



# **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE**

**FISCAL YEAR ENDED DECEMBER 31, 1994**

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COUNTY OF OAKLAND  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
Year Ended December 31, 1994  
(With Independent Auditors' Report Thereon)

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 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 December 31, 1994

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# **I. INTRODUCTORY SECTION**

The introductory section contains:

- A. Letter of Transmittal
- B. Organization Chart
- C. List of Principal Officials
- D. Government Finance Officers  
Association of the United  
States and Canada Certificate of  
Achievement for Excellence in  
Financial Reporting



April 28, 1995

To the Citizens of Oakland County:

Oakland County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 1994, 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 the 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.



Oakland County Intermediate School District and Oakland County Community College did not meet the basic established criteria for inclusion and are not included in the report.

## 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 \$450 million.

The County operates under Michigan Public Act 139, 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 and 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 16 judges (17 in 1995), 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. 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 nine 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; 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, job training, and community development. All of these

are supported by administrative services, including personnel, payroll, accounting, budgeting, facilities maintenance, and information technology (computer services).

## ECONOMIC CONDITION AND OUTLOOK FOR OAKLAND COUNTY

Oakland County has led Michigan out of the recent 36-month recession just as it did during the mid-eighties. The strength of the County economy is evidenced by the following points:

- Robotics firms in Oakland County account for more than 51 percent of all U.S. robotics sales.
- 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 percent (35 percent) of Michigan's research and development firms are located here.
- Four hundred twenty (420) foreign-owned firms representing 21 foreign countries are located in the County.
- Over 38,500 business 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 115 industrial parks have ready sites for manufacturing and research and development operations.
- Proportional to the U.S., Oakland County has two times the engineers, two times the mathematical and computer scientists, four times the tool and die makers, and two and one-half times the physicians.
- Oakland County leads the state in the number of incorporation and business formation activity.
- Twenty-four percent (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 16 percent over the next 20 years, while the region will grow 6 percent.

- The job market is forecast to increase by 200,000 new jobs for the County over the next 20 years. This represents about 65 percent of greater Detroit's 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 and grow a business and raise a family.

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 to be a part 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 non-production-related jobs in the automotive sector will continue. Chrysler Motors 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 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 (Pontiac).

Growth in new jobs is projected to be 24,000 for 1995. 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.

In 1993, County Executive L. Brooks Patterson formed a Business Roundtable 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. For instance, in 1994 County business people, educators, and County government officials traveled to Mexico to establish 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 implement 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

The County continues to explore and implement more effective and efficient ways to service the needs of the citizens. In 1994, the County experienced significant technological progress through the introduction of nearly 1,500 personal computers across the County's over 4,000-person work force; a movement from the "mainframe dominant" strategy of the past into a state-of-the-art

distributed computing environment; and extensive training of the work force in this new technology. This effort has had a significant positive impact upon County operations which will continue in the future.

In direct recognition of the continuing increase in health care benefits, the County initiated a flexible-benefit program in mid-1994 to provide the element of choice to the County's employees. The initial savings for the first six months were approximately \$150,000. The anticipated program savings in 1995 are estimated to be about \$500,000, based upon expanded employee interest and the success of communicating the advantages of this program.

All aspects of fringe benefits are under continual review. During 1994, the County established a defined contribution retirement program, which will result in substantial long-term savings to the County while at the same time providing potential long-term financial growth, earlier vesture, and portability to the employee which is not available under the present defined benefit retirement plan. The defined contribution program will be implemented in January 1995 for new employees hired after July 1994. In addition to new hires, employees in the defined benefit program may shift their current present value defined benefit dollars directly into the defined contribution program with an incentive match available from the County. This switch may only take place in 1995.

The full impact of this conversion will not be realized for many years. However, reduction in actuarial funding for the defined benefits program during its phase-out will be achieved and be reflected in subsequent financial reports.

Perhaps one of the more unique programs initiated in 1994 was to address former vested employees who left the County prior to reaching normal retirement age and therefore were not drawing pension benefits. Retirement dollars were set aside for these former employees in the defined benefit pension plan. The former employees would have drawn from these funds on a monthly basis at age 60.

At the same time, the County had an obligation to fund the health care costs for these former employees when they reached age 60, the cost value of which has mushroomed to twice the amount owed for the pension benefit and was expected to escalate further based on health care trends.

The County offered these former employees the opportunity to receive, in one lump-sum payment, the present-day cash value of their retirement benefit for which funds had been provided. Former employees who opted for the payment of such vested benefits have surrendered any claim for future health care coverage.

Since many former employees had alternate health care available to them through spouses, other employment, etc., over 40 percent of eligible former employees took advantage of the program by January 31, 1995. This "exchange" will reduce the County's liability in the employees' health care trust by an estimated \$9 million. Future annual contributions to this fund will be reduced by over \$750,000. The financial impact of this will be observed in future actuarial studies and in subsequent financial reports.

The County is continuing to explore opportunities to privatize components of government which lend themselves to the private sector and which still serve the citizens. One such initiative is in

handling the countywide emergency medical communications system, which is currently operated by the County. By converting parts of this to the private sector and by using an existing countywide 800-MHz radio system, the County can utilize state-of-the art technology to enhance and expand service to the public while reducing operating expenditures by over \$200,000 annually. This is expected to take place in 1995.

In 1993, the County entered into a full management contract with the State of Michigan for Community Mental Health. During 1994, and continuing into 1995, the County is designing and developing new ways to service the many needs of our citizens requiring mental health services. Through cost-effective contracting of services and moving away from expensive State-operated services, the County expects to be able to free-up funds and develop alternate programs to accommodate citizens not previously served.

## 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 conformity 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 controls 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, 1994 (Community Mental Health and Road Commission September 30, 1994), 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 (Decrease) from 1993</u> | <u>Percent of Increase (Decrease)</u> |
|---------------------------------|-----------------------|-------------------------|--------------------------------------|---------------------------------------|
| Taxes                           | \$ 139,864,644        | 34.71%                  | \$ 6,648,166                         | 4.99%                                 |
| Special assessments             | 39,757,484            | 9.87                    | (3,620,343)                          | (8.35)                                |
| Federal grants                  | 12,369,885            | 3.07                    | 400,437                              | .03                                   |
| State grants                    | 99,495,496            | 24.69                   | 7,164,398                            | 7.76                                  |
| Other intergovernmental revenue | 25,423,482            | 6.31                    | 1,990,508                            | 8.49                                  |
| Charges for services            | 62,735,451            | 15.56                   | 3,491,443                            | 5.89                                  |
| Use of money                    | 12,695,712            | 3.15                    | 7,376,472                            | 138.67                                |
| Other                           | <u>10,648,142</u>     | <u>2.64</u>             | <u>155,028</u>                       | <u>1.48</u>                           |
| Total Primary Government        | 402,990,296           | <u>100.00%</u>          | 23,606,109                           | <u>6.22%</u>                          |
| Road Commission                 | <u>80,981,436</u>     | <u>100.00%</u>          | <u>9,869,714</u>                     | <u>13.88%</u>                         |
| Total Reporting Entity          | \$ <u>483,971,732</u> |                         | \$ <u>33,475,823</u>                 |                                       |

The County experienced an increase in tax revenue, due to an increase in state equalized value resulting from new construction in commercial and residential properties and "normal" economic increases arising from inflation. State revenue increased with the expansion of new programs in Community Mental Health and other intergovernmental increases, due to receipt of additional state income tax allocation. A significant increase is noted in the "use of money" category due to the increase in general interest rates in the marketplace, increase in General Fund allocation from delinquent tax interest, and increase in available investment resources.

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, 1994 (Community Mental Health and Road Commission for the fiscal year ended September 30, 1994), 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 1993</u> | <u>Percent of Increase (Decrease)</u> |
|-----------------------------|-----------------------|-------------------------|--------------------------------------|---------------------------------------|
| Current operations:         |                       |                         |                                      |                                       |
| County Executive:           |                       |                         |                                      |                                       |
| Community Mental Health     | \$ 101,881,548        | 25.39%                  | \$ 9,287,018                         | 10.03%                                |
| All other                   | 80,442,028            | 20.05                   | 2,753,875                            | 3.53                                  |
| Clerk/Reg. of Deeds         | 7,135,780             | 1.78                    | 818,113                              | 12.95                                 |
| Treasurer                   | 2,553,221             | .64                     | (218,566)                            | (7.88)                                |
| Justice administration      | 46,673,608            | 11.63                   | 1,133,760                            | 2.49                                  |
| Law enforcement             | 72,275,836            | 18.01                   | 5,780,326                            | 8.69                                  |
| Legislative                 | 3,259,838             | .81                     | 78,267                               | 2.46                                  |
| Drain Commissioner          | 6,320,481             | 1.57                    | (106,916)                            | (1.67)                                |
| Parks and Recreation        | 13,146,451            | 3.28                    | 2,337,594                            | 21.63                                 |
| Non-departmental            | 20,284,499            | 5.06                    | (662,640)                            | (3.16)                                |
| Intergovernmental           | 2,432,229             | .60                     | 79,879                               | 3.39                                  |
| Debt service:               |                       |                         |                                      |                                       |
| Principal payments          | 26,005,000            | 6.48                    | (625,550)                            | .02                                   |
| Interest and fiscal charges | <u>18,846,796</u>     | <u>4.70</u>             | <u>(1,417,967)</u>                   | <u>(7.00)</u>                         |
| Total Primary Government    | <u>401,257,315</u>    | <u>100.00%</u>          | <u>19,237,193</u>                    | <u>5.03%</u>                          |
| Road Commission             | <u>81,703,416</u>     | <u>100.00%</u>          | <u>12,291,127</u>                    | <u>17.70%</u>                         |
| Total Reporting Entity      | \$ <u>482,960,731</u> |                         | \$ <u>31,528,320</u>                 |                                       |

Expenditures

Community Mental Health reflects an increase due to expansion of programs which is 90 percent offset by State revenues. The Clerk/Register of Deeds experienced an increase due to refinancing of mortgages which is offset by registration fees. Law Enforcement and Justice Administration continue to show increases due to emphasis being placed on these activities throughout the County. The increase in Parks and Recreation reflects the acquisition of additional land for eventual development of a new park in South Lyon.

The Road Commission increase is related to the continual development of a state-of-the-art Intelligent Vehicle Highway System and for 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 all 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 1994 compared to 1993.

|   | <u>Operating Revenue</u> |                   | <u>Operating Expenses</u> |                   | <u>Operating Income (Loss)</u> |                  |
|---|--------------------------|-------------------|---------------------------|-------------------|--------------------------------|------------------|
|   | <u>1994</u>              | <u>1993</u>       | <u>1994</u>               | <u>1993</u>       | <u>1994</u>                    | <u>1993</u>      |
| Airport Facilities  | \$ 2,272,592             | 2,010,937         | 1,909,314                 | 1,873,439         | 363,278                        | 137,498          |
| Medical Care Facility                                     | 6,778,915                | 7,252,662         | 6,722,532                 | 7,668,943         | 56,383                         | (416,281)        |
| Evergreen-Farmington<br>S.D.S.                            | 14,470,927               | 13,948,164        | 13,439,565                | 12,516,156        | 1,031,362                      | 1,432,008        |
| Clinton-Oakland S.D.S.                                    | 9,937,980                | 8,690,455         | 9,828,750                 | 9,519,888         | 109,230                        | (829,433)        |
| Huron-Rouge S.D.S.  | 1,445,264                | 1,374,226         | 1,460,918                 | 1,298,598         | (15,654)                       | 75,628           |
| Southeastern Oakland<br>County - S.D.S.<br>(S.O.C.S.D.S.) | <u>18,598,067</u>        | <u>21,353,624</u> | <u>20,688,365</u>         | <u>20,034,691</u> | <u>(2,090,298)</u>             | <u>1,318,933</u> |
| Memo total  | \$ <u>53,503,745</u>     | <u>54,630,068</u> | <u>54,049,444</u>         | <u>52,911,715</u> | <u>(545,699)</u>               | <u>1,718,353</u> |

Two airports are operated by the County. The larger is the Oakland/Pontiac 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 and rentals and commissions from aviation fuel. The airport facilities are self-supporting, excluding depreciation expense, which is closed to retained earnings.

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. In 1992 and 1993, the County conducted in-depth analyses of the medical care facility and inaugurated numerous cost-saving programs. As a result of these programs, the County has eliminated an annual subsidy of over \$1.8 million to this facility.

The \$2.0 million comparative operating loss in the Southeastern Oakland County S.D.S. is from a reduction of \$3.6 million in other revenues which was received in 1993 as a result of a negotiated lawsuit for sludge hauling.

The County has 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 sewerage treatment costs. The County has entered into contracts with each local municipality served. Sewage treatment costs represent 83 percent of operating expenses and are therefore closely monitored. Increases in the treatment rates charged to the County have caused subsequent rate increases by the County to the various local municipalities. Tentative settlement has been 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 requires a lump-sum payment of \$4.5 million to the suburban rate payers, and a revision in the bad debt methodology to preclude a recurrence. Final settlement is pending the approval of all affected parties.

#### 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, 1993, the County's Public Employees Retirement System (PERS) covered 1,393 retirees and beneficiaries, 383 vested separated employees not yet receiving benefits, 1,431 vested employees, and 1,816 nonvested employees, for a total of 5,023.

The Road Commission PERS covered 311 retirees, beneficiaries, and vested separated employees not yet receiving benefits, 347 vested employees, and 174 nonvested employees, for a total of 832, also as of December 31, 1993.

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, 1993, of \$11,834,478, while the Road Commission PERS has an unfunded accrued liability as of December 31, 1993, of \$8,573,665.

The unfunded actuarial accrued liability for the County PERS is being amortized over a remaining period of 21 years, while the Road Commission PERS unfunded actuarial accrued liability is being amortized over 25 years as of December 31, 1993.

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>1991</u>       | <u>1992</u>    | <u>1993</u>    |
|--|-------------------|----------------|----------------|
| Retirees and beneficiaries                 | \$ 36,382         | 45,632         | 67,806         |
| Vested terminated employees                | 16,192            | 20,837         | 22,785         |
| Active employees and other                 | <u>78,157</u>     | <u>94,510</u>  | <u>88,670</u>  |
|  | 130,731           | 160,979        | 179,261        |
| Net assets available for benefits, at cost | <u>21,950</u>     | <u>31,537</u>  | <u>40,880</u>  |
| Unfunded accrued liability                 | \$ <u>108,781</u> | <u>129,442</u> | <u>138,381</u> |

Unfunded actuarial liabilities are being amortized as a fixed percent of payroll over a period of 23 years. As discussed earlier, the County offered to provide a lump-sum payment from the pension fund to those former employees who would waive their rights to future hospitalization benefits. This exchange should reduce the actuarial liability relating to the vested terminated employees by approximately \$9 million as of January 31, 1995, with no expenditure of Retirees' Health Care Trust funds.

#### 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, 1994, were \$57,144,723, and for the Road Commission, as of September 30, 1994, were \$10,859,045. 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 \$60 million in tax notes in 1994 to finance payments to local entities for delinquent taxes, and at the same time retired \$46.6 million in tax notes issued for the same purpose for prior years. At December 31, 1994, the balance of these notes payable was \$13.5 million.

In 1994, the County refunded a portion of two general obligation limited tax bond issues with a general obligation limited refunding. The change and the resulting reduction in the amount

required to be deposited in the escrow fund resulted in a final savings in the refunding to the County of \$700,246 and a present value savings of \$557,990.

The following is a summary of debt outstanding as of December 31, 1994, for the County and September 30, 1994, for the Road Commission:

|                   |                |
|-------------------|----------------|
| Bonds payable     | \$ 333,167,665 |
| Contracts payable | 69,931         |
| Legal settlement  | 729,323        |
| Capital leases    | 33,744         |
| Road Commission   | 13,712,528     |

During 1994, the County's bond rating was upgraded. 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 \$347,679,447. 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, 1994, the debt limit was \$3,118,025,963; general obligation debt was \$69,557,729.

#### 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 Employee 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 1994 for the County amounted to approximately \$963,000. 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 \$13,907,010.

The County has 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 has established and recorded estimates of the liability and the unasserted claims. Claims expense recorded for the year ended September 30, 1994, was \$6,786,000.

#### 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 that 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 single audit for the year ended December 31, 1993, the most recent report available, 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 has 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 that 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, 1993. 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 CAFR's 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 has received a Certificate of Achievement for the last three 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  
April 28, 1995  
Page 14

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,

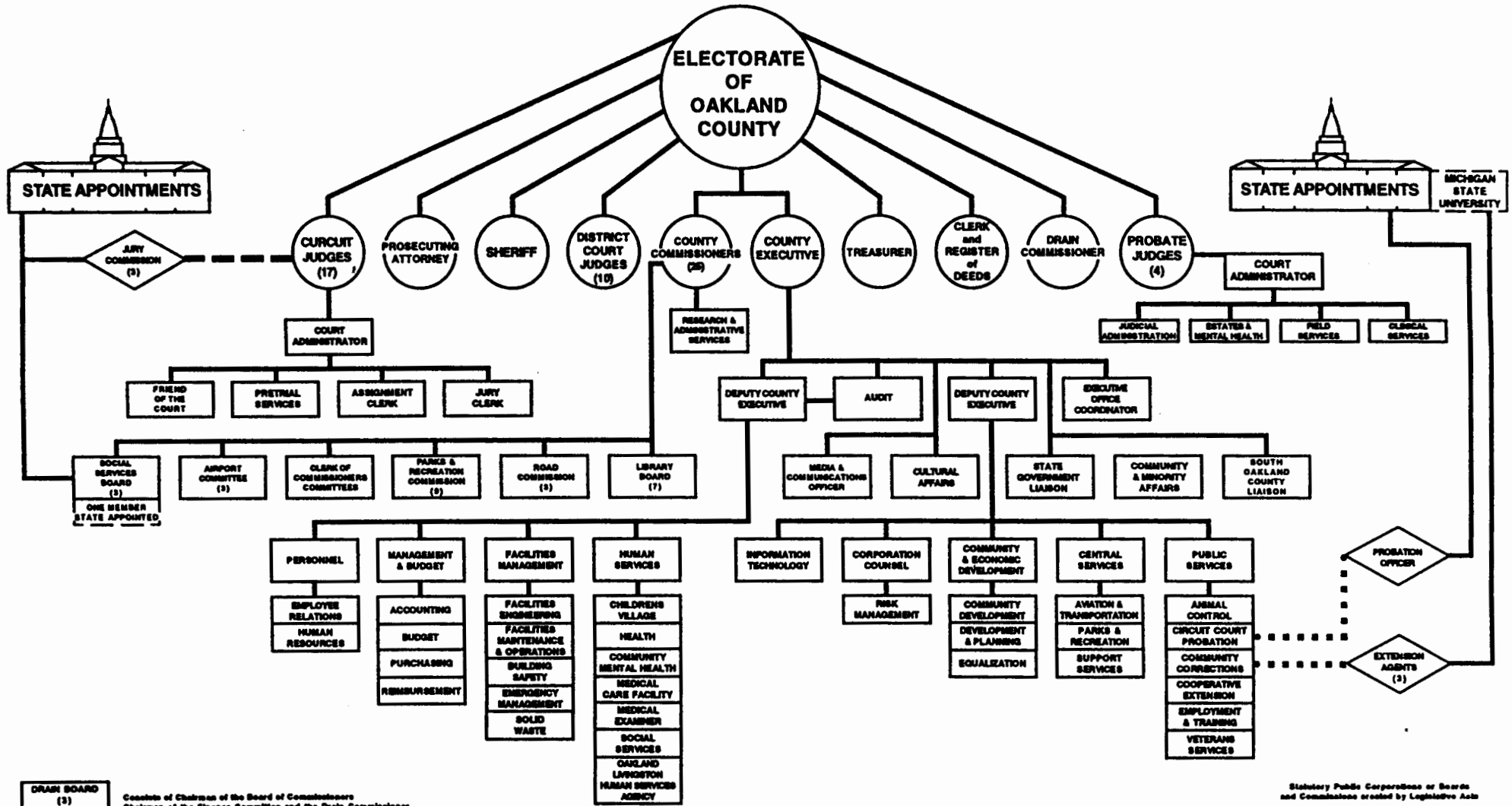


Fred G. Poinsett, Jr.  
Manager of Accounting  
Department of Management and Budget

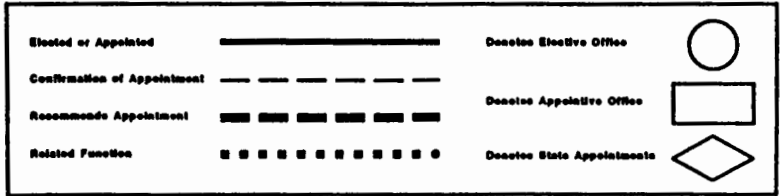


Robert J. Daddow  
Fiscal Officer and Director  
Department of Management and Budget

# OAKLAND COUNTY GOVERNMENT ORGANIZATIONAL CHART



- DRAIN BOARD (3)**  
Consists of Chairman of the Board of Commissioners, Chairman of the Finance Committee and the Drain Commissioner.
- BOARD OF CANVASSERS (4)**  
Consists of four members appointed by the Board of Commissioners.
- COMMUNITY MENTAL HEALTH SERVICES BOARD (12)**  
Consists of twelve members appointed by the Board of Commissioners.
- PLAT BOARD (2)**  
Consists of Chairman of the Board of Commissioners who is Chairman of the Plat Board, The Clerk-Register of Deeds and the Treasurer.
- EMPLOYEES RETIREMENT COMMISSION (9)**  
Consists of Chairman of the Board of Commissioners, Chairman of the Finance 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.



OAKLAND COUNTY DEVELOPMENT & PLANNING DIVISION      FEBRUARY 1995

- LIBRARY BOARD (7)**  
Act 130, PA 1917 as amended
- ELECTION COMMISSION (3)**  
Act 116, PA 1964 as amended
- CONCEALED WEAPONS LICENSING BOARD (3)**  
Act 372, PA 1927 as amended
- BUILDING AUTHORITY (3)**  
Act 31, PA 1946 (Ex. Session) as amended

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## COUNTY EXECUTIVE

L. Brooks Patterson

## BOARD OF COMMISSIONERS

Larry P. Crake, Chairperson

Ruth A. Johnson, Vice-Chairperson

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

Donald W. Jensen  
Eugene Kaczmar  
Jeff Kingzett  
Thomas A. Law  
John P. McCulloch  
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  
Hilda R. Gage

Chief Probate Judge  
Joan Young

Chief District Judge  
Dennis C. Drury

## AIRPORT COMMITTEE

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

## DRAIN BOARD

George W. Kuhn, Drain Commissioner  
Larry P. Crake, Board Chairperson  
John P. McCulloch, Finance Committee  
Chairperson

## PARKS AND RECREATION

Pecky D. Lewis, Jr., Chairperson  
Jean M. Fox, Vice-Chairperson  
Richard D. Kuhn, Jr., Secretary

Ruth A. Johnson  
George W. Kuhn

Thomas A. Law  
John E. Olsen  
L. Brooks Patterson

Kay Schmid  
Richard G. Skarritt

## ROAD COMMISSION

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

Personnel reflected as of January 1995



# 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, 1993

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, 1994, 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 \$77,092,867 as of September 30, 1994, and total revenues of \$80,981,436 for the year then ended. The financial statements of the Road Commission Retirement System reflect total assets of \$71,340,991 as of December 31, 1994, and total revenues of \$7,376,995 for the year then ended. Also, we did not audit the financial statements of Parks and Recreation, which statements reflect total assets of \$15,533,886 as of December 31, 1994, and total revenues of \$13,283,082 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 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, 1994, 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

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 data presented on pages 159 through 178 were not subjected to the auditing procedures applied in our audit of the general purpose financial statements, and accordingly, we express no opinion thereon.

*KPMG Peat Marwick LLP*

April 28, 1995

**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

COUNTY OF OAKLAND  
 Combined Balance Sheet--All Fund Types, Account Groups, and Discretely Presented Component Unit  
 December 31, 1994

| <u>Assets and Other Debits</u>  | Governmental Fund Types      |                          |                           |                          | Proprietary Fund Types    |                           |
|---|------------------------------|--------------------------|---------------------------|--------------------------|---------------------------|---------------------------|
|   | General                      | Special<br>Revenue       | Debt<br>Service           | Capital<br>Projects      | Internal<br>Service       | Enterprise                |
| <b>Current assets:</b>  |                              |                          |                           |                          |                           |                           |
| Cash and cash equivalents   | \$ 26,719,373                | 66,366,778               | 17,638,746                | 46,587,015               | 133,349,562               | 46,566,352                |
| Investments   | -                            | -                        | -                         | -                        | -                         | -                         |
| Receivables:  |                              |                          |                           |                          |                           |                           |
| Current and delinquent property taxes                                   | 124,669,624                  | 7,338,329                | -                         | -                        | 63,779,613                | -                         |
| Special assessments   | -                            | 1,156,745                | 281,994,026               | 417,731                  | -                         | -                         |
| Due from other governmental units                                       | 5,904,640                    | 10,104,668               | -                         | 957,035                  | 3,017,048                 | 8,538,250                 |
| Accrued interest receivable   | 2,180,681                    | 65,534                   | 177,242                   | 150,122                  | 10,212,075                | 223,949                   |
| Accounts receivable   | 16,824                       | 3,789,575                | -                         | 172                      | 1,262,586                 | 1,338,495                 |
| Less: Allowance for doubtful accounts                                   | (1,894,517)                  | -                        | -                         | -                        | -                         | -                         |
| Due from other funds  | 25,470,594                   | 4,739,754                | -                         | 3,151,635                | 14,769,831                | 1,182,298                 |
| Inventories and supplies  | -                            | 11,587                   | -                         | -                        | 934,732                   | -                         |
| Net investment in direct financing lease                                | -                            | -                        | -                         | -                        | 174,877                   | -                         |
| Current portion of advances receivable                                  | -                            | 17,500                   | -                         | -                        | 1,829,739                 | -                         |
| Prepayments and other assets  | <u>104,893</u>               | <u>1,106,565</u>         | <u>-</u>                  | <u>58,117</u>            | <u>422,604</u>            | <u>199,120</u>            |
| <b>Total current assets</b>   | <b><u>183,172,112</u></b>    | <b><u>94,697,035</u></b> | <b><u>299,810,014</u></b> | <b><u>51,321,827</u></b> | <b><u>229,752,667</u></b> | <b><u>58,048,464</u></b>  |
| <b>Fixed assets, net, where applicable, of accumulated depreciation</b> | <b>-</b>                     | <b>-</b>                 | <b>-</b>                  | <b>-</b>                 | <b>18,573,148</b>         | <b>89,438,470</b>         |
| <b>Long-term assets:</b>  |                              |                          |                           |                          |                           |                           |
| Advances  | 697,416                      | 87,500                   | -                         | 399,802                  | 7,486,081                 | 400,000                   |
| Contracts receivable  | 2,694,105                    | -                        | -                         | -                        | 68,830                    | -                         |
| Special assessments receivable  | -                            | 47,308                   | -                         | 523,438                  | -                         | -                         |
| Net investment in direct financing lease                                | <u>-</u>                     | <u>-</u>                 | <u>-</u>                  | <u>-</u>                 | <u>845,090</u>            | <u>-</u>                  |
| <b>Total long-term assets</b>   | <b><u>3,391,521</u></b>      | <b><u>134,808</u></b>    | <b><u>-</u></b>           | <b><u>923,240</u></b>    | <b><u>8,400,001</u></b>   | <b><u>400,000</u></b>     |
| <b>Other debits:</b>  |                              |                          |                           |                          |                           |                           |
| Amount available for debt service                                       | -                            | -                        | -                         | -                        | -                         | -                         |
| Amounts to be provided:   |                              |                          |                           |                          |                           |                           |
| Bonds and notes   | -                            | -                        | -                         | -                        | -                         | -                         |
| Other   | <u>-</u>                     | <u>-</u>                 | <u>-</u>                  | <u>-</u>                 | <u>-</u>                  | <u>-</u>                  |
| <b>Total other debits</b>   | <b><u>-</u></b>              | <b><u>-</u></b>          | <b><u>-</u></b>           | <b><u>-</u></b>          | <b><u>-</u></b>           | <b><u>-</u></b>           |
| <b>Total assets and other debits</b>                                    | <b>\$ <u>186,563,633</u></b> | <b><u>94,831,843</u></b> | <b><u>299,810,014</u></b> | <b><u>52,245,067</u></b> | <b><u>256,725,816</u></b> | <b><u>147,886,934</u></b> |

| Fiduciary<br>Fund<br>Type | Account Groups             |                              | Total<br>(Memorandum<br>Only) - Primary<br>Government | Component Unit            |                        | Total<br>(Memorandum<br>Only) - Reporting<br>Entity |
|---------------------------|----------------------------|------------------------------|---|---------------------------|------------------------|---|
|                           | General<br>Fixed<br>Assets | General<br>Long-term<br>Debt |   | Governmental<br>Fund Type | Fiduciary<br>Fund Type |   |
| Trust and<br>Agency       |                            |                              |   |                           |                        |   |
| 118,360,089               | -                          | -                            | 455,587,915   | 18,727,261                | 3,799,952              | 478,115,128   |
| 478,449,807               | -                          | -                            | 478,449,807   | -                         | 77,557,107             | 556,006,914   |
| -                         | -                          | -                            | 195,787,566   | -                         | -                      | 195,787,566   |
| -                         | -                          | -                            | 283,568,502   | -                         | -                      | 283,568,502   |
| 662,636                   | -                          | -                            | 17,620,109  | 604,316                   | -                      | 29,788,593  |
| 4,610,506                 | -                          | -                            | 29,184,277  | 75,584                    | 725,237                | 18,420,930  |
| 7,974,602                 | -                          | -                            | 14,382,254  | 11,059,874                | 117,740                | 25,559,868  |
| -                         | -                          | -                            | (1,894,517)   | -                         | -                      | (1,894,517)   |
| 1,286,859                 | -                          | -                            | 50,600,971  | -                         | -                      | 50,600,971  |
| 75,058                    | -                          | -                            | 1,021,377   | 3,707,827                 | -                      | 4,729,204   |
| -                         | -                          | -                            | 174,877   | -                         | -                      | 174,877   |
| -                         | -                          | -                            | 1,847,239   | -                         | -                      | 1,847,239   |
| -                         | -                          | -                            | 1,891,299   | 318,686                   | -                      | 2,209,985   |
| <u>611,419,557</u>        | <u>-</u>                   | <u>-</u>                     | <u>1,528,221,676</u>                                  | <u>34,493,548</u>         | <u>82,200,036</u>      | <u>1,644,915,260</u>                                |
| <u>-</u>                  | <u>152,637,925</u>         | <u>-</u>                     | <u>260,649,543</u>                                    | <u>13,706,185</u>         | <u>-</u>               | <u>274,355,728</u>                                  |
| -                         | -                          | -                            | 9,070,799   | -                         | -                      | 9,070,799   |
| -                         | -                          | -                            | 2,762,935   | -                         | -                      | 2,762,935   |
| -                         | -                          | -                            | 570,746   | 4,321,561                 | -                      | 4,892,307   |
| -                         | -                          | -                            | 845,090   | -                         | -                      | 845,090   |
| -                         | -                          | -                            | 13,249,570  | 4,321,561                 | -                      | 17,571,131  |
| -                         | -                          | 17,463,192                   | 17,463,192  | -                         | -                      | 17,463,192  |
| -                         | -                          | 302,933,796                  | 302,933,796   | 9,210,495                 | -                      | 312,144,291   |
| -                         | -                          | -                            | -   | 4,502,033                 | -                      | 4,502,033   |
| -                         | -                          | 320,396,988                  | 320,396,988   | 13,712,528                | -                      | 334,109,516   |
| <u>611,419,557</u>        | <u>152,637,925</u>         | <u>320,396,988</u>           | <u>2,122,517,777</u>                                  | <u>66,233,822</u>         | <u>82,200,036</u>      | <u>2,270,951,635</u>                                |

Continued

COUNTY OF OAKLAND  
 Combined Balance Sheet--All Fund Types, Account Groups, and Discretely Presented Component Unit, Continued  
 December 31, 1994

| <u>Liabilities, Equity, and Other Credits</u> | Governmental Fund Types |                   |                    |                   | Proprietary Fund Types |                    |
|---|-------------------------|-------------------|--------------------|-------------------|------------------------|--------------------|
|   | General                 | Special Revenue   | Debt Service       | Capital Projects  | Internal Service       | Enterprise         |
| <b>Current liabilities:</b>                   |                         |                   |                    |                   |                        |                    |
| Vouchers payable                              | \$ 2,602,316            | 3,154,163         | -                  | 417,099           | 1,575,667              | 1,530,023          |
| Accrued payroll                               | 1,373,044               | 664,957           | -                  | -                 | 213,190                | 80,674             |
| Due to other governmental units               | 1,214,455               | 40,165,587        | -                  | 2,036,169         | -                      | 9,533,736          |
| Due to other funds                            | 10,850,235              | 11,223,363        | 27,808             | 2,504,642         | 3,067,166              | 1,842,672          |
| Deferred revenue                              | 3,429,153               | 2,961,036         | 281,994,026        | 800,410           | -                      | -                  |
| Current portion of long-term debt             | -                       | -                 | -                  | -                 | 13,500,000             | -                  |
| Current portion of contracts payable          | -                       | -                 | -                  | -                 | 19,535                 | -                  |
| Current portion of workers' compensation      | -                       | -                 | -                  | -                 | 2,581,596              | -                  |
| Current portion of advances payable           | -                       | -                 | -                  | -                 | 1,847,239              | -                  |
| Current portion of capital lease obligations  | -                       | -                 | -                  | -                 | 33,744                 | -                  |
| Other accrued liabilities                     | 8,103,781               | 11,809,322        | 324,988            | 633,991           | 10,711,296             | 1,391,646          |
| Property taxes deferred to 1995               | <u>139,703,153</u>      | <u>7,338,329</u>  | <u>-</u>           | <u>-</u>          | <u>-</u>               | <u>-</u>           |
| Total current liabilities                     | <u>167,276,137</u>      | <u>77,316,757</u> | <u>282,346,822</u> | <u>6,392,311</u>  | <u>33,549,433</u>      | <u>14,378,751</u>  |
| <b>Long-term debt</b>                         | -                       | -                 | -                  | -                 | -                      | -                  |
| <b>Other liabilities:</b>                     |                         |                   |                    |                   |                        |                    |
| Deferred compensation                         | -                       | -                 | -                  | -                 | -                      | -                  |
| Accrued workers' compensation                 | -                       | -                 | -                  | -                 | 11,325,414             | -                  |
| Accrued unreported health costs               | -                       | -                 | -                  | -                 | 1,164,467              | -                  |
| Accrued sick and annual leave                 | -                       | -                 | -                  | -                 | 11,270,710             | -                  |
| Advances                                      | -                       | 547,416           | -                  | 949,802           | 7,573,581              | -                  |
| Contracts payable                             | -                       | -                 | -                  | -                 | 50,396                 | -                  |
| Total other liabilities                       | <u>-</u>                | <u>547,416</u>    | <u>-</u>           | <u>949,802</u>    | <u>31,384,568</u>      | <u>-</u>           |
| Total liabilities                             | <u>167,276,137</u>      | <u>77,864,173</u> | <u>282,346,822</u> | <u>7,342,113</u>  | <u>64,934,001</u>      | <u>14,378,751</u>  |
| <b>Equity and other credits:</b>              |                         |                   |                    |                   |                        |                    |
| Investment in general fixed assets            | -                       | -                 | -                  | -                 | -                      | -                  |
| Contributed capital                           | -                       | -                 | -                  | -                 | 2,009,807              | 86,651,818         |
| <b>Retained earnings:</b>                     |                         |                   |                    |                   |                        |                    |
| Reserved                                      | -                       | -                 | -                  | -                 | 105,194,783            | 17,020,209         |
| Unreserved                                    | -                       | -                 | -                  | -                 | <u>84,587,225</u>      | <u>29,836,156</u>  |
| Total retained earnings                       | <u>-</u>                | <u>-</u>          | <u>-</u>           | <u>-</u>          | <u>189,782,008</u>     | <u>46,856,365</u>  |
| <b>Fund balances:</b>                         |                         |                   |                    |                   |                        |                    |
| Reserved                                      | 851,272                 | 3,488,943         | 17,463,192         | 36,582,971        | -                      | -                  |
| Unreserved:                                   |                         |                   |                    |                   |                        |                    |
| Designated                                    | 18,436,224              | 13,478,727        | -                  | 4,613,172         | -                      | -                  |
| Undesignated                                  | -                       | -                 | -                  | <u>3,706,811</u>  | -                      | -                  |
| Total fund balances                           | <u>19,287,496</u>       | <u>16,967,670</u> | <u>17,463,192</u>  | <u>44,902,954</u> | <u>-</u>               | <u>-</u>           |
| Total equity and other credits                | <u>19,287,496</u>       | <u>16,967,670</u> | <u>17,463,192</u>  | <u>44,902,954</u> | <u>191,791,815</u>     | <u>133,508,183</u> |
| Total liabilities, equity, and other credits  | <u>\$ 186,563,633</u>   | <u>94,831,843</u> | <u>299,810,014</u> | <u>52,245,067</u> | <u>256,725,816</u>     | <u>147,886,934</u> |

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



| Fiduciary<br>Fund<br>Type | Account Groups             |                              | Total<br>(Memorandum<br>Only) - Primary<br>Government | Component Unit            |                        | Total<br>(Memorandum<br>Only) - Reporting<br>Entity |
|---------------------------|----------------------------|------------------------------|---|---------------------------|------------------------|---|
|                           | General<br>Fixed<br>Assets | General<br>Long-term<br>Debt |   | Governmental<br>Fund Type | Fiduciary<br>Fund Type |   |
| Trust and<br>Agency       |                            |                              |   |                           |                        |   |
| 1,101,240                 | -                          | -                            | 10,380,508  | 5,182,748                 | -                      | 15,563,256  |
| 84,624                    | -                          | -                            | 2,416,489   | 1,695,492                 | -                      | 4,111,981   |
| 13,816,576                | -                          | -                            | 66,766,523  | -                         | -                      | 66,766,523  |
| 22,203,678                | -                          | -                            | 51,719,564  | -                         | -                      | 51,719,564  |
| -                         | -                          | -                            | 289,184,625   | 9,470,021                 | -                      | 298,654,646   |
| -                         | -                          | -                            | 13,500,000  | -                         | -                      | 13,500,000  |
| -                         | -                          | -                            | 19,535  | -                         | -                      | 19,535  |
| -                         | -                          | -                            | 2,581,596   | -                         | -                      | 2,581,596   |
| -                         | -                          | -                            | 1,847,239   | -                         | -                      | 1,847,239   |
| -                         | -                          | -                            | 33,744  | -                         | -                      | 33,744  |
| 17,369,116                | -                          | -                            | 50,344,140  | 4,872,855                 | 109,570                | 55,326,565  |
| -                         | -                          | -                            | 147,041,482   | -                         | -                      | 147,041,482   |
| <u>54,575,234</u>         | <u>-</u>                   | <u>-</u>                     | <u>635,835,445</u>                                    | <u>21,221,116</u>         | <u>109,570</u>         | <u>657,166,131</u>                                  |
| -                         | -                          | 320,396,988                  | 320,396,988   | 13,712,528                | -                      | 334,109,516   |
| 56,530,513                | -                          | -                            | 56,530,513  | -                         | 10,859,045             | 67,389,558  |
| -                         | -                          | -                            | 11,325,414  | -                         | -                      | 11,325,414  |
| -                         | -                          | -                            | 1,164,467   | -                         | -                      | 1,164,467   |
| -                         | -                          | -                            | 11,270,710  | -                         | -                      | 11,270,710  |
| -                         | -                          | -                            | 9,070,799   | -                         | -                      | 9,070,799   |
| -                         | -                          | -                            | 50,396  | -                         | -                      | 50,396  |
| <u>56,530,513</u>         | <u>-</u>                   | <u>-</u>                     | <u>89,412,299</u>                                     | <u>-</u>                  | <u>10,859,045</u>      | <u>100,271,344</u>                                  |
| <u>111,105,747</u>        | <u>-</u>                   | <u>320,396,988</u>           | <u>1,045,644,732</u>                                  | <u>34,933,644</u>         | <u>10,968,615</u>      | <u>1,091,546,991</u>                                |
| -                         | 152,637,925                | -                            | 152,637,925   | 13,706,185                | -                      | 166,344,110   |
| -                         | -                          | -                            | 88,661,625  | -                         | -                      | 88,661,625  |
| -                         | -                          | -                            | 122,214,992   | -                         | -                      | 122,214,992   |
| -                         | -                          | -                            | 114,423,381   | -                         | -                      | 114,423,381   |
| -                         | -                          | -                            | 236,638,373   | -                         | -                      | 236,638,373   |
| 500,066,367               | -                          | -                            | 558,452,745   | 3,707,827                 | 71,231,421             | 633,391,993   |
| 247,443                   | -                          | -                            | 36,775,566  | 13,886,166                | -                      | 50,661,732  |
| -                         | -                          | -                            | 3,706,811   | -                         | -                      | 3,706,811   |
| <u>500,313,810</u>        | <u>-</u>                   | <u>-</u>                     | <u>598,935,122</u>                                    | <u>17,593,993</u>         | <u>71,231,421</u>      | <u>687,760,536</u>                                  |
| <u>500,313,810</u>        | <u>152,637,925</u>         | <u>-</u>                     | <u>1,076,873,045</u>                                  | <u>31,300,178</u>         | <u>71,231,421</u>      | <u>1,179,404,644</u>                                |
| <u>611,419,557</u>        | <u>152,637,925</u>         | <u>320,396,988</u>           | <u>2,122,517,777</u>                                  | <u>66,233,822</u>         | <u>82,200,036</u>      | <u>2,270,951,635</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, 1994

|                                  | Governmental Fund Types |                    |                   |                     | Fiduciary<br>Fund<br>Type<br>Expendable<br>Trust | Total<br>(Memorandum<br>Only) -<br>Primary<br>Government | Component Unit<br>Governmental<br>Fund Type | Total<br>(Memorandum<br>Only) -<br>Reporting<br>Entity |
|----------------------------------|-------------------------|--------------------|-------------------|---------------------|--|--|---|--|
|                                  | General                 | Special<br>Revenue | Debt<br>Service   | Capital<br>Projects |  |  |   |  |
| <b>Revenues:</b>                 |                         |                    |                   |                     |  |  |   |  |
| Taxes                            | \$ 132,549,357          | 7,315,287          | -                 | -                   | -  | 139,864,644  | -   | 139,864,644  |
| Special assessments              | -                       | 1,701,128          | 38,056,356        | 4,589,696           | -  | 44,347,180   | 2,152,426                                   | 46,499,606   |
| Federal grants                   | -                       | 12,369,885         | -                 | 2,995,469           | -  | 15,365,354   | 18,021,406                                  | 33,386,760   |
| State grants                     | -                       | 99,495,496         | -                 | -                   | -  | 99,495,496   | 51,838,873                                  | 151,334,369  |
| Other intergovernmental revenues | 22,926,640              | 2,496,842          | -                 | -                   | 21,414,676                                       | 46,838,158   | 6,095,188                                   | 52,933,346   |
| Charges for services             | 51,787,854              | 10,915,675         | 31,922            | -                   | -  | 62,735,451   | -   | 62,735,451   |
| Use of money                     | 10,979,528              | 807,263            | 908,921           | 1,675,842           | 202,942  | 14,574,496   | 1,020,557                                   | 15,595,053   |
| Other                            | 246,467                 | 10,401,675         | -                 | 655,692             | 957,217  | 12,261,051   | 1,852,986                                   | 14,114,037   |
| <b>Total revenues</b>            | <b>218,489,846</b>      | <b>145,503,251</b> | <b>38,997,199</b> | <b>9,916,699</b>    | <b>22,574,835</b>                                | <b>435,481,830</b>                                       | <b>80,981,436</b>                           | <b>516,463,266</b>                                     |
| <b>Expenditures:</b>             |                         |                    |                   |                     |  |  |   |  |
| <b>Current operations:</b>       |                         |                    |                   |                     |  |  |   |  |
| County Executive                 | 33,720,705              | 148,602,871        | -                 | -                   | 19,332,703                                       | 201,656,279  | -   | 201,656,279  |
| Clerk/Register of Deeds          | 6,805,472               | 330,308            | -                 | -                   | -  | 7,135,780  | -   | 7,135,780  |
| Treasurer                        | 2,553,221               | -                  | -                 | -                   | 444,086  | 2,997,307  | -   | 2,997,307  |
| Justice administration           | 33,593,413              | 13,080,195         | -                 | -                   | -  | 46,673,608   | -   | 46,673,608   |
| Law enforcement                  | 68,961,751              | 3,314,085          | -                 | -                   | 914,032  | 73,189,868   | -   | 73,189,868   |
| Legislative                      | 3,191,834               | 68,004             | -                 | -                   | -  | 3,259,838  | -   | 3,259,838  |
| Drain Commissioner               | 4,311,111               | 2,009,370          | -                 | -                   | -  | 6,320,481  | -   | 6,320,481  |
| Parks and recreation             | -                       | 13,146,451         | -                 | -                   | -  | 13,146,451   | -   | 13,146,451   |
| Road Commission                  | -                       | -                  | -                 | -                   | -  | -  | 81,703,416                                  | 81,703,416   |
| Non-departmental                 | 7,727,306               | 12,557,193         | -                 | -                   | -  | 20,284,499   | -   | 20,284,499   |
| <b>Total current operations</b>  | <b>160,864,813</b>      | <b>193,108,477</b> | <b>-</b>          | <b>-</b>            | <b>20,690,821</b>                                | <b>374,664,111</b>                                       | <b>81,703,416</b>                           | <b>456,367,527</b>                                     |
| Capital outlay                   | -                       | -                  | -                 | 49,596,854          | -  | 49,596,854   | -   | 49,596,854   |
| Intergovernmental                | -                       | 92,423             | 2,339,806         | -                   | -  | 2,432,229  | -   | 2,432,229  |
| Debt service                     | -                       | -                  | 44,851,796        | -                   | -  | 44,851,796   | -   | 44,851,796   |
| <b>Total expenditures</b>        | <b>160,864,813</b>      | <b>193,200,900</b> | <b>47,191,602</b> | <b>49,596,854</b>   | <b>20,690,821</b>                                | <b>471,544,990</b>                                       | <b>81,703,416</b>                           | <b>553,248,406</b>                                     |

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, 1994

|   | <u>Governmental Fund Types</u> |                            |                         |                             | <u>Fiduciary<br/>Fund<br/>Type<br/>Expendable<br/>Trust</u> | <u>Total<br/>(Memorandum<br/>Only) -<br/>Primary<br/>Government</u> | <u>Component Unit<br/>Governmental<br/>Fund Type</u> | <u>Total<br/>(Memorandum<br/>Only) -<br/>Reporting<br/>Entity</u> |
|---|--------------------------------|----------------------------|-------------------------|-----------------------------|---|---|--|---|
|   | <u>General</u>                 | <u>Special<br/>Revenue</u> | <u>Debt<br/>Service</u> | <u>Capital<br/>Projects</u> |   |   |  |   |
| Excess of revenue over (under) expenditures                                   | \$ 57,625,033                  | (47,697,649)               | (8,194,403)             | (39,680,155)                | 1,884,014   | (36,063,160)  | (721,980)  | (36,785,140)  |
| Other financing sources (uses):   |                                |                            |                         |                             |   |   |  |   |
| Operating transfers in  | 4,218,121                      | 49,758,359                 | 6,181,103               | 5,260,890                   | 27,000  | 65,445,473  | -  | 65,445,473  |
| Operating transfer from primary government                                    | -                              | -                          | -                       | -                           | -   | -   | 1,004,874  | 1,004,874   |
| Operating transfers out   | (55,538,505)                   | (709,604)                  | -                       | (2,577,730)                 | (29,502)  | (58,855,341)  | -  | (58,855,341)  |
| Operating transfer to component unit  | (1,004,874)                    | -                          | -                       | -                           | -   | (1,004,874)   | -  | (1,004,874)   |
| Payment to bond escrow agent  | -                              | -                          | (7,911,290)             | -                           | -   | (7,911,290)   | -  | (7,911,290)   |
| Proceeds from issuance of bonds   | -                              | <u>2,730,000</u>           | <u>8,030,000</u>        | <u>30,675,000</u>           | -   | <u>41,435,000</u>   | <u>1,500,000</u>                                     | <u>42,935,000</u>   |
| Excess of revenues and other sources over (under) expenditures and other uses | 5,299,775                      | 4,081,106                  | (1,894,590)             | (6,321,995)                 | 1,881,512   | 3,045,808   | 1,782,894  | 4,828,702   |
| Fund balances at beginning of year  | 14,431,602                     | 13,004,700                 | 14,329,792              | 56,162,611                  | 11,279,881  | 109,208,586   | 15,811,099   | 125,019,685   |
| Residual equity transfers in  | 3,561                          | 118,319                    | 5,762,901               | 2,114,532                   | -   | 7,999,313   | -  | 7,999,313   |
| Residual equity transfers out   | (447,442)                      | (236,455)                  | (734,911)               | (7,052,194)                 | (3,560)   | (8,474,562)   | -  | (8,474,562)   |
| Fund balances at end of year  | \$ <u>19,287,496</u>           | <u>16,967,670</u>          | <u>17,463,192</u>       | <u>44,902,954</u>           | <u>13,157,833</u>   | <u>111,779,145</u>  | <u>17,593,993</u>                                    | <u>129,373,138</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, 1994

|                                  | General Fund       |                    |  | Budgeted Special Revenue Funds |                    |  | Nonbudgeted<br>Special<br>Revenue<br>Funds | Total Actual<br>Special<br>Revenue<br>Funds -<br>Primary<br>Government |
|----------------------------------|--------------------|--------------------|--|--------------------------------|--------------------|--|--|--|
|                                  | Amended<br>Budget  | Actual             | Variance<br>Favorable<br>(Unfavorable) | Amended<br>Budget              | Actual             | Variance<br>Favorable<br>(Unfavorable) |  |  |
| <b>Revenues:</b>                 |                    |                    |  |                                |                    |  |  |  |
| Taxes                            | \$ 133,216,812     | 132,549,357        | (667,455)                              | 7,338,329                      | 7,315,287          | (23,042)                               | -  | 7,315,287  |
| Special assessments              | -                  | -                  | -                                      | -                              | -                  | -                                      | 1,701,128                                  | 1,701,128  |
| Federal grants                   | -                  | -                  | -                                      | 202,603                        | 208,745            | 6,142                                  | 12,161,140                                 | 12,369,885   |
| State grants                     | -                  | -                  | -                                      | 86,958,023                     | 87,780,297         | 822,274                                | 11,715,199                                 | 99,495,496   |
| Other intergovernmental revenues | 21,522,711         | 22,926,640         | 1,403,929                              | 1,677,760                      | 1,515,534          | (162,226)                              | 981,308                                    | 2,496,842  |
| Charges for services             | 52,041,575         | 51,787,854         | (253,721)                              | 9,918,149                      | 10,032,883         | 114,734                                | 882,792                                    | 10,915,675   |
| Use of money                     | 10,121,107         | 10,979,528         | 858,421                                | 70,000                         | 317,311            | 247,311                                | 489,952                                    | 807,263  |
| Other                            | 400,000            | 246,467            | (153,533)                              | 5,991,621                      | 10,218,738         | 4,227,117                              | 182,937                                    | 10,401,675   |
| <b>Total revenues</b>            | <b>217,302,205</b> | <b>218,489,846</b> | <b>1,187,641</b>                       | <b>112,156,485</b>             | <b>117,388,795</b> | <b>5,232,310</b>                       | <b>28,114,456</b>                          | <b>145,503,251</b>   |
| <b>Expenditures:</b>             |                    |                    |  |                                |                    |  |  |  |
| <b>Current operations:</b>       |                    |                    |  |                                |                    |  |  |  |
| County Executive                 | 35,803,046         | 33,720,705         | 2,082,341                              | 142,480,766                    | 140,185,391        | 2,295,375                              | 8,417,480                                  | 148,602,871  |
| Clerk/Register of Deeds          | 7,076,446          | 6,805,472          | 270,974                                | -                              | -                  | -                                      | 330,308                                    | 330,308  |
| Treasurer                        | 2,483,404          | 2,553,221          | (69,817)                               | -                              | -                  | -                                      | -  | -  |
| Justice administration           | 35,596,294         | 33,593,413         | 2,002,881                              | 12,080,254                     | 12,727,131         | (646,877)                              | 353,064                                    | 13,080,195   |
| Law enforcement                  | 68,719,664         | 68,961,751         | (242,087)                              | 22,500                         | -                  | 22,500                                 | 3,314,085                                  | 3,314,085  |
| Legislative                      | 3,670,900          | 3,191,834          | 479,066                                | -                              | -                  | -                                      | 68,004                                     | 68,004   |
| Drain Commissioner               | 4,542,205          | 4,311,111          | 231,094                                | 32,841                         | -                  | 32,841                                 | 2,009,370                                  | 2,009,370  |
| Parks and recreation             | -                  | -                  | -                                      | 12,647,000                     | 13,146,451         | (499,451)                              | -  | 13,146,451   |
| Non-departmental                 | 8,001,275          | 7,727,306          | 273,969                                | -                              | -                  | -                                      | 12,557,193                                 | 12,557,193   |
| <b>Total current operations</b>  | <b>165,893,234</b> | <b>160,864,813</b> | <b>5,028,421</b>                       | <b>167,263,361</b>             | <b>166,058,973</b> | <b>1,204,388</b>                       | <b>27,049,504</b>                          | <b>193,108,477</b>   |
| Intergovernmental                | -                  | -                  | -                                      | -                              | -                  | -                                      | 92,423                                     | 92,423   |
| <b>Total expenditures</b>        | <b>165,893,234</b> | <b>160,864,813</b> | <b>5,028,421</b>                       | <b>167,263,361</b>             | <b>166,058,973</b> | <b>1,204,388</b>                       | <b>27,141,927</b>                          | <b>193,200,900</b>   |

