



FINANCIAL REPORT

FOR THE

FISCAL YEAR ENDED DECEMBER 31, 1983



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COUNTY EXECUTIVE

Daniel T. Murphy

* * * * *

BOARD OF COMMISSIONERSRichard R. Wilcox, Chairperson
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C. Hugh DohanyDrain Commissioner
George W. KuhnProsecuting Attorney
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Johannes F. SpreenChief Circuit Judge
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* * * * *

ADMINISTRATIVE STAFFDeputy County Executive
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Louis A. MacKenzie
Russell D. MartinPersonnel
James M. DunkelHuman Services
Leroy A. VolberdingPublic Services
Robert E. ChisholmCentral Services
Glen M. DickPublic Works
Milton W. HandorfComputer Services
Shan G. TopiwallaCorporation Counsel
Jack C. Hays

MESSAGE TO THE TAXPAYERS

For the Stockholders, the residents of Oakland County, 1983 represented another strong performance. Total County revenues including the Road Commission, Parks and Recreation, Water and Sewer Operations, the Drain Commission as well as general County services exceeded \$266,280,000. Unlike many governments, Oakland County ended the year as it has every year with a modest but important surplus. This strong performance was accomplished despite the lingering effects of an inflation spawned recession.

The County, via its elected officials, management and workforce, maintained its commitment to balanced finances, high service levels and restrained taxes. Oakland County, rather than follow the lead of many other governmental units, most notably the State, refused to increase its citizens' tax burden. The dilemma of constrained revenues and high demand for services was solved by economies, employee sacrifice and improved productivity.

The County, through its Treasurer, was able to maintain the highest possible borrowing rate of MIG-1 and continues its investment policies which helped avoid increasing the cost of government to the taxpayers.

Looking toward the future, the County expanded its commitment to economic development to enhance the residents' well being. Such forward planning will provide for balanced budgets without the pains of service reductions or increased taxes.

FINANCIAL HIGHLIGHTS

Of the combined 1983 revenues, only \$69,613,000, or less than 27% was derived from general property tax. The remaining \$196,668,000 was derived from user fees, user taxes, special assessments, State and Federal grants and aid, and investment income. Expenditures totaled \$253,115,000. Oakland County has ended every year under this County Executive with an operating surplus, a fact attributed to the Board of Commissioners' financial restraint, cost conscious management and a dedicated workforce.

The County's financial statements include the Road Commission, Water and Sewer operations and the Drain Commission. For the first time, the County's total financial position is presented in a single document.

OPERATIONAL OVERVIEW

Difficult as 1983 was, it was a most rewarding year for me as County Executive and for the taxpayer of Oakland County. The Board of Commissioners, at my request, set aside \$500,000 for the development and implementation of a business retention and attraction effort. This effort will expand and stabilize the County's economy and forms a true cornerstone for business - government cooperation.

Employees accepted a wage freeze for the first half of 1983 and only a modest 3.5% increase for the remainder of 1983. This concession was equal to or greater than that of the auto workers and substantially greater than many other governmental units. Management continued to reduce costs while improving services. Significant manpower reductions have taken place and will continue wherever possible. The County today operates with fewer full time staff than any year since 1978. Even though staff has been

reduced, our product in the form of cases heard in the courts, miles of road maintained, transactions processed, health care services provided, etc., is greater today than ever before.

Water and Sewer operations combined with the Drain Commission, consumed \$59,597,000 primarily from user charges and special assessments. In return, a substantial portion of the County was provided water and sewage disposal services. In addition over 600 miles of drains and 42 lake levels were maintained.

The County, through its Road Commission, is responsible for the largest County road system in Michigan - over 2,500 miles of snow and ice removal and road maintenance. In addition, major road and safety construction improvements were undertaken in 1983-- involving some \$6,688,000 out of total expenditures of \$34,795,000.

Health and Human Services comprise the third largest group of county expenditures - some \$38,012,970. The services provided thereunder include: 43,800 days of highly skilled care at a fully accredited and approved Medical Care Facility - 135,700 child care days for juvenile wards of the courts - 365,000 Public Health contacts including health education, nursing home inspections, immunizations, sewage and hazardous waste disposal activities, food service inspections, home and school visits and preventive dental services - forensic investigation of all sudden or unexplained deaths and a wide range of services for the mentally ill and developmentally disabled of all ages.

Criminal Justice or Law Enforcement is taking an ever-increasing portion of County resources. In 1983 the County spent \$19,451,000 for the Sheriff's Department and \$3,995,000 for the Prosecuting Attorney. For the latter, 12,000 warrants were issued and 4,776 cases were brought over for trial and 800 appeals were heard.

The administration of justice, the Courts maintained by the County, costs \$23,174,000. For that, the taxpayer obtained the most productive Michigan Circuit Court in terms of case disposed of - 23,726. The Probate Court dealt with more than 7,300 cases involving juveniles and over 1,380 mental health cases. The District Court processed more than 1,550 criminal proceedings, more than 39,000 traffic offenses and some civil matters.

Our Parks and Recreation Department accommodated more than 1,500,000 visitors on nine parks and four golf courses occupying over 3,700 acres. For those residents unable to visit our facilities, we brought recreation, in the form of skate, puppet, show and sports mobiles, to them. The parks system continues to emphasize development for future generations with 38% of its budget going for capital improvements.

The two County maintained airports are among the busiest anywhere. The Pontiac facility with its 288,000 operations is the busiest airport in Michigan and one of the busiest in the United States. The \$1,037,000 operation is supported entirely by user fees and aviation gas tax revenue.

It is rewarding to me as County Executive, to see the positive and dedicated response of our workforce. Without their efforts, we would not have maintained the level of services and reduced tax levels the County residents enjoy.

FUTURE OBJECTIVES

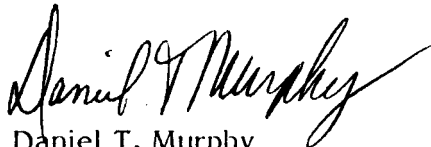
Though significant results were achieved, this County Executive proposes to continue streamlining government and to demonstrate tax restraint. Accordingly, 1984

authorized staffing was reduced 64 positions; directors have been instructed to re-evaluate programs with the objective of reduction or elimination. New programs, if any, will be funded through cost savings and not by revenue enhancement. Stated differently, in government, thrift is income.

Not only will cost reduction efforts continue in 1984, but so will economic development efforts via the Economic Development Group created largely by redevelopment of existing resources. Efforts to better inform the public via an all funds budget will be incorporated in the Executive's proposed 1985 budget. And, county taxes will continue to be restrained.

The task ahead is difficult but the taxpayers, who are the shareholders of Oakland County, can believe: Oakland County will continue to lead the nation's counties and its employees will continue to seek better ways to serve the residents.

May 18, 1984



Daniel T. Murphy
COUNTY EXECUTIVE



COUNTY OF OAKLAND

DANIEL T. MURPHY, COUNTY EXECUTIVE

MANAGEMENT'S FINANCIAL RESPONSIBILITY


The Financial Statements were prepared by the Department of Management & Budget. The Department is responsible for the preparation, presentation, integrity and objectivity of the statements in conformity with generally accepted accounting principles.

Management & Budget is also responsible for maintaining a system of internal controls designed to provide reasonable assurance that the records include the transactions of the County's operations in all material respects and to provide protection against misuse or loss of County assets in keeping with Board policy and generally accepted accounting principles.

Coopers & Lybrand, independent certified public accountants, are engaged to examine the County's Financial Statements and to issue opinions thereon. Their examination is to be conducted in accordance with generally accepted auditing standards and include such tests of the accounting controls as they consider necessary. The auditors opinion appears on page 6 of this report.

The Board of Commissioners, through its Audit Committee, is responsible for assuring that management fulfills its responsibilities in the preparation of the financial statements. To ensure complete independence, Coopers & Lybrand has full and free access to meet with the Committee, with or without management present, to discuss progress, the results of their examination, adequacy of internal controls and the quality of the financial reporting.


 Louis A. MacKenzie, Director
 Management & Budget Department


 Russell D. Martin, Deputy Director
 Management & Budget Department


 Thomas M. Duncan
 Chief Accounting Officer

Board of Commissioners
County of Oakland
Pontiac, Michigan

We have examined the combined financial statements of the County of Oakland for the year ended December 31, 1983 as identified in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not examine the financial statements of certain special revenue (37 pct. of expenditures), special assessment (14 pct. of expenditures), and fiduciary (21 pct. of expenditures) funds and 2 pct. of the general long-term debt account group. These financial statements were examined by other auditors whose reports thereon have been furnished to us and our opinion herein, insofar as it relates to the amounts included in the aforementioned entities, is based solely upon the reports of the other auditors.

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

As discussed in note K to the financial statements, the Oakland County Road Commission has been named as defendant in several lawsuits in which the amount of damages claimed exceeds, or could exceed insurance coverage by a material amount. The likelihood of a loss to the Road Commission resulting from these lawsuits cannot presently be determined. Accordingly, the Road Commission's independent auditors have qualified their opinion subject to the outcome of the lawsuits.

In our opinion, based upon our examination and the reports of other auditors, except that the omission of the financial statements described above results in an incomplete presentation, and subject to the effects on the financial statements of the Road Commission of the ultimate resolution of the matter discussed in the previous paragraph, the financial statements referred to above present fairly the financial position of the County of Oakland at December 31, 1983 and the results of its operations and the changes in financial position of all proprietary and selected fiduciary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year except for the change, with which we concur, in the reporting entity as described in note B to the financial statements.

Our examination was made primarily for the purpose of rendering our opinion on the combined financial statements taken as a whole. The supplemental financial information presented on pages 31 through 73, are presented for purposes of additional analysis and are not considered necessary for a fair presentation of financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles. This additional information has been subjected to the audit procedures applied in the examination of the combined financial statements and, in our opinion, subject to the uncertainty mentioned in the second preceding paragraph, is fairly stated in all material respects in relation to the combined financial statements taken as a whole. We did not examine the statistical data presented on pages 74 through 98 and, therefore, we express no opinion thereon.

Coopers & Lybrand

Detroit, Michigan
May 18, 1984

County of Oakland
 Combined Balance Sheet - Assets, All Fund Types and Account Group
 December 31, 1983

	Governmental Funds					Proprietary Funds		Fiduciary Funds	General Long-Term Debt Account Group	Total Memorandum Only
	General	Special Revenue	Debt Services	Capital Projects	Special Assessments	Internal Service	Enterprise			
ASSETS										
Cash and Short-Term Investments	\$ 21,645,824	\$ 16,715,009	\$ 3,829,687	\$ 8,718,344	\$ 53,088,104	\$113,379,757	\$ 22,877,155	\$ 31,119,523		\$ 271,373,403
Investments at Cost, (Note E)								129,922,399		129,922,399
Taxes Receivable (Note I)	61,952,820	3,502,758				50,275,688				115,731,266
Assessments Receivable					319,370,508					319,370,508
Accounts and Interest Receivable	961,996	5,609,588			59,112	8,316,053	2,804,395	2,276,398		20,027,542
Due from Other Governmental Units	567,973	3,711,812		12,625	1,920,268	722,575	2,911,544	399,203		10,246,000
Long Term Advance	875,000									875,000
Due from Other Funds	8,694,119	3,684,904		18,112	1,997,036	6,491,627	9,708,802	93,216		30,687,816
Less: Allowance for Doubtful Accounts	(1,940,266)									(1,940,266)
Supplies Inventory		2,045,910				839,237	92,211	33,265		3,010,623
Prepayments and Other Assets		3,599,100				373,029	13,525			3,985,654
Restricted Assets:										
Cash and Short-Term Investments							286,074			286,074
Cash Held by Paying Agent							64,044			64,044
Assessments Receivable							43,119,205			43,119,205
Land Contracts Receivable							219,134			219,134
Property and Equipment at Cost, Less Accumulated Depreciation (Note F)						7,781,626	90,711,498			98,493,124
Amount Available for Debt Service in Debt Service Fund									\$ 3,829,687	3,829,687
Amount to be provided for Debt Service									11,221,852	11,221,852
TOTAL ASSETS	\$ 92,757,466	\$ 38,869,081	\$ 3,829,687	\$ 8,749,081	\$376,435,028	\$188,179,592	\$172,807,587	\$163,844,004	\$15,051,539	\$1,060,523,065

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Balance Sheet - Liabilities and Fund Equities, All Fund Types and Account Group
 December 31, 1983

	Governmental Funds					Proprietary Funds		Fiduciary Funds	General Long-Term Debt Account Group	Total Memorandum Only
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment	Internal Services	Enterprise			
LIABILITIES										
Vouchers Payable	\$ 1,158,099	\$ 2,326,531		\$ 44,631	\$ 3,005,878	\$ 693,782	\$ 6,344,265	\$ 978,489		\$ 14,551,675
Accrued Liabilities	2,608,113	5,883,333			26,804	2,805,705	162,919	36,838		11,523,712
Deposits Held								3,478,002		3,478,002
Due to Other Governmental Units	642,159	2,317,011			888,100		105,410	3,138,746		7,091,426
Due to Other Funds	6,709,170	5,423,881		413,061	2,486,005	706,996	1,426,588	13,522,115		30,687,816
Contracts Payable						1,248,105				1,248,105
Accrued Employment Costs						12,822,832				12,822,832
Payable from Restricted Assets:										
Accrued Interest Payable								14,044		14,044
Current Portion of Long-Term Debt								3,110,000		3,110,000
Long-Term Debt (Note H)					319,457,000	110,000,000	40,526,000		\$ 15,051,539	485,034,539
Long-Term Advance						875,000				875,000
Deferred Revenue	64,998,581	6,159,125						169,322		71,327,028
TOTAL LIABILITIES	\$ 76,116,122	\$ 22,109,881		\$ 457,692	\$ 325,863,787	\$ 129,152,420	\$ 51,689,226	\$ 21,323,512	\$ 15,051,539	\$ 641,764,179
FUND EQUITIES										
Contributed Capital						\$ 3,628,752	\$ 91,394,794			\$ 95,023,546
Retained Earnings:										
Reserved						\$ 17,718,228	\$ 536,074			\$ 18,254,302
Designated						7,867,926	16,090,201			23,958,127
Undesignated						29,812,266	13,097,292			42,909,558
						\$ 55,398,420	\$ 29,723,567			\$ 85,121,987
Fund Balance:										
Reserved	\$ 5,856,011	\$ 40,929	\$ 3,829,687					\$ 142,520,492		\$ 152,247,119
Designated	8,513,927	14,555,388		\$ 1,459,408	\$ 23,133,929					47,662,652
Undesignated	2,271,406	2,162,883		6,831,981	27,437,312					38,703,582
	\$ 16,641,344	\$ 16,759,200	\$ 3,829,687	\$ 8,291,389	\$ 50,571,241			\$ 142,520,492		\$ 238,613,353
Total Fund Equities	\$ 16,641,344	\$ 16,759,200	\$ 3,829,687	\$ 8,291,389	\$ 50,571,241	\$ 59,027,172	\$ 121,118,361	\$ 142,520,492		\$ 418,758,886
TOTAL LIABILITIES AND FUND EQUITIES	\$ 92,757,466	\$ 38,869,081	\$ 3,829,687	\$ 8,749,081	\$ 376,435,028	\$ 188,179,592	\$ 172,807,587	\$ 163,844,004	\$ 15,051,539	\$ 1,060,523,065

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statement of Revenues and Expenditures -
 All Governmental Fund Types
 For the Year Ended December 31, 1983

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Special Assessments</u>	<u>Expendable Trust</u>	<u>Total</u>
REVENUES:							
Taxes	\$ 65,976,329	\$ 3,636,880					\$ 69,613,209
Federal Grants		21,467,174					21,467,174
State Grants		18,979,294					18,979,294
Other Intergovernmental Revenues	11,887,743	33,538,732				\$ 9,688,506	55,114,981
Charges for Services	13,243,735	5,331,208			\$ 7,654,872		26,229,815
Use of Money	6,840,835	1,155,411	\$ 354,750		23,377,440	121,378	31,849,814
Other	114,221	1,832,661		\$ 976,969		144,300	3,068,151
TOTAL REVENUES	\$ 98,062,863	\$ 85,941,360	\$ 354,750	\$ 976,969	\$ 31,032,312	\$ 9,954,184	\$226,322,438
EXPENDITURES:							
CURRENT OPERATIONS:							
COUNTY EXECUTIVE:							
Administrative	\$ 1,878,705	\$ 9,140					\$ 1,887,845
Management and Budget	6,698,668						6,698,668
Central Services	3,969,037						3,969,037
Public Works	1,526,927					\$ 8,268,848	9,795,775
Personnel	1,752,271						1,752,271
Institutional and Human Services	1,369,927	37,107,984					38,477,911
Public Services	1,736,583	177,863				154,231	2,068,677
Computer Services	1,489,893						1,489,893
	<u>\$ 20,422,011</u>	<u>\$ 37,294,987</u>				<u>\$ 8,423,079</u>	<u>\$ 66,140,077</u>
CLERK	\$ 3,117,652						\$ 3,117,652
TREASURER	\$ 1,606,645						\$ 1,606,645
JUSTICE ADMINISTRATION:							
Circuit Court	\$ 8,637,429	\$ 2,679,155					\$ 11,316,584
District Court	3,109,526						3,109,526
Probate Court	8,193,904	1,641,677					9,835,581
	<u>\$ 19,940,859</u>	<u>\$ 4,320,832</u>					<u>\$ 24,261,691</u>
LAW ENFORCEMENT:							
Prosecuting Attorney	\$ 3,988,629	\$ 456,197					\$ 4,444,826
Sheriff	19,335,434	789,760					20,125,194
	<u>\$ 23,324,063</u>	<u>\$ 1,245,957</u>					<u>\$ 24,570,020</u>
LEGISLATIVE:							
Board of Commissioners	\$ 997,479						\$ 997,479

