,937	12,241	158,664	19,501	93,726
Excess of revenues over (under) expenditures	-	-	-	-	-	-	-	-	-	-
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-	-	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-	-
Residual equity transfers in	-	-	-	-	-	-	-	-	-	-
Residual equity transfers out	-	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ -	-	-	-	-	-	-	-	-	-

Continued

COUNTY OF OAKLAND
Special Revenue Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances, Continued
For the year ended December 31, 1995

	J.T.P.A. Title III Voucher	J.T.P.A. No Wrong Door	Total
Revenues:			
Taxes	\$ -	-	7,601,435
Special assessments	-	-	1,519,209
Federal grants	26,881	6,287	12,392,283
State grants	-	-	107,847,315
Other intergovernmental revenues	-	-	1,113,659
Charges for services	-	-	13,285,958
Use of money	-	-	1,244,713
Other	<u>-</u>	<u>-</u>	<u>11,192,332</u>
Total revenues	<u>26,881</u>	<u>6,287</u>	<u>156,196,904</u>
Expenditures:			
Salaries	28	-	43,340,530
Fringe benefits	11	-	20,040,265
Contractual services	26,837	6,287	121,652,442
Commodities	-	-	2,016,471
Capital outlay	-	-	4,955,776
Internal services	<u>5</u>	<u>-</u>	<u>10,701,730</u>
Total expenditures	<u>26,881</u>	<u>6,287</u>	<u>202,707,214</u>
Excess of revenues over (under) expenditures	-	-	(46,510,310)
Other financing sources (uses):			
Operating transfers in	-	-	49,432,735
Operating transfers out	<u>-</u>	<u>-</u>	<u>(706,469)</u>
Excess of revenues and other sources over (under) expenditures and other uses	-	-	2,215,956
Fund balances at beginning of year	-	-	16,967,670
Residual equity transfers in	-	-	89,390
Residual equity transfers out	<u>-</u>	<u>-</u>	<u>(793,512)</u>
Fund balances at end of year	<u>\$ -</u>	<u>-</u>	<u>18,479,504</u>

COUNTY OF OAKLAND
 Special Revenue Funds
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Amended Budget and Actual
 For the year ended December 31, 1995

	County Health		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Federal grants	\$ 23,856	19,487	(4,369)
State grants	3,277,397	3,095,551	(181,846)
Charges for services	<u>3,769,935</u>	<u>3,862,240</u>	<u>92,305</u>
Total revenues	<u>7,071,188</u>	<u>6,977,278</u>	<u>(93,910)</u>
Expenditures:			
Current operations:			
County Executive:			
Management and budget:			
Accounting:			
Controllable personnel expenditures	88,643	149,334	(60,691)
Controllable operating expenditures	467	309	158
Non-controllable operating expenditures	<u>2,980</u>	<u>4,125</u>	<u>(1,145)</u>
Total accounting	<u>92,090</u>	<u>153,768</u>	<u>(61,678)</u>
Total management and budget	<u>92,090</u>	<u>153,768</u>	<u>(61,678)</u>
Institutional and human services:			
Health:			
Controllable personnel expenditures	18,185,593	17,767,758	417,835
Controllable operating expenditures	2,891,005	2,088,457	802,548
Non-controllable operating expenditures	<u>2,201,765</u>	<u>2,236,033</u>	<u>(34,268)</u>
Total health	<u>23,278,363</u>	<u>22,092,248</u>	<u>1,186,115</u>
Total institutional and human services	<u>23,278,363</u>	<u>22,092,248</u>	<u>1,186,115</u>
Public services:			
Emergency medical services:			
Controllable personnel expenditures	567,623	485,384	82,239
Controllable operating expenditures	157,312	142,131	15,181
Non-controllable operating expenditures	<u>531,767</u>	<u>497,998</u>	<u>33,769</u>
Total emergency medical services	<u>1,256,702</u>	<u>1,125,513</u>	<u>131,189</u>
Animal control:			
Controllable personnel expenditures	1,151,080	1,168,349	(17,269)
Controllable operating expenditures	94,212	93,283	929
Non-controllable operating expenditures	<u>329,776</u>	<u>337,487</u>	<u>(7,711)</u>
Total animal control	<u>1,575,068</u>	<u>1,599,119</u>	<u>(24,051)</u>
Total public services	<u>2,831,770</u>	<u>2,724,632</u>	<u>107,138</u>
Total County Executive	<u>26,202,223</u>	<u>24,970,648</u>	<u>1,231,575</u>
Total expenditures	<u>26,202,223</u>	<u>24,970,648</u>	<u>1,231,575</u>

COUNTY OF OAKLAND
Special Revenue Funds
Statement of Revenues, Expenditures,
and Changes in Fund Balances, Continued
Amended Budget and Actual
For the year ended December 31, 1995

	<u>County Health</u>		
	<u>Amended</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Excess of revenues over (under) expenditures	\$ (19,131,035)	(17,993,370)	1,137,665
Other financing sources (uses):			
Operating transfers in	19,299,673	18,285,966	(1,013,707)
Operating transfers out	<u>(166,363)</u>	<u>(163,592)</u>	<u>2,771</u>
Excess of revenues and other sources over expenditures and other uses	2,275	129,004	126,729
Fund balance at beginning of year	721,732	721,732	-
Residual equity transfer out	<u>(2,275)</u>	<u>-</u>	<u>2,275</u>
Fund balance at end of year	\$ <u>721,732</u>	<u>850,736</u>	<u>129,004</u>

COUNTY OF OAKLAND
 Special Revenue Funds
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances, Continued
 Amended Budget and Actual
 For the year ended September 30, 1995

	<u>Community Mental Health</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
State grants	\$ 90,872,450	85,414,667	(5,457,783)
Other	<u>7,436,018</u>	<u>11,039,251</u>	<u>3,603,233</u>
Total revenues	<u>98,308,468</u>	<u>96,453,918</u>	<u>(1,854,550)</u>
Expenditures:			
Current operations:			
Community Mental Health:			
Controllable personnel expenditures	16,355,915	14,405,960	1,949,955
Controllable operating expenditures	88,923,056	88,691,918	231,138
Non-controllable operating expenditures	<u>2,551,907</u>	<u>2,557,743</u>	<u>(5,836)</u>
Total community mental health	<u>107,830,878</u>	<u>105,655,621</u>	<u>2,175,257</u>
Total expenditures	<u>107,830,878</u>	<u>105,655,621</u>	<u>2,175,257</u>
Excess of revenues over (under) expenditures	<u>(9,522,410)</u>	<u>(9,201,703)</u>	<u>320,707</u>
Other financing sources (uses):			
Operating transfers in	9,833,150	9,620,616	(212,534)
Operating transfers out	<u>(310,740)</u>	<u>(310,740)</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	-	108,173	108,173
Fund balance at beginning of year	<u>455,731</u>	<u>455,731</u>	<u>-</u>
Fund balance at end of year	\$ <u><u>455,731</u></u>	<u><u>563,904</u></u>	<u><u>108,173</u></u>

COUNTY OF OAKLAND
 Special Revenue Funds
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	<u>Children's Village</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Federal grants	\$ 180,000	165,338	(14,662)
State grants	4,100,000	4,056,290	(43,710)
Charges for services	2,705,520	2,293,320	(412,200)
Other	<u> -</u>	<u> 41</u>	<u> 41</u>
Total revenues	<u>6,985,520</u>	<u>6,514,989</u>	<u>(470,531)</u>
Expenditures:			
Current operations:			
County Executive:			
Institutional and human services:			
Children's village:			
Controllable personnel expenditures	7,614,587	7,327,616	286,971
Controllable operating expenditures	2,468,015	2,494,975	(26,960)
Non-controllable operating expenditures	<u>1,600,230</u>	<u>1,592,847</u>	<u>7,383</u>
Total children's village	<u>11,682,832</u>	<u>11,415,438</u>	<u>267,394</u>
Total institutional and human services	<u>11,682,832</u>	<u>11,415,438</u>	<u>267,394</u>
Total County Executive	<u>11,682,832</u>	<u>11,415,438</u>	<u>267,394</u>
Total expenditures	<u>11,682,832</u>	<u>11,415,438</u>	<u>267,394</u>
Deficiency of revenues under expenditures	(4,697,312)	(4,900,449)	(203,137)
Other financing sources (uses):			
Operating transfers in	4,840,612	5,122,478	281,866
Operating transfers out	<u>(143,300)</u>	<u>(143,300)</u>	<u> -</u>
Excess of revenues and other sources over expenditures and other uses	-	78,729	78,729
Fund balance at beginning of year	<u>3,520</u>	<u>3,520</u>	<u> -</u>
Fund balance at end of year	<u>\$ 3,520</u>	<u>82,249</u>	<u>78,729</u>

COUNTY OF OAKLAND
Special Revenue Funds
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	<u>Juvenile Maintenance</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$ 869,000	806,366	(62,634)
Other	<u>-</u>	<u>9,836</u>	<u>9,836</u>
Total revenues	<u>869,000</u>	<u>816,202</u>	<u>(52,798)</u>
Expenditures:			
Current operations:			
County Executive:			
Institutional and human services:			
Administration:			
Controllable operating expenditures	<u>2,600,000</u>	<u>2,189,702</u>	<u>410,298</u>
Total administration	<u>2,600,000</u>	<u>2,189,702</u>	<u>410,298</u>
Social services:			
Controllable operating expenditures	<u>1,240,400</u>	<u>1,442,536</u>	<u>(202,136)</u>
Total social services	<u>1,240,400</u>	<u>1,442,536</u>	<u>(202,136)</u>
Total institutional and human services	<u>3,840,400</u>	<u>3,632,238</u>	<u>208,162</u>
Total County Executive	<u>3,840,400</u>	<u>3,632,238</u>	<u>208,162</u>
Justice administration:			
Probate Court:			
Juvenile maintenance:			
Controllable operating expenditures	3,743,676	3,944,655	(200,979)
Non-controllable operating expenditures	<u>-</u>	<u>619</u>	<u>(619)</u>
Total juvenile maintenance	<u>3,743,676</u>	<u>3,945,274</u>	<u>(201,598)</u>
Court services:			
Controllable personnel expenditures	602,061	627,349	(25,288)
Controllable operating expenditures	117,959	119,746	(1,787)
Non-controllable operating expenditures	<u>20,725</u>	<u>19,967</u>	<u>758</u>
Total court services	<u>740,745</u>	<u>767,062</u>	<u>(26,317)</u>
Total Probate Court	<u>4,484,421</u>	<u>4,712,336</u>	<u>(227,915)</u>
Total justice administration	<u>4,484,421</u>	<u>4,712,336</u>	<u>(227,915)</u>
Total expenditures	<u>8,324,821</u>	<u>8,344,574</u>	<u>(19,753)</u>
Deficiency of revenues under expenditures	(7,455,821)	(7,528,372)	(72,551)
Other financing sources:			
Operating transfers in	<u>7,455,821</u>	<u>7,528,372</u>	<u>72,551</u>
Excess of revenues and other sources over expenditures	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>

COUNTY OF OAKLAND
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	<u>Social Welfare Foster Care</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
State grants	\$ 24,500	14,280	(10,220)
Other	<u>-</u>	<u>5,792</u>	<u>5,792</u>
Total revenues	<u>24,500</u>	<u>20,072</u>	<u>(4,428)</u>
Expenditures:			
Current operations:			
County Executive:			
Institutional and human services:			
Social services:			
Controllable operating expenditures	<u>49,000</u>	<u>29,432</u>	<u>19,568</u>
Total social services	<u>49,000</u>	<u>29,432</u>	<u>19,568</u>
Total institutional and human services	<u>49,000</u>	<u>29,432</u>	<u>19,568</u>
Total County Executive	<u>49,000</u>	<u>29,432</u>	<u>19,568</u>
Total expenditures	<u>49,000</u>	<u>29,432</u>	<u>19,568</u>
Excess (deficiency) of revenues over (under) expenditures	(24,500)	(9,360)	15,140
Other financing sources:			
Operating transfers in	<u>24,500</u>	<u>9,360</u>	<u>(15,140)</u>
Excess of revenues and other sources over expenditures	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

COUNTY OF OAKLAND
Special Revenue Funds
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	<u>Friend of the Court</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
State grants	\$ 330,000	344,803	14,803
Charges for services	<u>131,000</u>	<u>144,274</u>	<u>13,274</u>
Total revenues	<u>461,000</u>	<u>489,077</u>	<u>28,077</u>
Expenditures:			
Current operations:			
County Executive:			
Management and budget:			
Reimbursement:			
Controllable personnel expenditures	833,139	824,323	8,816
Controllable operating expenditures	282,212	228,468	53,744
Non-controllable operating expenditures	<u>330,175</u>	<u>337,301</u>	<u>(7,126)</u>
Total reimbursement	<u>1,445,526</u>	<u>1,390,092</u>	<u>55,434</u>
Total management and budget	<u>1,445,526</u>	<u>1,390,092</u>	<u>55,434</u>
Total County Executive	<u>1,445,526</u>	<u>1,390,092</u>	<u>55,434</u>
Justice administration:			
Circuit Court:			
Friend of the Court:			
Controllable personnel expenditures	5,814,383	5,764,339	50,044
Controllable operating expenditures	715,589	461,081	254,508
Non-controllable operating expenditures	<u>1,444,526</u>	<u>1,435,026</u>	<u>9,500</u>
Total Friend of the Court	<u>7,974,498</u>	<u>7,660,446</u>	<u>314,052</u>
Total Circuit Court	<u>7,974,498</u>	<u>7,660,446</u>	<u>314,052</u>
Total justice administration	<u>7,974,498</u>	<u>7,660,446</u>	<u>314,052</u>
Total expenditures	<u>9,420,024</u>	<u>9,050,538</u>	<u>369,486</u>
Excess of expenditures over (under) revenues	<u>(8,959,024)</u>	<u>(8,561,461)</u>	<u>397,563</u>
Other financing sources:			
Operating transfers in	<u>8,959,024</u>	<u>8,810,602</u>	<u>(148,422)</u>
Excess of revenues and other sources over expenditures	-	249,141	249,141
Fund balance at beginning of year	<u>217,473</u>	<u>217,473</u>	<u>-</u>
Fund balance at end of year	<u>\$ 217,473</u>	<u>466,614</u>	<u>249,141</u>

COUNTY OF OAKLAND
Special Revenue Funds
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	<u>C.R.I.M.P.</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures:			
Current operations:			
Law enforcement:			
Sheriff:			
Sheriff's staff:			
Controllable operating expenditures	\$ <u>45,000</u>	<u>-</u>	<u>45,000</u>
Total Sheriff's staff	<u>45,000</u>	<u>-</u>	<u>45,000</u>
Total Sheriff	<u>45,000</u>	<u>-</u>	<u>45,000</u>
Total law enforcement	<u>45,000</u>	<u>-</u>	<u>45,000</u>
Drain Commissioner:			
Administration:			
Controllable operating expenditures	<u>65,682</u>	<u>-</u>	<u>65,682</u>
Total administration	<u>65,682</u>	<u>-</u>	<u>65,682</u>
Total Drain Commissioner	<u>65,682</u>	<u>-</u>	<u>65,682</u>
Total expenditures	<u>110,682</u>	<u>-</u>	<u>110,682</u>
Excess (deficiency) of revenues over (under) expenditures	(110,682)	-	110,682
Other financing sources (uses):			
Operating transfers in	110,682	55,341	(55,341)
Operating transfers out	<u>-</u>	<u>(57,409)</u>	<u>(57,409)</u>
Excess of revenues and other sources over (under) expenditures and other uses	-	(2,068)	(2,068)
Fund balance at beginning of year	<u>57,409</u>	<u>57,409</u>	<u>-</u>
Fund balance at end of year	\$ <u><u>57,409</u></u>	<u><u>55,341</u></u>	<u><u>(2,068)</u></u>

COUNTY OF OAKLAND
 Special Revenue Funds
 Statement of Revenues, Expenditures,
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	<u>Parks and Recreation</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$ 7,604,865	7,601,435	(3,430)
Charges for services	5,196,068	5,666,277	470,209
Use of money	160,000	593,750	433,750
Other	<u>32,175</u>	<u>65,690</u>	<u>33,515</u>
Total revenues	<u>12,993,108</u>	<u>13,927,152</u>	<u>934,044</u>
Expenditures:			
Current operations:			
Parks and recreation:			
Controllable personnel expenditures	5,661,256	5,913,471	(252,215)
Controllable operating expenditures	7,240,552	7,460,477	(219,925)
Non-controllable operating expenditures	<u>91,300</u>	<u>110,964</u>	<u>(19,664)</u>
Total parks and recreation	<u>12,993,108</u>	<u>13,484,912</u>	<u>(491,804)</u>
Total expenditures	<u>12,993,108</u>	<u>13,484,912</u>	<u>(491,804)</u>
Excess of revenues over expenditures	-	442,240	442,240
Fund balance at beginning of year	<u>3,632,239</u>	<u>3,632,239</u>	-
Fund balance at end of year	\$ <u>3,632,239</u>	<u>4,074,479</u>	<u>442,240</u>

COUNTY OF OAKLAND
Special Revenue Funds
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	<u>Total Budgeted Special Revenue Funds</u>		
	<u>Amended Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 7,604,865	7,601,435	(3,430)
Federal grants	203,856	184,825	(19,031)
State grants	98,604,347	92,925,591	(5,678,756)
Charges for services	12,671,523	12,772,477	100,954
Use of money	160,000	593,750	433,750
Other	<u>7,468,193</u>	<u>11,120,610</u>	<u>3,652,417</u>
Total revenues	<u>126,712,784</u>	<u>125,198,688</u>	<u>(1,514,096)</u>
Expenditures:			
Current operations:			
County Executive:			
Management and budget:			
Accounting:			
Controllable personnel expenditures	88,643	149,334	(60,691)
Controllable operating expenditures	467	309	158
Non-controllable operating expenditures	<u>2,980</u>	<u>4,125</u>	<u>(1,145)</u>
Total accounting	<u>92,090</u>	<u>153,768</u>	<u>(61,678)</u>
Reimbursement:			
Controllable personnel expenditures	833,139	824,323	8,816
Controllable operating expenditures	282,212	228,468	53,744
Non-controllable operating expenditures	<u>330,175</u>	<u>337,301</u>	<u>(7,126)</u>
Total reimbursement	<u>1,445,526</u>	<u>1,390,092</u>	<u>55,434</u>
Total management and budget	<u>1,537,616</u>	<u>1,543,860</u>	<u>(6,244)</u>
Institutional and human services:			
Administration:			
Controllable operating expenditures	<u>2,600,000</u>	<u>2,189,702</u>	<u>410,298</u>
Total administration	<u>2,600,000</u>	<u>2,189,702</u>	<u>410,298</u>
Social services:			
Controllable operating expenditures	<u>1,289,400</u>	<u>1,471,968</u>	<u>(182,568)</u>
Total social services	<u>1,289,400</u>	<u>1,471,968</u>	<u>(182,568)</u>
Health:			
Controllable personnel expenditures	18,185,593	17,767,758	417,835
Controllable operating expenditures	2,891,005	2,088,457	802,548
Non-controllable operating expenditures	<u>2,201,765</u>	<u>2,236,033</u>	<u>(34,268)</u>
Total health	<u>23,278,363</u>	<u>22,092,248</u>	<u>1,186,115</u>

COUNTY OF OAKLAND
Special Revenue Funds
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	<u>Total Budgeted Special Revenue Funds</u>		
	<u>Amended</u>		<u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
Expenditures, continued:			
Current operations, continued:			
County Executive, continued:			
Institutional and human services, continued:			
Children's village:			
Controllable personnel expenditures	\$ 7,614,587	7,327,616	286,971
Controllable operating expenditures	2,468,015	2,494,975	(26,960)
Non-controllable operating expenditures	<u>1,600,230</u>	<u>1,592,847</u>	<u>7,383</u>
Total children's village	<u>11,682,832</u>	<u>11,415,438</u>	<u>267,394</u>
Total institutional and human services	<u>38,850,595</u>	<u>37,169,356</u>	<u>1,681,239</u>
Public services:			
Emergency medical services:			
Controllable personnel expenditures	567,623	485,384	82,239
Controllable operating expenditures	157,312	142,131	15,181
Non-controllable operating expenditures	<u>531,767</u>	<u>497,998</u>	<u>33,769</u>
Total emergency medical services	<u>1,256,702</u>	<u>1,125,513</u>	<u>131,189</u>
Animal control:			
Controllable personnel expenditures	1,151,080	1,168,349	(17,269)
Controllable operating expenditures	94,212	93,283	929
Non-controllable operating expenditures	<u>329,776</u>	<u>337,487</u>	<u>(7,711)</u>
Total animal control	<u>1,575,068</u>	<u>1,599,119</u>	<u>(24,051)</u>
Total public services	<u>2,831,770</u>	<u>2,724,632</u>	<u>107,138</u>
Total County Executive	<u>43,219,981</u>	<u>41,437,848</u>	<u>1,782,133</u>
Justice administration:			
Circuit Court:			
Friend of the Court:			
Controllable personnel expenditures	5,814,383	5,764,339	50,044
Controllable operating expenditures	715,589	461,081	254,508
Non-controllable operating expenditures	<u>1,444,526</u>	<u>1,435,026</u>	<u>9,500</u>
Total Friend of the Court	<u>7,974,498</u>	<u>7,660,446</u>	<u>314,052</u>
Total Circuit Court	<u>7,974,498</u>	<u>7,660,446</u>	<u>314,052</u>
Probate Court:			
Juvenile maintenance:			
Controllable operating expenditures	3,743,676	3,944,655	(200,979)
Non-controllable operating expenditures	<u>-</u>	<u>619</u>	<u>(619)</u>
Total juvenile maintenance	<u>3,743,676</u>	<u>3,945,274</u>	<u>(201,598)</u>

COUNTY OF OAKLAND
Special Revenue Funds
Statement of Revenues, Expenditures,
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For the year ended December 31, 1995