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, 1994

|  | General Fund         |                   |  | Budgeted Special Revenue Funds |                  |  | Nonbudgeted<br>Special<br>Revenue<br>Funds | Total Actual<br>Special<br>Revenue<br>Funds -<br>Primary<br>Government |
|--|----------------------|-------------------|--|--------------------------------|------------------|--|--|--|
|  | Amended<br>Budget    | Actual            | Variance<br>Favorable<br>(Unfavorable) | Amended<br>Budget              | Actual           | Variance<br>Favorable<br>(Unfavorable) |  |  |
| Excess of revenues over (under) expenditures                                     | \$ 51,408,971        | 57,625,033        | 6,216,062                              | (55,106,876)                   | (48,670,178)     | 6,436,698                              | 972,529                                    | (47,697,649)   |
| Other financing sources (uses):  |                      |                   |  |                                |                  |  |  |  |
| Operating transfers in   | 4,185,965            | 4,218,121         | 32,156                                 | 55,202,376                     | 49,758,359       | (5,444,017)                            | -  | 49,758,359   |
| Operating transfers out  | (57,766,140)         | (55,538,505)      | 2,227,635                              | (95,500)                       | (709,604)        | (614,104)                              | -  | (709,604)  |
| Operating transfer to component unit   | (987,237)            | (1,004,874)       | (17,637)                               | -                              | -                | -                                      | -  | -  |
| Proceeds from issuance of bonds  | -                    | -                 | -                                      | -                              | -                | -                                      | 2,730,000                                  | 2,730,000  |
| Excess of revenues and other sources over (under)<br>expenditures and other uses | (3,158,441)          | 5,299,775         | 8,458,216                              | -                              | 378,577          | 378,577                                | 3,702,529                                  | 4,081,106  |
| Fund balances at beginning of year   | 14,431,602           | 14,431,602        | -                                      | 4,709,527                      | 4,709,527        | -                                      | 8,295,173                                  | 13,004,700   |
| Residual equity transfers in   | 3,561                | 3,561             | -                                      | -                              | -                | -                                      | 118,319                                    | 118,319  |
| Residual equity transfers out  | (449,242)            | (447,442)         | 1,800                                  | -                              | -                | -                                      | (236,455)                                  | (236,455)  |
| Fund balances at end of year   | \$ <u>10,827,480</u> | <u>19,287,496</u> | <u>8,460,016</u>                       | <u>4,709,527</u>               | <u>5,088,104</u> | <u>378,577</u>                         | <u>11,879,566</u>                          | <u>16,967,670</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, 1994

|                          | <u>Proprietary<br/>Fund Types</u> |                   | <u>Fiduciary<br/>Fund Type</u>     | <u>Total<br/>(Memorandum<br/>Only) -<br/>Primary<br/>Government</u> | <u>Component Unit<br/>Fiduciary<br/>Fund<br/>Type</u> | <u>Total<br/>(Memorandum<br/>Only) -<br/>Reporting<br/>Entity</u> |
|--------------------------|-----------------------------------|-------------------|------------------------------------|---|---|---|
|                          | <u>Internal<br/>Service</u>       | <u>Enterprise</u> | <u>Pension<br/>Trust<br/>Funds</u> |   |   |   |
| Operating revenues:      |                                   |                   |                                    |   |   |   |
| Charges for services     | \$ 131,907,914                    | 49,840,129        | -                                  | 181,748,043   | -   | 181,748,043   |
| Leases and rentals       | -                                 | 2,272,592         | -                                  | 2,272,592   | -   | 2,272,592   |
| Contributions            | -                                 | -                 | 29,050,665                         | 29,050,665  | 3,499,255   | 32,549,920  |
| Interest revenue         | -                                 | -                 | 24,836,197                         | 24,836,197  | 3,877,740   | 28,713,937  |
| Other                    | -                                 | <u>1,391,024</u>  | -                                  | <u>1,391,024</u>  | -   | <u>1,391,024</u>  |
| Total operating revenues | <u>131,907,914</u>                | <u>53,503,745</u> | <u>53,886,862</u>                  | <u>239,298,521</u>  | <u>7,376,995</u>                                      | <u>246,675,516</u>  |
| Operating expenses:      |                                   |                   |                                    |   |   |   |
| Salaries                 | 10,908,312                        | 4,324,538         | -                                  | 15,232,850  | -   | 15,232,850  |
| Fringe benefits          | 66,773,690                        | 2,204,675         | -                                  | 68,978,365  | -   | 68,978,365  |
| Contractual services     | 20,321,301                        | 41,782,948        | -                                  | 62,104,249  | -   | 62,104,249  |
| Commodities              | 2,715,230                         | 1,153,447         | -                                  | 3,868,677   | -   | 3,868,677   |
| Depreciation             | 5,196,533                         | 3,520,676         | -                                  | 8,717,209   | -   | 8,717,209   |
| Internal services        | 3,699,068                         | 921,212           | -                                  | 4,620,280   | -   | 4,620,280   |
| Benefit payments         | -                                 | -                 | 23,038,426                         | 23,038,426  | 2,822,875   | 25,861,301  |
| Other                    | -                                 | <u>141,948</u>    | <u>4,768</u>                       | <u>146,716</u>  | <u>363,438</u>  | <u>510,154</u>  |
| Total operating expenses | <u>109,614,134</u>                | <u>54,049,444</u> | <u>23,043,194</u>                  | <u>186,706,772</u>  | <u>3,186,313</u>                                      | <u>189,893,085</u>  |
| Operating income (loss)  | <u>22,293,780</u>                 | <u>(545,699)</u>  | <u>30,843,668</u>                  | <u>52,591,749</u>   | <u>4,190,682</u>                                      | <u>56,782,431</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, 1994

|  | <u>Proprietary<br/>Fund Types</u> |                   | <u>Fiduciary<br/>Fund Type</u>     | <u>Total<br/>(Memorandum<br/>Only) -<br/>Primary<br/>Government</u> | <u>Component Unit<br/>Fiduciary<br/>Fund<br/>Type</u> | <u>Total<br/>(Memorandum<br/>Only) -<br/>Reporting<br/>Entity</u> |
|--|-----------------------------------|-------------------|------------------------------------|---|---|---|
|  | <u>Internal<br/>Service</u>       | <u>Enterprise</u> | <u>Pension<br/>Trust<br/>Funds</u> |   |   |   |
| Nonoperating revenues (expenses):                    |                                   |                   |                                    |   |   |   |
| Interest revenue                                     | \$ 4,348,160                      | 1,531,821         | -                                  | 5,879,981   | -   | 5,879,981   |
| Interest expense                                     | (1,450,702)                       | -                 | -                                  | (1,450,702)   | -   | (1,450,702)   |
| Gain (loss) on sale of property and equipment        | 102,689                           | (86,807)          | -                                  | 15,882  | -   | 15,882  |
| Gain on sale of investments                          | -                                 | -                 | 2,700,086                          | 2,700,086   | 4,547,725   | 7,247,811   |
| Distribution to municipalities                       | -                                 | (2,992)           | -                                  | (2,992)   | -   | (2,992)   |
| Net nonoperating revenues                            | <u>3,000,147</u>                  | <u>1,442,022</u>  | <u>2,700,086</u>                   | <u>7,142,255</u>  | <u>4,547,725</u>                                      | <u>11,689,980</u>   |
| Income before operating transfers                    | 25,293,927                        | 896,323           | 33,543,754                         | 59,734,004  | 8,738,407   | 68,472,411  |
| Operating transfers in                               | 1,618,006                         | -                 | -                                  | 1,618,006   | -   | 1,618,006   |
| Operating transfers out                              | <u>(7,674,144)</u>                | <u>(169,831)</u>  | <u>-</u>                           | <u>(7,843,975)</u>  | <u>-</u>  | <u>(7,843,975)</u>  |
| Net income   | 19,237,789                        | 726,492           | 33,543,754                         | 53,508,035  | 8,738,407   | 62,246,442  |
| Add back depreciation closed to contributed capital  | <u>728,266</u>                    | <u>3,490,921</u>  | <u>-</u>                           | <u>4,219,187</u>  | <u>-</u>  | <u>4,219,187</u>  |
| Net income closed to retained earnings/fund balances | 19,966,055                        | 4,217,413         | 33,543,754                         | 57,727,222  | 8,738,407   | 66,465,629  |
| Retained earnings/fund balances at beginning of year | 169,886,567                       | 42,638,952        | 453,612,223                        | 666,137,742   | 62,493,014  | 728,630,756   |
| Residual equity transfers out                        | <u>(70,614)</u>                   | <u>-</u>          | <u>-</u>                           | <u>(70,614)</u>   | <u>-</u>  | <u>(70,614)</u>   |
| Retained earnings/fund balances at end of year       | <u>\$ 189,782,008</u>             | <u>46,856,365</u> | <u>487,155,977</u>                 | <u>723,794,350</u>  | <u>71,231,421</u>                                     | <u>795,025,771</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, 1994

|   | Proprietary<br>Fund Types |                    | Fiduciary<br>Fund Type<br>Pension<br>Trust<br>Funds | Total<br>(Memorandum<br>Only) -<br>Primary<br>Government | Component<br>Unit<br>Fiduciary<br>Fund | Total<br>(Memorandum<br>Only) -<br>Reporting<br>Equity |
|---|---------------------------|--------------------|---|--|--|--|
|   | Internal<br>Service       | Enterprise         |   |  |  |  |
| Cash flows from operating activities:                                   |                           |                    |   |  |  |  |
| Cash received from users  | \$ 218,651,994            | 50,498,491         | 29,049,235  | 298,199,720  | 3,443,123                              | 301,642,843  |
| Cash paid to suppliers  | (170,747,439)             | (41,602,528)       | (5,198,872)   | (217,548,839)  | (342,649)                              | (217,891,488)  |
| Cash paid to employees  | <u>(10,904,355)</u>       | <u>(4,330,969)</u> | <u>(17,951,627)</u>                                 | <u>(33,186,951)</u>                                      | <u>(2,822,875)</u>                     | <u>(36,009,826)</u>                                    |
| Net cash provided by operating activities                               | <u>37,000,200</u>         | <u>4,564,994</u>   | <u>5,898,736</u>                                    | <u>47,463,930</u>  | <u>277,599</u>                         | <u>47,741,529</u>                                      |
| Cash flows from noncapital financing activities:                        |                           |                    |   |  |  |  |
| Operating transfers in  | 802,533                   | -                  | -   | 802,533  | -                                      | 802,533  |
| Operating transfers out   | (800,000)                 | (169,831)          | -   | (969,831)  | -                                      | (969,831)  |
| Residual equity transfers out   | (70,614)                  | -                  | -   | (70,614)   | -                                      | (70,614)   |
| Issuance of long-term debt  | 60,000,000                | -                  | -   | 60,000,000   | -                                      | 60,000,000   |
| Advances  | -                         | 900,000            | -   | 900,000  | -                                      | 900,000  |
| Amounts received on direct financing leases                             | 48,912                    | -                  | -   | 48,912   | -                                      | 48,912   |
| Issuance of long-term advances  | 1,026,316                 | -                  | -   | 1,026,316  | -                                      | 1,026,316  |
| Interest paid on advances   | (15,360)                  | -                  | -   | (15,360)   | -                                      | (15,360)   |
| Interest paid on long-term debt   | (1,066,995)               | -                  | -   | (1,066,995)  | -                                      | (1,066,995)  |
| Principal payment on long-term debt                                     | (46,600,000)              | -                  | -   | (46,600,000)   | -                                      | (46,600,000)   |
| Distribution to municipalities  | -                         | (2,992)            | -   | (2,992)  | -                                      | (2,992)  |
| Net cash used in noncapital financing activities                        | <u>13,324,792</u>         | <u>727,177</u>     | <u>-</u>  | <u>14,051,969</u>  | <u>-</u>                               | <u>14,051,969</u>                                      |
| Cash flows from capital and related financing activities:               |                           |                    |   |  |  |  |
| Contributed capital   | 194,001                   | 351,862            | -   | 545,863  | -                                      | 545,863  |
| Operating transfers in  | 815,473                   | -                  | -   | 815,473  | -                                      | 815,473  |
| Operating transfers out   | (6,874,144)               | -                  | -   | (6,874,144)  | -                                      | (6,874,144)  |
| Advances  | (4,451,877)               | -                  | -   | (4,451,877)  | -                                      | (4,451,877)  |
| Proceeds on sale of fixed assets  | 161,398                   | 4,447              | -   | 165,845  | -                                      | 165,845  |
| Acquisition of fixed assets   | (5,442,814)               | (187,942)          | -   | (5,630,756)  | -                                      | (5,630,756)  |
| Amount paid on equipment contracts                                      | (18,400)                  | -                  | -   | (18,400)   | -                                      | (18,400)   |
| Principal paid on capital leases  | (423,095)                 | -                  | -   | (423,095)  | -                                      | (423,095)  |
| Amount received on equipment contracts                                  | 34,415                    | -                  | -   | 34,415   | -                                      | 34,415   |
| Interest paid on equipment contracts and capital leases                 | (210,588)                 | -                  | -   | (210,588)  | -                                      | (210,588)  |
| Net cash provided by (used in) capital and related financing activities | <u>(16,215,631)</u>       | <u>168,367</u>     | <u>-</u>  | <u>(16,047,264)</u>                                      | <u>-</u>                               | <u>(16,047,264)</u>                                    |
| Cash flows from investing activities:                                   |                           |                    |   |  |  |  |
| Purchase of investments   | -                         | -                  | (553,761,815)                                       | (553,761,815)  | (51,756,730)                           | (605,518,545)  |
| Interest on investments   | 3,671,563                 | 1,478,060          | 23,156,346  | 28,305,969   | 3,949,526                              | 32,255,495   |
| Proceeds from the sale of investments                                   | -                         | -                  | 504,630,014   | 504,630,014  | 45,030,864                             | 549,660,878  |
| Net cash provided by (used in) investing activities                     | <u>3,671,563</u>          | <u>1,478,060</u>   | <u>(25,975,455)</u>                                 | <u>(20,825,832)</u>                                      | <u>(2,776,340)</u>                     | <u>(23,602,172)</u>                                    |
| Net increase (decrease) in cash and cash equivalents                    | 37,780,924                | 6,938,598          | (20,076,719)  | 24,642,803   | (2,498,741)                            | 22,144,062   |
| Cash and cash equivalents at January 1, 1994                            | <u>95,568,638</u>         | <u>39,627,754</u>  | <u>80,167,746</u>                                   | <u>215,364,138</u>                                       | <u>6,298,693</u>                       | <u>221,662,831</u>                                     |
| Cash and cash equivalents at December 31, 1994                          | <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>                                     |
| Reconciliation of cash and cash equivalents:                            |                           |                    |   |  |  |  |
| Cash and cash equivalents (per combined balance sheet classification)   | \$ 133,349,562            | 46,566,352         | 118,360,089   | 298,276,003  | 3,799,952                              | 302,075,955  |
| Less: Expendable Trust funds - cash and cash equivalents                | -                         | -                  | 12,087,264  | 12,087,264   | -                                      | 12,087,264   |
| Agency funds - cash and cash equivalents                                | -                         | -                  | 46,181,798  | 46,181,798   | -                                      | 46,181,798   |
| Cash and cash equivalents at December 31, 1994                          | <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>                                     |

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, 1994

|   | Proprietary<br>Fund Types |                  | Fiduciary<br>Fund Type<br>Pension<br>Trust<br>Funds | Total<br>(Memorandum<br>Only) -<br>Primary<br>Government | Component<br>Unit<br>Fiduciary<br>Fund | Total<br>(Memorandum<br>Only) -<br>Reporting<br>Equity |
|---|---------------------------|------------------|---|--|--|--|
|   | Internal<br>Service       | Enterprise       |   |  |  |  |
| Operating income  | \$ 22,293,780             | (545,699)        | 30,843,668  | 52,591,749   | 4,190,682                              | 56,782,431   |
| Adjustments to reconcile operating income to net cash provided by operating activities: |                           |                  |   |  |  |  |
| Depreciation expense  | 5,196,533                 | 3,520,676        | -   | 8,717,209  | -                                      | 8,717,209  |
| Interest revenue  | -                         | -                | (24,836,197)  | (24,836,197)   | (3,877,740)                            | (28,713,937)   |
| Decrease in current and delinquent property taxes receivable                            | 12,493,461                | -                | -   | 12,493,461   | -                                      | 12,493,461   |
| (Increase) decrease in due from other governmental units                                | 1,360,619                 | (2,079,557)      | (2,466)   | (721,404)  | -                                      | (721,404)  |
| Decrease in accounts receivable   | (114,275)                 | (1,014,569)      | -   | (1,128,844)  | (56,132)                               | (1,184,976)  |
| (Increase) decrease in due from other funds   | (2,947,903)               | 88,872           | -   | (2,859,031)  | -                                      | (2,859,031)  |
| Decrease in inventories   | (18,952)                  | -                | -   | (18,952)   | -                                      | (18,952)   |
| (Increase) decrease in prepayments and other assets                                     | (52,463)                  | (141,494)        | 1,036   | (192,921)  | -                                      | (192,921)  |
| Increase (decrease) in vouchers payable   | (233,827)                 | 1,186,114        | (83)  | 952,204  | -                                      | 952,204  |
| Increase (decrease) in accrued payroll  | 3,960                     | (6,431)          | -   | (2,471)  | -                                      | (2,471)  |
| Increase in due to other governmental units   | -                         | 2,125,487        | -   | 2,125,487  | -                                      | 2,125,487  |
| Increase (decrease) in due to other funds   | (969,277)                 | 913,044          | (107,222)   | (163,455)  | -                                      | (163,455)  |
| Decrease in current portion of employees retirement                                     | (1,247,216)               | -                | -   | (1,247,216)  | -                                      | (1,247,216)  |
| Decrease in current portion of workers' compensation                                    | (504,676)                 | -                | -   | (504,676)  | -                                      | (504,676)  |
| Increase (decrease) in other accrued liabilities  | (1,067,921)               | 518,551          | -   | (549,370)  | 20,789                                 | (528,581)  |
| Increase in accrued workers' compensation   | 1,522,437                 | -                | -   | 1,522,437  | -                                      | 1,522,437  |
| Increase in accrued unreported health costs   | 172,212                   | -                | -   | 172,212  | -                                      | 172,212  |
| Increase in accrued sick and annual leave   | 1,113,708                 | -                | -   | 1,113,708  | -                                      | 1,113,708  |
| Net cash provided by operating activities   | \$ <u>37,000,200</u>      | <u>4,564,994</u> | <u>5,898,736</u>                                    | <u>47,463,930</u>  | <u>277,599</u>                         | <u>47,741,529</u>                                      |

Noncash transactions:

Noncash noncapital financing activities included the County entering into a direct financing lease agreement in the amount of \$1,056,362 in the Office Equipment Fund, an Internal Service fund, whereby the County is lessor.

Noncash capital and related financing activities included \$56,815 and \$219,442 of donated equipment in the Medical Care Facility and Evergreen-Farmington S.D.S. funds, both Enterprise 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 \$23,011 in the Convenience Copier Fund, an Internal Service fund.

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

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements  
December 31, 1994

(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 the Government Accounting Standards Board, 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.

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, 1994, 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, 1994, 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

In determining its reporting entity and component units, the County considered all potential component units, including the Oakland County Intermediate School District and Oakland County Community College, and concluded that such were neither component units nor related organizations of the County, and that the County's financial statements would not be misleading if their activities were excluded.

(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, 1994. Community Mental Health is reported as of and for the year ended September 30, 1994.

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.

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

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.

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.

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.

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(C) Basis of Accounting, Continued

Discretely Presented Component Unit, Continued

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 expenditures 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.

(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 fund balance to be carried forward. In the succeeding year, the budget is increased by an amount sufficient to cover the unliquidated encumbrances which are carried forward.

(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, 1994 (Community Mental Health, a Special Revenue fund, at September 30, 1994), 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.

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(F) Interfund Receivables/Payables, Continued

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

(G) Inventories

Inventories in proprietary funds are stated at the lower of cost or market using the first in, first out method. 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, 1994--and for the Road Commission, beyond September 30, 1994--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 estimated to be paid currently (which has been recorded as a liability), are reflected in the General Long-term Debt Account Group.

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(J) Compensated Absences, Continued

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

(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, 1994 (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 1995 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. 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 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, Camp Oakland, Children's Village, Juvenile Maintenance, Social Services 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<br/>Expenditures</u> |
|---|----------------------|---------------------|--------------------------------|
| General Fund:                           |                      |                     |                                |
| County Executive:                       |                      |                     |                                |
| Administrative:                         |                      |                     |                                |
| Administration:                         |                      |                     |                                |
| Non-controllable operating expenditures | \$ 253,221           | 258,231             | 5,010                          |
| Auditing:                               |                      |                     |                                |
| Controllable personnel expenditures     | 464,832              | 475,694             | 10,862                         |
| Corporation counsel:                    |                      |                     |                                |
| Controllable personnel expenditures     | 693,804              | 699,534             | 5,730                          |
| Management and budget:                  |                      |                     |                                |
| Administration:                         |                      |                     |                                |
| Controllable personnel expenditures     | 110,428              | 112,075             | 1,647                          |
| Budget:                                 |                      |                     |                                |
| Controllable operating expenditures     | 7,281                | 8,920               | 1,639                          |
| Accounting:                             |                      |                     |                                |
| Controllable personnel expenditures     | 2,272,020            | 2,276,994           | 4,974                          |
| Non-controllable operating expenditures | 854,890              | 856,580             | 1,690                          |
| Purchasing:                             |                      |                     |                                |
| Non-controllable operating expenditures | 169,891              | 180,270             | 10,379                         |
| Reimbursement:                          |                      |                     |                                |
| Controllable operating expenditures     | 28,760               | 32,040              | 3,280                          |
| Central services:                       |                      |                     |                                |
| Administration:                         |                      |                     |                                |
| Controllable personnel expenditures     | 117,581              | 120,110             | 2,529                          |
| Non-controllable operating expenditures | 6,787                | 7,684               | 897                            |

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(2) Legal Compliance - Budgets, Continued

|   | <u>Appropriation</u> | <u>Expenditures</u> | <u>Excess<br/>Expenditures</u> |
|---|----------------------|---------------------|--------------------------------|
| General Fund, continued:                |                      |                     |                                |
| County Executive, continued:            |                      |                     |                                |
| Facilities and management:              |                      |                     |                                |
| Administration:                         |                      |                     |                                |
| Non-controllable operating expenditures | \$ 50,967            | 61,847              | 10,880                         |
| Personnel:                              |                      |                     |                                |
| Administration:                         |                      |                     |                                |
| Controllable personnel expenditures     | 114,782              | 116,985             | 2,203                          |
| Non-controllable operating expenditures | 161,670              | 168,269             | 6,599                          |
| Human resources:                        |                      |                     |                                |
| Non-controllable operating expenditures | 349,883              | 393,109             | 43,226                         |
| Employee relations:                     |                      |                     |                                |
| Controllable personnel expenditures     | 702,391              | 705,644             | 3,253                          |
| Non-controllable operating expenditures | 88,282               | 91,975              | 3,693                          |
| Human services:                         |                      |                     |                                |
| Administration:                         |                      |                     |                                |
| Controllable personnel expenditures     | 118,223              | 127,314             | 9,091                          |
| Social services:                        |                      |                     |                                |
| Controllable personnel expenditures     | 5,000                | 6,171               | 1,171                          |
| Controllable operating expenditures     | 24,340               | 40,603              | 16,263                         |
| Medical examiner:                       |                      |                     |                                |
| Controllable personnel expenditures     | 1,227,071            | 1,264,206           | 37,135                         |
| Controllable operating expenditures     | 370,402              | 400,045             | 29,643                         |
| Non-controllable operating expenditures | 305,707              | 310,032             | 4,325                          |
| Public services:                        |                      |                     |                                |
| Veterans' services:                     |                      |                     |                                |
| Controllable personnel expenditures     | 904,827              | 918,443             | 13,616                         |
| Cooperative extension:                  |                      |                     |                                |
| Controllable personnel expenditures     | 441,577              | 445,282             | 3,705                          |
| Non-controllable operating expenditures | 142,081              | 144,605             | 2,524                          |
| Circuit Court probation:                |                      |                     |                                |
| Controllable operating expenditures     | 52,548               | 67,282              | 14,734                         |
| Non-controllable operating expenditures | 442,924              | 454,677             | 11,753                         |
| Community and economic development:     |                      |                     |                                |
| Development and planning:               |                      |                     |                                |
| Controllable personnel expenditures     | 1,707,337            | 1,740,599           | 33,262                         |
| Clerk/Register of Deeds:                |                      |                     |                                |
| Administration:                         |                      |                     |                                |
| Controllable personnel expenditures     | 300,436              | 319,175             | 18,739                         |
| County Clerk:                           |                      |                     |                                |
| Controllable personnel expenditures     | 2,024,702            | 2,080,344           | 55,642                         |
| Elections:                              |                      |                     |                                |
| Controllable personnel expenditures     | 287,988              | 291,953             | 3,965                          |
| Register of Deeds:                      |                      |                     |                                |
| Controllable personnel expenditures     | 1,252,190            | 1,257,416           | 5,226                          |
| Controllable operating expenditures     | 75,874               | 83,519              | 7,645                          |

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(2) Legal Compliance - Budgets, Continued

|   | <u>Appropriation</u> | <u>Expenditures</u> | <u>Excess<br/>Expenditures</u> |
|---|----------------------|---------------------|--------------------------------|
| General Fund, continued:                |                      |                     |                                |
| Clerk/Register of Deeds, continued:     |                      |                     |                                |
| Jury commission:                        |                      |                     |                                |
| Controllable personnel expenditures     | \$ 14,455            | 16,499              | 2,044                          |
| Non-controllable operating expenditures | 124,658              | 156,823             | 32,165                         |
| Treasurer:                              |                      |                     |                                |
| Administration:                         |                      |                     |                                |
| Controllable personnel expenditures     | 1,857,472            | 1,889,224           | 31,752                         |
| Controllable operating expenditures     | 94,772               | 133,995             | 39,223                         |
| Justice administration:                 |                      |                     |                                |
| Circuit Court:                          |                      |                     |                                |
| Administration:                         |                      |                     |                                |
| Non-controllable operating expenditures | 1,725,913            | 1,741,536           | 15,623                         |
| District Court:                         |                      |                     |                                |
| Division II:                            |                      |                     |                                |
| Controllable personnel expenditures     | 754,654              | 759,614             | 4,960                          |
| District Court:                         |                      |                     |                                |
| Division III:                           |                      |                     |                                |
| Non-controllable operating expenditures | 259,387              | 261,163             | 1,776                          |
| Probate Court:                          |                      |                     |                                |
| Estates and mental:                     |                      |                     |                                |
| Controllable personnel expenditures     | 1,457,812            | 1,633,940           | 176,128                        |
| Non-controllable operating expenditures | 315,973              | 373,381             | 57,408                         |
| Field services:                         |                      |                     |                                |
| Controllable personnel expenditures     | 4,153,356            | 4,298,947           | 145,591                        |
| Controllable operating expenditures     | 71,141               | 72,900              | 1,759                          |
| Law enforcement:                        |                      |                     |                                |
| Prosecuting attorney:                   |                      |                     |                                |
| Administration:                         |                      |                     |                                |
| Controllable operating expenditures     | 1,981,342            | 1,983,875           | 2,533                          |
| Sheriff:                                |                      |                     |                                |
| Sheriff's office:                       |                      |                     |                                |
| Controllable personnel expenditures     | 624,767              | 646,221             | 21,454                         |
| Non-controllable operating expenditures | 1,031,570            | 1,215,501           | 183,931                        |
| Corrective services:                    |                      |                     |                                |
| Controllable personnel expenditures     | 15,000,624           | 15,172,002          | 171,378                        |
| Non-controllable operating expenditures | 6,923,473            | 7,023,539           | 100,066                        |
| Corrective services - satellites:       |                      |                     |                                |
| Controllable personnel expenditures     | 6,169,355            | 6,312,181           | 142,826                        |
| Non-controllable operating expenditures | 547,165              | 562,217             | 15,052                         |
| Protective services:                    |                      |                     |                                |
| Controllable personnel expenditures     | 13,254,064           | 13,714,006          | 459,942                        |
| Controllable operating expenditures     | 74,886               | 75,121              | 235                            |
| Technical services:                     |                      |                     |                                |
| Controllable personnel expenditures     | 4,982,403            | 5,037,572           | 55,169                         |

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(2) Legal Compliance - Budgets, Continued

|   | <u>Appropriation</u> | <u>Expenditures</u> | <u>Excess<br/>Expenditures</u> |
|---|----------------------|---------------------|--------------------------------|
| General Fund, continued:                |                      |                     |                                |
| Legislative:                            |                      |                     |                                |
| Library:                                |                      |                     |                                |
| Controllable operating expenditures     | \$ 570,112           | 605,719             | 35,607                         |
| Non-controllable operating expenditures | 284,707              | 294,207             | 9,500                          |
| Drain Commissioner:                     |                      |                     |                                |
| Administration:                         |                      |                     |                                |
| Non-controllable operating expenditures | 573,892              | 617,038             | 43,146                         |
| Engineering and construction:           |                      |                     |                                |
| Controllable operating expenditures     | -                    | 28,056              | 28,056                         |
| Non-departmental:                       |                      |                     |                                |
| Building maintenance and other services | 2,340,850            | 2,499,172           | 158,322                        |
| Special Revenue:                        |                      |                     |                                |
| County Health:                          |                      |                     |                                |
| County Executive:                       |                      |                     |                                |
| Management and budget:                  |                      |                     |                                |
| Accounting:                             |                      |                     |                                |
| Controllable personnel expenditures     | 85,985               | 117,112             | 31,127                         |
| Non-controllable operating expenditures | 1,641                | 2,900               | 1,259                          |
| Institutional and human services:       |                      |                     |                                |
| Health division:                        |                      |                     |                                |
| Non-controllable operating expenditures | 1,761,433            | 1,874,504           | 113,071                        |
| Public services:                        |                      |                     |                                |
| Animal control:                         |                      |                     |                                |
| Non-controllable operating expenditures | 323,333              | 330,400             | 7,067                          |
| Community Mental Health:                |                      |                     |                                |
| County Executive:                       |                      |                     |                                |
| Institutional and human services:       |                      |                     |                                |
| Community Mental Health:                |                      |                     |                                |
| Controllable operating expenditures     | 86,523,422           | 87,608,625          | 1,085,203                      |
| Non-controllable operating expenditures | 1,242,624            | 1,341,768           | 99,144                         |
| Camp Oakland:                           |                      |                     |                                |
| County Executive:                       |                      |                     |                                |
| Institutional and human services:       |                      |                     |                                |
| Administration:                         |                      |                     |                                |
| Controllable operating expenditures     | 2,513,000            | 2,681,794           | 168,794                        |

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(2) Legal Compliance - Budgets, Continued

|   | <u>Appropriation</u> | <u>Expenditures</u> | <u>Excess<br/>Expenditures</u> |
|---|----------------------|---------------------|--------------------------------|
| Special Revenue, continued:             |                      |                     |                                |
| Children's Village:                     |                      |                     |                                |
| County Executive:                       |                      |                     |                                |
| Institutional and human services:       |                      |                     |                                |
| Children's Village:                     |                      |                     |                                |
| Controllable operating expenditures     | \$ 1,576,728         | 1,619,719           | 42,991                         |
| Non-controllable operating expenditures | 1,577,042            | 1,605,333           | 28,291                         |
| Juvenile Maintenance:                   |                      |                     |                                |
| Justice administration:                 |                      |                     |                                |
| Probate Court:                          |                      |                     |                                |
| Juvenile maintenance:                   |                      |                     |                                |
| Non-controllable operating expenditures | 3,932,576            | 4,576,845           | 644,269                        |
| Justice administration:                 |                      |                     |                                |
| Probate Court:                          |                      |                     |                                |
| Training and clinical services:         |                      |                     |                                |
| Controllable operating expenditures     | -                    | 172                 | 172                            |
| Field services:                         |                      |                     |                                |
| Controllable personnel expenditures     | 568,501              | 605,764             | 37,263                         |
| Social Services Foster Care:            |                      |                     |                                |
| County Executive:                       |                      |                     |                                |
| Institutional and human services:       |                      |                     |                                |
| Social welfare foster care:             |                      |                     |                                |
| Controllable operating expenditures     | 49,000               | 75,497              | 26,497                         |
| Friend of the Court:                    |                      |                     |                                |
| County Executive:                       |                      |                     |                                |
| Management and budget:                  |                      |                     |                                |
| Reimbursement:                          |                      |                     |                                |
| Controllable personnel expenditures     | 749,937              | 822,521             | 72,584                         |
| Non-controllable operating expenditures | 265,286              | 319,391             | 54,105                         |
| Justice administration:                 |                      |                     |                                |
| Circuit Court:                          |                      |                     |                                |
| Friend of the Court:                    |                      |                     |                                |
| Non-controllable operating expenditures | 1,347,528            | 1,370,227           | 22,699                         |
| Parks and Recreation:                   |                      |                     |                                |
| Parks and recreation:                   |                      |                     |                                |
| Controllable personnel expenditures     | 12,578,326           | 13,098,583          | 520,257                        |

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 1995.

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, 1994, the book value of the County's deposits (including Community Mental Health, a Special Revenue fund, at September 30, 1994) was \$160,107,889, with a corresponding bank balance of \$164,956,441. Qualifying deposits are insured by the FDIC up to \$100,000. Of the bank's balance, approximately \$2,826,000 is insured, and the remaining \$162,130,441 is uninsured and uncollateralized and in the County's name.

At September 30, 1994, the book value of the Road Commission's deposits was \$9,823,292, with a corresponding bank balance of \$11,212,827. Of the bank's balance, approximately \$1,051,000 is insured by the FDIC, and the remaining \$10,161,827 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 developed by the Michigan Association of County Treasurers. 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 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 (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 required by law, such as Drain funds, or specific Board action, such as the Airport funds, 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 (CMO's) with an approximate carrying value of \$20,755,000 and an approximate market value of \$18,857,000 at December 31, 1994. 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 \$9,095,000 and \$8,767,000, respectively. The portfolio of CMO's matures at various dates through the year 2023 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              |                    |   | <u>Carrying<br/>Amount</u> | <u>Market<br/>Value</u> |
|--|-----------------------|--------------------|---|----------------------------|-------------------------|
|  | 1                     | 2                  | 3 |                            |                         |
| County:                                    |                       |                    |   |                            |                         |
| Deposits                                   | \$ -                  | -                  | - | 160,107,889                | 160,107,889             |
| Investments:                               |                       |                    |   |                            |                         |
| U.S. government securities                 | 200,283,144           | -                  | - | 200,283,144                | 203,128,390             |
| Banker's acceptances                       | -                     | 7,389,876          | - | 7,389,876                  | 7,500,000               |
| Bank trust administered                    | -                     | 26,119,594         | - | 26,119,594                 | 26,119,594              |
| Foreign government securities              | -                     | -                  | - | -                          | -                       |
| Common stock                               | -                     | 182,957,214        | - | 182,957,214                | 199,200,772             |
| Corporate and public utility<br>bonds      | -                     | 102,462,179        | - | 102,462,179                | 97,577,050              |
| Commercial paper                           | -                     | <u>15,971,454</u>  | - | <u>15,971,454</u>          | <u>15,971,454</u>       |
|  | <u>\$ 200,283,144</u> | <u>334,900,317</u> | = | 695,291,350                | 709,605,149             |
| Government Investment Pool                 |                       |                    |   | 123,609,512                | 123,609,512             |
| Standard and Poor's Index Funds            |                       |                    |   | 29,732,361                 | 30,888,773              |
| Institutional Money Market<br>Mutual Funds |                       |                    |   | 56,407,870                 | 56,407,870              |
| Real estate                                |                       |                    |   | <u>28,996,629</u>          | <u>28,996,629</u>       |
| Total                                      |                       |                    |   | <u>\$ 934,037,722</u>      | <u>949,507,933</u>      |
| Road Commission:                           |                       |                    |   |                            |                         |
| Deposits                                   | -                     | -                  | - | 9,823,292                  | 9,823,292               |
| Investments:                               |                       |                    |   |                            |                         |
| U.S. government securities                 | -                     | 7,936,414          | - | 7,936,414                  | 7,420,428               |
| Common stock                               | -                     | 29,010,810         | - | 29,010,810                 | 33,008,111              |
| Corporate bonds                            | -                     | 23,228,858         | - | 23,228,858                 | 22,934,106              |
| Other                                      | -                     | <u>134,490</u>     | - | <u>134,490</u>             | <u>134,490</u>          |
|  | <u>\$ -</u>           | <u>60,310,572</u>  | = | <u>70,133,864</u>          | <u>73,320,427</u>       |
| Government Investment Pool                 |                       |                    |   | 19,091,411                 | 19,091,411              |
| Institutional Money Market<br>Mutual Funds |                       |                    |   | <u>10,859,045</u>          | <u>10,859,045</u>       |
| Total                                      |                       |                    |   | <u>\$ 100,084,320</u>      | <u>103,270,883</u>      |



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 1993 levy was equalized at \$30,087,448,304. The County's operating tax rate for the 1993 levy, collected in 1994, 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 (\$63,779,613) at December 31, 1994, 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 \$19,471,755 in 1994, are used to service the notes payable.

Retained earnings in the Delinquent Tax Revolving Fund, in the amount of \$105,194,783, 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) Fixed Assets

An analysis of property and equipment, and related accumulated depreciation where applicable, at December 31, 1994, excluding the Road Commission, follows:

|                                    | Internal<br>Service<br>Funds | Enterprise<br>Funds | General<br>Fixed Assets<br>Account Group | Total              |
|------------------------------------|------------------------------|---------------------|--|--------------------|
| Land and land improvements         | \$ 598,657                   | 8,388,006           | 18,277,808                               | 27,264,471         |
| Buildings and improvements         | 3,461,355                    | 17,780,124          | 120,541,780                              | 141,783,259        |
| Furniture, equipment, and vehicles | 46,143,721                   | 1,445,592           | 11,354,279                               | 58,943,592         |
| Sewage disposal equipment          | -                            | 141,760,381         | -  | 141,760,381        |
| Construction in progress           | <u>-</u>                     | <u>1,605,733</u>    | <u>2,464,058</u>                         | <u>4,069,791</u>   |
|                                    | 50,203,733                   | 170,979,836         | 152,637,925                              | 373,821,494        |
| Accumulated depreciation           | <u>31,630,585</u>            | <u>81,541,366</u>   | <u>-</u>                                 | <u>113,171,951</u> |
| Total fixed assets, net            | \$ <u>18,573,148</u>         | <u>89,438,470</u>   | <u>152,637,925</u>                       | <u>260,649,543</u> |

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(5) Fixed Assets, Continued

A summary of changes in general fixed assets follows:

|                                       | Balance<br>January 1,<br><u>1994</u> | <u>Additions</u>  | <u>Disposals</u>  | Balance<br>December 31,<br><u>1994</u> |
|---------------------------------------|--------------------------------------|-------------------|-------------------|--|
| Land and land improvements            | \$ 18,132,380                        | 145,428           | -                 | 18,277,808                             |
| Buildings and improvements            | 105,562,437                          | 14,984,663        | 5,320             | 120,541,780                            |
| Furniture, equipment, and<br>vehicles | 11,094,542                           | 1,109,194         | 849,457           | 11,354,279                             |
| Construction in progress              | <u>8,281,923</u>                     | <u>9,901,404</u>  | <u>15,719,269</u> | <u>2,464,058</u>                       |
|                                       | <u>\$ 143,071,282</u>                | <u>26,140,689</u> | <u>16,574,046</u> | <u>152,637,925</u>                     |

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

|                               | Balance<br>October 1,<br><u>1993</u> | <u>Additions</u> | <u>Disposals</u> | Balance<br>September 30,<br><u>1994</u> | Less<br>Accumulated<br>Depreciation | Net<br>Balance<br>September 30,<br><u>1994</u> |
|-------------------------------|--------------------------------------|------------------|------------------|---|-------------------------------------|--|
| Land and land<br>improvements | \$ 1,751,114                         | 201,080          | -                | 1,952,194                               | 157,093                             | 1,795,101                                      |
| Building and<br>improvements  | 7,857,105                            | 953,239          | -                | 8,810,344                               | 4,340,671                           | 4,469,673                                      |
| Furniture and<br>equipment    | <u>25,530,165</u>                    | <u>4,228,358</u> | <u>2,080,124</u> | <u>27,678,399</u>                       | <u>20,236,988</u>                   | <u>7,441,411</u>                               |
|                               | <u>\$ 35,138,384</u>                 | <u>5,382,677</u> | <u>2,080,124</u> | <u>38,440,937</u>                       | <u>24,734,752</u>                   | <u>13,706,185</u>                              |

(6) Capital Leases - Internal Service Funds

The County leases equipment under noncancelable capital leases. A summary of the 1994 activity follows:

|                                     | <u>Convenience<br/>Copier</u> | <u>Printing<br/>and<br/>Mailing</u> | <u>Total<br/>Internal<br/>Service<br/>Funds</u> |
|-------------------------------------|-------------------------------|-------------------------------------|---|
| Balance as of January 1, 1994       | \$ 25,169                     | 57,946                              | 83,115  |
| Additions                           | -                             | -                                   | -   |
| Payments/reduction                  | <u>25,169</u>                 | <u>24,202</u>                       | <u>49,371</u>                                   |
| Balance as of December 31, 1994     | -                             | 33,744                              | 33,744  |
| Less current portion                | <u>-</u>                      | <u>33,744</u>                       | <u>33,744</u>                                   |
| Long-term portion of capital leases | <u>\$ -</u>                   | <u>-</u>                            | <u>-</u>  |

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(6) Capital Leases - Internal Service Funds, Continued

A summary of the equipment under capital lease as of December 31, 1994, is as follows:

|                               | Printing<br>and<br><u>Mailing</u> |
|-------------------------------|-----------------------------------|
| Cost                          | \$ 137,100                        |
| Less accumulated depreciation | <u>123,390</u>                    |
| Net leased equipment          | \$ <u>13,710</u>                  |

The future minimum capital lease payment as of December 31, 1994, is \$34,862, which includes interest of \$1,118, due in 1995.

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(7) Long-term Debt

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

|   | Interest Rate | January 1, 1994       | Additions          | (Reductions)        | December 31, 1994  | 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%         | \$ 2,990,000          | -                  | (1,315,000)         | 1,675,000          | 1,675,000                            | -                     | 1,675,000          | -                            |
| Drain bonds                                     | 3.50-7.75     | 24,554,031            | -                  | (3,856,366)         | 20,697,665         | 20,697,665                           | -                     | 982,568            | 19,715,097                   |
| Refunding bonds                                 | 3.00-5.75     | 19,600,000            | -                  | (2,375,000)         | 17,225,000         | 17,225,000                           | -                     | 42,615             | 17,182,385                   |
| Water and sewer                                 | 4.00-7.00     | 59,225,000            | -                  | (12,365,000)        | 46,860,000         | 46,860,000                           | -                     | -                  | 46,860,000                   |
| Sewage disposal                                 | 4.00-7.00     | 54,600,000            | -                  | (4,450,000)         | 50,150,000         | 50,150,000                           | -                     | -                  | 50,150,000                   |
|   |               | <u>160,969,031</u>    | <u>-</u>           | <u>(24,361,366)</u> | <u>136,607,665</u> | <u>136,607,665</u>                   | <u>-</u>              | <u>2,700,183</u>   | <u>133,907,482</u>           |
| Bonds and Notes with Limited Taxing Authority   |               |                       |                    |                     |                    |                                      |                       |                    |                              |
| Building Authority                              | 4.50-10.25    | 25,100,000            | -                  | (1,955,000)         | 23,145,000         | 23,145,000                           | -                     | 23,145,000         | -                            |
| Building Authority refunding                    | 4.40-5.20     | 14,415,000            | -                  | (1,400,000)         | 13,015,000         | 13,015,000                           | -                     | 13,015,000         | -                            |
| Tax notes                                       | Variable      | 100,000               | 60,000,000         | (46,600,000)        | 13,500,000         | -                                    | 13,500,000            | 13,500,000         | -                            |
| Drain bonds                                     | 2.00-10.50    | 30,825,000            | 13,770,000         | (1,040,000)         | 43,555,000         | 43,555,000                           | -                     | 5,975,068          | 37,579,932                   |
| Refunding bonds                                 | 2.60-6.70     | 14,015,000            | -                  | (905,000)           | 13,110,000         | 13,110,000                           | -                     | 1,031,696          | 12,078,304                   |
| Sewage disposal                                 | 3.00-11.00    | 60,880,000            | 12,025,000         | (14,230,000)        | 58,675,000         | 58,675,000                           | -                     | -                  | 58,675,000                   |
| Water supply bonds                              | 4.50-8.50     | 14,050,000            | 7,610,000          | (200,000)           | 21,460,000         | 21,460,000                           | -                     | -                  | 21,460,000                   |
| Water supply refunding                          | 2.60-4.70     | 2,180,000             | -                  | (110,000)           | 2,070,000          | 2,070,000                            | -                     | -                  | 2,070,000                    |
| Sewage disposal refunding                       | 3.25-5.20     | -                     | 8,030,000          | -                   | 8,030,000          | 8,030,000                            | -                     | -                  | 8,030,000                    |
|   |               | <u>161,565,000</u>    | <u>101,435,000</u> | <u>(66,440,000)</u> | <u>196,560,000</u> | <u>183,060,000</u>                   | <u>13,500,000</u>     | <u>56,666,764</u>  | <u>139,893,236</u>           |
| Total   |               | \$ <u>322,534,031</u> | <u>101,435,000</u> | <u>(90,801,366)</u> | <u>333,167,665</u> | <u>319,667,665</u>                   | <u>13,500,000</u>     | <u>59,366,947</u>  | <u>273,800,718</u>           |
| Contracts payable:                              |               |                       |                    |                     |                    |                                      |                       |                    |                              |
| Drain equipment                                 | 6.00%         | \$ <u>88,331</u>      | <u>-</u>           | <u>(18,400)</u>     | <u>69,931</u>      | <u>-</u>                             | <u>69,931</u>         | <u>69,931</u>      | <u>-</u>                     |
| Legal settlement                                | -             | \$ <u>1,094,323</u>   | <u>-</u>           | <u>(365,000)</u>    | <u>729,323</u>     | <u>729,323</u>                       | <u>-</u>              | <u>729,323</u>     | <u>-</u>                     |
|   |               |                       |                    |                     |                    |                                      |                       |                    |                              |
|   | Interest Rate | October 1, 1993       | Additions          | (Reductions)        | September 30, 1994 | Component Unit Long-term Debt        | Internal Service Fund | General Obligation | With Governmental Commitment |
| Other Long-term Debt - Road Commission          |               |                       |                    |                     |                    |                                      |                       |                    |                              |
| Compensated absences                            | -             | \$ 772,000            | 1,278,433          | -                   | 2,050,433          | 2,050,433                            | -                     | 2,050,433          | -                            |
| Self-insured losses                             | -             | 2,049,600             | 402,000            | -                   | 2,451,600          | 2,451,600                            | -                     | 2,451,600          | -                            |
| MDOT Bond Fund loan                             | 10.22%        | 1,404,750             | -                  | (181,500)           | 1,223,250          | 1,223,250                            | -                     | 1,223,250          | -                            |
| Michigan Transportation Fund revenue notes      | 5.20-7.70     | 6,300,000             | -                  | (1,750,000)         | 4,550,000          | 4,550,000                            | -                     | 229,000            | 4,321,000                    |
| Michigan Transportation Fund loan               | -             | 2,630,000             | 1,500,000          | (796,000)           | 3,334,000          | 3,334,000                            | -                     | 3,334,000          | -                            |
| Equipment installment loan                      | 9.95          | 325,413               | -                  | (222,168)           | 103,245            | 103,245                              | -                     | 103,245            | -                            |
|   |               | \$ <u>13,481,763</u>  | <u>3,180,433</u>   | <u>(2,949,668)</u>  | <u>13,712,528</u>  | <u>13,712,528</u>                    | <u>-</u>              | <u>9,391,528</u>   | <u>4,321,000</u>             |
| Total reporting entity                          |               | \$ <u>337,198,448</u> | <u>104,615,433</u> | <u>(94,134,434)</u> | <u>347,679,447</u> | <u>334,109,516</u>                   | <u>13,569,931</u>     | <u>69,557,729</u>  | <u>278,121,718</u>           |

**COUNTY OF OAKLAND**  
Notes to General Purpose Financial Statements, Continued

**(7) Long-term Debt, Continued**

The annual requirements to pay principal and interest on County obligations outstanding at December 31, 1994 (at September 30, 1994, for Road Commission), were:

|                | General<br>County     | Legal<br>Settlement | Internal Service Funds         |                    | Total<br>Primary<br>Government | Component<br>Unit | Total<br>Reporting<br>Entity |
|----------------|-----------------------|---------------------|--------------------------------|--------------------|--------------------------------|-------------------|------------------------------|
|                |                       |                     | Delinquent<br>Tax<br>Revolving | Drain<br>Equipment |                                |                   |                              |
| 1995           | \$ 44,574,352         | 365,000             | 13,500,000                     | 23,199             | 58,462,551                     | 3,468,773         | 61,931,324                   |
| 1996           | 44,634,994            | 364,323             | -                              | 23,199             | 45,022,516                     | 2,819,636         | 47,842,152                   |
| 1997           | 44,010,650            | -                   | -                              | 23,199             | 44,033,849                     | 2,017,805         | 46,051,654                   |
| 1998           | 40,670,120            | -                   | -                              | 7,733              | 40,677,853                     | 1,524,361         | 42,202,214                   |
| 1999           | 38,289,621            | -                   | -                              | -                  | 38,289,621                     | 747,773           | 39,037,394                   |
| 2000-2004      | 138,316,556           | -                   | -                              | -                  | 138,316,556                    | -                 | 138,316,556                  |
| 2005-2009      | 69,262,630            | -                   | -                              | -                  | 69,262,630                     | -                 | 69,262,630                   |
| Thereafter     | <u>27,617,922</u>     | -                   | -                              | -                  | <u>27,617,922</u>              | <u>4,502,033</u>  | <u>32,119,955</u>            |
|                | 447,376,845           | 729,323             | 13,500,000                     | 77,330             | 461,683,498                    | 15,080,381        | 476,763,879                  |
| Less: Interest | <u>127,709,180</u>    | -                   | -                              | <u>7,399</u>       | <u>127,716,579</u>             | <u>1,367,853</u>  | <u>129,084,432</u>           |
|                | \$ <u>319,667,665</u> | <u>729,323</u>      | <u>13,500,000</u>              | <u>69,931</u>      | <u>333,966,919</u>             | <u>13,712,528</u> | <u>347,679,447</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 \$347,679,447. 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, 1994, the debt limit was \$3,118,025,963; general obligation debt was \$69,557,729.

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.

**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.

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(7) Long-term Debt, Continued

Refunding and Water Supply 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 revenues of the related utilities, or in the case of some bonds, from the general tax levy of the municipalities involved.

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, 1994, 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 the 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 1994, the County advance-refunded a portion of two sewage disposal general obligation limited tax bond issues with a general obligation limited tax refunding issue, pursuant to authorization contained in Act 202, Public Acts of Michigan of 1943. The County issued \$8,030,000 of refunding bonds to provide resources to purchase U.S. Treasury and State and Local Government series securities that were placed in an escrow fund for the purpose of generating resources for all future debt service payments of the refunded debt. As a result, the refunded bonds are considered to be defeased at December 31, 1994, and the liabilities removed from the General Long-term Debt Account Group are as follows:

North Huron Valley/Rouge Valley Wastewater Control System, maturing in the years 1996 through 2008 inclusively, in the amount of \$5,800,000. North Huron Valley/Rouge Valley Wastewater Control System - Segment II, maturing in the years 1996 through 2008 inclusively, in the amount of \$1,425,000.

The advance refunding was undertaken to reduce the debt service payments over the next 16 years by \$700,246 and to obtain an economic gain (difference between the present value of the debt service requirements of the refunded and refunding bonds) of \$557,990.

Contracts Payable

The County has one long-term contract payable outstanding as of December 31, 1994, 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.

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(7) Long-term Debt, Continued

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 \$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 monies was or has ever 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.

(8) Interfund Balances

Interfund receivables and payables at December 31, 1994 (including Community Mental Health Fund, a Special Revenue fund, at September 30, 1994), were:

| <u>Fund</u>                            | <u>Interfund<br/>Receivables</u> | <u>Fund</u>                         | <u>Interfund<br/>Payables</u> |
|--|----------------------------------|-------------------------------------|-------------------------------|
| <u>General</u>                         | \$ <u>25,470,594</u>             | <u>General</u>                      | \$ <u>10,850,235</u>          |
| <u>Special Revenue</u>                 |                                  | <u>Special Revenue</u>              |                               |
| County Health                          | 79,256                           | County Health                       | 3,723,753                     |
| Community Mental Health                | 28,452                           | Community Mental Health             | 643,524                       |
| Camp Oakland                           | 168,794                          | Children's Village                  | 1,469,333                     |
| Children's Village                     | 348,755                          | Juvenile Maintenance                | 380,705                       |
| Juvenile Maintenance                   | 775,458                          | Social Services Foster Care         | 31,031                        |
| Social Services Foster Care            | 34,728                           | Housing and Community Development   | 34,242                        |
| County Reference Library               | 2,206                            | Friend of the Court                 | 1,726,805                     |
| Friend of the Court                    | 2,037,720                        | County Veteran's Trust              | 15                            |
| County Markets                         | 2,417                            | County Markets                      | 17,292                        |
| Parks and Recreation                   | 892,359                          | Parks and Recreation                | 191,487                       |
| Drains Act 40                          | 2,857                            | Drains Act 40                       | 718,345                       |
| Lakes Act 146                          | 12,581                           | Lakes Act 146                       | 212,182                       |
| Lakes Act 345                          | 32,313                           | Lakes Act 345                       | 28,374                        |
| Health Family Planning                 | 1,006                            | Clerk/Register of Deeds             |                               |
| Health TB Regimen                      | 2,902                            | Remonumentation Grant               | 75,969                        |
| Health Medicaid Screening              | 5                                | Kellogg Family for Kids             | 132                           |
| Health MDPH-OSAS                       | 1,380                            | Health WIC                          | 43,253                        |
| Health MCH Block                       | 1,089                            | Health Family Planning              | 14,532                        |
| Prenatal Coordination Enrollment       | 5,036                            | Health TB Outreach                  | 151                           |
| MIC/IHIP Local Agreement               | 1,274                            | Health TB Regimen                   | 6,866                         |
| Pregnancy Prevention                   | 10,388                           | Health Medicaid Screening           | 19,355                        |
| Sheriff N.E.T.                         | 370                              | Health MDPH-OSAS                    | 197,488                       |
| Prosecutor's Cooperative Reimbursement | 12,128                           | Health MCH Block                    | 21,634                        |
| Prosecutor's Auto Theft Prevention     | 5,882                            | Infant Mortality Reduction          | 301                           |
| Sheriff's Auto Theft Prevention        | 96,537                           | Health Breast Cancer Control        | 47,757                        |
| Sheriff's Road Patrol                  | 34,997                           | Health Worksite Community           | 37,698                        |
| Inmate Treatment Prisons/Jails         | 22                               | Children's Health Services          | 50,535                        |
| Inmate Substance Abuse Coordination    | 6                                | AIDS Counseling and Testing Program | 41,852                        |
| Probation Enhancement Discretionary    | 18                               | Prenatal Coordination Enrollment    | 31,574                        |
| Probation Enhancement                  | 15,673                           | Michigan Health Initiative          | 4,000                         |

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(8) Interfund Balances, Continued

| <u>Fund</u>                       | <u>Interfund<br/>Receivables</u> | <u>Fund</u>                                 | <u>Interfund<br/>Payables</u> |
|-----------------------------------|----------------------------------|---|-------------------------------|
| <u>Special Revenue, Continued</u> |                                  | <u>Special Revenue, Continued</u>           |                               |
| CMH Homeless Assistance           | \$ 117,693                       | MIC/IHIP Local Agreement                    | \$ 51,162                     |
| Criminal Justice Training         | <u>15,452</u>                    | Immunization Action Plan                    | 6,072                         |
|                                   |                                  | Pregnancy Prevention                        | 32,354                        |
|                                   |                                  | Prosecutor's Cooperative Reimbursement      | 314,468                       |
|                                   |                                  | Prosecutor's Auto Theft Prevention          | 100,841                       |
|                                   |                                  | Prosecutor's Narcotics Task Force           | 18,348                        |
|                                   |                                  | Sheriff's Auto Theft Prevention             | 125,457                       |
|                                   |                                  | Sheriff's Road Patrol                       | 164,122                       |
|                                   |                                  | Inmate Treatment Prisons/Jails              | 14,210                        |
|                                   |                                  | Inmate Substance Abuse Coordination         | 6                             |
|                                   |                                  | Community Corrections                       | 199,725                       |
|                                   |                                  | Probation Community Corrections<br>Planning | 15,543                        |
|                                   |                                  | Probation Enhancement Discretionary         | 18                            |
|                                   |                                  | Probation Enhancement                       | 15,673                        |
|                                   |                                  | CMH Homeless Assistance                     | 118,485                       |
|                                   |                                  | CMH Adoptive Services                       | 12,629                        |
|                                   |                                  | Circuit Court Judicial                      | 15,549                        |
|                                   |                                  | Skillman Foundation Grant                   | 204                           |
|                                   |                                  | Criminal Justice Training                   | 34,338                        |
|                                   |                                  | Tornado Siren                               | 48,481                        |
|                                   |                                  | J.T.P.A. Title IIA                          | 38,259                        |
|                                   |                                  | M.O.S.T.                                    | 127,019                       |
|                                   |                                  | J.T.P.A. Target                             | <u>215</u>                    |
| Total Special Revenue             | <u>4,739,754</u>                 |   | <u>11,223,363</u>             |
| <u>Debt Service</u>               |                                  | <u>Debt Service</u>                         |                               |
|                                   |                                  | Building Authority Medical Care<br>Facility | <u>27,808</u>                 |
| <u>Capital Projects</u>           |                                  | <u>Capital Projects</u>                     |                               |
| Building Improvement              | 1,008,851                        | Utility Improvement                         | 1,008,851                     |
| Work Projects                     | 811                              | Work Projects                               | 23,716                        |
| Water and Sewer Act 342           | 850,000                          | Drains Act 40                               | 582,559                       |
| Drain Commissioner Revolving      | <u>1,291,973</u>                 | Water and Sewer Act 342                     | 709,273                       |
|                                   |                                  | Lake Level Act 146                          | 26,893                        |
|                                   |                                  | Drain Commissioner Revolving                | <u>153,350</u>                |
| Total Capital Projects            | <u>3,151,635</u>                 |   | <u>2,504,642</u>              |



COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(8) Interfund Balances, Continued

| <u>Fund</u>                            | <u>Interfund<br/>Receivables</u> | <u>Fund</u>                            | <u>Interfund<br/>Payables</u> |
|--|----------------------------------|--|-------------------------------|
| <u>Internal Service</u>                |                                  | <u>Internal Service</u>                |                               |
| Delinquent Tax Revolving               | \$ 2,576,599                     | Fringe Benefits                        | \$ 381,527                    |
| Fringe Benefits                        | 6,597,921                        | Workers' Compensation                  | 804,806                       |
| Workers' Compensation                  | 293,780                          | Materials Management                   | 24,644                        |
| Unemployment Compensation              | 16,298                           | Information Technology                 | 615,351                       |
| Materials Management                   | 189,460                          | Information Technology Equipment       | 263,335                       |
| Information Technology                 | 1,518,188                        | CLEMIS                                 | 191,962                       |
| CLEMIS                                 | 395,114                          | Drain Equipment                        | 9,752                         |
| Drain Equipment                        | 12,374                           | Liability Insurance                    | 123,965                       |
| Liability Insurance                    | 60                               | Office Equipment                       | 4,063                         |
| Office Equipment                       | 119,283                          | Convenience Copier                     | 4,854                         |
| Convenience Copier                     | 38,175                           | Facilities and Operations              | 333,899                       |
| Facilities and Operations              | 2,002,240                        | Motor Pool                             | 38,152                        |
| Motor Pool                             | 254,097                          | Radio Communications                   | 12,074                        |
| Radio Communications                   | 68,437                           | Microfilming                           | 11,934                        |
| Microfilming                           | 18,742                           | Telephone Communications               | 13,379                        |
| Telephone Communications               | 306,237                          | Printing and Mailing                   | 17,945                        |
| Printing and Mailing                   | 110,665                          | DPW Water and Sewer Equipment          | <u>215,524</u>                |
| DPW Water and Sewer Equipment          | <u>252,161</u>                   |  |                               |
| Total Internal Service                 | <u>14,769,831</u>                |  | <u>3,067,166</u>              |
| <u>Enterprise</u>                      |                                  | <u>Enterprise</u>                      |                               |
| Medical Care Facility                  | 67,788                           | Airport Facilities                     | 32,166                        |
| Evergreen-Farmington S.D.S.            | 1,051,713                        | Medical Care Facility                  | 824,258                       |
| Clinton-Oakland S.D.S.                 | 56,779                           | Evergreen-Farmington S.D.S.            | 249,146                       |
| Huron-Rouge S.D.S.                     | 61                               | Clinton-Oakland S.D.S.                 | 249,328                       |
| S.O.C.S.D.S.                           | <u>5,957</u>                     | Huron-Rouge S.D.S.                     | 30,575                        |
|  |                                  | S.O.C.S.D.S.                           | <u>457,199</u>                |
| Total Enterprise                       | <u>1,182,298</u>                 |  | <u>1,842,672</u>              |
| <u>Fiduciary</u>                       |                                  | <u>Fiduciary</u>                       |                               |
| Delinquent Personal Tax Administration | 68,046                           | Retirees' Health Care Trust            | 833,646                       |
| Jail Inmate Commissary                 | 31,717                           | Delinquent Personal Tax Administration | 15,455                        |
| Water and Sewer Trust                  | 742,976                          | Jail Inmate Commissary                 | 11,937                        |
| Public Library Trust                   | 8,203                            | Water and Sewer Trust                  | 1,352,696                     |
| Undistributed Taxes                    | <u>435,917</u>                   | Restricted Funds                       | 57                            |
|  |                                  | Public Library Trust                   | 2,206                         |
|  |                                  | Undistributed Taxes                    | <u>19,987,681</u>             |
| Total Fiduciary                        | <u>1,286,859</u>                 |  | <u>22,203,678</u>             |
| Total due from other funds             | \$ <u>50,600,971</u>             | Total due from other funds             | \$ <u>51,719,564</u>          |

The total interfund payable exceeds the total interfund receivable by \$1,118,593. This imbalance is caused by the timing effect of the interfund transactions in the Community Mental Health Fund, a Special Revenue fund, which are reported as of September 30, 1994.

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(8) Interfund Balances, Continued

Advances to/from other funds (including current and long-term portions) at December 31, 1994, were:

| <u>Fund</u>                  | <u>Advances<br/>Receivable</u> | <u>Fund</u>                       | <u>Advances<br/>Payable</u> |
|------------------------------|--------------------------------|-----------------------------------|-----------------------------|
| <u>General</u>               | \$ <u>697,416</u>              | <u>General</u>                    | \$ <u>-</u>                 |
| <u>Special Revenue</u>       |                                | <u>Special Revenue</u>            |                             |
| Parks and Recreation         | <u>105,000</u>                 | Housing and Community Development | 30,000                      |
|                              |                                | Sewer Act 94                      | 306,808                     |
|                              |                                | Lakes Act 146                     | 96,143                      |
|                              |                                | Lakes Act 345                     | <u>114,465</u>              |
| Total Special Revenue        | <u>105,000</u>                 | Total Special Revenue             | <u>547,416</u>              |
| <u>Capital Projects</u>      |                                | <u>Capital Projects</u>           |                             |
| Long-term Revolving          | 343,331                        | Drains Act 40                     | 55,471                      |
| Drains Act 40                | 55,471                         | Water and Sewer Act 342           | 401,000                     |
| Drain Commissioner Revolving | <u>1,000</u>                   | Lake Level Act 146                | <u>493,331</u>              |
| Total Capital Projects       | <u>399,802</u>                 | Total Capital Projects            | <u>949,802</u>              |
| <u>Internal Service</u>      |                                | <u>Internal Service</u>           |                             |
| Delinquent Tax Revolving     | <u>9,315,820</u>               | Information Technology            | 4,651,653                   |
|                              |                                | Office Equipment                  | 1,026,316                   |
|                              |                                | Radio Communications              | <u>3,742,851</u>            |
| Total Internal Service       | <u>9,315,820</u>               | Total Internal Service            | <u>9,420,820</u>            |
| <u>Enterprise</u>            |                                | <u>Enterprise</u>                 |                             |
| Evergreen-Farmington S.D.S.  | <u>400,000</u>                 |                                   |                             |
| Total advances receivable    | \$ <u>10,918,038</u>           | Total advances payable            | \$ <u>10,918,038</u>        |

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(8) 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, 1994 (Community Mental Health, a Special Revenue fund, for the year ended September 30, 1994), were:

| <u>Fund</u>   | Operating<br>Transfer<br>In | <u>Fund</u>                  | Operating<br>Transfer<br>Out |
|---|-----------------------------|------------------------------|------------------------------|
| <u>General</u>  | \$ <u>4,218,121</u>         | <u>General</u>               | \$ <u>55,538,505</u>         |
| <u>Special Revenue</u>                                  |                             | <u>Special Revenue</u>       |                              |
| County Health   | 17,394,928                  | County Health                | 35,000                       |
| Community Mental Health                                 | 11,277,855                  | Community Mental Health      | 15,000                       |
| Camp Oakland  | 2,681,794                   | Children's Village           | 60,214                       |
| Children's Village                                      | 4,147,430                   | C.R.I.M.P.                   | <u>599,390</u>               |
| Juvenile Maintenance                                    | 5,703,443                   |                              |                              |
| Social Services Foster Care                             | 41,006                      |                              |                              |
| Friend of the Court                                     | 8,454,494                   |                              |                              |
| C.R.I.M.P.  | <u>57,409</u>               |                              |                              |
| Total Special Revenue                                   | <u>49,758,359</u>           | Total Special Revenue        | <u>709,604</u>               |
| <u>Debt Service</u>                                     |                             | <u>Debt Service</u>          |                              |
| Building Authority Law Enforcement<br>Complex           | 642,374                     |                              |                              |
| Building Authority Law Enforcement<br>Complex Expansion | 1,308,330                   |                              |                              |
| Building Authority Computer Center                      | 606,000                     |                              |                              |
| Building Authority Refunding Series 1992                | 2,054,912                   |                              |                              |
| Building Authority West Wing Expansion                  | <u>1,569,487</u>            |                              |                              |
| Total Debt Service                                      | <u>6,181,103</u>            |                              |                              |
| <u>Capital Projects</u>                                 |                             | <u>Capital Projects</u>      |                              |
| Building Improvement                                    | 600,000                     | Building Improvement         | 985,700                      |
| Utilities Improvement                                   | 500,000                     | Utilities Improvement        | <u>1,592,030</u>             |
| Work Projects   | <u>4,160,890</u>            |                              |                              |
| Total Capital Projects                                  | <u>5,260,890</u>            | Total Capital Projects       | <u>2,577,730</u>             |
| <u>Internal Service</u>                                 |                             | <u>Internal Service</u>      |                              |
| Fringe benefits   | 800,000                     | Delinquent Tax Revolving     | 3,325,021                    |
| Information Technology                                  | 10,000                      | Workers' Compensation        | 800,000                      |
| Liability Insurance                                     | 1,179                       | Information Technology       | 10,000                       |
| Facilities and Operations                               | 96,500                      | Liability Insurance          | 12,187                       |
| Motor Pool  | 51,544                      | Facilities and Operations    | 3,080,000                    |
| Radio Communications                                    | 647,250                     | Motor Pool                   | 85,236                       |
| Microfilming  | 9,000                       | Radio Communications         | 2,700                        |
| Printing And Mailing                                    | <u>2,533</u>                | Microfilming                 | 9,000                        |
|   |                             | Telephone And Communications | <u>350,000</u>               |
| Total Internal Service                                  | <u>1,618,006</u>            | Total Internal Service       | <u>7,674,144</u>             |

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(8) Interfund Balances, Continued

| <u>Fund</u>                  | Operating<br>Transfer<br>In | <u>Fund</u>                   | Operating<br>Transfer<br>Out |
|------------------------------|-----------------------------|-------------------------------|------------------------------|
| <u>Enterprise</u>            |                             | <u>Enterprise</u>             |                              |
|                              |                             | Medical Care Facility         | \$ <u>169,831</u>            |
| <u>Fiduciary</u>             |                             | <u>Fiduciary</u>              |                              |
| Jail Inmate Commissary       | \$ <u>27,000</u>            | Jail Inmate Commissary        | <u>29,502</u>                |
| Total operating transfers in | \$ <u>67,063,479</u>        | Total operating transfers out | \$ <u>66,699,316</u>         |

The total interfund operating transfers in exceed the total interfund operating transfers out by \$364,163. The imbalance is caused by the timing effects of the interfund transactions in the Community Mental Health Fund, a Special Revenue fund, which are reported for the year ended September 30, 1994.