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statement of Revenues and Expenditures -
 All Governmental Fund Types
 For the Year Ended December 31, 1983

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Special Assessments</u>	<u>Expendable Trust</u>	<u>Total</u>
DRAIN COMMISSIONER	\$ 1,699,100						\$ 1,699,100
PARKS AND RECREATION		\$ 5,113,576					\$ 5,113,576
ROAD COMMISSION		\$ 30,559,248					\$ 30,559,248
NON-DEPARTMENTAL:							
Community Enrichment and Development		\$ 6,283,332					\$ 6,283,332
Public Services Employment Program		12,122,142					12,122,142
Road Improvement	\$ 500,000						500,000
Assessments	650,918						650,918
Building, Maintenance and Other Services	1,152,014				\$ 472,472		1,624,486
Other	1,091,670						1,091,670
	<u>\$ 3,394,602</u>	<u>\$ 18,405,474</u>			<u>\$ 472,472</u>		<u>\$ 22,272,548</u>
CAPITAL OUTLAY				\$ 2,008,067	\$ 10,991,775		\$ 12,999,842
DEBT SERVICE:							
Principal Payments			\$ 485,000				\$ 485,000
Interest and Fiscal Charges			649,895		\$ 19,628,127		20,278,022
			<u>\$ 1,134,895</u>		<u>\$ 19,628,127</u>		<u>\$ 20,763,022</u>
TOTAL EXPENDITURES	\$ 74,502,411	\$ 96,940,074	\$ 1,134,895	\$ 2,008,067	\$ 31,092,374	\$ 8,423,079	\$ 214,100,900
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 23,560,452	\$(10,998,714)	\$ (780,145)	\$ (1,031,098)	\$ (60,062)	\$ 1,531,105	\$ 12,221,538
Other Financing Sources (Uses):							
Operating Transfers In (Out)	(20,038,068)	17,269,961	1,172,750	1,500,000	304,400		209,043
Excess of Revenue and Other Sources Over Expenditures and Other Uses	<u>\$ 3,522,384</u>	<u>\$ 6,271,247</u>	<u>\$ 392,605</u>	<u>\$ 468,902</u>	<u>\$ 244,338</u>	<u>\$ 1,531,105</u>	<u>\$ 12,430,581</u>

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statement of Changes in Fund Balances -
 All Governmental Fund Types
 For the Year Ended December 31, 1983

	General Fund		Special Revenue Funds		Debt Service Funds	Capital Projects Fund		Special Assessment Funds		Expendable Trusts
	Designated Fund Balance	Undesignated Fund Balance	Designated Fund Balance	Undesignated Fund Balance		Designated Fund Balance	Undesignated Fund Balance	Designated Fund Balance	Undesignated Fund Balance	
Fund Balances, Beginning of Year	\$ 12,345,016	\$ 773,944	\$ 8,525,026	\$ 1,962,927	\$ 3,437,082	\$ 1,852,892	\$ 6,389,595	\$ 24,315,159	\$ 28,214,188	\$ 2,510,761
Excess of Revenues and Other Sources Over Expenditures and Other Uses		3,522,385		6,271,247	392,605		468,902		244,338	1,531,105
Distribution to Municipalities								(2,372,444)		(902,630)
Equity Transfer In (Out)							(420,000)	170,000		
Transfers From (To) Designated Fund Balance	<u>2,024,922</u>	<u>(2,024,923)</u>	<u>6,071,291</u>	<u>(6,071,291)</u>		<u>(393,484)</u>	<u>393,484</u>	<u>1,021,214</u>	<u>(1,021,214)</u>	
Fund Balances, End of Year	<u>\$ 14,369,938</u>	<u>\$ 2,271,406</u>	<u>\$ 14,596,317</u>	<u>\$ 2,162,883</u>	<u>\$ 3,829,687</u>	<u>\$ 1,459,408</u>	<u>\$ 6,831,981</u>	<u>\$ 23,133,929</u>	<u>\$ 27,437,312</u>	<u>\$ 3,139,236</u>

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statements of Revenue and Expenditures -
 Amended Budget and Actual - General & Special Revenue Fund Types
 For the Year Ended December 31, 1983

	General Fund			Budgeted Special Revenue Funds			Non-Budgeted Special Revenue Funds	Total Actual Special Revenue Funds
	Amended Budget	Actual	Actual Over (Under) Budget	Amended Budget	Actual	Actual Over (Under) Budget		
REVENUES:								
Taxes	\$ 65,734,125	\$ 65,976,329	\$ 242,204	\$ 3,582,108	\$ 3,636,880	\$ 54,772		\$ 3,636,880
Federal Grants				50,000	457,764	407,764	\$ 21,009,410	21,467,174
State Grants				5,607,711	6,005,574	397,863	12,973,720	18,979,294
Other Intergovernmental Revenues	11,497,244	11,887,743	390,499	34,874,121	33,319,263	(1,554,858)	219,469	33,538,732
Charges for Services	12,409,546	13,243,735	834,189	5,716,747	4,948,537	(768,210)	382,671	5,331,208
Use of Money	6,400,000	6,840,835	440,835	150,509	943,830	793,321	211,581	1,155,411
Other	275,000	114,221	(160,779)	24,081	548,381	524,300	1,284,280	1,832,661
TOTAL REVENUES	\$ 96,315,915	\$ 98,062,863	\$ 1,746,948	\$ 50,005,277	\$ 49,860,229	\$ (145,048)	\$ 36,081,131	\$ 85,941,360
EXPENDITURES:								
CURRENT OPERATIONS:								
COUNTY EXECUTIVE:								
Administrative	\$ 2,417,416	\$ 1,878,705	\$ (538,711)				\$ 9,140	\$ 9,140
Management and Budget	7,092,188	6,698,668	(393,520)					
Central Services	4,043,351	3,969,037	(74,314)					
Public Works	4,202,447	1,526,927	(2,675,520)					
Personnel	1,802,801	1,752,271	(50,530)					
Institutional and Human Services	1,456,601	1,369,927	(86,674)	\$ 22,312,677	\$ 22,314,075	\$ 1,398	14,793,909	\$ 37,107,984
Public Services	3,279,827	1,736,583	(1,543,244)				177,863	177,863
Computer Services	1,623,017	1,489,893	(133,124)					
	\$ 25,917,648	\$ 20,422,011	\$ (5,495,637)	\$ 22,312,677	\$ 22,314,075	\$ 1,398	\$ 14,980,912	\$ 37,294,987
CLERK	\$ 3,195,986	\$ 3,117,652	\$ (78,334)					
TREASURER	\$ 1,684,041	\$ 1,606,645	\$ (77,396)					
JUSTICE ADMINISTRATION:								
Circuit Court	\$ 7,319,465	\$ 8,637,429	\$ 1,317,964	\$ 1,569,462	\$ 1,568,919	\$ (543)	\$ 1,110,236	\$ 2,679,155
District Court	3,195,944	3,109,526	(86,418)					
Probate Court	8,650,961	8,193,904	(457,057)	1,565,755	1,641,677	75,922		1,641,677
	\$ 19,166,370	\$ 19,940,859	\$ 774,489	\$ 3,135,217	\$ 3,210,596	\$ 75,379	\$ 1,110,236	\$ 4,320,832
LAW ENFORCEMENT:								
Prosecuting Attorney	\$ 4,284,215	\$ 3,988,629	\$ (295,586)				\$ 456,197	\$ 456,197
Sheriff	19,170,550	19,335,434	164,884				789,760	789,760
	\$ 23,454,765	\$ 23,324,063	\$ (130,702)				\$ 1,245,957	\$ 1,245,957
LEGISLATIVE:								
Board of Commissioners	\$ 1,177,606	\$ 997,479	\$ (180,127)					

County of Oakland
 Combined Statements of Revenue and Expenditures -
 Amended Budget and Actual - General & Special Revenue Fund Types
 For the Year Ended December 31, 1983

	General Fund			Budgeted Special Revenue Funds			Non-Budgeted Special Revenue Funds	Total Actual Special Revenue Funds
	Amended Budget	Actual	Actual Over (Under) Budget	Amended Budget	Actual	Actual Over (Under) Budget		
DRAIN COMMISSIONER	\$ 1,778,825	\$ 1,699,100	\$ (79,725)					
PARKS AND RECREATION				\$ 4,744,390	\$ 5,113,576	\$ 369,186		\$ 5,113,576
ROAD COMPARISON				\$ 34,665,206	\$ 30,559,248	\$ (4,105,958)		\$ 30,559,248
NON-DEPARTMENTAL								
Community Enrichment and Development							\$ 6,283,332	\$ 6,283,332
Public Service Employment Program							12,122,142	12,122,142
County At-Large Drain Assessments								
Road Improvements	\$ 500,000	\$ 500,000						
Assessments	675,705	650,918	\$ (24,787)					
Building Maintenance and Other Services	1,272,034	1,152,014	(120,020)					
Other	3,979,735	1,091,670	(2,888,065)					
	\$ 6,427,474	\$ 3,394,602	\$ (3,032,872)				\$ 18,405,474	\$ 18,405,474
TOTAL EXPENDITURES	\$ 82,802,715	\$ 74,502,411	\$ (8,300,304)	\$ 64,857,490	\$ 61,197,495	\$ (3,659,995)	\$ 35,742,579	\$ 96,940,074
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 13,513,200	\$ 23,560,452	\$(10,047,252)	\$(14,852,213)	\$(11,337,266)	\$ 3,514,947	\$ 338,552	\$(10,998,714)
Other Financing Sources (Uses):								
Operating Transfers In (Out):	\$ (20,523,770)	\$ (20,038,068)	\$ (485,702)	\$ 18,191,088	\$ 17,203,737	\$ 987,351	\$ 66,224	\$ 17,269,961
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (7,010,570)	\$ 3,522,384	\$(10,532,954)	\$ 3,338,875	\$ 5,866,471	\$ 2,527,596	\$ 404,776	\$ 6,271,247
Decrease in Designated Fund Balance, Net	\$ 6,236,626							
Undesignated Fund Balance, Beginning of Year	773,944							
	\$ 7,010,570							
Undesignated Fund Balance, End of Year	\$ -0-							

The accompanying notes are an integral part of the Financial Statements

OAKLAND COUNTY
REFERENCE LIBRARY

County of Oakland
 Combined Statement of Revenues and Expenses -
 All Proprietary and Certain Fiduciary Fund Types
 For the Year Ended December 31, 1983

	Proprietary Funds		Fiduciary Funds	Total
	Internal Service	Enterprise	Employment Trust Funds	(Memorandum Only)
Operating Revenues:				
Charges for Services	\$ 61,752,955	\$ 34,905,929		\$ 96,658,884
Leases, Rentals and Concession Sales		1,074,985		1,074,985
Food Sales		598,921		598,921
Investment Income			\$ 12,714,335	12,714,335
Contributions			12,770,735	12,770,735
Gain on Sale of Investments			3,119,047	3,119,047
Other		622,498		622,498
Total Operating Revenues	\$ 61,752,955	\$ 37,202,333	\$ 28,604,117	\$ 127,559,405
Operating Expenses:				
Salaries	\$ 6,486,473	\$ 3,393,915		\$ 9,880,388
Personal Services	26,373,243	1,175,101		27,548,344
Contractual Services	11,079,075	30,505,342		41,584,417
Commodities	2,713,170	1,061,872		3,775,042
Depreciation	2,267,803	2,259,978		4,527,781
Internal Service	1,326,918	597,360		1,924,278
Other		20,724	\$ 9,125	29,849
Benefit Payments			3,762,674	3,762,674
Payments to Employees Withdrawing from the Retirement System			92,943	92,943
Total Operating Expenses	\$ 50,246,682	\$ 39,014,292	\$ 3,864,742	\$ 93,125,716
Operating Income (Loss)	\$ 11,506,273	\$ (1,811,959)	\$ 24,739,375	\$ 34,433,689
Non-Operating Revenues (Expenses):				
Interest Earned	\$ 6,917,425	\$ 4,525,269		\$ 11,442,694
Interest Expense	(9,434,947)	(2,262,738)		(11,697,685)
Gain on Sale of Property and Equipment	151,026	284,720		435,746
	\$ (2,366,496)	\$ 2,547,251		\$ 180,755
Income (Loss) Before Operating Transfers	\$ 9,139,777	\$ 735,292	\$ 24,739,375	\$ 34,614,444
Operating Transfers In (Out)	(1,096,490)	887,447		(209,043)
Net Income	\$ 8,043,287	\$ 1,622,739	\$ 24,739,375	\$ 34,405,401

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statement of Changes in Fund Equities -
 All Proprietary and Certain Fiduciary Fund Types
 For the Year Ended December 31, 1983

	Proprietary Funds						Fiduciary Funds
	Internal Service			Enterprise			Employment Trust Funds
	Contributed Capital	Reserved Retained Earnings	Unreserved Retained Earnings	Contributed Capital	Reserved Retained Earnings	Unreserved Retained Earnings	Fund Balance
Fund Equities, Beginning of Year	\$ 2,778,752	\$ 8,002,056	\$ 40,203,077	\$ 93,065,561	\$ 17,780,582	\$ 10,898,165	\$114,641,881
Increase in Contributed Assets				188,897			
Net Income			\$ 8,043,287			\$ 1,622,739	\$ 24,739,375
Equity Transfers In (Out)	\$ 850,000		(850,000)	350,000		(100,000)	
Transfers From Contributed Capital				(971)		971	
Transfers From (To) Reserved Retained Earnings		\$ 17,584,098	(17,584,098)		\$ 1,533,276	(1,533,276)	
Transfer of Depreciation Expense From Unreserved Retained Earnings				(2,208,693)		2,208,693	
Distribution to Municipalities					(2,687,583)		
Fund Equities, End of Year	<u>\$ 3,628,752</u>	<u>\$ 25,586,154</u>	<u>\$ 29,812,266</u>	<u>\$ 91,394,794</u>	<u>\$ 16,626,275</u>	<u>\$ 13,097,292</u>	<u>\$139,381,256</u>

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statement of Changes in Financial Position -
 All Proprietary and Certain Fiduciary Fund Types
 For the Year Ended December 31, 1983

	Proprietary Funds		Fiduciary Funds	Total
	Internal Service	Enterprise	Employment Trust Funds	(Memorandum Only)
Source of Funds:				
Net Income	\$ 8,043,287	\$ 1,622,739	\$ 24,739,375	\$ 34,405,401
Items Not Requiring Current Outlay of Working Capital:				
Depreciation	\$ 2,267,803	\$ 2,259,978	<u> </u>	\$ 4,527,781
Total from Operations	\$ 10,311,090	\$ 3,882,717	\$ 24,739,375	\$ 38,933,182
Proceeds From Long-Term Debt	52,000,000			52,000,000
Proceeds From Contracts Payable	600,927			600,927
Proceeds From Sale of Property and Equipment, Net	15,028	56,089		71,117
Payments on Land Contracts		51,928		51,928
Contributed Capital		386,465		386,465
Equity Transfer From Other Funds	1,076,113			1,076,113
Increase in Accrued Employment Costs	1,177,732			1,177,732
Payment on Assessments Receivable		2,295,000		2,295,000
Decrease in Restricted Assets		<u>72,750</u>		<u>72,750</u>
	<u>\$ 65,180,890</u>	<u>\$ 6,744,949</u>	<u>\$ 24,739,375</u>	<u>\$ 96,665,214</u>
Application of Funds:				
Additions to Property and Equipment	\$ 2,062,402	\$ 636,955		\$ 2,699,357
Reduction in Long-Term Debt	44,200,000	2,345,000		46,545,000
Reduction in Contracts Payable	581,705			581,705
Reclassification of Long-Term Debt to Current Liability	13,800,000			13,800,000
Distribution to Municipalities		2,687,583		2,687,583
Equity Transfers to Other Funds	<u>1,076,113</u>			<u>1,076,113</u>
	<u>\$ 61,720,220</u>	<u>\$ 5,669,538</u>		<u>\$ 67,389,758</u>
Increase in Working Capital	\$ 3,460,670	\$ 1,075,411	\$ 24,739,375	\$ 29,275,456
Working Capital, Beginning of Year	<u>113,222,392</u>	<u>29,343,039</u>	<u>114,641,881</u>	<u>257,207,312</u>
Working Capital, End of Year	<u>\$ 116,683,062</u>	<u>\$ 30,418,450</u>	<u>\$ 139,381,256</u>	<u>\$ 286,482,768</u>

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statement of Changes in Financial Position -
 All Proprietary and Certain Fiduciary Fund Types
 For the Year Ended December 31, 1983