	<u>Total Budgeted Special Revenue Funds</u>		
	<u>Amended</u>		<u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
Expenditures, continued:			
Current operations, continued:			
Justice administration, continued:			
Court services:			
Controllable personnel expenditures	\$ 602,061	627,349	(25,288)
Controllable operating expenditures	117,959	119,746	(1,787)
Non-controllable operating expenditures	<u>20,725</u>	<u>19,967</u>	<u>758</u>
Total court services	<u>740,745</u>	<u>767,062</u>	<u>(26,317)</u>
Total Probate Court	<u>4,484,421</u>	<u>4,712,336</u>	<u>(227,915)</u>
Total justice administration	<u>12,458,919</u>	<u>12,372,782</u>	<u>86,137</u>
Law enforcement:			
Sheriff:			
Sheriff's office:			
Controllable operating expenditures	<u>45,000</u>	<u>-</u>	<u>45,000</u>
Total Sheriff's office	<u>45,000</u>	<u>-</u>	<u>45,000</u>
Total Sheriff	<u>45,000</u>	<u>-</u>	<u>45,000</u>
Total law enforcement	<u>45,000</u>	<u>-</u>	<u>45,000</u>
Drain Commissioner:			
Drain Commissioner:			
Administration:			
Controllable operating expenditures	<u>65,682</u>	<u>-</u>	<u>65,682</u>
Total administration	<u>65,682</u>	<u>-</u>	<u>65,682</u>
Total Drain Commissioner	<u>65,682</u>	<u>-</u>	<u>65,682</u>
Community mental health:			
Controllable personnel expenditures	16,355,915	14,405,960	1,949,955
Controllable operating expenditures	88,923,056	88,691,918	231,128
Non-controllable operating expenditures	<u>2,551,907</u>	<u>2,557,743</u>	<u>(5,836)</u>
Total community mental health	<u>107,830,878</u>	<u>105,655,621</u>	<u>2,175,257</u>
Parks and recreation:			
Controllable personnel expenditures	5,661,256	5,913,471	(252,215)
Controllable operating expenditures	7,240,552	7,460,477	(219,925)
Non-controllable operating expenditures	<u>91,300</u>	<u>110,964</u>	<u>(19,664)</u>
Total parks and recreation	<u>12,993,108</u>	<u>13,484,912</u>	<u>(491,804)</u>
Total expenditures	<u>176,613,568</u>	<u>172,951,163</u>	<u>3,662,405</u>

COUNTY OF OAKLAND
Special Revenue Funds
Statement of Revenues, Expenditures,
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	<u>Total Budgeted Special Revenue Funds</u>		
	<u>Amended</u>		<u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
Excess (deficiency) of revenues over (under) expenditures	\$ (49,900,784)	(47,752,475)	2,148,309
Other financing sources (uses):			
Operating transfers in	50,523,462	49,432,735	(1,090,727)
Operating transfers out	<u>(620,403)</u>	<u>(675,041)</u>	<u>(54,638)</u>
Excess of revenues and other sources over expenditures and other uses	2,275	1,005,219	1,002,944
Fund balances at beginning of year	5,088,104	5,088,104	-
Residual equity transfer out	<u>(2,275)</u>	<u>-</u>	<u>2,275</u>
Fund balances at end of year	<u>\$ 5,088,104</u>	<u>6,093,323</u>	<u>1,005,219</u>

DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

Debt Service funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The Building Authority Law Enforcement Complex Fund was established to accumulate resources for the payment of bonded debt issued to construct the Oakland County Law Enforcement Complex.

The Building Authority Law Enforcement Complex Expansion Fund was established to accumulate resources for the payment of bonded debt issued to construct an addition to the Oakland County Law Enforcement Complex.

The Building Authority Computer Center Fund was established to accumulate resources for the payment of bonded debt issued to construct the Oakland County Computer Center.

The Building Authority Refunding Series 1992 Fund was established to accumulate resources for the payment of bonded debt issued for the refinancing of debt obligations for various Building Authority funds.

The Building Authority West Wing Extension Fund was established to accumulate resources for the payment of bonded debt issued to construct an addition to the Oakland County Court House West Wing.

The Drains Act 40 Fund is used to account for the accumulation of resources for the payment of bonded debt issued for the construction of various Chapter 20 and 21 drains under Act 40 of 1956 (currently 60 issues).

The Water and Sewer Act 185 Fund is used to account for the accumulation of resources for the payment of bonded debt issued for the construction of water and sewer systems under Public Act 185 of 1957 (currently 37 issues).

The Refunding Act 202 Fund is used to account for the accumulation of resources for the payment of bonded debt issued for the refinancing of debt obligations for construction of various drains, and water and sewer systems (currently 12 issues).

The Water and Sewer Act 342 Fund is used to account for the accumulation of resources for the payment of bonded debt issued for the construction of water and sewer systems under Public Act 342 of 1939 (currently 27 issues).

COUNTY OF OAKLAND
Debt Service Funds
Combining Balance Sheet
December 31, 1995

Assets	Building Authority Law Enforcement Complex	Building Authority Law Enforcement Complex Expansion	Building Authority Computer Center	Building Authority Refunding Series 1992	Building Authority West Wing Extension	Drains Act 40	Water and Sewer Act 185	Refunding Act 202	Water and Sewer Act 342	Total
Cash and cash equivalents	\$ 810,044	-	220	81,588	62,655	932,676	11,453,898	1,781,299	4,806,645	19,929,025
Special assessments receivable	-	-	-	-	-	96,234,464	40,875,000	36,210,000	123,610,000	296,929,464
Accrued interest receivable	<u>3,556</u>	=	-	-	-	<u>6,035</u>	<u>124,717</u>	<u>21,104</u>	<u>50,423</u>	<u>205,835</u>
Total assets	\$ <u>813,600</u>	=	<u>220</u>	<u>81,588</u>	<u>62,655</u>	<u>97,173,175</u>	<u>52,453,615</u>	<u>38,012,403</u>	<u>128,467,068</u>	<u>317,064,324</u>
<u>Liabilities and Fund Balances</u>										
Liabilities:										
Vouchers payable	\$ 34,960	-	-	-	-	-	72,033	119	115	107,227
Deferred revenue	-	-	-	-	-	96,584,464	40,875,000	36,210,000	123,610,000	297,279,464
Other accrued liabilities	-	=	-	-	-	<u>231,608</u>	-	-	-	<u>231,608</u>
Total liabilities	<u>34,960</u>	=	-	-	-	<u>96,816,072</u>	<u>40,947,033</u>	<u>36,210,119</u>	<u>123,610,115</u>	<u>297,618,299</u>
Fund balance - reserved for debt service	<u>778,640</u>	=	<u>220</u>	<u>81,588</u>	<u>62,655</u>	<u>357,103</u>	<u>11,506,582</u>	<u>1,802,284</u>	<u>4,856,953</u>	<u>19,446,025</u>
Total liabilities and fund balances	\$ <u>813,600</u>	=	<u>220</u>	<u>81,588</u>	<u>62,655</u>	<u>97,173,175</u>	<u>52,453,615</u>	<u>38,012,403</u>	<u>128,467,068</u>	<u>317,064,324</u>

COUNTY OF OAKLAND
Debt Service Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the year ended December 31, 1995

	Building Authority Law Enforcement Complex	Building Authority Law Enforcement Complex Expansion	Building Authority Computer Center	Building Authority Refunding Series 1992	Building Authority West Wing Extension	Drains Act 40	Water and Sewer Act 185	Refunding Act 202	Water and Sewer Act 342	Total
Revenues:										
Special assessments	\$ -	-	-	-	-	9,749,118	8,537,629	6,003,617	15,200,774	39,491,138
Charges for services	-	-	-	-	-	12,850	2,172	1,825	18,126	34,973
Use of money	<u>41,564</u>	-	-	-	-	<u>263,154</u>	<u>663,319</u>	<u>105,030</u>	<u>282,244</u>	<u>1,355,311</u>
Total revenues	<u>41,564</u>	-	-	-	-	<u>10,025,122</u>	<u>9,203,120</u>	<u>6,110,472</u>	<u>15,501,144</u>	<u>40,881,422</u>
Expenditures:										
Principal payments	525,000	1,070,000	375,000	1,400,000	650,000	5,350,000	5,985,000	4,100,000	7,400,000	26,855,000
Interest	84,750	234,480	217,844	581,113	923,488	4,530,391	2,545,625	1,863,995	7,807,607	18,789,293
Paying agent fees	1,156	3,022	1,000	1,000	1,000	22,584	11,623	8,844	26,561	76,790
Intergovernmental	-	-	-	-	-	468,359	1,194,020	48,853	27,210	1,738,442
Other	-	-	-	-	-	-	2,959	490	1,204	4,653
Total expenditures	<u>610,906</u>	<u>1,307,502</u>	<u>593,844</u>	<u>1,982,113</u>	<u>1,574,488</u>	<u>10,371,334</u>	<u>9,739,227</u>	<u>6,022,182</u>	<u>15,262,582</u>	<u>47,464,178</u>
Excess (deficiency) of revenues over (under) expenditures	(569,342)	(1,307,502)	(593,844)	(1,982,113)	(1,574,488)	(346,212)	(536,107)	88,290	238,562	(6,582,756)
Other financing sources:										
Operating transfers in	<u>610,906</u>	<u>1,307,502</u>	<u>593,844</u>	<u>1,982,113</u>	<u>1,574,488</u>	-	-	-	-	<u>6,068,853</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	41,564	-	-	-	-	(346,212)	(536,107)	88,290	238,562	(513,903)
Fund balances at beginning of year	737,076	-	220	81,588	62,655	703,315	11,989,156	1,713,994	2,175,188	17,463,192
Residual equity transfers in	-	-	-	-	-	-	<u>53,533</u>	-	<u>2,443,203</u>	<u>2,496,736</u>
Fund balances at end of year	\$ <u>778,640</u>	-	<u>220</u>	<u>81,588</u>	<u>62,655</u>	<u>357,103</u>	<u>11,506,582</u>	<u>1,802,284</u>	<u>4,856,953</u>	<u>19,446,025</u>

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS

Capital Projects funds account for the purchase or construction of major capital facilities which are not financed by Proprietary funds.

The Building Improvement Fund was established to account for the funding of major County building programs.

The Project Work Orders Fund was established to account for the costs of various improvement projects for County facilities.

The Long-term Revolving Fund was established to provide preliminary financing for specific capital projects as approved by the Board of Commissioners. Funds advanced are recovered through special assessments.

The West Wing Extension Construction Fund was established to account for the construction of an addition to the west wing of the courthouse, funding provided from proceeds of bonds issued.

The Drains Act 40 Fund is used to account for the construction of various Chapter 20 and 21 drains (currently 49) under Public Act 40 of 1956.

The Water and Sewer Act 185 Fund is used to account for the construction of water and sewer systems under Public Act 185 of 1957.

The Water and Sewer Act 342 Fund is used to account for the construction of water and sewer systems (currently 23) under Act 342 of 1939.

The Lake Level Act 146 Fund is used to account for the costs of construction or reconstruction of various dam structures for purposes of lake level control under Act 146 of 1961.

The Drain Commissioner Revolving Fund was established to provide funds for preliminary costs of various drains, lake level projects, and lake improvements.

COUNTY OF OAKLAND
Capital Projects Funds
Combining Balance Sheet
December 31, 1995

<u>Assets</u>	<u>Building Improvement</u>	<u>Project Work Orders</u>	<u>Long-term Revolving</u>	<u>West Wing Extension Construction</u>	<u>Drains Act 40</u>
Current assets:					
Cash and cash equivalents	\$ 1,533,340	8,463,105	316,000	1,735,562	17,308,559
Special assessments receivable	-	-	-	-	206,445
Due from other governmental units	-	-	-	-	2,484,641
Accrued interest receivable	-	-	-	68	128,556
Due from other funds	-	<u>1,383</u>	-	-	-
Total current assets	<u>1,533,340</u>	<u>8,464,488</u>	<u>316,000</u>	<u>1,735,630</u>	<u>20,128,201</u>
Long-term assets:					
Advances	-	-	175,000	-	-
Special assessments receivable	-	-	-	-	-
Total long-term assets	-	-	<u>175,000</u>	-	-
Total assets	<u>\$ 1,533,340</u>	<u>8,464,488</u>	<u>491,000</u>	<u>1,735,630</u>	<u>20,128,201</u>
<u>Liabilities and Fund Balances</u>					
Current liabilities:					
Vouchers payable	\$ -	24,956	-	-	-
Due to other governmental units	-	-	-	-	2,122,654
Due to other funds	-	1,001,662	-	-	345,088
Deferred revenue	-	-	-	-	-
Other accrued liabilities	-	<u>237,862</u>	-	-	<u>313,774</u>
Total current liabilities	-	<u>1,264,480</u>	-	-	<u>2,781,516</u>
Other liabilities - advances	-	<u>3,301,316</u>	-	-	-
Total liabilities	-	<u>4,565,796</u>	-	-	<u>2,781,516</u>
Fund balances:					
Reserved:					
Long-term advances	-	-	175,000	-	-
Work projects	-	-	<u>316,000</u>	<u>1,735,630</u>	<u>17,346,685</u>
Total reserved	-	-	<u>491,000</u>	<u>1,735,630</u>	<u>17,346,685</u>
Unreserved:					
Designated for work projects	-	3,898,692	-	-	-
Undesignated	<u>1,533,340</u>	-	-	-	-
Total unreserved	<u>1,533,340</u>	<u>3,898,692</u>	-	-	-
Total fund balances (deficit)	<u>1,533,340</u>	<u>3,898,692</u>	<u>491,000</u>	<u>1,735,630</u>	<u>17,346,685</u>
Total liabilities and fund balances	<u>\$ 1,533,340</u>	<u>8,464,488</u>	<u>491,000</u>	<u>1,735,630</u>	<u>20,128,201</u>

COUNTY OF OAKLAND
Capital Projects Funds
Combining Balance Sheet, Continued
December 31, 1995

<u>Assets</u>	Water and Sewer <u>Act 185</u>	Water and Sewer <u>Act 342</u>	Lake Level <u>Act 146</u>	Drain Commissioner <u>Revolving</u>	<u>Total</u>
Current assets:					
Cash and cash equivalents	\$ 116,628	8,476,633	88,405	726,633	38,764,865
Special assessments receivable	-	-	48,424	-	254,869
Due from other governmental units	19,408	205,927	-	-	2,709,976
Accrued interest receivable	320	46,322	-	-	175,266
Due from other funds	<u>-</u>	<u>6,128,272</u>	<u>-</u>	<u>1,349,899</u>	<u>7,479,554</u>
Total current assets	<u>136,356</u>	<u>14,857,154</u>	<u>136,829</u>	<u>2,076,532</u>	<u>49,384,530</u>
Long-term assets:					
Advances	-	-	-	20,000	195,000
Special assessments receivable	<u>-</u>	<u>-</u>	<u>414,341</u>	<u>-</u>	<u>414,341</u>
Total long-term assets	<u>-</u>	<u>-</u>	<u>414,341</u>	<u>20,000</u>	<u>609,341</u>
Total assets	<u>\$ 136,356</u>	<u>14,857,154</u>	<u>551,170</u>	<u>2,096,532</u>	<u>49,993,871</u>
<u>Liabilities and Fund Balances</u>					
Current liabilities:					
Vouchers payable	\$ -	63,324	-	12,868	101,148
Due to other governmental units	-	84,348	-	-	2,207,002
Due to other funds	-	6,345,599	8,012	184,048	7,884,409
Deferred revenue	-	-	414,341	-	414,341
Other accrued liabilities	<u>-</u>	<u>281,995</u>	<u>-</u>	<u>74,616</u>	<u>908,247</u>
Total current liabilities	<u>-</u>	<u>6,775,266</u>	<u>422,353</u>	<u>271,532</u>	<u>11,515,147</u>
Other liabilities - advances	<u>-</u>	<u>20,000</u>	<u>375,000</u>	<u>-</u>	<u>3,696,316</u>
Total liabilities	<u>-</u>	<u>6,795,266</u>	<u>797,353</u>	<u>271,532</u>	<u>15,211,463</u>
Fund balances:					
Reserved:					
Long-term advances	-	-	-	20,000	195,000
Work projects	<u>136,356</u>	<u>8,061,888</u>	<u>-</u>	<u>1,805,000</u>	<u>29,401,559</u>
Total reserved	<u>136,356</u>	<u>8,061,888</u>	<u>-</u>	<u>1,825,000</u>	<u>29,596,559</u>
Unreserved:					
Designated for work projects	-	-	-	-	3,898,692
Undesignated	<u>-</u>	<u>-</u>	<u>(246,183)</u>	<u>-</u>	<u>1,287,157</u>
Total unreserved	<u>-</u>	<u>-</u>	<u>(246,183)</u>	<u>-</u>	<u>5,185,849</u>
Total fund balances (deficit)	<u>136,356</u>	<u>8,061,888</u>	<u>(246,183)</u>	<u>1,825,000</u>	<u>34,782,408</u>
Total liabilities and fund balances	<u>\$ 136,356</u>	<u>14,857,154</u>	<u>551,170</u>	<u>2,096,532</u>	<u>49,993,871</u>

COUNTY OF OAKLAND
Capital Projects Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the year ended December 31, 1995

	<u>Building Improvement</u>	<u>Project Work Orders</u>	<u>Long-term Revolving</u>	<u>West Wing Extension Construction</u>	<u>Drains Act 40</u>
Revenues:					
Special assessments	\$ -	-	-	-	602,184
Federal grants	-	-	-	-	19,134,255
Use of money	-	-	-	133,202	1,197,833
Other	<u>321,529</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>343,700</u>
Total revenues	<u>321,529</u>	<u>-</u>	<u>-</u>	<u>133,202</u>	<u>21,277,972</u>
Expenditures - capital outlay	<u>-</u>	<u>9,693,422</u>	<u>-</u>	<u>583,519</u>	<u>45,750,699</u>
Excess (deficiency) of revenues over (under) expenditures	321,529	(9,693,422)	-	(450,317)	(24,472,727)
Other financing sources (uses):					
Operating transfers in	1,100,000	8,978,942	-	-	-
Operating transfers out	(3,595,000)	-	-	(500,000)	-
Proceeds from issuance of bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,678,766</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(2,173,471)	(714,480)	-	(950,317)	4,206,036
Fund balances (deficit) at beginning of year	3,706,811	4,613,172	491,000	2,685,947	12,176,528
Residual equity transfers in	-	-	-	-	1,094,708
Residual equity transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(130,587)</u>
Fund balances (deficit) at end of year	\$ <u>1,533,340</u>	<u>3,898,692</u>	<u>491,000</u>	<u>1,735,630</u>	<u>17,346,685</u>

COUNTY OF OAKLAND
Capital Projects Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, Continued
For the year ended December 31, 1995

	Water and Sewer <u>Act 185</u>	Water and Sewer <u>Act 342</u>	Lake Level <u>Act 146</u>	Drain Commissioner <u>Revolving</u>	<u>Total</u>
Revenues:					
Special assessments	\$ -	3,894,539	19,134	-	4,515,857
Federal grants	-	276,972	-	-	19,411,227
Use of money	6,393	682,094	13,524	-	2,033,046
Other	<u>-</u>	<u>101,760</u>	<u>124,337</u>	<u>-</u>	<u>891,326</u>
Total revenues	<u>6,393</u>	<u>4,955,365</u>	<u>156,995</u>	<u>-</u>	<u>26,851,456</u>
Expenditures - capital outlay	<u>20</u>	<u>15,090,179</u>	<u>82,929</u>	<u>-</u>	<u>71,200,768</u>
Excess (deficiency) of revenues over (under) expenditures	6,373	(10,134,814)	74,066	-	(44,349,312)
Other financing sources (uses):					
Operating transfers in	-	373,675	-	-	10,452,617
Operating transfers out	-	-	-	-	(4,095,000)
Proceeds from issuance of bonds	<u>-</u>	<u>725,000</u>	<u>-</u>	<u>-</u>	<u>29,403,763</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	6,373	(9,036,139)	74,066	-	(8,587,932)
Fund balances (deficit) at beginning of year	183,516	19,541,229	(320,249)	1,825,000	44,902,954
Residual equity transfers in	-	1,496,407	-	-	2,591,115
Residual equity transfers out	<u>(53,533)</u>	<u>(3,939,609)</u>	<u>-</u>	<u>-</u>	<u>(4,123,729)</u>
Fund balances (deficit) at end of year	<u>\$ 136,356</u>	<u>8,061,888</u>	<u>(246,183)</u>	<u>1,825,000</u>	<u>34,782,408</u>

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

Internal Service funds account for the financing of goods or services provided by one County department or agency to other departments or agencies on a cost-reimbursed basis.

The Delinquent Tax Revolving Fund is used to account for money advanced by the County to cities, townships, villages, and County funds for unpaid property taxes. Short-term notes are sold to fund the advances necessary.

The Fringe Benefits Fund is used as a clearing account for the County's employee fringe benefits. Monies are accumulated in this fund as a result of payroll allocations made on a departmental and/or bargaining unit basis.

The Workers' Compensation Fund was established to accumulate and disburse monies related to workers' compensation claims.

The Unemployment Compensation Fund was established to accumulate and disburse monies to the Michigan Employment Security Commission for unemployment claims.

The Materials Management Fund centrally assembles materials and supplies for redistribution to other departments. The user departments are billed for the cost of the requisitioned supplies and services.

The Information Technology Fund distributes the costs of central data processing services to the various user departments.

The Information Technology Equipment Fund accumulates the costs of purchasing, servicing, and operating mobile data terminals and base stations. These terminals are leased by the County Sheriff's Department, Prosecutor's Office, and various police departments. The fund recovers costs by developing rates and billing users.

The CLEMIS (Courts and Law Enforcement Management Information System) Fund was established to accumulate revenues and costs associated with providing law enforcement units with immediate access to criminal and vehicle information throughout the United States and Canada.

The Drain Equipment Fund accounts for the cost of vehicles and other equipment used for the construction and maintenance of various drains and lake level projects. The fund is reimbursed as the accumulated costs are distributed to specific projects or funds.