Interfund transfers between the funds between the Primary Government and the Component Unit recorded in the accompanying financial statements as operating transfers in from/out to component unit for the year ended December 31, 1994 (Road Commission for the year ended September 30, 1994), were:

| <u>Fund</u>            | Operating<br>Transfer<br>In | <u>Fund</u>               | Operating<br>Transfer<br>Out |
|------------------------|-----------------------------|---------------------------|------------------------------|
|                        |                             | <u>Primary Government</u> |                              |
| <u>General</u>         |                             | <u>General</u>            | \$ <u>1,004,874</u>          |
|                        |                             | <u>Component Unit</u>     |                              |
| <u>Road Commission</u> | \$ <u>1,004,874</u>         |                           |                              |

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(9) Segment Information - Enterprise Funds

Segment information for the three heterogeneous Enterprise funds follows:

|                               | <u>Airport<br/>Facilities</u> | <u>Medical<br/>Care<br/>Facility</u> | <u>Sewage<br/>Disposal<br/>Systems</u> | <u>Total</u> |
|-------------------------------|-------------------------------|--------------------------------------|--|--------------|
| Operating revenue             | \$ 2,272,592                  | 6,778,915                            | 44,452,238                             | 53,503,745   |
| Depreciation                  | 351,219                       | 113,944                              | 3,055,513                              | 3,520,676    |
| Operating income (loss)       | 363,278                       | 56,383                               | (965,360)                              | (545,699)    |
| Operating transfers out       | -                             | (169,831)                            | -                                      | (169,831)    |
| Net income (loss)             | 446,115                       | (113,398)                            | 393,775                                | 726,492      |
| Current capital contributions | 324,054                       | 84,623                               | 219,442                                | 628,119      |
| Equipment additions           | 182,100                       | -                                    | 5,842                                  | 187,942      |
| Net working capital           | 7,272,865                     | 41,149                               | 36,355,699                             | 43,669,713   |
| Total assets                  | 20,839,551                    | 3,886,648                            | 123,160,735                            | 147,886,934  |
| Total equity                  | 20,518,672                    | 1,883,572                            | 111,105,939                            | 133,508,183  |

Types of goods or services are as follows:

Airport Facilities - Operates Oakland/Pontiac and Oakland/Troy Airports

Medical Care Facility - Patient Care

Sewage Disposal Systems - Sewage Disposal

(10) Contributed Capital

Changes in contributed capital were as follows:

|                                     | Balance<br>January 1,<br><u>1994</u> | <u>Additions</u> | <u>Depreciation</u> | Balance<br>December 31,<br><u>1994</u> |
|-------------------------------------|--------------------------------------|------------------|---------------------|--|
| <b>Internal Services:</b>           |                                      |                  |                     |  |
| Information Technology              | \$ 915,027                           | 17,049           | 282,539             | 649,537                                |
| Information Technology<br>Equipment | -                                    | 3,500            | -                   | 3,500                                  |
| Office Equipment                    | 575,565                              | -                | 208,867             | 366,698                                |
| Motor Pool                          | 259,861                              | -                | 129,915             | 129,946                                |
| Radio Communications                | 783,619                              | 173,452          | 96,945              | 860,126                                |
| Telephone Communications            | <u>10,000</u>                        | <u>-</u>         | <u>10,000</u>       | <u>-</u>                               |
| Total Internal Services             | <u>2,544,072</u>                     | <u>194,001</u>   | <u>728,266</u>      | <u>2,009,807</u>                       |
| <b>Enterprise:</b>                  |                                      |                  |                     |  |
| Airport Facilities                  | 10,570,952                           | 324,054          | 347,581             | 10,547,425                             |
| Medical Care Facility               | 1,899,552                            | 84,623           | 113,944             | 1,870,231                              |
| Evergreen-Farmington S.D.S.         | 15,749,482                           | 219,442          | 581,503             | 15,387,421                             |
| Clinton-Oakland S.D.S.              | 26,815,862                           | -                | 751,383             | 26,064,479                             |
| Huron-Rouge S.D.S.                  | 1,991,083                            | -                | 66,216              | 1,924,867                              |
| S.O.C.S.D.S.                        | <u>32,487,689</u>                    | <u>-</u>         | <u>1,630,294</u>    | <u>30,857,395</u>                      |
| Total Enterprise                    | <u>89,514,620</u>                    | <u>628,119</u>   | <u>3,490,921</u>    | <u>86,651,818</u>                      |
| Total                               | <u>\$ 92,058,693</u>                 | <u>822,120</u>   | <u>4,219,188</u>    | <u>88,661,625</u>                      |

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(11) Fund Equities

At December 31, 1994, a deficit existed in the following funds:

Capital Projects fund - Lake Level Act 146 \$ 320,249

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, 1994, were as follows:

|                                    | <u>Reserved</u>      | <u>Unreserved</u> |                     |
|------------------------------------|----------------------|-------------------|---------------------|
|                                    |                      | <u>Designated</u> | <u>Undesignated</u> |
| <b>Primary Government:</b>         |                      |                   |                     |
| <b>General Fund:</b>               |                      |                   |                     |
| Encumbrances                       | \$ 153,856           | -                 | -                   |
| Long-term advances                 | 697,416              | -                 | -                   |
| Claims                             | -                    | 791,039           | -                   |
| Future operating requirements      | -                    | 3,000,000         | -                   |
| Capital outlay                     | -                    | 2,121,353         | -                   |
| Other programs                     | -                    | <u>12,523,832</u> | -                   |
|                                    | <u>\$ 851,272</u>    | <u>18,436,224</u> | <u>-</u>            |
| <b>Special Revenue funds:</b>      |                      |                   |                     |
| Encumbrances                       | \$ 202,377           | -                 | -                   |
| Inventories and supplies           | 11,587               | -                 | -                   |
| Long-term advances                 | 87,500               | -                 | -                   |
| Construction and maintenance       | 3,187,479            | 6,781,441         | -                   |
| Specific programs                  | -                    | <u>6,697,286</u>  | -                   |
|                                    | <u>\$ 3,488,943</u>  | <u>13,478,727</u> | <u>-</u>            |
| <b>Debt Service funds:</b>         |                      |                   |                     |
| Debt service - general obligations | \$ <u>17,463,192</u> | <u>-</u>          | <u>-</u>            |
| <b>Capital Projects funds:</b>     |                      |                   |                     |
| Long-term advances                 | \$ 399,802           | -                 | -                   |
| Work projects                      | 36,183,169           | 4,613,172         | -                   |
| Uncommitted                        | -                    | -                 | <u>3,706,811</u>    |
|                                    | <u>\$ 36,582,971</u> | <u>4,613,172</u>  | <u>3,706,811</u>    |

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(11) Fund Equities, Continued

|   | <u>Reserved</u>       | <u>Unreserved</u> |                     |
|---|-----------------------|-------------------|---------------------|
|   |                       | <u>Designated</u> | <u>Undesignated</u> |
| <b>Primary Government, continued:</b>   |                       |                   |                     |
| <b>Internal Service funds:</b>          |                       |                   |                     |
| Debt service - delinquent tax revolving | \$ 105,194,783        | -                 | -                   |
| Other                                   | <u>-</u>              | <u>-</u>          | <u>84,587,225</u>   |
|   | <u>\$ 105,194,783</u> | <u>-</u>          | <u>84,587,225</u>   |
| <b>Enterprise funds:</b>                |                       |                   |                     |
| Operations and maintenance              | \$ 17,020,209         | -                 | -                   |
| Other                                   | <u>-</u>              | <u>-</u>          | <u>29,836,156</u>   |
|   | <u>\$ 17,020,209</u>  | <u>-</u>          | <u>29,836,156</u>   |
| <b>Fiduciary funds:</b>                 |                       |                   |                     |
| Pension reserves                        | \$ 435,099,672        | -                 | -                   |
| Retirees medical benefits               | 52,056,305            | -                 | -                   |
| Programs - municipal equity             | 12,910,390            | -                 | -                   |
| Other programs                          | <u>-</u>              | <u>247,443</u>    | <u>-</u>            |
|   | <u>\$ 500,066,367</u> | <u>247,443</u>    | <u>-</u>            |
| <b>Road Commission:</b>                 |                       |                   |                     |
| <b>Governmental fund:</b>               |                       |                   |                     |
| Inventories and supplies                | \$ 3,707,827          | -                 | -                   |
| Construction and maintenance            | -                     | 2,500,000         | -                   |
| Specific programs                       | <u>-</u>              | <u>11,386,166</u> | <u>-</u>            |
|   | <u>\$ 3,707,827</u>   | <u>13,886,166</u> | <u>-</u>            |
| <b>Fiduciary fund:</b>                  |                       |                   |                     |
| Pension reserves                        | <u>\$ 71,231,421</u>  | <u>-</u>          | <u>-</u>            |

(12) Employee Benefits

Primary Government

The County provides various benefits to its employees. Expenditures in 1994 for these benefits approximated the following: medical insurance, \$14,693,500; dental insurance, \$1,853,000; optical insurance, \$187,500; annual and sick leave, \$1,547,500; disability, \$1,397,500; tuition reimbursement, \$218,000; Social Security, \$9,590,000; workers' compensation, \$2,819,700; and unemployment, \$212,500.

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(12) Employee Benefits, Continued

Road Commission

The Road Commission provides various benefits to its employees. Expenditures in 1994 for these benefits approximated the following: medical insurance, \$3,163,700; optical insurance, \$29,800; dental insurance, \$318,000; social security, \$1,640,500; sick leave, \$73,600; unemployment, \$500; and workers' compensation, \$454,000.

(13) Employee Retirement Systems

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, both 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 1,393 retirees and beneficiaries, and 383 vested separated employees not yet receiving benefits; 1,431 vested employees; and 1,816 nonvested employees, for a total of 5,023. The payroll for employees covered by the system for the year ended December 31, 1993 (the date of the most recent actuarial valuation), was \$114,443,309; the County's total payroll was \$133,011,193.

The Road Commission PERS covers 311 retirees, beneficiaries, and vested separated employees not yet receiving benefits; 347 vested employees; and 174 nonvested employees, for a total of 832. The Road Commission's payroll for employees covered by the system for the year ended December 31, 1993 (the date of the most recent actuarial valuation), was \$20,824,526; the Road Commission's total payroll for this same period was \$20,981,394.

Both systems 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, 1993. The County's PERS has an unfunded accrued liability of \$11,834,478, while the Road Commission PERS has an unfunded accrued liability of \$8,573,665 as of December 31, 1993.

Actuarial Assumptions (as of December 31, 1993)

The County's system assumes:

- 7.5% long-term rate of return on investments.
- 0.00% - 5.25% annual salary increases.
- 0.60% - 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.



COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(13) Employee Retirement Systems, Continued

Actuarial Assumptions (as of December 31, 1993), Continued

The Road Commission's system 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 would relinquish all claims to future vested health care amounts. This program was only available for the period of November 1994 through January 1995. In 1994, 78 vested separated employees availed themselves of this opportunity and received a one-time benefit payment totaling approximately \$2,518,000. Approximately \$2,600,000 was paid in 1995. The financial impact of this will be reflected in subsequent actuarial reports of the County's PERS.

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

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(13) Employee Retirement Systems, Continued

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.

Information related to funding of the pension benefit obligation for the County and the Road Commission as of December 31, 1993, the date of the latest actuarial valuation is as follows:

|  | <u>County</u>        | <u>Road<br/>Commission</u> | <u>Memorandum<br/>Total</u> |
|--|----------------------|----------------------------|-----------------------------|
| <b>Pension benefit obligation:</b>   |                      |                            |                             |
| Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits                                    | \$ 189,449,111       | 28,533,121                 | 217,982,232                 |
| <b>Current employees:</b>  |                      |                            |                             |
| Accumulated employee contribution, including allocated investment income   | 5,026,302            | 836,341                    | 5,862,643                   |
| Employer financed - vested   | 167,517,527          | 39,768,314                 | 207,285,841                 |
| Employer financed - nonvested  | <u>26,310,806</u>    | <u>2,920,393</u>           | <u>29,231,199</u>           |
| Total pension benefit obligation   | 388,303,746          | 72,058,169                 | 460,361,915                 |
| Net assets available for benefits, at cost<br>(County market value was \$451,593,947,<br>and Road Commission market value was<br>\$74,871,000) | <u>412,732,635</u>   | <u>62,493,014</u>          | <u>475,225,649</u>          |
| Excess (deficiency) of assets at cost over<br>(under) pension benefit obligation   | \$ <u>24,428,889</u> | <u>(9,565,155)</u>         | <u>14,863,734</u>           |

During the year ended December 31, 1993, the County experienced a net increase of \$55,914,323 in the pension benefit obligation. Of that change was (\$8,880,359) attributable to plan amendments and \$0 to changes in actuarial assumptions used for determination of this value.

During the year ended December 31, 1993, the Road Commission experienced a net increase of \$4,745,980 in the pension benefit obligation. This change was not attributable to plan amendments nor attributable to changes in actuarial assumptions used for determination of this value.

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(13) Employee Retirement Systems, Continued

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 21 years for the County and 25 years for the Road Commission as of December 31, 1993.

The 1994 County employer contribution was \$16,203,556, consisting of \$641,523 employee (Sheriff's deputies and a few other employees contribute 3 percent of their salaries) and \$15,562,033 employer. Employer contributions represented 13.0 percent of covered payroll and consisted of \$15,157,172 normal cost and \$404,861 amortization of the unfunded actuarial accrued liability.

The 1994 Road Commission employer contribution was \$3,499,255 (no employee contributions are required). Employer contributions represented 16.0 percent of covered payroll and consisted of \$2,917,562 normal cost and \$581,693 amortization of the unfunded actuarial accrued liability.

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>1991</u>                           | <u>1992</u> | <u>1993</u> |
| <b>County:</b>   |                                       |             |             |
| Net assets available for benefits, as a percentage of pension benefit obligation   | 110.2%                                | 111.0%      | 106.3%      |
| Assets in excess of pension benefit obligation, as a percentage of covered payroll | 27.1%                                 | 30.7%       | 21.3%       |
| Employer contributions as a percentage of covered payroll                          | 10.8%                                 | 10.7%       | 11.6%       |
| <b>Road Commission:</b>  |                                       |             |             |
| Net assets available for benefits, as a percentage of pension benefit obligation   | 83.2%                                 | 85.5%       | 86.7%       |
| Unfunded pension benefit obligation as a percentage of covered payroll             | 55.7%                                 | 52.0%       | 45.9%       |
| Employer contributions as a percentage of covered payroll                          | 17.3%                                 | 17.9%       | 15.9%       |

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) Post-Employment Benefits

In 1994, the County provided 1,393 retirees, excluding the Road Commission, medical insurance and reimbursed them for Medicare premiums under the Oakland County Retirees' Health Care Trust (the Trust). In 1994, the County disbursed approximately \$5,087,000 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).

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, 1993. The County's trust has an estimated unfunded liability that was determined as part of an actuarial valuation as of December 31, 1993, the most recent date for which actuarial data are available, and is as follows:

|  |                       |
|--|-----------------------|
| Retirees and beneficiaries   | \$ 67,806,404         |
| Vested terminated employees who will be eligible when they collect retirement (age 60 in most cases) and their beneficiaries | 22,785,120            |
| Active employees and beneficiaries   | <u>88,669,609</u>     |
| Total  | 179,261,133           |
| Net assets available for benefits, at cost   | <u>40,879,588</u>     |
| Unfunded accrued liability   | \$ <u>138,381,545</u> |

Unfunded actuarial accrued liabilities are being amortized as a fixed percent of payroll over a period of twenty-three (23) 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 10.72 percent of payroll. In 1994, the County contributed \$12,847,109 and earned \$2,298,105 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 \$911,000 was charged to operations during the year ended September 30, 1994.

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(15) 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.

The assets in this fund, amounting to \$57,144,723 as of December 31, 1994, 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 that 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, 1994, are \$10,859,045 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.

(16) Residual Equity Transfers Reconciliation

|  | <u>Equity Transfers</u> |                |
|--|-------------------------|----------------|
|  | <u>In</u>               | <u>Out</u>     |
| General Fund                             | \$ <u>3,561</u>         | <u>447,442</u> |
| Special Revenue:                         |                         |                |
| Drains Act 40                            | 118,319                 | 199,000        |
| Lakes Act 40                             | <u>-</u>                | <u>37,455</u>  |
| Total Special Revenue                    | <u>118,319</u>          | <u>236,455</u> |
| Debt Service:                            |                         |                |
| Building Authority Medical Care Facility | -                       | 27,808         |
| Drains Act 40                            | -                       | 16,950         |
| Water and Sewer Act 185                  | 5,458,428               | 689,996        |
| Refunding Act 202                        | 16,950                  | -              |
| Water and Sewer Act 342                  | <u>287,523</u>          | <u>157</u>     |
| Total Debt Service                       | <u>5,762,901</u>        | <u>734,911</u> |

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(16) Residual Equity Transfers Reconciliation, Continued

|                                  | <u>Equity Transfers</u> |                  |
|----------------------------------|-------------------------|------------------|
|                                  | <u>In</u>               | <u>Out</u>       |
| Capital Projects:                |                         |                  |
| Building Improvement             | \$ 1,008,851            | -                |
| Utilities Improvement            | -                       | 1,008,851        |
| Drains Act 40                    | 199,000                 | 776,380          |
| Water and Sewer Act 185          | -                       | 4,784,925        |
| Water and Sewer Act 342          | 869,226                 | 482,038          |
| Lake Level Act 146               | <u>37,455</u>           | <u>-</u>         |
| Total Capital Projects           | <u>2,114,532</u>        | <u>7,052,194</u> |
| Internal Service:                |                         |                  |
| Office Equipment                 | -                       | 66,898           |
| Motor Pool                       | <u>-</u>                | <u>3,716</u>     |
| Total Internal Service           | <u>-</u>                | <u>70,614</u>    |
| Fiduciary:                       |                         |                  |
| Crime Prevention                 | <u>-</u>                | <u>3,560</u>     |
| Total equity transfers           | <u>\$ 7,999,313</u>     | <u>8,545,176</u> |
| Transfer to contributed capital: |                         |                  |
| Internal Service:                |                         |                  |
| Information Technology           | \$ 17,049               | -                |
| Office Equipment                 | 3,500                   | -                |
| Radio Communications             | <u>173,452</u>          | <u>-</u>         |
| Total Internal Service           | <u>194,001</u>          | <u>-</u>         |
| Enterprise:                      |                         |                  |
| Airport Facilities               | 324,054                 | -                |
| Medical Care Facility            | <u>27,808</u>           | <u>-</u>         |
| Total Enterprise                 | <u>351,862</u>          | <u>-</u>         |
| Total                            | <u>\$ 8,545,176</u>     | <u>8,545,176</u> |

(17) Risk Management

The County is self-insured for workers' compensation claims up to \$500,000 per claim and has a risk manager to assess its exposure. Claims in excess of \$500,000 are covered by reinsurance. Estimated liabilities resulting from such self-insurance are recorded in the Workers' Compensation Internal Service Fund. In 1988, the Board of Commissioners approved changes in the employees' health and optical benefit program and authorized the risk manager to enter into a contract with Blue Cross/Blue Shield under a minimum premium program, which is a funding methodology that allows a third-party administrator to manage the County's self-insurance program for both health benefits.

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(17) Risk Management, Continued

The County is self-insured for general liability claims. Amounts of estimated claims, including those incurred but not reported, have been accrued. Claims expense recorded in 1994 for the County approximated \$963,000.

The Road Commission is liable for losses up to a specific retention amount for general liability, workers' compensation, and medical claims. Management has established and recorded estimates of the liability and the unasserted claims. Claims expense recorded for the year ended was approximately \$6,786,000.

(18) Leases

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

Fiscal Years

|      |                     |
|------|---------------------|
| 1995 | \$ 889,934          |
| 1996 | 353,003             |
| 1997 | 239,058             |
| 1998 | 136,387             |
| 1999 | <u>114,607</u>      |
|      | <u>\$ 1,732,989</u> |

Rental expense for operating leases was approximately \$1,354,000 for the year ended December 31, 1994. There were no contingent rentals or sublease rentals associated with leases in effect at December 31, 1994.

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 \$1,019,967 is fully collectible. The future minimum lease payments are as follows:

|      |                     |
|------|---------------------|
| 1995 | \$ 174,877          |
| 1996 | 211,272             |
| 1997 | 211,272             |
| 1998 | 211,272             |
| 1999 | <u>211,274</u>      |
|      | <u>\$ 1,019,967</u> |

The County received \$36,395 plus interest of \$12,517 in 1994 on direct financing lease agreements.

COUNTY OF OAKLAND  
Notes to General Purpose Financial Statements, Continued

(19) 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 fund. Management believes that disallowed costs, if any, would be immaterial.

On October 30, 1994, a fire totally destroyed the 52nd District Court leased building in Clarkston, Michigan. The Court has been temporarily relocated to available floor space in another facility. It is anticipated that all losses incurred as a result of the fire, except for some minor deductibles, will be recovered through insurance.

In 1994, the County's Board of Commissioners approved a defined contribution retirement program which is planned to eventually replace the County defined benefit plan for the Primary Government. The plan does not take effect until January 1995. In addition, the Primary Government initiated a buyout of vested retirement amounts, with curtailment of vested health care for employees who have left the County. The financial impact of both programs will be observed in subsequent financial statements.



**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, 1994

|                                   | <u>Amended<br/>Budget</u> | <u>Actual</u>      | Variance<br>Favorable<br>(Unfavorable) |
|-----------------------------------|---------------------------|--------------------|--|
| Revenues:                         |                           |                    |  |
| Taxes:                            |                           |                    |  |
| Current property taxes            | \$ 132,616,812            | 131,695,259        | (921,553)                              |
| Delinquent taxes - prior years    | <u>600,000</u>            | <u>854,098</u>     | <u>254,098</u>                         |
| Total                             | <u>133,216,812</u>        | <u>132,549,357</u> | <u>(667,455)</u>                       |
| Other intergovernmental revenues: |                           |                    |  |
| Circuit judges salaries           | 584,000                   | 591,548            | 7,548                                  |
| Probate judges salaries           | 352,000                   | 352,076            | 76                                     |
| District judges salaries          | 383,250                   | 384,313            | 1,063                                  |
| Marine safety                     | 194,000                   | 198,554            | 4,554                                  |
| State income tax                  | 14,677,000                | 15,613,360         | 936,360                                |
| State reimbursement - P.A. 228    | 2,181,700                 | 2,181,719          | 19                                     |
| Cigarette tax distribution        | 1,825,759                 | 1,604,090          | (221,669)                              |
| Trailer tax                       | 90,000                    | 96,982             | 6,982                                  |
| Other                             | <u>1,235,002</u>          | <u>1,903,998</u>   | <u>668,996</u>                         |
| Total                             | <u>21,522,711</u>         | <u>22,926,640</u>  | <u>1,403,929</u>                       |
| Charges for services:             |                           |                    |  |
| Auditing                          | 65,000                    | 67,745             | 2,745                                  |
| Economic development              | 342,677                   | 272,763            | (69,914)                               |
| Equalization                      | 922,782                   | 944,962            | 22,180                                 |
| Reimbursement                     | 221,450                   | 219,832            | (1,618)                                |
| Prosecutor                        | 188,000                   | 127,034            | (60,966)                               |
| Facilities management             | 371,366                   | 363,849            | (7,517)                                |
| Clerk/Register of Deeds           | 11,153,387                | 11,165,509         | 12,122                                 |
| Treasurer                         | 1,752,250                 | 2,414,512          | 662,262                                |
| Circuit Court                     | 3,232,595                 | 2,937,404          | (295,191)                              |
| Friend of the Court               | 6,821,100                 | 6,781,150          | (39,950)                               |
| District Court                    | 7,071,684                 | 6,621,572          | (450,112)                              |
| Probate Court                     | 1,094,700                 | 1,256,092          | 161,392                                |
| Sheriff                           | 15,313,986                | 15,212,356         | (101,630)                              |
| Drain Commissioner                | 2,837,451                 | 2,874,914          | 37,463                                 |
| Other services                    | <u>653,147</u>            | <u>528,160</u>     | <u>(124,987)</u>                       |
| Total                             | <u>52,041,575</u>         | <u>51,787,854</u>  | <u>(253,721)</u>                       |
| Use of money:                     |                           |                    |  |
| Investment income                 | <u>10,121,107</u>         | <u>10,979,528</u>  | <u>858,421</u>                         |

Continued

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, 1994

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>      | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|--------------------|---|
| Revenues, continued:                       |                           |                    |   |
| Other revenue                              | \$ <u>400,000</u>         | <u>246,467</u>     | <u>(153,533)</u>                                |
| Total operating revenue                    | <u>217,302,205</u>        | <u>218,489,846</u> | <u>1,187,641</u>                                |
| Transfers in                               | <u>4,185,965</u>          | <u>4,218,121</u>   | <u>32,156</u>                                   |
| Total revenues                             | <u>221,488,170</u>        | <u>222,707,967</u> | <u>1,219,797</u>                                |
| Expenditures:                              |                           |                    |   |
| County Executive:                          |                           |                    |   |
| Administrative:                            |                           |                    |   |
| Administration:                            |                           |                    |   |
| Controllable personnel<br>expenditures     | 1,166,974                 | 1,145,493          | 21,481  |
| Controllable operating<br>expenditures     | 167,409                   | 141,493            | 25,916  |
| Non-controllable operating<br>expenditures | <u>253,221</u>            | <u>258,231</u>     | <u>(5,010)</u>                                  |
| Total administration                       | <u>1,587,604</u>          | <u>1,545,217</u>   | <u>42,387</u>                                   |
| Auditing:                                  |                           |                    |   |
| Controllable personnel<br>expenditures     | 464,832                   | 475,694            | (10,862)  |
| Controllable operating<br>expenditures     | 10,972                    | 10,513             | 459   |
| Non-controllable operating<br>expenditures | <u>90,366</u>             | <u>88,893</u>      | <u>1,473</u>                                    |
| Total auditing                             | <u>566,170</u>            | <u>575,100</u>     | <u>(8,930)</u>                                  |
| Corporation counsel:                       |                           |                    |   |
| Controllable personnel<br>expenditures     | 693,804                   | 699,534            | (5,730)   |
| Controllable operating<br>expenditures     | 79,534                    | 8,298              | 71,236  |
| Non-controllable operating<br>expenditures | <u>125,636</u>            | <u>112,676</u>     | <u>12,960</u>                                   |
| Total corporation counsel                  | <u>898,974</u>            | <u>820,508</u>     | <u>78,466</u>                                   |
| Total administrative                       | <u>3,052,748</u>          | <u>2,940,825</u>   | <u>111,923</u>                                  |

Continued

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, 1994

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|------------------|---|
| Expenditures, continued:                   |                           |                  |   |
| County Executive, continued:               |                           |                  |   |
| Management and budget:                     |                           |                  |   |
| Administration:                            |                           |                  |   |
| Controllable personnel<br>expenditures     | \$ 110,428                | 112,075          | (1,647)   |
| Controllable operating<br>expenditures     | 824                       | 580              | 244   |
| Non-controllable operating<br>expenditures | <u>7,273</u>              | <u>6,372</u>     | <u>901</u>                                      |
| Total administration                       | <u>118,525</u>            | <u>119,027</u>   | <u>(502)</u>                                    |
| Budget:                                    |                           |                  |   |
| Controllable personnel<br>expenditures     | 708,354                   | 681,078          | 27,276  |
| Controllable operating<br>expenditures     | 7,281                     | 8,920            | (1,639)   |
| Non-controllable operating<br>expenditures | <u>257,286</u>            | <u>243,445</u>   | <u>13,841</u>                                   |
| Total budget                               | <u>972,921</u>            | <u>933,443</u>   | <u>39,478</u>                                   |
| Accounting:                                |                           |                  |   |
| Controllable personnel<br>expenditures     | 2,272,020                 | 2,276,994        | (4,974)   |
| Controllable operating<br>expenditures     | 12,190                    | 10,587           | 1,603   |
| Non-controllable operating<br>expenditures | <u>854,890</u>            | <u>856,580</u>   | <u>(1,690)</u>                                  |
| Total accounting                           | <u>3,139,100</u>          | <u>3,144,161</u> | <u>(5,061)</u>                                  |
| Purchasing:                                |                           |                  |   |
| Controllable personnel<br>expenditures     | 515,290                   | 504,690          | 10,600  |
| Controllable operating<br>expenditures     | 28,379                    | 18,290           | 10,089  |
| Non-controllable operating<br>expenditures | <u>169,891</u>            | <u>180,270</u>   | <u>(10,379)</u>                                 |
| Total purchasing                           | <u>713,560</u>            | <u>703,250</u>   | <u>10,310</u>                                   |

Continued

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, 1994

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|------------------|---|
| Expenditures, continued:                   |                           |                  |   |
| County Executive, continued:               |                           |                  |   |
| Management and budget, continued:          |                           |                  |   |
| Reimbursement:                             |                           |                  |   |
| Controllable personnel<br>expenditures     | \$ 1,235,188              | 1,224,869        | 10,319  |
| Controllable operating<br>expenditures     | 28,760                    | 32,040           | (3,280)   |
| Non-controllable operating<br>expenditures | <u>366,064</u>            | <u>321,926</u>   | <u>44,138</u>                                   |
| Total reimbursement                        | <u>1,630,012</u>          | <u>1,578,835</u> | <u>51,177</u>                                   |
| Total management and<br>budget             | <u>6,574,118</u>          | <u>6,478,716</u> | <u>95,402</u>                                   |
| Central services:                          |                           |                  |   |
| Administration:                            |                           |                  |   |
| Controllable personnel<br>expenditures     | 117,581                   | 120,110          | (2,529)   |
| Controllable operating<br>expenditures     | 1,690                     | 1,440            | 250   |
| Non-controllable operating<br>expenditures | <u>6,787</u>              | <u>7,684</u>     | <u>(897)</u>                                    |
| Total administration                       | <u>126,058</u>            | <u>129,234</u>   | <u>(3,176)</u>                                  |
| Support services:                          |                           |                  |   |
| Controllable personnel<br>expenditures     | 768,848                   | 757,170          | 11,678  |
| Controllable operating<br>expenditures     | 27,287                    | 13,956           | 13,331  |
| Non-controllable operating<br>expenditures | <u>892,888</u>            | <u>847,429</u>   | <u>45,459</u>                                   |
| Total support services                     | <u>1,689,023</u>          | <u>1,618,555</u> | <u>70,468</u>                                   |
| Total central services                     | <u>1,815,081</u>          | <u>1,747,789</u> | <u>67,292</u>                                   |

Continued

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, 1994

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|------------------|---|
| Expenditures, continued:                   |                           |                  |   |
| County Executive, continued:               |                           |                  |   |
| Facilities management:                     |                           |                  |   |
| Administration:                            |                           |                  |   |
| Controllable personnel<br>expenditures     | \$ 413,858                | 363,710          | 50,148  |
| Controllable operating<br>expenditures     | 47,920                    | 17,798           | 30,122  |
| Non-controllable operating<br>expenditures | <u>50,967</u>             | <u>61,847</u>    | <u>(10,880)</u>                                 |
| Total administration                       | <u>512,745</u>            | <u>443,355</u>   | <u>69,390</u>                                   |
| Facilities engineering:                    |                           |                  |   |
| Controllable personnel<br>expenditures     | 786,290                   | 706,958          | 79,332  |
| Controllable operating<br>expenditures     | 106,277                   | 99,216           | 7,061   |
| Non-controllable operating<br>expenditures | <u>108,426</u>            | <u>90,964</u>    | <u>17,462</u>                                   |
| Total facilities engineering               | <u>1,000,993</u>          | <u>897,138</u>   | <u>103,855</u>                                  |
| Total facilities management                | <u>1,513,738</u>          | <u>1,340,493</u> | <u>173,245</u>                                  |
| Personnel:                                 |                           |                  |   |
| Administration:                            |                           |                  |   |
| Controllable personnel<br>expenditures     | 114,782                   | 116,985          | (2,203)   |
| Controllable operating<br>expenditures     | 2,091                     | 659              | 1,432   |
| Non-controllable operating<br>expenditures | <u>161,670</u>            | <u>168,269</u>   | <u>(6,599)</u>                                  |
| Total administration                       | <u>278,543</u>            | <u>285,913</u>   | <u>(7,370)</u>                                  |

Continued



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, 1994

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|------------------|---|
| Expenditures, continued:                   |                           |                  |   |
| County Executive, continued:               |                           |                  |   |
| Personnel, continued:                      |                           |                  |   |
| Human resources:                           |                           |                  |   |
| Controllable personnel<br>expenditures     | \$ 1,358,881              | 1,325,005        | 33,876  |
| Controllable operating<br>expenditures     | 222,588                   | 179,176          | 43,412  |
| Non-controllable operating<br>expenditures | <u>349,883</u>            | <u>393,109</u>   | <u>(43,226)</u>                                 |
| Total human resources                      | <u>1,931,352</u>          | <u>1,897,290</u> | <u>34,062</u>                                   |
| Employee relations:                        |                           |                  |   |
| Controllable personnel<br>expenditures     | 702,391                   | 705,644          | (3,253)   |
| Controllable operating<br>expenditures     | 529,484                   | 445,000          | 84,484  |
| Non-controllable operating<br>expenditures | <u>88,282</u>             | <u>91,975</u>    | <u>(3,693)</u>                                  |
| Total employee relations                   | <u>1,320,157</u>          | <u>1,242,619</u> | <u>77,538</u>                                   |
| Total personnel                            | <u>3,530,052</u>          | <u>3,425,822</u> | <u>104,230</u>                                  |
| Human services:                            |                           |                  |   |
| Administration:                            |                           |                  |   |
| Controllable personnel<br>expenditures     | 118,223                   | 127,314          | (9,091)   |
| Controllable operating<br>expenditures     | 3,556,289                 | 3,523,580        | 32,709  |
| Non-controllable operating<br>expenditures | <u>10,070</u>             | <u>9,222</u>     | <u>848</u>                                      |
| Total administration                       | <u>3,684,582</u>          | <u>3,660,116</u> | <u>24,466</u>                                   |
| Human services agency:                     |                           |                  |   |
| Controllable operating<br>expenditures     | 500,004                   | 500,004          | -   |
| Non-controllable operating<br>expenditures | <u>183,432</u>            | <u>183,432</u>   | <u>-</u>  |
| Total human services<br>agency             | <u>683,436</u>            | <u>683,436</u>   | <u>-</u>  |

Continued

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, 1994

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|------------------|---|
| Expenditures, continued:                   |                           |                  |   |
| County Executive, continued:               |                           |                  |   |
| Human services, continued:                 |                           |                  |   |
| Social services:                           |                           |                  |   |
| Controllable personnel<br>expenditures     | \$ 5,000                  | 6,171            | (1,171)   |
| Controllable operating<br>expenditures     | <u>24,340</u>             | <u>40,603</u>    | <u>(16,263)</u>                                 |
| Total social services                      | <u>29,340</u>             | <u>46,774</u>    | <u>(17,434)</u>                                 |
| Medical examiner:                          |                           |                  |   |
| Controllable personnel<br>expenditures     | 1,227,071                 | 1,264,206        | (37,135)  |
| Controllable operating<br>expenditures     | 370,402                   | 400,045          | (29,643)  |
| Non-controllable operating<br>expenditures | <u>305,707</u>            | <u>310,032</u>   | <u>(4,325)</u>                                  |
| Total medical examiner                     | <u>1,903,180</u>          | <u>1,974,283</u> | <u>(71,103)</u>                                 |
| Total human services                       | <u>6,300,538</u>          | <u>6,364,609</u> | <u>(64,071)</u>                                 |
| Public services:                           |                           |                  |   |
| Administration:                            |                           |                  |   |
| Controllable personnel<br>expenditures     | 195,362                   | 188,433          | 6,929   |
| Controllable operating<br>expenditures     | 6,581                     | 1,487            | 5,094   |
| Non-controllable operating<br>expenditures | <u>10,227</u>             | <u>5,733</u>     | <u>4,494</u>                                    |
| Total administration                       | <u>212,170</u>            | <u>195,653</u>   | <u>16,517</u>                                   |
| Veterans' services:                        |                           |                  |   |
| Controllable personnel<br>expenditures     | 904,827                   | 918,443          | (13,616)  |
| Controllable operating<br>expenditures     | 239,777                   | 235,099          | 4,678   |
| Non-controllable operating<br>expenditures | <u>143,967</u>            | <u>142,560</u>   | <u>1,407</u>                                    |
| Total veterans' services                   | <u>1,288,571</u>          | <u>1,296,102</u> | <u>(7,531)</u>                                  |

Continued

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, 1994

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|------------------|---|
| Expenditures, continued:                   |                           |                  |   |
| County Executive, continued:               |                           |                  |   |
| Public services, continued:                |                           |                  |   |
| Cooperative extension:                     |                           |                  |   |
| Controllable personnel<br>expenditures     | \$ 441,577                | 445,282          | (3,705)   |
| Controllable operating<br>expenditures     | 206,991                   | 123,502          | 83,489  |
| Non-controllable operating<br>expenditures | <u>142,081</u>            | <u>144,605</u>   | <u>(2,524)</u>                                  |
| Total cooperative extension                | <u>790,649</u>            | <u>713,389</u>   | <u>77,260</u>                                   |
| Circuit Court probation:                   |                           |                  |   |
| Controllable personnel<br>expenditures     | -                         | (63)             | 63  |
| Controllable operating<br>expenditures     | 52,548                    | 67,282           | (14,734)  |
| Non-controllable operating<br>expenditures | <u>442,924</u>            | <u>454,677</u>   | <u>(11,753)</u>                                 |
| Total Circuit Court<br>probation           | <u>495,472</u>            | <u>521,896</u>   | <u>(26,424)</u>                                 |
| Total public services                      | <u>2,786,862</u>          | <u>2,727,040</u> | <u>59,822</u>                                   |
| Information technology:                    |                           |                  |   |
| Administration:                            |                           |                  |   |
| Non-controllable operating<br>expenditures | <u>2,713,331</u>          | <u>1,717,519</u> | <u>995,812</u>                                  |
| Total information technology               | <u>2,713,331</u>          | <u>1,717,519</u> | <u>995,812</u>                                  |
| Community and economic<br>development:     |                           |                  |   |
| Administration:                            |                           |                  |   |
| Controllable personnel<br>expenditures     | 118,757                   | 115,273          | 3,484   |
| Controllable operating<br>expenditures     | 129,694                   | 113,138          | 16,556  |
| Non-controllable operating<br>expenditures | <u>24,854</u>             | <u>21,228</u>    | <u>3,626</u>                                    |
| Total administration                       | <u>273,305</u>            | <u>249,639</u>   | <u>23,666</u>                                   |

Continued

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, 1994

|   | <u>Amended<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|---------------------------|-------------------|---|
| Expenditures, continued:                          |                           |                   |   |
| County Executive, continued:                      |                           |                   |   |
| Community and economic<br>development, continued: |                           |                   |   |
| Development and planning:                         |                           |                   |   |
| Controllable personnel<br>expenditures            | \$ 1,707,337              | 1,740,599         | (33,262)  |
| Controllable operating<br>expenditures            | 666,063                   | 515,811           | 150,252   |
| Non-controllable operating<br>expenditures        | <u>380,228</u>            | <u>362,479</u>    | <u>17,749</u>                                   |
| Total development and<br>planning                 | <u>2,753,628</u>          | <u>2,618,889</u>  | <u>134,739</u>                                  |
| Equalization:                                     |                           |                   |   |
| Controllable personnel<br>expenditures            | 3,709,933                 | 3,393,898         | 316,035   |
| Controllable operating<br>expenditures            | 113,504                   | 112,050           | 1,454   |
| Non-controllable operating<br>expenditures        | <u>666,208</u>            | <u>603,416</u>    | <u>62,792</u>                                   |
| Total equalization                                | <u>4,489,645</u>          | <u>4,109,364</u>  | <u>380,281</u>                                  |
| Total community and<br>economic development       | <u>7,516,578</u>          | <u>6,977,892</u>  | <u>538,686</u>                                  |
| Total County Executive                            | <u>35,803,046</u>         | <u>33,720,705</u> | <u>2,082,341</u>                                |
| Clerk/Register:                                   |                           |                   |   |
| Clerk/Register of Deeds:                          |                           |                   |   |
| Administration:                                   |                           |                   |   |
| Controllable personnel<br>expenditures            | 300,436                   | 319,175           | (18,739)  |
| Controllable operating<br>expenditures            | 84,480                    | 67,480            | 17,000  |
| Non-controllable operating<br>expenditures        | <u>203,907</u>            | <u>170,169</u>    | <u>33,738</u>                                   |
| Total administration                              | <u>588,823</u>            | <u>556,824</u>    | <u>31,999</u>                                   |

Continued

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, 1994

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|------------------|---|
| Expenditures, continued:                   |                           |                  |   |
| Clerk/Register, continued:                 |                           |                  |   |
| Clerk/Register of Deeds, continued:        |                           |                  |   |
| County clerk:                              |                           |                  |   |
| Controllable personnel<br>expenditures     | \$ 2,024,702              | 2,080,344        | (55,642)  |
| Controllable operating<br>expenditures     | 303,231                   | 230,663          | 72,568  |
| Non-controllable operating<br>expenditures | <u>1,004,290</u>          | <u>890,829</u>   | <u>113,461</u>                                  |
| Total county clerk                         | <u>3,332,223</u>          | <u>3,201,836</u> | <u>130,387</u>                                  |
| Elections:                                 |                           |                  |   |
| Controllable personnel<br>expenditures     | 287,988                   | 291,953          | (3,965)   |
| Controllable operating<br>expenditures     | 841,404                   | 747,090          | 94,314  |
| Non-controllable operating<br>expenditures | <u>71,397</u>             | <u>70,260</u>    | <u>1,137</u>                                    |
| Total elections                            | <u>1,200,789</u>          | <u>1,109,303</u> | <u>91,486</u>                                   |
| Register of Deeds:                         |                           |                  |   |
| Controllable personnel<br>expenditures     | 1,252,190                 | 1,257,416        | (5,226)   |
| Controllable operating<br>expenditures     | 75,874                    | 83,519           | (7,645)   |
| Non-controllable operating<br>expenditures | <u>443,202</u>            | <u>381,066</u>   | <u>62,136</u>                                   |
| Total Register of Deeds                    | <u>1,771,266</u>          | <u>1,722,001</u> | <u>49,265</u>                                   |
| Jury commission:                           |                           |                  |   |
| Controllable personnel<br>expenditures     | 14,455                    | 16,499           | (2,044)   |
| Controllable operating<br>expenditures     | 44,232                    | 42,186           | 2,046   |
| Non-controllable operating<br>expenditures | <u>124,658</u>            | <u>156,823</u>   | <u>(32,165)</u>                                 |
| Total jury commission                      | <u>183,345</u>            | <u>215,508</u>   | <u>(32,163)</u>                                 |
| Total Clerk/Register                       | <u>7,076,446</u>          | <u>6,805,472</u> | <u>270,974</u>                                  |

Continued

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, 1994

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|-------------------|---|
| Expenditures, continued:                   |                           |                   |   |
| Treasurer:                                 |                           |                   |   |
| Administration:                            |                           |                   |   |
| Controllable personnel<br>expenditures     | \$ 1,857,472              | 1,889,224         | (31,752)  |
| Controllable operating<br>expenditures     | 94,772                    | 133,995           | (39,223)  |
| Non-controllable operating<br>expenditures | <u>531,160</u>            | <u>530,002</u>    | <u>1,158</u>                                    |
| Total treasurer                            | <u>2,483,404</u>          | <u>2,553,221</u>  | <u>(69,817)</u>                                 |
| Justice administration:                    |                           |                   |   |
| Circuit Court:                             |                           |                   |   |
| Administration:                            |                           |                   |   |
| Controllable personnel<br>expenditures     | 5,356,846                 | 5,261,523         | 95,323  |
| Controllable operating<br>expenditures     | 6,473,232                 | 5,436,606         | 1,036,626                                       |
| Non-controllable operating<br>expenditures | <u>1,725,913</u>          | <u>1,741,536</u>  | <u>(15,623)</u>                                 |
| Total Circuit Court                        | <u>13,555,991</u>         | <u>12,439,665</u> | <u>1,116,326</u>                                |
| District Court:                            |                           |                   |   |
| Division I:                                |                           |                   |   |
| Controllable personnel<br>expenditures     | 1,948,797                 | 1,905,443         | 43,354  |
| Controllable operating<br>expenditures     | 376,659                   | 265,595           | 111,064   |
| Non-controllable operating<br>expenditures | <u>358,647</u>            | <u>339,406</u>    | <u>19,241</u>                                   |
| Total Division I                           | <u>2,684,103</u>          | <u>2,510,444</u>  | <u>173,659</u>                                  |
| Division II:                               |                           |                   |   |
| Controllable personnel<br>expenditures     | 754,654                   | 759,614           | (4,960)   |
| Controllable operating<br>expenditures     | 302,370                   | 218,431           | 83,939  |
| Non-controllable operating<br>expenditures | <u>136,784</u>            | <u>128,297</u>    | <u>8,487</u>                                    |
| Total Division II                          | <u>1,193,808</u>          | <u>1,106,342</u>  | <u>87,466</u>                                   |

Continued

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, 1994

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|------------------|---|
| Expenditures, continued:                   |                           |                  |   |
| Justice administration, continued          |                           |                  |   |
| District Court, continued:                 |                           |                  |   |
| Division III:                              |                           |                  |   |
| Controllable personnel<br>expenditures     | \$ 1,814,195              | 1,798,114        | 16,081  |
| Controllable operating<br>expenditures     | 624,524                   | 551,039          | 73,485  |
| Non-controllable operating<br>expenditures | <u>259,387</u>            | <u>261,163</u>   | <u>(1,776)</u>                                  |
| Total Division III                         | <u>2,698,106</u>          | <u>2,610,316</u> | <u>87,790</u>                                   |
| Division IV:                               |                           |                  |   |
| Controllable personnel<br>expenditures     | 1,266,173                 | 1,239,673        | 26,500  |
| Controllable operating<br>expenditures     | 329,854                   | 210,977          | 118,877   |
| Non-controllable operating<br>expenditures | <u>193,855</u>            | <u>184,810</u>   | <u>9,045</u>                                    |
| Total Division IV                          | <u>1,789,882</u>          | <u>1,635,460</u> | <u>154,422</u>                                  |
| Total District Court                       | <u>8,365,899</u>          | <u>7,862,562</u> | <u>503,337</u>                                  |
| Probate Court:                             |                           |                  |   |
| Administration:                            |                           |                  |   |
| Controllable personnel<br>expenditures     | 4,279,076                 | 3,792,856        | 486,220   |
| Controllable operating<br>expenditures     | 952,788                   | 867,673          | 85,115  |
| Non-controllable operating<br>expenditures | <u>746,949</u>            | <u>672,749</u>   | <u>74,200</u>                                   |
| Total administration                       | <u>5,978,813</u>          | <u>5,333,278</u> | <u>645,535</u>                                  |
| Estates and mental:                        |                           |                  |   |
| Controllable personnel<br>expenditures     | 1,457,812                 | 1,633,940        | (176,128)                                       |
| Controllable operating<br>expenditures     | 680,034                   | 666,056          | 13,978  |
| Non-controllable operating<br>expenditures | <u>315,973</u>            | <u>373,381</u>   | <u>(57,408)</u>                                 |
| Total estates and mental                   | <u>2,453,819</u>          | <u>2,673,377</u> | <u>(219,558)</u>                                |

Continued

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, 1994

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|-------------------|---|
| Expenditures, continued:                   |                           |                   |   |
| Justice administration, continued:         |                           |                   |   |
| Probate Court, continued:                  |                           |                   |   |
| Training and clinical services:            |                           |                   |   |
| Controllable personnel<br>expenditures     | \$ 694,620                | 624,929           | 69,691  |
| Controllable operating<br>expenditures     | 83,361                    | 64,862            | 18,499  |
| Non-controllable operating<br>expenditures | <u>49,108</u>             | <u>46,831</u>     | <u>2,277</u>                                    |
| Total training and clinical<br>services    | <u>827,089</u>            | <u>736,622</u>    | <u>90,467</u>                                   |
| Field services:                            |                           |                   |   |
| Controllable personnel<br>expenditures     | 4,153,356                 | 4,298,947         | (145,591)                                       |
| Controllable operating<br>expenditures     | 71,141                    | 72,900            | (1,759)   |
| Non-controllable operating<br>expenditures | <u>190,186</u>            | <u>176,062</u>    | <u>14,124</u>                                   |
| Total field services                       | <u>4,414,683</u>          | <u>4,547,909</u>  | <u>(133,226)</u>                                |
| Total Probate Court                        | <u>13,674,404</u>         | <u>13,291,186</u> | <u>383,218</u>                                  |
| Total justice administration               | <u>35,596,294</u>         | <u>33,593,413</u> | <u>2,002,881</u>                                |
| Law enforcement:                           |                           |                   |   |
| Prosecuting attorney:                      |                           |                   |   |
| Administration:                            |                           |                   |   |
| Controllable personnel<br>expenditures     | 8,802,353                 | 8,369,242         | 433,111   |
| Controllable operating<br>expenditures     | 1,981,342                 | 1,983,875         | (2,533)   |
| Non-controllable operating<br>expenditures | <u>820,617</u>            | <u>778,883</u>    | <u>41,734</u>                                   |
| Total prosecuting attorney                 | <u>11,604,312</u>         | <u>11,132,000</u> | <u>472,312</u>                                  |

Continued



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, 1994

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|-------------------|---|
| Expenditures, continued:                   |                           |                   |   |
| Law enforcement, continued:                |                           |                   |   |
| Sheriff:                                   |                           |                   |   |
| Sheriff's office:                          |                           |                   |   |
| Controllable personnel<br>expenditures     | \$ 624,767                | 646,221           | (21,454)  |
| Controllable operating<br>expenditures     | 211,650                   | 197,921           | 13,729  |
| Non-controllable operating<br>expenditures | <u>1,031,570</u>          | <u>1,215,501</u>  | <u>(183,931)</u>                                |
| Total Sheriff's office                     | <u>1,867,987</u>          | <u>2,059,643</u>  | <u>(191,656)</u>                                |
| Administration:                            |                           |                   |   |
| Controllable personnel<br>expenditures     | 991,142                   | 990,229           | 913   |
| Controllable operating<br>expenditures     | 372,662                   | 370,488           | 2,174   |
| Non-controllable operating<br>expenditures | <u>597,418</u>            | <u>594,228</u>    | <u>3,190</u>                                    |
| Total administration                       | <u>1,961,222</u>          | <u>1,954,945</u>  | <u>6,277</u>                                    |
| Corrective services:                       |                           |                   |   |
| Controllable personnel<br>expenditures     | 15,000,624                | 15,172,002        | (171,378)                                       |
| Controllable operating<br>expenditures     | 3,316,275                 | 3,032,163         | 284,112   |
| Non-controllable operating<br>expenditures | <u>6,923,473</u>          | <u>7,023,539</u>  | <u>(100,066)</u>                                |
| Total corrective services                  | <u>25,240,372</u>         | <u>25,227,704</u> | <u>12,668</u>                                   |
| Corrective services - satellites:          |                           |                   |   |
| Controllable personnel<br>expenditures     | 6,169,355                 | 6,312,181         | (142,826)                                       |
| Controllable operating<br>expenditures     | 71,760                    | 64,974            | 6,786   |
| Non-controllable operating<br>expenditures | <u>547,165</u>            | <u>562,217</u>    | <u>(15,052)</u>                                 |
| Total corrective services -<br>satellites  | <u>6,788,280</u>          | <u>6,939,372</u>  | <u>(151,092)</u>                                |

Continued

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, 1994

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|-------------------|---|
| Expenditures, continued:                   |                           |                   |   |
| Law enforcement, continued:                |                           |                   |   |
| Sheriff, continued:                        |                           |                   |   |
| Protective services:                       |                           |                   |   |
| Controllable personnel<br>expenditures     | \$ 13,254,064             | 13,714,006        | (459,942)                                       |
| Controllable operating<br>expenditures     | 74,886                    | 75,121            | (235)   |
| Non-controllable operating<br>expenditures | <u>1,526,782</u>          | <u>1,505,293</u>  | <u>21,489</u>                                   |
| Total protective services                  | <u>14,855,732</u>         | <u>15,294,420</u> | <u>(438,688)</u>                                |
| Technical services:                        |                           |                   |   |
| Controllable personnel<br>expenditures     | 4,982,403                 | 5,037,572         | (55,169)  |
| Controllable operating<br>expenditures     | 464,780                   | 442,837           | 21,943  |
| Non-controllable operating<br>expenditures | <u>954,576</u>            | <u>873,258</u>    | <u>81,318</u>                                   |
| Total technical services                   | <u>6,401,759</u>          | <u>6,353,667</u>  | <u>48,092</u>                                   |
| Total Sheriff                              | <u>57,115,352</u>         | <u>57,829,751</u> | <u>(714,399)</u>                                |
| Total law enforcement                      | <u>68,719,664</u>         | <u>68,961,751</u> | <u>(242,087)</u>                                |
| Legislative:                               |                           |                   |   |
| Board of Commissioners:                    |                           |                   |   |
| Controllable personnel<br>expenditures     | 1,344,884                 | 1,339,481         | 5,403   |
| Controllable operating<br>expenditures     | 664,903                   | 213,842           | 451,061   |
| Non-controllable operating<br>expenditures | <u>190,353</u>            | <u>176,290</u>    | <u>14,063</u>                                   |
| Total Board of Commissioners               | <u>2,200,140</u>          | <u>1,729,613</u>  | <u>470,527</u>                                  |

Continued

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, 1994

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|------------------|---|
| Expenditures, continued:                   |                           |                  |   |
| Legislative, continued:                    |                           |                  |   |
| Library board:                             |                           |                  |   |
| Controllable personnel<br>expenditures     | \$ 615,941                | 562,295          | 53,646  |
| Controllable operating<br>expenditures     | 570,112                   | 605,719          | (35,607)  |
| Non-controllable operating<br>expenditures | <u>284,707</u>            | <u>294,207</u>   | <u>(9,500)</u>                                  |
| Total library board                        | <u>1,470,760</u>          | <u>1,462,221</u> | <u>8,539</u>                                    |
| Total legislative                          | <u>3,670,900</u>          | <u>3,191,834</u> | <u>479,066</u>                                  |
| Drain Commissioner:                        |                           |                  |   |
| Administration:                            |                           |                  |   |
| Controllable personnel<br>expenditures     | 588,070                   | 501,426          | 86,644  |
| Controllable operating<br>expenditures     | 129,950                   | 77,907           | 52,043  |
| Non-controllable operating<br>expenditures | <u>573,892</u>            | <u>617,038</u>   | <u>(43,146)</u>                                 |
| Total administration                       | <u>1,291,912</u>          | <u>1,196,371</u> | <u>95,541</u>                                   |
| Operations and maintenance:                |                           |                  |   |
| Controllable personnel<br>expenditures     | <u>40,443</u>             | <u>25,770</u>    | <u>14,673</u>                                   |
| Total operations and<br>maintenance        | <u>40,443</u>             | <u>25,770</u>    | <u>14,673</u>                                   |
| Engineering and construction:              |                           |                  |   |
| Controllable personnel<br>expenditures     | 3,209,850                 | 3,060,914        | 148,936   |
| Controllable operating<br>expenditures     | <u>-</u>                  | <u>28,056</u>    | <u>(28,056)</u>                                 |
| Total engineering and<br>construction      | <u>3,209,850</u>          | <u>3,088,970</u> | <u>120,880</u>                                  |
| Total Drain Commissioner                   | <u>4,542,205</u>          | <u>4,311,111</u> | <u>231,094</u>                                  |

Continued

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, 1994

|   | <u>Amended<br/>Budget</u> | <u>Actual</u>      | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|---------------------------|--------------------|---|
| Expenditures, continued:                                |                           |                    |   |
| Non-departmental:                                       |                           |                    |   |
| Assessments   | \$ 935,957                | 777,516            | 158,441   |
| Building maintenance and other<br>services              | 2,340,850                 | 2,499,172          | (158,322)                                       |
| Other   | <u>4,724,468</u>          | <u>4,450,618</u>   | <u>273,850</u>                                  |
| Total non-departmental                                  | <u>8,001,275</u>          | <u>7,727,306</u>   | <u>273,969</u>                                  |
| Total expenditures                                      | <u>165,893,234</u>        | <u>160,864,813</u> | <u>5,028,421</u>                                |
| Operating transfers out:                                |                           |                    |   |
| Special Revenue:  |                           |                    |   |
| County Health   | 19,296,029                | 17,394,928         | 1,901,101                                       |
| Community Mental Health                                 | 10,913,612                | 10,913,692         | (80)  |
| Camp Oakland  | 2,513,000                 | 2,681,794          | (168,794)                                       |
| Children's Village                                      | 4,413,596                 | 4,147,430          | 266,166   |
| Juvenile Maintenance                                    | 5,133,233                 | 5,703,443          | (570,210)                                       |
| Social Welfare Foster Care                              | 24,500                    | 41,005             | (16,505)  |
| C.R.I.M.P.  | 57,409                    | 57,409             | -   |
| Friend of the Court                                     | <u>8,367,989</u>          | <u>8,454,495</u>   | <u>(86,506)</u>                                 |
| Total Special Revenue                                   | <u>50,719,368</u>         | <u>49,394,196</u>  | <u>1,325,172</u>                                |
| Debt Service:   |                           |                    |   |
| Building Authority Law Enforcement<br>Complex           | 116,250                   | 117,374            | (1,124)   |
| Building Authority West Wing<br>Extension               | 968,488                   | 969,488            | (1,000)   |
| Building Authority Law Enforcement<br>Complex Expansion | 300,307                   | 303,329            | (3,022)   |
| Building Authority Computer Center                      | 255,000                   | 256,000            | (1,000)   |
| Building Authority Refunding Series<br>1992             | <u>2,053,914</u>          | <u>2,054,912</u>   | <u>(998)</u>                                    |
| Total Debt Service                                      | <u>3,693,959</u>          | <u>3,701,103</u>   | <u>(7,144)</u>                                  |
| Capital Projects:                                       |                           |                    |   |
| Building Improvement                                    | 300,000                   | -                  | 300,000   |
| Capital Improvement                                     | 150,000                   | 150,000            | -   |
| Work Projects   | <u>1,448,200</u>          | <u>1,448,200</u>   | <u>-</u>  |
| Total Capital Projects                                  | <u>1,898,200</u>          | <u>1,598,200</u>   | <u>300,000</u>                                  |

Continued

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, 1994

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>      | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|--------------------|---|
| Operating transfers out, continued:  |                           |                    |   |
| Internal Service:  |                           |                    |   |
| Information Technology   | \$ 66,393                 | 10,000             | 56,393  |
| Facilities and Operations  | 96,500                    | 96,500             | -   |
| Liability Insurance Fund   | 1,179                     | 1,179              | -   |
| Microfilming   | 9,000                     | 9,000              | -   |
| Motor Pool   | 51,544                    | 51,544             | -   |
| Office Equipment   | 140,000                   | -                  | 140,000   |
| Printing and Mailing   | 2,533                     | 2,533              | -   |
| Radio Communications   | <u>647,250</u>            | <u>647,250</u>     | <u>-</u>  |
| Total Internal Service   | <u>1,014,399</u>          | <u>818,006</u>     | <u>196,393</u>                                  |
| Enterprise:  |                           |                    |   |
| Medical Care Facility  | <u>413,214</u>            | <u>-</u>           | <u>413,214</u>                                  |
| Total Enterprise   | <u>413,214</u>            | <u>-</u>           | <u>413,214</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>57,766,140</u>         | <u>55,538,505</u>  | <u>2,227,635</u>                                |
| Operating transfer to Component Unit   | <u>987,237</u>            | <u>1,004,874</u>   | <u>(17,637)</u>                                 |
| Total expenditures and<br>operating transfers out                                | <u>224,646,611</u>        | <u>217,408,192</u> | <u>7,238,419</u>                                |
| Excess of revenues and other sources over<br>(under) expenditures and other uses | <u>(3,158,441)</u>        | <u>5,299,775</u>   | <u>(8,458,216)</u>                              |
| Fund balance at beginning of year  | <u>14,431,602</u>         | <u>14,431,602</u>  | <u>-</u>  |
| Equity transfers in:   |                           |                    |   |
| Special revenue:   |                           |                    |   |
| Crime prevention   | <u>3,561</u>              | <u>3,561</u>       | <u>-</u>  |
| Total equity transfers in  | <u>3,561</u>              | <u>3,561</u>       | <u>-</u>  |

Continued

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, 1994

|                             | <u>Amended<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|-----------------------------|---------------------------|-------------------|---|
| Equity transfers out:       |                           |                   |   |
| Internal Service:           |                           |                   |   |
| Information Technology      | \$ 10,500                 | 10,500            | -   |
| Office Equipment            | 1,800                     | -                 | 1,800   |
| Radio Communications        | <u>112,888</u>            | <u>112,888</u>    | <u>-</u>  |
| Total Internal Service      | <u>125,188</u>            | <u>123,388</u>    | <u>1,800</u>                                    |
| Enterprise:                 |                           |                   |   |
| Airport                     | <u>324,054</u>            | <u>324,054</u>    | <u>-</u>  |
| Total Enterprise            | <u>324,054</u>            | <u>324,054</u>    | <u>-</u>  |
| Total equity transfers out  | <u>449,242</u>            | <u>447,442</u>    | <u>1,800</u>                                    |
| Fund balance at end of year | \$ <u>10,827,480</u>      | <u>19,287,496</u> | <u>8,460,016</u>                                |

## **SPECIAL REVENUE FUNDS**

## SPECIAL REVENUE FUNDS

Special Revenue funds account for resources legally restricted to expenditures for specified current operating purposes or to the acquisition of furniture, fixtures, machinery, equipment, or other relatively minor or comparatively short-lived fixed assets.