	<u>Proprietary Funds</u>		<u>Fiduciary Funds</u>	<u>Total</u>
	<u>Internal Service</u>	<u>Enterprise</u>	<u>Employment Trust Funds</u>	<u>(Memorandum Only)</u>
Changes in Components of Working Capital:				
Increase (Decrease) in Current Assets:				
Cash and Short-Term Investments	\$ 12,315,708	\$ 1,355,134	\$ (3,655,019)	\$ 10,015,823
Investments			28,347,616	28,347,616
Accounts and Interest Receivable	1,154,945	127,863	29,688	1,312,496
Current and Delinquent Property Taxes Receivable	4,141,885			4,141,885
Due From Other Governmental Units	292,258	(185,511)		106,747
Due From Other County Units	(125,915)			(125,915)
Due From Other Funds	(1,482,402)	1,057,731		(424,671)
Supplies Inventory	(63,768)	(62,748)		(126,516)
Prepayments and Other Assets	194,973	(62,445)		132,528
Restricted Assets		765,000		765,000
Other			2,124	2,124
	<u>\$ 16,427,684</u>	<u>\$ 2,995,024</u>	<u>\$ 24,724,409</u>	<u>\$ 44,147,117</u>
Increase (Decrease) in Current Liabilities:				
Vouchers Payable	\$ (464,099)	\$ 823,757	\$ 10,147	\$ 369,805
Accrued Payroll		3,656		3,656
Other Accrued Liabilities and Deposits Held	637,481	10,057		647,538
Due to Other Governmental Units		(6,522)		(6,522)
Due to Other County Units	(19,637)			(19,637)
Due to Other Funds	(589,102)	323,665		(265,437)
Current Portion of Long-Term Debt	13,800,000			13,800,000
Deferred Revenue			(25,113)	(25,113)
Restricted Liabilities		765,000		765,000
Current Portion of Worker's Compensation Liability	(397,629)			(397,629)
	<u>\$ 12,967,014</u>	<u>\$ 1,919,613</u>	<u>\$ (14,966)</u>	<u>\$ 14,871,661</u>
Increase in Working Capital	<u>\$ 3,460,670</u>	<u>\$ 1,075,411</u>	<u>\$ 24,739,375</u>	<u>\$ 29,275,456</u>

The accompanying notes are an integral part of the Financial Statements

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

A. BASIS OF PRESENTATION

The financial statements have been prepared in conformity with Generally Accepted Accounting Principles applicable to governmental units. The accrual basis is used for all transactions except for certain transactions in the governmental funds for which:

- Prepaid and deferred expenses are not recognized.
- Certain capital assets are expensed.
- Revenues are recognized when measurable and when available to finance current County operations. Special assessments are recognized as revenue when levied.
- Property taxes are levied on December 1, and are due on the following March 1. Revenue from the 1983 tax levy has not been recognized because it is not available to finance operations until 1984.
- Grant revenues are recognized when allowable expenditures are made. The local in-kind match for certain grants is not recorded in the grant fund but rather in the contributing fund.
- Interest unless required by statute or policy, is recorded in the General Fund rather than in the fund(s) from which the related investment was made.
- Expenditures for interest on long-term debt are recorded when due.
- Except for certain items in the Special Revenue Funds, certain supplies are expensed.

Total columns on the Combined Statements are captioned "Memorandum Only." They do not purport to present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Interfund eliminations have not been made and therefore the data is not on a consolidated basis.

B. REPORTING ENTITY

A Change in Reporting Entity has been made for 1983 in compliance with NCGA Statement No. 3, which provides criteria for determining which entities are to be included in the financial statements. For the first time, the financial statements of the Road Commission, the Funds maintained by the Drain Commission and the funds maintained by the Department of Public Works are included the Special Revenue, Special Assessment, Internal Service, Enterprise and Fiduciary fund types.

C. INVENTORIES

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

D. BUDGETS

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

Budget amounts are as originally adopted or as amended by the Board of Commissioners during the year. Individual amendments were not material in relation to the original appropriations.

E. INVESTMENTS

Cost and Related Market Value of investments at December 31, 1983 are:

	<u>Cost</u>	<u>Market Value</u>
Oakland County Employees' Retirement System:		
U.S. Government securities	\$ 15,993,460	\$ 15,535,024
Foreign Government securities	994,875	920,390
Corporate and public utility bonds	51,207,523	49,993,311
Common stock	33,624,134	38,819,683
FHA mortgages and other	<u>840,201</u>	<u>840,201</u>
	<u>\$102,660,193</u>	<u>\$106,108,609</u>
Road Commission Retirement Plan:		
Bonds and U.S. Government securities	\$ 16,422,000	\$ 13,638,205
Common Stock	611,167	601,562
Guaranteed payment contract	<u>5,208,200</u>	<u>5,208,200</u>
	<u>\$ 22,241,367</u>	<u>\$ 19,447,967</u>
Deferred Compensation Fund:		
Corporate and public utilities bonds	\$ 4,820,839	\$ 4,916,414
U.S. Government securities	<u>200,000</u>	<u>200,000</u>
	<u>\$ 5,020,839</u>	<u>\$ 5,116,414</u>
Total	<u>\$129,922,399</u>	<u>\$130,672,990</u>

F. PROPERTY AND EQUIPMENT

Cost and accumulated depreciation at December 31, 1983 is:

	<u>Estimated Useful Lives</u>	<u>Internal Service Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
Land		--	\$ 3,750,819	\$ 3,750,819
Land improvements	10-15 years	--	1,972,809	1,972,809
Buildings and improvements	35-45 years	\$ 950,144	6,329,828	7,279,972
Equipment	3-50 years	12,992,258	1,002,672	13,994,930
Vehicles	3-5 years	3,927,257	--	3,927,257
Sewage Disposal Equipment	50 years	--	100,972,425	100,972,425
Construction in progress		--	<u>808,953</u>	<u>808,953</u>
		<u>\$ 17,869,659</u>	<u>\$114,837,506</u>	<u>\$132,707,165</u>
Accumulated depreciation		<u>(10,088,033)</u>	<u>(24,126,008)</u>	<u>(34,214,041)</u>
		<u>\$ 7,781,626</u>	<u>\$ 90,711,498</u>	<u>\$ 98,493,124</u>

Depreciation is computed generally on the straight line method.

G. LEASES

The County leases certain office and computer equipment and facilities. These agreements expire at various times through 1985. Total 1983 lease expense and future minimum annual payments are not significant.

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

H. Long-Term Debt

	<u>Interest Rate</u>	<u>Balance Jan. 1, 1983</u>	<u>Additions (Reductions)</u>	<u>Balance Dec. 31, 1983</u>	<u>General Long Term Debt Account Group</u>	<u>Intra-governmental Service Fund</u>	<u>Enterprise Fund</u>	<u>Special Assessment Fund</u>	<u>County At-Large Portion</u>
BONDS AND NOTES WITH COUNTY PLEDGE AND UNLIMITED TAXING AUTHORITY:									
Building Authority- Act 31	4.05-7.00	\$ 11,520,000	\$ (485,000)	\$ 11,035,000	\$ 11,035,000				
Drain Bonds- Chapter 20, Act 40	3.50-9.00	98,540,000	(5,325,000)	93,215,000			\$ 4,000,000	\$ 89,215,000	\$ 5,489,361
Chapter 21, Act 40	1.00-7.50	3,200,000	(145,000)	3,055,000				3,055,000	166,462
Motor Vehicle Highway Bonds	4.85-4.90	1,500,000	(250,000)	1,250,000	1,250,000				
Refunding Bonds- Water and Sewer	3.00-6.50	40,465,000	(1,450,000)	39,015,000				39,015,000	161,849
Sewage Disposal Bonds- Act 185	4.00-8.00	96,046,000	(3,945,000)	92,101,000			27,161,000	64,940,000	
Act 342	0.13-7.50	91,465,000	(2,405,000)	89,060,000			11,960,000	77,100,000	
Water Supply Bonds- Act 185	3.00-7.10	31,685,000	(900,000)	30,785,000				30,785,000	
		<u>\$374,421,000</u>	<u>\$(14,905,000)</u>	<u>\$359,516,000</u>	<u>\$ 12,285,000</u>		<u>\$ 43,121,000</u>	<u>\$304,110,000</u>	<u>\$ 5,817,672</u>
BONDS AND NOTES WITH COUNTY PLEDGE AND LIMITED TAXING AUTHORITY:									
General Obligation Limited Tax Notes	5.25-10.13	\$102,200,000	\$ 52,000,000 (44,200,000)	\$110,000,000		\$110,000,000			
BONDS AND NOTES WITH NO COUNTY PLEDGE:									
Drain Bonds- Chapter 20, Act 40	3.38-4.20	\$ 2,081,000	\$ (204,000)	\$ 1,877,000				\$ 1,877,000	
Motor Vehicle Highway Fund Revenue Notes	0.83-13.00	6,800,000	(1,150,000)	5,650,000				5,650,000	
Airport Revenue Bonds	4.75-5.75	560,000	(45,000)	515,000			515,000		
Sewage Disposal Revenue Bonds	11.00-13.00	2,100,000	(50,000)	2,050,000				2,050,000	
Act 185	3.13-5.50	1,790,000	(160,000)	1,630,000				1,630,000	
Water Supply Bonds- Act 185	0.13-3.57	4,535,000	(395,000)	4,140,000				4,140,000	
		<u>\$ 17,866,000</u>	<u>\$(2,004,000)</u>	<u>\$ 15,862,000</u>			<u>\$ 515,000</u>	<u>\$ 15,347,000</u>	
Total Bonds and Notes		<u>\$494,487,000</u>	<u>\$(9,109,000)</u>	<u>\$485,378,000</u>	<u>\$ 12,285,000</u>	<u>\$110,000,000</u>	<u>\$ 43,636,000</u>	<u>\$319,457,000</u>	
OTHER LONG-TERM DEBT:									
Road Commission: Equipment Installment Purchase Contracts	5.75-20.27	\$ 163,474	\$ 16,000 (76,935)	\$ 102,539	\$ 102,539				
Compensated absence		520,000	25,000	545,000	545,000				
Self-insured losses		1,973,000	146,000	2,119,000	2,119,000				
		<u>\$ 2,656,474</u>	<u>\$ 110,065</u>	<u>\$ 2,766,539</u>	<u>\$ 2,766,539</u>				
TOTAL LONG TERM DEBT		<u>\$497,143,474</u>	<u>\$(8,998,935)</u>	<u>\$488,144,539</u>	<u>\$ 15,051,539</u>	<u>\$110,000,000</u>	<u>\$ 43,636,000</u>	<u>\$319,457,000</u>	<u>\$ 5,817,672</u>

Note H. - Cont'd.

The annual requirements to pay principal and interest on the obligations outstanding at December 31, 1983 are:

	Special Assessment Funds	Internal Service Funds	Enterprise Funds	General Long-Term Debt Account Group	TOTAL
1984	\$ 32,995,634	\$ 49,034,266	\$ 4,553,364	\$ 1,514,332	\$ 88,097,596
1985	32,713,991	43,867,375	4,504,202	1,498,848	82,584,416
1986	32,562,459	29,156,500	4,549,015	1,456,660	67,724,634
1987	32,316,027		4,473,367	1,439,145	38,228,539
1988	32,120,120		4,530,523	1,445,760	38,096,403
1989-1993	145,688,736		18,619,025	5,942,840	170,250,601
1994-1998	28,130,159		14,125,518	4,358,900	46,614,577
Thereafter	171,562,383		8,174,024		179,736,407
	<u>\$508,089,509</u>	<u>\$122,058,141</u>	<u>\$63,529,038</u>	<u>\$17,656,485</u>	<u>\$711,333,173</u>

The County has pledged its full faith and credit on Enterprise and Special Assessment debt totalling \$43,121,000 and \$304,110,000, respectively. The General Fund is obligated only if assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements when due.

Delinquent property taxes receivable are pledged as collateral for repayment of the outstanding delinquent tax notes.

Of the \$3,055,000 outstanding Chapter 21 Drain bonds, \$873,000 will be paid by other counties. Similarly, Oakland County is responsible for \$1,077,000 of debt levied by other counties.

By statute, general obligation debt is limited to 10 percent of the equalized value as of December 31, 1983, the debt limit was \$1,401,103,247; general obligation debt was \$359,311,930 adjusted for the matters discussed in the preceding paragraph.

I. PROPERTY TAXES

Property Taxes are levied December 1 on the assessed valuation as of the preceding December 31. Assessed values are equalized annually by the County and the state at an estimated 50 percent of current market value. State equalized value of all property in the county for the 1982 levy was \$14,277,365,250. The operating tax rate is 4.6391 mills with an additional .2466 voted for parks and recreation.

The County purchases, at face value, the real property taxes receivable returned delinquent March 1. These receivables (\$50,275,688) at December 31, 1983 are pledged for the repayment of notes, the proceeds of which were used to liquidate the amounts due to the General Fund and various other funds and governmental agencies for delinquent real property taxes. Subsequent collections of delinquent taxes receivable, interest and collection fees thereon and investment earnings are used to service the notes payable.

J. RETIREMENT PLANS AND OTHER BENEFITS

The two Retirement Plans covering substantially all County employees are the Oakland County Employees Retirement System and the Road Commission Retirement Plan.

Significant information pertaining to the two plans:

	<u>County Employees'</u>	<u>Road Commission</u>
1983 Contribution	<u>\$ 9,673,000</u>	<u>\$ 1,600,000</u>
Latest actuarial valuation	12/31/82	12/31/83
Market Value of available assets	<u>\$97,613,000</u>	<u>\$20,080,000</u>
Actuarial present value of accumulated plan benefits:		
Vested	\$56,533,000	\$16,842,000
Non-vested	12,318,000	1,698,000
	<u>\$68,851,000</u>	<u>\$18,540,000</u>
Accrued service costs	<u>\$99,769,000</u>	<u>\$27,465,000</u>
Unfunded Accrued service cost, based on assets at cost	<u>\$ 8,828,000</u>	<u>\$ 5,224,000</u>
Amortization period - unfunded service costs	17 years	27 years

The County's policy is to fund pension costs as accrued. The assumed rate of return used in determining the actuarial present value of accumulated plan benefits for both plans increased from 6% to 7% since the prior valuation. Information to the effect of this change is not currently available.

The actuarial assumptions used to determine the accumulated system benefits differ from the assumptions used to determine employer contributions and accrued service costs. The ultimate objective of the pension system is to accumulate sufficient net assets to fund the accrued service costs. The principal reason for the significant variance between the actuarial present value of accumulated system benefits and accrued service costs is: accrued service costs considers future salary increases that will cause increased benefit payments.

County personnel policies provide that employees can be paid for portions of accumulated sick and annual leave under certain conditions. It is the County's policy to accrue the cost of such compensated absences as employees vest. The liability for general County employees is recorded in the Fringe Benefit Fund (Internal Service Fund). The current liability for Road Commission employees is recorded in the Road Fund (Special Revenue Fund) while the non-current portion is recorded in the Long-Term Debt Account Group.

K. CONTINGENCIES

Contingencies at December 31, 1983 are:

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

The County is self-insured against losses arising from worker's compensation claims, up to an aggregate claim ceiling of approximately \$1,000,000 per year. Claims in excess of \$1,000,000 are covered by insurance. Estimated liabilities resulting from such self-insurance are recorded in the Worker's Compensation Fund (Internal Service Fund).

The Road Commission is partially self insured for general liability, worker's compensation and employees' medical claims. Estimated liabilities resulting from self-insurance have been recorded in the Road Fund (Special Revenue Fund) and Long-Term Debt Account Group.

The County and the Road Commission are involved in several legal actions in which plaintiffs seek damages of indeterminable amounts which may exceed insurance coverage. Litigation is subject to many uncertainties and the outcome of individual matters cannot be predicted. Accordingly, the amount of liability to the County or Road Commission pertaining to these matters cannot be determined. Management of the County believes any liability resulting from cases in which it is involved will not materially affect its financial position. Management of the Road Commission, because of its more limited financial resources, is unable to make such an assessment.

CERTAIN INDIVIDUAL FUND INFORMATION

FUND ACCOUNTING

The accounts of the County are organized on the basis of funds and an account group, as follows:

Governmental Funds:

The General Fund is the County's principal operating fund.

Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, and major capital improvements) as required by legal or regulatory provisions or administrative action.

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

Capital Project Funds account for the acquisition or construction of major capital facilities other than those financed by special assessment funds and proprietary funds.

Special Assessment Funds account for public improvement financing or services deemed to benefit the properties against which the assessments are levied.

Proprietary Funds:

Internal Service Funds account for goods or services provided by one department to other departments, funds or governmental units on a cost reimbursement basis.

Enterprise Funds report on operations that provide services to the general public, financed primarily by user charges.

Fiduciary Funds:

Account for held assets by the County in a trustee capacity or as an agent for others. Included therein are the Employment Trust Funds, Agency Funds and Expendable Trust Funds.

General Long-Term Debt Account Group:

Presents the balance of general obligation long-term debt not recorded in the Special Assessment or proprietary funds.