The Liability Insurance Fund was established to accumulate monies which are available to settle claims against the County when no insurance coverage exists and to make insurance premium payments. The fund is reimbursed by the user departments for insurance premiums paid and monies accumulated for self-insurance.

The Office Equipment Fund accumulates the costs of servicing and operating County-owned office equipment. The fund recovers these costs by developing rates and billing user departments.

The Convenience Copier Fund accumulates the costs of servicing and operating leased copier machines. The fund recovers these costs by developing rates and billing user departments.

The Facilities Maintenance and Operations Fund accumulates the costs of operating and maintaining the County's buildings, grounds, and utilities. The fund recovers costs by developing rates and billing user departments.

The Motor Pool Fund accumulates the costs of purchasing, servicing, and operating County-owned vehicles. The fund recovers these costs by developing rates and billing user departments.

INTERNAL SERVICE FUNDS

The **Radio Communications Fund** accumulates the costs of purchasing, servicing, and operating County-owned short-wave radio equipment. The fund recovers costs by developing rates and billing user departments.

The **Micrographics Fund** accumulates the costs of microfilming and photocopying County records. The fund recovers costs by developing rates and billing user departments and title insurance companies.

The **Telephone Communications Fund** accumulates the costs of operating the County telephone system. The fund is reimbursed for the accumulated costs by distributing the charges to the specific fund or department.

The **Printing and Mailing Fund** accumulates the costs of County mail and printing services. The fund recovers these costs by developing rates and billing user departments.

COUNTY OF OAKLAND
Internal Service Funds
Combining Balance Sheet
December 31, 1995

Assets	Delinquent Tax Revolving	Fringe Benefits	Workers' Compensation	Unemployment Compensation	Materials Management	Information Technology	Information Technology Equipment	CLEMIS	Drain Equipment	Liability Insurance	Office Equipment
Current assets:											
Cash and cash equivalents	\$ 93,722,190	7,076,634	16,971,628	1,187,950	307,132	3,773,801	584,127	981,399	869,091	11,366,456	3,792,516
Current and delinquent property taxes receivable	49,890,286	-	-	-	-	-	-	-	-	-	-
Due from other governmental units	21,314	34,995	-	-	6,847	190,518	9,000	59,083	-	-	105,251
Accrued interest receivable	9,626,029	-	-	-	-	-	-	-	6,705	-	-
Accounts receivable (net of allowance for uncollectible where applicable)	-	823,683	30,000	-	3,621	90,335	-	3,682	187,842	153,464	-
Due from other funds	2,592,759	8,505,150	316,620	18,724	276,632	1,526,815	-	4,981	711,091	245	95,819
Inventories and supplies	-	-	-	-	363,391	207,270	-	-	659	-	-
Net investment in direct financing lease	-	-	-	-	-	-	-	-	-	-	216,233
Current portion of advances receivable	1,367,555	-	-	-	-	-	-	-	-	-	-
Prepayments and other assets	-	<u>564,342</u>	<u>105,345</u>	-	-	<u>5,400</u>	-	-	-	<u>264</u>	-
Total current assets	<u>157,220,133</u>	<u>17,004,804</u>	<u>17,423,593</u>	<u>1,206,674</u>	<u>957,623</u>	<u>5,794,139</u>	<u>593,127</u>	<u>1,049,145</u>	<u>1,775,388</u>	<u>11,520,429</u>	<u>4,209,819</u>
Fixed assets, at cost:											
Land improvement	-	-	-	-	-	-	-	-	-	-	-
Building and improvements	-	-	-	-	-	-	-	-	-	-	-
Equipment and vehicles	-	-	-	-	<u>94,258</u>	<u>20,386,379</u>	<u>1,870,330</u>	<u>134,433</u>	<u>2,478,884</u>	<u>16,354</u>	<u>4,294,695</u>
	-	-	-	-	94,258	20,386,379	1,870,330	134,433	2,478,884	16,354	4,294,695
Less: Accumulated depreciation	-	-	-	-	<u>77,021</u>	<u>13,492,692</u>	<u>1,549,467</u>	<u>4,301</u>	<u>1,777,284</u>	<u>15,931</u>	<u>3,028,019</u>
Fixed assets, net	-	-	-	-	<u>17,237</u>	<u>6,893,687</u>	<u>320,863</u>	<u>130,132</u>	<u>701,600</u>	<u>423</u>	<u>1,266,676</u>
Advances receivable	8,218,081	-	-	-	-	-	-	-	-	-	-
Contracts receivable	-	-	-	-	-	-	-	-	-	-	-
Net investment in direct financing lease	-	-	-	-	-	-	-	-	-	-	<u>617,905</u>
Total assets	\$ <u>165,438,214</u>	<u>17,004,804</u>	<u>17,423,593</u>	<u>1,206,674</u>	<u>974,860</u>	<u>12,687,826</u>	<u>913,990</u>	<u>1,179,277</u>	<u>2,476,988</u>	<u>11,520,852</u>	<u>6,094,400</u>

COUNTY OF OAKLAND
Internal Service Funds
Combining Balance Sheet, Continued
December 31, 1995

Liabilities and Equity	Delinquent Tax Revolving	Fringe Benefits	Workers' Compensation	Unemployment Compensation	Materials Management	Information Technology	Information Technology Equipment	CLEMIS	Drain Equipment	Liability Insurance	Office Equipment
Current liabilities:											
Vouchers payable	\$ -	367,024	274	-	59,107	310,617	1,029	123,138	20,358	663	4,711
Accrued payroll	-	-	1,946	-	3,837	86,927	-	-	-	4,286	1,670
Due to other funds	38,909	603,241	2,106,307	987	23,403	228,970	1,533	226,092	557,575	255,752	13,590
Current portion of long-term debt	7,400,000	-	-	-	-	-	-	-	-	-	-
Current portion of contracts payable	-	-	-	-	-	-	-	-	20,740	-	-
Current portion of workers' compensation	-	-	1,902,038	-	-	-	-	-	-	-	-
Current portion of advances payable	-	-	-	-	-	356,004	-	69,744	-	-	206,368
Current portion of capital lease obligations	-	-	-	-	-	-	-	-	-	-	-
Accrued interest payable	13,482	-	-	-	-	41,078	-	16,861	-	-	3,970
Other accrued liabilities	<u>15,171</u>	<u>2,088,599</u>	<u>119,090</u>	<u>183,272</u>	<u>2,815</u>	<u>243,574</u>	<u>-</u>	<u>-</u>	<u>141,455</u>	<u>11,182,533</u>	<u>195</u>
Total current liabilities	<u>7,467,562</u>	<u>3,058,864</u>	<u>4,129,655</u>	<u>184,259</u>	<u>89,162</u>	<u>1,267,170</u>	<u>2,562</u>	<u>435,835</u>	<u>740,128</u>	<u>11,443,234</u>	<u>230,504</u>
Other liabilities:											
Accrued workers' compensation	-	-	12,086,026	-	-	-	-	-	-	-	-
Accrued unreported health costs	-	1,164,467	-	-	-	-	-	-	-	-	-
Accrued sick and annual leave	-	11,063,216	-	-	-	-	-	-	-	-	-
Advances	-	-	-	-	-	1,424,016	-	278,976	-	-	593,030
Capital lease obligations	-	-	-	-	-	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-	-	-	29,656	-	-
Total other liabilities	<u>-</u>	<u>12,227,683</u>	<u>12,086,026</u>	<u>-</u>	<u>-</u>	<u>1,424,016</u>	<u>-</u>	<u>278,976</u>	<u>29,656</u>	<u>-</u>	<u>593,030</u>
Total liabilities	<u>7,467,562</u>	<u>15,286,547</u>	<u>16,215,681</u>	<u>184,259</u>	<u>89,162</u>	<u>2,691,186</u>	<u>2,562</u>	<u>714,811</u>	<u>769,784</u>	<u>11,443,234</u>	<u>823,534</u>
Equity:											
Contributed capital	-	-	-	-	-	363,576	2,800	-	-	-	198,171
Retained earnings:											
Reserved for debt service	57,738,580	-	-	-	-	-	-	-	-	-	-
Unreserved	<u>100,232,072</u>	<u>1,718,257</u>	<u>1,207,912</u>	<u>1,022,415</u>	<u>885,698</u>	<u>9,633,064</u>	<u>908,628</u>	<u>464,466</u>	<u>1,707,204</u>	<u>77,618</u>	<u>5,072,695</u>
Total retained earnings	<u>157,970,652</u>	<u>1,718,257</u>	<u>1,207,912</u>	<u>1,022,415</u>	<u>885,698</u>	<u>9,633,064</u>	<u>908,628</u>	<u>464,466</u>	<u>1,707,204</u>	<u>77,618</u>	<u>5,072,695</u>
Total equity	<u>157,970,652</u>	<u>1,718,257</u>	<u>1,207,912</u>	<u>1,022,415</u>	<u>885,698</u>	<u>9,996,640</u>	<u>911,428</u>	<u>464,466</u>	<u>1,707,204</u>	<u>77,618</u>	<u>5,270,866</u>
Total liabilities and equity	\$ <u>165,438,214</u>	<u>17,004,804</u>	<u>17,423,593</u>	<u>1,206,674</u>	<u>974,860</u>	<u>12,687,826</u>	<u>913,990</u>	<u>1,179,277</u>	<u>2,476,988</u>	<u>11,520,852</u>	<u>6,094,400</u>

COUNTY OF OAKLAND
Internal Service Funds
Combining Balance Sheet, Continued
December 31, 1995

Assets	Convenience Copier	Facilities Maintenance and Operations	Motor Pool	Radio Communications	Micrographics	Telephone Communications	Printing and Mailing	Total
Current assets:								
Cash and cash equivalents	\$ 838,109	5,395,193	3,376,829	1,154,984	313,416	2,211,827	602,021	154,525,303
Current and delinquent property taxes receivable	-	-	-	-	-	-	-	49,890,286
Due from other governmental units	-	-	444	37,610	2,484	2,727	10,569	480,842
Accrued interest receivable	-	-	-	-	-	-	-	9,632,734
Accounts receivable (net of allowance for uncollectibles where applicable)	-	181,420	11,545	17,488	24,660	156,761	4,562	1,689,063
Due from other funds	42,504	2,470,440	212,390	96,259	31,333	290,687	103,744	17,296,193
Inventories and supplies	-	155,820	76,415	53,427	-	-	71,692	928,674
Net investment in direct financing lease	-	-	-	-	-	-	-	216,233
Current portion of advances receivable	-	-	-	-	-	-	-	1,367,555
Prepayments and other assets	-	-	793,875	25,477	-	-	-	1,494,703
Total current assets	<u>880,613</u>	<u>8,202,873</u>	<u>4,471,498</u>	<u>1,385,245</u>	<u>371,893</u>	<u>2,662,002</u>	<u>792,588</u>	<u>237,521,586</u>
Fixed assets, at cost:								
Land improvement	-	598,657	-	-	-	-	-	598,657
Building and improvements	-	3,036,495	424,860	-	-	-	-	3,461,355
Equipment and vehicles	<u>8,598</u>	<u>1,582,250</u>	<u>5,965,023</u>	<u>9,735,154</u>	<u>281,329</u>	<u>2,113,411</u>	<u>383,708</u>	<u>49,344,806</u>
	8,598	5,217,402	6,389,883	9,735,154	281,329	2,113,411	383,708	53,404,818
Less: Accumulated depreciation	<u>8,598</u>	<u>3,561,933</u>	<u>4,820,838</u>	<u>2,579,107</u>	<u>208,824</u>	<u>1,593,925</u>	<u>192,071</u>	<u>32,910,011</u>
Fixed assets, net	<u>-</u>	<u>1,655,469</u>	<u>1,569,045</u>	<u>7,156,047</u>	<u>72,505</u>	<u>519,486</u>	<u>191,637</u>	<u>20,494,807</u>
Advances receivable	-	-	-	-	-	-	-	8,218,081
Contracts receivable	-	-	-	34,415	-	-	-	34,415
Net investment in direct financing lease	-	-	-	-	-	-	-	617,905
Total assets	<u>\$ 880,613</u>	<u>9,858,342</u>	<u>6,040,543</u>	<u>8,575,707</u>	<u>444,398</u>	<u>3,181,488</u>	<u>984,225</u>	<u>266,886,794</u>

Continued

COUNTY OF OAKLAND
Internal Service Funds
Combining Balance Sheet, Continued
December 31, 1995

Liabilities and Equity	Convenience Copier	Facilities Maintenance and Operations	Motor Pool	Radio Communications	Micrographics	Telephone Communications	Printing and Mailing	Total
Current liabilities:								
Vouchers payable	\$ 16,391	369,735	74,130	59,032	1,775	-	23,654	1,431,638
Accrued payroll	-	106,975	8,614	3,169	3,752	4,298	4,726	230,200
Due to other funds	13,024	302,301	46,759	15,939	12,908	10,110	13,902	4,471,302
Current portion of long-term debt	-	-	-	-	-	-	-	7,400,000
Current portion of contracts payable	-	-	-	-	-	-	-	20,740
Current portion of workers' compensation	-	-	-	-	-	-	-	1,902,038
Current portion of advances payable	-	-	-	752,939	-	-	-	1,385,055
Current portion of capital lease obligations	-	-	74,214	-	-	-	7,422	81,636
Accrued interest payable	-	-	-	128,018	-	-	-	203,409
Other accrued liabilities	-	-	440,488	15,790	-	5,100	-	14,438,082
Total current liabilities	<u>29,415</u>	<u>779,011</u>	<u>644,205</u>	<u>974,887</u>	<u>18,435</u>	<u>19,508</u>	<u>49,704</u>	<u>31,564,100</u>
Other liabilities:								
Accrued workers' compensation	-	-	-	-	-	-	-	12,086,026
Accrued unreported health costs	-	-	-	-	-	-	-	1,164,467
Accrued sick and annual leave	-	-	-	-	-	-	-	11,063,216
Advances	-	-	-	2,690,743	-	-	-	4,986,765
Capital lease obligations	-	-	196,114	-	-	-	12,758	208,872
Contracts payable	-	-	-	-	-	-	-	29,656
Total other liabilities	<u>-</u>	<u>-</u>	<u>196,114</u>	<u>2,690,743</u>	<u>-</u>	<u>-</u>	<u>12,758</u>	<u>29,539,002</u>
Total liabilities	<u>29,415</u>	<u>779,011</u>	<u>840,319</u>	<u>3,665,630</u>	<u>18,435</u>	<u>19,508</u>	<u>62,462</u>	<u>61,103,102</u>
Equity:								
Contributed capital	-	-	51,439	745,835	-	-	-	1,361,821
Retained earnings:								
Reserved for debt service	-	-	-	-	-	-	-	57,738,580
Unreserved	851,198	9,079,331	5,148,785	4,164,242	425,963	3,161,980	921,763	146,683,291
Total retained earnings	<u>851,198</u>	<u>9,079,331</u>	<u>5,148,785</u>	<u>4,164,242</u>	<u>425,963</u>	<u>3,161,980</u>	<u>921,763</u>	<u>204,421,871</u>
Total equity	<u>851,198</u>	<u>9,079,331</u>	<u>5,200,224</u>	<u>4,910,077</u>	<u>425,963</u>	<u>3,161,980</u>	<u>921,763</u>	<u>205,783,692</u>
Total liabilities and equity	<u>\$ 880,613</u>	<u>9,858,342</u>	<u>6,040,543</u>	<u>8,575,707</u>	<u>444,398</u>	<u>3,181,488</u>	<u>984,225</u>	<u>266,886,794</u>

COUNTY OF OAKLAND
Internal Service Funds
Combining Statement of Revenues, Expenses,
and Changes in Retained Earnings
For the year ended December 31, 1995

	Delinquent Tax Revolving	Fringe Benefits	Workers' Compensation	Unemployment Compensation	Materials Management	Information Technology	Information Technology Equipment	CLEMIS	Drain Equipment	Liability Insurance	Office Equipment
Operating revenue:											
Charges for services	\$ 11,467,914	63,167,704	4,180,183	241,477	3,494,569	13,700,351	458,000	1,616,563	2,534,214	2,609,693	1,012,414
Operating expenses:											
Salaries	-	-	125,899	-	192,413	3,751,763	-	258,079	614,145	216,260	54,492
Fringe benefits	-	64,368,625	1,478,820	186,955	108,651	1,689,285	-	113,359	316,942	102,473	22,307
Contractual services	100,423	2,017,488	250,141	-	3,033,825	3,123,884	46,772	102,102	837,152	3,238,103	127,525
Commodities	-	10,232	-	-	1,948	634,032	-	-	143,086	7,021	6
Depreciation	-	-	-	-	4,337	2,984,592	263,860	4,301	254,288	148	386,684
Internal services	64,527	4,893	-	-	122,654	884,255	12,109	1,018,811	484,071	76,238	1,334
Total operating expenses	164,950	66,401,238	1,854,860	186,955	3,463,828	13,067,811	322,741	1,496,652	2,649,684	3,640,243	592,348
Operating income (loss)	11,302,964	(3,233,534)	2,325,323	54,522	30,741	632,540	135,259	119,911	(115,470)	(1,030,550)	420,066
Nonoperating revenues (expenses):											
Interest revenue	6,686,000	-	-	-	-	-	-	16,861	46,491	-	60,617
Interest expense	(666,881)	-	-	-	-	(290,159)	(6,514)	(16,861)	(3,664)	-	(59,481)
Gain (loss) on sale of property and equipment	-	-	-	-	-	25,850	-	-	1,411	-	2,659
Net nonoperating revenues (expenses)	6,019,119	-	-	-	-	(264,309)	(6,514)	-	44,238	-	3,795
Income (loss) before operating transfers	17,322,083	(3,233,534)	2,325,323	54,522	30,741	368,231	128,745	119,911	(71,232)	(1,030,550)	423,861
Operating transfers in	-	4,200,000	-	-	-	2,538,343	-	150,135	-	-	117,000
Operating transfers out	(10,606,434)	-	(2,100,000)	-	-	-	-	-	-	-	(608,992)
Net income (loss)	6,715,649	966,466	225,323	54,522	30,741	2,906,574	128,745	270,046	(71,232)	(1,030,550)	(68,131)
Add back depreciation closed to contributed capital	-	-	-	-	-	285,961	700	-	-	-	168,527
Net income (loss) closed to retained earnings	6,715,649	966,466	225,323	54,522	30,741	3,192,535	129,445	270,046	(71,232)	(1,030,550)	100,396
Retained earnings at beginning of year	151,255,003	751,791	982,589	967,893	854,957	6,456,692	779,183	194,420	1,778,436	1,108,168	4,972,299
Residual equity transfers out	-	-	-	-	-	(16,163)	-	-	-	-	-
Retained earnings at end of year	\$ 157,970,652	1,718,257	1,207,912	1,022,415	885,698	9,633,064	908,628	464,466	1,707,204	77,618	5,072,695

COUNTY OF OAKLAND
Internal Service Funds
Combining Statement of Revenues, Expenses,
and Changes in Retained Earnings, Continued
For the year ended December 31, 1995

	Convenience Copier	Facilities Maintenance and Operations	Motor Pool	Radio Communications	Micrographics	Telephone Communications	Printing and Mailing	Total
Operating revenue:								
Charges for services	\$ 584,016	24,219,705	3,236,768	850,129	419,511	3,936,330	1,578,932	139,308,473
Operating expenses:								
Salaries	-	5,621,687	447,739	216,087	177,496	213,683	226,584	12,116,327
Fringe benefits	-	3,088,784	235,922	111,507	87,658	105,722	110,900	72,127,910
Contractual services	454,642	8,880,042	961,654	133,731	41,349	2,756,646	1,059,336	27,164,815
Commodities	200	1,337,683	925,329	92,699	32,812	191	894	3,186,133
Depreciation	-	155,570	638,746	439,220	22,663	81,061	27,850	5,263,320
Internal services	120,458	634,239	152,117	61,782	61,176	14,808	63,069	3,776,541
Total operating expenses	575,300	19,718,005	3,361,507	1,055,026	423,154	3,172,111	1,488,633	123,635,046
Operating income (loss)	8,716	4,501,700	(124,739)	(204,897)	(3,643)	764,219	90,299	15,673,427
Nonoperating revenues (expenses):								
Interest revenue	-	-	-	-	-	-	-	6,809,969
Interest expense	-	-	(13,778)	(219,207)	-	-	(2,726)	(1,279,271)
Gain (loss) on sale of property and equipment	-	(3,190)	219,772	709	149	394	121	247,875
Net nonoperating revenues (expenses)	-	(3,190)	205,994	(218,498)	149	394	(2,605)	5,778,573
Income (loss) before operating transfers	8,716	4,498,510	81,255	(423,395)	(3,494)	764,613	87,694	21,452,000
Operating transfers in	-	99,878	210,357	2,212,234	-	-	2,533	9,530,480
Operating transfers out	-	(3,220,000)	(44,489)	(14,525)	-	(380,000)	-	(16,974,440)
Net income (loss)	8,716	1,378,388	247,123	1,774,314	(3,494)	384,613	90,227	14,008,040
Add back depreciation closed to contributed capital	-	-	78,507	114,291	-	-	-	647,986
Net income (loss) closed to retained earnings	8,716	1,378,388	325,630	1,888,605	(3,494)	384,613	90,227	14,656,026
Retained earnings at beginning of year	842,482	7,700,943	4,823,155	2,275,637	429,457	2,777,367	831,536	189,782,008
Residual equity transfers out	-	-	-	-	-	-	-	(16,163)
Retained earnings at end of year	\$ 851,198	9,079,331	5,148,785	4,164,242	425,963	3,161,980	921,763	204,421,871

COUNTY OF OAKLAND
Internal Service Funds
Combining Statement of Cash Flows
For the year ended December 31, 1995