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's fiscal year ends 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 Services Foster Care Fund is used to reimburse agencies and individuals for board and care expenditures of foster care children. These expenditures are partially reimbursed by the State.

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 revenue designated for operations of the Pontiac and Royal Oak markets.

The Parks and Recreation Fund is used to account for revenue earmarked for the operation of the County parks. Principal revenue is from a voter-approved millage.

The Drains Act 40 Fund is used to earmark special assessment revenue required for the maintenance of various Chapter 20 and 21 drains.

The Sewer Act 94 Fund is used to earmark special assessment revenue required for the maintenance of the Auburn Hills sewer system.

The Lakes Act 146 Fund is used to account for funds used to oversee various County lake levels.



## SPECIAL REVENUE FUNDS

The Lakes Act 345 Fund is used to account for funds used to oversee the improvement to various County lakes.

The Clerk/Register of Deeds Remonumentation Grant 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 Health WIC 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 Health Family Planning Fund accounts for State and federal funds utilized to provide information and counseling on family planning matters.

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

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

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

The Health MDPH-OSAS Fund utilizes State and federal funds to provide a coordinating agency with the State 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 Health MCH Block Fund utilizes State and federal funds to provide well-baby clinics for infants through age six, a public information campaign and 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 Health Breast Cancer Control Fund utilizes State funds to screen low-income women for breast and cervical cancer.

The Health Minority Planning Fund utilizes State funds to identify issues, perform assessments, and develop risk reduction plans for minority and low-income populations.

The Health 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.

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.

## SPECIAL REVENUE FUNDS.

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 MIC/IHIP 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 Sheriff N.E.T. utilizes State funds to provide additional manpower for street narcotics enforcement in Oakland County.

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 the 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 Anti-Drug Fund, on a reimbursement basis, provides the City of Livonia with personnel for the Southeast Michigan Major Drug Conspiracy Investigative Unit.

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 Inmate Treatment Prisons/Jails Fund utilizes State funds to develop zero-tolerance testing procedures for substance abuse offenders within the inmate population.

The Inmate Substance Abuse Coordination Fund is used to account for a myriad of substance abuse counseling and correctional services to inmates and their families.

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

The Probation Community Corrections Planning Fund utilizes federal funds for the purpose of developing a comprehensive community corrections plan as a means of providing meaningful community alternatives to jail and prison confinement.

## SPECIAL REVENUE FUNDS

The Probation Enhancement Discretionary Fund utilizes federal funds to provide services to felons with substance abuse problems who are indigent and cannot receive help through substance abuse centers due to lack of health benefits.

The Probation Enhancement Fund utilizes State funds to hire college students to supplement the staff of the Probation Office. The students provide services to clients that cannot adequately be maintained due to time constraints.

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

The CMH 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 Circuit Court Judicial Fund utilizes federal funds to assist in the adjudication of drug and drug-related cases.

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 Jobs Training Placement Act (J.T.P.A.) Title IIA Carryforward Fund accounts for carryforward costs attributed to J.T.P.A. Title IIA and IIC from 1992-93 operating years.

The 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.

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 Michigan Opportunity Skills Training Fund (M.O.S.T.) accounts for costs involved with providing employment and training for public assistance recipients and is State funded.

The Work First Fund also 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.

## SPECIAL REVENUE FUNDS

The CMH Fair Fund utilizes federal funds to provide continued support for client transportation costs to the Pontiac Clubhouse Program.

COUNTY OF OAKLAND  
Special Revenue Funds  
Combining Balance Sheet  
December 31, 1994

| Assets   | County<br>Health           | Community<br>Mental<br>Health | Camp<br>Oakland       | Children's<br>Village   | Juvenile<br>Maintenance | Social<br>Services<br>Foster Care | Housing and<br>Community<br>Development | County<br>Reference<br>Library | Friend<br>of the<br>Court | C.R.I.M.P.           |
|--|----------------------------|-------------------------------|-----------------------|-------------------------|-------------------------|-----------------------------------|---|--------------------------------|---------------------------|----------------------|
| <b>Current assets:</b>                           |                            |                               |                       |                         |                         |                                   |   |                                |                           |                      |
| Cash and cash equivalents                        | \$ 4,810,761               | 39,644,065                    | 93,818                | -                       | 260,089                 | -                                 | 559,489                                 | 585,677                        | -                         | 57,409               |
| Current and delinquent property taxes receivable | -                          | -                             | -                     | -                       | -                       | -                                 | -                                       | -                              | -                         | -                    |
| Special assessments receivable                   | -                          | -                             | -                     | -                       | -                       | -                                 | -                                       | -                              | -                         | -                    |
| Due from other governmental units                | 594,658                    | 4,155,738                     | -                     | 1,112,029               | 38,127                  | 8,113                             | 881,218                                 | -                              | -                         | -                    |
| Accrued interest receivable                      | -                          | -                             | -                     | -                       | -                       | -                                 | -                                       | 2,582                          | -                         | -                    |
| Accounts receivable                              | 143,794                    | 2,911,427                     | 233                   | 135,585                 | -                       | -                                 | -                                       | -                              | -                         | -                    |
| Due from other funds                             | 79,256                     | 28,452                        | 168,794               | 348,755                 | 775,458                 | 34,728                            | -                                       | 2,206                          | 2,037,720                 | -                    |
| Inventories and supplies                         | -                          | -                             | -                     | -                       | -                       | -                                 | -                                       | -                              | -                         | -                    |
| Current portion of advances receivable           | -                          | -                             | -                     | -                       | -                       | -                                 | -                                       | -                              | -                         | -                    |
| Prepayments and other assets                     | -                          | -                             | -                     | 190                     | -                       | -                                 | -                                       | -                              | -                         | -                    |
| <b>Total current assets</b>                      | <b><u>5,628,469</u></b>    | <b><u>46,739,682</u></b>      | <b><u>262,845</u></b> | <b><u>1,596,559</u></b> | <b><u>1,073,674</u></b> | <b><u>42,841</u></b>              | <b><u>1,440,707</u></b>                 | <b><u>590,465</u></b>          | <b><u>2,037,720</u></b>   | <b><u>57,409</u></b> |
| <b>Long-term assets:</b>                         |                            |                               |                       |                         |                         |                                   |   |                                |                           |                      |
| Advances   | -                          | -                             | -                     | -                       | -                       | -                                 | -                                       | -                              | -                         | -                    |
| Special assessments receivable                   | -                          | -                             | -                     | -                       | -                       | -                                 | -                                       | -                              | -                         | -                    |
| <b>Total assets</b>                              | <b><u>\$ 5,628,469</u></b> | <b><u>46,739,682</u></b>      | <b><u>262,845</u></b> | <b><u>1,596,559</u></b> | <b><u>1,073,674</u></b> | <b><u>42,841</u></b>              | <b><u>1,440,707</u></b>                 | <b><u>590,465</u></b>          | <b><u>2,037,720</u></b>   | <b><u>57,409</u></b> |
| <b>Liabilities and Fund Balances</b>             |                            |                               |                       |                         |                         |                                   |   |                                |                           |                      |
| <b>Current liabilities:</b>                      |                            |                               |                       |                         |                         |                                   |   |                                |                           |                      |
| Vouchers payable                                 | \$ 29,379                  | 2,172,614                     | 242,165               | 25,238                  | 125,634                 | 156                               | 71,238                                  | -                              | 5,317                     | -                    |
| Accrued payroll                                  | 271,731                    | -                             | -                     | 98,468                  | 8,061                   | -                                 | 13,099                                  | -                              | 86,625                    | -                    |
| Due to other governmental units                  | 802,658                    | 38,447,127                    | -                     | -                       | 300,000                 | -                                 | -                                       | -                              | -                         | -                    |
| Due to other funds                               | 3,723,753                  | 643,524                       | -                     | 1,469,333               | 380,705                 | 31,031                            | 34,242                                  | -                              | 1,726,805                 | -                    |
| Deferred revenue                                 | 4,992                      | 18,693                        | -                     | -                       | -                       | -                                 | 249,097                                 | -                              | -                         | -                    |
| Other accrued liabilities                        | 74,224                     | 5,001,993                     | 20,680                | -                       | 259,274                 | 11,654                            | 1,043,031                               | 22,128                         | 1,500                     | -                    |
| Property taxes deferred to 1995                  | -                          | -                             | -                     | -                       | -                       | -                                 | -                                       | -                              | -                         | -                    |
| <b>Total current liabilities</b>                 | <b><u>4,906,737</u></b>    | <b><u>46,283,951</u></b>      | <b><u>262,845</u></b> | <b><u>1,593,039</u></b> | <b><u>1,073,674</u></b> | <b><u>42,841</u></b>              | <b><u>1,410,707</u></b>                 | <b><u>22,128</u></b>           | <b><u>1,820,247</u></b>   | <b><u>-</u></b>      |
| Other liabilities - advances                     | -                          | -                             | -                     | -                       | -                       | -                                 | 30,000                                  | -                              | -                         | -                    |
| <b>Total liabilities</b>                         | <b><u>4,906,737</u></b>    | <b><u>46,283,951</u></b>      | <b><u>262,845</u></b> | <b><u>1,593,039</u></b> | <b><u>1,073,674</u></b> | <b><u>42,841</u></b>              | <b><u>1,440,707</u></b>                 | <b><u>22,128</u></b>           | <b><u>1,820,247</u></b>   | <b><u>-</u></b>      |
| <b>Fund balances:</b>                            |                            |                               |                       |                         |                         |                                   |   |                                |                           |                      |
| Reserve for encumbrances                         | 183,554                    | -                             | -                     | 3,520                   | -                       | -                                 | -                                       | -                              | 15,303                    | -                    |
| Reserve for inventories and supplies             | -                          | -                             | -                     | -                       | -                       | -                                 | -                                       | -                              | -                         | -                    |
| Reserve for long-term advances                   | -                          | -                             | -                     | -                       | -                       | -                                 | -                                       | -                              | -                         | -                    |
| Reserve for construction and maintenance         | -                          | -                             | -                     | -                       | -                       | -                                 | -                                       | -                              | -                         | -                    |
| <b>Total reserved</b>                            | <b><u>183,554</u></b>      | <b><u>-</u></b>               | <b><u>-</u></b>       | <b><u>3,520</u></b>     | <b><u>-</u></b>         | <b><u>-</u></b>                   | <b><u>-</u></b>                         | <b><u>-</u></b>                | <b><u>15,303</u></b>      | <b><u>-</u></b>      |
| <b>Unreserved:</b>                               |                            |                               |                       |                         |                         |                                   |   |                                |                           |                      |
| Designated for construction and maintenance      | -                          | -                             | -                     | -                       | -                       | -                                 | -                                       | -                              | -                         | -                    |
| Designated for programs                          | <u>538,178</u>             | <u>455,731</u>                | <u>-</u>              | <u>-</u>                | <u>-</u>                | <u>-</u>                          | <u>-</u>                                | <u>568,337</u>                 | <u>202,170</u>            | <u>57,409</u>        |
| <b>Total unreserved</b>                          | <b><u>538,178</u></b>      | <b><u>455,731</u></b>         | <b><u>-</u></b>       | <b><u>-</u></b>         | <b><u>-</u></b>         | <b><u>-</u></b>                   | <b><u>-</u></b>                         | <b><u>568,337</u></b>          | <b><u>202,170</u></b>     | <b><u>57,409</u></b> |
| <b>Total fund balances</b>                       | <b><u>721,732</u></b>      | <b><u>455,731</u></b>         | <b><u>-</u></b>       | <b><u>3,520</u></b>     | <b><u>-</u></b>         | <b><u>-</u></b>                   | <b><u>-</u></b>                         | <b><u>568,337</u></b>          | <b><u>217,473</u></b>     | <b><u>57,409</u></b> |
| <b>Total liabilities and fund balances</b>       | <b><u>\$ 5,628,469</u></b> | <b><u>46,739,682</u></b>      | <b><u>262,845</u></b> | <b><u>1,596,559</u></b> | <b><u>1,073,674</u></b> | <b><u>42,841</u></b>              | <b><u>1,440,707</u></b>                 | <b><u>590,465</u></b>          | <b><u>2,037,720</u></b>   | <b><u>57,409</u></b> |

COUNTY OF OAKLAND  
Special Revenue Funds  
Combining Balance Sheet, Continued  
December 31, 1994

| Assets   | State<br>Court<br>Disbursement | County<br>Veterans'<br>Trust | County<br>Markets | Parks<br>and<br>Recreation | Drains<br>Act 40  | Sewer<br>Act 94 | Lakes<br>Act 146 | Lakes<br>Act 345 | Clerk/Register<br>of Deeds<br>Remuneration<br>Grant | Kellogg<br>Family<br>for Kids |
|--|--------------------------------|------------------------------|-------------------|----------------------------|-------------------|-----------------|------------------|------------------|---|-------------------------------|
| <b>Current assets:</b>                           |                                |                              |                   |                            |                   |                 |                  |                  |   |                               |
| Cash and cash equivalents                        | \$ 873,964                     | 7,882                        | 268,196           | 6,590,058                  | 10,358,763        | 56,013          | 135,970          | 857,854          | 15,282  | 57,012                        |
| Current and delinquent property taxes receivable | -                              | -                            | -                 | 7,338,329                  | -                 | -               | -                | -                | -   | -                             |
| Special assessments receivable                   | -                              | -                            | -                 | -                          | 266,941           | -               | 297,900          | 591,904          | -   | -                             |
| Due from other governmental units                | -                              | -                            | -                 | 286,786                    | -                 | -               | -                | -                | -   | -                             |
| Accrued interest receivable                      | -                              | -                            | -                 | 10,174                     | 48,988            | 264             | 408              | 3,118            | -   | -                             |
| Accounts receivable                              | -                              | -                            | -                 | 299,593                    | 1,810             | -               | -                | -                | -   | -                             |
| Due from other funds                             | -                              | -                            | 2,417             | 892,359                    | 2,857             | -               | 12,581           | 32,313           | -   | -                             |
| Inventories and supplies                         | -                              | -                            | -                 | 11,587                     | -                 | -               | -                | -                | -   | -                             |
| Current portion of advances receivable           | -                              | -                            | -                 | 17,500                     | -                 | -               | -                | -                | -   | -                             |
| Prepayments and other assets                     | -                              | -                            | -                 | -                          | -                 | 856,808         | -                | -                | 106,329   | -                             |
| <b>Total current assets</b>                      | <b>873,964</b>                 | <b>7,882</b>                 | <b>270,613</b>    | <b>15,446,386</b>          | <b>10,679,359</b> | <b>913,085</b>  | <b>446,859</b>   | <b>1,485,189</b> | <b>121,611</b>                                      | <b>57,012</b>                 |
| <b>Long-term assets:</b>                         |                                |                              |                   |                            |                   |                 |                  |                  |   |                               |
| Advances   | -                              | -                            | -                 | 87,500                     | -                 | -               | -                | -                | -   | -                             |
| Special assessments receivable                   | -                              | -                            | -                 | -                          | -                 | -               | 47,308           | -                | -   | -                             |
| <b>Total assets</b>                              | <b>\$ 873,964</b>              | <b>7,882</b>                 | <b>270,613</b>    | <b>15,533,886</b>          | <b>10,679,359</b> | <b>913,085</b>  | <b>494,167</b>   | <b>1,485,189</b> | <b>121,611</b>                                      | <b>57,012</b>                 |
| <b>Liabilities and Fund Balances</b>             |                                |                              |                   |                            |                   |                 |                  |                  |   |                               |
| <b>Current liabilities:</b>                      |                                |                              |                   |                            |                   |                 |                  |                  |   |                               |
| Vouchers payable                                 | \$ -                           | -                            | -                 | 181,571                    | -                 | -               | -                | -                | 44,850  | -                             |
| Accrued payroll                                  | -                              | 584                          | 797               | 61,403                     | -                 | -               | -                | -                | 792   | -                             |
| Due to other governmental units                  | -                              | -                            | -                 | -                          | 209,085           | -               | -                | -                | -   | -                             |
| Due to other funds                               | -                              | 15                           | 17,292            | 191,487                    | 718,345           | -               | 212,182          | 28,374           | 75,969  | 132                           |
| Deferred revenue                                 | -                              | -                            | -                 | 1,188,039                  | -                 | -               | 47,308           | -                | -   | 56,880                        |
| Other accrued liabilities                        | -                              | -                            | -                 | 2,940,818                  | 1,362,713         | 291,219         | 7,700            | -                | -   | -                             |
| Property taxes deferred to 1995                  | -                              | -                            | -                 | 7,338,329                  | -                 | -               | -                | -                | -   | -                             |
| <b>Total current liabilities</b>                 | <b>-</b>                       | <b>599</b>                   | <b>18,089</b>     | <b>11,901,647</b>          | <b>2,290,143</b>  | <b>291,219</b>  | <b>267,190</b>   | <b>28,374</b>    | <b>121,611</b>                                      | <b>57,012</b>                 |
| <b>Other liabilities - advances</b>              | <b>-</b>                       | <b>-</b>                     | <b>-</b>          | <b>-</b>                   | <b>-</b>          | <b>306,808</b>  | <b>96,143</b>    | <b>114,465</b>   | <b>-</b>  | <b>-</b>                      |
| <b>Total liabilities</b>                         | <b>-</b>                       | <b>599</b>                   | <b>18,089</b>     | <b>11,901,647</b>          | <b>2,290,143</b>  | <b>598,027</b>  | <b>363,333</b>   | <b>142,839</b>   | <b>121,611</b>                                      | <b>57,012</b>                 |
| <b>Fund balances:</b>                            |                                |                              |                   |                            |                   |                 |                  |                  |   |                               |
| Reserve for encumbrances                         | -                              | -                            | -                 | -                          | -                 | -               | -                | -                | -   | -                             |
| Reserve for inventories and supplies             | -                              | -                            | -                 | 11,587                     | -                 | -               | -                | -                | -   | -                             |
| Reserve for long-term advances                   | -                              | -                            | -                 | 87,500                     | -                 | -               | -                | -                | -   | -                             |
| Reserve for construction and maintenance         | -                              | -                            | -                 | -                          | 3,187,479         | -               | -                | -                | -   | -                             |
| <b>Total reserved</b>                            | <b>-</b>                       | <b>-</b>                     | <b>-</b>          | <b>99,087</b>              | <b>3,187,479</b>  | <b>-</b>        | <b>-</b>         | <b>-</b>         | <b>-</b>  | <b>-</b>                      |
| <b>Unreserved:</b>                               |                                |                              |                   |                            |                   |                 |                  |                  |   |                               |
| Designated for construction and maintenance      | -                              | -                            | 106,520           | -                          | 5,201,737         | -               | 130,834          | 1,342,350        | -   | -                             |
| Designated for programs                          | 873,964                        | 7,283                        | 146,004           | 3,533,152                  | -                 | 315,058         | -                | -                | -   | -                             |
| <b>Total unreserved</b>                          | <b>873,964</b>                 | <b>7,283</b>                 | <b>252,524</b>    | <b>3,533,152</b>           | <b>5,201,737</b>  | <b>315,058</b>  | <b>130,834</b>   | <b>1,342,350</b> | <b>-</b>  | <b>-</b>                      |
| <b>Total fund balances</b>                       | <b>873,964</b>                 | <b>7,283</b>                 | <b>252,524</b>    | <b>3,632,239</b>           | <b>8,389,216</b>  | <b>315,058</b>  | <b>130,834</b>   | <b>1,342,350</b> | <b>-</b>  | <b>-</b>                      |
| <b>Total liabilities and fund balances</b>       | <b>\$ 873,964</b>              | <b>7,882</b>                 | <b>270,613</b>    | <b>15,533,886</b>          | <b>10,679,359</b> | <b>913,085</b>  | <b>494,167</b>   | <b>1,485,189</b> | <b>121,611</b>                                      | <b>57,012</b>                 |

COUNTY OF OAKLAND  
Special Revenue Funds  
Combining Balance Sheet, Continued  
December 31, 1994

| <u>Assets</u>                                    | <u>Health<br/>WIC</u>    | <u>Health<br/>Family<br/>Planning</u> | <u>Health<br/>TB<br/>Outreach</u> | <u>Health<br/>TB<br/>Regimen</u> | <u>Health<br/>Medicaid<br/>Screening</u> | <u>Health<br/>MDPH-<br/>OSAS</u> | <u>Health<br/>MCH<br/>Block</u> | <u>Infant<br/>Mortality<br/>Reduction</u> | <u>Health<br/>Breast Cancer<br/>Control</u> | <u>Health<br/>Minority<br/>Planning</u> |
|--|--------------------------|---------------------------------------|-----------------------------------|----------------------------------|--|----------------------------------|---------------------------------|---|---|---|
| <b>Current assets:</b>                           |                          |                                       |                                   |                                  |  |                                  |                                 |   |   |   |
| Cash and cash equivalents                        | \$ -                     | 109,139                               | 29,574                            | -                                | 77,812                                   | -                                | -                               | 5,819                                     | -   | 5,389                                   |
| Current and delinquent property taxes receivable | -                        | -                                     | -                                 | -                                | -  | -                                | -                               | -   | -   | -                                       |
| Special assessments receivable                   | -                        | -                                     | -                                 | -                                | -  | -                                | -                               | -   | -   | -                                       |
| Due from other governmental units                | 192,143                  | 72,039                                | -                                 | 5,567                            | 104,320                                  | 452,808                          | 43,860                          | 23,796                                    | 33,892                                      | -                                       |
| Accrued interest receivable                      | -                        | -                                     | -                                 | -                                | -  | -                                | -                               | -   | -   | -                                       |
| Accounts receivable                              | -                        | 24,984                                | -                                 | -                                | 66,426                                   | 175,234                          | -                               | -   | 19,868                                      | -                                       |
| Due from other funds                             | -                        | 1,006                                 | -                                 | 2,902                            | 5  | 1,380                            | 1,089                           | -   | -   | -                                       |
| Inventories and supplies                         | -                        | -                                     | -                                 | -                                | -  | -                                | -                               | -   | -   | -                                       |
| Current portion of advances receivable           | -                        | -                                     | -                                 | -                                | -  | -                                | -                               | -   | -   | -                                       |
| Prepayments and other assets                     | -                        | -                                     | -                                 | -                                | 117,897                                  | -                                | -                               | -   | -   | -                                       |
| <b>Total current assets</b>                      | <b><u>192,143</u></b>    | <b><u>207,168</u></b>                 | <b><u>29,574</u></b>              | <b><u>8,469</u></b>              | <b><u>366,460</u></b>                    | <b><u>629,422</u></b>            | <b><u>44,949</u></b>            | <b><u>29,615</u></b>                      | <b><u>53,760</u></b>                        | <b><u>5,389</u></b>                     |
| <b>Long-term assets:</b>                         |                          |                                       |                                   |                                  |  |                                  |                                 |   |   |   |
| Advances   | -                        | -                                     | -                                 | -                                | -  | -                                | -                               | -   | -   | -                                       |
| Special assessments receivable                   | -                        | -                                     | -                                 | -                                | -  | -                                | -                               | -   | -   | -                                       |
| <b>Total assets</b>                              | <b><u>\$ 192,143</u></b> | <b><u>207,168</u></b>                 | <b><u>29,574</u></b>              | <b><u>8,469</u></b>              | <b><u>366,460</u></b>                    | <b><u>629,422</u></b>            | <b><u>44,949</u></b>            | <b><u>29,615</u></b>                      | <b><u>53,760</u></b>                        | <b><u>5,389</u></b>                     |
| <b>Liabilities and Fund Balances</b>             |                          |                                       |                                   |                                  |  |                                  |                                 |   |   |   |
| <b>Current liabilities:</b>                      |                          |                                       |                                   |                                  |  |                                  |                                 |   |   |   |
| Vouchers payable                                 | \$ -                     | 1,497                                 | 34                                | -                                | -  | 202                              | -                               | -   | 1,094                                       | -                                       |
| Accrued payroll                                  | 14,616                   | 15,136                                | -                                 | 1,603                            | 9,056                                    | 9,281                            | 3,702                           | -   | 1,133                                       | -                                       |
| Due to other governmental units                  | -                        | -                                     | -                                 | -                                | -  | 387,190                          | -                               | -   | -   | -                                       |
| Due to other funds                               | 43,253                   | 14,532                                | 151                               | 6,866                            | 19,355                                   | 197,488                          | 21,634                          | 301                                       | 47,757                                      | -                                       |
| Deferred revenue                                 | 134,274                  | 176,003                               | 29,389                            | -                                | 304,548                                  | -                                | 19,613                          | 29,314                                    | 3,776                                       | 5,389                                   |
| Other accrued liabilities                        | -                        | -                                     | -                                 | -                                | 33,501                                   | 35,261                           | -                               | -   | -   | -                                       |
| Property taxes deferred to 1995                  | -                        | -                                     | -                                 | -                                | -  | -                                | -                               | -   | -   | -                                       |
| <b>Total current liabilities</b>                 | <b><u>192,143</u></b>    | <b><u>207,168</u></b>                 | <b><u>29,574</u></b>              | <b><u>8,469</u></b>              | <b><u>366,460</u></b>                    | <b><u>629,422</u></b>            | <b><u>44,949</u></b>            | <b><u>29,615</u></b>                      | <b><u>53,760</u></b>                        | <b><u>5,389</u></b>                     |
| Other liabilities - advances                     | -                        | -                                     | -                                 | -                                | -  | -                                | -                               | -   | -   | -                                       |
| <b>Total liabilities</b>                         | <b><u>192,143</u></b>    | <b><u>207,168</u></b>                 | <b><u>29,574</u></b>              | <b><u>8,469</u></b>              | <b><u>366,460</u></b>                    | <b><u>629,422</u></b>            | <b><u>44,949</u></b>            | <b><u>29,615</u></b>                      | <b><u>53,760</u></b>                        | <b><u>5,389</u></b>                     |
| <b>Fund balances:</b>                            |                          |                                       |                                   |                                  |  |                                  |                                 |   |   |   |
| Reserve for encumbrances                         | -                        | -                                     | -                                 | -                                | -  | -                                | -                               | -   | -   | -                                       |
| Reserve for inventories and supplies             | -                        | -                                     | -                                 | -                                | -  | -                                | -                               | -   | -   | -                                       |
| Reserve for long-term advances                   | -                        | -                                     | -                                 | -                                | -  | -                                | -                               | -   | -   | -                                       |
| Reserve for construction and maintenance         | -                        | -                                     | -                                 | -                                | -  | -                                | -                               | -   | -   | -                                       |
| <b>Total reserved</b>                            | <b><u>-</u></b>          | <b><u>-</u></b>                       | <b><u>-</u></b>                   | <b><u>-</u></b>                  | <b><u>-</u></b>                          | <b><u>-</u></b>                  | <b><u>-</u></b>                 | <b><u>-</u></b>                           | <b><u>-</u></b>                             | <b><u>-</u></b>                         |
| <b>Unreserved:</b>                               |                          |                                       |                                   |                                  |  |                                  |                                 |   |   |   |
| Designated for construction and maintenance      | -                        | -                                     | -                                 | -                                | -  | -                                | -                               | -   | -   | -                                       |
| Designated for programs                          | -                        | -                                     | -                                 | -                                | -  | -                                | -                               | -   | -   | -                                       |
| <b>Total unreserved</b>                          | <b><u>-</u></b>          | <b><u>-</u></b>                       | <b><u>-</u></b>                   | <b><u>-</u></b>                  | <b><u>-</u></b>                          | <b><u>-</u></b>                  | <b><u>-</u></b>                 | <b><u>-</u></b>                           | <b><u>-</u></b>                             | <b><u>-</u></b>                         |
| <b>Total fund balances</b>                       | <b><u>-</u></b>          | <b><u>-</u></b>                       | <b><u>-</u></b>                   | <b><u>-</u></b>                  | <b><u>-</u></b>                          | <b><u>-</u></b>                  | <b><u>-</u></b>                 | <b><u>-</u></b>                           | <b><u>-</u></b>                             | <b><u>-</u></b>                         |
| <b>Total liabilities and fund balances</b>       | <b><u>\$ 192,143</u></b> | <b><u>207,168</u></b>                 | <b><u>29,574</u></b>              | <b><u>8,469</u></b>              | <b><u>366,460</u></b>                    | <b><u>629,422</u></b>            | <b><u>44,949</u></b>            | <b><u>29,615</u></b>                      | <b><u>53,760</u></b>                        | <b><u>5,389</u></b>                     |

COUNTY OF OAKLAND  
Special Revenue Funds  
Combining Balance Sheet, Continued  
December 31, 1994

| Assets   | Health<br>Worksite<br>Community | Children's<br>Health<br>Services | AIDS<br>Counseling<br>and Testing<br>Program | HIV Sero-<br>prevalence<br>Survey | Prenatal<br>Coordination<br>Enrollment | Michigan<br>Health<br>Initiative | MIC/IHIP<br>Local<br>Agreement | Immunization<br>Action<br>Plan | Pregnancy<br>Prevention | Sheriff<br>N.E.T. |
|--|---------------------------------|----------------------------------|--|-----------------------------------|--|----------------------------------|--------------------------------|--------------------------------|-------------------------|-------------------|
| Current assets:                                  |                                 |                                  |  |                                   |  |                                  |                                |                                |                         |                   |
| Cash and cash equivalents                        | \$ -                            | -                                | -  | 1,674                             | -                                      | 3,093                            | -                              | 261,390                        | -                       | 18,975            |
| Current and delinquent property taxes receivable | -                               | -                                | -  | -                                 | -                                      | -                                | -                              | -                              | -                       | -                 |
| Special assessments receivable                   | -                               | -                                | -  | -                                 | -                                      | -                                | -                              | -                              | -                       | -                 |
| Due from other governmental units                | 45,512                          | 67,678                           | 46,084                                       | -                                 | 34,011                                 | -                                | 56,839                         | -                              | 23,946                  | -                 |
| Accrued interest receivable                      | -                               | -                                | -  | -                                 | -                                      | -                                | -                              | -                              | -                       | -                 |
| Accounts receivable                              | -                               | -                                | -  | -                                 | -                                      | 907                              | -                              | -                              | -                       | -                 |
| Due from other funds                             | -                               | -                                | -  | -                                 | 5,036                                  | -                                | 1,274                          | -                              | 10,388                  | 370               |
| Inventories and supplies                         | -                               | -                                | -  | -                                 | -                                      | -                                | -                              | -                              | -                       | -                 |
| Current portion of advances receivable           | -                               | -                                | -  | -                                 | -                                      | -                                | -                              | -                              | -                       | -                 |
| Prepayments and other assets                     | -                               | -                                | -  | -                                 | -                                      | -                                | -                              | -                              | -                       | -                 |
| Total current assets                             | <u>45,512</u>                   | <u>67,678</u>                    | <u>46,084</u>                                | <u>1,674</u>                      | <u>39,047</u>                          | <u>4,000</u>                     | <u>58,113</u>                  | <u>261,390</u>                 | <u>34,334</u>           | <u>19,345</u>     |
| Long-term assets:                                |                                 |                                  |  |                                   |  |                                  |                                |                                |                         |                   |
| Advances   | -                               | -                                | -  | -                                 | -                                      | -                                | -                              | -                              | -                       | -                 |
| Special assessments receivable                   | -                               | -                                | -  | -                                 | -                                      | -                                | -                              | -                              | -                       | -                 |
| Total assets                                     | <u>\$ 45,512</u>                | <u>67,678</u>                    | <u>46,084</u>                                | <u>1,674</u>                      | <u>39,047</u>                          | <u>4,000</u>                     | <u>58,113</u>                  | <u>261,390</u>                 | <u>34,334</u>           | <u>19,345</u>     |
| <b>Liabilities and Fund Balances</b>             |                                 |                                  |  |                                   |  |                                  |                                |                                |                         |                   |
| Current liabilities:                             |                                 |                                  |  |                                   |  |                                  |                                |                                |                         |                   |
| Vouchers payable                                 | \$ -                            | -                                | 164  | -                                 | -                                      | -                                | 120                            | 4,596                          | 12                      | -                 |
| Accrued payroll                                  | 2,514                           | 3,038                            | 3,965  | -                                 | 1,084                                  | -                                | 1,009                          | 4,968                          | 1,968                   | -                 |
| Due to other governmental units                  | -                               | -                                | -  | -                                 | -                                      | -                                | -                              | -                              | -                       | 19,345            |
| Due to other funds                               | 37,698                          | 50,535                           | 41,852                                       | -                                 | 31,574                                 | 4,000                            | 51,162                         | 6,072                          | 32,354                  | -                 |
| Deferred revenue                                 | 5,300                           | 14,105                           | -  | 1,674                             | 6,389                                  | -                                | 5,822                          | 245,754                        | -                       | -                 |
| Other accrued liabilities                        | -                               | -                                | 103  | -                                 | -                                      | -                                | -                              | -                              | -                       | -                 |
| Property taxes deferred to 1995                  | -                               | -                                | -  | -                                 | -                                      | -                                | -                              | -                              | -                       | -                 |
| Total current liabilities                        | <u>45,512</u>                   | <u>67,678</u>                    | <u>46,084</u>                                | <u>1,674</u>                      | <u>39,047</u>                          | <u>4,000</u>                     | <u>58,113</u>                  | <u>261,390</u>                 | <u>34,334</u>           | <u>19,345</u>     |
| Other liabilities - advances                     | -                               | -                                | -  | -                                 | -                                      | -                                | -                              | -                              | -                       | -                 |
| Total liabilities                                | <u>45,512</u>                   | <u>67,678</u>                    | <u>46,084</u>                                | <u>1,674</u>                      | <u>39,047</u>                          | <u>4,000</u>                     | <u>58,113</u>                  | <u>261,390</u>                 | <u>34,334</u>           | <u>19,345</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>\$ 45,512</u>                | <u>67,678</u>                    | <u>46,084</u>                                | <u>1,674</u>                      | <u>39,047</u>                          | <u>4,000</u>                     | <u>58,113</u>                  | <u>261,390</u>                 | <u>34,334</u>           | <u>19,345</u>     |



COUNTY OF OAKLAND  
Special Revenue Funds  
Combining Balance Sheet, Continued  
December 31, 1994

| Assets   | Prosecutor's<br>Cooperative<br>Reimbursement | Prosecutor's<br>Auto Theft<br>Prevention | Prosecutor's<br>Narcotics<br>Task Force | Sheriff's<br>Auto Theft<br>Prevention | Sheriff's<br>Anti-Drug | Sheriff's<br>Road<br>Patrol | Inmate<br>Treatment<br>Prisons/Jails | Inmate<br>Substance<br>Abuse<br>Coordination | Community<br>Corrections | Probation<br>Community<br>Corrections<br>Planning |
|--|--|--|---|---------------------------------------|------------------------|-----------------------------|--------------------------------------|--|--------------------------|---|
| <b>Current assets:</b>                           |  |  |   |                                       |                        |                             |                                      |  |                          |   |
| Cash and cash equivalents                        | \$ -   | 120,353                                  | -                                       | -                                     | 8                      | -                           | 4,058                                | -  | -                        | 15,543  |
| Current and delinquent property taxes receivable | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| Special assessments receivable                   | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| Due from other governmental units                | 356,391                                      | -  | 24,420                                  | 46,827                                | -                      | 138,099                     | 17,643                               | -  | 222,304                  | -   |
| Accrued interest receivable                      | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| Accounts receivable                              | -  | -  | -                                       | 1,886                                 | -                      | -                           | -                                    | -  | 158                      | -   |
| Due from other funds                             | 12,128                                       | 5,882                                    | -                                       | 96,537                                | -                      | 34,997                      | 22                                   | 6  | -                        | -   |
| Inventories and supplies                         | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| Current portion of advances receivable           | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| Prepayments and other assets                     | 299  | -  | -                                       | 5,897                                 | -                      | -                           | -                                    | -  | -                        | -   |
| <b>Total current assets</b>                      | <b>368,818</b>                               | <b>126,235</b>                           | <b>24,420</b>                           | <b>151,147</b>                        | <b>8</b>               | <b>173,096</b>              | <b>21,723</b>                        | <b>6</b>                                     | <b>222,462</b>           | <b>15,543</b>                                     |
| <b>Long-term assets:</b>                         |  |  |   |                                       |                        |                             |                                      |  |                          |   |
| Advances   | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| Special assessments receivable                   | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| <b>Total assets</b>                              | <b>\$ 368,818</b>                            | <b>126,235</b>                           | <b>24,420</b>                           | <b>151,147</b>                        | <b>8</b>               | <b>173,096</b>              | <b>21,723</b>                        | <b>6</b>                                     | <b>222,462</b>           | <b>15,543</b>                                     |
| <b>Liabilities and Fund Balances</b>             |  |  |   |                                       |                        |                             |                                      |  |                          |   |
| <b>Current liabilities:</b>                      |  |  |   |                                       |                        |                             |                                      |  |                          |   |
| Vouchers payable                                 | \$ -   | -  | -                                       | 601                                   | -                      | -                           | -                                    | -  | 13,720                   | -   |
| Accrued payroll                                  | 14,324                                       | 2,030                                    | 3,932                                   | 3,411                                 | -                      | 6,763                       | 2,257                                | -  | 9,017                    | -   |
| Due to other governmental units                  | -  | -  | -                                       | -                                     | 8                      | 174                         | -                                    | -  | -                        | -   |
| Due to other funds                               | 314,468                                      | 100,841                                  | 18,348                                  | 125,457                               | -                      | 164,122                     | 14,210                               | 6  | 199,725                  | 15,543  |
| Deferred revenue                                 | 35,912                                       | 23,364                                   | 2,140                                   | -                                     | -                      | 2,037                       | 5,256                                | -  | -                        | -   |
| Other accrued liabilities                        | 4,114  | -  | -                                       | 21,678                                | -                      | -                           | -                                    | -  | -                        | -   |
| Property taxes deferred to 1995                  | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| <b>Total current liabilities</b>                 | <b>368,818</b>                               | <b>126,235</b>                           | <b>24,420</b>                           | <b>151,147</b>                        | <b>8</b>               | <b>173,096</b>              | <b>21,723</b>                        | <b>6</b>                                     | <b>222,462</b>           | <b>15,543</b>                                     |
| <b>Other liabilities - advances</b>              | <b>-</b>                                     | <b>-</b>                                 | <b>-</b>                                | <b>-</b>                              | <b>-</b>               | <b>-</b>                    | <b>-</b>                             | <b>-</b>                                     | <b>-</b>                 | <b>-</b>  |
| <b>Total liabilities</b>                         | <b>368,818</b>                               | <b>126,235</b>                           | <b>24,420</b>                           | <b>151,147</b>                        | <b>8</b>               | <b>173,096</b>              | <b>21,723</b>                        | <b>6</b>                                     | <b>222,462</b>           | <b>15,543</b>                                     |
| <b>Fund balances:</b>                            |  |  |   |                                       |                        |                             |                                      |  |                          |   |
| Reserve for encumbrances                         | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| Reserve for inventories and supplies             | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| Reserve for long-term advances                   | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| Reserve for construction and maintenance         | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| <b>Total reserved</b>                            | <b>-</b>                                     | <b>-</b>                                 | <b>-</b>                                | <b>-</b>                              | <b>-</b>               | <b>-</b>                    | <b>-</b>                             | <b>-</b>                                     | <b>-</b>                 | <b>-</b>  |
| <b>Unreserved:</b>                               |  |  |   |                                       |                        |                             |                                      |  |                          |   |
| Designated for construction and maintenance      | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| Designated for programs                          | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| <b>Total unreserved</b>                          | <b>-</b>                                     | <b>-</b>                                 | <b>-</b>                                | <b>-</b>                              | <b>-</b>               | <b>-</b>                    | <b>-</b>                             | <b>-</b>                                     | <b>-</b>                 | <b>-</b>  |
| <b>Total fund balances</b>                       | <b>-</b>                                     | <b>-</b>                                 | <b>-</b>                                | <b>-</b>                              | <b>-</b>               | <b>-</b>                    | <b>-</b>                             | <b>-</b>                                     | <b>-</b>                 | <b>-</b>  |
| <b>Total liabilities and fund balances</b>       | <b>\$ 368,818</b>                            | <b>126,235</b>                           | <b>24,420</b>                           | <b>151,147</b>                        | <b>8</b>               | <b>173,096</b>              | <b>21,723</b>                        | <b>6</b>                                     | <b>222,462</b>           | <b>15,543</b>                                     |

COUNTY OF OAKLAND  
Special Revenue Funds  
Combining Balance Sheet, Continued  
December 31, 1994

| Assets   | Probation<br>Enhancement<br>Discretionary | Probation<br>Enhancement | CMH<br>Homeless<br>Assistance | CMH<br>Adoptive<br>Services | Circuit<br>Court<br>Judicial | Skillman<br>Foundation<br>Grant | Criminal<br>Justice<br>Training | Tornado<br>Siren | J.T.P.A.<br>Title IIA<br>Carryforward | J.T.P.A.<br>Title IIA |
|--|---|--------------------------|-------------------------------|-----------------------------|------------------------------|---------------------------------|---------------------------------|------------------|---------------------------------------|-----------------------|
| <b>Current assets:</b>                           |   |                          |                               |                             |                              |                                 |                                 |                  |                                       |                       |
| Cash and cash equivalents                        | \$ -                                      | -                        | -                             | -                           | -                            | 195,612                         | -                               | -                | -                                     | 52,775                |
| Current and delinquent property taxes receivable | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| Special assessments receivable                   | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| Due from other governmental units                | -   | -                        | 23,207                        | 14,374                      | 32,392                       | -                               | -                               | 41,665           | -                                     | 153,146               |
| Accrued interest receivable                      | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| Accounts receivable                              | -   | -                        | -                             | -                           | -                            | 854                             | -                               | 6,816            | -                                     | -                     |
| Due from other funds                             | 18  | 15,673                   | 117,693                       | -                           | -                            | -                               | 15,452                          | -                | -                                     | -                     |
| Inventories and supplies                         | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| Current portion of advances receivable           | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| Prepayments and other assets                     | -   | -                        | -                             | -                           | -                            | -                               | 18,995                          | -                | -                                     | 150                   |
| <b>Total current assets</b>                      | <b>18</b>                                 | <b>15,673</b>            | <b>140,900</b>                | <b>14,374</b>               | <b>32,392</b>                | <b>196,466</b>                  | <b>34,447</b>                   | <b>48,481</b>    | <b>=</b>                              | <b>206,071</b>        |
| <b>Long-term assets:</b>                         |   |                          |                               |                             |                              |                                 |                                 |                  |                                       |                       |
| Advances   | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| Special assessments receivable                   | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| <b>Total assets</b>                              | <b>\$ 18</b>                              | <b>15,673</b>            | <b>140,900</b>                | <b>14,374</b>               | <b>32,392</b>                | <b>196,466</b>                  | <b>34,447</b>                   | <b>48,481</b>    | <b>=</b>                              | <b>206,071</b>        |
| <b>Liabilities and Fund Balances</b>             |   |                          |                               |                             |                              |                                 |                                 |                  |                                       |                       |
| <b>Current liabilities:</b>                      |   |                          |                               |                             |                              |                                 |                                 |                  |                                       |                       |
| Vouchers payable                                 | \$ -                                      | -                        | 9,578                         | 145                         | 6,744                        | 14,300                          | 109                             | -                | -                                     | 36,349                |
| Accrued payroll                                  | -   | -                        | -                             | -                           | 1,708                        | -                               | -                               | -                | -                                     | 6,882                 |
| Due to other governmental units                  | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| Due to other funds                               | 18  | 15,673                   | 118,485                       | 12,629                      | 15,549                       | 204                             | 34,338                          | 48,481           | -                                     | 38,259                |
| Deferred revenue                                 | -   | -                        | -                             | 1,600                       | 8,391                        | 181,962                         | -                               | -                | -                                     | -                     |
| Other accrued liabilities                        | -   | -                        | 12,837                        | -                           | -                            | -                               | -                               | -                | -                                     | 124,581               |
| Property taxes deferred to 1995                  | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| <b>Total current liabilities</b>                 | <b>18</b>                                 | <b>15,673</b>            | <b>140,900</b>                | <b>14,374</b>               | <b>32,392</b>                | <b>196,466</b>                  | <b>34,447</b>                   | <b>48,481</b>    | <b>=</b>                              | <b>206,071</b>        |
| Other liabilities - advances                     | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| <b>Total liabilities</b>                         | <b>18</b>                                 | <b>15,673</b>            | <b>140,900</b>                | <b>14,374</b>               | <b>32,392</b>                | <b>196,466</b>                  | <b>34,447</b>                   | <b>48,481</b>    | <b>=</b>                              | <b>206,071</b>        |
| <b>Fund balances:</b>                            |   |                          |                               |                             |                              |                                 |                                 |                  |                                       |                       |
| Reserve for encumbrances                         | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| Reserve for inventories and supplies             | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| Reserve for long-term advances                   | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| Reserve for construction and maintenance         | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| <b>Total reserved</b>                            | <b>-</b>                                  | <b>-</b>                 | <b>-</b>                      | <b>-</b>                    | <b>-</b>                     | <b>-</b>                        | <b>-</b>                        | <b>-</b>         | <b>=</b>                              | <b>-</b>              |
| <b>Unreserved:</b>                               |   |                          |                               |                             |                              |                                 |                                 |                  |                                       |                       |
| Designated for construction and maintenance      | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| Designated for programs                          | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| <b>Total unreserved</b>                          | <b>-</b>                                  | <b>-</b>                 | <b>-</b>                      | <b>-</b>                    | <b>-</b>                     | <b>-</b>                        | <b>-</b>                        | <b>-</b>         | <b>=</b>                              | <b>-</b>              |
| <b>Total fund balances</b>                       | <b>-</b>                                  | <b>-</b>                 | <b>-</b>                      | <b>-</b>                    | <b>-</b>                     | <b>-</b>                        | <b>-</b>                        | <b>-</b>         | <b>=</b>                              | <b>-</b>              |
| <b>Total liabilities and fund balances</b>       | <b>\$ 18</b>                              | <b>15,673</b>            | <b>140,900</b>                | <b>14,374</b>               | <b>32,392</b>                | <b>196,466</b>                  | <b>34,447</b>                   | <b>48,481</b>    | <b>=</b>                              | <b>206,071</b>        |

COUNTY OF OAKLAND  
Special Revenue Funds  
Combining Balance Sheet, Continued  
December 31, 1994

| Assets   | J.T.P.A.<br>Title IIB | J.T.P.A.<br>Title III<br>EDWAAA<br>National<br>Reserve | J.T.P.A.<br>Youth 78%<br>Title IIC | M.O.S.T.       | Work First     | J.T.P.A.<br>Target | J.T.P.A.<br>Incentive | CMH<br>Fair | Total             |
|--|-----------------------|--|------------------------------------|----------------|----------------|--------------------|-----------------------|-------------|-------------------|
| <b>Current assets:</b>                           |                       |  |                                    |                |                |                    |                       |             |                   |
| Cash and cash equivalents                        | \$ -                  | 39,808   | 39,439                             | -              | 154,015        | -                  | -                     | -           | 66,366,778        |
| Current and delinquent property taxes receivable | -                     | -  | -                                  | -              | -              | -                  | -                     | -           | 7,338,329         |
| Special assessments receivable                   | -                     | -  | -                                  | -              | -              | -                  | -                     | -           | 1,156,745         |
| Due from other governmental units                | -                     | 295,976  | 265,484                            | 148,255        | -              | 45,321             | -                     | -           | 10,104,668        |
| Accrued interest receivable                      | -                     | -  | -                                  | -              | -              | -                  | -                     | -           | 65,534            |
| Accounts receivable                              | -                     | -  | -                                  | -              | -              | -                  | -                     | -           | 3,789,575         |
| Due from other funds                             | -                     | -  | -                                  | -              | -              | -                  | -                     | -           | 4,739,754         |
| Inventories and supplies                         | -                     | -  | -                                  | -              | -              | -                  | -                     | -           | 11,587            |
| Current portion of advances receivable           | -                     | -  | -                                  | -              | -              | -                  | -                     | -           | 17,500            |
| Prepayments and other assets                     | =                     | -  | -                                  | -              | -              | -                  | =                     | =           | <u>1,106,565</u>  |
| <b>Total current assets</b>                      | =                     | <u>335,784</u>   | <u>304,923</u>                     | <u>148,255</u> | <u>154,015</u> | <u>45,321</u>      | =                     | =           | <u>94,697,035</u> |
| <b>Long-term assets:</b>                         |                       |  |                                    |                |                |                    |                       |             |                   |
| Advances   | -                     | -  | -                                  | -              | -              | -                  | -                     | -           | 87,500            |
| Special assessments receivable                   | =                     | -  | -                                  | -              | -              | -                  | =                     | =           | <u>47,308</u>     |
| <b>Total assets</b>                              | \$ =                  | <u>335,784</u>   | <u>304,923</u>                     | <u>148,255</u> | <u>154,015</u> | <u>45,321</u>      | =                     | =           | <u>94,831,843</u> |
| <b>Liabilities and Fund Balances</b>             |                       |  |                                    |                |                |                    |                       |             |                   |
| <b>Current liabilities:</b>                      |                       |  |                                    |                |                |                    |                       |             |                   |
| Vouchers payable                                 | \$ -                  | 106,013  | 39,487                             | 21,236         | -              | -                  | -                     | -           | 3,154,163         |
| Accrued payroll                                  | -                     | -  | -                                  | -              | -              | -                  | -                     | -           | 664,957           |
| Due to other governmental units                  | -                     | -  | -                                  | -              | -              | -                  | -                     | -           | 40,165,587        |
| Due to other funds                               | -                     | -  | -                                  | 127,019        | -              | 215                | -                     | -           | 11,223,363        |
| Deferred revenue                                 | -                     | -  | -                                  | -              | 154,015        | -                  | -                     | -           | 2,961,036         |
| Other accrued liabilities                        | -                     | 229,771  | 265,436                            | -              | -              | 45,106             | -                     | -           | 11,809,322        |
| Property taxes deferred to 1995                  | =                     | -  | -                                  | -              | -              | -                  | =                     | =           | <u>7,338,329</u>  |
| <b>Total current liabilities</b>                 | =                     | <u>335,784</u>   | <u>304,923</u>                     | <u>148,255</u> | <u>154,015</u> | <u>45,321</u>      | =                     | =           | <u>77,316,757</u> |
| <b>Other liabilities - advances</b>              | =                     | -  | -                                  | -              | -              | -                  | =                     | =           | <u>547,416</u>    |
| <b>Total liabilities</b>                         | =                     | <u>335,784</u>   | <u>304,923</u>                     | <u>148,255</u> | <u>154,015</u> | <u>45,321</u>      | =                     | =           | <u>77,864,173</u> |
| <b>Fund balances:</b>                            |                       |  |                                    |                |                |                    |                       |             |                   |
| Reserve for encumbrances                         | -                     | -  | -                                  | -              | -              | -                  | -                     | -           | 202,377           |
| Reserve for inventories and supplies             | -                     | -  | -                                  | -              | -              | -                  | -                     | -           | 11,587            |
| Reserve for long-term advances                   | -                     | -  | -                                  | -              | -              | -                  | -                     | -           | 87,500            |
| Reserve for construction and maintenance         | =                     | -  | -                                  | -              | -              | -                  | =                     | =           | <u>3,187,479</u>  |
| <b>Total reserved</b>                            | =                     | -  | -                                  | -              | -              | -                  | =                     | =           | <u>3,488,943</u>  |
| <b>Unreserved:</b>                               |                       |  |                                    |                |                |                    |                       |             |                   |
| Designated for construction and maintenance      | -                     | -  | -                                  | -              | -              | -                  | -                     | -           | 6,781,441         |
| Designated for programs                          | =                     | -  | -                                  | -              | -              | -                  | =                     | =           | <u>6,697,286</u>  |
| <b>Total unreserved</b>                          | =                     | -  | -                                  | -              | -              | -                  | =                     | =           | <u>13,478,727</u> |
| <b>Total fund balances</b>                       | =                     | -  | -                                  | -              | -              | -                  | =                     | =           | <u>16,967,670</u> |
| <b>Total liabilities and fund balances</b>       | \$ =                  | <u>335,784</u>   | <u>304,923</u>                     | <u>148,255</u> | <u>154,015</u> | <u>45,321</u>      | =                     | =           | <u>94,831,843</u> |

COUNTY OF OAKLAND  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the year ended December 31, 1994

|   | County<br>Health  | Community<br>Mental<br>Health | Camp<br>Oakland  | Children's<br>Village | Juvenile<br>Maintenance | Social<br>Services<br>Foster Care | Housing and<br>Community<br>Development | County<br>Reference<br>Library | Friend<br>of the<br>Court | C.R.I.M.P.    |
|---|-------------------|-------------------------------|------------------|-----------------------|-------------------------|-----------------------------------|---|--------------------------------|---------------------------|---------------|
| <b>Revenues:</b>  |                   |                               |                  |                       |                         |                                   |   |                                |                           |               |
| Taxes   | \$ -              | -                             | -                | -                     | -                       | -                                 | -                                       | -                              | -                         | -             |
| Special assessments   | -                 | -                             | -                | -                     | -                       | -                                 | -                                       | -                              | -                         | -             |
| Federal grants  | 23,797            | -                             | -                | 184,948               | -                       | -                                 | 6,478,022                               | -                              | -                         | -             |
| State grants  | 2,454,389         | 80,969,634                    | -                | 4,056,725             | -                       | 34,491                            | -                                       | -                              | 265,058                   | -             |
| Other intergovernmental revenues  | -                 | -                             | -                | 1,515,534             | -                       | -                                 | 227,628                                 | -                              | -                         | -             |
| Charges for services  | 3,171,382         | -                             | -                | 404,168               | 777,914                 | -                                 | -                                       | 24                             | 142,649                   | -             |
| Use of money  | -                 | -                             | -                | -                     | -                       | -                                 | -                                       | 47,474                         | -                         | -             |
| Other   | -                 | 10,104,790                    | -                | 234                   | -                       | -                                 | -                                       | 123                            | -                         | -             |
| <b>Total revenues</b>   | <b>5,649,568</b>  | <b>91,074,424</b>             | <b>-</b>         | <b>6,161,609</b>      | <b>777,914</b>          | <b>34,491</b>                     | <b>6,705,650</b>                        | <b>47,621</b>                  | <b>407,707</b>            | <b>-</b>      |
| <b>Expenditures:</b>  |                   |                               |                  |                       |                         |                                   |   |                                |                           |               |
| Salaries  | 12,033,053        | 9,108,811                     | -                | 4,636,062             | 404,264                 | -                                 | 478,706                                 | -                              | 4,140,240                 | -             |
| Fringe benefits   | 6,031,412         | 3,822,344                     | -                | 2,384,191             | 201,515                 | -                                 | 241,029                                 | -                              | 2,016,804                 | -             |
| Contractual services  | 1,450,869         | 87,172,535                    | 2,681,794        | 1,439,768             | 5,840,340               | 75,497                            | 5,842,844                               | 21,394                         | 786,616                   | -             |
| Commodities   | 458,586           | 443,692                       | -                | 179,671               | 11,284                  | -                                 | 7,528                                   | -                              | 214,119                   | -             |
| Capital outlay  | 1,196             | (7,602)                       | -                | 280                   | -                       | -                                 | -                                       | 46,610                         | -                         | -             |
| Internal services   | 2,724,508         | 1,341,768                     | -                | 1,605,333             | 23,954                  | -                                 | 135,543                                 | -                              | 1,689,618                 | -             |
| <b>Total expenditures</b>   | <b>22,699,624</b> | <b>101,881,548</b>            | <b>2,681,794</b> | <b>10,245,305</b>     | <b>6,481,357</b>        | <b>75,497</b>                     | <b>6,705,650</b>                        | <b>68,004</b>                  | <b>8,847,397</b>          | <b>-</b>      |
| Excess of revenues over (under) expenditures                                  | (17,050,056)      | (10,807,124)                  | (2,681,794)      | (4,083,696)           | (5,703,443)             | (41,006)                          | -                                       | (20,383)                       | (8,439,690)               | -             |
| Other financing sources (uses):   |                   |                               |                  |                       |                         |                                   |   |                                |                           |               |
| Operating transfers in  | 17,394,928        | 11,277,855                    | 2,681,794        | 4,147,430             | 5,703,443               | 41,006                            | -                                       | -                              | 8,454,494                 | 57,409        |
| Operating transfers out   | (35,000)          | (15,000)                      | -                | (60,214)              | -                       | -                                 | -                                       | -                              | -                         | (599,390)     |
| Proceeds from issuance of bonds   | -                 | -                             | -                | -                     | -                       | -                                 | -                                       | -                              | -                         | -             |
| Excess of revenues and other sources over (under) expenditures and other uses | 309,872           | 455,731                       | -                | 3,520                 | -                       | -                                 | -                                       | (20,383)                       | 14,804                    | (541,981)     |
| Fund balances at beginning of year  | 411,860           | -                             | -                | -                     | -                       | -                                 | -                                       | 588,720                        | 202,669                   | 599,390       |
| Residual equity transfers in  | -                 | -                             | -                | -                     | -                       | -                                 | -                                       | -                              | -                         | -             |
| Residual equity transfers out   | -                 | -                             | -                | -                     | -                       | -                                 | -                                       | -                              | -                         | -             |
| <b>Fund balances at end of year</b>   | <b>\$ 721,732</b> | <b>455,731</b>                | <b>-</b>         | <b>3,520</b>          | <b>-</b>                | <b>-</b>                          | <b>-</b>                                | <b>568,337</b>                 | <b>217,473</b>            | <b>57,409</b> |

Continued

COUNTY OF OAKLAND  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances, Continued  
For the year ended December 31, 1994

|  | State<br>Court<br>Disbursement | County<br>Veterans'<br>Trust | County<br>Markets | Parks<br>and<br>Recreation | Drains<br>Act 40 | Sewer<br>Act 94 | Lakes<br>Act 146 | Lakes<br>Act 345 | Clerk/Register<br>of Deeds<br>Remonu-<br>mentation<br>Grant | Kellogg<br>Family<br>for Kids |
|--|--------------------------------|------------------------------|-------------------|----------------------------|------------------|-----------------|------------------|------------------|---|-------------------------------|
| <b>Revenues:</b>   |                                |                              |                   |                            |                  |                 |                  |                  |   |                               |
| Taxes  | \$ -                           | -                            | -                 | 7,315,287                  | -                | -               | -                | -                | -   | -                             |
| Special assessments  | -                              | -                            | -                 | -                          | 724,172          | -               | 349,699          | 627,257          | -   | -                             |
| Federal grants   | -                              | -                            | -                 | -                          | -                | -               | -                | -                | -   | -                             |
| State grants   | 878,964                        | 163,491                      | -                 | -                          | -                | -               | -                | -                | 330,308   | -                             |
| Other intergovernmental revenues   | -                              | -                            | -                 | -                          | -                | -               | -                | -                | -   | -                             |
| Charges for services   | -                              | -                            | 293,109           | 5,536,770                  | 9,134            | -               | -                | -                | -   | -                             |
| Use of money   | -                              | -                            | -                 | 317,311                    | 389,099          | 2,282           | 9,500            | 41,597           | -   | -                             |
| Other  | -                              | -                            | -                 | 113,714                    | -                | -               | 94,599           | -                | -   | 42,977                        |
| <b>Total revenues</b>  | <b>878,964</b>                 | <b>163,491</b>               | <b>293,109</b>    | <b>13,283,082</b>          | <b>1,122,405</b> | <b>2,282</b>    | <b>453,798</b>   | <b>668,854</b>   | <b>330,308</b>  | <b>42,977</b>                 |
| <b>Expenditures:</b>   |                                |                              |                   |                            |                  |                 |                  |                  |   |                               |
| Salaries   | -                              | 29,236                       | 47,498            | 4,228,968                  | 92,202           | -               | 53,463           | -                | 42,439  | -                             |
| Fringe benefits  | -                              | 6,825                        | 23,190            | 1,684,503                  | 55,419           | -               | 36,499           | -                | 18,883  | -                             |
| Contractual services   | 5,000                          | 173,652                      | 450               | 3,194,456                  | 562,406          | 23,117          | 43,979           | 457,244          | 238,690   | 37,475                        |
| Commodities  | -                              | 218                          | -                 | 322,412                    | 8,086            | -               | 6,169            | 1,290            | 20,678  | 1,077                         |
| Capital outlay   | -                              | -                            | -                 | 3,668,244                  | 292,214          | -               | -                | -                | 7,768   | -                             |
| Internal services  | -                              | -                            | 202,129           | 47,868                     | 352,650          | -               | 116,791          | 264              | 1,850   | 4,425                         |
| <b>Total expenditures</b>  | <b>5,000</b>                   | <b>209,931</b>               | <b>273,267</b>    | <b>13,146,451</b>          | <b>1,362,977</b> | <b>23,117</b>   | <b>256,901</b>   | <b>458,798</b>   | <b>330,308</b>  | <b>42,977</b>                 |
| <b>Excess of revenues over (under)<br/>expenditures</b>                                  | <b>873,964</b>                 | <b>(46,440)</b>              | <b>19,842</b>     | <b>136,631</b>             | <b>(240,572)</b> | <b>(20,835)</b> | <b>196,897</b>   | <b>210,056</b>   | <b>-</b>  | <b>-</b>                      |
| <b>Other financing sources (uses):</b>   |                                |                              |                   |                            |                  |                 |                  |                  |   |                               |
| Operating transfers in   | -                              | -                            | -                 | -                          | -                | -               | -                | -                | -   | -                             |
| Operating transfers out  | -                              | -                            | -                 | -                          | -                | -               | -                | -                | -   | -                             |
| Proceeds from issuance of bonds  | -                              | -                            | -                 | -                          | 2,730,000        | -               | -                | -                | -   | -                             |
| <b>Excess of revenues and other sources over<br/>(under) expenditures and other uses</b> | <b>873,964</b>                 | <b>(46,440)</b>              | <b>19,842</b>     | <b>136,631</b>             | <b>2,489,428</b> | <b>(20,835)</b> | <b>196,897</b>   | <b>210,056</b>   | <b>-</b>  | <b>-</b>                      |
| <b>Fund balances at beginning of year</b>  | <b>-</b>                       | <b>53,723</b>                | <b>232,682</b>    | <b>3,495,608</b>           | <b>5,980,469</b> | <b>335,893</b>  | <b>(28,608)</b>  | <b>1,132,294</b> | <b>-</b>  | <b>-</b>                      |
| Residual equity transfers in   | -                              | -                            | -                 | -                          | 118,319          | -               | -                | -                | -   | -                             |
| Residual equity transfers out  | -                              | -                            | -                 | -                          | (199,000)        | -               | (37,455)         | -                | -   | -                             |
| <b>Fund balances at end of year</b>  | <b>\$ 873,964</b>              | <b>7,283</b>                 | <b>252,524</b>    | <b>3,632,239</b>           | <b>8,389,216</b> | <b>315,058</b>  | <b>130,834</b>   | <b>1,342,350</b> | <b>-</b>  | <b>-</b>                      |