Reserves or Designations of fund balance or retained earnings at December 31, 1983 are:

	<u>Reserve</u>	<u>Designation</u>
General Fund		
Encumbrances	\$ 5,856,011	--
Claims and litigation	--	\$ 4,301,657
Following year expenditures	--	2,800,000
Other programs	--	1,412,270
	<u>\$ 5,856,011</u>	<u>\$ 8,513,927</u>
Special Revenue Funds		
Encumbrances	\$ 40,929	--
Specific Programs	--	\$ 14,555,388
	<u>\$ 40,929</u>	<u>\$ 14,555,388</u>
Debt Service Funds		
Debt Service	<u>\$ 3,829,687</u>	<u>--</u>
Capital Project Funds		
Building Improvements	--	\$ 76,740
Work Projects	--	1,382,668
	<u>--</u>	<u>\$ 1,459,408</u>
Special Assessment Funds		
Debt Service	--	\$ 6,621,717
Construction and Operations	--	16,512,212
	<u>--</u>	<u>\$ 23,133,929</u>
Internal Service Funds		
Debt Service	\$ 17,718,228	--
Property and equipment	--	\$ 7,781,626
Future obligations	--	86,300
	<u>\$ 17,718,228</u>	<u>\$ 7,867,926</u>
Enterprise Funds		
Debt Service	\$ 536,074	\$ 10,617,311
Construction and Operation	--	5,463,517
Donations and Other	--	9,373
	<u>\$ 536,074</u>	<u>\$ 16,090,201</u>
Fiduciary Funds		
Pension Reserves	\$133,530,543	--
Savings Reserve	5,850,713	--
Programs	90,357	--
Programs - Municipal equity	3,048,879	--
	<u>\$142,520,492</u>	<u>--</u>

Interfund receivable and payable balances at December 31, 1983 are:

	Interfund	
	<u>Receivables</u>	<u>Payables</u>
General Fund	<u>\$ 8,694,119</u>	<u>\$ 6,709,170</u>
Special Revenue		
County Health	104,095	1,486,903
Children's Village	73,533	550,503
Juvenile Maintenance	--	120,580
Camp Oakland	13,028	237,668
Foster Care	--	11,350
Community Mental Health	507,751	241,620
Relief Admin.	--	73,700
Hospitalization	981,161	4,838
Housing & Community Development	27,156	101,044
Land Sales	--	14,477
Tornado Siren	--	579
County Markets	--	2,334
Friend of the Court	1,572,238	1,566,728
Parks & Recreation	75,037	106,641
Road Commission	--	252,050
Health & Family Planning	995	9,499
Health WIC	3,153	29,892
Infant Health Promotion	688	2,674
Health Medicaid Screening	2,476	26,354
Health MDPH OSAS	153,929	171,328
Health VD Control	14,560	12,680
Health MCH Job Bills	1,734	4,375
Road Patrol	--	30,346
Youth Corp Program	19	407
Health Hypertension	--	4,927
Health SVC Crippled Children	--	5,583
Prosecutor's Cooperative Reimbursement Grant	--	21,285
Friend of the Court Cooperative Reimbursement	--	55,774
Alcohol Enforcement	13,585	77,171
CETA Administrative Pool	139,766	60,805
JTPA	--	139,766
	<u>3,684,904</u>	<u>5,423,881</u>
Capital Projects:		
Building Improvement	3,193	--
Utilities Improvement	10,476	170,000
Work Projects	4,443	243,061
	<u>18,112</u>	<u>413,061</u>

	Interfund	
	<u>Receivables</u>	<u>Payables</u>
Special Assessment Funds:		
Act 40	960,000	1,211,926
Act 94	665,000	497,307
Act 185	40,537	80,226
Act 342	79,449	193,948
Other	--	502,598
Road Commission	<u>252,050</u>	
	<u>1,997,036</u>	<u>2,486,005</u>
Internal Service:		
Delinquent Tax Revolving	143,356	--
Fringe Benefit	2,864,862	271,078
Workers Compensation	183,721	--
Unemployment Compensation	68,176	--
Audio-Visual	155	67
Stores Operations	154,619	20,304
Computer Services	1,219,800	65,620
Drain Equipment	--	10,187
Equalization Revolving	129,496	14,639
Office Equipment	59,982	1,128
Convenience Copier	33,181	6,731
Facilities & Operations	243,686	239,983
Motor Pool	229,721	36,561
Dry Cleaning and Laundry	17,693	2,760
Radio Communications	24,473	17,634
Microfilming	29,460	6,738
Telephone Communications	131,543	7,372
Printing & Mailing	100,803	6,194
DPW Equipment	67,479	--
Drain Revolving	425,369	--
Lake Level Advance	355,848	--
Lake Improv. Revolving	<u>8,204</u>	<u>--</u>
	<u>6,491,627</u>	<u>706,996</u>
Enterprise Funds:		
Airport Facilities	112,027	261,088
Airport T-Hangers	7,416	97,550
Medical Care Facility	41,498	774,166
Food Services	10	7,446
Indigent Housing		
Sewage Disposal Systems	<u>9,547,851</u>	<u>286,338</u>
	<u>9,708,802</u>	<u>1,426,588</u>

	Interfund	
	<u>Receivables</u>	<u>Payables</u>
Fiduciary Funds:		
CETA Retirement		127,590
Delinquent Tax		264,478
Delinquent Personal Tax Administration		121,253
Tax Collection		3,446,917
Water and Sewer Trust	<u>93,216</u>	<u>9,561,877</u>
	<u>93,216</u>	<u>13,522,115</u>
Total All Funds	<u><u>\$30,687,816</u></u>	<u><u>\$30,687,816</u></u>

Most interfund balances result from routine transactions for services provided and are settled on a regular basis. At December 31, 1983, certain interfund balances result from the reclassification of Drain Commission funds and Department of Public Works funds to facilitate inclusion in the County entity. See Note B.

Other Individual Fund Disclosures are:

- Expenditures exceeded appropriations in the Social Services Fund by \$849,274.
- At December 31, 1983, an accumulated deficit existed in the Fringe Benefit Fund which will be eliminated through budgeted, future rate increases. Accumulated deficits in the Chapter 4 and Lake Level Special Assessment Funds will be eliminated through future assessments.

Segment Information for the six heterogeneous enterprise funds is:

	<u>Airport Facilities</u>	<u>Airport T-Hangars</u>	<u>Medical Care Facility</u>	<u>Sewage Disposal Systems</u>	<u>Food Services</u>	<u>Indigent Housing</u>	<u>Total</u>
Total assets employed at end of year	\$12,387,289	\$ 965,056	\$3,490,735	\$155,668,226	\$ 231,996	\$64,285	\$172,807,587
1983 Property Additions	474,960	--	65,323	161,995	--	--	660,037
Total long-term debt (including current portion)	--	515,000	--	43,121,000	--	--	43,636,000
Total equity	11,949,712	318,288	2,602,971	105,985,606	197,499	64,285	121,118,361
Working Capital at end of year	4,020,748	--	9,373	26,277,344	86,853	24,132	30,418,450
Operating Revenues	719,814	307,493	3,940,002	31,643,555	589,626	1,843	37,202,333
Operating transfers in (out)	85,497	(85,487)	567,971	--	319,476	--	887,447
Depreciation	25,489	12,430	94,458	2,114,235	13,366	--	2,259,978
Operating income (loss)	(9,327)	150,018	(667,120)	(1,097,105)	(188,965)	540	(1,811,959)
Net income (loss)	694,904	61,795	(99,149)	834,138	130,511	540	1,622,739

COMBINING
FINANCIAL STATEMENTS

SPECIAL REVENUE FUNDS

County of Oakland
Combining Balance Sheet - Special Revenue Funds
December 31, 1983

	County Health	Children's Village	Juvenile Maintenance	Camp Oakland	Social Services Foster Care	Community Mental Health	Social Services Relief Administration	Social Services Hospital- ization	Housing and Community Development	Parks and Recreation	County Reference Library
ASSETS											
Cash and Short Term Investments	\$ 1,657,905	\$ 50,217	\$ 305,064	\$ 255,556	\$ 14,288	\$ 1,760,562	\$ 73,700	\$ 4,838	\$ 241,634	\$ 1,218,816	\$ 110,493
Current and Delinquent Property Taxes Receivable										3,502,758	
Accounts Receivable	19,387					104,843				371,550	
Due from Other Governmental Units	56,280	612,638	4,581		6,619				100,000		
Due from Other Funds	104,095	73,533		13,028		507,751		981,161	27,156	75,037	
Supplies Inventory										12,145	
Deferred Expenses											
TOTAL ASSETS	\$ 1,837,667	\$ 736,388	\$ 309,645	\$ 268,584	\$ 20,907	\$ 2,373,156	\$ 73,700	\$ 985,999	\$ 368,790	\$ 5,180,306	\$ 110,493
LIABILITIES AND FUND BALANCES											
Liabilities:											
Voucher Payable	\$ 34,673	\$ 115,461	\$ 55,884	\$ 12,060		\$ 67,714			\$ 32,109	\$ 77,459	
Accrued Payroll	125,603	59,689	1,820	12,134		62,943			5,280		
Other Accrued Liabilities and Deposits Held	11,381	1,167		1,212	\$ 9,557	154,763			185,947	2,899	\$ 5,881
Due to Other Governmental Units			131,361			884,079		\$ 981,161	40,367		
Due to Other County Units											
Due to Other Funds	1,486,903	550,503	120,580	237,668	11,350	241,620	\$ 73,700	4,838	101,044	106,641	
Deferred Revenue	150,634					947,924				3,502,758	
Total Liabilities	\$ 1,809,194	\$ 726,820	\$ 309,645	\$ 263,074	\$ 20,907	\$ 2,359,043	\$ 73,700	\$ 985,999	\$ 364,747	\$ 3,689,757	\$ 5,881
Fund Balances:											
Reserved for Encumbrances	\$ 25,308	\$ 9,568		\$ 5,510							
Designated for Programs	3,165					\$ 14,113			\$ 4,043	\$ 1,490,549	\$ 104,612
Undesignated	\$ 28,473	\$ 9,568		\$ 5,510		\$ 14,113			\$ 4,043	\$ 1,490,549	\$ 104,612
Total Fund Balances	\$ 28,473	\$ 9,568		\$ 5,510		\$ 14,113			\$ 4,043	\$ 1,490,549	\$ 104,612
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,837,667	\$ 736,388	\$ 309,645	\$ 268,584	\$ 20,907	\$ 2,373,156	\$ 73,700	\$ 985,999	\$ 368,790	\$ 5,180,306	\$ 110,493

County of Oakland
 Combining Balance Sheet - Special Revenue Funds
 December 31, 1983

	<u>Federal Revenue Sharing Trust</u>	<u>Land Sales</u>	<u>Law Library</u>	<u>Tornado Siren Warning Program</u>	<u>County Veteran's Trust</u>	<u>County Markets</u>	<u>Health Family Planning</u>	<u>Friend of the Court</u>	<u>Adult Foster Care</u>
ASSETS									
Cash and Short-Term Investments	\$ 2,162,883	\$ 531,413	\$ 32,258	\$ 13,294	\$ 58,720	\$ 96,921	\$ (39,968)	\$ 16,870	\$ 455
Current and Delinquent Property Taxes Receivable									
Accounts Receivable						772		250	
Due from Other Governmental Units	827,847			32,932			55,267		
Due from Other Funds							995	1,572,238	
Supplies Inventory									
Prepayments and Other Assets									
TOTAL ASSETS	<u>\$ 2,990,730</u>	<u>\$ 531,413</u>	<u>\$ 32,258</u>	<u>\$ 46,226</u>	<u>\$ 58,720</u>	<u>\$ 97,693</u>	<u>\$ 16,294</u>	<u>\$ 1,589,358</u>	<u>\$ 455</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Vouchers Payable							\$ 4,517		
Accrued Payroll						\$ 575	2,278		
Other Accrued Liabilities and Deposits Held						3,488		\$ 5,410	
Due to Other Governmental Units				\$ 1,738					
Due to Other Funds		\$ 14,477		579		2,334	9,499	1,566,728	
Deferred Revenue									
Total Liabilities		<u>\$ 14,477</u>		<u>\$ 2,317</u>		<u>\$ 6,397</u>	<u>\$ 16,294</u>	<u>\$ 1,572,138</u>	
Fund Balances:									
Reserved for Encumbrances								\$ 543	
Designated for Programs	\$ 827,847	\$ 516,936	\$ 32,258	\$ 43,909	\$ 58,720	\$ 91,296		16,677	\$ 455
Undesignated	\$ 827,847	\$ 516,936	\$ 32,258	\$ 43,909	\$ 58,720	\$ 91,296		\$ 17,220	\$ 455
	<u>2,162,883</u>								
Total Fund Balances	<u>\$ 2,990,730</u>	<u>\$ 516,936</u>	<u>\$ 32,258</u>	<u>\$ 43,909</u>	<u>\$ 58,720</u>	<u>\$ 91,296</u>		<u>\$ 17,220</u>	<u>\$ 455</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,990,730</u>	<u>\$ 531,413</u>	<u>\$ 32,258</u>	<u>\$ 46,226</u>	<u>\$ 58,720</u>	<u>\$ 97,693</u>	<u>\$ 16,294</u>	<u>\$ 1,589,358</u>	<u>\$ 455</u>

County of Oakland
 Combining Balance Sheet - Special Revenue Fund
 December 31, 1983

	Health W.I.C.	Health Infant Health Promotion	Health Medicaid Screening	Health M.D.P.H. O.S.A.S.	Health V.D. Control	Health M.C.H. Jobs Bill	Health Cancer Detection	Cooperative Extension Grant	Electric Vehicle Demo Grant
ASSETS									
Cash and Short-Term Investments	\$ (27,855)	\$ (11,499)	\$ (104,013)	\$ (144,081)	\$ (13,746)	\$ (7,320)	\$ (14,234)		\$ (2,474)
Current and Delinquent Property Taxes Receivable									
Accounts Receivable				139,691					
Due from Other Governmental Units	122,809	14,543	134,954	371,167	12,000	25,356	14,234		2,474
Due from Other Funds	3,153	688	2,476	153,929	14,560	1,734			
Supplies Inventory									
Prepayments and Other Assets									
TOTAL ASSETS	\$ 98,107	\$ 3,732	\$ 33,417	\$ 520,706	\$ 12,814	\$ 19,770			
LIABILITIES AND FUND BALANCES									
Liabilities:									
Vouchers Payable	\$ 3,088	\$ 247	\$ 637	\$ 126,464		\$ 15,903			
Accrued Payroll	5,616	811	6,386	4,160	\$ 134	(508)			
Other Accrued Liabilities and Deposits Held									
Due to Other Governmental Units	59,511		40	218,754					
Due to Other Funds	29,892	2,674	26,354	171,328	12,680	4,375			
Deferred Revenue									
Total Liabilities	\$ 98,107	\$ 3,732	\$ 33,417	\$ 520,706	\$ 12,814	\$ 19,770			
Fund Balances:									
Reserved for Encumbrances									
Designated for Programs									
Undesignated									
Total Fund Balances									
TOTAL LIABILITIES AND FUND BALANCES	\$ 98,107	\$ 3,732	\$ 33,417	\$ 520,706	\$ 12,814	\$ 19,770			

County of Oakland
 Combining Balance Sheet - Special Revenue Funds
 December 31, 1983

	Road Patrol Grant	Youth Corp Program	Health Hypertension	Health SVC Crippled Children	Prosecutor's Cooperative Reimbursement Grant	Friend of Court Cooperative Reimbursement	Alcohol Enforcement Grant	EMS-EOC Phase 2 Grant
ASSETS								
Cash and Short-Term Investments	\$ (495,108)	\$ 388	\$ (7,607)	\$ (18,989)	\$ (67,460)	\$ (163,463)	\$ (65,421)	\$ (5,900)
Current and Delinquent Property Taxes Receivable								
Accounts Receivable								
Due from Other Governmental Units	534,071		12,955	25,663	96,047	232,967	131,287	5,900
Due from Other Funds		19					13,585	
Supplies Inventory								
Prepayments and Other Assets								
TOTAL ASSETS	<u>\$ 38,963</u>	<u>\$ 407</u>	<u>\$ 5,348</u>	<u>\$ 6,674</u>	<u>\$ 28,587</u>	<u>\$ 69,504</u>	<u>\$ 79,451</u>	
LIABILITIES AND FUND BALANCES								
Liabilities:								
Vouchers Payable				\$ 58	\$ 1,436			
Accrued Payroll	\$ 8,617		\$ 421	1,033	5,866	\$ 13,730	\$ 2,280	
Other Accrued Liabilities and Deposits Held								
Due to Other Governmental Units								
Due to Other Funds	30,346	\$ 407	4,927	5,583	21,285	55,774	77,171	
Deferred Revenue								
Total Liabilities	<u>\$ 38,963</u>	<u>\$ 407</u>	<u>\$ 5,348</u>	<u>\$ 6,674</u>	<u>\$ 28,587</u>	<u>\$ 69,504</u>	<u>\$ 79,451</u>	
Fund Balances:								
Reserved for Encumbrances								
Designated for Programs								
Undesignated								
Total Fund Balances								
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 38,963</u>	<u>\$ 407</u>	<u>\$ 5,348</u>	<u>\$ 6,674</u>	<u>\$ 28,587</u>	<u>\$ 69,504</u>	<u>\$ 79,451</u>	

County of Oakland
Combining Balance Sheet - Special Revenue Funds
December 31, 1983