	Delinquent Tax Revolving	Fringe Benefits	Workers' Compensation	Unemployment Compensation	Materials Management	Information Technology	Information Technology Equipment	CLEMIS	Drain Equipment	Liability Insurance	Office Equipment
Cash flows from operating activities:											
Cash received from users	\$ 27,783,799	63,280,164	4,157,343	239,051	3,404,411	13,881,336	507,000	1,943,931	1,977,405	2,526,566	1,035,878
Cash paid to suppliers	(152,936)	(65,049,309)	(2,568,977)	(215,175)	(3,260,593)	(6,610,501)	(62,668)	(1,082,067)	(1,480,648)	(1,148,345)	(164,655)
Cash paid to employees	-	-	(126,466)	-	(192,411)	(3,735,517)	-	(261,748)	(614,145)	(216,203)	(53,658)
Net cash provided by (used in) operating activities	<u>27,630,863</u>	<u>(1,769,145)</u>	<u>1,461,900</u>	<u>23,876</u>	<u>(48,593)</u>	<u>3,535,318</u>	<u>444,332</u>	<u>600,116</u>	<u>(117,388)</u>	<u>1,162,018</u>	<u>817,565</u>
Cash flows from noncapital financing activities:											
Operating transfers in	-	2,100,000	-	-	-	1,119,713	-	31,552	-	-	-
Operating transfers out	(10,606,434)	-	-	-	-	-	-	-	-	-	(608,992)
Residual equity transfer out	-	-	-	-	-	(16,163)	-	-	-	-	-
Issuance of long-term debt	25,000,000	-	-	-	-	-	-	-	-	-	-
Advances issued	(8,146,234)	-	-	-	-	-	-	-	-	-	-
Amounts received on advances	7,876,418	-	-	-	-	-	-	-	-	-	-
Repayments on advances	-	-	-	-	-	(4,651,653)	(259,896)	-	-	-	(226,918)
Interest paid on advances	-	-	-	-	-	(369,052)	(14,086)	-	-	-	(59,367)
Interest paid on long-term debt	(689,860)	-	-	-	-	-	-	-	-	-	-
Principal payment on long-term debt	(31,100,000)	-	-	-	-	-	-	-	-	-	-
Net cash provided by (used in) noncapital financing activities	<u>(17,666,110)</u>	<u>2,100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,917,155)</u>	<u>(273,982)</u>	<u>31,552</u>	<u>-</u>	<u>-</u>	<u>(895,277)</u>
Cash flows from capital and related financing activities:											
Operating transfers in	-	-	-	-	-	1,418,630	-	118,583	-	-	117,000
Advances	-	-	-	-	-	1,780,020	-	348,720	-	-	-
Proceeds on sale of fixed assets	-	-	-	-	-	89,013	-	-	2,000	-	21,670
Acquisition of fixed assets	-	-	-	-	-	(3,819,613)	(29,018)	(134,433)	(279,790)	-	(376,096)
Principal paid on capital leases	-	-	-	-	-	-	-	-	-	-	-
Amount received on direct financing leases	-	-	-	-	-	-	-	-	-	-	145,192
Amounts received on equipment contracts	-	-	-	-	-	-	-	-	-	-	-
Amount paid on equipment contracts	-	-	-	-	-	-	-	-	(19,535)	-	-
Interest paid on equipment contracts and capital leases	-	-	-	-	-	-	-	-	(3,664)	-	-
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(531,950)</u>	<u>(29,018)</u>	<u>332,870</u>	<u>(300,989)</u>	<u>-</u>	<u>(92,234)</u>
Cash flows from investing activities - interest on investments	<u>7,263,372</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,861</u>	<u>48,460</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	17,228,125	330,855	1,461,900	23,876	(48,593)	(913,787)	141,332	981,399	(369,917)	1,162,018	(169,946)
Cash and cash equivalents at January 1, 1995	<u>76,494,065</u>	<u>6,745,779</u>	<u>15,509,728</u>	<u>1,164,074</u>	<u>355,725</u>	<u>4,687,588</u>	<u>442,795</u>	<u>-</u>	<u>1,239,008</u>	<u>10,204,438</u>	<u>3,962,462</u>
Cash and cash equivalents at December 31, 1995	<u>\$ 93,722,190</u>	<u>7,076,634</u>	<u>16,971,628</u>	<u>1,187,950</u>	<u>307,132</u>	<u>3,773,801</u>	<u>584,127</u>	<u>981,399</u>	<u>869,091</u>	<u>11,366,456</u>	<u>3,792,516</u>

Continued

COUNTY OF OAKLAND
Internal Service Funds
Combining Statement of Cash Flows, Continued
For the year ended December 31, 1995

	Delinquent Tax Revolving	Fringe Benefits	Workers' Compensation	Unemployment Compensation	Materials Management	Information Technology	Information Technology Equipment	CLEMIS	Drain Equipment	Liability Insurance	Office Equipment
Operating income (loss)	\$ 11,302,964	(3,233,534)	2,325,323	354,522	30,741	632,540	135,259	119,911	(115,470)	(1,030,550)	420,066
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:											
Depreciation expense	-	-	-	-	4,337	2,984,592	263,860	4,301	254,288	148	386,684
Decrease in current and delinquent property taxes receivable	13,889,327	-	-	-	-	-	-	-	-	-	-
(Increase) decrease in due from other governmental units	2,442,718	(151)	-	-	(3,217)	157,840	49,000	(59,083)	-	-	-
(Increase) decrease in accounts receivable	-	(80,160)	-	-	231	31,772	-	(3,682)	(110,253)	(82,942)	-
(Increase) decrease in due from other funds	(16,160)	192,771	(22,840)	(2,426)	(87,172)	(8,627)	-	390,133	(446,556)	(185)	23,464
(Increase) decrease in inventories and supplies	-	-	-	-	12,781	(15,867)	-	-	-	-	-
(Increase) decrease in prepayments and other assets	-	(326,323)	(105,345)	-	-	(5,301)	-	-	15,681	(264)	-
Increase (decrease) in vouchers payable	-	(12,692)	(54,181)	-	7,604	25,836	1,029	122,620	(79,108)	(170,516)	(23,010)
Increase (decrease) in accrued payroll	-	-	(567)	-	2	16,246	-	(3,669)	-	57	834
Increase (decrease) in due to other funds	38,909	221,714	(798,499)	987	(1,241)	(386,381)	(1,906)	34,130	332,299	131,787	9,527
Decrease in current portion of workers' compensation	-	-	(679,558)	-	-	-	-	-	-	-	-
Increase (decrease) in other accrued liabilities	(26,895)	1,676,724	36,955	(29,207)	(12,659)	102,668	(2,910)	(4,545)	31,731	2,314,483	-
Increase in accrued workers' compensation	-	-	760,612	-	-	-	-	-	-	-	-
Decrease in accrued sick and annual leave	-	(207,494)	-	-	-	-	-	-	-	-	-
Net cash provided by (used in) operating activities	\$ <u>27,630,863</u>	<u>(1,769,145)</u>	<u>1,461,900</u>	<u>23,876</u>	<u>(48,593)</u>	<u>3,535,318</u>	<u>444,332</u>	<u>600,116</u>	<u>(117,388)</u>	<u>1,162,018</u>	<u>817,565</u>

Continued

COUNTY OF OAKLAND
Internal Service Funds
Combining Statement of Cash Flows, Continued
For the year ended December 31, 1995

	Convenience Copier	Facilities Maintenance and Operations	Motor Pool	Radio Communications	Micrographics	Telephone Communications	Printing and Mailing	Total
Cash flows from operating activities:								
Cash received from users	\$ 579,687	23,745,334	3,283,351	818,827	393,493	3,845,134	1,579,711	154,982,421
Cash paid to suppliers	(565,517)	(14,005,182)	(2,967,668)	(350,928)	(220,828)	(2,877,749)	(1,243,502)	(104,027,248)
Cash paid to employees	-	(5,616,756)	(447,772)	(217,093)	(177,771)	(213,527)	(226,250)	(12,099,317)
Net cash provided by (used in) operating activities	<u>14,170</u>	<u>4,123,396</u>	<u>(132,089)</u>	<u>250,806</u>	<u>(5,106)</u>	<u>753,858</u>	<u>109,959</u>	<u>38,855,856</u>
Cash flows from noncapital financing activities:								
Operating transfers in	-	99,878	52,180	1,556,319	-	-	2,533	4,962,175
Operating transfers out	-	(3,220,000)	(44,489)	(14,525)	-	(380,000)	-	(14,874,440)
Residual equity transfer out	-	-	-	-	-	-	-	(16,163)
Issuance of long-term debt	-	-	-	-	-	-	-	25,000,000
Advances issued	-	-	-	-	-	-	-	(8,146,234)
Amounts received on advances	-	-	-	-	-	-	-	7,876,418
Repayments on advances	-	-	-	(2,099,169)	-	-	-	(7,237,636)
Interest paid on advances	-	-	-	(197,172)	-	-	-	(639,677)
Interest paid on long-term debt	-	-	-	-	-	-	-	(689,860)
Principal payment on long-term debt	-	-	-	-	-	-	-	(31,100,000)
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>(3,120,122)</u>	<u>7,691</u>	<u>(754,547)</u>	<u>-</u>	<u>(380,000)</u>	<u>2,533</u>	<u>(24,865,417)</u>
Cash flows from capital and related financing activities:								
Operating transfers in	-	-	158,177	655,915	-	-	-	2,468,305
Advances	-	-	-	1,800,000	-	-	-	3,928,740
Proceeds on sale of fixed assets	-	1,833	419,800	15,972	149	931	121	551,489
Acquisition of fixed assets	-	(36,484)	(714,874)	(1,621,120)	-	(21,856)	(136,430)	(7,169,714)
Principal paid on capital leases	-	-	(38,949)	-	-	-	(23,166)	(62,115)
Amounts received on direct financing leases	-	-	-	-	-	-	-	145,192
Amount received on equipment contracts	-	-	-	34,415	-	-	-	34,415
Amount paid on equipment contracts	-	-	-	-	-	-	-	(19,535)
Interest paid on equipment contracts and capital leases	-	-	(13,778)	-	-	-	(2,726)	(20,168)
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>(34,651)</u>	<u>(189,624)</u>	<u>885,182</u>	<u>149</u>	<u>(20,925)</u>	<u>(162,201)</u>	<u>(143,391)</u>
Cash flows from investing activities - interest on investments								
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,328,693</u>
Net increase (decrease) in cash and cash equivalents	14,170	968,623	(314,022)	381,441	(4,957)	352,933	(49,709)	21,175,741
Cash and cash equivalents at January 1, 1995	<u>823,939</u>	<u>4,426,570</u>	<u>3,690,851</u>	<u>773,543</u>	<u>318,373</u>	<u>1,858,894</u>	<u>651,730</u>	<u>133,349,562</u>
Cash and cash equivalents at December 31, 1995	<u>\$ 838,109</u>	<u>5,395,193</u>	<u>3,376,829</u>	<u>1,154,984</u>	<u>313,416</u>	<u>2,211,827</u>	<u>602,021</u>	<u>154,525,303</u>

Continued

COUNTY OF OAKLAND
Internal Service Funds
Combining Statement of Cash Flows, Continued
For the year ended December 31, 1995

	Convenience Copier	Facilities Maintenance and Operations	Motor Pool	Radio Communications	Micrographics	Telephone Communications	Printing and Mailing	Total
Operating income (loss)	\$ 8,716	4,501,700	(124,739)	(204,897)	(3,643)	764,219	90,299	15,673,427
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:								
Depreciation expense	-	155,570	638,746	439,220	22,663	81,061	27,850	5,263,320
Decrease in current and delinquent property taxes receivable	-	-	-	-	-	-	-	13,889,327
(Increase) decrease in due from other governmental units	-	-	1,495	14,008	(2,147)	39,800	(2,803)	2,637,460
(Increase) decrease in accounts receivable	-	(6,171)	3,381	(17,488)	(11,280)	(146,546)	(3,339)	(426,477)
(Increase) decrease in due from other funds	(4,329)	(468,200)	41,707	(27,822)	(12,591)	15,550	6,921	(426,362)
(Increase) decrease in inventories and supplies	-	7,139	4,191	5,426	-	-	(7,612)	6,058
(Increase) decrease in prepayments and other assets	-	-	(625,070)	(25,477)	-	-	-	(1,072,099)
Increase (decrease) in vouchers payable	16,391	(39,975)	4,752	55,889	1,193	(2,213)	2,352	(144,029)
Increase (decrease) in accrued payroll	-	4,931	(33)	(1,006)	(275)	156	334	17,010
Increase (decrease) in due to other funds	8,170	(31,598)	8,607	3,865	974	(3,269)	(4,043)	(435,968)
Decrease in current portion of workers' compensation	-	-	-	-	-	-	-	(679,558)
Increase (decrease) in other accrued liabilities	(14,778)	-	(85,126)	9,088	-	5,100	-	4,000,629
Increase in accrued workers' compensation	-	-	-	-	-	-	-	760,612
Decrease in accrued sick and annual leave	-	-	-	-	-	-	-	(207,494)
Net cash provided by (used in) operating activities	\$ <u>14,170</u>	<u>4,123,396</u>	<u>(132,089)</u>	<u>250,806</u>	<u>(5,106)</u>	<u>753,858</u>	<u>109,959</u>	<u>38,855,856</u>

Noncash transactions:

Noncash capital and related financing activities of \$309,177 and \$27,102 included acquisition of vehicles and equipment under capital leases in the Motor Pool and Printing and Mailing funds, respectively, and a reduction in capital lease obligations and fixed assets related to the termination of the lease agreement and return of the asset in the amount of \$17,500 in the Printing and Mailing fund.

ENTERPRISE FUNDS

ENTERPRISE FUNDS

Enterprise funds account for operations and services provided for County residents and are financed primarily through user charges.

The Airport Facilities Fund was established to account for operations of the County's Oakland/Pontiac and Oakland/Troy airports. Revenues are primarily derived from leases, hanger rentals, landing fees, and other rentals or service charges.

The Medical Care Facility Fund was established to account for the financial operations of a 120-bed skilled nursing facility. Costs are recovered by charges to Medicare, Medicaid, or other third-party insurers for patient services.

The Evergreen-Farmington Sewage Disposal System (S.D.S.) Fund was established to record the operations and maintenance of the system, which is used to move sewage to the City of Detroit for treatment. Costs are recovered by developing rates and billing the municipalities being serviced.

The Clinton-Oakland S.D.S. Fund was established to record operations and maintenance of the system, which is used to move sewage to the City of Detroit for treatment. Costs are recovered by developing rates and billing the municipalities being serviced.

The Huron-Rouge S.D.S. Fund was established to record operations and maintenance of the system, which is used to move sewage to Wayne County for treatment. Costs are recovered by developing rates and billing the municipalities being serviced.

The Southeastern Oakland County S.D.S. (S.O.C.S.D.S.) Fund was established to record operations and maintenance of the system, which is used to move sewage and storm water to the City of Detroit for treatment. Costs are recovered by developing rates and billing the municipalities being serviced.

COUNTY OF OAKLAND
Enterprise Funds
Combining Balance Sheet
December 31, 1995

Assets	Airport Facilities	Medical Care Facility	Evergreen- Farmington S.D.S.	Clinton- Oakland S.D.S.	Huron- Rouge S.D.S.	S.O.C.S.D.S.	Total
Current assets:							
Cash and cash equivalents	\$ 8,499,507	753,621	10,937,941	19,014,460	2,438,945	7,492,890	49,137,364
Due from other governmental units	69,062	-	2,187,322	3,031,737	311,949	3,449,658	9,049,728
Accrued interest receivable	21,998	-	42,268	103,495	26,197	31,688	225,646
Accounts receivable (net of allowances for uncollectibles where applicable)	10,664	1,108,068	-	-	-	29,766	1,148,498
Due from other funds	6,451	105,718	2,270,325	651	245	10,369	2,393,759
Prepayments and other assets	-	-	-	-	-	197,531	197,531
Total current assets	<u>8,607,682</u>	<u>1,967,407</u>	<u>15,437,856</u>	<u>22,150,343</u>	<u>2,777,336</u>	<u>11,211,902</u>	<u>62,152,526</u>
Fixed assets, at cost:							
Land improvements	12,485,945	60,692	27,681	25,725	19,748	625,998	13,245,789
Buildings and improvements	11,587,776	3,029,343	3,167,894	734,721	348,504	3,341,974	22,210,212
Equipment and vehicles	1,369,600	517,432	24,848	7,047	-	358,136	2,277,063
Sewage disposal systems	-	-	25,784,033	36,799,208	2,962,297	76,214,843	141,760,381
Construction in progress	<u>13,796,602</u>	-	-	-	-	-	<u>13,796,602</u>
	39,239,923	3,607,467	29,004,456	37,566,701	3,330,549	80,540,951	193,290,047
Less: Accumulated depreciation	<u>6,657,952</u>	<u>1,866,504</u>	<u>14,194,856</u>	<u>12,246,558</u>	<u>1,471,898</u>	<u>50,645,565</u>	<u>87,083,333</u>
Fixed assets, net	<u>32,581,971</u>	<u>1,740,963</u>	<u>14,809,600</u>	<u>25,320,143</u>	<u>1,858,651</u>	<u>29,895,386</u>	<u>106,206,714</u>
Total assets	<u>\$ 41,189,653</u>	<u>3,708,370</u>	<u>30,247,456</u>	<u>47,470,486</u>	<u>4,635,987</u>	<u>41,107,288</u>	<u>168,359,240</u>
Liabilities and Equity							
Liabilities:							
Vouchers payable	\$ 39,915	50,984	55,275	8,758	890	109,445	265,267
Accrued payroll	12,917	67,083	-	-	-	-	80,000
Due to other governmental units	8,813	-	3,104,057	1,543,167	273,197	4,887,840	9,817,074
Due to other funds	33,495	729,283	642,942	518,554	47,079	362,270	2,333,623
Other accrued liabilities	<u>254,710</u>	<u>1,085,391</u>	-	-	-	7,297	<u>1,347,398</u>
Total liabilities	<u>349,850</u>	<u>1,932,741</u>	<u>3,802,274</u>	<u>2,070,479</u>	<u>321,166</u>	<u>5,366,852</u>	<u>13,843,362</u>
Equity:							
Contributed capital	29,474,611	1,768,771	14,809,600	25,320,143	1,858,651	29,227,101	102,458,877
Retained earnings:							
Reserved for operations and maintenance	3,927,229	-	4,384,675	4,232,435	509,689	3,150,000	16,204,028
Unreserved	<u>7,437,963</u>	<u>6,858</u>	<u>7,250,907</u>	<u>15,847,429</u>	<u>1,946,481</u>	<u>3,363,335</u>	<u>35,852,973</u>
Total retained earnings	<u>11,365,192</u>	<u>6,858</u>	<u>11,635,582</u>	<u>20,079,864</u>	<u>2,456,170</u>	<u>6,513,335</u>	<u>52,057,001</u>
Total equity	<u>40,839,803</u>	<u>1,775,629</u>	<u>26,445,182</u>	<u>45,400,007</u>	<u>4,414,821</u>	<u>35,740,436</u>	<u>154,515,878</u>
Total liabilities and equity	<u>\$ 41,189,653</u>	<u>3,708,370</u>	<u>30,247,456</u>	<u>47,470,486</u>	<u>4,635,987</u>	<u>41,107,288</u>	<u>168,359,240</u>

COUNTY OF OAKLAND
Enterprise Funds
Combining Statement of Revenues, Expenses,
and Changes in Retained Earnings
For the year ended December 31, 1995

	Airport Facilities	Medical Care Facility	Evergreen- Farmington S.D.S.	Clinton- Oakland S.D.S.	Huron- Rouge S.D.S.	S.O.C.S.D.S.	Total
Operating revenues:							
Service revenue	\$ 2,347,954	7,477,546	14,607,771	10,140,249	1,334,025	19,658,142	55,565,687
Provision for doubtful accounts and contractual discounts	<u>-</u>	<u>(1,120,640)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,120,640)</u>
Total charges for services	2,347,954	6,356,906	14,607,771	10,140,249	1,334,025	19,658,142	54,445,047
Other	<u>6,905</u>	<u>462,450</u>	<u>520,176</u>	<u>240,546</u>	<u>6,000</u>	<u>874,487</u>	<u>2,110,564</u>
Total operating revenues	<u>2,354,859</u>	<u>6,819,356</u>	<u>15,127,947</u>	<u>10,380,795</u>	<u>1,340,025</u>	<u>20,532,629</u>	<u>56,555,611</u>
Operating expenses:							
Salaries	672,646	2,867,644	382,619	437,147	54,552	316,281	4,730,889
Fringe benefits	334,265	1,414,714	202,708	238,313	31,998	160,555	2,382,553
Contractual services	451,483	1,255,219	12,796,080	9,641,931	1,324,795	18,859,907	44,329,415
Commodities	11,999	920,192	14,255	74,155	-	601,744	1,622,345
Depreciation	386,969	108,586	583,469	751,383	66,216	1,656,184	3,552,807
Internal services	131,231	564,799	94,023	75,497	7,519	49,685	922,754
Other	<u>-</u>	<u>7,530</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,530</u>
Total operating expenses	<u>1,988,593</u>	<u>7,138,684</u>	<u>14,073,154</u>	<u>11,218,426</u>	<u>1,485,080</u>	<u>21,644,356</u>	<u>57,548,293</u>
Operating income (loss)	<u>366,266</u>	<u>(319,328)</u>	<u>1,054,793</u>	<u>(837,631)</u>	<u>(145,055)</u>	<u>(1,111,727)</u>	<u>(992,682)</u>
Nonoperating revenues (expenses):							
Interest revenue	260,245	-	584,468	1,099,339	134,496	389,499	2,468,047
Gain on sale of property and equipment	<u>1,395</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,395</u>
Net nonoperating revenues	<u>261,640</u>	<u>-</u>	<u>584,468</u>	<u>1,099,339</u>	<u>134,496</u>	<u>389,499</u>	<u>2,469,442</u>
Income (loss) before operating transfers	627,906	(319,328)	1,639,261	261,708	(10,559)	(722,228)	1,476,760
Operating transfers in	393,449	290,359	-	-	-	-	683,808
Operating transfers out	<u>-</u>	<u>(86,100)</u>	<u>(373,675)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(459,775)</u>
Net income (loss)	1,021,355	(115,069)	1,265,586	261,708	(10,559)	(722,228)	1,700,793
Add back depreciation closed to contributed capital	<u>372,590</u>	<u>108,586</u>	<u>577,821</u>	<u>744,336</u>	<u>66,216</u>	<u>1,630,294</u>	<u>3,499,843</u>
Net income (loss) closed to retained earnings	1,393,945	(6,483)	1,843,407	1,006,044	55,657	908,066	5,200,636
Retained earnings at beginning of year	<u>9,971,247</u>	<u>13,341</u>	<u>9,792,175</u>	<u>19,073,820</u>	<u>2,400,513</u>	<u>5,605,269</u>	<u>46,856,365</u>
Retained earnings at end of year	<u>\$ 11,365,192</u>	<u>6,858</u>	<u>11,635,582</u>	<u>20,079,864</u>	<u>2,456,170</u>	<u>6,513,335</u>	<u>52,057,001</u>