Continued

COUNTY OF OAKLAND  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances, Continued  
For the year ended December 31, 1994

|   | Health<br>WIC  | Health<br>Family<br>Planning | Health<br>TB<br>Outreach | Health<br>TB<br>Regimen | Health<br>Medicaid<br>Screening | Health<br>MDPH-<br>OSAS | Health<br>MCH<br>Block | Infant<br>Mortality<br>Reduction | Health<br>Breast Cancer<br>Control | Health<br>Minority<br>Planning |
|---|----------------|------------------------------|--------------------------|-------------------------|---------------------------------|-------------------------|------------------------|----------------------------------|------------------------------------|--------------------------------|
| <b>Revenues:</b>  |                |                              |                          |                         |                                 |                         |                        |                                  |                                    |                                |
| Taxes   | \$ -           | -                            | -                        | -                       | -                               | -                       | -                      | -                                | -                                  | -                              |
| Special assessments   | -              | -                            | -                        | -                       | -                               | -                       | -                      | -                                | -                                  | -                              |
| Federal grants  | -              | -                            | -                        | -                       | -                               | -                       | -                      | -                                | -                                  | -                              |
| State grants  | 986,926        | 269,084                      | 22,155                   | 10,284                  | 155,625                         | 4,244,876               | 79,108                 | 136,223                          | 113,160                            | -                              |
| Other intergovernmental revenues  | -              | -                            | -                        | -                       | -                               | -                       | -                      | -                                | -                                  | -                              |
| Charges for services  | -              | 126,355                      | -                        | -                       | 374,197                         | 43,670                  | -                      | -                                | 33,852                             | -                              |
| Use of money  | -              | -                            | -                        | -                       | -                               | -                       | -                      | -                                | -                                  | -                              |
| Other   | -              | -                            | -                        | -                       | -                               | -                       | -                      | -                                | -                                  | -                              |
| <b>Total revenues</b>   | <b>986,926</b> | <b>395,439</b>               | <b>22,155</b>            | <b>10,284</b>           | <b>529,822</b>                  | <b>4,288,546</b>        | <b>79,108</b>          | <b>136,223</b>                   | <b>147,012</b>                     | <b>-</b>                       |
| <b>Expenditures:</b>  |                |                              |                          |                         |                                 |                         |                        |                                  |                                    |                                |
| Salaries  | 562,203        | 215,053                      | 13,223                   | 4,632                   | 311,392                         | 388,380                 | 59,079                 | -                                | 68,360                             | -                              |
| Fringe benefits   | 263,942        | 60,661                       | 4,752                    | 486                     | 126,179                         | 178,474                 | 12,780                 | -                                | 29,025                             | -                              |
| Contractual services  | 47,468         | 47,228                       | 1,275                    | 5,166                   | 29,311                          | 3,601,266               | 6,895                  | 132,723                          | 34,305                             | -                              |
| Commodities   | 42,600         | 47,202                       | 1,537                    | -                       | 18,882                          | 75,964                  | -                      | 1,341                            | 11,687                             | -                              |
| Capital outlay  | -              | -                            | -                        | -                       | -                               | 3,109                   | -                      | -                                | -                                  | -                              |
| Internal services   | 70,713         | 25,295                       | 1,368                    | -                       | 44,058                          | 41,353                  | 354                    | 2,159                            | 3,635                              | -                              |
| <b>Total expenditures</b>   | <b>986,926</b> | <b>395,439</b>               | <b>22,155</b>            | <b>10,284</b>           | <b>529,822</b>                  | <b>4,288,546</b>        | <b>79,108</b>          | <b>136,223</b>                   | <b>147,012</b>                     | <b>-</b>                       |
| Excess of revenues over (under) expenditures                                  | -              | -                            | -                        | -                       | -                               | -                       | -                      | -                                | -                                  | -                              |
| <b>Other financing sources (uses):</b>  |                |                              |                          |                         |                                 |                         |                        |                                  |                                    |                                |
| Operating transfers in  | -              | -                            | -                        | -                       | -                               | -                       | -                      | -                                | -                                  | -                              |
| Operating transfers out   | -              | -                            | -                        | -                       | -                               | -                       | -                      | -                                | -                                  | -                              |
| Proceeds from issuance of bonds   | -              | -                            | -                        | -                       | -                               | -                       | -                      | -                                | -                                  | -                              |
| 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   | -              | -                            | -                        | -                       | -                               | -                       | -                      | -                                | -                                  | -                              |
| <b>Fund balances at end of year</b>   | <b>\$ -</b>    | <b>-</b>                     | <b>-</b>                 | <b>-</b>                | <b>-</b>                        | <b>-</b>                | <b>-</b>               | <b>-</b>                         | <b>-</b>                           | <b>-</b>                       |

Continued

COUNTY OF OAKLAND  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances, Continued  
For the year ended December 31, 1994

|   | Health<br>Worksite<br>Community | Children's<br>Health<br>Services | AIDS<br>Counseling<br>and Testing<br>Program | HIV Sero-<br>prevalence<br>Survey | Prenatal<br>Coordination<br>Enrollment | Michigan<br>Health<br>Initiative | MIC/HIP<br>Local<br>Agreement | Immunization<br>Action<br>Plan | Pregnancy<br>Prevention | Sheriff<br>N.E.T. |
|---|---------------------------------|----------------------------------|--|-----------------------------------|--|----------------------------------|-------------------------------|--------------------------------|-------------------------|-------------------|
| Revenues:   |                                 |                                  |  |                                   |  |                                  |                               |                                |                         |                   |
| Taxes   | \$ -                            | -                                | -  | -                                 | -                                      | -                                | -                             | -                              | -                       | -                 |
| Special assessments   | -                               | -                                | -  | -                                 | -                                      | -                                | -                             | -                              | -                       | -                 |
| Federal grants  | -                               | -                                | -  | -                                 | -                                      | -                                | -                             | -                              | -                       | -                 |
| State grants  | 150,380                         | 239,404                          | 187,409                                      | -                                 | 65,191                                 | -                                | 92,189                        | 102,426                        | 148,540                 | -                 |
| Other intergovernmental revenues  | -                               | -                                | -  | -                                 | -                                      | -                                | -                             | -                              | -                       | -                 |
| Charges for services  | 252                             | -                                | -  | -                                 | -                                      | -                                | -                             | -                              | -                       | -                 |
| Use of money  | -                               | -                                | -  | -                                 | -                                      | -                                | -                             | -                              | -                       | -                 |
| Other   | -                               | -                                | -  | -                                 | -                                      | -                                | -                             | -                              | -                       | -                 |
| <b>Total revenues</b>   | <b>150,632</b>                  | <b>239,404</b>                   | <b>187,409</b>                               | <b>-</b>                          | <b>65,191</b>                          | <b>-</b>                         | <b>92,189</b>                 | <b>102,426</b>                 | <b>148,540</b>          | <b>-</b>          |
| Expenditures:   |                                 |                                  |  |                                   |  |                                  |                               |                                |                         |                   |
| Salaries  | 89,995                          | 135,005                          | 117,771                                      | -                                 | 38,377                                 | -                                | 55,054                        | 76,384                         | 25,119                  | -                 |
| Fringe benefits   | 36,078                          | 70,023                           | 42,170                                       | -                                 | 21,979                                 | -                                | 27,937                        | 14,218                         | 9,784                   | -                 |
| Contractual services  | 9,958                           | 9,027                            | 12,195                                       | -                                 | 2,389                                  | -                                | 3,972                         | 6,914                          | 112,440                 | -                 |
| Commodities   | 5,272                           | 2,513                            | 5,909  | -                                 | 11                                     | -                                | 620                           | 225                            | 24                      | -                 |
| Capital outlay  | -                               | -                                | -  | -                                 | -                                      | -                                | -                             | 4,596                          | -                       | -                 |
| Internal services   | 9,329                           | 22,836                           | 9,364  | -                                 | 2,435                                  | -                                | 4,606                         | 89                             | 1,173                   | -                 |
| <b>Total expenditures</b>   | <b>150,632</b>                  | <b>239,404</b>                   | <b>187,409</b>                               | <b>-</b>                          | <b>65,191</b>                          | <b>-</b>                         | <b>92,189</b>                 | <b>102,426</b>                 | <b>148,540</b>          | <b>-</b>          |
| Excess of revenues over (under) expenditures                                  | -                               | -                                | -  | -                                 | -                                      | -                                | -                             | -                              | -                       | -                 |
| Other financing sources (uses):   |                                 |                                  |  |                                   |  |                                  |                               |                                |                         |                   |
| Operating transfers in  | -                               | -                                | -  | -                                 | -                                      | -                                | -                             | -                              | -                       | -                 |
| Operating transfers out   | -                               | -                                | -  | -                                 | -                                      | -                                | -                             | -                              | -                       | -                 |
| Proceeds from issuance of bonds   | -                               | -                                | -  | -                                 | -                                      | -                                | -                             | -                              | -                       | -                 |
| 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   | -                               | -                                | -  | -                                 | -                                      | -                                | -                             | -                              | -                       | -                 |
| <b>Fund balances at end of year</b>   | <b>\$ -</b>                     | <b>-</b>                         | <b>-</b>                                     | <b>-</b>                          | <b>-</b>                               | <b>-</b>                         | <b>-</b>                      | <b>-</b>                       | <b>-</b>                | <b>-</b>          |

Continued

COUNTY OF OAKLAND  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances, Continued  
For the year ended December 31, 1994

|   | Prosecutor's<br>Cooperative<br>Reimbursement | Prosecutor's<br>Auto Theft<br>Prevention | Prosecutor's<br>Narcotics<br>Task Force | Sheriff's<br>Auto Theft<br>Prevention | Sheriff's<br>Anti-Drug | Sheriff's<br>Road<br>Patrol | Inmate<br>Treatment<br>Prisons/Jails | Inmate<br>Substance<br>Abuse<br>Coordination | Community<br>Corrections | Probation<br>Community<br>Corrections<br>Planning |
|---|--|--|---|---------------------------------------|------------------------|-----------------------------|--------------------------------------|--|--------------------------|---|
| Revenues:   |  |  |   |                                       |                        |                             |                                      |  |                          |   |
| Taxes   | \$ -   | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| Special assessments   | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| Federal grants  | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| State grants  | 945,701                                      | 90,433                                   | 143,300                                 | 305,949                               | -                      | 498,382                     | 95,884                               | -  | 530,931                  | -   |
| Other intergovernmental revenues  | 343,774                                      | 30,144                                   | 143,301                                 | 101,983                               | -                      | 44,385                      | 37,719                               | -  | -                        | -   |
| Charges for services  | 2,199  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| Use of money  | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| Other   | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| <b>Total revenues</b>   | <b><u>1,291,674</u></b>                      | <b><u>120,577</u></b>                    | <b><u>286,601</u></b>                   | <b><u>407,932</u></b>                 | <b>=</b>               | <b><u>542,767</u></b>       | <b><u>133,603</u></b>                | <b>=</b>                                     | <b><u>530,931</u></b>    | <b>=</b>  |
| Expenditures:   |  |  |   |                                       |                        |                             |                                      |  |                          |   |
| Salaries  | 719,473                                      | 81,860                                   | 189,201                                 | 209,193                               | -                      | 310,805                     | 86,636                               | -  | 118,189                  | -   |
| Fringe benefits   | 348,762                                      | 37,097                                   | 89,678                                  | 106,877                               | -                      | 158,542                     | 33,903                               | -  | 57,058                   | -   |
| Contractual services  | 109,259                                      | 1,260                                    | 2,619                                   | 54,261                                | -                      | 14,788                      | 13,064                               | -  | 43,839                   | -   |
| Commodities   | 686  | -  | -                                       | 602                                   | -                      | -                           | -                                    | -  | 83                       | -   |
| Capital outlay  | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | 302,427                  | -   |
| Internal services   | <u>113,494</u>                               | <u>360</u>                               | <u>5,103</u>                            | <u>36,999</u>                         | <b>=</b>               | <u>58,632</u>               | <u>-</u>                             | <b>=</b>                                     | <u>9,335</u>             | <b>=</b>  |
| <b>Total expenditures</b>   | <b><u>1,291,674</u></b>                      | <b><u>120,577</u></b>                    | <b><u>286,601</u></b>                   | <b><u>407,932</u></b>                 | <b>=</b>               | <b><u>542,767</u></b>       | <b><u>133,603</u></b>                | <b>=</b>                                     | <b><u>530,931</u></b>    | <b>=</b>  |
| Excess of revenues over (under) expenditures                                  | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| Other financing sources (uses):   |  |  |   |                                       |                        |                             |                                      |  |                          |   |
| Operating transfers in  | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| Operating transfers out   | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| Proceeds from issuance of bonds   | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| 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   | -  | -  | -                                       | -                                     | -                      | -                           | -                                    | -  | -                        | -   |
| <b>Fund balances at end of year</b>   | <b>\$ <u>-</u></b>                           | <b><u>-</u></b>                          | <b><u>-</u></b>                         | <b><u>-</u></b>                       | <b>=</b>               | <b><u>-</u></b>             | <b><u>-</u></b>                      | <b>=</b>                                     | <b><u>-</u></b>          | <b>=</b>  |

Continued



COUNTY OF OAKLAND  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances, Continued  
For the year ended December 31, 1994

|   | Probation<br>Enhancement<br>Discretionary | Probation<br>Enhancement | CMH<br>Homeless<br>Assistance | CMH<br>Adoptive<br>Services | Circuit<br>Court<br>Judicial | Skillman<br>Foundation<br>Grant | Criminal<br>Justice<br>Training | Tornado<br>Siren | J.T.P.A.<br>Title IIA<br>Carryforward | J.T.P.A.<br>Title IIA |
|---|---|--------------------------|-------------------------------|-----------------------------|------------------------------|---------------------------------|---------------------------------|------------------|---------------------------------------|-----------------------|
| <b>Revenues:</b>  |   |                          |                               |                             |                              |                                 |                                 |                  |                                       |                       |
| Taxes   | \$ -                                      | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| Special assessments   | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| Federal grants  | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | 103,488                               | 1,560,132             |
| State grants  | -   | -                        | 137,486                       | 25,321                      | 126,195                      | 174,495                         | 88,866                          | -                | -                                     | -                     |
| Other intergovernmental revenues  | -   | -                        | -                             | -                           | 52,374                       | -                               | -                               | -                | -                                     | -                     |
| Charges for services  | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| Use of money  | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| Other   | =   | =                        | -                             | -                           | -                            | -                               | -                               | 44,564           | -                                     | 674                   |
| <b>Total revenues</b>   | =   | =                        | <u>137,486</u>                | <u>25,321</u>               | <u>178,569</u>               | <u>174,495</u>                  | <u>88,866</u>                   | <u>44,564</u>    | <u>103,488</u>                        | <u>1,560,806</u>      |
| <b>Expenditures:</b>  |   |                          |                               |                             |                              |                                 |                                 |                  |                                       |                       |
| Salaries  | -   | -                        | -                             | -                           | 54,710                       | -                               | -                               | -                | -                                     | 91,982                |
| Fringe benefits   | -   | -                        | -                             | -                           | 22,587                       | -                               | -                               | -                | -                                     | 45,627                |
| Contractual services  | -   | -                        | 137,486                       | 24,785                      | 84,662                       | 171,600                         | 79,529                          | -                | 103,488                               | 1,403,341             |
| Commodities   | -   | -                        | -                             | 40                          | 1,960                        | 387                             | 1,312                           | -                | -                                     | 985                   |
| Capital outlay  | -   | -                        | -                             | -                           | -                            | -                               | 8,025                           | 44,564           | -                                     | -                     |
| Internal services   | =   | =                        | -                             | 496                         | 14,650                       | 2,508                           | -                               | -                | -                                     | 18,871                |
| <b>Total expenditures</b>   | =   | =                        | <u>137,486</u>                | <u>25,321</u>               | <u>178,569</u>               | <u>174,495</u>                  | <u>88,866</u>                   | <u>44,564</u>    | <u>103,488</u>                        | <u>1,560,806</u>      |
| Excess of revenues over (under) expenditures                                  | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| <b>Other financing sources (uses):</b>  |   |                          |                               |                             |                              |                                 |                                 |                  |                                       |                       |
| Operating transfers in  | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| Operating transfers out   | -   | -                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| Proceeds from issuance of bonds   | =   | =                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| 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   | =   | =                        | -                             | -                           | -                            | -                               | -                               | -                | -                                     | -                     |
| <b>Fund balances at end of year</b>   | \$ =                                      | =                        | <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, 1994

|  | J.T.P.A.<br>Title IIB | J.T.P.A.<br>Title III<br>EDWAAA<br>National<br>Reserve | J.T.P.A.<br>Youth 78%<br>Title IIC | M.O.S.T.       | Work<br>First | J.T.P.A.<br>Target | J.T.P.A.<br>Incentive | CMH<br>Fair  | Total               |
|--|-----------------------|--|------------------------------------|----------------|---------------|--------------------|-----------------------|--------------|---------------------|
| <b>Revenues:</b>   |                       |  |                                    |                |               |                    |                       |              |                     |
| Taxes  | \$ -                  | -  | -                                  | -              | -             | -                  | -                     | -            | 7,315,287           |
| Special assessments  | -                     | -  | -                                  | -              | -             | -                  | -                     | -            | 1,701,128           |
| Federal grants   | 1,426,800             | 1,139,184  | 1,216,309                          | 148,255        | -             | 88,950             | -                     | -            | 12,369,885          |
| State grants   | -                     | -  | -                                  | -              | -             | -                  | 167,751               | 8,762        | 99,495,496          |
| Other intergovernmental revenues   | -                     | -  | -                                  | -              | -             | -                  | -                     | -            | 2,496,842           |
| Charges for services   | -                     | -  | -                                  | -              | -             | -                  | -                     | -            | 10,915,675          |
| Use of money   | -                     | -  | -                                  | -              | -             | -                  | -                     | -            | 807,263             |
| Other  | -                     | -  | -                                  | -              | -             | -                  | -                     | -            | 10,401,675          |
| <b>Total revenues</b>  | <b>1,426,800</b>      | <b>1,139,184</b>                                       | <b>1,216,309</b>                   | <b>148,255</b> | <b>=</b>      | <b>88,950</b>      | <b>167,751</b>        | <b>8,762</b> | <b>145,503,251</b>  |
| <b>Expenditures:</b>   |                       |  |                                    |                |               |                    |                       |              |                     |
| Salaries   | 77,303                | 61,584   | 59,755                             | 9,421          | -             | 9,674              | -                     | -            | 39,534,755          |
| Fringe benefits  | 36,104                | 26,192   | 23,206                             | 3,578          | -             | 3,218              | -                     | -            | 18,413,531          |
| Contractual services   | 1,283,970             | 1,038,643  | 1,115,842                          | 132,494        | -             | 73,888             | 167,751               | 8,762        | 120,175,989         |
| Commodities  | 906                   | 392  | 618                                | 92             | -             | 74                 | -                     | -            | 1,896,734           |
| Capital outlay   | -                     | -  | -                                  | -              | -             | -                  | -                     | -            | 4,371,431           |
| Internal services  | 28,517                | 12,373   | 16,888                             | 2,670          | -             | 2,096              | -                     | -            | 8,808,460           |
| <b>Total expenditures</b>  | <b>1,426,800</b>      | <b>1,139,184</b>                                       | <b>1,216,309</b>                   | <b>148,255</b> | <b>=</b>      | <b>88,950</b>      | <b>167,751</b>        | <b>8,762</b> | <b>193,200,900</b>  |
| <b>Excess of revenues over (under) expenditures</b>                                  | <b>-</b>              | <b>-</b>   | <b>-</b>                           | <b>-</b>       | <b>-</b>      | <b>-</b>           | <b>-</b>              | <b>-</b>     | <b>(47,697,649)</b> |
| <b>Other financing sources (uses):</b>   |                       |  |                                    |                |               |                    |                       |              |                     |
| Operating transfers in   | -                     | -  | -                                  | -              | -             | -                  | -                     | -            | 49,758,359          |
| Operating transfers out  | -                     | -  | -                                  | -              | -             | -                  | -                     | -            | (709,604)           |
| Proceeds from issuance of bonds  | -                     | -  | -                                  | -              | -             | -                  | -                     | -            | 2,730,000           |
| <b>Excess of revenues and other sources over (under) expenditures and other uses</b> | <b>-</b>              | <b>-</b>   | <b>-</b>                           | <b>-</b>       | <b>-</b>      | <b>-</b>           | <b>-</b>              | <b>-</b>     | <b>4,081,106</b>    |
| <b>Fund balances at beginning of year</b>  | <b>-</b>              | <b>-</b>   | <b>-</b>                           | <b>-</b>       | <b>-</b>      | <b>-</b>           | <b>-</b>              | <b>-</b>     | <b>13,004,700</b>   |
| Residual equity transfers in   | -                     | -  | -                                  | -              | -             | -                  | -                     | -            | 118,319             |
| Residual equity transfers out  | -                     | -  | -                                  | -              | -             | -                  | -                     | -            | (236,455)           |
| <b>Fund balances at end of year</b>  | <b>\$ -</b>           | <b>-</b>   | <b>-</b>                           | <b>-</b>       | <b>=</b>      | <b>-</b>           | <b>-</b>              | <b>-</b>     | <b>16,967,670</b>   |

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, 1994

|   | <u>County Health</u>      |                   |   |
|---|---------------------------|-------------------|---|
|   | <u>Amended<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
| Revenues:                               |                           |                   |   |
| Federal grants                          | \$ 22,603                 | 23,797            | 1,194   |
| State grants                            | 2,224,680                 | 2,454,389         | 229,709   |
| Charges for services                    | <u>3,528,478</u>          | <u>3,171,382</u>  | <u>(357,096)</u>                                |
| Total revenues                          | <u>5,775,761</u>          | <u>5,649,568</u>  | <u>(126,193)</u>                                |
| Expenditures:                           |                           |                   |   |
| Current operations:                     |                           |                   |   |
| County Executive:                       |                           |                   |   |
| Management and budget:                  |                           |                   |   |
| Accounting:                             |                           |                   |   |
| Controllable personnel expenditures     | 85,985                    | 117,112           | (31,127)  |
| Controllable operating expenditures     | 457                       | 3                 | 454   |
| Non-controllable operating expenditures | <u>1,641</u>              | <u>2,900</u>      | <u>(1,259)</u>                                  |
| Total accounting                        | <u>88,083</u>             | <u>120,015</u>    | <u>(31,932)</u>                                 |
| Total management and budget             | <u>88,083</u>             | <u>120,015</u>    | <u>(31,932)</u>                                 |
| Institutional and human services:       |                           |                   |   |
| Health division:                        |                           |                   |   |
| Controllable personnel expenditures     | 18,253,364                | 16,362,999        | 1,890,365                                       |
| Controllable operating expenditures     | 2,758,976                 | 1,803,229         | 955,747   |
| Non-controllable operating expenditures | <u>1,761,433</u>          | <u>1,874,504</u>  | <u>(113,071)</u>                                |
| Total health division                   | <u>22,773,773</u>         | <u>20,040,732</u> | <u>2,733,041</u>                                |
| Total institutional and human services  | <u>22,773,773</u>         | <u>20,040,732</u> | <u>2,733,041</u>                                |
| Public services:                        |                           |                   |   |
| Emergency medical services:             |                           |                   |   |
| Controllable personnel expenditures     | 555,541                   | 512,368           | 43,173  |
| Controllable operating expenditures     | 85,900                    | 64,219            | 21,681  |
| Non-controllable operating expenditures | <u>486,947</u>            | <u>481,704</u>    | <u>5,243</u>                                    |
| Total emergency medical services        | <u>1,128,388</u>          | <u>1,058,291</u>  | <u>70,097</u>                                   |
| Animal control:                         |                           |                   |   |
| Controllable personnel expenditures     | 1,084,012                 | 1,071,986         | 12,026  |
| Controllable operating expenditures     | 82,898                    | 78,200            | 4,698   |
| Non-controllable operating expenditures | <u>323,333</u>            | <u>330,400</u>    | <u>(7,067)</u>                                  |
| Total animal control                    | <u>1,490,243</u>          | <u>1,480,586</u>  | <u>9,657</u>                                    |
| Total public services                   | <u>2,618,631</u>          | <u>2,538,877</u>  | <u>79,754</u>                                   |
| Total County Executive                  | <u>25,480,487</u>         | <u>22,699,624</u> | <u>2,780,863</u>                                |
| Total expenditures                      | <u>25,480,487</u>         | <u>22,699,624</u> | <u>2,780,863</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, 1994

|  | County Health     |              |  |
|--|-------------------|--------------|--|
|  | Amended<br>Budget | Actual       | Variance<br>Favorable<br>(Unfavorable) |
| Excess of revenues over (under) expenditures                             | \$ (19,704,726)   | (17,050,056) | 2,654,670                              |
| Other financing sources (uses):  |                   |              |  |
| Operating transfers in   | 19,739,726        | 17,394,928   | (2,344,798)                            |
| Operating transfers out  | (35,000)          | (35,000)     | -                                      |
| Excess of revenues and other sources over expenditures<br>and other uses | -                 | 309,872      | 309,872                                |
| Fund balance at beginning of year  | 411,860           | 411,860      | -                                      |
| Fund balance at end of year  | \$ 411,860        | 721,732      | 309,872                                |

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, 1994

|  | <u>Community Mental Health</u> |                       |  |
|--|--------------------------------|-----------------------|--|
|  | <u>Amended<br/>Budget</u>      | <u>Actual</u>         | Variance<br>Favorable<br>(Unfavorable) |
| Revenues:  |                                |                       |  |
| State grants   | \$ 80,298,843                  | 80,969,634            | 670,791                                |
| Other  | <u>5,991,621</u>               | <u>10,104,790</u>     | <u>4,113,169</u>                       |
| Total revenues   | <u>86,290,464</u>              | <u>91,074,424</u>     | <u>4,783,960</u>                       |
| Expenditures:  |                                |                       |  |
| Current operations:  |                                |                       |  |
| County Executive:  |                                |                       |  |
| Institutional and human services:  |                                |                       |  |
| Community Mental Health:   |                                |                       |  |
| Controllable personnel expenditures                                      | 13,476,842                     | 12,931,155            | 545,687                                |
| Controllable operating expenditures                                      | 86,523,422                     | 87,608,625            | (1,085,203)                            |
| Non-controllable operating expenditures                                  | <u>1,242,624</u>               | <u>1,341,768</u>      | <u>(99,144)</u>                        |
| Total community Mental Health  | <u>101,242,888</u>             | <u>101,881,548</u>    | <u>(638,660)</u>                       |
| Total institutional and human services                                   | <u>101,242,888</u>             | <u>101,881,548</u>    | <u>(638,660)</u>                       |
| Total County Executive   | <u>101,242,888</u>             | <u>101,881,548</u>    | <u>(638,660)</u>                       |
| Total expenditures   | <u>101,242,888</u>             | <u>101,881,548</u>    | <u>(638,660)</u>                       |
| Excess of revenues over (under) expenditures                             | (14,952,424)                   | (10,807,124)          | 4,145,300                              |
| Other financing sources - operating transfers in                         | 14,952,424                     | 11,277,855            | (3,674,569)                            |
| Other financing sources - operating transfers out                        | <u>-</u>                       | <u>(15,000)</u>       | <u>(15,000)</u>                        |
| Excess of revenues and other sources over expenditures<br>and other uses | -                              | 455,731               | 455,731                                |
| Fund balance at beginning of year  | <u>-</u>                       | <u>-</u>              | <u>-</u>                               |
| Fund balance at end of year  | \$ <u><u>-</u></u>             | <u><u>455,731</u></u> | <u><u>455,731</u></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, 1994

|  | <u>Camp Oakland</u>       |                  |   |
|--|---------------------------|------------------|---|
|  | <u>Amended<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
| Expenditures:  |                           |                  |   |
| Current operations:                                    |                           |                  |   |
| County Executive:                                      |                           |                  |   |
| Institutional and human services:                      |                           |                  |   |
| Administration:  |                           |                  |   |
| Controllable operating expenditures                    | \$ <u>2,513,000</u>       | <u>2,681,794</u> | <u>(168,794)</u>                                |
| Total administration                                   | <u>2,513,000</u>          | <u>2,681,794</u> | <u>(168,794)</u>                                |
| Total institutional and human services                 | <u>2,513,000</u>          | <u>2,681,794</u> | <u>(168,794)</u>                                |
| Total County Executive                                 | <u>2,513,000</u>          | <u>2,681,794</u> | <u>(168,794)</u>                                |
| Total expenditures                                     | <u>2,513,000</u>          | <u>2,681,794</u> | <u>(168,794)</u>                                |
| Excess of expenditures over revenues                   | (2,513,000)               | (2,681,794)      | (168,794)                                       |
| Other financing sources - operating transfers in       | <u>2,513,000</u>          | <u>2,681,794</u> | <u>168,794</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  
 Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Amended Budget and Actual  
 For the year ended December 31, 1994

|  | <u>Children's Village</u> |                   |   |
|--|---------------------------|-------------------|---|
|  | <u>Amended<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
| Revenues:  |                           |                   |   |
| Federal grants   | \$ 180,000                | 184,948           | 4,948   |
| State grants   | 4,100,000                 | 4,056,725         | (43,275)  |
| Other intergovernmental revenues   | 1,677,760                 | 1,515,534         | (162,226)                                       |
| Charges for services   | 250,000                   | 404,168           | 154,168   |
| Other  | <u>-</u>                  | <u>234</u>        | <u>234</u>                                      |
| Total revenues   | <u>6,207,760</u>          | <u>6,161,609</u>  | <u>(46,151)</u>                                 |
| Expenditures:  |                           |                   |   |
| Current operations:  |                           |                   |   |
| County Executive:  |                           |                   |   |
| Institutional and human services:  |                           |                   |   |
| Children's Village:  |                           |                   |   |
| Controllable personnel expenditures                                      | 7,407,086                 | 7,020,253         | 386,833   |
| Controllable operating expenditures                                      | 1,576,728                 | 1,619,719         | (42,991)  |
| Non-controllable operating expenditures                                  | <u>1,577,042</u>          | <u>1,605,333</u>  | <u>(28,291)</u>                                 |
| Total Children's Village   | <u>10,560,856</u>         | <u>10,245,305</u> | <u>315,551</u>                                  |
| Total institutional and human services                                   | <u>10,560,856</u>         | <u>10,245,305</u> | <u>315,551</u>                                  |
| Total County Executive   | <u>10,560,856</u>         | <u>10,245,305</u> | <u>315,551</u>                                  |
| Total expenditures   | <u>10,560,856</u>         | <u>10,245,305</u> | <u>315,551</u>                                  |
| Excess of revenues over (under) expenditures                             | (4,353,096)               | (4,083,696)       | 269,400   |
| Other financing sources (uses):  |                           |                   |   |
| Operating transfers in   | 4,413,596                 | 4,147,430         | (266,166)                                       |
| Operating transfers out  | <u>(60,500)</u>           | <u>(60,214)</u>   | <u>286</u>                                      |
| Excess of revenues and other sources over expenditures<br>and other uses | -                         | 3,520             | 3,520   |
| Fund balance at beginning of year  | <u>-</u>                  | <u>-</u>          | <u>-</u>  |
| Fund balance at end of year  | <u>\$ -</u>               | <u>3,520</u>      | <u>3,520</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, 1994

|  | Juvenile Maintenance |                  |  |
|--|----------------------|------------------|--|
|  | Amended<br>Budget    | Actual           | Variance<br>Favorable<br>(Unfavorable) |
| Revenues:  |                      |                  |  |
| Charges for services                                   | \$ <u>770,000</u>    | <u>777,914</u>   | <u>7,914</u>                           |
| Total revenues   | <u>770,000</u>       | <u>777,914</u>   | <u>7,914</u>                           |
| Expenditures:  |                      |                  |  |
| Current operations:                                    |                      |                  |  |
| County Executive:                                      |                      |                  |  |
| Institutional and human services:                      |                      |                  |  |
| Social services:                                       |                      |                  |  |
| Non-controllable operating expenditures                | 1,240,400            | 1,167,099        | 73,301                                 |
| Total social services                                  | <u>1,240,400</u>     | <u>1,167,099</u> | <u>73,301</u>                          |
| Total institutional and human services                 | <u>1,240,400</u>     | <u>1,167,099</u> | <u>73,301</u>                          |
| Total County Executive                                 | <u>1,240,400</u>     | <u>1,167,099</u> | <u>73,301</u>                          |
| Justice administration:                                |                      |                  |  |
| Probate Court:   |                      |                  |  |
| Juvenile maintenance:                                  |                      |                  |  |
| Non-controllable operating expenditures                | 3,932,576            | 4,576,845        | (644,269)                              |
| Total juvenile maintenance                             | <u>3,932,576</u>     | <u>4,576,845</u> | <u>(644,269)</u>                       |
| Training and clinical services:                        |                      |                  |  |
| Controllable personnel expenditures                    | 20,079               | 16               | 20,063                                 |
| Controllable operating expenditures                    | <u>-</u>             | <u>172</u>       | <u>(172)</u>                           |
| Total training and clinical services                   | <u>20,079</u>        | <u>188</u>       | <u>19,891</u>                          |
| Field services:  |                      |                  |  |
| Controllable personnel expenditures                    | 568,501              | 605,764          | (37,263)                               |
| Controllable operating expenditures                    | 116,950              | 107,507          | 9,443                                  |
| Non-controllable operating expenditures                | <u>24,727</u>        | <u>23,954</u>    | <u>773</u>                             |
| Total field services                                   | <u>710,178</u>       | <u>737,225</u>   | <u>(27,047)</u>                        |
| Total Probate Court                                    | <u>4,662,833</u>     | <u>5,314,258</u> | <u>(651,425)</u>                       |
| Total justice administration                           | <u>4,662,833</u>     | <u>5,314,258</u> | <u>(651,425)</u>                       |
| Total expenditures                                     | <u>5,903,233</u>     | <u>6,481,357</u> | <u>(578,124)</u>                       |
| Excess of expenditures over revenues                   | (5,133,233)          | (5,703,443)      | (570,210)                              |
| Other financing sources - operating transfers in       | <u>5,133,233</u>     | <u>5,703,443</u> | <u>570,210</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  
 Statement of Revenues, Expenditures,  
 and Changes in Fund Balances  
 Amended Budget and Actual  
 For the year ended December 31, 1994

|  | <u>Social Services Foster Care</u> |                 |   |
|--|------------------------------------|-----------------|---|
|  | <u>Amended<br/>Budget</u>          | <u>Actual</u>   | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
| Revenues:  |                                    |                 |   |
| State grants   | \$ <u>24,500</u>                   | <u>34,491</u>   | <u>9,991</u>                                    |
| Total revenues   | <u>24,500</u>                      | <u>34,491</u>   | <u>9,991</u>                                    |
| Expenditures:  |                                    |                 |   |
| Current operations:                                    |                                    |                 |   |
| County Executive:                                      |                                    |                 |   |
| Institutional and human services:                      |                                    |                 |   |
| Social welfare foster care:                            |                                    |                 |   |
| Controllable operating expenditures                    | <u>49,000</u>                      | <u>75,497</u>   | <u>(26,497)</u>                                 |
| Total social welfare foster care                       | <u>49,000</u>                      | <u>75,497</u>   | <u>(26,497)</u>                                 |
| Total institutional and human services                 | <u>49,000</u>                      | <u>75,497</u>   | <u>(26,497)</u>                                 |
| Total County Executive                                 | <u>49,000</u>                      | <u>75,497</u>   | <u>(26,497)</u>                                 |
| Total expenditures                                     | <u>49,000</u>                      | <u>75,497</u>   | <u>(26,497)</u>                                 |
| Excess of expenditures over revenues                   | <u>(24,500)</u>                    | <u>(41,006)</u> | <u>(16,506)</u>                                 |
| Other financing sources - operating transfers in       | <u>24,500</u>                      | <u>41,006</u>   | <u>16,506</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  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Amended Budget and Actual  
For the year ended December 31, 1994

|  | Friend of the Court |                    |  |
|--|---------------------|--------------------|--|
|  | Amended<br>Budget   | Actual             | Variance<br>Favorable<br>(Unfavorable) |
| Revenues:  |                     |                    |  |
| State grants   | \$ 310,000          | 265,058            | (44,942)                               |
| Charges for services   | <u>131,000</u>      | <u>142,649</u>     | <u>11,649</u>                          |
| Total revenues   | <u>441,000</u>      | <u>407,707</u>     | <u>(33,293)</u>                        |
| Expenditures:  |                     |                    |  |
| Current operations:  |                     |                    |  |
| County Executive:  |                     |                    |  |
| Management and budget:   |                     |                    |  |
| Reimbursement:   |                     |                    |  |
| Controllable personnel expenditures                            | 749,937             | 822,521            | (72,584)                               |
| Controllable operating expenditures                            | 378,912             | 292,612            | 86,300                                 |
| Non-controllable operating expenditures                        | <u>265,286</u>      | <u>319,391</u>     | <u>(54,105)</u>                        |
| Total reimbursement  | <u>1,394,135</u>    | <u>1,434,524</u>   | <u>(40,389)</u>                        |
| Total management and budget                                    | <u>1,394,135</u>    | <u>1,434,524</u>   | <u>(40,389)</u>                        |
| Total County Executive   | <u>1,394,135</u>    | <u>1,434,524</u>   | <u>(40,389)</u>                        |
| Justice administration:  |                     |                    |  |
| Circuit Court:   |                     |                    |  |
| Friend of the Court:   |                     |                    |  |
| Controllable personnel expenditures                            | 5,348,080           | 5,334,524          | 13,556                                 |
| Controllable operating expenditures                            | 719,745             | 708,122            | 11,623                                 |
| Non-controllable operating expenditures                        | <u>1,347,528</u>    | <u>1,370,227</u>   | <u>(22,699)</u>                        |
| Total Friend of the Court                                      | <u>7,415,353</u>    | <u>7,412,873</u>   | <u>2,480</u>                           |
| Total Circuit Court  | <u>7,415,353</u>    | <u>7,412,873</u>   | <u>2,480</u>                           |
| Total justice administration                                   | <u>7,415,353</u>    | <u>7,412,873</u>   | <u>2,480</u>                           |
| Total expenditures   | <u>8,809,488</u>    | <u>8,847,397</u>   | <u>(37,909)</u>                        |
| Excess of expenditures over revenues                           | <u>(8,368,488)</u>  | <u>(8,439,690)</u> | <u>(71,202)</u>                        |
| Other financing sources - operating transfers in               | <u>8,368,488</u>    | <u>8,454,494</u>   | <u>86,006</u>                          |
| Excess of revenues and other sources over (under) expenditures | -                   | 14,804             | 14,804                                 |
| Fund balance at beginning of year                              | <u>202,669</u>      | <u>202,669</u>     | <u>-</u>                               |
| Fund balance at end of year                                    | <u>\$ 202,669</u>   | <u>217,473</u>     | <u>14,804</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, 1994

|  | C.R.I.M.P.        |           |  |
|--|-------------------|-----------|--|
|  | Amended<br>Budget | Actual    | Variance<br>Favorable<br>(Unfavorable) |
| Revenues:  |                   |           |  |
| Charges for services   | \$ -              | -         | -                                      |
| Total revenues   | -                 | -         | -                                      |
| Expenditures:  |                   |           |  |
| Current operations:  |                   |           |  |
| Justice administration:  |                   |           |  |
| District Court:  |                   |           |  |
| Division II:   |                   |           |  |
| Controllable operating expenditures  | 2,068             | -         | 2,068                                  |
| Total Division II  | 2,068             | -         | 2,068                                  |
| Total District Court   | 2,068             | -         | 2,068                                  |
| Total justice administration   | 2,068             | -         | 2,068                                  |
| Law enforcement:   |                   |           |  |
| Sheriff:   |                   |           |  |
| Sheriff's office:  |                   |           |  |
| Controllable operating expenditures  | 22,500            | -         | 22,500                                 |
| Total Sheriff's office   | 22,500            | -         | 22,500                                 |
| Total Sheriff  | 22,500            | -         | 22,500                                 |
| Total law enforcement  | 22,500            | -         | 22,500                                 |
| Drain Commissioner:  |                   |           |  |
| Drain Commissioner:  |                   |           |  |
| Administration:  |                   |           |  |
| Controllable operating expenditures  | 32,841            | -         | 32,841                                 |
| Total administration   | 32,841            | -         | 32,841                                 |
| Total Drain Commissioner   | 32,841            | -         | 32,841                                 |
| Total Drain Commissioner   | 32,841            | -         | 32,841                                 |
| Total expenditures   | 57,409            | -         | 57,409                                 |
| Excess of revenues over (under) expenditures                                     | (57,409)          | -         | (57,409)                               |
| Other financing sources - operating transfers in                                 | 57,409            | 57,409    | -                                      |
| Other financing uses - operating transfers out                                   | -                 | (599,390) | (599,390)                              |
| Excess of expenditures and other uses over (under) revenues<br>and other sources | -                 | (541,981) | (541,981)                              |
| Fund balance at beginning of year  | 599,390           | 599,390   | -                                      |
| Fund balance at end of year  | \$ 599,390        | 57,409    | (541,981)                              |

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, 1994

|                                      | <u>Parks and Recreation</u> |                   |   |
|--------------------------------------|-----------------------------|-------------------|---|
|                                      | <u>Amended<br/>Budget</u>   | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
| Revenues:                            |                             |                   |   |
| Taxes                                | \$ 7,338,329                | 7,315,287         | (23,042)  |
| Charges for services                 | 5,238,671                   | 5,536,770         | 298,099   |
| Use of money                         | 70,000                      | 317,311           | 247,311   |
| Other                                | <u>-</u>                    | <u>113,714</u>    | <u>113,714</u>                                  |
| Total revenues                       | <u>12,647,000</u>           | <u>13,283,082</u> | <u>636,082</u>                                  |
| Expenditures:                        |                             |                   |   |
| Current operations:                  |                             |                   |   |
| Parks and recreation:                |                             |                   |   |
| Controllable personnel expenditures  | 12,578,326                  | 13,098,583        | (520,257)                                       |
| Controllable operating expenditures  | <u>68,674</u>               | <u>47,868</u>     | <u>20,806</u>                                   |
| Total parks and recreation           | <u>12,647,000</u>           | <u>13,146,451</u> | <u>(499,451)</u>                                |
| Total expenditures                   | <u>12,647,000</u>           | <u>13,146,451</u> | <u>(499,451)</u>                                |
| Excess of revenues over expenditures | -                           | 136,631           | 136,631   |
| Fund balance at beginning of year    | <u>3,495,608</u>            | <u>3,495,608</u>  | <u>-</u>  |
| Fund balance at end of year          | <u>\$ 3,495,608</u>         | <u>3,632,239</u>  | <u>136,631</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, 1994

|   | <u>Total Budgeted Special Revenue Funds</u> |                    |   |
|---|---|--------------------|---|
|   | <u>Amended<br/>Budget</u>                   | <u>Actual</u>      | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
| Revenues:                               |   |                    |   |
| Taxes                                   | \$ 7,338,329                                | 7,315,287          | (23,042)  |
| Federal grants                          | 202,603                                     | 208,745            | 6,142   |
| State grants                            | 86,958,023                                  | 87,780,297         | 822,274   |
| Other intergovernmental revenues        | 1,677,760                                   | 1,515,534          | (162,226)                                       |
| Charges for services                    | 9,918,149                                   | 10,032,883         | 114,734   |
| Use of money                            | 70,000                                      | 317,311            | 247,311   |
| Other                                   | <u>5,991,621</u>                            | <u>10,218,738</u>  | <u>4,227,117</u>                                |
| Total revenues                          | <u>112,156,485</u>                          | <u>117,388,795</u> | <u>5,232,310</u>                                |
| Expenditures:                           |   |                    |   |
| Current operations:                     |   |                    |   |
| County Executive:                       |   |                    |   |
| Management and budget:                  |   |                    |   |
| Accounting:                             |   |                    |   |
| Controllable personnel expenditures     | 835,922                                     | 939,633            | (103,711)                                       |
| Controllable operating expenditures     | 379,369                                     | 292,615            | 86,754  |
| Non-controllable operating expenditures | <u>266,927</u>                              | <u>322,291</u>     | <u>(55,364)</u>                                 |
| Total accounting                        | <u>1,482,218</u>                            | <u>1,554,539</u>   | <u>(72,321)</u>                                 |
| Total management and budget             | <u>1,482,218</u>                            | <u>1,554,539</u>   | <u>(72,321)</u>                                 |
| Institutional and human services:       |   |                    |   |
| Administration:                         |   |                    |   |
| Controllable operating expenditures     | <u>2,513,000</u>                            | <u>2,681,794</u>   | <u>(168,794)</u>                                |
| Total administration                    | <u>2,513,000</u>                            | <u>2,681,794</u>   | <u>(168,794)</u>                                |
| Social services:                        |   |                    |   |
| Non-controllable operating expenditures | <u>1,240,400</u>                            | <u>1,167,099</u>   | <u>73,301</u>                                   |
| Total social services                   | <u>1,240,400</u>                            | <u>1,167,099</u>   | <u>73,301</u>                                   |
| Health division:                        |   |                    |   |
| Controllable personnel expenditures     | 18,253,364                                  | 16,362,999         | 1,890,365                                       |
| Controllable operating expenditures     | 2,758,976                                   | 1,803,229          | 955,747   |
| Non-controllable operating expenditures | <u>1,761,433</u>                            | <u>1,874,504</u>   | <u>(113,071)</u>                                |
| Total health division                   | <u>22,773,773</u>                           | <u>20,040,732</u>  | <u>2,733,041</u>                                |
| Children's Village:                     |   |                    |   |
| Controllable personnel expenditures     | 7,407,086                                   | 7,020,253          | 386,833   |
| Controllable operating expenditures     | 1,576,728                                   | 1,619,719          | (42,991)  |
| Non-controllable operating expenditures | <u>1,577,042</u>                            | <u>1,605,333</u>   | <u>(28,291)</u>                                 |
| Total Children's Village                | <u>10,560,856</u>                           | <u>10,245,305</u>  | <u>315,551</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, 1994

|  | <u>Total Budgeted Special Revenue Funds</u> |                    |   |
|--|---|--------------------|---|
|  | Amended<br><u>Budget</u>                    | <u>Actual</u>      | Variance<br>Favorable<br><u>(Unfavorable)</u> |
| Expenditures, continued:                     |   |                    |   |
| Current operations, continued:               |   |                    |   |
| County Executive, continued:                 |   |                    |   |
| Institutional and human services, continued: |   |                    |   |
| Community mental health:                     |   |                    |   |
| Controllable personnel expenditures          | \$ 13,476,842                               | 12,931,155         | 545,687                                       |
| Controllable operating expenditures          | 86,523,422                                  | 87,608,625         | (1,085,203)                                   |
| Non-controllable operating expenditures      | <u>1,242,624</u>                            | <u>1,341,768</u>   | <u>(99,144)</u>                               |
| Total community mental health                | <u>101,242,888</u>                          | <u>101,881,548</u> | <u>(638,660)</u>                              |
| Social welfare foster care:                  |   |                    |   |
| Controllable operating expenditures          | <u>49,000</u>                               | <u>75,497</u>      | <u>(26,497)</u>                               |
| Total social welfare foster care             | <u>49,000</u>                               | <u>75,497</u>      | <u>(26,497)</u>                               |
| Total institutional and human services       | <u>138,379,917</u>                          | <u>136,091,975</u> | <u>2,287,942</u>                              |
| Public services:                             |   |                    |   |
| Emergency medical services:                  |   |                    |   |
| Controllable personnel expenditures          | 555,541                                     | 512,368            | 43,173  |
| Controllable operating expenditures          | 85,900                                      | 64,219             | 21,681  |
| Non-controllable operating expenditures      | <u>486,947</u>                              | <u>481,704</u>     | <u>5,243</u>                                  |
| Total emergency medical services             | <u>1,128,388</u>                            | <u>1,058,291</u>   | <u>70,097</u>                                 |
| Animal control:                              |   |                    |   |
| Controllable personnel expenditures          | 1,084,012                                   | 1,071,986          | 12,026  |
| Controllable operating expenditures          | 82,898                                      | 78,200             | 4,698   |
| Non-controllable operating expenditures      | <u>323,333</u>                              | <u>330,400</u>     | <u>(7,067)</u>                                |
| Total animal control                         | <u>1,490,243</u>                            | <u>1,480,586</u>   | <u>9,657</u>                                  |
| Total public services                        | <u>2,618,631</u>                            | <u>2,538,877</u>   | <u>79,754</u>                                 |
| Total County Executive                       | <u>142,480,766</u>                          | <u>140,185,391</u> | <u>2,295,375</u>                              |
| Justice administration:                      |   |                    |   |
| Circuit Court:                               |   |                    |   |
| Friend of the Court:                         |   |                    |   |
| Controllable personnel expenditures          | 5,348,080                                   | 5,334,524          | 13,556  |
| Controllable operating expenditures          | 719,745                                     | 708,122            | 11,623  |
| Non-controllable operating expenditures      | <u>1,347,528</u>                            | <u>1,370,227</u>   | <u>(22,699)</u>                               |
| Total Friend of the Court                    | <u>7,415,353</u>                            | <u>7,412,873</u>   | <u>2,480</u>                                  |
| Total Circuit Court                          | <u>7,415,353</u>                            | <u>7,412,873</u>   | <u>2,480</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, 1994

|   | <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:      |   |                   |                      |
| District Court:                         |   |                   |                      |
| Division II:                            |   |                   |                      |
| Controllable operating expenditures     | \$ <u>2,068</u>                             | <u>-</u>          | <u>2,068</u>         |
| Total Division II                       | <u>2,068</u>                                | <u>-</u>          | <u>2,068</u>         |
| Total District Court                    | <u>2,068</u>                                | <u>-</u>          | <u>2,068</u>         |
| Probate Court:                          |   |                   |                      |
| Juvenile maintenance:                   |   |                   |                      |
| Non-controllable operating expenditures | <u>3,932,576</u>                            | <u>4,576,845</u>  | <u>(644,269)</u>     |
| Total juvenile maintenance              | <u>3,932,576</u>                            | <u>4,576,845</u>  | <u>(644,269)</u>     |
| Training and clinical services:         |   |                   |                      |
| Controllable personnel expenditures     | 20,079                                      | 16                | 20,063               |
| Controllable operating expenditures     | <u>-</u>                                    | <u>172</u>        | <u>(172)</u>         |
| Total training and clinical services    | <u>20,079</u>                               | <u>188</u>        | <u>19,891</u>        |
| Field services:                         |   |                   |                      |
| Controllable personnel expenditures     | 568,501                                     | 605,764           | (37,263)             |
| Controllable operating expenditures     | 116,950                                     | 107,507           | 9,443                |
| Non-controllable operating expenditures | <u>24,727</u>                               | <u>23,954</u>     | <u>773</u>           |
| Total field services                    | <u>710,178</u>                              | <u>737,225</u>    | <u>(27,047)</u>      |
| Total Probate Court                     | <u>4,662,833</u>                            | <u>5,314,258</u>  | <u>(651,425)</u>     |
| Total justice administration            | <u>12,080,254</u>                           | <u>12,727,131</u> | <u>(646,877)</u>     |
| Law enforcement:                        |   |                   |                      |
| Sheriff:                                |   |                   |                      |
| Sheriff's office:                       |   |                   |                      |
| Controllable operating expenditures     | <u>22,500</u>                               | <u>-</u>          | <u>22,500</u>        |
| Total Sheriff's office                  | <u>22,500</u>                               | <u>-</u>          | <u>22,500</u>        |
| Total Sheriff                           | <u>22,500</u>                               | <u>-</u>          | <u>22,500</u>        |
| Total law enforcement                   | <u>22,500</u>                               | <u>-</u>          | <u>22,500</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, 1994

|  | <u>Total Budgeted Special Revenue Funds</u> |                         |   |
|--|---|-------------------------|---|
|  | <u>Amended<br/>Budget</u>                   | <u>Actual</u>           | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
| Expenditures, continued:   |   |                         |   |
| Current operations, continued:   |   |                         |   |
| Drain Commissioner:  |   |                         |   |
| Drain Commissioner:  |   |                         |   |
| Administration:  |   |                         |   |
| Controllable operating expenditures  | \$ <u>32,841</u>                            | <u>-</u>                | <u>32,841</u>                                   |
| Total administration   | <u>32,841</u>                               | <u>-</u>                | <u>32,841</u>                                   |
| Total Drain Commissioner   | <u>32,841</u>                               | <u>-</u>                | <u>32,841</u>                                   |
| Parks and recreation:  |   |                         |   |
| Controllable personnel expenditures  | 12,578,326                                  | 13,098,583              | (520,257)                                       |
| Controllable operating expenditures  | <u>68,674</u>                               | <u>47,868</u>           | <u>20,806</u>                                   |
| Total parks and recreation   | <u>12,647,000</u>                           | <u>13,146,451</u>       | <u>(499,451)</u>                                |
| Total expenditures   | 167,263,361                                 | 166,058,973             | 1,204,388                                       |
| Excess of revenues over (under) expenditures                                     | (55,106,876)                                | (48,670,178)            | 6,436,698                                       |
| Other financing sources (uses):  |   |                         |   |
| Operating transfers in   | 55,202,376                                  | 49,758,359              | (5,444,017)                                     |
| Operating transfers out  | <u>(95,500)</u>                             | <u>(709,604)</u>        | <u>(614,104)</u>                                |
| Excess of revenues and other sources over (under)<br>expenditures and other uses | -   | 378,577                 | 378,577   |
| Fund balances at beginning of year   | <u>4,709,527</u>                            | <u>4,709,527</u>        | <u>-</u>  |
| Fund balances at end of year   | \$ <u><u>4,709,527</u></u>                  | <u><u>5,088,104</u></u> | <u><u>378,577</u></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 Medical Care Facility Fund was established to accumulate resources for the payment of bonded debt issued to construct the Oakland County Medical Care Facility.

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 Expansion 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 was established to accumulate resources for the payment of bonded debt issued for the construction of various Chapter 20 and 21 drains.

The Water and Sewer Act 185 Fund was established to accumulate resources for the payment of bonded debt issued for the construction of water and sewer systems.

The Refunding Act 202 Fund was established to accumulate resources for the payment of bonded debt issued for the refinancing of debt obligations for construction of various drains, water and sewer systems.

The Water and Sewer Act 342 Fund was established to accumulate resources for the payment of bonded debt issued for the construction of water and sewer systems.

COUNTY OF OAKLAND  
Debt Service Funds  
Combining Balance Sheet  
December 31, 1994

| <b>Assets</b>                                  | <b>Building<br/>Authority<br/>Law<br/>Enforcement<br/>Complex</b> | <b>Building<br/>Authority<br/>Medical Care<br/>Facility</b> | <b>Building<br/>Authority<br/>Law<br/>Enforcement<br/>Complex<br/>Expansion</b> | <b>Building<br/>Authority<br/>Computer<br/>Center</b> | <b>Building<br/>Authority<br/>Refunding<br/>Series 1992</b> | <b>Building<br/>Authority<br/>West Wing<br/>Expansion</b> | <b>Drains<br/>Act 40</b> | <b>Water and<br/>Sewer<br/>Act 185</b> | <b>Refunding<br/>Act 202</b> | <b>Water and<br/>Sewer<br/>Act 342</b> | <b>Total</b>              |
|--|---|---|---|---|---|---|--------------------------|--|------------------------------|--|---------------------------|
| Cash and cash equivalents                      | \$ 784,572  | 27,702  | -   | 220   | 81,588  | 62,655  | 974,345                  | 11,852,795                             | 1,696,560                    | 2,158,309                              | 17,638,746                |
| Special assessments receivable                 | -   | -   | -   | -   | -   | -   | 64,539,026               | 46,860,000                             | 40,310,000                   | 130,285,000                            | 281,994,026               |
| Accrued interest receivable                    | <u>3,229</u>  | <u>106</u>  | =   | -   | -   | -   | <u>3,233</u>             | <u>136,361</u>                         | <u>17,434</u>                | <u>16,879</u>                          | <u>177,242</u>            |
| <b>Total assets</b>                            | <b>\$ <u>787,801</u></b>  | <b><u>27,808</u></b>  | <b>=</b>  | <b><u>220</u></b>                                     | <b><u>81,588</u></b>  | <b><u>62,655</u></b>                                      | <b><u>65,516,604</u></b> | <b><u>58,849,156</u></b>               | <b><u>42,023,994</u></b>     | <b><u>132,460,188</u></b>              | <b><u>299,810,014</u></b> |
| <b>Liabilities and Fund Balances</b>           |   |   |   |   |   |   |                          |  |                              |  |                           |
| <b>Liabilities:</b>                            |   |   |   |   |   |   |                          |  |                              |  |                           |
| Due to other funds                             | \$ -  | 27,808  | -   | -   | -   | -   | -                        | -                                      | -                            | -                                      | 27,808                    |
| Deferred revenue                               | -   | -   | -   | -   | -   | -   | 64,539,026               | 46,860,000                             | 40,310,000                   | 130,285,000                            | 281,994,026               |
| Other accrued liabilities                      | <u>50,725</u>   | -   | =   | -   | -   | -   | <u>274,263</u>           | -                                      | -                            | -                                      | <u>324,988</u>            |
| <b>Total liabilities</b>                       | <b><u>50,725</u></b>  | <b><u>27,808</u></b>  | <b>=</b>  | <b>-</b>  | <b>-</b>  | <b>-</b>  | <b><u>64,813,289</u></b> | <b><u>46,860,000</u></b>               | <b><u>40,310,000</u></b>     | <b><u>130,285,000</u></b>              | <b><u>282,346,822</u></b> |
| Fund balance - reserved for debt service       | <u>737,076</u>  | -   | =   | <u>220</u>  | <u>81,588</u>   | <u>62,655</u>   | <u>703,315</u>           | <u>11,989,156</u>                      | <u>1,713,994</u>             | <u>2,175,188</u>                       | <u>17,463,192</u>         |
| <b>Total liabilities and<br/>fund balances</b> | <b>\$ <u>787,801</u></b>  | <b><u>27,808</u></b>  | <b>=</b>  | <b><u>220</u></b>                                     | <b><u>81,588</u></b>  | <b><u>62,655</u></b>                                      | <b><u>65,516,604</u></b> | <b><u>58,849,156</u></b>               | <b><u>42,023,994</u></b>     | <b><u>132,460,188</u></b>              | <b><u>299,810,014</u></b> |

COUNTY OF OAKLAND  
Debt Service Funds  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the year ended December 31, 1994

|  | Building<br>Authority<br>Law<br>Enforcement<br>Complex | Building<br>Authority<br>Medical Care<br>Facility | Building<br>Authority<br>Law<br>Enforcement<br>Complex<br>Expansion | Building<br>Authority<br>Computer<br>Center | Building<br>Authority<br>Refunding<br>Series 1992 | Building<br>Authority<br>West Wing<br>Expansion | Drains<br>Act 40 | Water and<br>Sewer<br>Act 185 | Refunding<br>Act 202 | Water and<br>Sewer<br>Act 342 | Total             |
|--|--|---|---|---|---|---|------------------|-------------------------------|----------------------|-------------------------------|-------------------|
| <b>Revenues:</b>   |  |   |   |   |   |   |                  |                               |                      |                               |                   |
| Special assessments  | \$ -   | -   | -   | -   | -   | -   | 8,529,675        | 9,473,242                     | 5,666,038            | 14,387,401                    | 38,056,356        |
| Charges for services   | -  | -   | -   | -   | -   | -   | 7,600            | 2,249                         | 3,587                | 18,486                        | 31,922            |
| Use of money   | <u>27,718</u>  | <u>1,440</u>                                      | -   | -   | -   | -   | <u>108,815</u>   | <u>444,844</u>                | <u>75,857</u>        | <u>250,247</u>                | <u>908,921</u>    |
| <b>Total revenues</b>  | <u>27,718</u>  | <u>1,440</u>                                      | -   | -   | -   | -   | <u>8,646,090</u> | <u>9,920,335</u>              | <u>5,745,482</u>     | <u>14,656,134</u>             | <u>38,997,199</u> |
| <b>Expenditures:</b>   |  |   |   |   |   |   |                  |                               |                      |                               |                   |
| Principal payments   | 525,000  | -   | 1,005,000   | 350,000                                     | 1,400,000   | 600,000   | 4,920,000        | 7,335,000                     | 3,515,000            | 6,355,000                     | 26,005,000        |
| Interest   | 116,250  | -   | 300,308   | 255,000                                     | 653,912   | 968,487   | 3,263,338        | 2,958,952                     | 2,033,692            | 8,072,201                     | 18,622,140        |
| Paying agent fees  | 1,124  | -   | 3,022   | 1,000                                       | 1,000   | 1,000   | 18,298           | 15,806                        | 8,440                | 28,483                        | 78,173            |
| Intergovernmental  | -  | -   | -   | -   | -   | -   | 517,823          | 1,552,076                     | 69,102               | 200,805                       | 2,339,806         |
| Other  | -  | <u>2,001</u>                                      | -   | -   | -   | -   | -                | <u>12,000</u>                 | <u>132,482</u>       | -                             | <u>146,483</u>    |
| <b>Total expenditures</b>  | <u>642,374</u>   | <u>2,001</u>                                      | <u>1,308,330</u>  | <u>606,000</u>                              | <u>2,054,912</u>                                  | <u>1,569,487</u>                                | <u>8,719,459</u> | <u>11,873,834</u>             | <u>5,758,716</u>     | <u>14,656,489</u>             | <u>47,191,602</u> |
| <b>Excess of revenues over (under) expenditures</b>                                  | (614,656)  | (561)   | (1,308,330)   | (606,000)                                   | (2,054,912)                                       | (1,569,487)                                     | (73,369)         | (1,953,499)                   | (13,234)             | (355)                         | (8,194,403)       |
| <b>Other financing sources (uses):</b>   |  |   |   |   |   |   |                  |                               |                      |                               |                   |
| Operating transfers in   | 642,374  | -   | 1,308,330   | 606,000                                     | 2,054,912   | 1,569,487                                       | -                | -                             | -                    | -                             | 6,181,103         |
| Payment to bond escrow agent   | -  | -   | -   | -   | -   | -   | -                | -                             | (7,911,290)          | -                             | (7,911,290)       |
| Proceeds on issuance of bonds  | -  | -   | -   | -   | -   | -   | -                | -                             | <u>8,030,000</u>     | -                             | <u>8,030,000</u>  |
| <b>Excess of revenues and other sources over (under) expenditures and other uses</b> | 27,718   | (561)   | -   | -   | -   | -   | (73,369)         | (1,953,499)                   | 105,476              | (355)                         | (1,894,590)       |
| <b>Fund balances at beginning of year</b>  | 709,358  | 28,369  | -   | 220   | 81,588  | 62,655  | 793,634          | 9,174,223                     | 1,591,568            | 1,888,177                     | 14,329,792        |
| Residual equity transfers in   | -  | -   | -   | -   | -   | -   | -                | 5,458,428                     | 16,950               | 287,523                       | 5,762,901         |
| Residual equity transfers out  | -  | <u>(27,808)</u>                                   | -   | -   | -   | -   | <u>(16,950)</u>  | <u>(689,296)</u>              | -                    | <u>(157)</u>                  | <u>(734,911)</u>  |
| <b>Fund balances at end of year</b>  | <u>\$ 737,076</u>                                      | <u>-</u>  | <u>-</u>  | <u>220</u>                                  | <u>81,588</u>                                     | <u>62,655</u>                                   | <u>703,315</u>   | <u>11,989,156</u>             | <u>1,713,994</u>     | <u>2,175,188</u>              | <u>17,463,192</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 Utilities Improvement Fund was established to account for the funding of major utilities building programs.