	Admin- istrative Pool	Title II ABC	Title IV SYEP	Title IV YETP	Title VII PSIP	County C.E.T.A. Programs	J.I.P.A.	Road Commission	TOTAL
ASSETS									
Cash and Short-Term Investments	\$ (118,320)	\$ 3,000			\$ 2,000	\$ (47)	\$ 425,840	\$ 8,985,399	\$ 16,715,009
Current and Delinquent Property Taxes Receivable								3,502,758	3,502,758
Accounts Receivable	363							4,972,732	5,609,588
Due from Other Governmental Units	279,174					47			3,711,812
Due from Other Funds	139,766								3,684,904
Supplies Inventory								2,033,765	2,045,910
Prepayments and Other Assets								3,599,100	3,599,100
TOTAL ASSETS	<u>\$ 300,983</u>	<u>\$ 3,000</u>			<u>\$ 2,000</u>		<u>\$ 425,840</u>	<u>\$ 19,590,996</u>	<u>\$ 38,869,081</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Vouchers Payable	\$ 217,901							\$ 1,560,920	\$ 2,326,531
Accrued Payroll	22,277								341,145
Other Accrued Liabilities and Deposits Held		\$ 3,000			\$ 2,000			5,155,483	5,542,188
Due to Other Governmental Units									2,317,011
Due to Other Funds	60,805						139,766	252,050	5,423,881
Deferred Revenue							286,074	1,271,735	6,159,125
Total Liabilities	<u>\$ 300,983</u>	<u>\$ 3,000</u>			<u>\$ 2,000</u>		<u>\$ 425,840</u>	<u>\$ 8,240,188</u>	<u>\$ 22,109,881</u>
Fund Balances:									
Reserved for Encumbrances									\$ 40,929
Designated for Programs								\$ 11,350,808	14,555,388
Undesignated								<u>\$ 11,350,808</u>	<u>\$ 14,596,317</u>
									<u>2,162,883</u>
Total Fund Balances								<u>\$ 11,350,808</u>	<u>\$ 16,759,200</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 300,983</u>	<u>\$ 3,000</u>			<u>\$ 2,000</u>		<u>\$ 425,840</u>	<u>\$ 19,590,996</u>	<u>\$ 38,869,081</u>

County of Oakland
 Combining Statement of Revenue and Expenditures - Special Revenue Funds
 For the Year Ended December 31, 1983

	County Health	Children's Village	Juvenile Maintenance	Camp Oakland	Social Services Foster Care	Community Mental Health	Social Services Relief Administration	Social Services Hospital- ization	Housing and Community Development	Parks and Recreation	County Reference Library
REVENUES:											
Taxes										\$ 3,636,880	
Federal Grants	\$ 87,807	\$ 87,052		\$ 17,310					\$ 6,017,000	265,595	
State Grants	2,168,152	3,641,608	\$ 150,344	10,700	\$ 12,479	\$ 7,077,520					
Other Intergovernmental Revenues											
Charges for Services	1,151,953	139,702								2,297,808	
Use of Money								4,043		153,235	\$ 7,582
Other	4,290	248,781	247,155	16,864		955,394		\$ 4,838	266,332	26,453	1,678
TOTAL REVENUES	\$ 3,412,202	\$ 4,117,143	\$ 397,499	\$ 44,874	\$ 12,479	\$ 8,032,914		\$ 4,838	\$ 6,287,375	\$ 6,379,971	\$ 9,260
EXPENDITURES:											
Salaries	\$ 7,433,537	\$ 2,622,454	\$ 101,752	\$ 629,493		\$ 3,374,025				\$ 2,176,512	
Fringe Benefits	2,643,980	1,012,439	36,930	218,680		1,063,611				601,075	
Contractual Services	973,313	1,169,208	1,471,770	169,785	\$ 24,957	6,546,242	\$ 18,366	\$ 1,921,904	\$ 6,283,332	1,364,752	\$ 2,606
Commodities	301,174	153,141	27,209	44,250		26,565				185,501	
Capital Outlay	64,079	17,741	457	2,373		6,575				785,736	5,695
Internal Services	1,837,915	984,024	3,559	89,628		272,104					
TOTAL EXPENDITURES	\$13,253,998	\$ 5,959,007	\$ 1,641,677	\$ 1,154,209	\$ 24,957	\$11,289,122	\$ 18,366	\$ 1,921,904	\$ 6,283,332	\$ 5,113,576	\$ 8,301
Excess of Revenue Over (Under)											
Expenditures	\$ (9,841,796)	\$ (1,841,864)	\$ (1,244,178)	\$ (1,109,335)	\$ (12,478)	\$ (3,256,208)	\$ (18,366)	\$ (1,917,066)	\$ 4,043	\$ 1,266,395	\$ 959
Other Financing Sources (Uses):											
Operating Transfers In (Out):	9,806,395	1,841,305	1,244,178	1,112,645	12,478	3,258,107	18,366	1,917,066		75,000	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (35,401)	\$ (559)		\$ 3,310		\$ 1,899			\$ 4,043	\$ 1,341,395	\$ 959

County of Oakland
Combining Statement of Revenue and Expenditures - Special Revenue Funds
For the Year Ended December 31, 1983

	Federal Revenue Sharing Trust	Land Sales	4-H Program Expansion	Law Library	Tornado Siren Warning Program	County Veteran's Trust	County Markets	Health Family Planning	Friend of the Court	Adult Foster Care
REVENUES:										
Taxes										
Federal Grants	\$ 3,250,077									
State Grants						\$ 310,248		\$ 197,948	\$ 22,291	
Other Intergovernmental Revenues					\$ 65,691					
Charges for Services							\$ 168,496	69,700	64,778	
Use of Money	199,956									
Other		\$ 58,515								
TOTAL REVENUES	\$ 3,450,033	\$ 58,515			\$ 65,691	\$ 310,248	\$ 168,496	\$ 267,648	\$ 87,069	
EXPENDITURES:										
Salaries							\$ 36,056	\$ 156,004	\$ 785,889	
Fringe Benefits							13,428	28,995	287,943	
Contractual Services		\$ 9,140				\$ 268,015	8,654	39,955	29,379	
Commodities								39,632	55,203	
Capital Outlay					\$ 21,782			168	5,969	
Internal Services							87,784	2,894	404,536	
TOTAL EXPENDITURES		\$ 9,140			\$ 21,782	\$ 268,015	\$ 145,922	\$ 267,648	\$ 1,568,919	
Excess of Revenue Over (Under)										
Expenditures	\$ 3,450,033	\$ 49,375			\$ 43,909	\$ 42,233	\$ 22,574		\$ (1,481,850)	
Other Financing Sources (Uses):										
Operating Transfers In (Out):	(3,235,249)						25,000		1,499,070	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 214,784	\$ 49,375			\$ 43,909	\$ 42,233	\$ 47,574		\$ 17,220	

County of Oakland
 Combining Statement of Revenue and Expenditures - Special Revenue Funds
 For the Year Ended December 31, 1983

	<u>Road Patrol Grant</u>	<u>Youth Corp. Program</u>	<u>Health Hypertension</u>	<u>Health SVC Crippled Children</u>	<u>Prosecutors Cooperative Reimbursement Grant</u>	<u>Friend of Court Coop- erative Grant</u>	<u>Alcohol Enforcement Grant</u>	<u>EMS-EOC Phase 2 Grant</u>
REVENUES:								
Taxes								
Federal Grants								
State Grants	\$ 534,071	\$ 381,667	\$ 56,789	\$ 34,300	\$ 418,927	\$ 1,090,610	\$ 159,707	\$ 900
Other Intergovernmental Revenues	20,670				37,270	19,626	75,312	900
Charges for Services								
Use of Money								
Other								
TOTAL REVENUES	\$ 554,741	\$ 381,667	\$ 56,789	\$ 34,300	\$ 456,197	\$ 1,110,236	\$ 235,019	\$ 1,800
EXPENDITURES:								
Salaries	\$ 358,321	\$ 348,302	\$ 37,730	\$ 23,476	\$ 282,448	\$ 714,889	\$ 151,098	
Fringe Benefits	132,005	13,195	12,285	7,734	87,908	260,182	55,794	
Contractual Services		15,627	2,915	1,978	44,907	49,897		\$ 444
Commodities		3,480	1,075	16	2,808	2,600	1,505	
Capital Outlay					533			1,356
Internal Services	64,415	1,063	2,784	1,096	37,593	82,668	26,622	
TOTAL EXPENDITURES	\$ 554,741	\$ 381,667	\$ 56,789	\$ 34,300	\$ 456,197	\$ 1,110,236	\$ 235,019	\$ 1,800
Excess of Revenue Over (Under)								
Expenditures								
Other Financing Sources (Uses):								
Operating Transfers In (Out):								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES								

County of Oakland
 Combining Statement of Revenue and Expenditures - Special Revenue Funds
 For the Year Ended December 31, 1983

	Admin- istrative Pool	Title II ABC	Title IV SYEP	Title IV YETP	Title VII PSIP	County C.E.T.A. Programs	J.T.P.A.	Road Commission	TOTAL
REVENUES:									
Taxes									\$ 3,636,880
Federal Grants	\$ 2,522,025	\$ 5,437,220	\$ 2,356,536	\$ 21,828	\$ 1,263,100		\$ 139,766		21,467,174
State Grants									18,979,294
Other Intergovernmental Revenues								\$ 33,319,263	33,538,732
Charges for Services								1,294,296	5,331,208
Use of Money								790,595	1,155,411
Other									1,832,661
TOTAL REVENUES	\$ 2,522,025	\$ 5,437,220	\$ 2,356,536	\$ 21,828	\$ 1,263,100		\$ 139,766	\$ 35,404,154	\$ 85,941,360
EXPENDITURES:									
Salaries	\$ 1,159,429						\$ 89,777		\$ 21,221,292
Fringe Benefits	424,279						27,985		7,199,011
Contractual Services	938,317	\$ 5,437,220	\$ 2,356,536	\$ 21,828	\$ 1,263,100			\$ 30,559,248	62,735,179
Commodities							22,004		901,502
Capital Outlay									913,390
Internal Services									3,969,700
TOTAL EXPENDITURES	\$ 2,522,025	\$ 5,437,220	\$ 2,356,536	\$ 21,828	\$ 1,263,100		\$ 139,766	\$ 30,559,248	\$ 96,940,074
Excess of Revenue Over (Under)									
Expenditures								\$ 4,844,906	\$(10,998,714)
Other Financing Sources (Uses):									
Operating Transfers In (Out):								(304,400)	17,269,961
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES								\$ 4,540,506	\$ 6,271,247

County of Oakland
 Combining Statement of Changes in Fund Balance - Special Revenue Funds
 For the Year Ended December 31, 1983

	County Health	Children's Village	Juvenile Maintenance	Camp Oakland	Social Services Foster Care	Community Mental Health	Social Services Relief Administration	Social Services Hospital- ization	Housing and Community Development	Parks and Recreation	County Reference Library
Reserved/Designated Fund Balance:											
Balance, Beginning of Year	\$ 63,874	\$ 10,127		\$ 2,200		\$ 12,214				\$ 149,154	\$ 103,653
Transfers From (To) Undesignated Fund Balance	(35,401)	(559)		3,310		1,899			\$ 4,043	1,341,395	959
Balance, End of Year	<u>\$ 28,473</u>	<u>\$ 9,568</u>		<u>\$ 5,510</u>		<u>\$ 14,113</u>			<u>\$ 4,043</u>	<u>\$ 1,490,549</u>	<u>\$ 104,612</u>
Undesignated Fund Balance:											
Balance, Beginning of Year											
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	\$ (35,401)	\$ (559)		\$ 3,310		\$ 1,899			\$ 4,043	\$ 1,341,395	\$ 959
Transfer From (To) Designated Fund Balance	35,401	559		(3,310)		(1,899)			(4,043)	(1,341,395)	(959)
Balance, End of Year	<u> </u>	<u> </u>		<u> </u>		<u> </u>			<u> </u>	<u> </u>	<u> </u>

County of Oakland
 Combining Statement of Changes in Fund Balance - Special Revenue Funds
 For the Year Ended December 31, 1983

	Federal Revenue Sharing Trust	Land Sales	4-H Program Expansion	Law Library	Tornado Siren Warning Program	County Veteran's Trust	County Markets	Friend of the Court	Adult Foster Care	Road Commission	TOTAL
Reserved/Designated Fund Balance: Balance, Beginning of Year	\$ 813,019	\$ 467,561		\$ 32,258		\$ 16,488	\$ 43,721		\$ 455	\$ 6,810,302	\$ 8,525,026
Transfers From (To) Undesignated Fund Balance	14,828	49,375			\$ 43,909	42,233	47,574	\$ 17,220		4,540,506	6,071,291
Balance, End of Year	<u>\$ 827,847</u>	<u>\$ 516,936</u>		<u>\$ 32,258</u>	<u>\$ 43,909</u>	<u>\$ 58,721</u>	<u>\$ 91,295</u>	<u>\$ 17,220</u>	<u>\$ 455</u>	<u>\$ 11,350,808</u>	<u>\$ 14,596,317</u>
Undesignated Fund Balance: Balance, Beginning of Year	\$ 1,962,927										\$ 1,962,927
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	214,784	\$ 49,375			\$ 43,909	\$ 42,233	\$ 47,574	\$ 17,220		\$ 4,540,506	6,271,247
Transfers From (To) Designated Fund Balance	(14,828)	(49,375)			(43,909)	(42,233)	(47,574)	(17,220)		(4,540,506)	(6,071,291)
Balance, End of Year	<u>\$ 2,162,883</u>										<u>\$ 2,162,883</u>

COMBINING
FINANCIAL STATEMENTS

CAPITAL PROJECT FUNDS

County of Oakland
Combining Balance Sheets - Capital Project Funds
December 31, 1983

	<u>Building Improvements</u>	<u>Utilities Improvement</u>	<u>Work Projects</u>	<u>TOTAL</u>
ASSETS				
Cash and Short-Term Investments	\$ 4,150,721	\$ 2,914,331	\$ 1,653,292	\$ 8,718,344
Due from Other Governmental Units			12,625	12,625
Due from Other Funds	<u>3,193</u>	<u>10,476</u>	<u>4,443</u>	<u>18,112</u>
TOTAL ASSETS	<u><u>\$ 4,153,914</u></u>	<u><u>\$ 2,924,807</u></u>	<u><u>\$ 1,670,360</u></u>	<u><u>\$ 8,749,081</u></u>
 LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers Payable			\$ 44,631	\$ 44,631
Due to Other Funds		<u>\$ 170,000</u>	<u>243,061</u>	<u>413,061</u>
		<u>\$ 170,000</u>	<u>\$ 287,692</u>	<u>\$ 457,692</u>
 Fund Balances:				
Designated for Capital Projects	\$ 76,740		\$ 1,382,668	\$ 1,459,408
Undesignated	<u>4,077,174</u>	<u>\$ 2,754,807</u>	<u> </u>	<u>6,831,981</u>
Total Fund Balances	<u><u>\$ 4,153,914</u></u>	<u><u>\$ 2,754,807</u></u>	<u><u>\$ 1,382,668</u></u>	<u><u>\$ 8,291,389</u></u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 4,153,914</u></u>	<u><u>\$ 2,924,807</u></u>	<u><u>\$ 1,670,360</u></u>	<u><u>\$ 8,749,081</u></u>

OAKLAND COUNTY
REFERENCE LIBRARY

County of Oakland
 Combining Statements of Revenues and Expenditures - Capital Projects Funds
 For the Year Ended December 31, 1983

	<u>Building Improvements</u>	<u>Utilities Improvement</u>	<u>Work Projects</u>	<u>TOTAL</u>
REVENUE:				
Other			\$ 976,969	\$ 976,969
EXPENDITURES:				
Capital Outlay			(2,008,067)	(2,008,067)
Excess of Revenues Over (Under) Expenditures			\$ (1,031,098)	\$ (1,031,098)
Other Financing Sources (Uses):				
Operating Transfers In (Out):	\$ 851,910	\$ 10,476	637,614	1,500,000
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 851,910	\$ 10,476	\$ (393,484)	\$ 468,902

County of Oakland
Combining Statement of Changes in Fund Balances - Capital Projects Funds
For the Year Ended December 31, 1983

	<u>Building Improvements</u>	<u>Utilities Improvement</u>	<u>Work Projects</u>	<u>TOTAL</u>
Designated Fund Balance:				
Balance, Beginning of Year	\$ 76,740		\$ 1,776,152	\$ 1,852,892
Transfer to Undesignated Fund Balance			(393,484)	(393,484)
Balance, End of Year	<u>\$ 76,740</u>		<u>\$ 1,382,668</u>	<u>\$ 1,459,408</u>
Undesignated Fund Balance:				
Balance, Beginning of Year	\$ 3,475,264	\$ 2,914,331		\$ 6,389,595
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	851,910	10,476	\$ (393,484)	468,902
Equity Transfer to Airport Fund	(250,000)			(250,000)
Equity Transfer to Act 94 Drain Fund		(170,000)		(170,000)
Transfer from Designated Fund Balance			393,484	393,484
Balance, End of Year	<u>\$ 4,077,174</u>	<u>\$ 2,754,807</u>	<u>\$ -0-</u>	<u>\$ 6,831,981</u>

COMBINING
FINANCIAL STATEMENTS

SPECIAL ASSESSMENT FUNDS

County of Oakland
 Combining Balance Sheet - Special Assessment Funds
 December 31, 1983