COUNTY OF OAKLAND
Enterprise Funds
Combining Statement of Cash Flows
For the year ended December 31, 1995

	Airport Facilities	Medical Care Facility	Evergreen- Farmington S.D.S.	Clinton- Oakland S.D.S.	Huron- Rouge S.D.S.	S.O.C.S.D.S.	Total
Cash flows from operating activities:							
Cash received from users	\$ 2,461,522	6,848,591	13,809,135	10,647,093	1,305,478	19,950,850	55,022,669
Cash paid to suppliers	(901,213)	(4,230,909)	(12,589,409)	(10,834,347)	(1,317,946)	(19,923,899)	(49,797,723)
Cash paid to employees	<u>(671,440)</u>	<u>(2,869,524)</u>	<u>(382,619)</u>	<u>(437,147)</u>	<u>(54,552)</u>	<u>(316,281)</u>	<u>(4,731,563)</u>
Net cash provided by (used in) operating activities	<u>888,869</u>	<u>(251,842)</u>	<u>837,107</u>	<u>(624,401)</u>	<u>(67,020)</u>	<u>(289,330)</u>	<u>493,383</u>
Cash flows from noncapital financing activities:							
Operating transfers in	393,449	290,359	-	-	-	-	683,808
Operating transfers out	-	(86,100)	(373,675)	-	-	-	(459,775)
Amounts received on advances	<u>-</u>	<u>-</u>	<u>400,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400,000</u>
Net cash provided by noncapital financing activities	<u>393,449</u>	<u>204,259</u>	<u>26,325</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>624,033</u>
Cash flows from capital and related financing activities:							
Proceeds from sale of fixed assets	1,395	-	-	-	-	-	1,395
Acquisition of fixed assets	<u>(423,357)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(590,792)</u>	<u>(1,014,149)</u>
Net cash used in capital and related financing activities	<u>(421,962)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(590,792)</u>	<u>(1,012,754)</u>
Cash flows from investing activities - interest on investments	<u>256,025</u>	<u>-</u>	<u>576,180</u>	<u>1,115,405</u>	<u>125,874</u>	<u>392,866</u>	<u>2,466,350</u>
Net increase (decrease) in cash and cash equivalents	1,116,381	(47,583)	1,439,612	491,004	58,854	(487,256)	2,571,012
Cash and cash equivalents at January 1, 1995	<u>7,383,126</u>	<u>801,204</u>	<u>9,498,329</u>	<u>18,523,456</u>	<u>2,380,091</u>	<u>7,980,146</u>	<u>46,566,352</u>
Cash and cash equivalents at December 31, 1995	<u>\$ 8,499,507</u>	<u>753,621</u>	<u>10,937,941</u>	<u>19,014,460</u>	<u>2,438,945</u>	<u>7,492,890</u>	<u>49,137,364</u>

Continued

COUNTY OF OAKLAND
Enterprise Funds
Combining Statement of Cash Flows, Continued
For the year ended December 31, 1995

	Airport Facilities	Medical Care Facility	Evergreen- Farmington S.D.S.	Clinton- Oakland S.D.S.	Huron- Rouge S.D.S.	S.O.C.S.D.S.	Total
Operating income (loss)	\$ 366,266	(319,328)	1,054,793	(837,631)	(145,055)	(1,111,727)	(992,682)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:							
Depreciation expense	386,969	108,586	583,469	751,383	66,216	1,656,184	3,552,807
(Increase) decrease in due from other governmental units	-	-	(100,200)	210,170	(34,363)	(587,085)	(511,478)
Decrease in accounts receivable	113,114	67,165	-	-	-	9,718	189,997
(Increase) decrease in due from other funds	(6,451)	(37,930)	(1,218,612)	56,128	(184)	(4,412)	(1,211,461)
Decrease in prepayments and other assets	-	-	-	-	-	1,589	1,589
Increase (decrease) in vouchers payable	36,358	(22,254)	34,579	(1,416,209)	(239)	103,009	(1,264,756)
Increase (decrease) in accrued payroll	1,206	(1,880)	-	-	-	-	(674)
Increase (decrease) in due to other governmental units	(16,162)	-	89,282	342,532	30,101	(162,415)	283,338
Increase (decrease) in due to other funds	1,329	(94,975)	393,796	269,226	16,504	(94,929)	490,951
Increase (decrease) in other accrued liabilities	<u>6,240</u>	<u>48,774</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(99,262)</u>	<u>(44,248)</u>
Net cash provided by (used in) operating activities	\$ <u>888,869</u>	<u>(251,842)</u>	<u>837,107</u>	<u>(624,401)</u>	<u>(67,020)</u>	<u>(289,330)</u>	<u>493,383</u>

Noncash transactions:

Noncash capital and related financing activities included \$7,126 of donated equipment in the Medical Care Facility fund.

FIDUCIARY FUNDS

FIDUCIARY FUNDS

Fiduciary funds account for assets held by the County in a trustee capacity. Disbursements from these funds are contingent upon the trust agreement or applicable legislative enactment for each particular fund. The Oakland County Fiduciary funds encompass three broad categories: Pension Trust, Expendable Trust, and Agency funds. Employee Pension Trust funds accept payments made by the County, invest fund resources, and calculate and pay pensions to beneficiaries. Expendable Trust funds result from the County's agreement to accept resources and spend them in ways specified by the donor. Agency funds are generally clearance devices for monies collected for others, held briefly, and then disbursed to authorized recipients.

The Oakland County Employees' Retirement Fund is used to account for the financial operations of the Oakland County Employees' Retirement System. The system is administered by a nine-member board of trustees, while the County acts as the custodian of the system.

The Retirees' Health Care Trust Fund is used to account for deposits made by Oakland County to this fund for current retiree hospitalization benefits and their subsequent disbursement.

The Delinquent Personal Tax Administration Fund is used to account for the collection of delinquent personal property taxes and their subsequent disbursement to various municipalities, school districts, and other governmental units. Cost-related activities involving the collection of taxes are also handled by this fund.

The Economic Development Trust Fund is used to account for monies received from various organizations and disbursed for Oakland County business development.

The Jail Inmate Commissary Fund is used to account for monies held by the County for inmates at the Sheriff's Department. Inmates may make commissary purchases, which are then deducted from their individual fund balance. Cost-related activities involving the commissary are handled by this fund.

The Water and Sewer Trust Fund is used to account for monies received from those County residents whose water and sewer systems are maintained for their townships or municipalities by Oakland County.

The Act 40 Debt Fund is used to account for debt service activities of various County drain projects where the County has not pledged faith and credit for obligations.

The Act 185 Debt Fund is used to account for debt service activities of various County water and sewer projects where the County has not pledged faith and credit for debt obligations.

The Restricted Funds Fund is used to account for various donations made to, and their disbursements from, Children's Village.

The Special Trust Fund is used to account for monies deposited with the County Treasurer that are released at a later date. Court bonds, auctioneer and transient merchant licenses, and overbids on Sheriff land sales are included.

The Public Library Trust Fund is used to account for monies received by District and Circuit courts from court fines and disbursed to public libraries, based on a percentage of the current census.

The Blind Handicapped Gift Fund is used to account for donations made to the Blind Handicapped Library.

FIDUCIARY FUNDS

The Woodward Avenue Corridor Fund is used to account for monies received from business organizations located along Woodward Avenue in Oakland County and disbursed for local improvement of that area.

The Register of Deeds Trust Fund is used to account for redemption monies received from the sale of real estate by the Sheriff's Department and their subsequent disbursement.

The District Court Trust Fund is used to account for appearance bonds and other trust monies in the County's District Court system.

The Oakland County Sheriff's Department (O.C.S.D.) Seized Funds Fund is used to account for monies relinquished to the Sheriff's Department as a result of an investigation by the department and their disbursement pending trial.

The Prosecutor Citizens Reward Fund is used to account for monies received from public donations and awarded to citizens for their special assistance on major cases initiated by the Prosecutor's Office.

The Prosecutor Forfeiture Evidence Fund is used to account for the sale of confiscated property by the Prosecutor's Office. Disbursements made by this fund are used to purchase surveillance equipment needed by investigators.

The Defined Contribution Transfer Fund is used to receive monies from the County's Fringe Benefit Fund (an Internal Service Fund) for the employer's portion of contribution to the Deferred Contribution Plan (for employees who have elected to join that plan) and certain Road Commission members. Monies received are transferred to the plan administrator.

The County Deferred Compensation Plan Fund is used to account for the assets of deferred compensation plans created in accordance with Internal Revenue Code section 457. County employees may elect to be involved in any one of nine plans offered.

The Probate Court Trust Fund is used to account for individual donations made to the court and their subsequent disbursement to assist youths.

The Child Support Account Fund is used to account for child support payments as ordered by the Friend of the Court and their subsequent disbursement.

The Escheats Trust Fund is used to account for monies that have not been claimed. This includes payroll, retirement, and other checks issued by the County, and monies from the Legatee Trust account. All monies go to the State of Michigan after a prescribed length of time.

The Undistributed Taxes Fund is a conglomerate of various tax funds that receive tax monies and disburse them to municipalities, school districts, and other governmental units.

The Children's Village Investment Fund is used to account for individual donations made to Children's Village to benefit youths. Assets of this fund are invested, and investment earnings remain in this fund.

The Circuit Court Trust Fund is used to account for monies received and disbursed by the Clerk's Office per Circuit Court order.

The Litigation Child Care Fund is used to account for legal fees paid in a lawsuit case initiated by Oakland County and several other Michigan counties against the State of Michigan involving child care.

FIDUCIARY FUNDS

The Contractor's Retainage Fund is used to account for a portion of those monies due to a particular contractor who is involved with an Oakland County project. Disbursement is made to the contractor upon completion of the project.

The Legatee Trust Fund is used to account for estate assets that remain unclaimed. After five years, these monies are transferred to the Oakland County Escheats Trust Fund.

The Social Welfare Fund is used to account for payments made to general assistance recipients through the Oakland County office of the Michigan Department of Social Services. The State of Michigan in turn reimburses Oakland County for the disbursements.

The Medical Care Facility (M.C.F.) Patient Trust Fund is used to account for personal funds of patients at the Medical Care Facility.

The Economic Development Corporation fund is used to account for funds necessary for administration of the community approval process to issue tax-exempt bonds for development. Disbursement is made to the Economic Development Corporation.

The Local Development Company Fund is used to account for the administration of the Small Business Administration 504 Loan Program. Disbursement is made to the Local Development Company.

COUNTY OF OAKLAND
Fiduciary Funds
Combining Balance Sheet
December 31, 1995

Assets	<u>Pension Trust Funds</u>		<u>Expendable Trust Funds</u>			
	Oakland County Employees' Retirement	Retirees' Health Care Trust	Delinquent Personal Tax Administration	Economic Development Trust	Jail Inmate Commissary	Water and Sewer Trust
Cash and cash equivalents	\$ 69,955,034	1,004,294	5,763,045	13,906	338,606	8,350,255
Investments	363,564,305	64,623,505	-	-	-	-
Due from other governmental units	-	7,059	-	-	-	934,807
Accrued interest receivable	3,031,289	696,918	-	-	1,080	83,617
Accounts receivable	5,882,560	1,282,498	80	-	-	4,508,771
Due from other funds	102,676	-	49,678	-	6,240	1,768,497
Inventories and supplies	-	-	-	-	34,031	82,587
Prepayments	<u>61</u>	<u>12,319</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 442,535,925</u>	<u>67,626,693</u>	<u>5,812,803</u>	<u>13,906</u>	<u>379,957</u>	<u>15,728,534</u>
Liabilities and Fund Balances						
Current liabilities:						
Vouchers payable	\$ -	-	-	-	58,679	362,304
Accrued payroll	-	-	3,256	-	3,460	82,061
Due to other governmental units	-	-	-	-	-	1,942,506
Due to other funds	-	957,135	19,155	-	26,926	2,825,106
Other accrued liabilities	<u>21,719,475</u>	<u>12,642</u>	<u>820</u>	<u>-</u>	<u>155</u>	<u>1,227,450</u>
Total current liabilities	<u>21,719,475</u>	<u>969,777</u>	<u>23,231</u>	<u>-</u>	<u>89,220</u>	<u>6,439,427</u>
Other liabilities - deferred compensation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>21,719,475</u>	<u>969,777</u>	<u>23,231</u>	<u>-</u>	<u>89,220</u>	<u>6,439,427</u>
Fund balances:						
Reserved:						
Annuity savings reserve	3,903,219	-	-	-	-	-
Pension accumulation reserve	239,036,371	-	-	-	-	-
Pension reserve	177,876,860	-	-	-	-	-
Actuarial funding requirements	-	66,656,816	-	-	-	-
Programs	<u>-</u>	<u>-</u>	<u>5,789,572</u>	<u>-</u>	<u>-</u>	<u>9,289,107</u>
Total reserved	<u>420,816,450</u>	<u>66,656,816</u>	<u>5,789,572</u>	<u>-</u>	<u>-</u>	<u>9,289,107</u>
Unreserved:						
Designated for programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,906</u>	<u>290,737</u>	<u>-</u>
Total fund balances	<u>420,816,450</u>	<u>66,656,816</u>	<u>5,789,572</u>	<u>13,906</u>	<u>290,737</u>	<u>9,289,107</u>
Total liabilities and fund balances	<u>\$ 442,535,925</u>	<u>67,626,593</u>	<u>5,812,803</u>	<u>13,906</u>	<u>379,957</u>	<u>15,728,534</u>

Continued

COUNTY OF OAKLAND
Fiduciary Funds
Combining Balance Sheet, Continued
December 31, 1995

Assets	Agency Funds									
	Act 40 Debt	Act 185 Debt	Restricted Funds	Special Trust	Public Library Trust	Blind Handicapped Gift	Woodward Avenue Corridor	Register of Deeds Trust	District Court Trust	O.C.S.D. Seized Funds
Cash and cash equivalents	\$ -	516,909	19,079	973,539	649,452	70,400	26,518	484,991	152,057	7,565
Investments	-	-	-	-	-	-	-	-	-	-
Due from other governmental units	-	-	-	-	-	-	-	-	-	-
Accrued interest receivable	-	8,045	-	-	2,249	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	23,909	-	-	-	-	-
Inventories and supplies	-	-	-	-	-	-	-	-	-	-
Prepayments	=	-	-	-	-	-	-	-	-	-
Total assets	\$ -	<u>524,954</u>	<u>19,079</u>	<u>973,539</u>	<u>675,610</u>	<u>70,400</u>	<u>26,518</u>	<u>484,991</u>	<u>152,057</u>	<u>7,565</u>
Liabilities and Fund Balances										
Current liabilities:										
Vouchers payable	\$ -	24,592	505	-	30	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-	-
Due to other governmental units	-	500,362	-	-	636,202	-	-	-	145,731	-
Due to other funds	-	-	-	-	39,378	-	-	-	6,326	-
Other accrued liabilities	=	-	<u>18,574</u>	<u>973,539</u>	-	<u>70,400</u>	<u>26,518</u>	<u>484,991</u>	-	<u>7,565</u>
Total current liabilities	=	<u>524,954</u>	<u>19,079</u>	<u>973,539</u>	<u>675,610</u>	<u>70,400</u>	<u>26,518</u>	<u>484,991</u>	<u>152,057</u>	<u>7,565</u>
Other liabilities - deferred compensation	=	-	-	-	-	-	-	-	-	-
Total liabilities	=	<u>524,954</u>	<u>19,079</u>	<u>973,539</u>	<u>675,610</u>	<u>70,400</u>	<u>26,518</u>	<u>484,991</u>	<u>152,057</u>	<u>7,565</u>
Fund balances:										
Reserved:										
Annuity savings reserve	-	-	-	-	-	-	-	-	-	-
Pension accumulation reserve	-	-	-	-	-	-	-	-	-	-
Pension reserve	-	-	-	-	-	-	-	-	-	-
Actuarial funding requirements	-	-	-	-	-	-	-	-	-	-
Programs	=	-	-	-	-	-	-	-	-	-
Total reserved	=	-	-	-	-	-	-	-	-	-
Unreserved:										
Designated for programs	=	-	-	-	-	-	-	-	-	-
Total fund balances	=	-	-	-	-	-	-	-	-	-
Total liabilities and fund balances	\$ -	<u>524,954</u>	<u>19,079</u>	<u>973,539</u>	<u>675,610</u>	<u>70,400</u>	<u>26,518</u>	<u>484,991</u>	<u>152,057</u>	<u>7,565</u>

COUNTY OF OAKLAND
Fiduciary Funds
Combining Balance Sheet, Continued
December 31, 1995

Assets	Agency Funds									
	Prosecutor Citizens Reward	Prosecutor Forfeiture Evidence	Defined Contribution Transfer	County Deferred Compensation Plan	Probate Court Trust	Child Support Account	Escheats Trust	Undistributed Taxes	Children's Village Investment	Circuit Court Trust
Cash and cash equivalents	\$ 5,797	1,471,147	-	25,175	8,463	1,257,824	68,194	30,675,186	4,056	6,295,135
Investments	-	-	-	68,212,267	-	-	-	-	-	-
Due from other governmental units	-	-	-	-	-	-	-	-	-	-
Accrued interest receivable	-	-	-	1,505,138	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	345,906	-	-
Inventories and supplies	-	-	-	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 5,797	1,471,147	=	69,742,580	8,463	1,257,824	68,194	31,021,092	4,056	6,295,135
Liabilities and Fund Balances										
Current liabilities:										
Vouchers payable	\$ -	-	-	-	-	-	-	5,562	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-	67,737	15,628,760	-	-
Due to other funds	-	-	-	-	-	-	457	14,756,388	-	-
Other accrued liabilities	5,797	1,471,147	-	1,296,260	8,463	1,257,824	-	630,382	4,056	6,295,135
Total current liabilities	5,797	1,471,147	=	1,296,260	8,463	1,257,824	68,194	31,021,092	4,056	6,295,135
Other liabilities - deferred compensation	-	-	=	68,446,320	-	-	-	-	-	-
Total liabilities	5,797	1,471,147	=	69,742,580	8,463	1,257,824	68,194	31,021,092	4,056	6,295,135
Fund balances:										
Reserved:										
Annuity savings reserve	-	-	-	-	-	-	-	-	-	-
Pension accumulation reserve	-	-	-	-	-	-	-	-	-	-
Pension reserve	-	-	-	-	-	-	-	-	-	-
Actuarial funding requirements	-	-	-	-	-	-	-	-	-	-
Programs	-	-	=	-	-	-	-	-	-	-
Total reserved	-	-	=	-	-	-	-	-	-	-
Unreserved:										
Designated for programs	-	-	=	-	-	-	-	-	-	-
Total fund balances	-	-	=	-	-	-	-	-	-	-
Total liabilities and fund balances	\$ 5,797	1,471,147	=	69,742,580	8,463	1,257,824	68,194	31,021,092	4,056	6,295,135

Continued

COUNTY OF OAKLAND
Fiduciary Funds
Combining Balance Sheet, Continued
December 31, 1995

Assets	Agency Funds							Total
	Litigation Child Care	Contractor's Retainage	Legatee Trust	Social Welfare	M.C.F. Patient Trust	Economic Development Corporation	Local Development Company	
Cash and cash equivalents	\$ 26,085	4,423,757	216,548	-	13,665	97,083	342,152	133,255,917
Investments	-	-	-	-	-	-	-	496,400,077
Due from other governmental units	-	-	-	1,192	-	-	-	943,058
Accrued interest receivable	-	-	-	-	-	536	2,104	5,330,976
Accounts receivable	-	-	-	-	-	-	-	11,673,909
Due from other funds	-	-	-	-	-	-	-	2,296,906
Inventories and supplies	-	-	-	-	-	-	-	116,618
Prepayments	-	-	-	-	-	-	-	12,380
Total assets	\$ 26,085	4,423,757	216,548	1,192	13,665	97,619	344,256	650,029,841
Liabilities and Fund Balances								
Current liabilities:								
Vouchers payable	\$ -	-	-	-	452	-	177	452,301
Accrued payroll	-	-	-	-	-	-	-	88,777
Due to other governmental units	-	-	-	1,192	-	-	-	18,922,490
Due to other funds	-	-	-	-	-	-	-	18,630,871
Other accrued liabilities	26,085	4,423,757	216,548	-	13,213	97,619	344,079	40,632,494
Total current liabilities	26,085	4,423,757	216,548	1,192	13,665	97,619	344,256	78,726,933
Other liabilities - deferred compensation	-	-	-	-	-	-	-	68,446,320
Total liabilities	26,085	4,423,757	216,548	1,192	13,665	97,619	344,256	147,173,253
Fund balances:								
Reserved:								
Annuity savings reserve	-	-	-	-	-	-	-	3,903,219
Pension accumulation reserve	-	-	-	-	-	-	-	239,036,371
Pension reserve	-	-	-	-	-	-	-	177,876,860
Actuarial funding requirements	-	-	-	-	-	-	-	66,656,816
Programs	-	-	-	-	-	-	-	15,078,679
Total reserved	-	-	-	-	-	-	-	502,551,945
Unreserved:								
Designated for programs	-	-	-	-	-	-	-	304,643
Total fund balances	-	-	-	-	-	-	-	502,856,588
Total liabilities and fund balances	\$ 26,085	4,423,757	216,548	1,192	13,665	97,619	344,256	650,029,841