The Work Projects Fund was established to account for the costs of various County buildings, utilities and improvement projects.

The Long-term Revolving Fund was established to provide financing for specific Capital Projects funds as approved by the Board of Commissioners.

The West Wing Construction Fund was established to account for the proceeds of bonds issued for the construction of the West Wing addition to the Court House.

The Drains Act 40 Fund was established to account for the proceeds of bonds issued for construction of various Chapter 20 and 21 drains.

The Water and Sewer Act 185 Fund was established to account for the proceeds of bonds issued for construction of water and sewer systems.

The Water and Sewer Act 342 Fund was established to account for the proceeds of bonds issued for construction of water and sewer systems.

The Lake Level Act 146 Fund was established to account for the costs of construction or reconstruction of various dam structures for purposes of lake level control.

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

The Department of Public Works (DPW) Scada Telemeter Fund was established to account for the acquisition costs of a telemetering system.

COUNTY OF OAKLAND  
Capital Projects Funds  
Combining Balance Sheet  
December 31, 1994

| <u>Assets</u>  | <u>Building<br/>Improvement</u> | <u>Utilities<br/>Improvement</u> | <u>Work<br/>Projects</u> | <u>Long-term<br/>Revolving</u> | <u>West Wing<br/>Construction</u> | <u>Drains<br/>Act 40</u> |
|--|---------------------------------|----------------------------------|--------------------------|--------------------------------|-----------------------------------|--------------------------|
| <b>Current assets:</b>                               |                                 |                                  |                          |                                |                                   |                          |
| Cash and cash equivalents                            | \$ 2,697,960                    | 1,008,851                        | 4,737,888                | 147,669                        | 2,685,885                         | 13,805,311               |
| Special assessments receivable                       | -                               | -                                | -                        | -                              | -                                 | 346,392                  |
| Due from other governmental units                    | -                               | -                                | -                        | -                              | -                                 | 521,646                  |
| Accrued interest receivable                          | -                               | -                                | -                        | -                              | 62                                | 61,598                   |
| Accounts receivable                                  | -                               | -                                | -                        | -                              | -                                 | -                        |
| Due from other funds                                 | 1,008,851                       | -                                | 811                      | -                              | -                                 | -                        |
| Prepayments and other assets                         | -                               | -                                | -                        | -                              | -                                 | -                        |
| <b>Total current assets</b>                          | <b><u>3,706,811</u></b>         | <b><u>1,008,851</u></b>          | <b><u>4,738,699</u></b>  | <b><u>147,669</u></b>          | <b><u>2,685,947</u></b>           | <b><u>14,734,947</u></b> |
| <b>Long-term assets:</b>                             |                                 |                                  |                          |                                |                                   |                          |
| Advances   | -                               | -                                | -                        | 343,331                        | -                                 | 55,471                   |
| Special assessments receivable                       | -                               | -                                | -                        | -                              | -                                 | -                        |
| <b>Total long-term assets</b>                        | <b><u>-</u></b>                 | <b><u>-</u></b>                  | <b><u>-</u></b>          | <b><u>343,331</u></b>          | <b><u>-</u></b>                   | <b><u>55,471</u></b>     |
| <b>Total assets</b>                                  | <b><u>\$ 3,706,811</u></b>      | <b><u>1,008,851</u></b>          | <b><u>4,738,699</u></b>  | <b><u>491,000</u></b>          | <b><u>2,685,947</u></b>           | <b><u>14,790,418</u></b> |
| <b><u>Liabilities and Fund Balances</u></b>          |                                 |                                  |                          |                                |                                   |                          |
| <b>Current liabilities:</b>                          |                                 |                                  |                          |                                |                                   |                          |
| Vouchers payable                                     | \$ -                            | -                                | -                        | -                              | -                                 | -                        |
| Due to other governmental units                      | -                               | -                                | -                        | -                              | -                                 | 1,876,864                |
| Due to other funds                                   | -                               | 1,008,851                        | 23,716                   | -                              | -                                 | 582,559                  |
| Deferred revenue                                     | -                               | -                                | -                        | -                              | -                                 | -                        |
| Other accrued liabilities                            | -                               | -                                | 101,811                  | -                              | -                                 | 98,996                   |
| <b>Total current liabilities</b>                     | <b><u>-</u></b>                 | <b><u>1,008,851</u></b>          | <b><u>125,527</u></b>    | <b><u>-</u></b>                | <b><u>-</u></b>                   | <b><u>2,558,419</u></b>  |
| <b>Other liabilities - advances</b>                  | <b><u>-</u></b>                 | <b><u>-</u></b>                  | <b><u>-</u></b>          | <b><u>-</u></b>                | <b><u>-</u></b>                   | <b><u>55,471</u></b>     |
| <b>Total liabilities</b>                             | <b><u>-</u></b>                 | <b><u>1,008,851</u></b>          | <b><u>125,527</u></b>    | <b><u>-</u></b>                | <b><u>-</u></b>                   | <b><u>2,613,890</u></b>  |
| <b>Fund balances:</b>                                |                                 |                                  |                          |                                |                                   |                          |
| <b>Reserved:</b>                                     |                                 |                                  |                          |                                |                                   |                          |
| Long-term advances                                   | -                               | -                                | -                        | 343,331                        | -                                 | 55,471                   |
| Work projects  | -                               | -                                | -                        | 147,669                        | 2,685,947                         | 12,121,057               |
| <b>Total reserved</b>                                | <b><u>-</u></b>                 | <b><u>-</u></b>                  | <b><u>-</u></b>          | <b><u>491,000</u></b>          | <b><u>2,685,947</u></b>           | <b><u>12,176,528</u></b> |
| <b>Unreserved:</b>                                   |                                 |                                  |                          |                                |                                   |                          |
| Designated for work projects                         | -                               | -                                | 4,613,172                | -                              | -                                 | -                        |
| Undesignated   | 3,706,811                       | -                                | -                        | -                              | -                                 | -                        |
| <b>Total unreserved</b>                              | <b><u>3,706,811</u></b>         | <b><u>-</u></b>                  | <b><u>4,613,172</u></b>  | <b><u>-</u></b>                | <b><u>-</u></b>                   | <b><u>-</u></b>          |
| <b>Total fund balances (deficit)</b>                 | <b><u>3,706,811</u></b>         | <b><u>-</u></b>                  | <b><u>4,613,172</u></b>  | <b><u>491,000</u></b>          | <b><u>2,685,947</u></b>           | <b><u>12,176,528</u></b> |
| <b>Total liabilities and fund balances (deficit)</b> | <b><u>\$ 3,706,811</u></b>      | <b><u>1,008,851</u></b>          | <b><u>4,738,699</u></b>  | <b><u>491,000</u></b>          | <b><u>2,685,947</u></b>           | <b><u>14,790,418</u></b> |

COUNTY OF OAKLAND  
Capital Projects Funds  
Combining Balance Sheet, Continued  
December 31, 1994

| <u>Assets</u>                                 | <u>Water and Sewer<br/>Act 185</u> | <u>Water and Sewer<br/>Act 342</u> | <u>Lake Level<br/>Act 146</u> | <u>Drain<br/>Commissioner<br/>Revolving</u> | <u>DPW Scada<br/>Telemeter</u> | <u>Total</u>      |
|---|------------------------------------|------------------------------------|-------------------------------|---|--------------------------------|-------------------|
| Current assets:                               |                                    |                                    |                               |   |                                |                   |
| Cash and cash equivalents                     | \$ 163,863                         | 20,528,032                         | 158,173                       | 653,383                                     | -                              | 46,587,015        |
| Special assessments receivable                | -                                  | -                                  | 71,339                        | -   | -                              | 417,731           |
| Due from other governmental units             | -                                  | 435,389                            | -                             | -   | -                              | 957,035           |
| Accrued interest receivable                   | 246                                | 87,796                             | 420                           | -   | -                              | 150,122           |
| Accounts receivable                           | -                                  | 172                                | -                             | -   | -                              | 172               |
| Due from other funds                          | -                                  | 850,000                            | -                             | 1,291,973                                   | -                              | 3,151,635         |
| Prepayments and other assets                  | <u>19,407</u>                      | <u>-</u>                           | <u>-</u>                      | <u>38,710</u>                               | =                              | <u>58,117</u>     |
| Total current assets                          | <u>183,516</u>                     | <u>21,901,389</u>                  | <u>229,932</u>                | <u>1,984,066</u>                            | =                              | <u>51,321,827</u> |
| Long-term assets:                             |                                    |                                    |                               |   |                                |                   |
| Advances                                      | -                                  | -                                  | -                             | 1,000                                       | -                              | 399,802           |
| Special assessments receivable                | <u>-</u>                           | <u>-</u>                           | <u>523,438</u>                | <u>-</u>                                    | =                              | <u>523,438</u>    |
| Total long-term assets                        | <u>-</u>                           | <u>-</u>                           | <u>523,438</u>                | <u>1,000</u>                                | =                              | <u>923,240</u>    |
| Total assets                                  | <u>\$ 183,516</u>                  | <u>21,901,389</u>                  | <u>753,370</u>                | <u>1,985,066</u>                            | =                              | <u>52,245,067</u> |
| <u>Liabilities and Fund Balances</u>          |                                    |                                    |                               |   |                                |                   |
| Current liabilities:                          |                                    |                                    |                               |   |                                |                   |
| Vouchers payable                              | \$ -                               | 410,383                            | -                             | 6,716                                       | -                              | 417,099           |
| Due to other governmental units               | -                                  | 129,348                            | 29,957                        | -   | -                              | 2,036,169         |
| Due to other funds                            | -                                  | 709,273                            | 26,893                        | 153,350                                     | -                              | 2,504,642         |
| Deferred revenue                              | -                                  | 276,972                            | 523,438                       | -   | -                              | 800,410           |
| Other accrued liabilities                     | <u>-</u>                           | <u>433,184</u>                     | <u>-</u>                      | <u>-</u>                                    | =                              | <u>633,991</u>    |
| Total current liabilities                     | <u>-</u>                           | <u>1,959,160</u>                   | <u>580,288</u>                | <u>160,066</u>                              | =                              | <u>6,392,311</u>  |
| Other liabilities - advances                  | <u>-</u>                           | <u>401,000</u>                     | <u>493,331</u>                | <u>-</u>                                    | =                              | <u>949,802</u>    |
| Total liabilities                             | <u>-</u>                           | <u>2,360,160</u>                   | <u>1,073,619</u>              | <u>160,066</u>                              | =                              | <u>7,342,113</u>  |
| Fund balances:                                |                                    |                                    |                               |   |                                |                   |
| Reserved:                                     |                                    |                                    |                               |   |                                |                   |
| Long-term advances                            | -                                  | -                                  | -                             | 1,000                                       | -                              | 399,802           |
| Work projects                                 | <u>183,516</u>                     | <u>19,541,229</u>                  | <u>(320,249)</u>              | <u>1,824,000</u>                            | =                              | <u>36,183,169</u> |
| Total reserved                                | <u>183,516</u>                     | <u>19,541,229</u>                  | <u>(320,249)</u>              | <u>1,825,000</u>                            | =                              | <u>36,582,971</u> |
| Unreserved:                                   |                                    |                                    |                               |   |                                |                   |
| Designated for work projects                  | -                                  | -                                  | -                             | -   | -                              | 4,613,172         |
| Undesignated                                  | <u>-</u>                           | <u>-</u>                           | <u>-</u>                      | <u>-</u>                                    | =                              | <u>3,706,811</u>  |
| Total unreserved                              | <u>-</u>                           | <u>-</u>                           | <u>-</u>                      | <u>-</u>                                    | =                              | <u>8,319,983</u>  |
| Total fund balances (deficit)                 | <u>183,516</u>                     | <u>19,541,229</u>                  | <u>(320,249)</u>              | <u>1,825,000</u>                            | =                              | <u>44,902,954</u> |
| Total liabilities and fund balances (deficit) | <u>\$ 183,516</u>                  | <u>21,901,389</u>                  | <u>753,370</u>                | <u>1,985,066</u>                            | =                              | <u>52,245,067</u> |



COUNTY OF OAKLAND  
 Capital Projects Funds  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the year ended December 31, 1994

|   | <u>Building<br/>Improvement</u> | <u>Utilities<br/>Improvement</u> | <u>Work<br/>Projects</u> | <u>Long-term<br/>Revolving</u> | <u>West Wing<br/>Construction</u> | <u>Drains<br/>Act 40</u> |
|---|---------------------------------|----------------------------------|--------------------------|--------------------------------|-----------------------------------|--------------------------|
| Revenues:   |                                 |                                  |                          |                                |                                   |                          |
| Special assessments   | \$ -                            | -                                | -                        | -                              | -                                 | 22,456                   |
| Federal grants  | -                               | -                                | -                        | -                              | -                                 | 2,837,052                |
| Use of money  | -                               | -                                | -                        | -                              | 217,729                           | 524,124                  |
| Other   | <u>56,203</u>                   | <u>-</u>                         | <u>-</u>                 | <u>-</u>                       | <u>-</u>                          | <u>485,660</u>           |
| Total revenues  | <u>56,203</u>                   | <u>-</u>                         | <u>-</u>                 | <u>-</u>                       | <u>217,729</u>                    | <u>3,869,292</u>         |
| Expenditures - capital outlay   | <u>-</u>                        | <u>-</u>                         | <u>1,700,554</u>         | <u>-</u>                       | <u>8,599,718</u>                  | <u>18,223,106</u>        |
| Excess of revenues over (under) expenditures                                  | 56,203                          | -                                | (1,700,554)              | -                              | (8,381,989)                       | (14,353,814)             |
| Other financing sources (uses):   |                                 |                                  |                          |                                |                                   |                          |
| Operating transfers in  | 600,000                         | 500,000                          | 4,160,890                | -                              | -                                 | -                        |
| Operating transfers out   | (985,700)                       | (1,592,030)                      | -                        | -                              | -                                 | -                        |
| Proceeds from issuance of bonds   | <u>-</u>                        | <u>-</u>                         | <u>-</u>                 | <u>-</u>                       | <u>-</u>                          | <u>11,040,000</u>        |
| Excess of revenues and other sources over (under) expenditures and other uses | (329,497)                       | (1,092,030)                      | 2,460,336                | -                              | (8,381,989)                       | (3,313,814)              |
| Fund balances (deficit) at beginning of year                                  | 3,027,457                       | 2,100,881                        | 2,152,836                | 491,000                        | 11,067,936                        | 16,067,722               |
| Residual equity transfers in  | 1,008,851                       | -                                | -                        | -                              | -                                 | 199,000                  |
| Residual equity transfers out   | <u>-</u>                        | <u>(1,008,851)</u>               | <u>-</u>                 | <u>-</u>                       | <u>-</u>                          | <u>(776,380)</u>         |
| Fund balances (deficit) at end of year  | <u>\$ 3,706,811</u>             | <u>-</u>                         | <u>4,613,172</u>         | <u>491,000</u>                 | <u>2,685,947</u>                  | <u>12,176,528</u>        |

COUNTY OF OAKLAND  
 Capital Projects Funds  
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, Continued  
 For the year ended December 31, 1994

|   | Water and Sewer<br>Act 185 | Water and Sewer<br>Act 342 | Lake Level<br>Act 146 | Drain<br>Commissioner<br>Revolving | DPW Scada<br>Telemeter | Total              |
|---|----------------------------|----------------------------|-----------------------|------------------------------------|------------------------|--------------------|
| Revenues:   |                            |                            |                       |                                    |                        |                    |
| Special assessments   | \$ -                       | 4,399,223                  | 168,017               | -                                  | -                      | 4,589,696          |
| Federal grants  | -                          | 158,417                    | -                     | -                                  | -                      | 2,995,469          |
| Use of money  | 34,641                     | 881,794                    | 16,153                | -                                  | 1,401                  | 1,675,842          |
| Other   | <u>-</u>                   | <u>101,660</u>             | <u>12,169</u>         | <u>-</u>                           | <u>-</u>               | <u>655,692</u>     |
| Total revenues  | <u>34,641</u>              | <u>5,541,094</u>           | <u>196,339</u>        | <u>-</u>                           | <u>1,401</u>           | <u>9,916,699</u>   |
| Expenditures - capital outlay   | <u>32</u>                  | <u>19,826,962</u>          | <u>197,565</u>        | <u>-</u>                           | <u>1,048,917</u>       | <u>49,596,854</u>  |
| Excess of revenues over (under) expenditures                                  | 34,609                     | (14,285,868)               | (1,226)               | -                                  | (1,047,516)            | (39,680,155)       |
| Other financing sources (uses):   |                            |                            |                       |                                    |                        |                    |
| Operating transfers in  | -                          | -                          | -                     | -                                  | -                      | 5,260,890          |
| Operating transfers out   | -                          | -                          | -                     | -                                  | -                      | (2,577,730)        |
| Proceeds from issuance of bonds   | <u>-</u>                   | <u>19,635,000</u>          | <u>-</u>              | <u>-</u>                           | <u>-</u>               | <u>30,675,000</u>  |
| Excess of revenues and other sources over (under) expenditures and other uses | 34,609                     | 5,349,132                  | (1,226)               | -                                  | (1,047,516)            | (6,321,995)        |
| Fund balances (deficit) at beginning of year                                  | 4,933,832                  | 13,804,909                 | (356,478)             | 1,825,000                          | 1,047,516              | 56,162,611         |
| Residual equity transfers in  | -                          | 869,226                    | 37,455                | -                                  | -                      | 2,114,532          |
| Residual equity transfers out   | <u>(4,784,925)</u>         | <u>(482,038)</u>           | <u>-</u>              | <u>-</u>                           | <u>-</u>               | <u>(7,052,194)</u> |
| Fund balances (deficit) at end of year  | <u>\$ 183,516</u>          | <u>19,541,229</u>          | <u>(320,249)</u>      | <u>1,825,000</u>                   | <u>-</u>               | <u>44,902,954</u>  |

## **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, and villages for unpaid property taxes.

The Fringe Benefits Fund is used as a clearing account for the County's payroll and related 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 for the cost of operating Materials Management.

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 premium payments made 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 County-owned and leased copier machines. The fund recovers these costs by developing rates and billing user departments.

The Facilities 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 Microfilming 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.

The Department of Public Works (DPW) Water and Sewer Equipment Fund accounts for the costs of vehicles and other equipment used for the operating and maintenance of various water and sewer systems. The fund recovers costs by developing rates and billing users.

COUNTY OF OAKLAND  
Internal Service Funds  
Combining Balance Sheet  
December 31, 1994

| Assets  | Delinquent<br>Tax<br>Revolving | Fringe<br>Benefits       | Workers'<br>Compensation | Unemployment<br>Compensation | Materials<br>Management | Information<br>Technology | Information<br>Technology<br>Equipment | CLEMIS                | Drain<br>Equipment    | Liability<br>Insurance   | Office<br>Equipment     |
|---|--------------------------------|--------------------------|--------------------------|------------------------------|-------------------------|---------------------------|--|-----------------------|-----------------------|--------------------------|-------------------------|
| <b>Current assets:</b>                              |                                |                          |                          |                              |                         |                           |  |                       |                       |                          |                         |
| Cash and cash equivalents                           | \$ 76,494,065                  | 6,745,779                | 15,509,728               | 1,164,074                    | 355,725                 | 4,687,588                 | 442,795                                | -                     | 295,547               | 10,204,438               | 3,962,462               |
| Current and delinquent property<br>taxes receivable | 63,779,613                     | -                        | -                        | -                            | -                       | -                         | -                                      | -                     | -                     | -                        | -                       |
| Due from other governmental<br>units                | 2,464,032                      | 34,844                   | -                        | -                            | 3,630                   | 348,358                   | 58,000                                 | -                     | -                     | -                        | 3,997                   |
| Accrued interest receivable                         | 10,203,401                     | -                        | -                        | -                            | -                       | -                         | -                                      | -                     | 467                   | -                        | -                       |
| Accounts receivable                                 | -                              | 743,523                  | 30,000                   | -                            | 3,852                   | 122,107                   | -                                      | -                     | -                     | 70,522                   | -                       |
| Due from other funds                                | 2,576,599                      | 6,597,921                | 293,780                  | 16,298                       | 189,460                 | 1,518,188                 | -                                      | 395,114               | 12,374                | 60                       | 119,283                 |
| Inventories and supplies                            | -                              | -                        | -                        | -                            | 376,172                 | 191,403                   | -                                      | -                     | 659                   | -                        | -                       |
| Net investment in direct<br>financing lease         | -                              | -                        | -                        | -                            | -                       | -                         | -                                      | -                     | -                     | -                        | 174,877                 |
| Current portion advances<br>receivable              | 1,829,739                      | -                        | -                        | -                            | -                       | -                         | -                                      | -                     | -                     | -                        | -                       |
| Prepayments and other assets                        | -                              | 238,019                  | -                        | -                            | -                       | 99                        | -                                      | -                     | -                     | -                        | -                       |
| <b>Total current assets</b>                         | <b><u>157,347,449</u></b>      | <b><u>14,360,086</u></b> | <b><u>15,833,508</u></b> | <b><u>1,180,372</u></b>      | <b><u>928,839</u></b>   | <b><u>6,867,743</u></b>   | <b><u>500,795</u></b>                  | <b><u>395,114</u></b> | <b><u>309,047</u></b> | <b><u>10,275,020</u></b> | <b><u>4,260,619</u></b> |
| <b>Fixed assets, at cost:</b>                       |                                |                          |                          |                              |                         |                           |  |                       |                       |                          |                         |
| Land improvement                                    | -                              | -                        | -                        | -                            | -                       | -                         | -                                      | -                     | -                     | -                        | -                       |
| Building and improvements                           | -                              | -                        | -                        | -                            | -                       | -                         | -                                      | -                     | -                     | -                        | -                       |
| Equipment and vehicles                              | -                              | -                        | -                        | -                            | 94,258                  | 18,838,489                | 1,841,312                              | -                     | 758,488               | 16,354                   | 4,481,093               |
|   | -                              | -                        | -                        | -                            | 94,258                  | 18,838,489                | 1,841,312                              | -                     | 758,488               | 16,354                   | 4,481,093               |
| Less: Accumulated depreciation                      | -                              | -                        | -                        | -                            | 72,684                  | 12,716,660                | 1,285,607                              | -                     | 451,796               | 15,783                   | 3,184,818               |
| <b>Fixed assets, net</b>                            | <b><u>-</u></b>                | <b><u>-</u></b>          | <b><u>-</u></b>          | <b><u>-</u></b>              | <b><u>21,574</u></b>    | <b><u>6,121,829</u></b>   | <b><u>555,705</u></b>                  | <b><u>-</u></b>       | <b><u>306,692</u></b> | <b><u>571</u></b>        | <b><u>1,296,275</u></b> |
| Advances  | 7,486,081                      | -                        | -                        | -                            | -                       | -                         | -                                      | -                     | -                     | -                        | -                       |
| Contracts receivable                                | -                              | -                        | -                        | -                            | -                       | -                         | -                                      | -                     | -                     | -                        | -                       |
| Net investment in direct financing<br>lease         | -                              | -                        | -                        | -                            | -                       | -                         | -                                      | -                     | -                     | -                        | 845,090                 |
| <b>Total assets</b>                                 | <b>\$ <u>164,833,530</u></b>   | <b><u>14,360,086</u></b> | <b><u>15,833,508</u></b> | <b><u>1,180,372</u></b>      | <b><u>950,413</u></b>   | <b><u>12,989,572</u></b>  | <b><u>1,056,500</u></b>                | <b><u>395,114</u></b> | <b><u>615,739</u></b> | <b><u>10,275,591</u></b> | <b><u>6,401,984</u></b> |

COUNTY OF OAKLAND  
Internal Service Funds  
Combining Balance Sheet, Continued  
December 31, 1994

| <u>Liabilities and Equity</u>                | <u>Delinquent<br/>Tax<br/>Revolving</u> | <u>Fringe<br/>Benefits</u> | <u>Workers'<br/>Compensation</u> | <u>Unemployment<br/>Compensation</u> | <u>Materials<br/>Management</u> | <u>Information<br/>Technology</u> | <u>Information<br/>Technology<br/>Equipment</u> | <u>CLEMIS</u>  | <u>Drain<br/>Equipment</u> | <u>Liability<br/>Insurance</u> | <u>Office<br/>Equipment</u> |
|--|---|----------------------------|----------------------------------|--------------------------------------|---------------------------------|-----------------------------------|---|----------------|----------------------------|--------------------------------|-----------------------------|
| <b>Current liabilities:</b>                  |   |                            |                                  |                                      |                                 |                                   |   |                |                            |                                |                             |
| Vouchers payable                             | \$ -                                    | 379,716                    | 54,455                           | -                                    | 51,503                          | 284,781                           | -   | 518            | 2,052                      | 171,179                        | 27,721                      |
| Accrued payroll                              | -                                       | -                          | 2,513                            | -                                    | 3,835                           | 70,681                            | -   | 3,669          | -                          | 4,229                          | 836                         |
| Due to other funds                           | -                                       | 381,527                    | 804,806                          | -                                    | 24,644                          | 615,351                           | 263,335   | 191,962        | 9,752                      | 123,965                        | 4,063                       |
| Current portion of long-term debt            | 13,500,000                              | -                          | -                                | -                                    | -                               | -                                 | -   | -              | -                          | -                              | -                           |
| Current portion of contracts payable         | -                                       | -                          | -                                | -                                    | -                               | -                                 | -   | -              | 19,535                     | -                              | -                           |
| Current portion of workers' compensation     | -                                       | -                          | 2,581,596                        | -                                    | -                               | -                                 | -   | -              | -                          | -                              | -                           |
| Current portion of advances payable          | -                                       | -                          | -                                | -                                    | -                               | 1,143,287                         | -   | -              | -                          | -                              | 160,965                     |
| Current portion of capital lease obligations | -                                       | -                          | -                                | -                                    | -                               | -                                 | -   | -              | -                          | -                              | -                           |
| Other accrued liabilities                    | <u>78,527</u>                           | <u>411,875</u>             | <u>82,135</u>                    | <u>212,479</u>                       | <u>15,474</u>                   | <u>260,877</u>                    | <u>10,482</u>                                   | <u>4,545</u>   | <u>1,039</u>               | <u>8,868,050</u>               | <u>4,051</u>                |
| <b>Total current liabilities</b>             | <u>13,578,527</u>                       | <u>1,173,118</u>           | <u>3,525,505</u>                 | <u>212,479</u>                       | <u>95,456</u>                   | <u>2,374,977</u>                  | <u>273,817</u>                                  | <u>200,694</u> | <u>32,378</u>              | <u>9,167,423</u>               | <u>197,636</u>              |
| <b>Other liabilities:</b>                    |   |                            |                                  |                                      |                                 |                                   |   |                |                            |                                |                             |
| Accrued workers' compensation                | -                                       | -                          | 11,325,414                       | -                                    | -                               | -                                 | -   | -              | -                          | -                              | -                           |
| Accrued unreported health costs              | -                                       | 1,164,467                  | -                                | -                                    | -                               | -                                 | -   | -              | -                          | -                              | -                           |
| Accrued sick and annual leave                | -                                       | 11,270,710                 | -                                | -                                    | -                               | -                                 | -   | -              | -                          | -                              | -                           |
| Advances                                     | -                                       | -                          | -                                | -                                    | -                               | 3,508,366                         | -   | -              | -                          | -                              | 865,351                     |
| Contracts payable                            | -                                       | -                          | -                                | -                                    | -                               | -                                 | -   | -              | 50,396                     | -                              | -                           |
| <b>Total other liabilities</b>               | <u>-</u>                                | <u>12,435,177</u>          | <u>11,325,414</u>                | <u>-</u>                             | <u>-</u>                        | <u>3,508,366</u>                  | <u>-</u>  | <u>-</u>       | <u>50,396</u>              | <u>-</u>                       | <u>865,351</u>              |
| <b>Total liabilities</b>                     | <u>13,578,527</u>                       | <u>13,608,295</u>          | <u>14,850,919</u>                | <u>212,479</u>                       | <u>95,456</u>                   | <u>5,883,343</u>                  | <u>273,817</u>                                  | <u>200,694</u> | <u>82,774</u>              | <u>9,167,423</u>               | <u>1,062,987</u>            |
| <b>Equity:</b>                               |   |                            |                                  |                                      |                                 |                                   |   |                |                            |                                |                             |
| Contributed capital                          | -                                       | -                          | -                                | -                                    | -                               | 649,537                           | 3,500   | -              | -                          | -                              | 366,698                     |
| <b>Retained earnings:</b>                    |   |                            |                                  |                                      |                                 |                                   |   |                |                            |                                |                             |
| Reserved for debt service                    | 105,194,783                             | -                          | -                                | -                                    | -                               | -                                 | -   | -              | -                          | -                              | -                           |
| Unreserved                                   | <u>46,060,220</u>                       | <u>751,791</u>             | <u>982,589</u>                   | <u>967,893</u>                       | <u>854,957</u>                  | <u>6,456,692</u>                  | <u>779,183</u>                                  | <u>194,420</u> | <u>532,965</u>             | <u>1,108,168</u>               | <u>4,972,299</u>            |
| <b>Total retained earnings</b>               | <u>151,255,003</u>                      | <u>751,791</u>             | <u>982,589</u>                   | <u>967,893</u>                       | <u>854,957</u>                  | <u>6,456,692</u>                  | <u>779,183</u>                                  | <u>194,420</u> | <u>532,965</u>             | <u>1,108,168</u>               | <u>4,972,299</u>            |
| <b>Total liabilities and equity</b>          | <u>\$ 164,833,530</u>                   | <u>14,360,086</u>          | <u>15,833,508</u>                | <u>1,180,372</u>                     | <u>950,413</u>                  | <u>12,989,572</u>                 | <u>1,056,500</u>                                | <u>395,114</u> | <u>615,739</u>             | <u>10,275,591</u>              | <u>6,401,984</u>            |

COUNTY OF OAKLAND  
Internal Service Funds  
Combining Balance Sheet, Continued  
December 31, 1994

| Assets  | Convenience<br>Copier    | Facilities<br>and<br>Operations | Motor<br>Pool           | Radio<br>Communications | Microfilming          | Telephone<br>Communications | Printing<br>and<br>Mailing | DPW Water<br>and Sewer<br>Equipment | Total                     |
|---|--------------------------|---------------------------------|-------------------------|-------------------------|-----------------------|-----------------------------|----------------------------|-------------------------------------|---------------------------|
| <b>Current assets:</b>                              |                          |                                 |                         |                         |                       |                             |                            |                                     |                           |
| Cash and cash equivalents                           | \$ 823,939               | 4,426,570                       | 3,690,851               | 773,543                 | 318,373               | 1,858,894                   | 651,730                    | 943,461                             | 133,349,562               |
| Current and delinquent property taxes<br>receivable | -                        | -                               | -                       | -                       | -                     | -                           | -                          | -                                   | 63,779,613                |
| Due from other governmental units                   | -                        | -                               | 1,939                   | 51,618                  | 337                   | 42,527                      | 7,766                      | -                                   | 3,017,048                 |
| Accrued interest receivable                         | -                        | -                               | -                       | -                       | -                     | -                           | -                          | 8,207                               | 10,212,075                |
| Accounts receivable                                 | -                        | 175,249                         | 14,926                  | -                       | 13,380                | 10,215                      | 1,223                      | 77,589                              | 1,262,586                 |
| Due from other funds                                | 38,175                   | 2,002,240                       | 254,097                 | 68,437                  | 18,742                | 306,237                     | 110,665                    | 252,161                             | 14,769,831                |
| Inventories and supplies                            | -                        | 162,959                         | 80,606                  | 58,853                  | -                     | -                           | 64,080                     | -                                   | 934,732                   |
| Net investment in direct financing<br>lease         | -                        | -                               | -                       | -                       | -                     | -                           | -                          | -                                   | 174,877                   |
| Current portion advances receivable                 | -                        | -                               | -                       | -                       | -                     | -                           | -                          | -                                   | 1,829,739                 |
| Prepayments and other assets                        | -                        | -                               | <u>168,805</u>          | -                       | -                     | -                           | -                          | <u>15,681</u>                       | <u>422,604</u>            |
| <b>Total current assets</b>                         | <b><u>862,114</u></b>    | <b><u>6,767,018</u></b>         | <b><u>4,211,224</u></b> | <b><u>952,451</u></b>   | <b><u>350,832</u></b> | <b><u>2,217,873</u></b>     | <b><u>835,464</u></b>      | <b><u>1,297,099</u></b>             | <b><u>229,752,667</u></b> |
| <b>Fixed assets, at cost:</b>                       |                          |                                 |                         |                         |                       |                             |                            |                                     |                           |
| 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>1,614,920</u>                | <u>6,087,406</u>        | <u>8,214,122</u>        | <u>281,329</u>        | <u>2,092,658</u>            | <u>357,276</u>             | <u>1,457,418</u>                    | <u>46,143,721</u>         |
|   | 8,598                    | 5,250,072                       | 6,512,266               | 8,214,122               | 281,329               | 2,092,658                   | 357,276                    | 1,457,418                           | 50,203,733                |
| Less: Accumulated depreciation                      | <u>8,598</u>             | <u>3,470,494</u>                | <u>5,128,598</u>        | <u>2,224,712</u>        | <u>186,161</u>        | <u>1,513,430</u>            | <u>283,821</u>             | <u>1,087,423</u>                    | <u>31,630,585</u>         |
| <b>Fixed assets, net</b>                            | <b><u>-</u></b>          | <b><u>1,779,578</u></b>         | <b><u>1,383,668</u></b> | <b><u>5,989,410</u></b> | <b><u>95,168</u></b>  | <b><u>579,228</u></b>       | <b><u>73,455</u></b>       | <b><u>369,995</u></b>               | <b><u>18,573,148</u></b>  |
| Advances  | -                        | -                               | -                       | -                       | -                     | -                           | -                          | -                                   | 7,486,081                 |
| Contracts receivable                                | -                        | -                               | -                       | 68,830                  | -                     | -                           | -                          | -                                   | 68,830                    |
| Net investment in direct financing lease            | -                        | -                               | -                       | -                       | -                     | -                           | -                          | -                                   | <u>845,090</u>            |
| <b>Total assets</b>                                 | <b><u>\$ 862,114</u></b> | <b><u>8,546,596</u></b>         | <b><u>5,594,892</u></b> | <b><u>7,010,691</u></b> | <b><u>446,000</u></b> | <b><u>2,797,101</u></b>     | <b><u>908,919</u></b>      | <b><u>1,667,094</u></b>             | <b><u>256,725,816</u></b> |



COUNTY OF OAKLAND  
Internal Service Funds  
Combining Balance Sheet, Continued  
December 31, 1994

| Liabilities and Equity                       | Convenience<br>Copier | Facilities<br>and<br>Operations | Motor<br>Pool    | Radio<br>Communications | Microfilming   | Telephone<br>Communications | Printing<br>and<br>Mailing | DPW Water<br>and Sewer<br>Equipment | Total              |
|--|-----------------------|---------------------------------|------------------|-------------------------|----------------|-----------------------------|----------------------------|-------------------------------------|--------------------|
| <b>Current liabilities:</b>                  |                       |                                 |                  |                         |                |                             |                            |                                     |                    |
| Vouchers payable                             | \$ -                  | 409,710                         | 69,378           | 3,143                   | 582            | 2,213                       | 21,302                     | 97,414                              | 1,575,667          |
| Accrued payroll                              | -                     | 102,044                         | 8,647            | 4,175                   | 4,027          | 4,142                       | 4,392                      | -                                   | 213,190            |
| Due to other funds                           | 4,854                 | 333,899                         | 38,152           | 12,074                  | 11,934         | 13,379                      | 17,945                     | 215,524                             | 3,067,166          |
| Current portion of long-term debt            | -                     | -                               | -                | -                       | -              | -                           | -                          | -                                   | 13,500,000         |
| Current portion of contracts payable         | -                     | -                               | -                | -                       | -              | -                           | -                          | -                                   | 19,535             |
| Current portion of workers' compensation     | -                     | -                               | -                | -                       | -              | -                           | -                          | -                                   | 2,581,596          |
| Current portion of advances payable          | -                     | -                               | -                | 542,987                 | -              | -                           | -                          | -                                   | 1,847,239          |
| Current portion of capital lease obligations | -                     | -                               | -                | -                       | -              | -                           | 33,744                     | -                                   | 33,744             |
| Other accrued liabilities                    | <u>14,778</u>         | <u>-</u>                        | <u>525,614</u>   | <u>112,685</u>          | <u>-</u>       | <u>-</u>                    | <u>-</u>                   | <u>108,685</u>                      | <u>10,711,296</u>  |
| <b>Total current liabilities</b>             | <u>19,632</u>         | <u>845,653</u>                  | <u>641,791</u>   | <u>675,064</u>          | <u>16,543</u>  | <u>19,734</u>               | <u>77,383</u>              | <u>421,623</u>                      | <u>33,549,433</u>  |
| <b>Other liabilities:</b>                    |                       |                                 |                  |                         |                |                             |                            |                                     |                    |
| Accrued workers' compensation                | -                     | -                               | -                | -                       | -              | -                           | -                          | -                                   | 11,325,414         |
| Accrued unreported health costs              | -                     | -                               | -                | -                       | -              | -                           | -                          | -                                   | 1,164,467          |
| Accrued sick and annual leave                | -                     | -                               | -                | -                       | -              | -                           | -                          | -                                   | 11,270,710         |
| Advances                                     | -                     | -                               | -                | 3,199,864               | -              | -                           | -                          | -                                   | 7,573,581          |
| Contracts payable                            | <u>-</u>              | <u>-</u>                        | <u>-</u>         | <u>-</u>                | <u>-</u>       | <u>-</u>                    | <u>-</u>                   | <u>-</u>                            | <u>50,396</u>      |
| <b>Total other liabilities</b>               | <u>-</u>              | <u>-</u>                        | <u>-</u>         | <u>3,199,864</u>        | <u>-</u>       | <u>-</u>                    | <u>-</u>                   | <u>-</u>                            | <u>31,384,568</u>  |
| <b>Total liabilities</b>                     | <u>19,632</u>         | <u>845,653</u>                  | <u>641,791</u>   | <u>3,874,928</u>        | <u>16,543</u>  | <u>19,734</u>               | <u>77,383</u>              | <u>421,623</u>                      | <u>64,934,001</u>  |
| <b>Equity:</b>                               |                       |                                 |                  |                         |                |                             |                            |                                     |                    |
| Contributed capital                          | -                     | -                               | 129,946          | 860,126                 | -              | -                           | -                          | -                                   | 2,009,807          |
| <b>Retained earnings:</b>                    |                       |                                 |                  |                         |                |                             |                            |                                     |                    |
| Reserved for debt service                    | -                     | -                               | -                | -                       | -              | -                           | -                          | -                                   | 105,194,783        |
| Unreserved                                   | <u>842,482</u>        | <u>7,700,943</u>                | <u>4,823,155</u> | <u>2,275,637</u>        | <u>429,457</u> | <u>2,777,367</u>            | <u>831,536</u>             | <u>1,245,471</u>                    | <u>84,587,225</u>  |
| <b>Total retained earnings</b>               | <u>842,482</u>        | <u>7,700,943</u>                | <u>4,823,155</u> | <u>2,275,637</u>        | <u>429,457</u> | <u>2,777,367</u>            | <u>831,536</u>             | <u>1,245,471</u>                    | <u>189,782,008</u> |
| <b>Total liabilities and equity</b>          | <u>\$ 862,114</u>     | <u>8,546,596</u>                | <u>5,594,892</u> | <u>7,010,691</u>        | <u>446,000</u> | <u>2,797,101</u>            | <u>908,919</u>             | <u>1,667,094</u>                    | <u>256,725,816</u> |

COUNTY OF OAKLAND  
Internal Service Funds  
Combining Statement of Revenues, Expenses,  
and Changes in Retained Earnings  
For the year ended December 31, 1994

|  | Delinquent<br>Tax<br>Revolving | Fringe<br>Benefits | Workers'<br>Compensation | Unemployment<br>Compensation | Materials<br>Management | Information<br>Technology | Information<br>Technology<br>Equipment | CLEMIS           | Drain<br>Equipment | Liability<br>Insurance | Office<br>Equipment |
|--|--------------------------------|--------------------|--------------------------|------------------------------|-------------------------|---------------------------|--|------------------|--------------------|------------------------|---------------------|
| <b>Operating revenue:</b>                                  |                                |                    |                          |                              |                         |                           |  |                  |                    |                        |                     |
| Charges for services                                       | \$ <u>15,171,517</u>           | <u>59,546,566</u>  | <u>3,780,692</u>         | <u>214,468</u>               | <u>3,068,243</u>        | <u>11,613,604</u>         | <u>458,000</u>                         | <u>1,593,500</u> | <u>217,547</u>     | <u>2,597,017</u>       | <u>956,586</u>      |
| <b>Operating expenses:</b>                                 |                                |                    |                          |                              |                         |                           |  |                  |                    |                        |                     |
| Salaries   | -                              | -                  | 119,433                  | -                            | 183,721                 | 3,154,485                 | 10,367                                 | 258,248          | -                  | 202,923                | 42,043              |
| Fringe benefits  | -                              | 58,425,027         | 2,476,944                | 212,479                      | 103,921                 | 1,491,846                 | 5,190                                  | 119,809          | -                  | 100,813                | 20,958              |
| Contractual services                                       | 214,665                        | 1,732,880          | 223,321                  | -                            | 2,689,204               | 2,425,195                 | 16,542                                 | 102,225          | 13,562             | 1,174,631              | 121,752             |
| Commodities  | -                              | 10,789             | -                        | -                            | 2,168                   | 667,340                   | 217                                    | 22               | 31,516             | 1,308                  | 21                  |
| Depreciation   | -                              | -                  | -                        | -                            | 4,337                   | 2,163,007                 | 263,879                                | -                | 100,832            | 186                    | 404,596             |
| Internal services  | -                              | <u>5,217</u>       | -                        | -                            | <u>127,931</u>          | <u>949,719</u>            | <u>13,026</u>                          | <u>918,776</u>   | <u>76,163</u>      | <u>70,294</u>          | <u>2,254</u>        |
| <b>Total operating expenses</b>                            | <u>214,665</u>                 | <u>60,173,913</u>  | <u>2,819,698</u>         | <u>212,479</u>               | <u>3,111,282</u>        | <u>10,851,592</u>         | <u>309,221</u>                         | <u>1,399,080</u> | <u>222,073</u>     | <u>1,550,155</u>       | <u>591,624</u>      |
| <b>Operating income (loss)</b>                             | <u>14,956,852</u>              | <u>(627,347)</u>   | <u>960,994</u>           | <u>1,989</u>                 | <u>(43,039)</u>         | <u>762,012</u>            | <u>148,779</u>                         | <u>194,420</u>   | <u>(4,526)</u>     | <u>1,046,862</u>       | <u>364,962</u>      |
| <b>Nonoperating revenues (expenses):</b>                   |                                |                    |                          |                              |                         |                           |  |                  |                    |                        |                     |
| Interest revenue   | 4,300,238                      | -                  | -                        | -                            | -                       | -                         | -                                      | -                | 4,300              | -                      | 12,517              |
| Interest expense   | (1,103,274)                    | -                  | -                        | -                            | -                       | (136,839)                 | (15,806)                               | -                | (4,799)            | -                      | (15,360)            |
| Gain (loss) on sale of property and equipment              | -                              | -                  | -                        | -                            | -                       | (10,530)                  | -                                      | -                | 20,988             | -                      | 6,774               |
| <b>Net nonoperating revenues (expenses)</b>                | <u>3,196,964</u>               | <u>-</u>           | <u>-</u>                 | <u>-</u>                     | <u>-</u>                | <u>(147,369)</u>          | <u>(15,806)</u>                        | <u>-</u>         | <u>20,489</u>      | <u>-</u>               | <u>3,931</u>        |
| <b>Income (loss) before operating transfers</b>            | <u>18,153,816</u>              | <u>(627,347)</u>   | <u>960,994</u>           | <u>1,989</u>                 | <u>(43,039)</u>         | <u>614,643</u>            | <u>132,973</u>                         | <u>194,420</u>   | <u>15,963</u>      | <u>1,046,862</u>       | <u>368,893</u>      |
| <b>Operating transfers in</b>                              | -                              | 800,000            | -                        | -                            | -                       | 10,000                    | -                                      | -                | -                  | 1,179                  | -                   |
| <b>Operating transfers out</b>                             | <u>(3,325,021)</u>             | <u>-</u>           | <u>(800,000)</u>         | <u>-</u>                     | <u>-</u>                | <u>(10,000)</u>           | <u>-</u>                               | <u>-</u>         | <u>-</u>           | <u>(12,187)</u>        | <u>-</u>            |
| <b>Net income (loss)</b>                                   | <u>14,828,795</u>              | <u>172,653</u>     | <u>160,994</u>           | <u>1,989</u>                 | <u>(43,039)</u>         | <u>614,643</u>            | <u>132,973</u>                         | <u>194,420</u>   | <u>15,963</u>      | <u>1,035,854</u>       | <u>368,893</u>      |
| <b>Add back depreciation closed to contributed capital</b> | <u>-</u>                       | <u>-</u>           | <u>-</u>                 | <u>-</u>                     | <u>-</u>                | <u>282,539</u>            | <u>-</u>                               | <u>-</u>         | <u>-</u>           | <u>-</u>               | <u>208,867</u>      |
| <b>Net income (loss) closed to retained earnings</b>       | <u>14,828,795</u>              | <u>172,653</u>     | <u>160,944</u>           | <u>1,989</u>                 | <u>(43,039)</u>         | <u>897,182</u>            | <u>132,973</u>                         | <u>194,420</u>   | <u>15,963</u>      | <u>1,035,854</u>       | <u>577,760</u>      |
| <b>Retained earnings at beginning of year</b>              | <u>136,426,208</u>             | <u>579,138</u>     | <u>821,595</u>           | <u>965,904</u>               | <u>897,996</u>          | <u>5,559,510</u>          | <u>646,210</u>                         | <u>-</u>         | <u>517,002</u>     | <u>72,314</u>          | <u>4,461,437</u>    |
| <b>Residual equity transfers out</b>                       | <u>-</u>                       | <u>-</u>           | <u>-</u>                 | <u>-</u>                     | <u>-</u>                | <u>-</u>                  | <u>-</u>                               | <u>-</u>         | <u>-</u>           | <u>-</u>               | <u>(66,898)</u>     |
| <b>Retained earnings at end of year</b>                    | <u>\$ 151,255,003</u>          | <u>751,791</u>     | <u>982,589</u>           | <u>967,893</u>               | <u>854,957</u>          | <u>6,456,692</u>          | <u>779,183</u>                         | <u>194,420</u>   | <u>532,965</u>     | <u>1,108,168</u>       | <u>4,972,299</u>    |

COUNTY OF OAKLAND  
Internal Service Funds  
Combining Statement of Revenues, Expenses,  
and Changes in Retained Earnings, Continued  
For the year ended December 31, 1994

|  | Convenience<br>Copier    | Facilities<br>and<br>Operations | Motor<br>Pool           | Radio<br>Communications | Microfilming          | Telephone<br>Communications | Printing<br>and<br>Mailing | DPW Water<br>and Sewer<br>Equipment | Total                     |
|--|--------------------------|---------------------------------|-------------------------|-------------------------|-----------------------|-----------------------------|----------------------------|-------------------------------------|---------------------------|
| <b>Operating revenue:</b>                                  |                          |                                 |                         |                         |                       |                             |                            |                                     |                           |
| Charges for services                                       | \$ <u>504,110</u>        | <u>21,069,863</u>               | <u>3,447,157</u>        | <u>725,447</u>          | <u>389,919</u>        | <u>3,276,068</u>            | <u>1,550,906</u>           | <u>1,726,704</u>                    | <u>131,907,914</u>        |
| <b>Operating expenses:</b>                                 |                          |                                 |                         |                         |                       |                             |                            |                                     |                           |
| Salaries   | -                        | 5,187,349                       | 418,586                 | 192,567                 | 204,767               | 195,517                     | 210,039                    | 528,267                             | 10,908,312                |
| Fringe benefits  | -                        | 2,900,477                       | 233,630                 | 103,082                 | 103,547               | 98,453                      | 106,513                    | 271,001                             | 66,773,690                |
| Contractual services                                       | 329,814                  | 6,854,310                       | 955,995                 | 112,593                 | 57,507                | 2,111,460                   | 984,753                    | 200,892                             | 20,321,301                |
| Commodities  | 1,260                    | 1,293,265                       | 446,235                 | 86,726                  | 30,909                | 39                          | 687                        | 142,728                             | 2,715,230                 |
| Depreciation   | 12,371                   | 156,732                         | 1,115,893               | 561,626                 | 26,237                | 171,166                     | 42,887                     | 172,784                             | 5,196,533                 |
| Internal services  | <u>111,579</u>           | <u>664,643</u>                  | <u>153,116</u>          | <u>49,416</u>           | <u>48,654</u>         | <u>31,275</u>               | <u>46,162</u>              | <u>430,843</u>                      | <u>3,699,068</u>          |
| <b>Total operating expenses</b>                            | <b>455,024</b>           | <b>17,056,776</b>               | <b>3,323,455</b>        | <b>1,106,010</b>        | <b>471,621</b>        | <b>2,607,910</b>            | <b>1,391,041</b>           | <b>1,746,515</b>                    | <b>109,614,134</b>        |
| <b>Operating income (loss)</b>                             | <b>49,086</b>            | <b>4,013,087</b>                | <b>123,702</b>          | <b>(380,563)</b>        | <b>(81,702)</b>       | <b>668,158</b>              | <b>159,865</b>             | <b>(19,811)</b>                     | <b>22,293,780</b>         |
| <b>Nonoperating revenues (expenses):</b>                   |                          |                                 |                         |                         |                       |                             |                            |                                     |                           |
| Interest revenue   | -                        | -                               | -                       | -                       | -                     | -                           | -                          | 31,105                              | 4,348,160                 |
| Interest expense   | (163)                    | -                               | -                       | (171,488)               | -                     | -                           | (2,973)                    | -                                   | (1,450,702)               |
| Gain (loss) on sale of property and equipment              | <u>(2,157)</u>           | <u>4,789</u>                    | <u>83,346</u>           | <u>(14,042)</u>         | <u>-</u>              | <u>271</u>                  | <u>-</u>                   | <u>13,250</u>                       | <u>102,689</u>            |
| <b>Net nonoperating revenues (expenses)</b>                | <b>(2,320)</b>           | <b>4,789</b>                    | <b>83,346</b>           | <b>(185,530)</b>        | <b>-</b>              | <b>271</b>                  | <b>(2,973)</b>             | <b>44,355</b>                       | <b>3,000,147</b>          |
| <b>Income (loss) before operating transfers</b>            | <b>46,766</b>            | <b>4,017,876</b>                | <b>207,048</b>          | <b>(566,093)</b>        | <b>(81,702)</b>       | <b>668,429</b>              | <b>156,892</b>             | <b>24,544</b>                       | <b>25,293,927</b>         |
| Operating transfers in                                     | -                        | 96,500                          | 51,544                  | 647,250                 | 9,000                 | -                           | 2,533                      | -                                   | 1,618,006                 |
| Operating transfers out                                    | <u>-</u>                 | <u>(3,080,000)</u>              | <u>(85,236)</u>         | <u>(2,700)</u>          | <u>(9,000)</u>        | <u>(350,000)</u>            | <u>-</u>                   | <u>-</u>                            | <u>(7,674,144)</u>        |
| <b>Net income (loss)</b>                                   | <b>46,766</b>            | <b>1,034,376</b>                | <b>173,356</b>          | <b>78,457</b>           | <b>(81,702)</b>       | <b>318,429</b>              | <b>159,425</b>             | <b>24,544</b>                       | <b>19,237,789</b>         |
| <b>Add back depreciation closed to contributed capital</b> | <b>-</b>                 | <b>-</b>                        | <b>129,915</b>          | <b>96,945</b>           | <b>-</b>              | <b>10,000</b>               | <b>-</b>                   | <b>-</b>                            | <b>728,266</b>            |
| <b>Net income (loss) closed to retained earnings</b>       | <b>46,766</b>            | <b>1,034,376</b>                | <b>303,271</b>          | <b>175,402</b>          | <b>(81,702)</b>       | <b>328,429</b>              | <b>159,425</b>             | <b>24,544</b>                       | <b>19,966,055</b>         |
| Retained earnings at beginning of year                     | 795,716                  | 6,666,567                       | 4,523,600               | 2,100,235               | 511,159               | 2,448,938                   | 672,111                    | 1,220,927                           | 169,886,567               |
| Residual equity transfers out                              | <u>-</u>                 | <u>-</u>                        | <u>(3,716)</u>          | <u>-</u>                | <u>-</u>              | <u>-</u>                    | <u>-</u>                   | <u>-</u>                            | <u>(70,614)</u>           |
| <b>Retained earnings at end of year</b>                    | <b>\$ <u>842,482</u></b> | <b><u>7,700,943</u></b>         | <b><u>4,823,155</u></b> | <b><u>2,275,637</u></b> | <b><u>429,457</u></b> | <b><u>2,777,367</u></b>     | <b><u>831,536</u></b>      | <b><u>1,245,471</u></b>             | <b><u>189,782,008</u></b> |

COUNTY OF OAKLAND  
Internal Service Funds  
Combining Statement of Cash Flows  
For the year ended December 31, 1994

|   | Delinquent<br>Tax<br>Revolving | Fringe<br>Benefits | Workers'<br>Compensation | Unemployment<br>Compensation | Materials<br>Management | Information<br>Technology | Information<br>Technology<br>Equipment | CLEMIS      | Drain<br>Equipment | Liability<br>Insurance | Office<br>Equipment |
|---|--------------------------------|--------------------|--------------------------|------------------------------|-------------------------|---------------------------|--|-------------|--------------------|------------------------|---------------------|
| <b>Cash flows from operating activities:</b>                            |                                |                    |                          |                              |                         |                           |  |             |                    |                        |                     |
| Cash received from users  | \$ 103,322,073                 | 58,618,491         | 4,654,785                | 275,138                      | 3,081,393               | 11,152,342                | 472,735                                | 1,271,096   | 231,794            | 2,526,435              | 945,880             |
| Cash paid to suppliers  | (76,094,132)                   | (63,773,470)       | (849,865)                | (209,188)                    | (2,837,716)             | (4,906,806)               | (38,936)                               | (1,016,516) | (117,371)          | (1,871,482)            | (129,637)           |
| Cash paid to employees  | -                              | -                  | (119,965)                | -                            | (184,425)               | (3,155,062)               | (10,856)                               | (254,580)   | -                  | (202,714)              | (41,977)            |
| Net cash provided by (used in) operating activities                     | <u>27,227,941</u>              | <u>(5,154,979)</u> | <u>3,684,955</u>         | <u>65,950</u>                | <u>59,252</u>           | <u>3,090,474</u>          | <u>422,943</u>                         | <u>-</u>    | <u>114,423</u>     | <u>452,239</u>         | <u>774,266</u>      |
| <b>Cash flows from noncapital financing activities:</b>                 |                                |                    |                          |                              |                         |                           |  |             |                    |                        |                     |
| Operating transfers in  | -                              | 800,000            | -                        | -                            | -                       | -                         | -                                      | -           | -                  | -                      | -                   |
| Operating transfers out   | -                              | -                  | (800,000)                | -                            | -                       | -                         | -                                      | -           | -                  | -                      | -                   |
| Residual equity transfer out  | -                              | -                  | -                        | -                            | -                       | -                         | -                                      | -           | -                  | -                      | (66,898)            |
| Issuance of long-term debt  | 60,000,000                     | -                  | -                        | -                            | -                       | -                         | -                                      | -           | -                  | -                      | -                   |
| Amounts received on direct financing leases                             | -                              | -                  | -                        | -                            | -                       | -                         | -                                      | -           | -                  | -                      | 48,912              |
| Issuance of long-term advances  | -                              | -                  | -                        | -                            | -                       | -                         | -                                      | -           | -                  | -                      | 1,026,316           |
| Interest paid on advances   | -                              | -                  | -                        | -                            | -                       | -                         | -                                      | -           | -                  | -                      | (15,360)            |
| Interest paid on long-term debt   | (1,066,995)                    | -                  | -                        | -                            | -                       | -                         | -                                      | -           | -                  | -                      | -                   |
| Principal payment on long-term debt                                     | (46,600,000)                   | -                  | -                        | -                            | -                       | -                         | -                                      | -           | -                  | -                      | -                   |
| Net cash provided by (used in) noncapital financing activities          | <u>12,333,005</u>              | <u>800,000</u>     | <u>(800,000)</u>         | <u>-</u>                     | <u>-</u>                | <u>-</u>                  | <u>-</u>                               | <u>-</u>    | <u>-</u>           | <u>-</u>               | <u>992,970</u>      |
| <b>Cash flows from capital and related financing activities:</b>        |                                |                    |                          |                              |                         |                           |  |             |                    |                        |                     |
| Contributed capital   | -                              | -                  | -                        | -                            | -                       | 17,049                    | 3,500                                  | -           | -                  | -                      | -                   |
| Operating transfers in  | -                              | -                  | -                        | -                            | -                       | 10,000                    | -                                      | -           | -                  | 1,179                  | -                   |
| Operating transfers out   | (3,325,021)                    | -                  | -                        | -                            | -                       | (10,000)                  | -                                      | -           | -                  | (12,187)               | -                   |
| Advances  | (7,486,081)                    | -                  | -                        | -                            | -                       | 3,586,873                 | -                                      | -           | -                  | -                      | -                   |
| Proceeds on sale of fixed assets  | -                              | -                  | -                        | -                            | -                       | -                         | -                                      | -           | 30,700             | -                      | 7,200               |
| Acquisition of fixed assets   | -                              | -                  | -                        | -                            | -                       | (3,907,199)               | -                                      | -           | (18,500)           | -                      | (1,346,192)         |
| Amount paid on equipment contracts                                      | -                              | -                  | -                        | -                            | -                       | -                         | -                                      | -           | (18,400)           | -                      | -                   |
| Principal paid on capital leases  | -                              | -                  | -                        | -                            | -                       | (136,839)                 | (259,896)                              | -           | -                  | -                      | -                   |
| Amount received on equipment contracts                                  | -                              | -                  | -                        | -                            | -                       | -                         | -                                      | -           | -                  | -                      | -                   |
| Interest paid on equipment contracts and capital leases                 | -                              | -                  | -                        | -                            | -                       | -                         | (15,806)                               | -           | (4,799)            | -                      | -                   |
| Net cash provided by (used in) capital and related financing activities | <u>(10,811,102)</u>            | <u>-</u>           | <u>-</u>                 | <u>-</u>                     | <u>-</u>                | <u>(440,116)</u>          | <u>(272,202)</u>                       | <u>-</u>    | <u>(10,999)</u>    | <u>(11,008)</u>        | <u>(1,338,992)</u>  |
| <b>Cash flows from investing activities - interest on investments</b>   |                                |                    |                          |                              |                         |                           |  |             |                    |                        |                     |
|   | <u>3,642,830</u>               | <u>-</u>           | <u>-</u>                 | <u>-</u>                     | <u>-</u>                | <u>-</u>                  | <u>-</u>                               | <u>-</u>    | <u>4,127</u>       | <u>-</u>               | <u>-</u>            |
| Net increase (decrease) in cash and cash equivalents                    | 32,392,674                     | (4,354,979)        | 2,884,955                | 65,950                       | 59,252                  | 2,650,358                 | 150,741                                | -           | 107,551            | 441,231                | 428,244             |
| Cash and cash equivalents at January 1, 1994                            | 44,101,391                     | 11,100,758         | 12,624,773               | 1,098,124                    | 296,473                 | 2,037,230                 | 292,054                                | -           | 187,996            | 9,763,207              | 3,534,218           |
| Cash and cash equivalents at December 31, 1994                          | \$ <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>295,547</u>     | <u>10,204,438</u>      | <u>3,962,462</u>    |