	Drains and Public Works					Road Commission	TOTAL
	Act 40	Act 94	Act 185	Act 342	Other		
ASSETS							
Cash & Short-Term Investments	\$ 21,319,982	\$ 614,399	\$ 15,902,412	\$ 12,127,969	\$ 118,819	\$ 3,004,523	\$ 53,088,104
Accounts Receivable	58,941			171			59,112
Due from Other Governmental Units		495,000		1,423,254	2,014		1,920,268
Due from Other Funds	960,000	665,000	40,537	79,449		252,050	1,997,036
Special Assessments Receivable	<u>108,658,417</u>	<u>2,050,000</u>	<u>126,145,000</u>	<u>77,100,000</u>		<u>5,417,091</u>	<u>319,370,508</u>
TOTAL ASSETS	<u>\$130,997,340</u>	<u>\$ 3,824,399</u>	<u>\$142,087,949</u>	<u>\$ 90,730,843</u>	<u>\$ 120,833</u>	<u>\$ 8,673,664</u>	<u>\$376,435,028</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Vouchers Payable	\$ 2,729,723		\$ 10,888	\$ 5,531	\$ 302	\$ 259,434	\$ 3,005,878
Accrued Liabilities	19,950				6,854		26,804
Due to Other Governmental Units	796,870		16,806	74,424			888,100
Due to Other Funds	1,211,926	\$ 497,307	80,226	193,948	502,598		2,486,005
Bonds Payable	<u>108,487,000</u>	<u>2,050,000</u>	<u>126,170,000</u>	<u>77,100,000</u>		<u>5,650,000</u>	<u>319,457,000</u>
Total Liabilities	<u>\$113,245,469</u>	<u>\$ 2,547,307</u>	<u>\$126,277,920</u>	<u>\$ 77,373,903</u>	<u>\$ 509,754</u>	<u>\$ 5,909,434</u>	<u>\$325,863,787</u>
Fund Balances:							
Designated for:							
Distributions to Municipalities	\$ 529,247	\$ 554,093	\$ 5,538,377				\$ 6,621,717
Construction & Operations	616,545	662,692	6,251,349	\$ 8,981,626			16,512,212
Undesignated	<u>16,606,079</u>	<u>60,307</u>	<u>4,020,303</u>	<u>4,375,314</u>	<u>\$ (388,921)</u>	<u>\$ 2,764,230</u>	<u>27,437,312</u>
Total Fund Balances	<u>\$ 17,751,871</u>	<u>\$ 1,277,092</u>	<u>\$ 15,810,029</u>	<u>\$ 13,356,940</u>	<u>\$ (388,921)</u>	<u>\$ 2,764,230</u>	<u>\$ 50,571,241</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$130,997,340</u>	<u>\$ 3,824,399</u>	<u>\$142,087,949</u>	<u>\$ 90,730,843</u>	<u>\$ 120,833</u>	<u>\$ 8,673,664</u>	<u>\$376,435,028</u>

County of Oakland
 Combining Statements of Revenues and Expenditures - Special Assessment Funds
 For the Year Ended December 31, 1983

	Drains and Public Works					Road Commission	TOTAL
	Act 40	Act 94	Act 185	Act 342	Other		
Revenue:							
Charges for Services	\$ 1,491,844	\$ 495,000	\$ 669,955	\$ 393,735	\$ 258,873	\$ 4,345,465	\$ 7,654,872
Use of Money	<u>7,847,243</u>	<u>448,168</u>	<u>8,675,323</u>	<u>5,822,440</u>	<u>16,138</u>	<u>568,128</u>	<u>23,377,440</u>
Total Revenue	<u>\$ 9,339,087</u>	<u>\$ 943,168</u>	<u>\$ 9,345,278</u>	<u>\$ 6,216,175</u>	<u>\$ 275,011</u>	<u>\$ 4,913,593</u>	<u>\$ 31,032,312</u>
Salaries	\$ 71,261				\$ 30,466		\$ 101,727
Fringe Benefits	7,156				1,979		9,135
Contractual Services	98,162	\$ 601	\$ 16,862	\$ 10,464	151,337	\$ 1,788	279,214
Internal Services	26,925				37,906		64,831
Commodities	15,553				2,012		17,565
Capital Outlay	5,329,319		415,842	1,442,284		3,804,330	10,991,775
Debt Service	<u>6,463,876</u>	<u>387,260</u>	<u>7,490,325</u>	<u>4,857,113</u>		<u>429,553</u>	<u>19,628,127</u>
Total Expenditures	<u>\$ 12,012,252</u>	<u>\$ 387,861</u>	<u>\$ 7,923,029</u>	<u>\$ 6,309,861</u>	<u>\$ 223,700</u>	<u>\$ 4,235,671</u>	<u>\$ 31,092,374</u>
Excess of Revenue Over (Under) Expenditures	\$ (2,673,165)	\$ 555,307	\$ 1,422,249	\$ (93,686)	\$ 51,311	\$ 677,922	\$ (60,062)
Other Financing Sources (Uses)							
Operating Transfers in (Out)						304,400	304,400
Excess of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ (2,673,165)</u>	<u>\$ 555,307</u>	<u>\$ 1,422,249</u>	<u>\$ (93,686)</u>	<u>\$ 51,311</u>	<u>\$ 982,322</u>	<u>\$ 244,338</u>

County of Oakland
 Combining Statement of Changes in Fund Balance - Special Assessment Funds
 For the Year Ended December 31, 1983

	Drains and Public Works					Road Commission	TOTAL
	Act 40	Act 94	Act 185	Act 342	Other		
Reserved/Designated Fund Balance:							
Balance, Beginning of Year	\$ 1,402,151	\$ 551,785	\$ 13,379,597	\$ 8,981,626			24,315,159
Transfer From (To) Undesignated Fund Balance		521,214		500,000			1,021,214
Equity Transfers from Utilities Improvement Fund		170,000					170,000
Distributions to Municipalities	(256,359)	(26,214)	(1,589,871)	(500,000)			(2,372,444)
Balance, End of Year	<u>\$ 1,145,792</u>	<u>\$ 1,216,785</u>	<u>\$ 11,789,726</u>	<u>\$ 8,981,626</u>			<u>\$ 23,133,929</u>
Undesignated Fund Balance:							
Balance, Beginning of Year	\$ 19,279,244	\$ 26,214	\$ 2,598,054	\$ 4,969,000	\$ (440,232)	\$ 1,781,908	\$ 28,214,188
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,673,165)	555,307	1,422,249	(93,686)	51,311	982,322	244,338
Transfer From (To) Designated Fund Balance		(521,214)		(500,000)			(1,021,214)
Balance, End of Year	<u>\$ 16,606,079</u>	<u>\$ 60,307</u>	<u>\$ 4,020,303</u>	<u>\$ 4,375,314</u>	<u>\$ (388,921)</u>	<u>\$ 2,764,230</u>	<u>\$ 27,437,312</u>

COMBINING
FINANCIAL STATEMENTS

INTERNAL SERVICE FUNDS

County of Oakland
 Working Balance Sheet - Internal Service Funds
 December 31, 1983

	Delinquent Tax Revolving	Fringe Benefits	Worker's Compen- sation	Unemployment Compen- sation	Audio- Visual Aide	Stores Operations	Computer Services	Drain Equipment
ASSETS								
Current Assets:								
Cash and Short-Term Investments	\$ 92,733,681	\$ 7,006,985	\$ 5,557,546	\$ 2,345,842	\$ 11,978	\$ 353,910	\$ 83,199	\$ 208,277
Delinquent Property Taxes Receivable	50,275,688							
Accounts and Interest Receivable	8,163,293		68,000			5,940	55,253	1,204
Due from Other Funds	143,356	2,864,862	183,721	68,176	155	154,619	1,219,800	
Due from Other Governmental Units	395,478	1,485				5,006	199,150	
Prepayments and Other Assets								73
Inventory at Cost						279,894	64,181	1,516
Total Current Assets	\$151,711,496	\$ 9,873,332	\$ 5,809,267	\$ 2,414,018	\$ 12,133	\$ 799,369	\$ 1,621,583	\$ 211,070
Property and Equipment at Cost:								
Property and Equipment					\$ 15,632	\$ 49,887	\$ 3,221,388	\$ 297,936
Less: Accumulated Depreciation					10,252	49,887	1,722,381	205,139
Property and Equipment - Net					\$ 5,380		\$ 1,499,007	\$ 92,797
TOTAL ASSETS	\$151,711,496	\$ 9,873,332	\$ 5,809,267	\$ 2,414,018	\$ 17,513	\$ 799,369	\$ 3,120,590	\$ 303,867
LIABILITIES AND FUND EQUITY								
Current Liabilities:								
Vouchers Payable		\$ 23,639	\$ 30,117			\$ 22,154	\$ 112,721	\$ 1,908
Accrued Liabilities	\$ 1,441,125	512		\$ 258,520		2,888	435,915	1,015
Due to Other Funds		271,078			\$ 67	20,304	65,620	10,187
Current Portion of Long-Term Debt	58,000,000							
Current Portion of Sick & Annual Leave		505,000						
Current Portion of Worker's Compensation			1,003,421					
Total Current Liabilities	\$ 59,441,125	\$ 800,229	\$ 1,033,538	\$ 258,520	\$ 67	\$ 45,346	\$ 614,256	\$ 13,110
Long-Term Debt								
Accrued Sick & Annual Leave	52,000,000							
Accrued Worker's Compensation		9,073,103						
Contracts Payable			2,241,308				1,248,105	
Long-Term Advances								
Total Long-Term Liabilities	\$111,441,125	\$ 9,873,332	\$ 3,274,846	\$ 258,520	\$ 67	\$ 45,346	\$ 1,862,361	\$ 13,110
Fund Equity:								
Contributed Capital		\$ 1,536,217		\$ 1,132,535			\$ 110,000	
Retained Earnings Reserved/Designated For:								
Property and Equipment					\$ 5,380		\$ 1,499,007	\$ 92,797
Debt Service	\$ 17,718,228							
Future Obligations							86,300	
Total Fund Equity	\$ 17,718,228				\$ 5,380		\$ 1,585,307	\$ 92,797
Undesignated Retained Earnings	\$ 22,552,143	\$ (1,536,217)	\$ 2,534,421	\$ 1,022,963	\$ 12,066	\$ 754,023	\$ (437,078)	\$ 197,960
Total Fund Equity	\$ 40,270,371	\$ -0-	\$ 2,534,421	\$ 2,155,498	\$ 17,446	\$ 754,023	\$ 1,258,229	\$ 290,757
TOTAL LIABILITIES AND FUND EQUITY	\$151,711,496	\$ 9,873,332	\$ 5,809,267	\$ 2,414,018	\$ 17,513	\$ 799,369	\$ 3,120,590	\$ 303,867

County of Oakland
Combining Balance Sheet - Internal Service Funds
December 31, 1983

	Equali- zation Revolving	Office Equipment	Convenience Copier	Facilities and Operations	Motor Pool	Dry Cleaning and Laundry	Radio Communi- cations	Micro- filming
ASSETS								
Current Assets:								
Cash and Short-Term Investments	\$ 139,703	\$ 861,589	\$ 232,120	\$ 2,741,151	\$ 194,097	\$ 121,576	\$ 282,054	\$ 36,382
Delinquent Property Taxes Receivable								
Accounts and Interest Receivable		329	3,007		9,170	74		7,955
Due from Other Funds	129,496	59,982	33,181	243,686	229,721	17,693	24,473	29,460
Due from Other Governmental Units		191		72,714	2,821		2,306	
Prepayments and Other Assets	319,526	7,863	1,206		44,361			
Inventory at Cost				129,278	72,794	122,771	114,057	
Total Current Assets	\$ 588,725	\$ 929,954	\$ 269,514	\$ 3,186,829	\$ 552,964	\$ 262,114	\$ 422,890	\$ 73,797
Property and Equipment at Cost:								
Property and Equipment		\$ 2,554,921	\$ 360,774	\$ 4,624,587	\$ 4,340,815	\$ 259,457	\$ 1,308,189	\$ 42,084
Less: Accumulated Depreciation		1,619,003	284,356	2,303,227	2,543,612	191,854	706,359	5,676
Property and Equipment - Net		\$ 935,918	\$ 76,418	\$ 2,321,360	\$ 1,797,203	\$ 67,603	\$ 601,830	\$ 36,408
TOTAL ASSETS	\$ 588,725	\$ 1,865,872	\$ 345,932	\$ 5,508,189	\$ 2,350,167	\$ 329,717	\$ 1,024,720	\$ 110,205
LIABILITIES AND FUND EQUITY								
Current Liabilities:								
Vouchers Payable		\$ 15,925	\$ 23,222	\$ 262,207	\$ 87,817	\$ 3,949	\$ 2,568	\$ 7,088
Accrued Liabilities	\$ 224,861	159,681	24,561	80,198	167,573	937	1,609	2,474
Due to Other Funds	14,639	1,128	6,731	239,983	36,561	2,760	17,634	6,738
Current Portion of Long-Term Debt								
Current Portion of Sick & Annual Leave								
Current Portion of Worker's Compensation								
Total Current Liabilities	\$ 239,500	\$ 176,734	\$ 54,514	\$ 582,388	\$ 291,951	\$ 7,646	\$ 21,811	\$ 16,300
Long Term Debt								
Accrued Sick & Annual Leave								
Accrued Worker's Compensation								
Contracts Payable								
Long-Term Advances								
	\$ 239,500	\$ 176,734	\$ 54,514	\$ 582,388	\$ 291,951	\$ 7,646	\$ 21,811	\$ 16,300
Fund Equity:								
Contributed Capital					\$ 700,000			
Retained Earnings Reserved/Designated For:								
Property and Equipment		\$ 935,918	\$ 76,418	\$ 2,321,360	\$ 1,797,203	\$ 67,603	\$ 601,830	\$ 36,408
Debt Service								
Future Obligations								
		\$ 935,918	\$ 76,418	\$ 2,321,360	\$ 1,797,203	\$ 67,603	\$ 601,830	\$ 36,408
Undesignated Retained Earnings	\$ 349,225	\$ 753,220	\$ 215,000	\$ 2,604,441	\$ (438,987)	\$ 254,468	\$ 401,079	\$ 57,497
Total Fund Equity	\$ 349,225	\$ 1,689,138	\$ 291,418	\$ 4,925,801	\$ 2,058,216	\$ 322,071	\$ 1,002,909	\$ 93,905
TOTAL LIABILITIES AND FUND EQUITY	\$ 588,725	\$ 1,865,872	\$ 345,932	\$ 5,508,189	\$ 2,350,167	\$ 329,717	\$ 1,024,720	\$ 110,205

County of Oakland
 Combining Balance Sheet - Internal Service Funds
 December 31, 1983

	Telephone Communi- cations	Printing and Mailing	Water and Sewer Equipment	Drain Revolving	Lake Level Advance	Lake Improvement Revolving	TOTAL
ASSETS							
Current Assets:							
Cash and Short-Term Investments	\$ 109,769	\$ 273,763		\$ 25,144	\$ 44,195	\$ 16,796	\$113,379,757
Delinquent Property Taxes Receivable							50,275,688
Accounts and Interest Receivable		1,828					8,316,053
Due from Other Funds	131,543	100,803	\$ 67,479	425,369	355,848	8,204	6,491,627
Due from Other Governmental Units	39,594	3,830					722,575
Prepayments and Other Assets							373,029
Inventory at Cost		54,746					839,237
Total Current Assets	\$ 280,906	\$ 434,970	\$ 67,479	\$ 450,513	\$ 400,043	\$ 25,000	\$180,397,966
Property and Equipment at Cost:							
Property and Equipment	\$ 71,886	\$ 164,208	\$ 557,895				\$ 17,869,659
Less: Accumulated Depreciation	13,596	130,905	301,786				10,088,033
Property and Equipment - Net	\$ 58,290	\$ 33,303	\$ 256,109				\$ 7,781,626
TOTAL ASSETS	\$ 339,196	\$ 468,273	\$ 323,588	\$ 450,513	\$ 400,043	\$ 25,000	\$188,179,592
LIABILITIES AND FUND EQUITY							
Current Liabilities:							
Vouchers Payable	\$ 70,768	\$ 29,143		\$ 513	\$ 43		\$ 693,782
Accrued Liabilities	1,518	2,318					2,805,705
Due to Other Funds	7,372	6,194					706,996
Current Portion of Long-Term Debt							58,000,000
Current Portion of Sick & Annual Leave							505,000
Current Portion of Worker's Compensation							1,003,421
Total Current Liabilities	\$ 79,658	\$ 37,655		\$ 513	\$ 43		\$ 63,714,904
Long Term Debt							
Accrued Sick & Annual Leave							52,000,000
Accrued Worker's Compensation							9,073,103
Contracts Payable							2,241,308
Long-Term Advances				450,000	400,000	\$ 25,000	1,248,105
	\$ 79,658	\$ 37,655		\$ 450,513	\$ 400,043	\$ 25,000	\$129,152,420
Fund Equity:							
Contributed Capital	\$ 150,000						\$ 3,628,752
Retained Earnings Reserved/Designated For:							
Property and Equipment	\$ 58,290	\$ 33,303	\$ 256,109				\$ 7,781,626
Debt Service							17,718,228
Future Obligations							86,300
	\$ 58,290	\$ 33,303	\$ 256,109				\$ 25,586,154
Undesignated Retained Earnings	\$ 51,248	\$ 397,315	\$ 67,479				\$ 29,812,266
Total Fund Equity	\$ 259,538	\$ 430,618	\$ 323,588				\$ 59,027,172
TOTAL LIABILITIES AND FUND EQUITY	\$ 339,196	\$ 468,273	\$ 323,588	\$ 450,513	\$ 400,043	\$ 25,000	\$188,179,592