COUNTY OF OAKLAND
 Fiduciary Funds
 Component Unit--Combining Balance Sheet
 December 31, 1995

	Component Unit		
<u>Assets</u>	Pension Trust Fund - Road Commission Retirement	Agency Fund - Road Commission Deferred Compensation Plan*	<u>Total</u>
Cash and cash equivalents	\$ 4,056,211	-	4,056,211
Investments	75,895,781	12,064,412	87,960,193
Accrued interest receivable	737,014	-	737,014
Accounts receivable	<u>61,900</u>	<u>-</u>	<u>61,900</u>
Total assets	<u>\$ 80,750,906</u>	<u>12,064,412</u>	<u>92,815,318</u>
<u>Liabilities and Fund Balances</u>			
Other accrued liabilities	\$ 1,360,546	-	1,360,546
Deferred compensation	<u>-</u>	<u>12,064,412</u>	<u>12,064,412</u>
Total liabilities	<u>1,360,546</u>	<u>12,064,412</u>	<u>13,424,958</u>
Fund balance:			
Reserved - pension accumulation reserve	<u>79,390,360</u>	<u>-</u>	<u>79,390,360</u>
Total liabilities and fund balance	<u>\$ 80,750,906</u>	<u>12,064,412</u>	<u>92,815,318</u>

*As of September 30, 1995

COUNTY OF OAKLAND
Expendable Trust Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
For the year ended December 31, 1995

	<u>Delinquent Personal Tax Administration</u>	<u>Economic Development Trust</u>	<u>Jail Inmate Commissary</u>	<u>Water and Sewer Trust</u>	<u>Total</u>
Revenues:					
Other intergovernmental revenues	\$ 1,176,746	-	-	20,419,005	21,595,751
Use of money	-	-	16,060	376,422	392,482
Other	-	<u>7,500</u>	<u>1,005,725</u>	-	<u>1,013,225</u>
Total revenues	<u>1,176,746</u>	<u>7,500</u>	<u>1,021,785</u>	<u>20,795,427</u>	<u>23,001,458</u>
Expenditures:					
Salaries	193,068	-	165,482	-	358,550
Fringe benefits	99,525	-	81,911	-	181,436
Public works	-	-	-	16,955,852	16,955,852
Contractual services	73,065	1,094	8,431	-	82,590
Commodities	3,208	-	686,731	-	689,939
Internal services	89,977	-	17,523	-	107,500
Capital outlay	-	-	3,953	-	3,953
Distribution to municipalities	-	-	-	<u>2,145,352</u>	<u>2,145,352</u>
Total expenditures	<u>458,843</u>	<u>1,094</u>	<u>964,031</u>	<u>19,101,204</u>	<u>20,525,172</u>
Excess of revenues over expenditures	<u>717,903</u>	<u>6,406</u>	<u>57,754</u>	<u>1,694,223</u>	<u>2,476,286</u>
Other financing sources (uses):					
Operating transfers in	-	-	27,000	-	27,000
Operating transfers out	-	-	<u>(33,960)</u>	-	<u>(33,960)</u>
Excess of revenues and other financing sources over expenditures and financing uses	717,903	6,406	50,794	1,694,223	2,469,326
Fund balances at beginning of year	5,071,669	7,500	239,943	7,838,721	13,157,833
Residual equity transfers in	-	-	-	16,163	16,163
Residual equity transfers out	-	-	-	<u>(260,000)</u>	<u>(260,000)</u>
Fund balances at end of year	<u>\$ 5,789,572</u>	<u>13,906</u>	<u>290,737</u>	<u>9,289,107</u>	<u>15,383,322</u>

COUNTY OF OAKLAND
 Pension Trust Funds
 Combining Statement of Revenues, Expenses, and Changes
 in Fund Balances
 For the year ended December 31, 1995

	Oakland County Employees' <u>Retirement</u>	Retirees' Health Care <u>Trust</u>	<u>Total</u>
Operating revenues:			
Contributions	\$ 15,867,791	14,135,075	30,002,866
Interest revenue	<u>22,502,275</u>	<u>3,149,040</u>	<u>25,651,315</u>
Total operating revenues	<u>38,370,066</u>	<u>17,284,115</u>	<u>55,654,181</u>
Operating expenses:			
Benefit payments	18,380,782	5,741,448	24,122,230
Distributions to defined contribution plan	57,015,068	-	57,015,068
Other	<u>3,352</u>	<u>-</u>	<u>3,352</u>
Total operating expenses	<u>75,399,202</u>	<u>5,741,448</u>	<u>81,140,650</u>
Net operating income (loss)	<u>(37,029,136)</u>	<u>11,542,667</u>	<u>(25,486,469)</u>
Non-operating revenues - net gain on sale of investments	<u>22,745,914</u>	<u>3,057,844</u>	<u>25,803,758</u>
Net income (loss)	(14,283,222)	14,600,511	317,289
Fund balances at beginning of year	<u>435,099,672</u>	<u>52,056,305</u>	<u>487,155,977</u>
Fund balances at end of year	\$ <u>420,816,450</u>	<u>66,656,816</u>	<u>487,473,266</u>

COUNTY OF OAKLAND
Pension Trust Funds
Combining Statement of Cash Flows
For the year ended December 31, 1995

	Oakland County Employees' <u>Retirement</u>	Retirees' Health Care <u>Trust</u>	<u>Total</u>
Cash flows from operating activities:			
Cash received from users	\$ 15,765,115	14,132,678	29,897,793
Cash paid to suppliers	(3,413)	(5,630,278)	(5,633,691)
Cash paid to employees	<u>(54,525,234)</u>	<u>-</u>	<u>(54,525,234)</u>
Net cash provided by (used in) operating activities	<u>(38,763,532)</u>	<u>8,502,400</u>	<u>(30,261,132)</u>
Cash flows from investing activities:			
Purchase of investments	(428,118,551)	(49,799,035)	(477,917,586)
Interest on investments	22,643,625	2,791,401	25,435,026
Proceeds from the sale of investments	<u>455,413,143</u>	<u>38,198,850</u>	<u>493,611,993</u>
Net cash provided by (used in) investing activities	<u>49,938,217</u>	<u>(8,808,784)</u>	<u>41,129,433</u>
Net increase (decrease) in cash and cash equivalents	11,174,685	(306,384)	10,868,301
Cash and cash equivalents at January 1, 1995	<u>58,780,349</u>	<u>1,310,678</u>	<u>60,091,027</u>
Cash and cash equivalents at December 31, 1995	\$ <u>69,955,034</u>	<u>1,004,294</u>	<u>70,959,328</u>
Operating income (loss)	\$ (37,029,136)	11,542,667	(25,486,469)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Interest revenue	(22,502,275)	(3,149,040)	(25,651,315)
Increase in due from governmental units	-	(2,397)	(2,397)
Increase in due from other funds	(102,676)	-	(102,676)
Decrease in vouchers payable	(61)	(12,319)	(12,380)
Increase in due to other funds	-	123,489	123,489
Increase in other accrued liabilities	<u>20,870,616</u>	<u>-</u>	<u>20,870,616</u>
Net cash provided by (used in) operating activities	\$ <u>(38,763,532)</u>	<u>8,502,400</u>	<u>(30,261,132)</u>

COUNTY OF OAKLAND
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the year ended December 31, 1995

	<u>Balance</u> <u>January 1, 1995</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1995</u>
<u>Act 40 Debt</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>6,543</u>	<u>-</u>	<u>6,543</u>	<u>-</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	6,543	6,543	-
Due to other governmental units	<u>6,543</u>	<u>-</u>	<u>6,543</u>	<u>-</u>
Total	\$ <u>6,543</u>	<u>6,543</u>	<u>13,086</u>	<u>-</u>
<u>Act 185 Debt</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 535,986	133,831	152,908	516,909
Accrued interest receivable	<u>6,678</u>	<u>8,045</u>	<u>6,678</u>	<u>8,045</u>
Total	\$ <u>542,664</u>	<u>141,876</u>	<u>159,586</u>	<u>524,954</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	111,749	87,157	24,592
Due to other governmental units	<u>542,664</u>	<u>16,334</u>	<u>58,636</u>	<u>500,362</u>
Total	\$ <u>542,664</u>	<u>128,083</u>	<u>145,793</u>	<u>524,954</u>
<u>Restricted Funds</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>94,186</u>	<u>30,878</u>	<u>105,985</u>	<u>19,079</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	104,431	103,926	505
Due to other funds	57	1,850	1,907	-
Other accrued liabilities	<u>94,129</u>	<u>31,271</u>	<u>106,826</u>	<u>18,574</u>
Total	\$ <u>94,186</u>	<u>137,552</u>	<u>212,659</u>	<u>19,079</u>

COUNTY OF OAKLAND
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities, Continued
 For the year ended December 31, 1995

	<u>Balance</u> <u>January 1, 1995</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1995</u>
<u>Special Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>442,247</u>	<u>13,446,942</u>	<u>12,915,650</u>	<u>973,539</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	1,778,698	1,778,698	-
Other accrued liabilities	<u>442,247</u>	<u>13,735,018</u>	<u>13,203,726</u>	<u>973,539</u>
Total	\$ <u>442,247</u>	<u>15,513,716</u>	<u>14,982,424</u>	<u>973,539</u>
<u>Public Library Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 605,265	1,312,839	1,268,652	649,452
Accrued interest receivable	2,205	2,249	2,205	2,249
Due from other funds	<u>8,203</u>	<u>133,966</u>	<u>118,260</u>	<u>23,909</u>
Total	\$ <u>615,673</u>	<u>1,449,054</u>	<u>1,389,117</u>	<u>675,610</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	1,264,019	1,263,989	30
Due to other governmental units	613,467	2,566,379	2,543,644	636,202
Due to other funds	<u>2,206</u>	<u>39,378</u>	<u>2,206</u>	<u>39,378</u>
Total	\$ <u>615,673</u>	<u>3,869,776</u>	<u>3,809,839</u>	<u>675,610</u>
<u>Blind Handicapped Gift</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>65,719</u>	<u>10,817</u>	<u>6,136</u>	<u>70,400</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	4,901	4,901	-
Other accrued liabilities	<u>65,719</u>	<u>9,809</u>	<u>5,128</u>	<u>70,400</u>
Total	\$ <u>65,719</u>	<u>14,710</u>	<u>10,029</u>	<u>70,400</u>

COUNTY OF OAKLAND
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the year ended December 31, 1995

	<u>Balance</u> <u>January 1, 1995</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1995</u>
<u>Woodward Avenue Corridor</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 22,602	14,434	10,518	26,518
Accrued interest receivable	<u>96</u>	<u>-</u>	<u>96</u>	<u>-</u>
Total	\$ <u>22,698</u>	<u>14,434</u>	<u>10,614</u>	<u>26,518</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	11,922	11,922	-
Other accrued liabilities	<u>22,698</u>	<u>26,518</u>	<u>22,698</u>	<u>26,518</u>
Total	\$ <u>22,698</u>	<u>38,440</u>	<u>34,620</u>	<u>26,518</u>
<u>Register of Deeds Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>593,441</u>	<u>9,241,487</u>	<u>9,349,937</u>	<u>484,991</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	9,509,445	9,509,445	-
Other accrued liabilities	<u>593,441</u>	<u>10,624,826</u>	<u>10,733,276</u>	<u>484,991</u>
Total	\$ <u>593,441</u>	<u>20,134,271</u>	<u>20,242,721</u>	<u>484,991</u>
<u>District Court Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>136,073</u>	<u>28,432</u>	<u>12,448</u>	<u>152,057</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	10,254	10,254	-
Due to other governmental units	136,073	21,841	12,183	145,731
Due to other funds	<u>-</u>	<u>6,326</u>	<u>-</u>	<u>6,326</u>
Total	\$ <u>136,073</u>	<u>38,421</u>	<u>22,437</u>	<u>152,057</u>

COUNTY OF OAKLAND
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the year ended December 31, 1995

	<u>Balance</u> <u>January 1, 1995</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1995</u>
<u>O.C.S.D. Seized Funds</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>32,340</u>	<u>1,972</u>	<u>26,747</u>	<u>7,565</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	1,793	1,793	-
Other accrued liabilities	<u>32,340</u>	<u>1,972</u>	<u>26,747</u>	<u>7,565</u>
Total	\$ <u>32,340</u>	<u>3,765</u>	<u>28,540</u>	<u>7,565</u>
<u>Prosecutor Citizens Reward</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>5,579</u>	<u>218</u>	<u>-</u>	<u>5,797</u>
<u>Liabilities</u>				
Other accrued liabilities	\$ <u>5,579</u>	<u>218</u>	<u>-</u>	<u>5,797</u>
<u>Prosecutor Forfeiture Evidence</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>1,987,821</u>	<u>391,017</u>	<u>907,691</u>	<u>1,471,147</u>
<u>Liabilities</u>				
Vouchers payable	\$ 798,354	109,337	907,691	-
Other accrued liabilities	<u>1,189,467</u>	<u>695,080</u>	<u>413,400</u>	<u>1,471,147</u>
Total	\$ <u>1,987,821</u>	<u>804,417</u>	<u>1,321,091</u>	<u>1,471,147</u>
<u>Defined Contribution Transfer</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>-</u>	<u>3,236,986</u>	<u>3,236,986</u>	<u>-</u>
<u>Liabilities</u>				
Due to other funds	\$ -	914	914	-
Other accrued liabilities	<u>-</u>	<u>3,236,072</u>	<u>3,236,072</u>	<u>-</u>
Total	\$ <u>-</u>	<u>3,236,986</u>	<u>3,236,986</u>	<u>-</u>

COUNTY OF OAKLAND
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities, Continued
 For the year ended December 31, 1995

	Balance January 1, 1995	Additions	Deductions	Balance December 31, 1995
<u>County Deferred Compensation Plan</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 23,806	8,054,017	8,052,648	25,175
Investments	56,407,870	16,194,454	4,390,057	68,212,267
Accrued interest receivable	<u>713,047</u>	<u>1,505,138</u>	<u>713,047</u>	<u>1,505,138</u>
Total	\$ <u>57,144,723</u>	<u>25,753,609</u>	<u>13,155,752</u>	<u>69,742,580</u>
<u>Liabilities</u>				
Other accrued liabilities	\$ 614,210	1,272,359	590,309	1,296,260
Deferred compensation	<u>56,530,513</u>	<u>16,986,526</u>	<u>5,070,719</u>	<u>68,446,320</u>
Total	\$ <u>57,144,723</u>	<u>18,258,885</u>	<u>5,661,028</u>	<u>69,742,580</u>
<u>Probate Court Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>6,929</u>	<u>4,540</u>	<u>3,006</u>	<u>8,463</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	3,006	3,006	-
Other accrued liabilities	<u>6,929</u>	<u>4,540</u>	<u>3,006</u>	<u>8,463</u>
Total	\$ <u>6,929</u>	<u>7,546</u>	<u>6,012</u>	<u>8,463</u>
<u>Child Support Account</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>1,062,174</u>	<u>131,318,138</u>	<u>131,122,488</u>	<u>1,257,824</u>
<u>Liabilities</u>				
Other accrued liabilities	\$ <u>1,062,174</u>	<u>131,318,138</u>	<u>131,122,488</u>	<u>1,257,824</u>

COUNTY OF OAKLAND
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the year ended December 31, 1995

	<u>Balance</u> <u>January 1, 1995</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1995</u>
<u>Escheats Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>389,763</u>	<u>63,809</u>	<u>385,378</u>	<u>68,194</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	354,775	354,775	-
Due to other governmental units	389,763	383,120	705,146	67,737
Due to other funds	<u>-</u>	<u>457</u>	<u>-</u>	<u>457</u>
Total	\$ <u>389,763</u>	<u>738,352</u>	<u>1,059,921</u>	<u>68,194</u>
<u>Undistributed Taxes</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 31,302,752	579,729,531	580,357,097	30,675,186
Due from other governmental units	-	864,573,256	864,573,256	-
Due from other funds	<u>435,917</u>	<u>7,247,968</u>	<u>7,337,979</u>	<u>345,906</u>
Total	\$ <u>31,738,669</u>	<u>1,451,550,755</u>	<u>1,452,268,332</u>	<u>31,021,092</u>
<u>Liabilities</u>				
Vouchers payable	\$ 24,319	327,375,808	327,394,565	5,562
Due to other governmental units	10,147,154	666,921,365	661,439,759	15,628,760
Due to other funds	19,987,681	114,639,497	119,870,790	14,756,388
Other accrued liabilities	<u>1,579,515</u>	<u>117,479,186</u>	<u>118,428,319</u>	<u>630,382</u>
Total	\$ <u>31,738,669</u>	<u>1,226,415,856</u>	<u>1,227,133,433</u>	<u>31,021,092</u>
<u>Children's Village Investment</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>3,878</u>	<u>178</u>	<u>-</u>	<u>4,056</u>
<u>Liabilities</u>				
Other accrued liabilities	\$ <u>3,878</u>	<u>178</u>	<u>-</u>	<u>4,056</u>

COUNTY OF OAKLAND
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the year ended December 31, 1995

	<u>Balance</u> <u>January 1, 1995</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1995</u>
<u>Circuit Court Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 6,914,567	14,178,221	14,797,653	6,295,135
Due from other funds	<u>-</u>	<u>8,472</u>	<u>8,472</u>	<u>-</u>
Total	\$ <u>6,914,567</u>	<u>14,186,693</u>	<u>14,806,125</u>	<u>6,295,135</u>
<u>Liabilities</u>				
Vouchers payable	\$ 4,690	13,513,384	13,518,074	-
Other accrued liabilities	<u>6,909,877</u>	<u>10,421,612</u>	<u>11,036,354</u>	<u>6,295,135</u>
Total	\$ <u>6,914,567</u>	<u>23,934,996</u>	<u>24,554,428</u>	<u>6,295,135</u>
<u>Litigation Child Care</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>24,719</u>	<u>1,366</u>	<u>-</u>	<u>26,085</u>
<u>Liabilities</u>				
Other accrued liabilities	\$ <u>24,719</u>	<u>1,366</u>	<u>-</u>	<u>26,085</u>
<u>Contractor's Retainage</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>1,802,291</u>	<u>3,642,948</u>	<u>1,021,482</u>	<u>4,423,757</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	992,889	992,889	-
Due to other funds	-	27	27	-
Other accrued liabilities	<u>1,802,291</u>	<u>3,703,105</u>	<u>1,081,639</u>	<u>4,423,757</u>
Total	\$ <u>1,802,291</u>	<u>4,696,021</u>	<u>2,074,555</u>	<u>4,423,757</u>

COUNTY OF OAKLAND
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the year ended December 31, 1995

	<u>Balance</u> <u>January 1, 1995</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1995</u>
<u>Legatee Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>123,117</u>	<u>162,254</u>	<u>68,823</u>	<u>216,548</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	18,368	18,368	-
Other accrued liabilities	<u>123,117</u>	<u>155,768</u>	<u>62,337</u>	<u>216,548</u>
Total	\$ <u>123,117</u>	<u>174,136</u>	<u>80,705</u>	<u>216,548</u>
<u>Social Welfare</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ -	1,366,469	1,366,469	-
Due to other governmental units	<u>4,975</u>	<u>1,362,686</u>	<u>1,366,469</u>	<u>1,192</u>
Total	\$ <u>4,975</u>	<u>2,729,155</u>	<u>2,732,938</u>	<u>1,192</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	924,453	924,453	-
Due to other governmental units	<u>4,975</u>	<u>1,396,510</u>	<u>1,400,293</u>	<u>1,192</u>
Total	\$ <u>4,975</u>	<u>2,320,963</u>	<u>2,324,746</u>	<u>1,192</u>
<u>M.C.F. Patient Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>11,698</u>	<u>18,467</u>	<u>16,500</u>	<u>13,665</u>
<u>Liabilities</u>				
Vouchers payable	\$ 240	16,712	16,500	452
Other accrued liabilities	<u>11,458</u>	<u>18,467</u>	<u>16,712</u>	<u>13,213</u>
Total	\$ <u>11,698</u>	<u>35,179</u>	<u>33,212</u>	<u>13,665</u>

COUNTY OF OAKLAND
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities, Continued
 For the year ended December 31, 1995

	<u>Balance</u> <u>January 1, 1995</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1995</u>
<u>Economic Development Corporation</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 128,591	67,827	99,335	97,083
Accrued interest receivable	<u>561</u>	<u>536</u>	<u>561</u>	<u>536</u>
Total	\$ <u>129,152</u>	<u>68,363</u>	<u>99,896</u>	<u>97,619</u>
<u>Liabilities</u>				
Vouchers payable	\$ 980	59,641	60,621	-
Other accrued liabilities	<u>128,172</u>	<u>76,801</u>	<u>107,354</u>	<u>97,619</u>
Total	\$ <u>129,152</u>	<u>136,442</u>	<u>167,975</u>	<u>97,619</u>
<u>Local Development Company</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 388,685	632,604	679,137	342,152
Accrued interest receivable	<u>1,693</u>	<u>2,104</u>	<u>1,693</u>	<u>2,104</u>
Total	\$ <u>390,378</u>	<u>634,708</u>	<u>680,830</u>	<u>344,256</u>
<u>Liabilities</u>				
Vouchers payable	\$ 1,085	169,986	170,894	177
Other accrued liabilities	<u>389,293</u>	<u>633,015</u>	<u>678,229</u>	<u>344,079</u>
Total	\$ <u>390,378</u>	<u>803,001</u>	<u>849,123</u>	<u>344,256</u>

COUNTY OF OAKLAND
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities, Continued
 For the year ended December 31, 1995