Continued

COUNTY OF OAKLAND  
Internal Service Funds  
Combining Statement of Cash Flows, Continued  
For the year ended December 31, 1994

|  | Delinquent<br>Tax<br>Revolving | Fringe<br>Benefits | Workers'<br>Compensation | Unemployment<br>Compensation | Materials<br>Management | Information<br>Technology | Information<br>Technology<br>Equipment | CLEMIS    | Drain<br>Equipment | Liability<br>Insurance | Office<br>Equipment |
|--|--------------------------------|--------------------|--------------------------|------------------------------|-------------------------|---------------------------|--|-----------|--------------------|------------------------|---------------------|
| Operating income (loss)  | \$ 14,956,852                  | (627,347)          | 960,994                  | 1,989                        | (43,039)                | 762,012                   | 148,779                                | 194,420   | (4,526)            | 1,046,862              | 364,962             |
| Adjustments to reconcile operating income<br>(loss) to net cash provided by (used in)<br>operating activities: |                                |                    |                          |                              |                         |                           |  |           |                    |                        |                     |
| Depreciation expense   | -                              | -                  | -                        | -                            | 4,337                   | 2,163,007                 | 263,879                                | -         | 100,832            | 186                    | 404,596             |
| Decrease in current and delinquent property<br>taxes receivable  | 12,493,461                     | -                  | -                        | -                            | -                       | -                         | -                                      | -         | -                  | -                      | -                   |
| (Increase) decrease in due from other<br>governmental units  | 1,470,541                      | (151)              | -                        | -                            | 2,318                   | (63,229)                  | (20,000)                               | -         | -                  | -                      | (3,997)             |
| (Increase) decrease in accounts receivable   | -                              | 4,008              | -                        | -                            | (911)                   | (7,813)                   | -                                      | -         | 3,586              | (70,522)               | -                   |
| (Increase) decrease in due from other funds  | (1,692,913)                    | (931,932)          | 874,093                  | 60,670                       | 11,743                  | (390,220)                 | 34,735                                 | (395,114) | 10,661             | (60)                   | (6,709)             |
| (Increase) decrease in inventories and<br>supplies   | -                              | -                  | -                        | -                            | 14,894                  | (2,675)                   | -                                      | -         | 1,063              | -                      | -                   |
| (Increase) decrease in prepayments and<br>other assets   | -                              | (122,758)          | -                        | -                            | -                       | (99)                      | -                                      | -         | -                  | -                      | -                   |
| Increase (decrease) in vouchers payable  | -                              | (508,454)          | 31,322                   | -                            | 51,503                  | 65,340                    | (6,536)                                | 518       | 294                | 169,131                | 8,960               |
| Increase (decrease) in accrued payroll   | -                              | -                  | (532)                    | -                            | (703)                   | (577)                     | (489)                                  | 3,669     | -                  | 209                    | 66                  |
| Increase (decrease) in due to other funds  | -                              | (2,590,251)        | 799,444                  | -                            | 3,636                   | 357,747                   | (4,931)                                | 191,962   | 2,723              | 108,321                | 2,337               |
| Decrease in current portion of employees'<br>retirements   | -                              | (1,247,216)        | -                        | -                            | -                       | -                         | -                                      | -         | -                  | -                      | -                   |
| Decrease in current portion of workers'<br>compensation  | -                              | -                  | (504,676)                | -                            | -                       | -                         | -                                      | -         | -                  | -                      | -                   |
| Increase (decrease) in other accrued<br>liabilities  | -                              | (416,798)          | 1,873                    | 3,291                        | 15,474                  | 206,981                   | 7,506                                  | 4,545     | (210)              | (801,888)              | 4,051               |
| Increase in accrued workers' compensation  | -                              | -                  | 1,522,437                | -                            | -                       | -                         | -                                      | -         | -                  | -                      | -                   |
| Increase in accrued unreported health care   | -                              | 172,212            | -                        | -                            | -                       | -                         | -                                      | -         | -                  | -                      | -                   |
| Increase in accrued sick and annual leave  | -                              | 1,113,708          | -                        | -                            | -                       | -                         | -                                      | -         | -                  | -                      | -                   |
| Net cash provided by (used in)<br>operating activities   | \$ <u>27,227,941</u>           | <u>(5,154,979)</u> | <u>3,684,955</u>         | <u>65,950</u>                | <u>59,252</u>           | <u>3,090,474</u>          | <u>422,943</u>                         | <u>-</u>  | <u>114,423</u>     | <u>452,239</u>         | <u>774,266</u>      |

Continued

COUNTY OF OAKLAND  
Internal Service Funds  
Combining Statement of Cash Flows, Continued  
For the year ended December 31, 1994

|  | Convenience<br>Copier | Facilities<br>and<br>Operations | Motor<br>Pool    | Radio<br>Communications | Microfilming    | Telephone<br>Communications | Printing<br>and<br>Mailing | DPW Water<br>and Sewer<br>Equipment | Total               |
|--|-----------------------|---------------------------------|------------------|-------------------------|-----------------|-----------------------------|----------------------------|-------------------------------------|---------------------|
| <b>Cash flows from operating activities:</b>   |                       |                                 |                  |                         |                 |                             |                            |                                     |                     |
| Cash received from users   | \$ 496,257            | 20,546,247                      | 3,479,311        | 787,051                 | 408,955         | 3,272,211                   | 1,519,087                  | 1,590,713                           | 218,651,994         |
| Cash paid to suppliers   | (441,544)             | (11,932,827)                    | (1,626,103)      | (434,196)               | (240,937)       | (2,243,000)                 | (1,138,388)                | (845,325)                           | (170,747,439)       |
| Cash paid to employees   | -                     | (5,186,330)                     | (419,597)        | (192,025)               | (204,198)       | (195,081)                   | (209,278)                  | (528,267)                           | (10,904,355)        |
| <b>Net cash provided by (used in)<br/>operating activities</b>                         | <u>54,713</u>         | <u>3,427,090</u>                | <u>1,433,611</u> | <u>160,830</u>          | <u>(36,180)</u> | <u>834,130</u>              | <u>171,421</u>             | <u>217,121</u>                      | <u>37,000,200</u>   |
| <b>Cash flows from noncapital financing<br/>activities:</b>                            |                       |                                 |                  |                         |                 |                             |                            |                                     |                     |
| Operating transfers in   | -                     | -                               | -                | -                       | -               | -                           | 2,533                      | -                                   | 802,533             |
| Operating transfers out  | -                     | -                               | -                | -                       | -               | -                           | -                          | -                                   | (800,000)           |
| Residual equity transfer out   | -                     | -                               | (3,716)          | -                       | -               | -                           | -                          | -                                   | (70,614)            |
| Issuance of long-term debt   | -                     | -                               | -                | -                       | -               | -                           | -                          | -                                   | 60,000,000          |
| Amounts received on direct financing<br>leases   | -                     | -                               | -                | -                       | -               | -                           | -                          | -                                   | 48,912              |
| Issuance of long-term advances   | -                     | -                               | -                | -                       | -               | -                           | -                          | -                                   | 1,026,316           |
| Interest paid on advances  | -                     | -                               | -                | -                       | -               | -                           | -                          | -                                   | (15,360)            |
| Interest paid on long-term debt  | -                     | -                               | -                | -                       | -               | -                           | -                          | -                                   | (1,066,995)         |
| Principal payment on long-term debt  | -                     | -                               | -                | -                       | -               | -                           | -                          | -                                   | (46,600,000)        |
| <b>Net cash provided by (used in)<br/>noncapital financing<br/>activities</b>          | <u>-</u>              | <u>-</u>                        | <u>(3,716)</u>   | <u>-</u>                | <u>-</u>        | <u>-</u>                    | <u>2,533</u>               | <u>-</u>                            | <u>13,324,792</u>   |
| <b>Cash flows from capital and related financing<br/>activities:</b>                   |                       |                                 |                  |                         |                 |                             |                            |                                     |                     |
| Contributed capital  | -                     | -                               | -                | 173,452                 | -               | -                           | -                          | -                                   | 194,001             |
| Operating transfers in   | -                     | 96,500                          | 51,544           | 647,250                 | 9,000           | -                           | -                          | -                                   | 815,473             |
| Operating transfers out  | -                     | (3,080,000)                     | (85,236)         | (2,700)                 | (9,000)         | (350,000)                   | -                          | -                                   | (6,874,144)         |
| Advances   | -                     | -                               | -                | (514,649)               | -               | (53,380)                    | -                          | -                                   | (4,451,877)         |
| Proceeds on sale of fixed assets   | 18,793                | 4,789                           | 83,346           | 3,049                   | -               | 271                         | -                          | 13,250                              | 161,398             |
| Acquisition of fixed assets  | -                     | (93,603)                        | 28,697           | (40,025)                | -               | -                           | (2,545)                    | (63,447)                            | (5,442,814)         |
| Amount paid on equipment contracts   | -                     | -                               | -                | -                       | -               | -                           | -                          | -                                   | (18,400)            |
| Principal paid on capital leases   | (2,158)               | -                               | -                | -                       | -               | -                           | (24,202)                   | -                                   | (423,095)           |
| Amount received on equipment contracts   | -                     | -                               | -                | 34,415                  | -               | -                           | -                          | -                                   | 34,415              |
| Interest paid on equipment contracts and<br>capital leases                             | (163)                 | -                               | -                | (171,488)               | -               | -                           | (2,972)                    | -                                   | (210,588)           |
| <b>Net cash provided by (used in)<br/>capital and related<br/>financing activities</b> | <u>16,472</u>         | <u>(3,072,314)</u>              | <u>78,315</u>    | <u>129,304</u>          | <u>-</u>        | <u>(403,109)</u>            | <u>(29,719)</u>            | <u>(50,197)</u>                     | <u>(16,215,631)</u> |
| <b>Cash flows from investing activities - interest<br/>on investments</b>              | <u>-</u>              | <u>-</u>                        | <u>-</u>         | <u>-</u>                | <u>-</u>        | <u>-</u>                    | <u>-</u>                   | <u>24,606</u>                       | <u>3,671,563</u>    |
| <b>Net increase (decrease) in cash and cash<br/>equivalents</b>                        | <u>71,185</u>         | <u>354,776</u>                  | <u>1,508,246</u> | <u>290,134</u>          | <u>(36,180)</u> | <u>431,021</u>              | <u>144,235</u>             | <u>191,530</u>                      | <u>37,780,924</u>   |
| <b>Cash and cash equivalents at January 1, 1994</b>                                    | <u>752,754</u>        | <u>4,071,794</u>                | <u>2,182,605</u> | <u>483,409</u>          | <u>354,553</u>  | <u>1,427,873</u>            | <u>507,495</u>             | <u>751,931</u>                      | <u>95,568,638</u>   |
| <b>Cash and cash equivalents at December 31,<br/>1994</b>                              | <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>943,461</u>                      | <u>133,349,562</u>  |

Continued

COUNTY OF OAKLAND  
Internal Service Funds  
Combining Statement of Cash Flows, Continued  
For the year ended December 31, 1994

|  | Convenience<br>Copier | Facilities<br>and<br>Operations | Motor<br>Pool    | Radio<br>Communications | Microfilming    | Telephone<br>Communications | Printing<br>and<br>Mailing | DPW Water<br>and Sewer<br>Equipment | Total             |
|--|-----------------------|---------------------------------|------------------|-------------------------|-----------------|-----------------------------|----------------------------|-------------------------------------|-------------------|
| Operating income (loss)  | \$ 49,086             | 4,013,087                       | 123,702          | (380,563)               | (81,702)        | 668,158                     | 159,865                    | (19,811)                            | 22,293,780        |
| Adjustments to reconcile operating income<br>(loss) to net cash provided by (used in)<br>operating activities: |                       |                                 |                  |                         |                 |                             |                            |                                     |                   |
| Depreciation expense   | 12,371                | 156,732                         | 1,115,893        | 561,626                 | 26,237          | 171,166                     | 42,887                     | 172,784                             | 5,196,533         |
| Decrease in current and delinquent property<br>taxes receivable  | -                     | -                               | -                | -                       | -               | -                           | -                          | -                                   | 12,493,461        |
| (Increase) decrease in due from other<br>governmental units  | -                     | -                               | 1,941            | (12,342)                | 450             | (11,777)                    | (3,135)                    | -                                   | 1,360,619         |
| (Increase) decrease in accounts receivable   | -                     | (49,456)                        | 6,490            | -                       | 11,898          | (921)                       | 7,830                      | (18,464)                            | (114,275)         |
| (Increase) decrease in due from other funds  | (7,853)               | (474,160)                       | 23,723           | 73,946                  | 6,688           | 8,841                       | (36,515)                   | (117,527)                           | (2,947,903)       |
| (Increase) decrease in inventories and<br>supplies   | -                     | (13,680)                        | (7,672)          | 4,780                   | -               | -                           | (15,662)                   | -                                   | (18,952)          |
| (Increase) decrease in prepayments and<br>other assets   | -                     | -                               | 73,123           | -                       | -               | -                           | -                          | (2,729)                             | (52,463)          |
| Increase (decrease) in vouchers payable  | (11,399)              | (141,690)                       | 57,202           | (21,599)                | (1,052)         | (5,997)                     | 9,250                      | 69,380                              | (233,827)         |
| Increase (decrease) in accrued payroll   | -                     | 1,019                           | (1,011)          | 542                     | 569             | 436                         | 762                        | -                                   | 3,960             |
| Increase (decrease) in due to other funds  | (2,270)               | 34,293                          | 1,243            | 263                     | 732             | 4,224                       | 6,772                      | 114,478                             | (969,277)         |
| Decrease in current portion of employees'<br>retirements   | -                     | -                               | -                | -                       | -               | -                           | -                          | -                                   | (1,247,216)       |
| Decrease in current portion of workers'<br>compensation  | -                     | -                               | -                | -                       | -               | -                           | -                          | -                                   | (504,676)         |
| Increase (decrease) in other accrued<br>liabilities  | 14,778                | (99,055)                        | 38,977           | (65,823)                | -               | -                           | (633)                      | 19,010                              | (1,067,921)       |
| Increase in accrued workers' compensation  | -                     | -                               | -                | -                       | -               | -                           | -                          | -                                   | 1,522,437         |
| Increase in accrued unreported health care   | -                     | -                               | -                | -                       | -               | -                           | -                          | -                                   | 172,212           |
| Increase in accrued sick and annual leave  | -                     | -                               | -                | -                       | -               | -                           | -                          | -                                   | <u>1,113,708</u>  |
| Net cash provided by (used in)<br>operating activities   | \$ <u>54,713</u>      | <u>3,427,090</u>                | <u>1,433,611</u> | <u>160,830</u>          | <u>(36,180)</u> | <u>834,130</u>              | <u>171,421</u>             | <u>217,121</u>                      | <u>37,000,200</u> |

Noncash transactions:

Noncash noncapital financing activities included the County entering into a direct financing lease agreement in the amount of \$1,056,362 in the Office Equipment Fund, whereby the County is lessor.

Noncash capital and related financing activities included 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 \$23,011 in the Convenience Copier 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 and rentals received from users or fixed-based operators at the airports.

The Medical Care Facility Fund was established to account for the financial operations of a 120-bed hospital.

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 overflow 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, 1994

| <b>Assets</b>                           | <b>Airport<br/>Facilities</b> | <b>Medical<br/>Care<br/>Facility</b> | <b>Evergreen-<br/>Farmington<br/>S.D.S.</b> | <b>Clinton-<br/>Oakland<br/>S.D.S.</b> | <b>Huron-<br/>Rouge<br/>S.D.S.</b> | <b>S.O.C.S.D.S.</b>      | <b>Total</b>              |
|---|-------------------------------|--------------------------------------|---|--|------------------------------------|--------------------------|---------------------------|
| <b>Current assets:</b>                  |                               |                                      |   |  |                                    |                          |                           |
| Cash and cash equivalents               | \$ 7,383,126                  | 801,204                              | 9,498,329                                   | 18,523,456                             | 2,380,091                          | 7,980,146                | 46,566,352                |
| Due from other governmental units       | 69,062                        | -                                    | 2,087,122                                   | 3,241,907                              | 277,586                            | 2,862,573                | 8,538,250                 |
| Accrued interest receivable             | 17,778                        | -                                    | 33,980                                      | 119,561                                | 17,575                             | 35,055                   | 223,949                   |
| Accounts receivable                     | 123,778                       | 1,175,233                            | -   | -                                      | -                                  | 39,484                   | 1,338,495                 |
| Due from other funds                    | -                             | 67,788                               | 1,051,713                                   | 56,779                                 | 61                                 | 5,957                    | 1,182,298                 |
| Prepayments and other assets            | -                             | -                                    | -   | -                                      | -                                  | 199,120                  | 199,120                   |
| <b>Total current assets</b>             | <b><u>7,593,744</u></b>       | <b><u>2,044,225</u></b>              | <b><u>12,671,144</u></b>                    | <b><u>21,941,703</u></b>               | <b><u>2,675,313</u></b>            | <b><u>11,122,335</u></b> | <b><u>58,048,464</u></b>  |
| <b>Fixed assets, at cost:</b>           |                               |                                      |   |  |                                    |                          |                           |
| Land improvements                       | 7,628,162                     | 60,692                               | 27,681                                      | 25,725                                 | 19,748                             | 625,998                  | 8,388,006                 |
| Buildings and improvements              | 7,670,930                     | 3,029,343                            | 3,167,894                                   | 734,721                                | 348,504                            | 2,828,732                | 17,780,124                |
| Equipment and vehicles                  | 462,468                       | 524,779                              | 24,848                                      | 7,047                                  | -                                  | 426,450                  | 1,445,592                 |
| Sewage disposal systems                 | -                             | -                                    | 25,784,033                                  | 36,799,208                             | 2,962,297                          | 76,214,843               | 141,760,381               |
| Construction in progress                | <u>1,605,733</u>              | <u>-</u>                             | <u>-</u>                                    | <u>-</u>                               | <u>-</u>                           | <u>-</u>                 | <u>1,605,733</u>          |
|   | 17,367,293                    | 3,614,814                            | 29,004,456                                  | 37,566,701                             | 3,330,549                          | 80,096,023               | 170,979,836               |
| Less: Accumulated depreciation          | <u>4,121,486</u>              | <u>1,772,391</u>                     | <u>13,611,387</u>                           | <u>11,495,175</u>                      | <u>1,405,682</u>                   | <u>49,135,245</u>        | <u>81,541,366</u>         |
| <b>Fixed assets, net</b>                | <b><u>13,245,807</u></b>      | <b><u>1,842,423</u></b>              | <b><u>15,393,069</u></b>                    | <b><u>26,071,526</u></b>               | <b><u>1,924,867</u></b>            | <b><u>30,960,778</u></b> | <b><u>89,438,470</u></b>  |
| Advances                                | -                             | -                                    | 400,000                                     | -                                      | -                                  | -                        | 400,000                   |
| <b>Total assets</b>                     | <b><u>\$ 20,839,551</u></b>   | <b><u>3,886,648</u></b>              | <b><u>28,464,213</u></b>                    | <b><u>48,013,229</u></b>               | <b><u>4,600,180</u></b>            | <b><u>42,083,113</u></b> | <b><u>147,886,934</u></b> |
| <b>Liabilities and Equity</b>           |                               |                                      |   |  |                                    |                          |                           |
| <b>Liabilities:</b>                     |                               |                                      |   |  |                                    |                          |                           |
| Vouchers payable                        | \$ 3,557                      | 73,238                               | 20,696                                      | 1,424,967                              | 1,129                              | 6,436                    | 1,530,023                 |
| Accrued payroll                         | 11,711                        | 68,963                               | -   | -                                      | -                                  | -                        | 80,674                    |
| Due to other governmental units         | 24,975                        | -                                    | 3,014,775                                   | 1,200,635                              | 243,096                            | 5,050,255                | 9,533,736                 |
| Due to other funds                      | 32,166                        | 824,258                              | 249,146                                     | 249,328                                | 30,575                             | 457,199                  | 1,842,672                 |
| Other accrued liabilities               | <u>248,470</u>                | <u>1,036,617</u>                     | <u>-</u>                                    | <u>-</u>                               | <u>-</u>                           | <u>106,559</u>           | <u>1,391,646</u>          |
| <b>Total liabilities</b>                | <b><u>320,879</u></b>         | <b><u>2,003,076</u></b>              | <b><u>3,284,617</u></b>                     | <b><u>2,874,930</u></b>                | <b><u>274,800</u></b>              | <b><u>5,620,449</u></b>  | <b><u>14,378,751</u></b>  |
| <b>Equity:</b>                          |                               |                                      |   |  |                                    |                          |                           |
| Contributed capital                     | 10,547,425                    | 1,870,231                            | 15,387,421                                  | 26,064,479                             | 1,924,867                          | 30,857,395               | 86,651,818                |
| <b>Retained earnings:</b>               |                               |                                      |   |  |                                    |                          |                           |
| Reserved for operations and maintenance | 5,143,936                     | -                                    | 4,302,939                                   | 3,940,326                              | 483,008                            | 3,150,000                | 17,020,209                |
| Unreserved                              | <u>4,827,311</u>              | <u>13,341</u>                        | <u>5,489,236</u>                            | <u>15,133,494</u>                      | <u>1,917,505</u>                   | <u>2,455,269</u>         | <u>29,836,156</u>         |
| <b>Total retained earnings</b>          | <b><u>9,971,247</u></b>       | <b><u>13,341</u></b>                 | <b><u>9,792,175</u></b>                     | <b><u>19,073,820</u></b>               | <b><u>2,400,513</u></b>            | <b><u>5,605,269</u></b>  | <b><u>46,856,365</u></b>  |
| <b>Total liabilities and equity</b>     | <b><u>\$ 20,839,551</u></b>   | <b><u>3,886,648</u></b>              | <b><u>28,464,213</u></b>                    | <b><u>48,013,229</u></b>               | <b><u>4,600,180</u></b>            | <b><u>42,083,113</u></b> | <b><u>147,886,934</u></b> |

COUNTY OF OAKLAND  
Enterprise Funds  
Combining Statement of Revenues, Expenses,  
and Changes in Retained Earnings  
For the year ended December 31, 1994

|   | Airport<br>Facilities | Medical<br>Care<br>Facility | Evergreen-<br>Farmington<br>S.D.S. | Clinton-<br>Oakland<br>S.D.S. | Huron-<br>Rouge<br>S.D.S. | S.O.C.S.D.S.       | Total              |
|---|-----------------------|-----------------------------|------------------------------------|-------------------------------|---------------------------|--------------------|--------------------|
| Operating revenues:                                       |                       |                             |                                    |                               |                           |                    |                    |
| Service revenue   | \$ -                  | 7,499,682                   | 14,274,090                         | 9,476,498                     | 1,430,428                 | 18,569,459         | 51,250,157         |
| Provision for doubtful accounts and contractual discounts | <u>-</u>              | <u>(1,410,028)</u>          | <u>-</u>                           | <u>-</u>                      | <u>-</u>                  | <u>-</u>           | <u>(1,410,028)</u> |
| Total charges for services                                | -                     | 6,089,654                   | 14,274,090                         | 9,476,498                     | 1,430,428                 | 18,569,459         | 49,840,129         |
| Leases and rentals  | 2,272,592             | -                           | -                                  | -                             | -                         | -                  | 2,272,592          |
| Other   | <u>-</u>              | <u>689,261</u>              | <u>196,837</u>                     | <u>461,482</u>                | <u>14,836</u>             | <u>28,608</u>      | <u>1,391,024</u>   |
| Total operating revenues                                  | <u>2,272,592</u>      | <u>6,778,915</u>            | <u>14,470,927</u>                  | <u>9,937,980</u>              | <u>1,445,264</u>          | <u>18,598,067</u>  | <u>53,503,745</u>  |
| Operating expenses:                                       |                       |                             |                                    |                               |                           |                    |                    |
| Salaries  | 611,934               | 2,685,674                   | 332,391                            | 386,055                       | 50,443                    | 258,041            | 4,324,538          |
| Fringe benefits   | 309,444               | 1,353,102                   | 176,693                            | 203,753                       | 28,639                    | 133,044            | 2,204,675          |
| Contractual services                                      | 497,022               | 1,107,897                   | 12,245,463                         | 8,367,235                     | 1,308,185                 | 18,257,146         | 41,782,948         |
| Commodities   | 11,383                | 897,476                     | 18,421                             | 54,168                        | 10                        | 171,989            | 1,153,447          |
| Depreciation  | 351,219               | 113,944                     | 581,503                            | 751,383                       | 66,216                    | 1,656,411          | 3,520,676          |
| Internal services   | 128,312               | 543,172                     | 85,094                             | 66,156                        | 7,425                     | 91,053             | 921,212            |
| Other   | <u>-</u>              | <u>21,267</u>               | <u>-</u>                           | <u>-</u>                      | <u>-</u>                  | <u>120,681</u>     | <u>141,948</u>     |
| Total operating expenses                                  | <u>1,909,314</u>      | <u>6,722,532</u>            | <u>13,439,565</u>                  | <u>9,828,750</u>              | <u>1,460,918</u>          | <u>20,688,365</u>  | <u>54,049,444</u>  |
| Operating income (loss)                                   | <u>363,278</u>        | <u>56,383</u>               | <u>1,031,362</u>                   | <u>109,230</u>                | <u>(15,654)</u>           | <u>(2,090,298)</u> | <u>(545,699)</u>   |
| Nonoperating revenues (expenses):                         |                       |                             |                                    |                               |                           |                    |                    |
| Interest revenue  | 173,311               | 50                          | 257,699                            | 714,785                       | 88,461                    | 297,515            | 1,531,821          |
| Gain (loss) on sale of property and equipment             | (90,474)              | -                           | -                                  | -                             | -                         | 3,667              | (86,807)           |
| Distribution to municipalities                            | <u>-</u>              | <u>-</u>                    | <u>-</u>                           | <u>-</u>                      | <u>-</u>                  | <u>(2,992)</u>     | <u>(2,992)</u>     |
| Net nonoperating revenues                                 | <u>82,837</u>         | <u>50</u>                   | <u>257,699</u>                     | <u>714,785</u>                | <u>88,461</u>             | <u>298,190</u>     | <u>1,442,022</u>   |
| Income (loss) before operating transfers                  | 446,115               | 56,433                      | 1,289,061                          | 824,015                       | 72,807                    | (1,792,108)        | 896,323            |
| Operating transfers out                                   | <u>-</u>              | <u>(169,831)</u>            | <u>-</u>                           | <u>-</u>                      | <u>-</u>                  | <u>-</u>           | <u>(169,831)</u>   |
| Net income (loss)   | 446,115               | (113,398)                   | 1,289,061                          | 824,015                       | 72,807                    | (1,792,108)        | 726,492            |
| Add back depreciation closed to contributed capital       | <u>347,581</u>        | <u>113,944</u>              | <u>581,503</u>                     | <u>751,383</u>                | <u>66,216</u>             | <u>1,630,294</u>   | <u>3,490,921</u>   |
| Net income (loss) closed to retained earnings             | 793,696               | 546                         | 1,870,564                          | 1,575,398                     | 139,023                   | (161,814)          | 4,217,413          |
| Retained earnings at beginning of year                    | <u>9,177,551</u>      | <u>12,795</u>               | <u>7,921,611</u>                   | <u>17,498,422</u>             | <u>2,261,490</u>          | <u>5,767,083</u>   | <u>42,638,952</u>  |
| Retained earnings at end 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>  |

COUNTY OF OAKLAND  
Enterprise Funds  
Combining Statement of Cash Flows  
For the year ended December 31, 1994

|   | Airport<br>Facilities | Medical<br>Care<br>Facility | Evergreen-<br>Farmington<br>S.D.S. | Clinton-<br>Oakland<br>S.D.S. | Huron-<br>Rouge<br>S.D.S. | S.O.C.S.D.S.     | Total              |
|---|-----------------------|-----------------------------|------------------------------------|-------------------------------|---------------------------|------------------|--------------------|
| Cash flows from operating activities:   |                       |                             |                                    |                               |                           |                  |                    |
| Cash received from users  | \$ 2,365,316          | 5,995,095                   | 14,223,110                         | 8,814,390                     | 1,436,521                 | 17,664,059       | 50,498,491         |
| Cash paid to suppliers  | (995,524)             | (2,749,383)                 | (12,220,974)                       | (6,648,738)                   | (1,321,292)               | (17,666,617)     | (41,602,528)       |
| Cash paid to employees  | <u>(610,548)</u>      | <u>(2,684,344)</u>          | <u>(332,391)</u>                   | <u>(386,055)</u>              | <u>(50,443)</u>           | <u>(267,188)</u> | <u>(4,330,969)</u> |
| Net cash provided by (used in)<br>operating activities                        | <u>759,244</u>        | <u>561,368</u>              | <u>1,669,745</u>                   | <u>1,779,597</u>              | <u>64,786</u>             | <u>(269,746)</u> | <u>4,564,994</u>   |
| Cash flows from noncapital financing activities:                              |                       |                             |                                    |                               |                           |                  |                    |
| Operating transfers out   | -                     | (169,831)                   | -                                  | -                             | -                         | -                | (169,831)          |
| Advances  | -                     | -                           | 900,000                            | -                             | -                         | -                | 900,000            |
| Distribution to municipalities  | <u>-</u>              | <u>-</u>                    | <u>-</u>                           | <u>-</u>                      | <u>-</u>                  | <u>(2,992)</u>   | <u>(2,992)</u>     |
| Net cash provided by (used in)<br>noncapital financing<br>activities          | <u>-</u>              | <u>(169,831)</u>            | <u>900,000</u>                     | <u>-</u>                      | <u>-</u>                  | <u>(2,992)</u>   | <u>727,177</u>     |
| Cash flows from capital and related financing<br>activities:                  |                       |                             |                                    |                               |                           |                  |                    |
| Contributed capital   | 324,054               | 27,808                      | -                                  | -                             | -                         | -                | 351,862            |
| Proceeds on sale of fixed assets  | 47                    | -                           | -                                  | -                             | -                         | 4,400            | 4,447              |
| Acquisition of fixed assets   | <u>(182,100)</u>      | <u>-</u>                    | <u>-</u>                           | <u>-</u>                      | <u>-</u>                  | <u>(5,842)</u>   | <u>(187,942)</u>   |
| Net cash provided by (used in)<br>capital and related financing<br>activities | <u>142,001</u>        | <u>27,808</u>               | <u>-</u>                           | <u>-</u>                      | <u>-</u>                  | <u>(1,442)</u>   | <u>168,367</u>     |
| Cash flows from investing activities - interest<br>on investments             | <u>188,119</u>        | <u>50</u>                   | <u>235,533</u>                     | <u>657,516</u>                | <u>80,348</u>             | <u>316,494</u>   | <u>1,478,060</u>   |
| Net increase in cash and cash equivalents                                     | 1,089,364             | 419,395                     | 2,805,278                          | 2,437,113                     | 145,134                   | 42,314           | 6,938,598          |
| Cash and cash equivalents at January 1, 1994                                  | <u>6,293,762</u>      | <u>381,809</u>              | <u>6,693,051</u>                   | <u>16,086,343</u>             | <u>2,234,957</u>          | <u>7,937,832</u> | <u>39,627,754</u>  |
| Cash and cash equivalents at December 31, 1994                                | <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>  |

COUNTY OF OAKLAND  
Enterprise Funds  
Combining Statement of Cash Flows, Continued  
For the year ended December 31, 1994

|  | Airport<br>Facilities | Medical<br>Care<br>Facility | Evergreen-<br>Farmington<br>S.D.S. | Clinton-<br>Oakland<br>S.D.S. | Huron-<br>Rouge<br>S.D.S. | S.O.C.S.D.S.     | Total            |
|--|-----------------------|-----------------------------|------------------------------------|-------------------------------|---------------------------|------------------|------------------|
| Operating income (loss)  | \$ 363,278            | 56,383                      | 1,031,362                          | 109,230                       | (15,654)                  | (2,090,298)      | (545,699)        |
| Adjustments to reconcile operating income<br>(loss) to net cash provided by (used in)<br>operating activities: |                       |                             |                                    |                               |                           |                  |                  |
| Depreciation expense   | 351,219               | 113,944                     | 581,503                            | 751,383                       | 66,216                    | 1,656,411        | 3,520,676        |
| (Increase) decrease in due from other<br>governmental units  | 110,902               | -                           | (66,965)                           | (1,067,139)                   | (8,741)                   | (1,047,614)      | (2,079,557)      |
| (Increase) in accounts receivable  | (46,651)              | (943,571)                   | -                                  | -                             | -                         | (24,347)         | (1,014,569)      |
| (Increase) decrease in due from other funds  | 28,473                | 159,751                     | (180,852)                          | (56,451)                      | (2)                       | 137,953          | 88,872           |
| (Increase) decrease in prepayments and other<br>assets   | 99                    | -                           | -                                  | -                             | -                         | (141,593)        | (141,494)        |
| Increase (decrease) in vouchers payable  | (76,010)              | (17,447)                    | (38,240)                           | 1,351,890                     | 958                       | (35,037)         | 1,186,114        |
| Increase (decrease) in accrued payroll   | 1,386                 | 1,330                       | -                                  | -                             | -                         | (9,147)          | (6,431)          |
| Increase in due to other governmental units  | 14,906                | -                           | 478,639                            | 753,387                       | 16,482                    | 862,073          | 2,125,487        |
| Increase (decrease) in due to other funds  | 4,366                 | 540,570                     | (18,284)                           | 6,175                         | 5,527                     | 374,690          | 913,044          |
| Increase (decrease) in other accrued liabilities   | <u>7,276</u>          | <u>650,408</u>              | <u>(117,418)</u>                   | <u>(68,878)</u>               | <u>-</u>                  | <u>47,163</u>    | <u>518,551</u>   |
| Net cash provided by (used in)<br>operating activities   | \$ <u>759,244</u>     | <u>561,368</u>              | <u>1,669,745</u>                   | <u>1,779,597</u>              | <u>64,786</u>             | <u>(269,746)</u> | <u>4,564,994</u> |

Noncash transactions:

Noncash capital and related financing activities included \$56,815 and \$219,442 of donated equipment in the Medical Care Facility and Evergreen-Farmington S.D.S. funds, respectively.

## **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, 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 Crime Prevention Fund is used to account for donations made to the Sheriff's Department to educate young people through presentations on such topics as drugs, going with strangers, and crime prevention. This fund pays for displays, handouts, and other costs associated with these presentations.

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 various County drain projects.

The Act 185 Debt Fund is used to account for various County water and sewer projects.

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 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 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. Also, monies from the Legatee Trust account are deposited here after seven years. All monies go to the State of Michigan.

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 revenues earned 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.

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 seven years, these monies are transferred to the Oakland County Escheats Trust Fund.



COUNTY OF OAKLAND  
Fiduciary Funds  
Combining Balance Sheet  
December 31, 1994

| Assets                                     | Pension Trust Funds                  |                             | Expendable Trust Funds                 |                            |                        |                  |                       |
|--|--------------------------------------|-----------------------------|--|----------------------------|------------------------|------------------|-----------------------|
|  | Oakland County Employees' Retirement | Retirees' Health Care Trust | Delinquent Personal Tax Administration | Economic Development Trust | Jail Inmate Commissary | Crime Prevention | Water and Sewer Trust |
| Cash and cash equivalents                  | \$ 58,780,349                        | 1,310,678                   | 5,023,601                              | 7,500                      | 260,875                | -                | 6,795,288             |
| Investments                                | 370,734,293                          | 51,307,644                  | -                                      | -                          | -                      | -                | -                     |
| Due from other governmental units          | -                                    | 4,662                       | -                                      | -                          | -                      | -                | 657,974               |
| Accrued interest receivable                | 3,515,972                            | 363,687                     | -                                      | -                          | 614                    | -                | 8,207                 |
| Accounts receivable                        | 3,427,297                            | 264,262                     | 81                                     | -                          | -                      | -                | 4,282,962             |
| Due from other funds                       | -                                    | -                           | 68,046                                 | -                          | 31,717                 | -                | 742,976               |
| Inventories and supplies                   | -                                    | -                           | -                                      | -                          | 23,647                 | -                | 51,411                |
| <b>Total assets</b>                        | <b>\$ 436,457,911</b>                | <b>53,250,933</b>           | <b>5,091,728</b>                       | <b>7,500</b>               | <b>316,853</b>         | <b>=</b>         | <b>12,538,818</b>     |
| <b>Liabilities and Fund Balances</b>       |                                      |                             |  |                            |                        |                  |                       |
| <b>Current liabilities:</b>                |                                      |                             |  |                            |                        |                  |                       |
| Vouchers payable                           | \$ -                                 | -                           | -                                      | -                          | 59,256                 | -                | 214,621               |
| Accrued payroll                            | -                                    | -                           | 3,784                                  | -                          | 3,723                  | -                | 77,117                |
| Due to other governmental units            | -                                    | -                           | -                                      | -                          | -                      | -                | 1,980,912             |
| Due to other funds                         | -                                    | 833,646                     | 15,455                                 | -                          | 11,937                 | -                | 1,352,696             |
| Other accrued liabilities                  | 1,358,239                            | 360,982                     | 820                                    | -                          | 1,994                  | -                | 1,074,751             |
| <b>Total current liabilities</b>           | <b>1,358,239</b>                     | <b>1,194,628</b>            | <b>20,059</b>                          | <b>-</b>                   | <b>76,910</b>          | <b>=</b>         | <b>4,700,097</b>      |
| Other liabilities - deferred compensation  | -                                    | -                           | -                                      | -                          | -                      | -                | -                     |
| <b>Total liabilities</b>                   | <b>1,358,239</b>                     | <b>1,194,628</b>            | <b>20,059</b>                          | <b>-</b>                   | <b>76,910</b>          | <b>=</b>         | <b>4,700,097</b>      |
| <b>Fund balances:</b>                      |                                      |                             |  |                            |                        |                  |                       |
| <b>Reserved:</b>                           |                                      |                             |  |                            |                        |                  |                       |
| Annuity savings reserve                    | 4,662,835                            | -                           | -                                      | -                          | -                      | -                | -                     |
| Pension accumulation reserve               | 251,060,100                          | -                           | -                                      | -                          | -                      | -                | -                     |
| Pension reserve                            | 179,376,737                          | -                           | -                                      | -                          | -                      | -                | -                     |
| Actuarial funding requirements Programs    | -                                    | 52,056,305                  | 5,071,669                              | -                          | -                      | -                | 7,838,721             |
| <b>Total reserved</b>                      | <b>435,099,672</b>                   | <b>52,056,305</b>           | <b>5,071,669</b>                       | <b>-</b>                   | <b>-</b>               | <b>=</b>         | <b>7,838,721</b>      |
| <b>Unreserved:</b>                         |                                      |                             |  |                            |                        |                  |                       |
| Designated for programs                    | -                                    | -                           | -                                      | 7,500                      | 239,943                | -                | -                     |
| <b>Total fund balances</b>                 | <b>435,099,672</b>                   | <b>52,056,305</b>           | <b>5,071,669</b>                       | <b>7,500</b>               | <b>239,943</b>         | <b>=</b>         | <b>7,838,721</b>      |
| <b>Total liabilities and fund balances</b> | <b>\$ 436,457,911</b>                | <b>53,250,933</b>           | <b>5,091,728</b>                       | <b>7,500</b>               | <b>316,853</b>         | <b>=</b>         | <b>12,538,818</b>     |

COUNTY OF OAKLAND  
Fiduciary Funds  
Combining Balance Sheet, Continued  
December 31, 1994

| Assets                                     | Agency Funds    |                 |                     |                  |                            |                              |                                |                               |
|--|-----------------|-----------------|---------------------|------------------|----------------------------|------------------------------|--------------------------------|-------------------------------|
|  | Act 40<br>Debt  | Act 185<br>Debt | Restricted<br>Funds | Special<br>Trust | Public<br>Library<br>Trust | Blind<br>Handicapped<br>Gift | Woodward<br>Avenue<br>Corridor | Register<br>of Deeds<br>Trust |
| Cash and cash equivalents                  | \$ 6,543        | 535,986         | 94,186              | 442,247          | 605,265                    | 65,719                       | 22,602                         | 593,441                       |
| Investments                                | -               | -               | -                   | -                | -                          | -                            | -                              | -                             |
| Due from other governmental units          | -               | -               | -                   | -                | -                          | -                            | -                              | -                             |
| Accrued interest receivable                | -               | 6,678           | -                   | -                | 2,205                      | -                            | 96                             | -                             |
| Accounts receivable                        | -               | -               | -                   | -                | -                          | -                            | -                              | -                             |
| Due from other funds                       | -               | -               | -                   | -                | 8,203                      | -                            | -                              | -                             |
| Inventories and supplies                   | -               | -               | -                   | -                | -                          | -                            | -                              | -                             |
| <b>Total assets</b>                        | <b>\$ 6,543</b> | <b>542,664</b>  | <b>94,186</b>       | <b>442,247</b>   | <b>615,673</b>             | <b>65,719</b>                | <b>22,698</b>                  | <b>593,441</b>                |
| <b>Liabilities and Fund Balances</b>       |                 |                 |                     |                  |                            |                              |                                |                               |
| Current liabilities:                       |                 |                 |                     |                  |                            |                              |                                |                               |
| Vouchers payable                           | \$ -            | -               | -                   | -                | -                          | -                            | -                              | -                             |
| Accrued payroll                            | -               | -               | -                   | -                | -                          | -                            | -                              | -                             |
| Due to other governmental units            | 6,543           | 542,664         | -                   | -                | 613,467                    | -                            | -                              | -                             |
| Due to other funds                         | -               | -               | 57                  | -                | 2,206                      | -                            | -                              | -                             |
| Other accrued liabilities                  | -               | -               | 94,129              | 442,247          | -                          | 65,719                       | 22,698                         | 593,441                       |
| <b>Total current liabilities</b>           | <b>6,543</b>    | <b>542,664</b>  | <b>94,186</b>       | <b>442,247</b>   | <b>615,673</b>             | <b>65,719</b>                | <b>22,698</b>                  | <b>593,441</b>                |
| Other liabilities - deferred compensation  | -               | -               | -                   | -                | -                          | -                            | -                              | -                             |
| <b>Total liabilities</b>                   | <b>6,543</b>    | <b>542,664</b>  | <b>94,186</b>       | <b>442,247</b>   | <b>615,673</b>             | <b>65,719</b>                | <b>22,698</b>                  | <b>593,441</b>                |
| Fund balances:                             |                 |                 |                     |                  |                            |                              |                                |                               |
| Reserved:                                  |                 |                 |                     |                  |                            |                              |                                |                               |
| Annuity savings reserve                    | -               | -               | -                   | -                | -                          | -                            | -                              | -                             |
| Pension accumulation reserve               | -               | -               | -                   | -                | -                          | -                            | -                              | -                             |
| Pension reserve                            | -               | -               | -                   | -                | -                          | -                            | -                              | -                             |
| Actuarial funding requirements             | -               | -               | -                   | -                | -                          | -                            | -                              | -                             |
| Programs                                   | -               | -               | -                   | -                | -                          | -                            | -                              | -                             |
| <b>Total reserved</b>                      | <b>-</b>        | <b>-</b>        | <b>-</b>            | <b>-</b>         | <b>-</b>                   | <b>-</b>                     | <b>-</b>                       | <b>-</b>                      |
| Unreserved:                                |                 |                 |                     |                  |                            |                              |                                |                               |
| Designated for programs                    | -               | -               | -                   | -                | -                          | -                            | -                              | -                             |
| <b>Total fund balances</b>                 | <b>-</b>        | <b>-</b>        | <b>-</b>            | <b>-</b>         | <b>-</b>                   | <b>-</b>                     | <b>-</b>                       | <b>-</b>                      |
| <b>Total liabilities and fund balances</b> | <b>\$ 6,543</b> | <b>542,664</b>  | <b>94,186</b>       | <b>442,247</b>   | <b>615,673</b>             | <b>65,719</b>                | <b>22,698</b>                  | <b>593,441</b>                |

COUNTY OF OAKLAND  
Fiduciary Funds  
Combining Balance Sheet, Continued  
December 31, 1994

| Assets                                     | Agency Funds               |                             |                                  |                                      |  |                           |                             |                       |
|--|----------------------------|-----------------------------|----------------------------------|--------------------------------------|--|---------------------------|-----------------------------|-----------------------|
|  | District<br>Court<br>Trust | O.C.S.D.<br>Seized<br>Funds | Prosecutor<br>Citizens<br>Reward | Prosecutor<br>Forfeiture<br>Evidence | County<br>Deferred<br>Compensation<br>Plan | Probate<br>Court<br>Trust | Child<br>Support<br>Account | Escheats<br>Trust     |
| Cash and cash equivalents                  | \$ 136,073                 | 32,340                      | 5,579                            | 1,987,821                            | 23,806                                     | 6,929                     | 1,062,174                   | 389,763               |
| Investments                                | -                          | -                           | -                                | -                                    | 56,407,870                                 | -                         | -                           | -                     |
| Due from other governmental units          | -                          | -                           | -                                | -                                    | -  | -                         | -                           | -                     |
| Accrued interest receivable                | -                          | -                           | -                                | -                                    | 713,047                                    | -                         | -                           | -                     |
| Accounts receivable                        | -                          | -                           | -                                | -                                    | -  | -                         | -                           | -                     |
| Due from other funds                       | -                          | -                           | -                                | -                                    | -  | -                         | -                           | -                     |
| Inventories and supplies                   | -                          | -                           | -                                | -                                    | -  | -                         | -                           | -                     |
| <b>Total assets</b>                        | <b>\$ <u>136,073</u></b>   | <b><u>32,340</u></b>        | <b><u>5,579</u></b>              | <b><u>1,987,821</u></b>              | <b><u>57,144,723</u></b>                   | <b><u>6,929</u></b>       | <b><u>1,062,174</u></b>     | <b><u>389,763</u></b> |
| <b>Liabilities and Fund Balances</b>       |                            |                             |                                  |                                      |  |                           |                             |                       |
| <b>Current liabilities:</b>                |                            |                             |                                  |                                      |  |                           |                             |                       |
| Vouchers payable                           | \$ -                       | -                           | -                                | 798,354                              | -  | -                         | -                           | -                     |
| Accrued payroll                            | -                          | -                           | -                                | -                                    | -  | -                         | -                           | -                     |
| Due to other governmental units            | 136,073                    | -                           | -                                | -                                    | -  | -                         | -                           | 389,763               |
| Due to other funds                         | -                          | -                           | -                                | -                                    | -  | -                         | -                           | -                     |
| Other accrued liabilities                  | -                          | <u>32,340</u>               | <u>5,579</u>                     | <u>1,189,467</u>                     | <u>614,210</u>                             | <u>6,929</u>              | <u>1,062,174</u>            | -                     |
| <b>Total current liabilities</b>           | <b><u>136,073</u></b>      | <b><u>32,340</u></b>        | <b><u>5,579</u></b>              | <b><u>1,987,821</u></b>              | <b><u>614,210</u></b>                      | <b><u>6,929</u></b>       | <b><u>1,062,174</u></b>     | <b><u>389,763</u></b> |
| Other liabilities - deferred compensation  | -                          | -                           | -                                | -                                    | <u>56,530,513</u>                          | -                         | -                           | -                     |
| <b>Total liabilities</b>                   | <b><u>136,073</u></b>      | <b><u>32,340</u></b>        | <b><u>5,579</u></b>              | <b><u>1,987,821</u></b>              | <b><u>57,144,723</u></b>                   | <b><u>6,929</u></b>       | <b><u>1,062,174</u></b>     | <b><u>389,763</u></b> |
| <b>Fund balances:</b>                      |                            |                             |                                  |                                      |  |                           |                             |                       |
| <b>Reserved:</b>                           |                            |                             |                                  |                                      |  |                           |                             |                       |
| Annuity savings reserve                    | -                          | -                           | -                                | -                                    | -  | -                         | -                           | -                     |
| Pension accumulation reserve               | -                          | -                           | -                                | -                                    | -  | -                         | -                           | -                     |
| Pension reserve                            | -                          | -                           | -                                | -                                    | -  | -                         | -                           | -                     |
| Actuarial funding requirements Programs    | -                          | -                           | -                                | -                                    | -  | -                         | -                           | -                     |
| <b>Total reserved</b>                      | <b>-</b>                   | <b>-</b>                    | <b>-</b>                         | <b>-</b>                             | <b>-</b>                                   | <b>-</b>                  | <b>-</b>                    | <b>-</b>              |
| <b>Unreserved:</b>                         |                            |                             |                                  |                                      |  |                           |                             |                       |
| Designated for programs                    | -                          | -                           | -                                | -                                    | -  | -                         | -                           | -                     |
| <b>Total fund balances</b>                 | <b>-</b>                   | <b>-</b>                    | <b>-</b>                         | <b>-</b>                             | <b>-</b>                                   | <b>-</b>                  | <b>-</b>                    | <b>-</b>              |
| <b>Total liabilities and fund balances</b> | <b>\$ <u>136,073</u></b>   | <b><u>32,340</u></b>        | <b><u>5,579</u></b>              | <b><u>1,987,821</u></b>              | <b><u>57,144,723</u></b>                   | <b><u>6,929</u></b>       | <b><u>1,062,174</u></b>     | <b><u>389,763</u></b> |

Continued

COUNTY OF OAKLAND  
 Fiduciary Funds  
 Combining Balance Sheet, Continued  
 December 31, 1994

| Assets                                     | Agency Funds         |                               |                     |                       |                        |                | Total              |
|--|----------------------|-------------------------------|---------------------|-----------------------|------------------------|----------------|--------------------|
|  | Undistributed Taxes  | Children's Village Investment | Circuit Court Trust | Litigation Child Care | Contractor's Retainage | Legatee Trust  |                    |
| Cash and cash equivalents                  | \$ 31,302,752        | 3,878                         | 6,914,567           | 24,719                | 1,802,291              | 123,117        | 118,360,089        |
| Investments                                | -                    | -                             | -                   | -                     | -                      | -              | 478,449,807        |
| Due from other governmental units          | -                    | -                             | -                   | -                     | -                      | -              | 662,636            |
| Accrued interest receivable                | -                    | -                             | -                   | -                     | -                      | -              | 4,610,506          |
| Accounts receivable                        | -                    | -                             | -                   | -                     | -                      | -              | 7,974,602          |
| Due from other funds                       | 435,917              | -                             | -                   | -                     | -                      | -              | 1,286,859          |
| Inventories and supplies                   | -                    | -                             | -                   | -                     | -                      | -              | 75,058             |
| <b>Total assets</b>                        | <b>\$ 31,738,669</b> | <b>3,878</b>                  | <b>6,914,567</b>    | <b>24,719</b>         | <b>1,802,291</b>       | <b>123,117</b> | <b>611,419,557</b> |
| <b>Liabilities and Fund Balances</b>       |                      |                               |                     |                       |                        |                |                    |
| <b>Current liabilities:</b>                |                      |                               |                     |                       |                        |                |                    |
| Vouchers payable                           | \$ 24,319            | -                             | 4,690               | -                     | -                      | -              | 1,101,240          |
| Accrued payroll                            | -                    | -                             | -                   | -                     | -                      | -              | 84,624             |
| Due to other governmental units            | 10,147,154           | -                             | -                   | -                     | -                      | -              | 13,816,576         |
| Due to other funds                         | 19,987,681           | -                             | -                   | -                     | -                      | -              | 22,203,678         |
| Other accrued liabilities                  | 1,579,515            | 3,878                         | 6,909,877           | 24,719                | 1,802,291              | 123,117        | 17,369,116         |
| <b>Total current liabilities</b>           | <b>31,738,669</b>    | <b>3,878</b>                  | <b>6,914,567</b>    | <b>24,719</b>         | <b>1,802,291</b>       | <b>123,117</b> | <b>54,575,234</b>  |
| Other liabilities - deferred compensation  | -                    | -                             | -                   | -                     | -                      | -              | 56,530,513         |
| <b>Total liabilities</b>                   | <b>31,738,669</b>    | <b>3,878</b>                  | <b>6,914,567</b>    | <b>24,719</b>         | <b>1,802,291</b>       | <b>123,117</b> | <b>111,105,747</b> |
| <b>Fund balances:</b>                      |                      |                               |                     |                       |                        |                |                    |
| <b>Reserved:</b>                           |                      |                               |                     |                       |                        |                |                    |
| Annuity savings reserve                    | -                    | -                             | -                   | -                     | -                      | -              | 4,662,835          |
| Pension accumulation reserve               | -                    | -                             | -                   | -                     | -                      | -              | 251,060,100        |
| Pension reserve                            | -                    | -                             | -                   | -                     | -                      | -              | 179,376,737        |
| Actuarial funding requirements             | -                    | -                             | -                   | -                     | -                      | -              | 52,056,305         |
| Programs                                   | -                    | -                             | -                   | -                     | -                      | -              | 12,910,390         |
| <b>Total reserved</b>                      | <b>-</b>             | <b>-</b>                      | <b>-</b>            | <b>-</b>              | <b>-</b>               | <b>-</b>       | <b>500,066,367</b> |
| <b>Unreserved:</b>                         |                      |                               |                     |                       |                        |                |                    |
| Designated for programs                    | -                    | -                             | -                   | -                     | -                      | -              | 247,443            |
| <b>Total fund balances</b>                 | <b>-</b>             | <b>-</b>                      | <b>-</b>            | <b>-</b>              | <b>-</b>               | <b>-</b>       | <b>500,313,810</b> |
| <b>Total liabilities and fund balances</b> | <b>\$ 31,738,669</b> | <b>3,878</b>                  | <b>6,914,567</b>    | <b>24,719</b>         | <b>1,802,291</b>       | <b>123,117</b> | <b>611,419,557</b> |

COUNTY OF OAKLAND  
Fiduciary Funds  
Component Unit--Combining Balance Sheet  
December 31, 1994

|   | Component Unit   |   |                   |
|---|--|---|-------------------|
| <u>Assets</u>                           | Pension<br>Trust Fund -<br>Road<br>Commission<br><u>Retirement</u> | Agency Fund -<br>Road<br>Commission<br>Deferred<br>Compensation<br><u>Plan*</u> | <u>Total</u>      |
| Cash and cash equivalents               | \$ 3,799,952   | -   | 3,799,952         |
| Investments                             | 66,698,062   | 10,859,045  | 77,557,107        |
| Accrued interest receivable             | 725,237  | -   | 725,237           |
| Accounts receivable                     | <u>117,740</u>   | <u>-</u>  | <u>117,740</u>    |
| Total assets                            | \$ <u>71,340,991</u>   | <u>10,859,045</u>   | <u>82,200,036</u> |
| <u>Liabilities and Fund Balances</u>    |  |   |                   |
| Other accrued liabilities               | \$ 109,570   | -   | 109,570           |
| Deferred compensation                   | <u>-</u>   | <u>10,859,045</u>   | <u>10,859,045</u> |
| Total liabilities                       | <u>109,570</u>   | <u>10,859,045</u>   | <u>10,968,615</u> |
| Fund balance:                           |  |   |                   |
| Reserved - pension accumulation reserve | <u>71,231,421</u>  | <u>-</u>  | <u>71,231,421</u> |
| Total liabilities and fund<br>balance   | \$ <u>71,340,991</u>   | <u>10,859,045</u>   | <u>82,200,036</u> |

\*As of September 30, 1994

**COUNTY OF OAKLAND**  
**Expendable Trust Funds**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**For the year ended December 31, 1994**

|  | <u>Delinquent<br/>Personal<br/>Tax<br/>Administration</u> | <u>Economic<br/>Development<br/>Trust</u> | <u>Jail<br/>Inmate<br/>Commissary</u> | <u>Crime<br/>Prevention</u> | <u>Water<br/>and Sewer<br/>Trust</u> | <u>Total</u>      |
|--|---|---|---------------------------------------|-----------------------------|--------------------------------------|-------------------|
| <b>Revenues:</b>   |   |   |                                       |                             |                                      |                   |
| Other intergovernmental revenue  | \$ 1,425,490  | -   | -                                     | -                           | 19,989,186                           | 21,414,676        |
| Use of money   | -   | -   | 8,064                                 | -                           | 194,878                              | 202,942           |
| Other  | <u>-</u>  | <u>7,500</u>                              | <u>949,717</u>                        | <u>-</u>                    | <u>-</u>                             | <u>957,217</u>    |
| Total revenues   | <u>1,425,490</u>  | <u>7,500</u>                              | <u>957,781</u>                        | <u>-</u>                    | <u>20,184,064</u>                    | <u>22,574,835</u> |
| <b>Expenditures:</b>   |   |   |                                       |                             |                                      |                   |
| Salaries   | 184,247   | -   | 162,198                               | -                           | -                                    | 346,445           |
| Fringe benefits  | 93,189  | -   | 81,295                                | -                           | -                                    | 174,484           |
| Public works   | -   | -   | -                                     | -                           | 16,386,431                           | 16,386,431        |
| Contractual services   | 91,204  | -   | 6,653                                 | 25                          | -                                    | 97,882            |
| Commodities  | 3,512   | -   | 644,850                               | -                           | -                                    | 648,362           |
| Internal services  | 71,637  | -   | 19,011                                | -                           | -                                    | 90,648            |
| Capital outlay   | 297   | -   | -                                     | -                           | -                                    | 297               |
| Distribution to municipalities   | <u>-</u>  | <u>-</u>                                  | <u>-</u>                              | <u>-</u>                    | <u>2,946,272</u>                     | <u>2,946,272</u>  |
| Total expenditures   | <u>444,086</u>  | <u>-</u>                                  | <u>914,007</u>                        | <u>25</u>                   | <u>19,332,703</u>                    | <u>20,690,821</u> |
| Excess of revenues over (under) expenditures   | 981,404   | 7,500                                     | 43,774                                | (25)                        | 851,361                              | 1,884,014         |
| Other financing sources (uses):  |   |   |                                       |                             |                                      |                   |
| Operating transfers in   | -   | -   | 27,000                                | -                           | -                                    | 27,000            |
| Operating transfers out  | <u>-</u>  | <u>-</u>                                  | <u>(29,502)</u>                       | <u>-</u>                    | <u>-</u>                             | <u>(29,502)</u>   |
| Excess of revenues and other financing sources<br>over (under) expenditures and financing uses | 981,404   | 7,500                                     | 41,272                                | (25)                        | 851,361                              | 1,881,512         |
| Fund balances at beginning of year   | 4,090,265   | -   | 198,671                               | 3,585                       | 6,987,360                            | 11,279,881        |
| Residual equity transfers out  | <u>-</u>  | <u>-</u>                                  | <u>-</u>                              | <u>(3,560)</u>              | <u>-</u>                             | <u>(3,560)</u>    |
| Fund balances at end of year   | <u>\$ 5,071,669</u>                                       | <u>7,500</u>                              | <u>239,943</u>                        | <u>-</u>                    | <u>7,838,721</u>                     | <u>13,157,833</u> |