County of Oakland
 Combining Statement of Revenues and Expenses -
 Internal Service Funds
 For the Year Ended December 31, 1983

	<u>Delinquent Tax Revolving</u>	<u>Fringe Benefits</u>	<u>Worker's Compen- sation</u>	<u>Unemployment Compen- sation</u>	<u>Audio- Visual Aide</u>	<u>Stores Operations</u>	<u>Computer Services</u>	<u>Drain Equipment</u>
Operating Revenues:								
Charges for Services	\$ 10,907,518	\$ 22,254,028	\$ 1,391,509	\$ 507,962	\$ 2,469	\$ 1,787,412	\$ 6,173,458	\$ 171,788
Operating Expenses:								
Salaries						\$ 129,961	\$ 1,851,773	
Fringe Benefits		\$ 22,740,924	\$ 779,679	\$ 311,399		43,546	607,659	
Contractual Services	\$ 321,740		44,224	5,423	\$ 109	22,502	2,108,612	\$ 92,146
Commodities						1,428,558	259,643	18,816
Depreciation					1,177		637,105	37,706
Internal Service					162	104,791	411,168	697
Interest	9,415,079							
Capital Outlay						112		
Total Operating Expenses	\$ 9,736,819	\$ 22,740,924	\$ 823,903	\$ 316,822	\$ 1,448	\$ 1,729,470	\$ 5,875,960	\$ 149,365
Operating Income (Loss)	\$ 1,170,699	\$ (486,896)	\$ 567,606	\$ 191,140	\$ 1,021	\$ 57,942	\$ 297,498	\$ 22,423
Non-Operating Revenues (Expenses):								
Interest Revenue	\$ 6,309,447		\$ 426,853	\$ 171,801				\$ 9,324
Gain (Loss) on Sale of Property and Equipment								1,071
Total Non-Operating Revenues (Expenses)	\$ 6,309,447		\$ 426,853	\$ 171,801				\$ 10,395
Income (Loss) Before Operating Transfers	\$ 7,480,146	\$ (486,896)	\$ 994,459	\$ 362,941	\$ 1,021	\$ 57,942	\$ 297,498	\$ 32,818
Operating Transfers In (Out)	\$ (1,324,980)					\$ 2,343	\$ 33,919	
Net Income (Loss)	\$ 6,155,166	\$ (486,896)	\$ 994,459	\$ 362,941	\$ 1,021	\$ 60,285	\$ 331,417	\$ 32,818

County of Oakland
 Combining Statement of Revenues and Expenses -
 Internal Service Funds
 For the Year Ended December 31, 1983

	Equali- zation Revolving	Office Equipment	Convenience Copier	Facilities and Operations	Motor Pool	Dry Cleaning and Laundry	Radio Communi- cations	Micro- filming
Operating Revenues:								
Charges for Services	\$ 194,964	\$ 616,489	\$ 422,130	\$ 10,440,147	\$ 3,647,721	\$ 166,544	\$ 315,090	\$ 315,544
Operating Expenses:								
Salaries		\$ 24,118		\$ 3,815,299	\$ 205,230	\$ 46,084	\$ 87,704	\$ 125,097
Fringe Benefits		9,040		1,558,335	145,590	20,270	34,528	45,726
Contractual Services	\$ 118,406	169,749	\$ 253,384	3,634,511	2,480,545	5,499	3,463	36,781
Commodities		305	4,038	666,262	5,213	63,036	45,345	50,605
Depreciation		310,868	44,457	200,941	821,960	7,079	129,670	676
Internal Service		432	73,524	424,714	127,202	48,138	23,644	51,755
Interest		19,063	805					
Capital Outlay								
Total Operating Expenses	\$ 118,406	\$ 533,575	\$ 376,208	\$ 10,300,062	\$ 3,785,740	\$ 190,106	\$ 324,354	\$ 310,640
Operating Income (Loss)	\$ 76,558	\$ 82,914	\$ 45,922	\$ 140,085	\$ (138,019)	\$ (23,562)	\$ (9,264)	\$ 4,904
Non-Operating Revenues (Expenses):								
Interest Revenue								
Gain (Loss) on Sale of Property and Equipment		\$ 4,830		\$ 2,975	\$ 142,150			
Total Non-Operating Revenues (Expenses)		\$ 4,830		\$ 2,975	\$ 142,150			
Income (Loss) Before Operating Transfers	\$ 76,558	\$ 87,744	\$ 45,922	\$ 143,060	\$ 4,131	\$ (23,562)	\$ (9,264)	\$ 4,904
Operating Transfers In (Out)		\$ 513		\$ 81,126	\$ 54,306	\$ 1,009	\$ 1,832	\$ 49,249
Net Income (Loss)	\$ 76,558	\$ 88,257	\$ 45,922	\$ 224,186	\$ 58,437	\$ (22,553)	\$ (7,432)	\$ 54,153

County of Oakland
 Combining Statement of Revenues and Expenses -
 Internal Service Funds
 For the Year Ended December 31, 1983

	Telephone Communi- cations	Printing and Mailing	Water and Sewer Equipment	Drain Revolving	Lake Level Advance	Lake Improvement Revolving	TOTAL
Operating Revenues:							
Charges for Services	\$ 1,617,145	\$ 713,005	\$ 108,032				\$ 61,752,955
Operating Expenses:							
Salaries	\$ 76,137	\$ 125,070					\$ 6,486,473
Fringe Benefits	28,515	48,032					26,373,243
Contractual Services	1,473,163	299,810	\$ 9,008				11,079,075
Commodities	607	170,630					2,713,058
Depreciation	8,813	9,106	58,245				2,267,803
Internal Service	7,892	52,799					1,326,918
Interest							9,434,947
Capital Outlay							112
Total Operating Expenses	\$ 1,595,127	\$ 705,447	\$ 67,253				\$ 59,681,629
Operating Income (Loss)	\$ 22,018	\$ 7,558	\$ 40,779				\$ 2,071,326
Non-Operating Revenues (Expenses):							
Interest Revenue							\$ 6,917,425
Gain (Loss) on Sale of Property and Equipment							151,026
Total Non-Operating Revenues (Expenses)							\$ 7,068,451
Income (Loss) Before Operating Transfers	\$ 22,018	\$ 7,558	\$ 40,779				\$ 9,139,777
Operating Transfers In (Out)	\$ 1,677	\$ 2,516					\$ (1,096,490)
Net Income (Loss)	\$ 23,695	\$ 10,074	\$ 40,779				\$ 8,043,287

County of Oakland
 Combining Statement of Changes in Fund Equities -
 Internal Service Funds
 For the Year Ended December 31, 1983

	<u>Delinquent Tax Revolving</u>	<u>Fringe Benefits</u>	<u>Worker's Compen- sation</u>	<u>Unemployment Compen- sation</u>	<u>Audio Visual Aide</u>	<u>Stores Operations</u>	<u>Computer Services</u>	<u>Drain Equipment</u>	<u>Equali- zation Revolving</u>	<u>Office Equipment</u>
Reserved/Designated Retained Earnings:										
Balance, Beginning of Year					\$ 6,557		\$ 1,500,214	\$ 124,495		\$ 953,542
Transfers (To) From Uncommitted Retained Earnings	\$ 17,718,228				(1,177)		85,093	(31,698)		(17,624)
Balance, End of Year	<u>\$ 17,718,228</u>				<u>\$ 5,380</u>		<u>\$ 1,585,307</u>	<u>\$ 92,797</u>		<u>\$ 935,918</u>
Undesignated Retained Earnings:										
Balance, Beginning of Year	\$ 34,115,205	\$ (1,049,321)	\$ 1,539,962	\$ 660,022	\$ 9,868	\$ 479,348	\$ (683,402)	\$ 133,444	\$ 272,667	\$ 635,616
Net Income (Loss)	6,155,166	(486,896)	994,459	362,941	1,021	60,285	331,417	32,818	76,558	88,257
Transfer (To) From Committed Retained Earnings	(17,718,228)				1,177		(85,093)	31,698		17,624
Transfer (To) From Other Funds						214,390				11,723
Balance, End of Year	<u>\$ 22,552,143</u>	<u>\$ (1,536,217)</u>	<u>\$ 2,534,421</u>	<u>\$ 1,022,963</u>	<u>\$ 12,066</u>	<u>\$ 754,023</u>	<u>\$ (437,078)</u>	<u>\$ 197,960</u>	<u>\$ 349,225</u>	<u>\$ 753,220</u>
Contributed Capital:										
Balance, Beginning of Year		\$ 1,536,217		\$ 1,132,535			\$ 110,000			
Equity Transfer (To) From Other Funds										
Balance, End of Year		<u>\$ 1,536,217</u>		<u>\$ 1,132,535</u>			<u>\$ 110,000</u>			

County of Oakland
 Combining Statement of Changes in Fund Equities -
 Internal Service Funds
 For the Year Ended December 31, 1983

	<u>Convenience Copier</u>	<u>Facilities and Operations</u>	<u>Motor Pool</u>	<u>Dry Cleaning and Laundry</u>	<u>Radio Communi- cation</u>	<u>Micro- filming</u>	<u>Telephone Communi- cation</u>	<u>Printing and Mailing</u>	<u>Water and Sewer Equipment</u>	<u>TOTAL</u>
Reserved/Designated Retained Earnings:										
Balance, Beginning of Year	\$ 91,836	\$ 2,500,956	\$ 1,654,362	\$ 77,985	\$ 714,797	\$ 1,762	\$ 23,845	\$ 54,134	\$ 297,571	\$ 8,002,056
Transfer (To) From Uncommitted Retained Earnings	<u>(15,418)</u>	<u>(179,596)</u>	<u>142,841</u>	<u>(10,382)</u>	<u>(112,967)</u>	<u>34,646</u>	<u>34,445</u>	<u>(20,831)</u>	<u>(41,462)</u>	<u>17,584,098</u>
Balance, End of Year	<u>\$ 76,418</u>	<u>\$ 2,321,360</u>	<u>\$ 1,797,203</u>	<u>\$ 67,603</u>	<u>\$ 601,830</u>	<u>\$ 36,408</u>	<u>\$ 58,290</u>	<u>\$ 33,303</u>	<u>\$ 256,109</u>	<u>\$ 25,586,154</u>
Undesignated Retained Earnings:										
Balance, Beginning of Year	\$ 153,660	\$ 3,050,659	\$ (354,583)	\$ 266,638	\$ 295,545	\$ 37,990	\$ 61,998	\$ 592,523	\$ (14,762)	\$ 40,203,077
Net Income (Loss)	45,922	224,186	58,437	(22,552)	(7,433)	54,153	23,695	10,074	40,779	8,043,287
Transfer (To) From Committed Retained Earnings	15,418	179,596	(142,841)	10,382	112,967	(34,646)	(34,445)	20,831	41,462	(17,584,098)
Transfer (To) From Other Funds	<u> </u>	<u>(850,000)</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>(226,113)</u>	<u> </u>	<u>(850,000)</u>
Balance, End of Year	<u>\$ 215,000</u>	<u>\$ 2,604,441</u>	<u>\$ (438,987)</u>	<u>\$ 254,468</u>	<u>\$ 401,079</u>	<u>\$ 57,497</u>	<u>\$ 51,248</u>	<u>\$ 397,315</u>	<u>\$ 67,479</u>	<u>\$ 29,812,266</u>
Contributed Capital:										
Balance, Beginning of Year										\$ 2,778,752
Equity Transfer (To) From Other Funds			\$ 700,000				\$ 150,000			850,000
Balance, End of Year			<u>\$ 700,000</u>				<u>\$ 150,000</u>			<u>\$ 3,628,752</u>

County of Oakland
 Combining Statement of Changes in Financial Position -
 Internal Service Funds
 For the Year Ended December 31, 1983

	Delinquent Tax Revolving	Fringe Benefits	Worker's Compen- sation	Unemployment Compen- sation	Audio- Visual Aide	Stores Operations	Computer Services	Drain Equipment
Source of Funds:								
Net Income (Loss)	\$ 6,155,166	\$ (486,896)	\$ 994,459	\$ 362,941	\$ 1,021	\$ 60,285	\$ 331,417	\$ 32,818
Items Not Requiring Current Outlay of Working Capital:								
Depreciation					1,177		637,105	37,706
Total From Operations	\$ 6,155,166	\$ (486,896)	\$ 994,459	\$ 362,941	\$ 2,198	\$ 60,285	\$ 968,522	\$ 70,524
Proceeds From Long-Term Debt	52,000,000							
Proceeds From Contracts Payable							600,927	
Proceeds from Sale of Property and Equipment - Net								
Increase in Non-Current Accrued Sick and Annual Leave		448,916						
Increase in Non-Current Workers Compensation			728,816					
Equity Transfer From Other Funds						214,390		
	<u>\$ 58,155,166</u>	<u>\$ (37,980)</u>	<u>\$ 1,723,275</u>	<u>\$ 362,941</u>	<u>\$ 2,198</u>	<u>\$ 274,675</u>	<u>\$ 1,569,449</u>	<u>\$ 70,524</u>
Application of Funds:								
Addition to Property and Equipment							\$ 635,898	\$ 6,008
Reduction in Long-Term Debt	\$ 44,200,000							
Reduction in Contracts Payable							581,705	
Reclassification of Long-Term Debt to Current Liability	13,800,000							
Equity Transfer to Other Funds								
	<u>\$ 58,000,000</u>						<u>\$ 1,217,603</u>	<u>\$ 6,008</u>
Increase (Decrease) in Working Capital	\$ 155,166	\$ (37,980)	\$ 1,723,275	\$ 362,941	\$ 2,198	\$ 274,675	\$ 351,846	\$ 64,516
Working Capital, Beginning of Year	92,115,205	9,111,083	3,052,454	1,792,557	9,868	479,348	655,481	133,444
Working Capital, End of Year	<u>\$ 92,270,371</u>	<u>\$ 9,073,103</u>	<u>\$ 4,775,729</u>	<u>\$ 2,155,498</u>	<u>\$ 12,066</u>	<u>\$ 754,023</u>	<u>\$ 1,007,327</u>	<u>\$ 197,960</u>

County of Oakland
 Combining Statement of Changes in Financial Position -
 Internal Service Funds
 For the Year Ended December 31, 1983

	Equali- zation Revolving	Office Equipment	Convenience Copier	Facilities and Operations	Motor Pool	Dry Cleaning and Laundry	Radio Communi- cations	Micro- filming
Source of Funds:								
Net Income (Loss)	\$ 76,558	\$ 88,257	\$ 45,922	\$ 224,186	\$ 58,437	\$ (22,553)	\$ (7,432)	\$ 54,153
Items Not Requiring Current Outlay of Working Capital:								
Depreciation		<u>310,868</u>	<u>44,457</u>	<u>200,941</u>	<u>821,960</u>	<u>7,079</u>	<u>129,670</u>	<u>676</u>
Total From Operations	\$ 76,558	\$ 399,125	\$ 90,379	\$ 425,127	\$ 880,397	\$ (15,474)	\$ 122,238	\$ 54,829
Proceeds From Long-Term Debt								
Proceeds From Contracts Payable								
Proceeds From Sale of Property and Equipment - Net						3,303		
Increase in Non-Current Accrued Sick and Annual Leave								
Increase in Non-Current Workers Compensation								
Equity Transfer From Other Funds		<u>11,723</u>			<u>700,000</u>			
	<u>\$ 76,558</u>	<u>\$ 410,848</u>	<u>\$ 90,379</u>	<u>\$ 425,127</u>	<u>\$ 1,580,397</u>	<u>\$ (12,171)</u>	<u>\$ 122,238</u>	<u>\$ 54,829</u>
Application of Funds:								
Addition to Property and Equipment		\$ 293,244	\$ 29,039	\$ 21,345	\$ 964,801		\$ 16,704	\$ 35,322
Reduction in Long-Term Debt								
Reduction in Contracts Payable								
Reclassification of Long-Term Debt to Current Liability								
Equity Transfer to Other Funds				<u>850,000</u>				
		<u>\$ 293,244</u>	<u>\$ 29,039</u>	<u>\$ 871,345</u>	<u>\$ 964,801</u>		<u>\$ 16,704</u>	<u>\$ 35,322</u>
Increase (Decrease) in Working Capital	\$ 76,558	\$ 117,604	\$ 61,340	\$ (446,218)	\$ 615,596	\$ (12,171)	\$ 105,534	\$ 19,507
Working Capital, Beginning of Year	<u>272,667</u>	<u>635,616</u>	<u>153,660</u>	<u>3,050,659</u>	<u>(354,583)</u>	<u>266,639</u>	<u>295,545</u>	<u>37,990</u>
Working Capital, End of Year	<u>\$ 349,225</u>	<u>\$ 753,220</u>	<u>\$ 215,000</u>	<u>\$ 2,604,441</u>	<u>\$ 261,013</u>	<u>\$ 254,468</u>	<u>\$ 401,079</u>	<u>\$ 57,497</u>

County of Oakland
 Combining Statement of Changes in Financial Position -
 Internal Service Funds
 For the Year Ended December 31, 1983