	<u>Balance</u> <u>January 1, 1995</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1995</u>
<u>Total All Agency Funds</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 46,710,772	767,090,222	765,970,217	47,830,777
Investments	56,407,870	16,194,454	4,390,057	68,212,267
Due from other governmental units	4,975	865,935,942	865,939,725	1,192
Accrued interest receivable	724,280	1,518,072	724,280	1,518,072
Due from other funds	<u>444,120</u>	<u>7,390,406</u>	<u>7,464,711</u>	<u>369,815</u>
Total	\$ <u>104,292,017</u>	<u>1,658,129,096</u>	<u>1,644,488,990</u>	<u>117,932,123</u>
<u>Liabilities</u>				
Vouchers payable	\$ 829,668	359,578,186	360,376,536	31,318
Due to other governmental units	11,840,639	671,305,549	666,166,204	16,979,984
Due to other funds	19,989,944	114,688,449	119,875,844	14,802,549
Other accrued liabilities	15,101,253	293,445,319	290,874,620	17,671,952
Deferred compensation	<u>56,530,513</u>	<u>16,986,526</u>	<u>5,070,719</u>	<u>68,446,320</u>
Total	\$ <u>104,292,017</u>	<u>1,456,004,029</u>	<u>1,442,363,923</u>	<u>117,932,123</u>

COUNTY OF OAKLAND
 Agency Fund
 Component Unit--Statement of Changes in Assets and Liabilities
 For the year ended September 30, 1995

	<u>Balance</u> <u>October 1, 1994</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>September 30, 1995</u>
<u>Road Commission Deferred Compensation</u>				
<u>Assets</u>				
Investments	\$ <u>10,859,045</u>	<u>2,040,405</u>	<u>835,038</u>	<u>12,064,412</u>
<u>Liabilities</u>				
Deferred compensation	\$ <u>10,859,045</u>	<u>2,040,405</u>	<u>835,038</u>	<u>12,064,412</u>

**GENERAL FIXED ASSETS
ACCOUNT GROUP**

COUNTY OF OAKLAND
Schedule of General Fixed Assets by Source
December 31, 1995

General fixed assets by source include assets of the Primary Government as of December 31, 1995, and of the Component Unit as of September 30, 1995, net of accumulated depreciation, as follows:

Primary Government:

General fixed assets:

Land and land improvements	\$ 18,519,950
Buildings and improvements	124,728,421
Furniture, equipment, and vehicles	11,917,801
Construction in progress	<u>4,206,975</u>

Total general fixed assets \$ 159,373,147

Investment in general fixed assets by source:

Bonds	\$ 96,639,455
Special Revenue fund	52,026,320
General	9,942,171
Federal grants	311,580
Local government contribution	304,016
State grants	<u>149,605</u>

Total investment in general fixed assets \$ 159,373,147

Component Unit - Road Commission:

General fixed assets:

Land and land improvements	\$ 2,067,653
Buildings and improvements	4,967,783
Furniture and equipment	<u>7,238,629</u>

Total general fixed assets \$ 14,274,065

Investment in general fixed assets by source:

Special Revenue fund	\$ <u>14,274,065</u>
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COUNTY OF OAKLAND
Schedule of General Fixed Assets--By Function and Activity
December 31, 1995

General fixed assets by function and activity include assets of the Primary Government as of December 31, 1995, and of the Component Unit (net of accumulated depreciation) as of September 30, 1995, as follows:

Function and Activity	Land and Land Improvements	Buildings and Improvements	Furniture, Equipment, and Vehicles	Construction in Progress	Total
Primary Government:					
County Executive:					
Administration Management and budget	\$ -	-	113,250	-	113,250
Central services	-	-	160,505	-	160,505
General government	-	-	88,613	-	88,613
Facilities management	5,301,989	95,670,462	804,993	-	101,777,444
Personnel	-	-	12,544	-	12,544
Institutional and human services	-	-	47,874	-	47,874
Public services	-	-	1,587,819	-	1,587,819
Community and economic development	-	-	1,351,101	-	1,351,101
	<u>-</u>	<u>-</u>	<u>87,676</u>	<u>-</u>	<u>87,676</u>
Total County Executive	<u>5,301,989</u>	<u>95,670,462</u>	<u>4,254,375</u>	<u>-</u>	<u>105,226,826</u>
Clerk/Register of Deeds	<u>-</u>	<u>-</u>	<u>80,704</u>	<u>-</u>	<u>80,704</u>
Treasurer	<u>-</u>	<u>-</u>	<u>22,796</u>	<u>-</u>	<u>22,796</u>
Justice administration:					
Circuit Court	-	-	344,861	-	344,861
District Court	-	-	147,430	-	147,430
Probate Court	<u>-</u>	<u>-</u>	<u>56,604</u>	<u>-</u>	<u>56,604</u>
Total justice administration	<u>-</u>	<u>-</u>	<u>548,895</u>	<u>-</u>	<u>548,895</u>
Law enforcement:					
Prosecuting Attorney	-	-	438,194	-	438,194
Sheriff	<u>-</u>	<u>-</u>	<u>1,405,623</u>	<u>-</u>	<u>1,405,623</u>
Total law enforcement	<u>-</u>	<u>-</u>	<u>1,843,817</u>	<u>-</u>	<u>1,843,817</u>
Legislative - Board of Commissioners	<u>-</u>	<u>-</u>	<u>377,356</u>	<u>-</u>	<u>377,356</u>
Total legislative	<u>-</u>	<u>-</u>	<u>377,356</u>	<u>-</u>	<u>377,356</u>
Drain Commissioner	<u>-</u>	<u>-</u>	<u>24,560</u>	<u>-</u>	<u>24,560</u>
Parks and Recreation	<u>13,217,961</u>	<u>29,057,959</u>	<u>4,765,298</u>	<u>4,206,975</u>	<u>51,248,193</u>
Total general fixed assets	<u>\$ 18,519,950</u>	<u>124,728,421</u>	<u>11,917,801</u>	<u>4,206,975</u>	<u>159,373,147</u>

COUNTY OF OAKLAND
 Schedule of General Fixed Assets--By Function and Activity, Continued
 December 31, 1995

Function and Activity	Land and Land Improvements	Buildings and Improvements	Furniture, Equipment, and Vehicles	Construction in Progress	Total
Component Unit - Road Commission	\$ <u>2,067,653</u>	<u>4,967,783</u>	<u>7,238,629</u>	-	<u>14,274,065</u>

COUNTY OF OAKLAND
Schedule of Changes in General Fixed Assets--By Function and Activity
For the year ended December 31, 1995

Function and Activity	General Fixed Assets Jan. 1, 1995	Additions	Disposals	General Fixed Assets Dec. 31, 1995
Primary Government:				
County Executive:				
Administration	\$ 113,250	-	-	113,250
Management and budget	160,505	-	-	160,505
Central services	73,817	14,796	-	88,613
General government	98,716,964	4,975,791	1,915,311	101,777,444
Facilities management	12,544	-	-	12,544
Personnel	47,874	-	-	47,874
Institutional and human services	1,573,8	30,686	16,695	1,587,819
Public services	1,350,613	1,124	636	1,351,101
Community and economic development	<u>87,676</u>	<u>-</u>	<u>-</u>	<u>87,676</u>
Total County Executive	<u>102,137,071</u>	<u>5,022,397</u>	<u>1,932,642</u>	<u>105,226,826</u>
Clerk/Register of Deeds	<u>75,344</u>	<u>8,221</u>	<u>2,861</u>	<u>80,704</u>
Treasurer	<u>22,796</u>	<u>-</u>	<u>-</u>	<u>22,796</u>
Justice administration:				
Circuit Court	300,766	44,095	-	344,861
District Court	146,325	2,365	1,260	147,430
Probate Court	<u>52,195</u>	<u>4,409</u>	<u>-</u>	<u>56,604</u>
Total justice administration	<u>499,286</u>	<u>50,869</u>	<u>1,260</u>	<u>548,895</u>
Law enforcement:				
Prosecuting Attorney	388,890	51,429	2,125	438,194
Sheriff	<u>1,357,303</u>	<u>49,035</u>	<u>715</u>	<u>1,405,623</u>
Total law enforcement	<u>1,746,193</u>	<u>100,464</u>	<u>2,840</u>	<u>1,843,817</u>
Legislative - Board of Commissioners	<u>340,854</u>	<u>36,502</u>	<u>-</u>	<u>377,356</u>
Total legislative	<u>340,854</u>	<u>36,502</u>	<u>-</u>	<u>377,356</u>
Drain Commissioner	<u>23,562</u>	<u>998</u>	<u>-</u>	<u>24,560</u>
Parks and Recreation	<u>48,180,963</u>	<u>4,258,351</u>	<u>1,191,121</u>	<u>51,248,193</u>
Total	\$ <u>153,026,069</u>	<u>9,477,802</u>	<u>3,130,724</u>	<u>159,373,147</u>

COUNTY OF OAKLAND
 Schedule of Changes in General Fixed Assets--By Function and Activity, Continued
 For the year ended December 31, 1995

Function and Activity	General Fixed Assets <u>Oct. 1, 1994</u>	<u>Additions</u>	<u>Disposals</u>	Transfers - Intrafund, <u>Net</u>	General Fixed Assets <u>Sept. 30, 1995</u>
Component Unit - Road Commission	\$ <u>13,706,185</u>	<u>3,581,584</u>	<u>3,013,704</u>	=	<u>14,274,065</u>

III. STATISTICAL SECTION

COUNTY OF OAKLAND
General Governmental Expenditures by Function--Unaudited (1)
Last Ten Fiscal Years

	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986
County Executive	\$ 193,377,855	182,323,576	170,282,683	105,559,138	106,471,283	101,259,689	99,519,231	90,970,908	80,421,822	74,294,815
Clerk/Register of Deeds	7,074,120	7,135,780	6,317,667	6,789,013	5,683,388	5,450,102	4,795,897	5,311,619	4,392,056	4,526,732
Treasurer	2,719,456	2,553,221	2,771,787	2,651,981	2,367,989	2,333,636	2,235,687	2,104,668	1,954,717	1,887,058
Justice administration	49,168,161	46,673,608	45,539,848	42,977,359	38,876,949	35,831,553	33,429,409	30,387,480	27,921,440	27,269,587
Law enforcement	79,936,285	72,275,836	66,495,510	62,830,739	57,979,424	53,463,725	48,516,778	42,187,933	36,466,240	31,983,316
Legislative	4,087,369	3,259,838	3,181,571	3,180,730	3,111,629	2,885,067	2,744,176	2,590,057	2,397,403	2,106,127
Drain Commissioner	6,685,724	6,320,481	6,427,397	6,631,116	5,463,931	4,963,893	4,876,675	3,984,224	3,291,692	2,167,659
Parks and recreation	13,484,912	13,146,451	10,808,857	11,160,184	10,674,751	9,614,208	9,308,939	9,374,952	8,307,823	9,519,205
Road Commission (2)	89,478,562	81,703,416	69,412,289	62,455,840	64,116,963	63,141,930	58,876,867	61,746,979	62,013,538	54,847,346
Non-departmental	18,545,612	20,284,499	20,947,139	21,848,474	17,303,059	14,883,567	15,125,653	11,740,423	14,952,289	15,972,008
Intergovernmental	2,308,208	2,432,229	-	-	-	-	-	-	-	-
Principal payments	26,855,000	26,005,000	28,982,900	21,520,000	22,245,000	20,935,000	20,391,000	19,740,000	18,060,000	605,000
Interest and fiscal charges	<u>18,870,736</u>	<u>18,846,796</u>	<u>20,264,763</u>	<u>19,448,094</u>	<u>20,075,697</u>	<u>18,864,940</u>	<u>18,598,210</u>	<u>18,565,026</u>	<u>18,728,081</u>	<u>549,540</u>
Memo total	\$ <u>512,592,000</u>	<u>482,960,731</u>	<u>451,432,411</u>	<u>367,052,668</u>	<u>354,370,063</u>	<u>333,627,310</u>	<u>318,418,522</u>	<u>298,704,269</u>	<u>278,907,101</u>	<u>225,728,393</u>

(1) Includes General, Special Revenue, and Debt Service funds, and Component Unit.

(2) For historical purposes, the Road Commission (a component unit) expenditures are reported combined with those of the Primary Government. Effective 1993, the Road Commission reporting entity was changed for the general purpose financial statement presentation and revenues/expenditures were reported separately.

COUNTY OF OAKLAND
General Governmental Revenue by Function--Unaudited (1)
Last Ten Fiscal Years

	1995	1994 (3)	1993	1992	1991	1990	1989	1988	1987	1986
Taxes	\$ 144,256,414	139,864,644	133,216,478	130,035,086	121,696,339	112,219,546	100,411,749	89,082,183	80,030,554	74,652,999
Special assessments (2)	42,516,911	41,909,910	46,152,764	43,079,151	43,358,180	41,135,730	40,818,075	40,508,195	41,922,983	-
Federal grants	35,756,794	30,391,291	23,515,832	20,149,713	18,814,156	15,224,448	13,576,982	16,208,844	12,225,743	14,541,600
State grants	161,719,552	151,334,369	142,260,917	76,358,195	78,179,059	74,077,495	71,619,304	71,072,473	62,630,909	58,805,949
Other intergovernmental	33,880,060	31,518,670	27,202,342	28,087,323	27,445,821	25,184,146	29,772,995	26,762,357	25,750,657	27,667,584
Charges for services	68,971,488	62,735,451	59,244,008	55,095,198	50,210,324	46,878,585	37,890,656	35,285,707	34,004,742	27,989,474
Use of money	18,661,745	13,716,269	6,281,840	9,685,742	12,696,165	16,685,618	17,359,442	13,674,341	11,823,815	9,885,160
Other	<u>14,237,697</u>	<u>12,501,128</u>	<u>12,621,728</u>	<u>9,750,185</u>	<u>7,963,861</u>	<u>7,032,125</u>	<u>12,531,432</u>	<u>6,061,200</u>	<u>12,913,465</u>	<u>8,320,892</u>
Memo total	\$ <u>520,000,661</u>	<u>483,971,732</u>	<u>450,495,909</u>	<u>372,240,593</u>	<u>360,363,905</u>	<u>338,437,693</u>	<u>323,980,635</u>	<u>298,655,300</u>	<u>281,302,868</u>	<u>221,863,658</u>

(1) Includes General, Special Revenue, and Debt Service funds, and Component Unit.

(2) Special assessment collections previously recorded in the Special Assessment fund type have been excluded.

(3) For historical comparative purposes, the Road Commission (a component unit) revenues are reported combined with those of the Primary Government. Effective 1993, the Road Commission reporting entity was changed for the general purpose financial statement presentation and revenues/expenditures were reported separately.

Table 3

COUNTY OF OAKLAND
County Operating Property Tax Collection and
Levy Record--Unaudited
Last Ten Fiscal Years

<u>Year of Levy (1)</u>	<u>Tax Levy</u>	<u>Collections to March 1 Each Year</u>		<u>Collections Thru December 31</u>	
		<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
1985	\$ 71,070,831	66,217,129	93.14%	\$ 71,007,483	99.91%
1986	76,609,222	71,381,425	93.18	76,541,820	99.91
1987	85,251,146	79,704,049	93.49	85,174,958	99.91
1988	96,655,511	89,564,172	92.66	96,476,679	99.81
1989	108,533,679	99,696,970	91.87	108,250,334	99.74
1990	117,802,150	107,312,698	91.10	117,470,202	99.72
1991	126,369,685	114,919,493	90.94	125,971,740	99.69
1992	128,659,509	117,560,793	91.37	128,293,275	99.72
1993	134,806,159	124,680,706	92.49	134,496,499	99.77
1994	137,211,588	130,150,654	94.85	136,976,159	99.83

- (1) Property taxes are recorded as revenue in the General Fund, net of certain adjustments, in the year following the year of levy.

COUNTY OF OAKLAND
Assessed, Equalized, and Estimated Value
of Taxable Property--Unaudited
Last Ten Fiscal Years

Year of Levy	Real Property		Personal Property Assessed and Equalized Value	Total		Ratio of Total Equalized to Total Estimated Amount Value
	Assessed Value	Equalized Value		Equalized Value	Estimated Amount Value	
1986	\$ 14,724,478,331	14,724,478,331	1,789,333,030	16,513,811,361	33,187,269,213	49.8
1987	16,359,214,975	16,359,214,975	2,013,106,949	18,372,321,924	36,787,718,771	49.9
1988	18,681,725,009	18,681,725,009	2,153,232,150	20,834,957,159	41,763,373,747	49.9
1989	21,105,990,752	21,105,990,752	2,289,413,005	23,395,403,757	46,992,278,446	49.8
1990	23,333,368,394	23,333,368,394	2,432,616,980	25,765,985,374	51,829,467,595	49.7
1991	25,084,982,734	25,084,982,734	2,554,958,790	27,639,941,524	55,629,223,604	49.7
1992	25,472,661,563	25,472,661,563	2,668,097,200	28,140,758,763	56,281,516,167	50.0
1993	27,348,848,151	27,349,484,194	2,737,964,110	30,087,448,304	60,536,264,146	49.7
1994	28,280,195,479	28,280,520,470	2,899,739,160	31,180,259,630	62,578,336,350	49.8
1995	30,032,307,086	30,032,307,086	3,180,629,809	33,212,936,895	66,630,865,970	49.8

COUNTY OF OAKLAND
Property Tax Rates--Direct and Overlapping Governments--Unaudited
Last Ten Fiscal Years

Tax rates (per \$1,000 equalized valuation):

<u>Year of Levy</u>	<u>General Operating</u>	<u>Parks</u>	<u>Oakland Schools</u>	<u>Oakland Community College</u>	<u>Huron-Clinton Authority</u>
1986	4.6391	0.2500	2.5000	1.4000	.2500
1987	4.6391	0.2409	2.4103	1.3641	.2460
1988	4.6391	0.2300	2.3028	1.3210	.2400
1989	4.6391	0.2210	2.2124	1.2850	.2332
1990	4.5720	0.2173	2.1744	1.1697	.2292
1991	4.5720	0.2173	2.1836	1.0735	.2303
1992	4.5720	0.2500	2.1836	1.0735	.2303
1993	4.4805	0.2439	2.1294	1.0522	.2236
1994	4.4805	0.2439	2.1294	0.8522	.2236
1995	4.4805	0.2439	2.1294	1.6522	.2236

Tax levies:

<u>Year of Levy</u>	<u>County Operating</u>	<u>County Special Assessments</u>	<u>County Parks</u>	<u>Schools</u>	<u>Community Colleges</u>	<u>Intermediate Schools</u>	<u>Huron-Clinton Authority</u>	<u>Township/City/Village</u>	<u>State Education Tax</u>	<u>Total</u>
1985	\$ 71,070,831	710,806	3,829,990	564,226,095	21,325,508	38,134,139	3,829,990	195,830,326	-	898,957,685
1986	76,610,602	926,583	4,128,453	608,023,393	23,055,850	41,110,442	4,128,453	218,356,817	-	976,340,593
1987	85,251,146	1,268,209	4,425,908	659,452,798	24,980,295	44,122,526	4,519,600	243,005,025	-	1,067,025,507
1988	96,655,511	1,264,306	4,792,043	739,756,933	27,449,253	47,948,931	5,000,393	265,883,873	-	1,188,751,243
1989	108,533,679	1,406,750	5,170,387	821,931,017	29,987,670	51,739,168	5,455,811	286,207,436	-	1,310,431,918
1990	117,802,150	1,404,677	5,598,952	913,968,249	30,367,434	55,993,379	5,905,567	306,462,929	-	1,437,503,337
1991	126,369,685	1,435,576	6,006,153	988,102,789	29,965,390	60,327,732	6,365,472	325,220,337	-	1,543,793,134
1992	128,659,509	1,516,316	7,035,188	1,025,856,424	30,503,802	61,420,285	6,480,815	333,621,590	-	1,595,093,929
1993	134,806,159	1,276,753	7,338,293	1,090,753,871	31,972,242	64,055,313	6,727,521	348,240,297	-	1,685,170,449
1994	137,211,588	1,345,465	7,469,112	419,314,749	26,571,057	65,439,640	6,847,582	381,542,567	184,204,983	1,229,946,743

Table 6

COUNTY OF OAKLAND
Principal Taxpayers--Unaudited
December 31, 1995

<u>Taxpayer</u>	<u>Principal Products or Services</u>	<u>1995 State Equalized Valuation</u>	<u>1995 Percentage County Equalized Valuation</u>
Detroit Edison Company	Electric utility	\$ 727,307,299	2.19%
General Motors Corporation	Automobiles, trucks, and buses	441,910,120	1.33
Consumers Power	Gas and electric utility	328,406,678	0.99
Chrysler Corporation	Automobiles and trucks	281,525,680	0.85
Ford Motor Company	Automobiles, tractors, and parts	157,617,810	0.48
Electronic Data Systems	Computer systems	133,711,625	0.40
Prudential Insurance Company	Real estate	103,517,210	0.31
W.R.C. Properties	Real estate	88,928,420	0.27
K-Mart Corporation	Retail	87,172,606	0.26
Beznos/Beztak Company	Real estate	63,772,510	0.19
MichCon	Gas and electric utility	63,133,581	0.19
Hartman and Tyner Company	Real estate	60,486,570	0.18
Ramco-Gershensen, Inc.	Real estate	58,840,260	0.18
Bellemead of Michigan	Real estate	55,222,270	0.17
Edward Rose Associates	Real estate	54,962,280	0.17
Etkin and Associates	Real estate	54,373,940	0.16
Twelve Oaks Mall	Real estate	49,717,600	0.15
Kojaian Properties	Real estate	48,103,700	0.14
Frankel and Associates	Real estate	47,740,040	0.14
Arena Associates	The Palace and Pine Knob	<u>40,906,650</u>	<u>0.12</u>
Total		\$ <u>2,947,356,849</u>	<u>8.87%</u>

Source: Oakland County Equalization Division

COUNTY OF OAKLAND
 Special Assessment Billings and Collections--Unaudited
 Last Ten Fiscal Years

<u>Year</u>	<u>Special Assessment Billings</u>	<u>Special Assessment Collections</u>
1986	\$ 16,604,825	16,604,825
1987	17,424,258	17,424,258
1988	18,344,241	18,344,241
1989	18,946,025	18,946,025
1990	19,356,191	19,356,191
1991	21,267,675	21,267,675
1992	20,686,331	20,686,331
1993	24,928,695	24,928,695
1994	21,318,181	21,318,181
1995	22,604,562	22,604,562

COUNTY OF OAKLAND
 Percentage of Net Long-term Debt to Equalized Value
 and Net Long-term Debt Per Capita--Unaudited
 Last Ten Fiscal Years

<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>
1986	1,011,793	\$ 16,513,811,361	421,697,804	2.553%	\$ 416
1987	1,011,793	18,372,321,924	410,930,916	2.237	406
1988	1,011,793	20,834,957,169	364,034,288	1.747	360
1989	1,011,793	23,395,403,757	331,267,723	1.416	327
1990	1,083,592	25,765,985,374	342,869,001	1.331	316
1991	1,083,592	27,639,941,524	356,894,151	1.291	330
1992	1,083,592	28,140,758,763	363,459,475	1.292	335
1993	1,083,592	30,087,448,304	322,534,031	1.072	298
1994	1,083,592	31,180,259,630	333,167,665	1.068	307
1995	1,083,592	33,212,936,895	329,528,022	0.992	304

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, including Delinquent Tax Revolving Notes

Table 9

COUNTY OF OAKLAND
 Ratio of Annual Debt Service Expenditures for General
 Bonded Debt to Total General Governmental Expenditures--Unaudited
 Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest and Fees</u>	<u>Total Debt Service</u>	<u>Total General Governmental Expenditures (1)</u>	<u>Ratio of Debt Service to Total General Governmental Expenditures</u>
1986	\$ 625,000	18,148,450	18,773,450	225,728,393	8.3%
1987	18,060,000	18,728,081	36,788,081	278,907,101	13.2
1988	19,740,000	18,565,026	38,305,026	298,704,269	12.8
1989	20,391,000	18,537,298	38,928,298	318,418,522	12.2
1990	20,935,000	18,864,940	39,799,940	333,627,310	11.9
1991	22,245,000	20,075,697	42,320,697	354,370,063	11.9
1992	21,520,000	19,448,094	40,968,094	367,052,668	11.2
1993	28,982,900	20,264,763	49,247,663	451,432,411	10.9
1994	26,005,000	18,846,796	44,851,796	482,960,731	9.2
1995	26,855,000	18,870,736	45,725,736	512,592,000	8.9

(1) Includes General, Special Revenue, and Debt Service funds, and Component Unit.