COUNTY OF OAKLAND  
 Pension Trust Funds  
 Combining Statement of Revenues, Expenses, and Changes  
 in Fund Balances  
 For the year ended December 31, 1994

|  | Oakland<br>County<br>Employees'<br><u>Retirement</u> | Retirees'<br>Health<br>Care<br><u>Trust</u> | <u>Total</u>       |
|--|--|---|--------------------|
| Operating revenues:  |  |   |                    |
| Contributions  | \$ 16,203,556  | 12,847,109                                  | 29,050,665         |
| Interest revenue   | <u>22,538,092</u>                                    | <u>2,298,105</u>                            | <u>24,836,197</u>  |
| Total operating revenues                                   | <u>38,741,648</u>                                    | <u>15,145,214</u>                           | <u>53,886,862</u>  |
| Operating expenses:  |  |   |                    |
| Benefit payments   | 17,951,544   | 5,086,882                                   | 23,038,426         |
| Other  | <u>4,768</u>   | <u>-</u>                                    | <u>4,768</u>       |
| Total operating expenses                                   | <u>17,956,312</u>                                    | <u>5,086,882</u>                            | <u>23,043,194</u>  |
| Net operating income                                       | <u>20,785,336</u>                                    | <u>10,058,332</u>                           | <u>30,843,668</u>  |
| Nonoperating revenues - net gain on sale<br>of investments | <u>1,581,701</u>                                     | <u>1,118,385</u>                            | <u>2,700,086</u>   |
| Net income   | 22,367,037   | 11,176,717                                  | 33,543,754         |
| Fund balances at beginning of year                         | <u>412,732,635</u>                                   | <u>40,879,588</u>                           | <u>453,612,223</u> |
| Fund balances at end of year                               | \$ <u>435,099,672</u>                                | <u>52,056,305</u>                           | <u>487,155,977</u> |

COUNTY OF OAKLAND  
Pension Trust Funds  
Combining Statement of Cash Flows  
For the year ended December 31, 1994

|  | Oakland<br>County<br>Employees'<br>Retirement | Retirees'<br>Health<br>Care<br>Trust | <u>Total</u>        |
|--|---|--------------------------------------|---------------------|
| Cash flows from operating activities:  |   |                                      |                     |
| Cash received from users   | \$ 16,204,592                                 | 12,844,643                           | 29,049,235          |
| Cash paid to suppliers   | (4,768)                                       | (5,194,104)                          | (5,198,872)         |
| Cash paid to employees   | <u>(17,951,627)</u>                           | <u>-</u>                             | <u>(17,951,627)</u> |
| Net cash provided by (used in)<br>operating activities                                     | <u>(1,751,803)</u>                            | <u>7,650,539</u>                     | <u>5,898,736</u>    |
| Cash flows from investing activities:  |   |                                      |                     |
| Purchase of investments  | (518,649,413)                                 | (35,112,402)                         | (553,761,815)       |
| Interest on investments  | 21,005,961                                    | 2,150,385                            | 23,156,346          |
| Proceeds from the sale of investments  | <u>480,047,668</u>                            | <u>24,582,346</u>                    | <u>504,630,014</u>  |
| Net cash used in investing activities  | <u>(17,595,784)</u>                           | <u>(8,379,671)</u>                   | <u>(25,975,455)</u> |
| Net decrease in cash and cash equivalents  | (19,347,587)                                  | (729,132)                            | (20,076,719)        |
| Cash and cash equivalents at January 1, 1994   | <u>78,127,936</u>                             | <u>2,039,810</u>                     | <u>80,167,746</u>   |
| Cash and cash equivalents at December 31, 1994   | \$ <u>58,780,349</u>                          | <u>1,310,678</u>                     | <u>60,091,027</u>   |
| Operating income   | \$ 20,785,336                                 | 10,058,332                           | 30,843,668          |
| Adjustments to reconcile operating income to net cash<br>provided by operating activities: |   |                                      |                     |
| Interest revenue   | (22,538,092)                                  | (2,298,105)                          | (24,836,197)        |
| Increase in due from governmental units  | -   | (2,466)                              | (2,466)             |
| Decrease in prepayments and other assets   | 1,036   | -                                    | 1,036               |
| Decrease in vouchers payable   | (83)  | -                                    | (83)                |
| Decrease in due to other funds   | <u>-</u>                                      | <u>(107,222)</u>                     | <u>(107,222)</u>    |
| Net cash provided by (used in)<br>operating activities                                     | \$ <u>(1,751,803)</u>                         | <u>7,650,539</u>                     | <u>5,898,736</u>    |



COUNTY OF OAKLAND  
Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the year ended December 31, 1994

|                                 | <u>Balance</u><br><u>January 1, 1994</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u><br><u>December 31, 1994</u> |
|---------------------------------|--|------------------|-------------------|--|
| <u>Act 40 Debt</u>              |  |                  |                   |  |
| <u>Assets</u>                   |  |                  |                   |  |
| Cash and cash equivalents       | \$ <u>6,543</u>                          | <u>-</u>         | <u>-</u>          | <u>6,543</u>                               |
| <u>Liabilities</u>              |  |                  |                   |  |
| Due to other governmental units | \$ <u>6,543</u>                          | <u>-</u>         | <u>-</u>          | <u>6,543</u>                               |
| <u>Act 185 Debt</u>             |  |                  |                   |  |
| <u>Assets</u>                   |  |                  |                   |  |
| Cash and cash equivalents       | \$ 534,570                               | 117,052          | 115,636           | 535,986                                    |
| Accrued interest receivable     | <u>4,063</u>                             | <u>6,678</u>     | <u>4,063</u>      | <u>6,678</u>                               |
| Total                           | \$ <u>538,633</u>                        | <u>123,730</u>   | <u>119,699</u>    | <u>542,664</u>                             |
| <u>Liabilities</u>              |  |                  |                   |  |
| Vouchers payable                | \$ 51                                    | 115,585          | 115,636           | -  |
| Due to other governmental units | <u>538,582</u>                           | <u>4,082</u>     | <u>-</u>          | <u>542,664</u>                             |
| Total                           | \$ <u>538,633</u>                        | <u>119,667</u>   | <u>115,636</u>    | <u>542,664</u>                             |
| <u>Restricted Funds</u>         |  |                  |                   |  |
| <u>Assets</u>                   |  |                  |                   |  |
| Cash and cash equivalents       | \$ <u>75,046</u>                         | <u>57,995</u>    | <u>38,855</u>     | <u>94,186</u>                              |
| Total                           | \$ <u>75,046</u>                         | <u>57,995</u>    | <u>38,855</u>     | <u>94,186</u>                              |
| <u>Liabilities</u>              |  |                  |                   |  |
| Vouchers payable                | \$ 2,382                                 | 39,086           | 41,468            | -  |
| Due to other funds              | 74                                       | 830              | 847               | 57   |
| Other accrued liabilities       | <u>72,590</u>                            | <u>58,380</u>    | <u>36,841</u>     | <u>94,129</u>                              |
| Total                           | \$ <u>75,046</u>                         | <u>98,296</u>    | <u>79,156</u>     | <u>94,186</u>                              |

COUNTY OF OAKLAND  
Agency Funds  
Combining Statement of Changes in Assets and Liabilities, Continued  
For the year ended December 31, 1994

|                                 | <u>Balance</u><br><u>January 1, 1994</u> | <u>Additions</u>  | <u>Deductions</u> | <u>Balance</u><br><u>December 31, 1994</u> |
|---------------------------------|--|-------------------|-------------------|--|
| <u>Special Trust</u>            |  |                   |                   |  |
| <u>Assets</u>                   |  |                   |                   |  |
| Cash and cash equivalents       | \$ <u>569,626</u>                        | <u>13,279,176</u> | <u>13,406,555</u> | <u>442,247</u>                             |
| <u>Liabilities</u>              |  |                   |                   |  |
| Vouchers payable                | \$ -                                     | 1,239,074         | 1,239,074         | -  |
| Other accrued liabilities       | <u>569,626</u>                           | <u>12,064,687</u> | <u>12,192,066</u> | <u>442,247</u>                             |
| Total                           | \$ <u>569,626</u>                        | <u>13,303,761</u> | <u>13,431,140</u> | <u>442,247</u>                             |
| <u>Public Library Trust</u>     |  |                   |                   |  |
| <u>Assets</u>                   |  |                   |                   |  |
| Cash and cash equivalents       | \$ 768,104                               | 20,596,392        | 20,759,231        | 605,265                                    |
| Accrued interest receivable     | 1,584                                    | 2,205             | 1,584             | 2,205                                      |
| Due from other funds            | <u>7,724</u>                             | <u>147,076</u>    | <u>146,597</u>    | <u>8,203</u>                               |
| Total                           | \$ <u>777,412</u>                        | <u>20,745,673</u> | <u>20,907,412</u> | <u>615,673</u>                             |
| <u>Liabilities</u>              |  |                   |                   |  |
| Vouchers payable                | \$ -                                     | 1,445,275         | 1,445,275         | -  |
| Due to other governmental units | 772,887                                  | 2,784,148         | 2,943,568         | 613,467                                    |
| Due to other funds              | <u>4,525</u>                             | <u>2,206</u>      | <u>4,525</u>      | <u>2,206</u>                               |
| Total                           | \$ <u>777,412</u>                        | <u>4,231,629</u>  | <u>4,393,368</u>  | <u>615,673</u>                             |
| <u>Blind Handicapped Gift</u>   |  |                   |                   |  |
| <u>Assets</u>                   |  |                   |                   |  |
| Cash and cash equivalents       | \$ -                                     | <u>1,516,118</u>  | <u>1,450,399</u>  | <u>65,719</u>                              |
| Total                           | \$ -                                     | <u>1,516,118</u>  | <u>1,450,399</u>  | <u>65,719</u>                              |
| <u>Liabilities</u>              |  |                   |                   |  |
| Vouchers payable                | \$ -                                     | 8,604             | 8,604             | -  |
| Other accrued liabilities       | <u>-</u>                                 | <u>68,554</u>     | <u>2,835</u>      | <u>65,719</u>                              |
| Total                           | \$ -                                     | <u>77,158</u>     | <u>11,439</u>     | <u>65,719</u>                              |

COUNTY OF OAKLAND  
 Agency Funds  
 Combining Statement of Changes in Assets and Liabilities, Continued  
 For the year ended December 31, 1994

|                                 | <u>Balance</u><br><u>January 1, 1994</u> | <u>Additions</u>  | <u>Deductions</u> | <u>Balance</u><br><u>December 31, 1994</u> |
|---------------------------------|--|-------------------|-------------------|--|
| <u>Woodward Avenue Corridor</u> |  |                   |                   |  |
| <u>Assets</u>                   |  |                   |                   |  |
| Cash and cash equivalents       | \$ -                                     | 398,783           | 376,181           | 22,602                                     |
| Accrued interest receivable     | <u>-</u>                                 | <u>96</u>         | <u>-</u>          | <u>96</u>                                  |
| Total                           | \$ <u>-</u>                              | <u>398,879</u>    | <u>376,181</u>    | <u>22,698</u>                              |
| <u>Liabilities</u>              |  |                   |                   |  |
| Vouchers payable                | \$ -                                     | 8,345             | 8,345             | -  |
| Other accrued liabilities       | <u>-</u>                                 | <u>33,191</u>     | <u>10,493</u>     | <u>22,698</u>                              |
| Total                           | \$ <u>-</u>                              | <u>41,536</u>     | <u>18,838</u>     | <u>22,698</u>                              |
| <u>Register of Deeds Trust</u>  |  |                   |                   |  |
| <u>Assets</u>                   |  |                   |                   |  |
| Cash and cash equivalents       | \$ <u>236,954</u>                        | <u>11,197,038</u> | <u>10,840,551</u> | <u>593,441</u>                             |
| <u>Liabilities</u>              |  |                   |                   |  |
| Vouchers payable                | \$ -                                     | 10,840,551        | 10,840,551        | -  |
| Other accrued liabilities       | <u>236,954</u>                           | <u>12,450,778</u> | <u>12,094,291</u> | <u>593,441</u>                             |
| Total                           | \$ <u>236,954</u>                        | <u>23,291,329</u> | <u>22,934,842</u> | <u>593,441</u>                             |
| <u>District Court Trust</u>     |  |                   |                   |  |
| <u>Assets</u>                   |  |                   |                   |  |
| Cash and cash equivalents       | \$ <u>134,874</u>                        | <u>3,359,869</u>  | <u>3,358,670</u>  | <u>136,073</u>                             |
| <u>Liabilities</u>              |  |                   |                   |  |
| Vouchers payable                | \$ -                                     | 10,093            | 10,093            | -  |
| Due to other governmental units | <u>134,874</u>                           | <u>7,168</u>      | <u>5,969</u>      | <u>136,073</u>                             |
| Total                           | \$ <u>134,874</u>                        | <u>17,261</u>     | <u>16,062</u>     | <u>136,073</u>                             |

COUNTY OF OAKLAND  
 Agency Funds  
 Combining Statement of Changes in Assets and Liabilities, Continued  
 For the year ended December 31, 1994

|                                       | <u>Balance</u><br><u>January 1, 1994</u> | <u>Additions</u>  | <u>Deductions</u> | <u>Balance</u><br><u>December 31, 1994</u> |
|---------------------------------------|--|-------------------|-------------------|--|
| <u>O.C.S.D. Seized Funds</u>          |  |                   |                   |  |
| <u>Assets</u>                         |  |                   |                   |  |
| Cash and cash equivalents             | \$ <u>32,314</u>                         | <u>724,162</u>    | <u>724,136</u>    | <u>32,340</u>                              |
| <u>Liabilities</u>                    |  |                   |                   |  |
| Vouchers payable                      | \$ 1,499                                 | 6,499             | 7,998             | -  |
| Other accrued liabilities             | <u>30,815</u>                            | <u>11,973</u>     | <u>10,448</u>     | <u>32,340</u>                              |
| Total                                 | \$ <u>32,314</u>                         | <u>18,472</u>     | <u>18,446</u>     | <u>32,340</u>                              |
| <u>Prosecutor Citizens Reward</u>     |  |                   |                   |  |
| <u>Assets</u>                         |  |                   |                   |  |
| Cash and cash equivalents             | \$ <u>5,436</u>                          | <u>22,153</u>     | <u>22,010</u>     | <u>5,579</u>                               |
| <u>Liabilities</u>                    |  |                   |                   |  |
| Other accrued liabilities             | \$ <u>5,436</u>                          | <u>143</u>        | <u>-</u>          | <u>5,579</u>                               |
| <u>Prosecutor Forfeiture Evidence</u> |  |                   |                   |  |
| <u>Assets</u>                         |  |                   |                   |  |
| Cash and cash equivalents             | \$ <u>1,898,030</u>                      | <u>41,896,810</u> | <u>41,807,019</u> | <u>1,987,821</u>                           |
| <u>Liabilities</u>                    |  |                   |                   |  |
| Vouchers payable                      | \$ -                                     | 1,518,457         | 720,103           | 798,354                                    |
| Other accrued liabilities             | <u>1,898,030</u>                         | <u>1,636,316</u>  | <u>2,344,879</u>  | <u>1,189,467</u>                           |
| Total                                 | \$ <u>1,898,030</u>                      | <u>3,154,773</u>  | <u>3,064,982</u>  | <u>1,987,821</u>                           |

COUNTY OF OAKLAND  
 Agency Funds  
 Combining Statement of Changes in Assets and Liabilities, Continued  
 For the year ended December 31, 1994

|  | <u>Balance</u><br><u>January 1, 1994</u> | <u>Additions</u>   | <u>Deductions</u>  | <u>Balance</u><br><u>December 31, 1994</u> |
|--|--|--------------------|--------------------|--|
| <u>County Deferred Compensation Plan</u> |  |                    |                    |  |
| <u>Assets</u>                            |  |                    |                    |  |
| Cash and cash equivalents                | \$ 22,972                                | 6,227,654          | 6,226,820          | 23,806                                     |
| Investments                              | 50,822,652                               | 12,755,186         | 7,169,968          | 56,407,870                                 |
| Accrued interest receivable              | <u>1,057,212</u>                         | <u>713,047</u>     | <u>1,057,212</u>   | <u>713,047</u>                             |
| Total                                    | \$ <u>51,902,836</u>                     | <u>19,695,887</u>  | <u>14,454,000</u>  | <u>57,144,723</u>                          |
| <u>Liabilities</u>                       |  |                    |                    |  |
| Other accrued liabilities                | \$ 496,996                               | 591,127            | 473,913            | 614,210                                    |
| Deferred compensation                    | <u>51,405,840</u>                        | <u>12,411,038</u>  | <u>7,286,365</u>   | <u>56,530,513</u>                          |
| Total                                    | \$ <u>51,902,836</u>                     | <u>13,002,165</u>  | <u>7,760,278</u>   | <u>57,144,723</u>                          |
| <u>Probate Court Trust</u>               |  |                    |                    |  |
| <u>Assets</u>                            |  |                    |                    |  |
| Cash and cash equivalents                | \$ <u>5,988</u>                          | <u>4,500</u>       | <u>3,559</u>       | <u>6,929</u>                               |
| <u>Liabilities</u>                       |  |                    |                    |  |
| Vouchers payable                         | \$ -                                     | 3,559              | 3,559              | -  |
| Other accrued liabilities                | <u>5,988</u>                             | <u>7,670</u>       | <u>6,729</u>       | <u>6,929</u>                               |
| Total                                    | \$ <u>5,988</u>                          | <u>11,229</u>      | <u>10,288</u>      | <u>6,929</u>                               |
| <u>Child Support Account</u>             |  |                    |                    |  |
| <u>Assets</u>                            |  |                    |                    |  |
| Cash and cash equivalents                | \$ <u>1,443,211</u>                      | <u>122,048,800</u> | <u>122,429,837</u> | <u>1,062,174</u>                           |
| <u>Liabilities</u>                       |  |                    |                    |  |
| Other accrued liabilities                | \$ <u>1,443,211</u>                      | <u>122,048,800</u> | <u>122,429,837</u> | <u>1,062,174</u>                           |

COUNTY OF OAKLAND  
 Agency Funds  
 Combining Statement of Changes in Assets and Liabilities, Continued  
 For the year ended December 31, 1994

|                                      | <u>Balance</u><br><u>January 1, 1994</u> | <u>Additions</u>   | <u>Deductions</u>  | <u>Balance</u><br><u>December 31, 1994</u> |
|--------------------------------------|--|--------------------|--------------------|--|
| <u>Escheats Trust</u>                |  |                    |                    |  |
| <u>Assets</u>                        |  |                    |                    |  |
| Cash and cash equivalents            | \$ <u>93,844</u>                         | <u>5,223,986</u>   | <u>4,928,067</u>   | <u>389,763</u>                             |
| <u>Liabilities</u>                   |  |                    |                    |  |
| Vouchers payable                     | \$ -                                     | 94,503             | 94,503             | -  |
| Due to other governmental units      | <u>93,844</u>                            | <u>403,316</u>     | <u>107,397</u>     | <u>389,763</u>                             |
| Total                                | \$ <u>93,844</u>                         | <u>497,819</u>     | <u>201,900</u>     | <u>389,763</u>                             |
| <u>Undistributed Taxes</u>           |  |                    |                    |  |
| <u>Assets</u>                        |  |                    |                    |  |
| Cash and cash equivalents            | \$ 25,202,010                            | 506,922,393        | 500,821,651        | 31,302,752                                 |
| Due from other governmental units    | -  | 441,065,591        | 441,065,591        | -  |
| Accounts and interest receivable     | -  | 17,003             | 17,003             | -  |
| Due from other funds                 | <u>272,909</u>                           | <u>8,661,302</u>   | <u>8,498,294</u>   | <u>435,917</u>                             |
| Total                                | \$ <u>25,474,919</u>                     | <u>956,666,289</u> | <u>950,402,539</u> | <u>31,738,669</u>                          |
| <u>Liabilities</u>                   |  |                    |                    |  |
| Vouchers payable                     | \$ 9,932                                 | 219,298,194        | 219,283,807        | 24,319                                     |
| Due to other governmental units      | 1,954,797                                | 459,492,567        | 451,300,210        | 10,147,154                                 |
| Due to other funds                   | 22,921,689                               | 181,509,542        | 184,443,550        | 19,987,681                                 |
| Other accrued liabilities            | <u>588,501</u>                           | <u>108,140,897</u> | <u>107,149,883</u> | <u>1,579,515</u>                           |
| Total                                | \$ <u>25,474,919</u>                     | <u>968,441,200</u> | <u>962,177,450</u> | <u>31,738,669</u>                          |
| <u>Children's Village Investment</u> |  |                    |                    |  |
| <u>Assets</u>                        |  |                    |                    |  |
| Cash and cash equivalents            | \$ <u>3,785</u>                          | <u>15,426</u>      | <u>15,333</u>      | <u>3,878</u>                               |
| <u>Liabilities</u>                   |  |                    |                    |  |
| Other accrued liabilities            | \$ <u>3,785</u>                          | <u>93</u>          | <u>-</u>           | <u>3,878</u>                               |

COUNTY OF OAKLAND  
Agency Funds  
Combining Statement of Changes in Assets and Liabilities, Continued  
For the year ended December 31, 1994

|                               | <u>Balance</u><br><u>January 1, 1994</u> | <u>Additions</u>  | <u>Deductions</u> | <u>Balance</u><br><u>December 31, 1994</u> |
|-------------------------------|--|-------------------|-------------------|--|
| <u>Circuit Court Trust</u>    |  |                   |                   |  |
| <u>Assets</u>                 |  |                   |                   |  |
| Cash and cash equivalents     | \$ <u>9,953,965</u>                      | <u>92,277,377</u> | <u>95,316,775</u> | <u>6,914,567</u>                           |
| <u>Liabilities</u>            |  |                   |                   |  |
| Vouchers payable              | \$ 14,425                                | 4,846,767         | 4,856,502         | 4,690                                      |
| Other accrued liabilities     | <u>9,939,540</u>                         | <u>5,712,993</u>  | <u>8,742,656</u>  | <u>6,909,877</u>                           |
| Total                         | \$ <u>9,953,965</u>                      | <u>10,559,760</u> | <u>13,599,158</u> | <u>6,914,567</u>                           |
| <u>Litigation Child Care</u>  |  |                   |                   |  |
| <u>Assets</u>                 |  |                   |                   |  |
| Cash and cash equivalents     | \$ <u>23,856</u>                         | <u>582,543</u>    | <u>581,680</u>    | <u>24,719</u>                              |
| <u>Liabilities</u>            |  |                   |                   |  |
| Other accrued liabilities     | \$ <u>23,856</u>                         | <u>863</u>        | <u>-</u>          | <u>24,719</u>                              |
| Total                         | \$ <u>23,856</u>                         | <u>863</u>        | <u>-</u>          | <u>24,719</u>                              |
| <u>Contractor's Retainage</u> |  |                   |                   |  |
| <u>Assets</u>                 |  |                   |                   |  |
| Cash and cash equivalents     | \$ <u>1,925,035</u>                      | <u>52,087,714</u> | <u>52,210,458</u> | <u>1,802,291</u>                           |
| <u>Liabilities</u>            |  |                   |                   |  |
| Vouchers payable              | \$ -                                     | 1,658,503         | 1,658,503         | -  |
| Due to other funds            | -  | 48                | 48                | -  |
| Other accrued liabilities     | <u>1,925,035</u>                         | <u>1,620,793</u>  | <u>1,743,537</u>  | <u>1,802,291</u>                           |
| Total                         | \$ <u>1,925,035</u>                      | <u>3,279,344</u>  | <u>3,402,088</u>  | <u>1,802,291</u>                           |

COUNTY OF OAKLAND  
 Agency Funds  
 Combining Statement of Changes in Assets and Liabilities, Continued  
 For the year ended December 31, 1994

|                                   | <u>Balance</u><br><u>January 1, 1994</u> | <u>Additions</u>     | <u>Deductions</u>    | <u>Balance</u><br><u>December 31, 1994</u> |
|-----------------------------------|--|----------------------|----------------------|--|
| <u>Legatee Trust</u>              |  |                      |                      |  |
| <u>Assets</u>                     |  |                      |                      |  |
| Cash and cash equivalents         | \$ <u>151,476</u>                        | <u>1,783,315</u>     | <u>1,811,674</u>     | <u>123,117</u>                             |
| <u>Liabilities</u>                |  |                      |                      |  |
| Vouchers payable                  | \$ -                                     | 500                  | 500                  | -  |
| Other accrued liabilities         | <u>151,476</u>                           | <u>41,363</u>        | <u>69,722</u>        | <u>123,117</u>                             |
| Total                             | \$ <u>151,476</u>                        | <u>41,863</u>        | <u>70,722</u>        | <u>123,117</u>                             |
| <u>Total All Agency Funds</u>     |  |                      |                      |  |
| <u>Assets</u>                     |  |                      |                      |  |
| Cash and cash equivalents         | \$ 43,087,639                            | 880,339,256          | 877,245,097          | 46,181,798                                 |
| Investments                       | 50,822,652                               | 12,755,186           | 7,169,968            | 56,407,870                                 |
| Due from other governmental units | -  | 441,065,591          | 441,065,591          | -  |
| Accrued interest receivable       | 1,062,859                                | 722,026              | 1,062,859            | 722,026                                    |
| Accounts receivable               | -  | 17,003               | 17,003               | -  |
| Due from other funds              | <u>280,633</u>                           | <u>8,808,378</u>     | <u>8,644,891</u>     | <u>444,120</u>                             |
| Total                             | \$ <u>95,253,783</u>                     | <u>1,343,707,440</u> | <u>1,335,205,409</u> | <u>103,755,814</u>                         |
| <u>Liabilities</u>                |  |                      |                      |  |
| Vouchers payable                  | \$ 28,289                                | 241,133,595          | 240,334,521          | 827,363                                    |
| Due to other governmental units   | 3,501,527                                | 462,691,281          | 454,357,144          | 11,835,664                                 |
| Due to other funds                | 22,926,288                               | 181,512,626          | 184,448,970          | 19,989,944                                 |
| Other accrued liabilities         | 17,391,839                               | 264,488,621          | 267,308,130          | 14,572,330                                 |
| Deferred compensation             | <u>51,405,840</u>                        | <u>12,411,038</u>    | <u>7,286,365</u>     | <u>56,530,513</u>                          |
| Total                             | \$ <u>95,253,783</u>                     | <u>1,162,237,161</u> | <u>1,153,735,130</u> | <u>103,755,814</u>                         |



COUNTY OF OAKLAND  
 Agency Fund  
 Component Unit--Statement of Changes in Assets and Liabilities  
 For the year ended September 30, 1994

|  | <u>Balance</u><br><u>October 1, 1993</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u><br><u>September 30, 1994</u> |
|--|--|------------------|-------------------|---|
| <u>Road Commission Deferred Compensation</u> |  |                  |                   |   |
| <u>Assets</u>                                |  |                  |                   |   |
| Investments                                  | \$ <u>9,803,577</u>                      | <u>1,944,272</u> | <u>888,804</u>    | <u>10,859,045</u>                           |
| <u>Liabilities</u>                           |  |                  |                   |   |
| Deferred compensation                        | \$ <u>9,803,577</u>                      | <u>1,944,272</u> | <u>888,804</u>    | <u>10,859,045</u>                           |

**GENERAL FIXED ASSETS  
ACCOUNT GROUP**

COUNTY OF OAKLAND  
Schedule of General Fixed Assets by Source  
December 31, 1994

General fixed assets by source include assets of the Primary Government as of December 31, 1994, and for the Component Unit as of September 30, 1994, net of accumulated depreciation, as follows:

Primary Government:

General fixed assets:

|                                    |                  |
|------------------------------------|------------------|
| Land and land improvements         | \$ 18,277,808    |
| Buildings and improvements         | 120,541,780      |
| Furniture, equipment, and vehicles | 11,354,279       |
| Construction in progress           | <u>2,464,058</u> |

Total general fixed assets \$ 152,637,925

Investment in general fixed assets by source:

|                      |                   |
|----------------------|-------------------|
| General              | \$ 53,112,729     |
| Special Revenue fund | 49,012,186        |
| Federal grants       | 321,491           |
| State grants         | 156,266           |
| Gifts                | -                 |
| Local government:    |                   |
| Contribution         | 501,812           |
| Bonds                | <u>49,533,441</u> |

Total investment in general fixed assets \$ 152,637,925

Component Unit - Road Commission:

General fixed assets:

|                            |                  |
|----------------------------|------------------|
| Land and land improvements | \$ 1,795,101     |
| Buildings and improvements | 4,469,673        |
| Furniture and equipment    | <u>7,441,411</u> |

Total general fixed assets \$ 13,706,185

Investment in general fixed assets by source:

|                      |                      |
|----------------------|----------------------|
| Special Revenue fund | \$ <u>13,706,185</u> |
|----------------------|----------------------|

COUNTY OF OAKLAND  
Schedule of General Fixed Assets--By Function and Activity  
December 31, 1994

General fixed assets by function and activity include assets of the Primary Government as of December 31, 1994, and for the Component Unit (net of accumulated depreciation) as of September 30, 1994, as follows:

| Function and Activity                   | Land and Land Improvements | Buildings and Improvements | Furniture, Equipment, and Vehicles | Construction in Progress | Total              |
|---|----------------------------|----------------------------|------------------------------------|--------------------------|--------------------|
| <b>Primary Government:</b>              |                            |                            |                                    |                          |                    |
| <b>County Executive:</b>                |                            |                            |                                    |                          |                    |
| Administration Management and budget    | \$ -                       | -                          | 151,346                            | -                        | 151,346            |
| Central services                        | -                          | -                          | 144,514                            | -                        | 144,514            |
| General government                      | 5,065,473                  | 92,499,486                 | 199,512                            | -                        | 97,564,959         |
| Public works                            | -                          | -                          | 37,384                             | -                        | 37,384             |
| Personnel                               | -                          | -                          | 44,867                             | -                        | 44,867             |
| Institutional and human services        | -                          | -                          | 1,892,350                          | -                        | 1,892,350          |
| Public services                         | -                          | -                          | 1,362,022                          | -                        | 1,362,022          |
| Community and economic development      | -                          | -                          | 126,590                            | -                        | 126,590            |
| <b>Total County Executive</b>           | <u>5,065,473</u>           | <u>92,499,486</u>          | <u>3,958,585</u>                   | <u>-</u>                 | <u>101,523,544</u> |
| Clerk/Register of Deeds                 | -                          | -                          | 141,988                            | -                        | 141,988            |
| Treasurer                               | -                          | -                          | 25,372                             | -                        | 25,372             |
| <b>Justice administration:</b>          |                            |                            |                                    |                          |                    |
| Circuit Court                           | -                          | -                          | 388,701                            | -                        | 388,701            |
| District Court                          | -                          | -                          | 162,243                            | -                        | 162,243            |
| Probate Court                           | -                          | -                          | 86,241                             | -                        | 86,241             |
| <b>Total justice administration</b>     | <u>-</u>                   | <u>-</u>                   | <u>637,185</u>                     | <u>-</u>                 | <u>637,185</u>     |
| <b>Law enforcement:</b>                 |                            |                            |                                    |                          |                    |
| Prosecuting attorney                    | -                          | -                          | 163,469                            | -                        | 163,469            |
| Sheriff                                 | -                          | -                          | 1,744,064                          | -                        | 1,744,064          |
| <b>Total law enforcement</b>            | <u>-</u>                   | <u>-</u>                   | <u>1,907,533</u>                   | <u>-</u>                 | <u>1,907,533</u>   |
| Legislative - Board of Commissioners    | -                          | -                          | 197,238                            | -                        | 197,238            |
| Drain Commissioner                      | -                          | -                          | 24,102                             | -                        | 24,102             |
| Parks and recreation                    | 13,212,335                 | 28,042,294                 | 4,462,276                          | 2,464,058                | 48,180,963         |
| <b>Total general fixed assets</b>       | <u>\$ 18,277,808</u>       | <u>120,541,780</u>         | <u>11,354,279</u>                  | <u>2,464,058</u>         | <u>152,637,925</u> |
| <b>Component Unit - Road Commission</b> | <u>\$ 1,795,101</u>        | <u>4,469,673</u>           | <u>7,441,411</u>                   | <u>-</u>                 | <u>13,706,185</u>  |

COUNTY OF OAKLAND  
Schedule of Changes in General Fixed Assets--By Function and Activity  
For the year ended December 31, 1994

| Function and Activity                | General Fixed Assets<br>Jan. 1, 1994 | Additions         | Disposals        | Transfers -<br>Intrafund,<br>Net | General Fixed Assets<br>Dec. 31, 1994 |
|--------------------------------------|--------------------------------------|-------------------|------------------|----------------------------------|---------------------------------------|
| Primary Government:                  |                                      |                   |                  |                                  |                                       |
| County Executive:                    |                                      |                   |                  |                                  |                                       |
| Solid waste                          | \$ 511                               | -                 | -                | (511)                            | -                                     |
| Administration                       | 146,614                              | 5,278             | 546              | -                                | 151,346                               |
| Management and budget                | 170,697                              | 2,572             | 546              | (28,209)                         | 144,514                               |
| Central services                     | 217,001                              | -                 | 2,393            | (15,096)                         | 199,512                               |
| General government                   | 83,823,747                           | 13,741,212        | -                | -                                | 97,564,959                            |
| Public works                         | 21,776                               | 2,758             | 2,757            | 15,607                           | 37,384                                |
| Personnel                            | 44,867                               | -                 | -                | -                                | 44,867                                |
| Institutional and human services     | 1,811,987                            | 88,923            | 8,560            | -                                | 1,892,350                             |
| Public services                      | 1,163,723                            | 198,299           | -                | -                                | 1,362,022                             |
| Community and economic development   | <u>98,598</u>                        | <u>1,597</u>      | <u>1,814</u>     | <u>28,209</u>                    | <u>126,590</u>                        |
| Total County Executive               | <u>87,499,521</u>                    | <u>14,040,639</u> | <u>16,616</u>    | <u>-</u>                         | <u>101,523,544</u>                    |
| Clerk/Register of Deeds              | <u>139,689</u>                       | <u>2,299</u>      | <u>-</u>         | <u>-</u>                         | <u>141,988</u>                        |
| Treasurer                            | <u>25,372</u>                        | <u>-</u>          | <u>-</u>         | <u>-</u>                         | <u>25,372</u>                         |
| Justice administration:              |                                      |                   |                  |                                  |                                       |
| Circuit Court                        | 384,407                              | 9,720             | 5,426            | -                                | 388,701                               |
| District Court                       | 166,903                              | 23,285            | 27,945           | -                                | 162,243                               |
| Probate Court                        | <u>85,695</u>                        | <u>546</u>        | <u>-</u>         | <u>-</u>                         | <u>86,241</u>                         |
| Total justice administration         | <u>637,005</u>                       | <u>33,551</u>     | <u>33,371</u>    | <u>-</u>                         | <u>637,185</u>                        |
| Law enforcement:                     |                                      |                   |                  |                                  |                                       |
| Prosecuting attorney                 | 157,852                              | 5,617             | -                | -                                | 163,469                               |
| Sheriff                              | <u>1,639,409</u>                     | <u>119,045</u>    | <u>14,390</u>    | <u>-</u>                         | <u>1,744,064</u>                      |
| Total law enforcement                | <u>1,797,261</u>                     | <u>124,662</u>    | <u>14,390</u>    | <u>-</u>                         | <u>1,907,533</u>                      |
| Legislative - Board of Commissioners | <u>187,208</u>                       | <u>10,030</u>     | <u>-</u>         | <u>-</u>                         | <u>197,238</u>                        |
| Drain Commissioner                   | <u>26,744</u>                        | <u>-</u>          | <u>2,642</u>     | <u>-</u>                         | <u>24,102</u>                         |
| Parks and recreation                 | <u>47,019,295</u>                    | <u>3,329,791</u>  | <u>2,168,123</u> | <u>-</u>                         | <u>48,180,963</u>                     |

COUNTY OF OAKLAND  
 Schedule of Changes in General Fixed Assets--By Function and Activity, Continued  
 For the year ended December 31, 1994

| Function and<br>Activity            | General Fixed<br>Assets<br>Jan. 1, 1994 | <u>Additions</u>  | <u>Disposals</u>  | Transfers -<br>Intrafund,<br>Net | General Fixed<br>Assets<br>Dec. 31, 1994  |
|-------------------------------------|---|-------------------|-------------------|----------------------------------|---|
| Non-departmental:                   |   |                   |                   |                                  |   |
| Other                               | \$ 3,194                                | -                 | 3,194             | -                                | -   |
| Construction in<br>progress         | <u>5,735,993</u>                        | <u>8,599,717</u>  | <u>14,335,710</u> | <u>-</u>                         | <u>-</u>                                  |
| Total non-<br>departmental          | <u>5,739,187</u>                        | <u>8,599,717</u>  | <u>14,338,904</u> | <u>-</u>                         | <u>-</u>                                  |
| Total                               | \$ <u>143,071,282</u>                   | <u>26,140,689</u> | <u>16,574,046</u> | <u>-</u>                         | <u>152,637,925</u>                        |
| <br>                                |   |                   |                   |                                  |   |
| Function and<br>Activity            | General Fixed<br>Assets<br>Oct. 1, 1993 | <u>Additions</u>  | <u>Disposals</u>  | Transfers -<br>Intrafund,<br>Net | General Fixed<br>Assets<br>Sept. 30, 1994 |
| Component Unit - Road<br>Commission | \$ <u>11,015,076</u>                    | <u>5,382,677</u>  | <u>2,691,568</u>  | <u>=</u>                         | <u>13,706,185</u>                         |

### **III. STATISTICAL SECTION**

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

|                             | 1994                         | 1993                      | 1992                      | 1991                      | 1990                      | 1989                      | 1988                      | 1987                      | 1986                      | 1985                      |
|-----------------------------|------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| County Executive            | \$ 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                | 69,017,667                |
| Clerk/Register of Deeds     | 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                 | 3,495,399                 |
| Treasurer                   | 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                 | 1,760,555                 |
| Justice administration      | 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                | 25,599,510                |
| Law enforcement             | 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                | 29,058,450                |
| Legislative                 | 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                 | 1,222,877                 |
| Drain Commissioner          | 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                 | 2,105,768                 |
| Parks and recreation        | 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                 | 7,231,016                 |
| Road Commission (2)         | 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                | 41,324,839                |
| Non-departmental            | 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                | 22,187,792                |
| Intergovernmental           | 2,432,229                    | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -                         |
| Principal payments          | 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                   | 600,000                   |
| Interest and fiscal charges | <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>            | <u>584,759</u>            |
| <b>Memo total</b>           | <b>\$ <u>482,960,731</u></b> | <b><u>451,432,411</u></b> | <b><u>367,052,668</u></b> | <b><u>354,370,063</u></b> | <b><u>333,627,310</u></b> | <b><u>318,418,522</u></b> | <b><u>298,704,269</u></b> | <b><u>278,907,101</u></b> | <b><u>225,728,393</u></b> | <b><u>204,188,632</u></b> |

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

(2) For historical purposes, the Road Commission (a component unit) expenditures are reported combined with 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

|                         | 1994 (3)              | 1993               | 1992               | 1991               | 1990               | 1989               | 1988               | 1987               | 1986               | 1985               |
|-------------------------|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Taxes                   | \$ 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         | 73,831,996         |
| Special assessments (2) | 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          | 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         | 16,436,764         |
| State grants            | 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         | 50,579,096         |
| Other intergovernmental | 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         | 24,801,062         |
| Charges for services    | 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         | 22,177,643         |
| Use of money            | 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          | 10,703,619         |
| Other                   | <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>   | <u>7,706,469</u>   |
| Memo total              | \$ <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> | <u>206,236,649</u> |

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

(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 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<br/>Levy (1)</u> | <u>Tax<br/>Levy</u> | <u>Collections to<br/>March 1 Each Year</u> |                | <u>Collections Thru<br/>December 31, 1994</u> |                |
|-----------------------------|---------------------|---|----------------|---|----------------|
|                             |                     | <u>Amount</u>                               | <u>Percent</u> | <u>Amount</u>                                 | <u>Percent</u> |
| 1984                        | \$ 66,844,171       | 61,921,251                                  | 92.63%         | \$ 66,788,664                                 | 99.92%         |
| 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          |

- (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 Actual Value |
|--------------|-------------------|-----------------|--|-----------------|------------------------|--|
|              | Assessed Value    | Equalized Value |  | Equalized Value | Estimated Amount Value |  |
| 1985         | \$ 13,829,032,797 | 13,829,032,797  | 1,490,913,755                                  | 15,319,946,552  | 30,639,893,104         | 50.0   |
| 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   |

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> |
|---------------------|--------------------------|--------------|------------------------|----------------------------------|--------------------------------|
| 1985                | 4.6391                   | .2500        | 2.5000                 | 1.4000                           | .2500                          |
| 1986                | 4.6391                   | .2500        | 2.5000                 | 1.4000                           | .2500                          |
| 1987                | 4.6391                   | .2409        | 2.4103                 | 1.3641                           | .2460                          |
| 1988                | 4.6391                   | .2300        | 2.3028                 | 1.3210                           | .2400                          |
| 1989                | 4.6391                   | .2210        | 2.2124                 | 1.2850                           | .2332                          |
| 1990                | 4.5720                   | .2173        | 2.1744                 | 1.1697                           | .2292                          |
| 1991                | 4.5720                   | .2173        | 2.1836                 | 1.0735                           | .2303                          |
| 1992                | 4.5720                   | .2500        | 2.1836                 | 1.0735                           | .2303                          |
| 1993                | 4.4805                   | .2439        | 2.1294                 | 1.0522                           | .2236                          |
| 1994                | 4.4805                   | .2437        | 2.1294                 | 0.8522                           | .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>Total</u>  |
|---------------------|-------------------------|-----------------------------------|---------------------|----------------|---------------------------|-----------------------------|--------------------------------|------------------------------|---------------|
| 1984                | \$ 66,844,171           | 442,312                           | 3,602,217           | 526,371,891    | 21,481,005                | 25,239,459                  | 3,602,217                      | 184,396,802                  | 831,980,074   |
| 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 |

COUNTY OF OAKLAND  
Principal Taxpayers--Unaudited  
December 31, 1994

| <u>Taxpayer</u>                 | <u>Principal<br/>Products or<br/>Services</u> | <u>1994<br/>State<br/>Equalized<br/>Valuation</u> | <u>1994<br/>Percentage<br/>County<br/>Equalized<br/>Valuation</u> |
|---------------------------------|---|---|---|
| Detroit Edison Company          | Electric utility                              | \$ 694,769,345                                    | 2.23%   |
| General Motors Corporation      | Automobiles, trucks, and buses                | 438,756,640                                       | 1.41  |
| Consumers Power                 | Gas and electric utility                      | 310,569,118                                       | 1.00  |
| Chrysler Corporation            | Automobiles and trucks                        | 297,599,840                                       | .95   |
| Prudential Insurance Company    | Real estate                                   | 175,937,440                                       | .56   |
| Ford Motor Company              | Automobiles, tractors, and parts              | 160,351,150                                       | .51   |
| Electronic Data Systems         | Computer systems                              | 126,256,360                                       | .40   |
| W.R.C. Properties               | Real estate                                   | 118,887,200                                       | .38   |
| International Business Machines | International corporate headquarters          | 111,651,460                                       | .36   |
| K-Mart Corporation              | International corporate headquarters          | 86,743,780  | .28   |
| Hartman and Tyner Company       | Real estate                                   | 68,796,500  | .22   |
| Ramco-Gershensen, Inc.          | Real estate                                   | 65,227,650  | .21   |
| Beznos/Beztak Company           | Real estate                                   | 62,431,100  | .20   |
| Ameritech Services              | Telephone systems and<br>communications       | 62,236,570  | .19   |
| MichCon                         | Gas and electric utility                      | 60,935,932  | .19   |
| Alfred Taubman & Company        | Real estate                                   | 57,806,400  | .18   |
| Kirco Development Company       | Real estate                                   | 57,733,820  | .18   |
| Bellemead of Michigan           | Real estate                                   | 55,222,270  | .17   |
| Forbes Cohen Nemer Associates   | Real estate                                   | 51,455,050  | .16   |
| Etkin and Associates            | Real estate                                   | <u>50,053,200</u>                                 | <u>.16</u>  |
| Total                           |   | \$ <u>3,113,420,825</u>                           | <u>9.94%</u>  |

Source: Oakland County Equalization Division

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

| <u>Year</u> | Special<br>Assessment<br><u>Billings</u> | Special<br>Assessment<br><u>Collections</u> |
|-------------|--|---|
| 1985        | \$ 15,794,117                            | 15,794,117                                  |
| 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                                  |

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> |
|--------------------------|-----------------------|------------------------|-------------------------------|--|--------------------------------------|
| 1985                     | 1,011,793             | \$ 15,319,946,552      | 466,941,257                   | 3.047%   | \$ 461                               |
| 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                                  |

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> |
|--------------------|------------------|--------------------------|---------------------------|--|---|
| 1985               | \$ 15,890,000    | 1,854,631                | 17,744,631                | 246,035,392  | 7.2   |
| 1986               | 625,000          | 18,148,450               | 18,773,450                | 273,260,146  | 6.9   |
| 1987               | 18,060,000       | 18,728,081               | 36,788,081                | 324,122,676  | 11.4  |
| 1988               | 19,740,000       | 18,565,026               | 38,305,026                | 337,341,407  | 11.4  |
| 1989               | 20,391,000       | 18,537,298               | 38,928,298                | 376,517,797  | 10.3  |
| 1990               | 20,935,000       | 18,864,940               | 39,799,940                | 391,825,821  | 10.2  |
| 1991               | 22,245,000       | 20,075,697               | 42,320,697                | 422,705,462  | 10.0  |
| 1992               | 21,520,000       | 19,448,094               | 40,968,094                | 420,711,501  | 9.7   |
| 1993               | 28,982,900       | 20,264,763               | 49,247,663                | 507,964,502  | 9.7   |
| 1994               | 26,005,000       | 18,846,796               | 44,851,796                | 553,239,644  | 8.1   |

(1) Includes all governmental fund types and Expendable Trust funds



COUNTY OF OAKLAND  
 Computation of Legal Debt Limit--Unaudited  
 December 31, 1994

Statutory limit - 10% of 1993 SEV \$ 3,118,025,963

Bonds and Notes with County Credit and Unlimited Tax

|  |                    |
|--|--------------------|
| Building Authority - Act 31                  | \$ 1,675,000       |
| Drain Bonds - Chapter 20, Act 40             | 19,925,000         |
| Drain Bonds - Chapter 21, Act 40             | 772,665            |
| Refunding Bonds - Water and Sewer/Chapter 20 | 17,225,000         |
| Sewage Disposal Bonds - Act 185              | 33,540,000         |
| Sewage Disposal Bonds - Act 342              | 50,150,000         |
| Water Supply Bonds - Act 185                 | <u>13,320,000</u>  |
| Total  | <u>136,607,665</u> |

Bonds and Notes with County Credit and Limited Tax

|   |                    |
|---|--------------------|
| General Obligation Limited Tax Sewage Disposal Refunding    | 8,030,000          |
| General Obligation Limited Tax Water Supply Refunding       | 2,070,000          |
| General Obligation Limited Tax Water Supply Bonds           | 21,460,000         |
| General Obligation Limited Tax Drain Bonds                  | 43,555,000         |
| General Obligation Limited Tax Drain Refunding Bonds        | 13,110,000         |
| General Obligation Limited Tax Sewage Disposal Bonds        | 58,675,000         |
| General Obligation Limited Tax Building Authority           | 23,145,000         |
| General Obligation Limited Tax Building Authority Refunding | <u>13,015,000</u>  |
| Total   | <u>183,060,000</u> |

Bonds and Notes with County Credit and Limited Tax - Taxable

|   |                   |
|---|-------------------|
| General Obligation Limited Tax Notes - taxable obligation | <u>13,500,000</u> |
|---|-------------------|

Total bonds and notes with County credit 333,167,665

Available balance \$ 2,784,858,298

COUNTY OF OAKLAND  
Net County Direct and Overlapping Debt--Unaudited  
December 31, 1994

| Bonds and Notes with County Credit<br>and Unlimited Tax             | Gross                | Municipalities'<br>Share of Funds<br>on Hand with<br>County Treasurer | Self-Supporting<br>or Portion Paid<br>Directly by<br>Benefited<br>Municipalities | Net                  | County Share<br>of Funds on<br>Hand | Net<br>County Debt |
|---|----------------------|---|--|----------------------|-------------------------------------|--------------------|
| Building Authority - Act 31   | \$ 1,675,000         | -   | -  | 1,675,000(d)         | 812,275                             | 862,725            |
| Drain Bonds - Chapter 20, Act 40                                    | 19,925,000(d)        | 311,147(a)  | 18,663,633   | 950,220(d)           | 19,298                              | 930,922            |
| Drain Bonds - Chapter 20 - Refunding                                | 5,450,000(d)         | 51,325(a)   | 5,356,060  | 42,615(d)            | 571                                 | 42,044             |
| Drain Bonds - Chapter 21  | 772,665(d)           | 11,911(a)   | 728,406  | 32,348(d)            | 720                                 | 31,628             |
| Sewage Disposal Bonds - Act 185                                     | 33,540,000(d)        | 7,431,141(a)  | 26,108,859   | -                    | -                                   | -                  |
| Sewage Disposal Bonds - Act 342                                     | 50,150,000(d)        | 1,952,918(a)  | 48,197,082   | -                    | -                                   | -                  |
| Water Supply Bonds - Act 185  | 13,320,000(d)        | 4,269,898(a)  | 9,050,102  | -                    | -                                   | -                  |
| Refunding Bonds - Water and Sewer                                   | <u>11,775,000(d)</u> | <u>1,492,913(a)</u>   | <u>10,282,087</u>  | <u>-</u>             | <u>-</u>                            | <u>-</u>           |
| Total   | <u>136,607,665</u>   | <u>15,521,253</u>   | <u>118,386,229</u>   | <u>2,700,183</u>     | <u>832,864</u>                      | <u>1,867,319</u>   |
| <u>With County Credit and Limited Tax</u>                           |                      |   |  |                      |                                     |                    |
| General Obligation Building Authority                               | 36,160,000           | -   | -  | 36,160,000(d)        | 144,464                             | 36,015,536         |
| Drain Bonds - Chapter 20, Act 40                                    | 43,555,000(d)        | 323,280(a)  | 37,256,652   | 5,975,068(d)         | 23,141                              | 5,951,927          |
| Sewage Disposal Bonds   | 58,675,000(d)        | 203,402(a)  | 58,471,598   | -                    | -                                   | -                  |
| Drain Bond - Chapter 20 - Refunding                                 | 13,110,000(d)        | 119,981(a)  | 11,958,323   | 1,031,696(d)         | 8,588                               | 1,023,108          |
| Water Supply Bonds  | 21,460,000(d)        | 1,924(a)  | 21,458,076   | -                    | -                                   | -                  |
| Water Supply - Refunding  | 2,070,000(d)         | 21,369(a)   | 2,048,631  | -                    | -                                   | -                  |
| Sewage Disposal Bonds Refunding                                     | <u>8,030,000(d)</u>  | <u>477,350(a)</u>   | <u>7,552,650</u>   | <u>-</u>             | <u>-</u>                            | <u>-</u>           |
| Total   | <u>183,060,000</u>   | <u>1,147,306</u>  | <u>138,745,930</u>   | <u>43,166,764</u>    | <u>176,193</u>                      | <u>42,990,571</u>  |
| <u>Bonds and Notes with County Credit and Limited Tax - Taxable</u> |                      |   |  |                      |                                     |                    |
| General Obligation Limited Taxable                                  | <u>13,500,000(d)</u> | <u>-</u>  | <u>-</u>   | <u>13,500,000(d)</u> | <u>4,210,170</u>                    | <u>9,289,830</u>   |
| <u>Bonds and Notes with No County Credit</u>                        |                      |   |  |                      |                                     |                    |
| Sewage Disposal Bonds - Act 185                                     | 360,000(d)           | 360,000(a)  | -  | -                    | -                                   | -                  |
| Michigan Transportation Fund  | <u>4,550,000(f)</u>  | <u>- (c)</u>  | <u>4,550,000</u>   | <u>-</u>             | <u>-</u>                            | <u>-</u>           |
| Total   | <u>4,910,000</u>     | <u>360,000</u>  | <u>4,550,000</u>   | <u>-</u>             | <u>-</u>                            | <u>-</u>           |

COUNTY OF OAKLAND  
 Net County Direct and Overlapping Debt--Unaudited, Continued  
 December 31, 1994

|   | <u>Gross</u> | <u>Municipalities'<br/>Share of Funds<br/>on Hand with<br/>County Treasurer</u> | <u>Self-Supporting<br/>or Portion Paid<br/>Directly by<br/>Benefited<br/>Municipalities</u> | <u>Net</u> | <u>County Share<br/>of Funds on<br/>Hand</u> | <u>Net<br/>County Debt</u> |
|---|--------------|---|---|------------|--|----------------------------|
| <u>Overlapping Debt of County</u>                   |              |   |   |            |  |                            |
| Cities, villages, and townships                     | \$           |   |   |            | (e)  | 354,436,450                |
| School districts                                    |              |   |   |            | (e)  | 837,567,607                |
| Community college and intermediate school districts |              |   |   |            | (e)  | 21,998,810                 |
| County-issued bonds paid by local municipalities    |              |   |   |            | (e)  | <u>310,912,159</u>         |
| Net County overlapping debt                         |              |   |   |            |  | <u>1,524,915,026</u>       |
| Net County direct and overlapping debt              | \$           |   |   |            |  | <u>1,579,062,746</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, 1994, fund balance
- (e) Amount as of December 31, 1994
- (f) Amount as of September 30, 1994

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

| Fiscal Year            | Covered Payroll | Employer Contribution | County  |                              |                                     |                |                                 |   |
|------------------------|-----------------|-----------------------|---|------------------------------|-------------------------------------|----------------|---------------------------------|---|
|                        |                 |                       | 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) | Percentage P.B.O. Overfunded (Underfunded) of Covered Payroll |
| 1984                   | \$ 68,972       | 9,547                 | 13.8%   | \$ 127,309                   | 139,260                             | 91.4%          | \$ (11,951)                     | (17.3)%   |
| 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  |
| <u>Road Commission</u> |                 |                       |   |                              |                                     |                |                                 |   |
| 1984                   | 13,191          | 1,484                 | 11.3  | 25,679                       | 28,863                              | 89.0           | (3,184)                         | (24.1)  |
| 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)  |

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

| County         |                           |                            |                      |                 |            |
|----------------|---------------------------|----------------------------|----------------------|-----------------|------------|
| Fiscal<br>Year | Revenues by Source        |                            |                      |                 |            |
|                | Employee<br>Contributions | Employer<br>Contributions  | Investment<br>Income | Gain on<br>Sale | Total      |
| 1985           | \$ 32,020                 | 9,384,081                  | 12,830,333           | 9,562,854       | 31,809,288 |
| 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                   | 13,256,000                 | 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 |
| Fiscal<br>Year | Expenses by Type          |                            |                      |                 |            |
|                | Benefit<br>Payment        | Administrative<br>Expenses | Refunds              | Loss on<br>Sale | Total      |
| 1985           | \$ 3,607,158              | 34,008                     | 63,021               | 2,703,444       | 6,407,631  |
| 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 <sup>(1)</sup> | 4,768                      | 18,443               | 14,778,948      | 32,735,260 |

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

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<br>Year | Revenues by Source        |                      |            |
|----------------|---------------------------|----------------------|------------|
|                | Employer<br>Contributions | Investment<br>Income | Total      |
| 1985           | \$ 1,522,851              | 2,387,224            | 3,910,075  |
| 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 |

| Fiscal<br>Year | Expenses by Type   |                            |           |
|----------------|--------------------|----------------------------|-----------|
|                | Benefit<br>Payment | Administrative<br>Expenses | Total     |
| 1985           | \$ 953,721         | 3,715                      | 957,436   |
| 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 |

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) | Property Value (in thousands) (1) |            |             |               |              |
|-------------|-----------------------------|----------------------|------------------------------|----------------------|-------------------|-----------------------------------|------------|-------------|---------------|--------------|
|             | Number of Units             | Value (in thousands) | Number of Units              | Value (in thousands) |                   | Commercial                        | Industrial | Residential | Developmental | Agricultural |
| 1985        | 463                         | \$ 376,000           | 10,313                       | \$ 574,000           | 7,559,525         | 5,672,712                         | 2,120,617  | 19,408,672  | 110,274       | 345,791      |
| 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              | 10,383,371        | 10,662,835                        | 3,522,092  | 32,325,314  | 101,760       | 352,266      |
| 1991        | 142                         | 133,591              | 4,831                        | 482,684              | 16,434,073        | 11,030,434                        | 3,711,441  | 35,335,612  | 112,013       | 329,860      |
| 1992        | 232                         | 81,019               | 5,585                        | 569,030              | 16,906,624        | 11,085,902                        | 3,596,867  | 35,782,911  | 157,528       | 322,115      |
| 1993        | 143                         | 105,726              | 5,492                        | 609,592              | 17,166,415        | 11,180,723                        | 3,613,265  | 39,729,711  | 156,328       | 380,310      |
| 1994        | 72                          | 902,749              | 6,678                        | 761,645              | N/A               | 11,160,094                        | 3,625,288  | 41,456,725  | 156,788       | 379,961      |

## Sources:

- (1) Oakland County Community and Economic Development Department  
 (2) State Financial Institution Bureau Bank and Trust Division  
 Sheshunoff - The Branches of Michigan 1994 for 1993



COUNTY OF OAKLAND  
Miscellaneous Statistics--Unaudited

Education:

| <u>Grade</u>        | <u>Number of Students</u> |
|---------------------|---------------------------|
| Kdg.                | 14,389                    |
| 1                   | 12,338                    |
| 2                   | 11,165                    |
| 3                   | 10,848                    |
| 4                   | 10,389                    |
| 5                   | 9,926                     |
| 6                   | 10,604                    |
| 7                   | 10,895                    |
| 8                   | 11,216                    |
| 9                   | 12,488                    |
| 10                  | 13,586                    |
| 11                  | 13,894                    |
| 12                  | 12,616                    |
| Other               | <u>22,560</u>             |
| Total enrollment    | 176,914                   |
| Number of districts | 28                        |

Source: Oakland County Board of Education

| <u>Colleges</u>             | <u>Locations</u> |
|-----------------------------|------------------|
| Oakland University          | Rochester        |
| Oakland Community College:  |                  |
| Auburn Hills                | Auburn Hills     |
| Highland Lakes              | Union Lake       |
| Orchard Ridge               | Farmington Hills |
| Southeast                   | Royal Oak        |
| Dun Scotus College          | Southfield       |
| Michigan Christian J.C.     | Rochester        |
| Mid-Western Baptist College | Pontiac          |
| St. Mary's College          | Orchard Lake     |
| Walsh College               | Troy             |

| <u>Technical Institutes</u>       | <u>Locations</u> |
|-----------------------------------|------------------|
| Cranbrook Academy of Art          | Bloomfield Hills |
| Lawrence Technological University | Southfield       |

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% |

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

Table 17

COUNTY OF OAKLAND  
Building Authority Data--Unaudited  
December 31, 1994

|                                      | Law<br>Enforcement<br>Complex | Medical<br>Care<br>Facility | Law<br>Enforcement<br>Complex<br>Expansion | Computer<br>Center | Refunding<br>Series<br>1992 | West<br>Wing      | Total             |
|--------------------------------------|-------------------------------|-----------------------------|--|--------------------|-----------------------------|-------------------|-------------------|
| Cash and short-term investments      | \$ 784,573                    | 27,702                      | -  | 220                | 81,588                      | 62,655            | 956,738           |
| Lease receivable                     | 1,675,000                     | -                           | 3,420,000                                  | 3,325,000          | 13,015,000                  | 16,400,000        | 37,835,000        |
| Bonds payable                        | 1,675,000                     | -                           | 3,420,000                                  | 3,325,000          | 13,015,000                  | 16,400,000        | 37,835,000        |
| Year ended December 31, 1994:        |                               |                             |  |                    |                             |                   |                   |
| Operating transfers in               | 642,374                       | -                           | 1,308,330                                  | 606,000            | 2,054,913                   | 1,569,488         | 6,181,105         |
| Interest income                      | 27,718                        | 1,440                       | -  | -                  | -                           | -                 | 29,158            |
| Equity transfers out                 | -                             | 27,808                      | -  | -                  | -                           | -                 | 27,808            |
| Debt service:                        |                               |                             |  |                    |                             |                   |                   |
| Principal                            | 525,000                       | -                           | 1,005,000                                  | 350,000            | 1,400,000                   | 600,000           | 3,880,000         |
| Interest                             | 116,250                       | -                           | 300,308                                    | 255,000            | 653,913                     | 968,488           | 2,293,959         |
| Fiscal charge                        | <u>1,124</u>                  | <u>2,001</u>                | <u>3,022</u>                               | <u>1,000</u>       | <u>1,000</u>                | <u>1,000</u>      | <u>9,147</u>      |
|                                      | 642,374                       | 2,001                       | 1,308,330                                  | 606,000            | 2,054,913                   | 1,569,488         | 6,183,106         |
| Principal and interest requirements: |                               |                             |  |                    |                             |                   |                   |
| 1995                                 | 609,750                       | -                           | 1,304,480                                  | 592,844            | 1,981,112                   | 1,573,488         | 6,061,674         |
| 1996                                 | 578,250                       | -                           | 1,302,790                                  | 601,844            | 1,913,912                   | 1,591,800         | 5,988,596         |
| 1997                                 | 546,750                       | -                           | 1,294,700                                  | 582,844            | 1,850,912                   | 1,560,300         | 5,835,506         |
| 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         |
| Thereafter                           | -                             | -                           | -  | <u>2,948,469</u>   | <u>6,613,619</u>            | <u>18,334,900</u> | <u>27,896,988</u> |
|                                      | <u>\$ 1,837,750</u>           | <u>-</u>                    | <u>3,901,970</u>                           | <u>4,943,877</u>   | <u>15,863,980</u>           | <u>26,178,538</u> | <u>52,726,115</u> |

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