COUNTY OF OAKLAND
Computation of Legal Debt Limit--Unaudited
December 31, 1995

Statutory limit - 10% of 1994 SEV \$ 3,321,293,690

Bonds and Notes with County Credit and Unlimited Tax

Building Authority - Act 31	\$	1,150,000
Drain Bonds - Chapter 20, Act 40		16,470,000
Drain Bonds - Chapter 21, Act 40		644,259
Refunding Bonds - Water and Sewer/Drains		14,750,000
Sewage Disposal Bonds - Act 185		29,030,000
Sewage Disposal Bonds - Act 342		45,500,000
Water Supply Bonds - Act 185		<u>11,845,000</u>
Total		<u>119,389,259</u>

Bonds and Notes with County Credit and Limited Tax

General Obligation Limited Tax Sewage Disposal Refunding		7,780,000
General Obligation Limited Tax Water Supply Refunding		1,890,000
General Obligation Limited Tax Water Supply Bonds		20,955,000
General Obligation Limited Tax Drain Bonds		69,570,000
General Obligation Limited Tax Drain Refunding Bonds		11,790,000
General Obligation Limited Tax Sewage Disposal Bonds		57,155,000
General Obligation Limited Tax Building Authority		21,050,000
General Obligation Limited Tax Building Authority Refunding		11,615,000
General Obligation Limited Tax Michigan Building Authority Drain Bonds		<u>933,763</u>
Total		<u>202,738,763</u>

Bonds and Notes with County Credit and Limited Tax - Taxable

General Obligation Limited Tax Notes - taxable obligation		<u>7,400,000</u>
Total bonds and notes with County credit		<u>329,528,022</u>
Available balance		<u>\$ 2,991,765,668</u>

COUNTY OF OAKLAND
Net County Direct and Overlapping Debt--Unaudited
December 31, 1995

Bonds and Notes with County Credit and Unlimited Tax	Gross	Municipalities' Share of Funds on Hand with County Treasurer	Self-Supporting or Portion Paid Directly by Benefited Municipalities	Net	County Share of Funds on Hand	Net County Debt
Building Authority - Act 31	\$ 1,150,000	-	-	1,150,000	810,043 (d)	339,957
Drain Bonds - Chapter 20, Act 40	16,470,000	278,079 (d)	15,426,824 (a)	765,092	17,247 (d)	747,845
Refunding Bonds - Drain Chapter 20	4,500,000	48,480 (d)	4,421,643 (a)	29,877	6,053 (d)	23,824
Drain Bonds - Chapter 21	644,259	11,766 (d)	605,743 (a)	26,750	711 (d)	26,039
Sewage Disposal Bonds - Act 185	29,030,000	6,757,163 (d)	22,272,837 (a)	-	-	-
Sewage Disposal Bonds - Act 342	45,500,000	4,548,691 (d)	40,951,309 (a)	-	-	-
Water Supply Bonds - Act 185	11,845,000	4,547,105 (d)	7,297,895 (a)	-	-	-
Refunding Bonds - Water and Sewer	<u>10,250,000</u>	<u>1,577,647</u> (d)	<u>8,672,353</u> (a)	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>119,389,259</u>	<u>17,768,931</u>	<u>99,648,609</u>	<u>1,971,719</u>	<u>834,054</u>	<u>1,137,665</u>
<u>With County Credit and Limited Tax</u>						
General Obligation Building Authority	32,665,000	-	-	32,665,000	144,464	32,520,536
Drain Bonds - Chapter 20, Act 40	69,570,000	274,149 (d)	65,091,658 (a)	4,204,193	19,624	4,184,569
Sewage Disposal Bonds - Act 342	57,155,000	255,868 (d)	56,899,132 (a)	-	-	-
Refunding Bonds - Drains, Chapter 20	11,790,000	116,621 (d)	10,745,820 (a)	927,559	8,348	919,211
Water Supply Bonds - Act 342	20,955,000	2,020 (d)	20,952,980 (a)	-	-	-
Refunding Bonds - Water Supply	1,890,000	22,013 (d)	1,867,987 (a)	-	-	-
Refunding Bonds - Sewage Disposal	7,780,000	2,137 (d)	7,777,863 (a)	-	-	-
Michigan Bond Authority - Drain Bonds	<u>933,763</u>	<u>-</u>	<u>933,763</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>202,738,763</u>	<u>672,808</u>	<u>164,269,203</u>	<u>37,796,752</u>	<u>172,436</u>	<u>37,624,316</u>
<u>Bonds and Notes with County Credit and Limited Tax - Taxable</u>						
General Obligation Limited Taxable	<u>7,400,000</u>	<u>-</u>	<u>-</u>	<u>7,400,000</u>	<u>745,923</u>	<u>6,654,077</u>
<u>Bonds and Notes with No County Credit</u>						
Sewage Disposal Bonds - Act 185	260,000	260,000 (d)	-	-	-	-
Michigan Transportation Fund	<u>2,800,000</u> (f)	<u>-</u>	<u>2,800,000</u> (c)	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>3,060,000</u>	<u>260,000</u>	<u>2,800,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF OAKLAND
 Net County Direct and Overlapping Debt--Unaudited, Continued
 December 31, 1995

<u>Overlapping Debt of County</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>
Cities, villages, and townships	\$					392,506,920 (e)
School districts						1,053,617,391 (e)
Community college and intermediate school districts						21,368,352 (e)
County-issued bonds paid by local municipalities						<u>263,917,812</u> (b)
Net County overlapping debt						<u>1,731,410,475</u>
Net County direct and overlapping debt	\$					<u>1,776,826,533</u>

- (a) Total County-issued bonds paid by local municipalities
- (b) It is expected that a sizable 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).)
- (c) Self-supporting obligations
- (d) December 31, 1995, fund balance
- (e) Amount as of December 31, 1995
- (f) Amount as of September 30, 1995

COUNTY OF OAKLAND
 Retirement System - Required Supplementary Information
 Analysis of Funding Progress
 Ten-Year Historical Trend Information--Unaudited
 (In thousands)

Fiscal Year	Covered Payroll	<u>County</u>						Percentage P.B.O. Overfunded (Underfunded) of Covered Payroll
		Employer Contribution	Employer Contribution as Percent of Covered Payroll	Net Assets Available at Cost	Pension Benefit Obligation (P.B.O.)	Percent Funded	P.B.O. Overfunded (Underfunded)	
1985	\$ 71,662	9,384	13.1%	\$ 152,711	160,494	95.2%	\$ (7,783)	(10.9)%
1986	75,546	10,672	14.1	189,061	179,741	105.2	9,320	12.3
1987	80,558	9,450	11.7	215,173	201,685	106.7	13,488	16.7
1988	90,592	12,533	13.8	240,174	227,624	105.5	12,550	13.9
1989	96,993	13,256	13.7	282,044	242,228	116.4	39,816	41.1
1990	103,261	10,471	10.1	293,034	267,846	109.4	25,188	24.4
1991	111,487	12,053	10.8	327,081	296,882	110.2	30,199	27.1
1992	119,536	12,743	10.7	369,079	332,389	111.0	36,689	30.7
1993	114,443	13,308	11.6	412,733	388,304	106.3	24,429	21.3
1994	118,366	16,204	13.1	435,100	442,328	98.4	(7,228)	(6.1)
<u>Road Commission</u>								
1985	\$ 14,878	1,523	10.2%	\$ 28,639	31,714	90.3%	\$ (3,075)	(20.7)%
1986	15,554	1,711	11.0	31,653	35,373	89.5	(3,720)	(23.9)
1987	16,953	2,170	12.8	35,577	40,462	87.9	(4,885)	(28.8)
1988	17,134	2,075	12.1	39,307	49,364	79.6	(10,057)	(58.7)
1989	18,149	2,530	13.9	43,104	54,686	78.8	(11,582)	(63.8)
1990	18,636	3,082	16.5	47,309	59,430	79.6	(12,121)	(65.0)
1991	18,979	3,284	17.3	52,249	62,817	83.2	(10,568)	(55.7)
1992	18,758	3,363	17.9	57,559	67,312	85.5	(9,753)	(51.6)
1993	20,825	3,317	15.9	62,493	72,058	86.7	(9,565)	(45.9)
1994	21,876	3,499	16.0	71,231	77,794	91.6	(6,563)	(30.0)

COUNTY OF OAKLAND
 Retirement System - Required Supplementary Information
 Revenues by Source and Expenses by Type
 Ten-Year Historical Trend Information--Unaudited

County					
Fiscal Year	Revenues by Source				
	Employee Contributions	Employer Contributions	Investment Income	Gain on Sale	Total
1986	\$ 33,257	10,672,316	16,421,660	16,297,973	43,425,206
1987	15,030	9,450,000	13,737,761	14,175,963	37,378,754
1988	23,266	12,532,947	16,132,102	7,759,962	36,448,277
1989	770,407	13,257,000	17,293,274	21,762,064	53,081,745
1990	55,922	10,471,157	18,742,866	10,473,703	39,743,648
1991	28,175	12,052,749	18,261,689	15,888,936	46,231,549
1992	39,099	12,743,270	19,093,765	26,000,716	57,876,850
1993	304,801	13,307,781	19,624,980	25,649,527	58,887,089
1994	641,523	15,562,033	22,538,092	16,360,649	55,102,297
1995	683,336	15,184,455	22,502,275	29,087,713	67,457,779

Fiscal Year	Expenses by Type				
	Benefit Payment	Administrative Expenses	Refunds	Loss on Sale	Total
1986	\$ 4,378,009	4,078	25,289	2,668,147	7,075,523
1987	5,039,265	1,815	55,512	6,169,794	11,266,386
1988	5,807,077	15,290	210	5,624,441	11,447,018
1989	6,556,648	11,241	11,079	4,633,444	11,212,412
1990	7,307,862	1,567	13,925	21,429,780	28,753,134
1991	7,927,710	13,003	28,430	4,215,709	12,184,852
1992	8,652,197	1,705	21,786	7,203,440	15,879,128
1993	9,987,364	1,840	-	5,243,930	15,233,134
1994	17,933,101 ⁽¹⁾	4,768	18,443	14,778,948	32,735,260
1995	75,392,589 ⁽²⁾	3,352	3,261	6,341,799	81,741,001

(1) Includes \$2,517,873 for deferred vested buyout.

(2) Includes \$2,645,098 for deferred vested buyout and \$57,015,068 for transfers to Defined Contribution Retirement.

COUNTY OF OAKLAND
 Retirement System - Required Supplementary Information
 Revenues by Source and Expenses by Type
 Ten-Year Historical Trend Information--Unaudited, Continued

Road Commission

Fiscal Year	Revenues by Source		
	Employer Contributions	Investment Income	Total
1986	\$ 1,710,986	2,418,277	4,129,263
1987	2,170,051	3,007,991	5,178,042
1988	2,074,800	3,077,688	5,152,488
1989	2,529,868	3,267,738	5,797,606
1990	3,082,170	3,354,537	6,436,707
1991	3,284,037	4,117,572	7,401,609
1992	3,363,093	4,634,203	7,997,296
1993	3,316,907	4,607,595	7,924,502
1994	3,499,255	8,425,465	11,924,720
1995	3,145,960	8,565,878	11,711,838

Fiscal Year	Expenses by Type		
	Benefit Payment	Administrative Expenses	Total
1986	\$ 1,028,395	-	1,028,395
1987	1,157,343	97,224	1,254,567
1988	1,347,190	75,071	1,422,261
1989	1,779,380	221,449	2,000,829
1990	1,987,032	244,222	2,231,254
1991	2,176,787	285,169	2,461,956
1992	2,431,162	256,235	2,687,397
1993	2,636,789	353,269	2,990,058
1994	2,822,875	363,438	3,186,313
1995	3,112,845	440,054	3,552,899

COUNTY OF OAKLAND
Demographic Statistics and Age Distribution--Unaudited
(Latest Figures Available)

Population count:

1940	254,068
1950	396,001
1960	690,259
1970	907,858
1975	966,562
1980	1,011,793
1990	1,083,592

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	81,038	96,181	106,298	88,131	63,386	228,193	184,268	60,363
1975	66,204	92,536	109,922	100,512	62,534	238,934	222,741	73,179
1980	67,489	75,580	88,087	91,920	88,238	300,206	210,480	89,793
1990	78,224	75,088	71,220	71,477	72,122	381,212	216,361	117,888

<u>Age</u>	<u>Males</u>		<u>Females</u>	
	<u>Number</u>	<u>Percentage</u>	<u>Number</u>	<u>Percentage</u>
Under 5 years	40,272	7.6%	37,952	6.8%
5-9 years	38,609	7.3	36,479	6.6
10-14 years	36,519	6.9	34,701	6.2
15-19 years	36,560	6.9	34,917	6.3
20-24 years	35,493	6.7	36,629	6.6
25-34 years	97,952	18.6	101,020	18.1
35-44 years	89,016	16.9	93,224	16.7
45-54 years	61,204	11.6	62,140	11.2
55-59 years	22,624	4.3	23,973	4.3
60-64 years	22,174	4.2	24,246	4.4
65-74 years	30,643	5.8	39,594	7.1
75 years and over	<u>15,861</u>	<u>3.0</u>	<u>31,790</u>	<u>5.7</u>
Total	<u>526,927</u>	<u>100.0%</u>	<u>556,665</u>	<u>100.0%</u>

Source: Department of Commerce, Bureau of Census and Oakland County Community and Economic Development Department.

COUNTY OF OAKLAND
Property Value, Construction, and Bank Deposits--Unaudited
Last Ten Fiscal Years

Fiscal Year	Commercial Construction (1)		Residential Construction (1)		Bank Deposits (2) (in thousands)	Property Value (in thousands) (1)				
	Number of Units	Value (in thousands)	Number of Units	Value (in thousands)		Commercial	Industrial	Residential	Developmental	Agricultural
1986	504	\$ 525,000	10,330	\$ 689,000	8,077,121	6,295,009	2,280,131	20,576,969	109,665	346,828
1987	400	318,000	9,807	663,000	8,672,975	7,473,158	2,541,247	22,296,651	112,956	337,490
1988	377	428,000	8,570	657,000	8,792,127	8,734,244	2,939,868	25,342,848	89,911	349,969
1989	366	637,000	8,086	213,000	12,102,766	9,738,996	3,261,621	28,958,786	102,648	351,435
1990	213	161,773	5,847	502,735	16,260,788	10,662,835	3,522,092	32,325,314	101,760	352,266
1991	142	133,591	4,831	482,684	16,468,864	11,030,434	3,711,441	35,335,612	112,013	329,860
1992	232	81,019	5,585	569,030	17,001,153	11,085,902	3,596,867	35,782,911	157,528	322,115
1993	143	105,726	5,492	609,592	17,692,490	11,180,723	3,613,265	39,729,711	156,328	380,310
1994	73	91,046	6,741	766,149	17,189,871	11,160,094	3,625,288	41,456,725	156,788	379,961
1995	94	157,133	6,762	768,562	18,433,604	11,363,918	3,974,099	44,417,880	284,434	229,121

Sources:

- (1) Oakland County Community and Economic Development Department
- (2) State Financial Institution Bureau Bank and Trust Division
Sheshunoff - The Branches of Michigan, deposits on record in banks, savings and loan, and credit unions as of June 30.

COUNTY OF OAKLAND
Miscellaneous Statistics--Unaudited

Education:

<u>Grade</u>	<u>Number of Students</u>
Kdg.	14,766
1	14,947
2	14,135
3	13,847
4	13,790
5	14,160
6	13,459
7	13,109
8	13,298
9	13,849
10	12,311
11	11,072
12	10,017
Other	<u>13,672</u>
Total enrollment	186,432
Number of districts	28

Source: Oakland Schools Board of Education

<u>Colleges</u>	<u>Locations</u>
Baker College	Auburn Hills
Central Michigan University - Extensions	Southfield, Troy
Detroit College of Business - Extension	Auburn Hills
Michigan State University - Extensions	Birmingham, Troy
Michigan Christian Junior College	Rochester
Midwestern Baptist College	Pontiac
Oakland Community College	Auburn Hills, Union Lake, Farmington Hills, Royal Oak
Oakland University	Rochester
St. Mary's College	Orchard Lake
Sienna Heights College - Extensions	Southfield
Walsh College	Troy, Novi
Wayne State University - Extensions	Birmingham, Southfield
<u>Technical Institutes</u>	<u>Locations</u>
Cranbrook Academy of Art	Bloomfield Hills
Lawrence Technological University	Southfield
Pontiac Business Institute	Oxford

Source: Oakland County Community and Economic Development Department

COUNTY OF OAKLAND
Miscellaneous Statistics--Unaudited, Continued

Elections

1986	Primary election - August 5, 1986		
	Registered voters	641,259	
	Ballots cast	131,932	20.57%
1986	General election - November 4, 1986		
	Registered voters	668,306	
	Ballots cast	292,283	43.73%
1988	Primary election - August 2, 1988		
	Registered voters	680,322	
	Ballots cast	112,554	16.54%
1988	General election - November 8, 1988		
	Registered voters	711,526	
	Ballots cast	470,362	66.12%
1990	Primary election - August 7, 1990		
	Registered voters	714,393	
	Ballots cast	130,622	18.28%
1990	General election - November 6, 1990		
	Registered voters	724,277	
	Ballots cast	337,766	46.64%
1992	Primary election - August 4, 1992		
	Registered voters	731,378	
	Ballots cast	171,524	23.45%
1992	General election - November 3, 1992		
	Registered voters	761,611	
	Ballots cast	562,691	73.88%
1994	Primary election - August 2, 1994		
	Registered voters	755,622	
	Ballots cast	192,448	25.47%
1994	General election - November 8, 1994		
	Registered voters	767,852	
	Ballots cast	413,394	53.84%

Source: Oakland County Clerk/Register of Deeds - Elections Division

COUNTY OF OAKLAND
 Building Authority Data--Unaudited
 December 31, 1995

Table 17

CHALLENGE BOOK
 3007/06 inv
 Room Use City



	Law Enforcement Complex	Law Enforcement Complex Expansion	Refunding Computer Center	Series 1992	West Wing	Total
Cash and short-term investments	\$ 810,044	-	220	81,588	62,655	954,507
Lease receivable	1,150,000	2,350,000	2,950,000	11,615,000	15,750,000	33,815,000
Bonds payable	1,150,000	2,350,000	2,950,000	11,615,000	15,750,000	33,815,000
Year ended December 31, 1995:						
Operating transfers in	610,906	1,307,502	593,844	1,982,113	1,574,488	6,068,853
Interest income	41,564	-	-	-	-	41,564
Debt service:						
Principal	525,000	1,070,000	375,000	1,400,000	650,000	4,020,000
Interest	84,750	234,480	217,844	581,113	923,488	2,041,675
Fiscal charge	1,156	3,022	1,000	1,000	1,000	7,178
Principal and interest requirements:						
1996	578,250	1,302,790	601,844	1,913,912	1,591,800	5,988,596
1997	546,750	1,294,700	582,000	1,850,912	1,560,300	5,834,662
1998	103,000		108,938	1,785,462	1,577,400	3,574,800
1999			108,938	1,718,963	1,540,650	3,368,551
2000			108,937	1,652,463	1,552,400	3,313,800
Thereafter			<u>2,839,531</u>	<u>4,961,156</u>	<u>16,782,500</u>	<u>24,583,187</u>
	<u>\$ 1,228,000</u>	<u>2,597,490</u>	<u>4,350,188</u>	<u>13,882,868</u>	<u>24,605,050</u>	<u>46,663,596</u>