	Equali- zation Revolving	Office Equipment	Convenience Copier	Facilities and Operations	Motor Pool	Dry Cleaning and Laundry	Radio Communi- cations	Micro- filming
Source of Funds:								
Net Income (Loss)	\$ 76,558	\$ 88,257	\$ 45,922	\$ 224,186	\$ 58,437	\$ (22,553)	\$ (7,432)	\$ 54,153
Items Not Requiring Current Outlay of Working Capital:								
Depreciation		310,868	44,457	200,941	821,960	7,079	129,670	676
Total From Operations	\$ 76,558	\$ 399,125	\$ 90,379	\$ 425,127	\$ 880,397	\$ (15,474)	\$ 122,238	\$ 54,829
Proceeds From Long-Term Debt								
Proceeds From Contracts Payable								
Proceeds From Sale of Property and Equipment - Net						3,303		
Increase in Non-Current Accrued Sick and Annual Leave								
Increase in Non-Current Workers Compensation								
Equity Transfer From Other Funds		11,723			700,000			
	\$ 76,558	\$ 410,848	\$ 90,379	\$ 425,127	\$ 1,580,397	\$ (12,171)	\$ 122,238	\$ 54,829
Application of Funds:								
Addition to Property and Equipment		\$ 293,244	\$ 29,039	\$ 21,345	\$ 964,801		\$ 16,704	\$ 35,322
Reduction in Long-Term Debt								
Reduction in Contracts Payable								
Reclassification of Long-Term Debt to Current Liability								
Equity Transfer to Other Funds				850,000				
		\$ 293,244	\$ 29,039	\$ 871,345	\$ 964,801		\$ 16,704	\$ 35,322
Increase (Decrease) in Working Capital	\$ 76,558	\$ 117,604	\$ 61,340	\$ (446,218)	\$ 615,596	\$ (12,171)	\$ 105,534	\$ 19,507
Working Capital, Beginning of Year	272,667	635,616	153,660	3,050,659	(354,583)	266,639	295,545	37,990
Working Capital, End of Year	\$ 349,225	\$ 753,220	\$ 215,000	\$ 2,604,441	\$ 261,013	\$ 254,468	\$ 401,079	\$ 57,497

County of Oakland
 Combining Statement of Changes in Financial Position -
 Internal Service Funds
 For the Year Ended December 31, 1983

	Telephone Communi- cations	Printing and Mailing	Water and Sewer Equipment	Drain Revolving	Lake Level Advance	Lake Improvement Revolving	TOTAL
Source of Funds:							
Net Income (Loss)	\$ 23,695	\$ 10,074	\$ 40,779				\$ 8,043,287
Items Not Requiring Current Outlay of Working Capital:							
Depreciation	<u>8,813</u>	<u>9,106</u>	<u>58,245</u>				<u>2,267,803</u>
Total From Operations	\$ 32,508	\$ 19,180	\$ 99,024				\$ 10,311,090
Proceeds From Long-Term Debt							52,000,000
Proceeds From Contracts Payable							600,927
Proceeds From Sale of Property and Equipment - Net		11,725					15,028
Increase in Non-Current Accrued Sick and Annual Leave							448,916
Increase in Non-Current Workers Compensation							728,816
Equity Transfer From Other Funds	<u>150,000</u>						<u>1,076,113</u>
	\$ 182,508	\$ 30,905	\$ 99,024				\$ 65,180,890
Application of Funds:							
Addition to Property and Equipment	\$ 43,258		\$ 16,783				\$ 2,062,402
Reduction in Long-Term Debt							44,200,000
Reduction in Contracts Payable							581,705
Reclassification of Long-Term Debt to Current Liability							13,800,000
Equity Transfer to Other Funds		<u>\$ 226,113</u>					<u>1,076,113</u>
	\$ 43,258	\$ 226,113	\$ 16,783				\$ 61,720,220
Increase (Decrease) in Working Capital	\$ 139,250	\$ (195,208)	\$ 82,241				\$ 3,460,670
Working Capital, Beginning of Year	<u>61,998</u>	<u>592,523</u>	<u>(14,762)</u>	\$ 450,000	\$ 400,000	\$ 25,000	<u>113,222,392</u>
Working Capital, End of Year	<u>\$ 201,248</u>	<u>\$ 397,315</u>	<u>\$ 67,479</u>	<u>\$ 450,000</u>	<u>\$ 400,000</u>	<u>\$ 25,000</u>	<u>\$116,683,062</u>

County of Oakland
 Combining Statement of Changes in Financial Position -
 Internal Service Funds
 For the Year Ended December 31, 1983

	Delinquent Tax Revolving	Fringe Benefits	Worker's Compen- sation	Unemployment Compen- sation	Audio Visual Aide	Stores Operations	Computer Services	Drain Equipment	Equalization Revolving	Office Equipment
Change in Components of Working Capital:										
Increase (Decrease) in Current Assets:										
Cash and Short Term Investments	\$ 10,453,349	\$ (287,022)	\$ 1,255,411	\$ 409,433	\$ 2,024	\$ 35,086	\$ (749,071)	\$ 90,261	\$ 81,008	\$ 105,018
Delinquent Property Tax Receivable	4,141,885									
Accounts and Interest Receivable	1,052,641		68,000		(18)	1,271	20,991	1,204		14
Due from Other Funds	(2,115,780)	433,560	2,522	5,738	(122)	59,071	296,384	(5,670)		3,795
Due from Other County Units		(133,475)				(51)	(16)	(25,081)		(31)
Due from Other Governmental Units	267,363					(724)	27,880			
Inventory at Cost						170,312	(21,259)	357		
Prepayment and Other Assets								(679)	214,457	(4,231)
	<u>\$ 13,799,458</u>	<u>\$ 13,063</u>	<u>\$ 1,325,933</u>	<u>\$ 415,171</u>	<u>\$ 1,884</u>	<u>\$ 264,965</u>	<u>\$ (425,091)</u>	<u>\$ 60,392</u>	<u>\$ 295,465</u>	<u>\$ 104,565</u>
Increase (Decrease) in Current Liabilities:										
Accrued Liabilities	\$ (155,708)	\$ 512		\$ 258,520		\$ 1,285	\$ 4,917	\$ 1,015	\$ 224,861	\$ 159,681
Due to Other Funds		27,441			\$ 68	13,496	(598,309)	114	(5,954)	802
Due to Other County Units							(4,588)			
Vouchers Payable		23,090	\$ 287	(206,290)	(382)	(24,491)	(178,957)	(5,253)		(173,522)
Current Portion of Workers Compensation Liability			(397,629)							
Current Portion of Long-Term Debt	<u>13,800,000</u>									
	<u>\$ 13,644,292</u>	<u>\$ 51,043</u>	<u>\$ (397,342)</u>	<u>\$ 52,230</u>	<u>\$ (314)</u>	<u>\$ (9,710)</u>	<u>\$ (776,937)</u>	<u>\$ (4,124)</u>	<u>\$ 218,907</u>	<u>\$ (13,039)</u>
Increase (Decrease) in Working Capital	<u>\$ 155,166</u>	<u>\$ (37,980)</u>	<u>\$ 1,723,275</u>	<u>\$ 362,941</u>	<u>\$ 2,198</u>	<u>\$ 274,675</u>	<u>\$ 351,846</u>	<u>\$ 64,516</u>	<u>\$ 76,558</u>	<u>\$ 117,604</u>

County of Oakland
Combining Statement of Changes in Financial Position -
Internal Service Funds
For the Year Ended December 31, 1983

	<u>Convenience Copier</u>	<u>Facilities and Operations</u>	<u>Motor Pool</u>	<u>Dry Cleaning and Laundry</u>	<u>Radio Communi- cation</u>	<u>Micro- filming</u>	<u>Telephone Communi- cation</u>	<u>Printing and Mailing</u>	<u>Water and Sewer Equipment</u>	<u>TOTAL</u>
Change in Components of Working Capital:										
Increase (Decrease) in Current Assets:										
Cash and Short Term Investments	\$ 69,393	\$ (438,014)	\$ 859,934	\$ (20,460)	\$ 137,990	\$ 11,309	\$ 218,618	\$ 81,441		\$ 12,315,708
Delinquent Property Tax Receivable										4,141,885
Accounts and Interest Receivable	2,969	5,608	4,108	(42)		2,009		(3,810)		1,154,945
Due from Other Funds	(20,742)	93,205	(206,169)	3,127	(27,153)	2,654	(8,207)	(66,094)	\$ 67,479	(1,482,402)
Due from Other County Units	(119)	(12,777)	67,613		(2,620)		(14,922)	(4,436)		(125,915)
Due from Other Governmental Units	(72)		12		1,500			(3,701)		292,258
Inventory at Cost		7,766	(10,417)	3,347	(6,362)			(207,512)		(63,768)
Prepayments and Other Assets	(805)		(13,769)							194,973
	<u>\$ 50,624</u>	<u>\$ (344,212)</u>	<u>\$ 701,312</u>	<u>\$ (14,028)</u>	<u>\$ 103,355</u>	<u>\$ 15,972</u>	<u>\$ 195,489</u>	<u>\$ (204,112)</u>	<u>\$ 67,479</u>	<u>\$ 16,427,684</u>
Increase (Decrease) in Current Liabilities:										
Accrued Liabilities	\$ 24,561	\$ 51,192	\$ 49,459	\$ 124	\$ 17,705		\$ 1,388	\$ (2,031)		\$ 637,481
Due to Other Funds	(416)	(6,607)	18,320	(16)	(4,436)	(2,739)	(5,890)	(10,214)	\$ (14,762)	(589,102)
Due to Other County Units		(1,879)			(12,268)	(902)				(19,637)
Vouchers Payable	(34,861)	59,300	17,937	(1,965)	(3,180)	106	60,741	3,341		(464,099)
Current Portion of Worker's Compensation Liability										(397,629)
Current Portion of Long-Term Debt										13,800,000
	<u>\$ (10,716)</u>	<u>\$ 102,006</u>	<u>\$ 85,716</u>	<u>\$ (1,857)</u>	<u>\$ (2,179)</u>	<u>\$ (3,535)</u>	<u>\$ 56,239</u>	<u>\$ (8,904)</u>	<u>\$ (14,762)</u>	<u>\$ 12,967,014</u>
Increase (Decrease) in Working Capital	<u>\$ 61,340</u>	<u>\$ (446,218)</u>	<u>\$ 615,596</u>	<u>\$ (12,171)</u>	<u>\$ 105,534</u>	<u>\$ 19,507</u>	<u>\$ 139,250</u>	<u>\$ (195,208)</u>	<u>\$ 82,241</u>	<u>\$ 3,460,670</u>

COMBINING
FINANCIAL STATEMENTS

ENTERPRISE FUNDS

County of Oakland
Combining Balance Sheet - Enterprise Funds
December 31, 1983

	<u>Airport Facilities</u>	<u>Airport I-Hangar</u>	<u>Medical Care Facility</u>	<u>Food Services</u>	<u>Indigent Housing</u>	<u>Sewage Disposal Systems</u>	<u>TOTAL</u>
ASSETS							
Current Assets:							
Cash and Short Term Investment	\$ 4,156,184	\$ 98,916	\$ 239,514	\$ (36,581)	\$ 24,132	\$ 18,394,990	\$ 22,877,155
Patient Accounts Receivable, Less Valuation Allowance of \$55,275			616,125				616,125
Other Accounts Receivable	138,706	11,392		65,710		1,972,462	2,188,270
Inventories				92,211			92,211
Due from Other Funds	112,027	7,416	41,498	10		9,547,851	9,708,802
Due from Other Governmental Units						2,911,544	2,911,544
Current Portion of Land Contracts Receivable	50,000						50,000
Prepaid Expenses and Other Current Assets	1,408					12,117	13,525
Total Current Assets	\$ 4,458,325	\$ 117,724	\$ 897,137	\$ 121,350	\$ 24,132	\$ 32,838,964	\$ 38,457,632
Restricted Assets:							
Bond Debt Service:							
Cash held by Paying Agent		\$ 64,044					\$ 64,044
Assessments Receivable						\$ 43,119,205	43,119,205
Construction and Initial Operation:							
Cash and Certificates of Deposit		286,074					286,074
Total Restricted Assets		\$ 350,118				\$ 43,119,205	\$ 43,469,323
Land Contracts Receivable, Exclusive of Current Portion	\$ 169,134						\$ 169,134
Property and Equipment:							
Land	\$ 3,097,137				\$ 40,153	\$ 613,529	\$ 3,750,819
Land Improvements	1,920,085		\$ 52,724				1,972,809
Building and Improvements	2,660,557	\$ 559,366	2,970,607		139,298		6,329,828
Equipment	310,304		256,975	\$ 158,557		276,836	1,002,672
Sewage Disposal System - Trunks and Inceptors Construction in Progress	808,953					100,972,425	100,972,425
	\$ 8,797,036	\$ 559,366	\$ 3,280,306	\$ 158,557	\$ 179,451	\$101,862,790	\$114,837,506
Less: Accumulated Depreciation	1,037,206	62,152	686,708	47,911	139,298	22,152,733	24,126,008
	\$ 7,759,830	\$ 497,214	\$ 2,593,598	\$ 110,646	\$ 40,153	\$ 79,710,057	\$ 90,711,498
TOTAL ASSETS	\$ 12,387,289	\$ 965,056	\$ 3,490,735	\$ 231,996	\$ 64,285	\$155,668,226	\$172,807,587

County of Oakland
Combining Balance Sheet - Enterprise Funds
December 31, 1983

	<u>Airport Facilities</u>	<u>Airport T-Hangar</u>	<u>Medical Care Facility</u>	<u>Food Services</u>	<u>Indigent Housing</u>	<u>Sewage Disposal Systems</u>	<u>TOTAL</u>
LIABILITIES AND FUND EQUITY							
Current Liabilities:							
Payable from Current Assets:							
Vouchers Payable	\$ 10,823	\$ 1,394	\$ 57,906	\$ 24,246		\$ 6,249,896	\$ 6,344,265
Accrued Payroll	7,432		48,323	2,586		5,868	64,209
Other Accrued Liabilities and Deposits Held	72,342	18,780	7,369	219			98,710
Due to Other Governmental Units	85,892					19,518	105,410
Due to Other Funds	<u>261,088</u>	<u>97,550</u>	<u>774,166</u>	<u>7,446</u>		<u>286,338</u>	<u>1,426,588</u>
Total Current Liabilities Payable from Current Assets	\$ 437,577	\$ 117,724	\$ 887,764	\$ 34,497		\$ 6,551,620	\$ 8,039,182
Payable from Restricted Assets:							
Accrued Interest Payable		\$ 14,044					\$ 14,044
Current Portion of Long-Term Debt		<u>50,000</u>				<u>\$ 3,060,000</u>	<u>3,110,000</u>
Total Current Liabilities Payable from Restricted Assets		\$ 64,044				\$ 3,060,000	\$ 3,124,044
Total Current Liabilities	\$ 437,577	\$ 181,768	\$ 887,764	\$ 34,497		\$ 9,621,620	\$ 11,163,226
Long-Term Debt, Exclusive of Current Portion		\$ 455,000				\$ 40,061,000	\$ 40,526,000
Fund Equity:							
Contributed Capital	\$ 9,155,488		\$ 2,593,598			\$ 79,645,708	\$ 91,394,794
Retained Earnings Reserved/Designated for:							
Debt Service		\$ 286,074				\$ 10,867,311	\$ 11,153,385
Donations and Other			\$ 9,373				9,373
Construction and Operation		<u>32,214</u>				<u>5,431,303</u>	<u>5,463,517</u>
		\$ 318,288	\$ 9,373			\$ 16,298,614	\$ 16,626,275
Undesignated Retained Earnings	\$ 2,794,224			\$ 197,499	\$ 64,285	\$ 10,041,284	\$ 13,097,292
Total Fund Equity	\$ 11,949,712	\$ 318,288	\$ 2,602,971	\$ 197,499	\$ 64,285	\$105,985,606	\$121,118,361
TOTAL LIABILITIES AND FUND EQUITY	\$ 12,387,289	\$ 965,056	\$ 3,490,735	\$ 231,996	\$ 64,285	\$155,668,226	\$172,807,587

County of Oakland
Combining Statement of Revenue and Expenses
Enterprise Funds
For the Year Ended December 31, 1983

	<u>Airport Facilities</u>	<u>Airport T-Hangar</u>	<u>Medical Care Facility</u>	<u>Food Services</u>	<u>Indigent Housing</u>	<u>Sewage Disposal Systems</u>	<u>TOTAL</u>
Operating Revenue:							
Service Revenue			\$ 4,466,362			\$ 31,246,015	\$ 35,712,377
Provision for Doubtful Accounts and Contractual Discounts			(806,448)				(806,448)
Net Service Revenue			\$ 3,659,914			\$ 31,246,015	\$ 34,905,929
Leases, Rentals and Concession Sales	\$ 719,814	\$ 307,493	46,378		\$ 1,300		1,074,985
Food Sales			9,295	\$ 589,626			598,921
Other Operating Revenues			224,415		543	397,540	622,498
Total Operating Revenues	<u>\$ 719,814</u>	<u>\$ 307,493</u>	<u>\$ 3,940,002</u>	<u>\$ 589,626</u>	<u>\$ 1,843</u>	<u>\$ 31,643,555</u>	<u>\$ 37,202,333</u>
Operating Expenses:							
Salaries	\$ 276,517	\$ 66,960	\$ 2,126,381	\$ 136,630		\$ 787,427	\$ 3,393,915
Fringe Benefits	98,662	23,040	885,700	35,665		132,034	1,175,101
Contractual Services	273,314	54,415	584,638	18,567	\$ 1,303	29,573,105	30,505,342
Commodities	10,677	630	498,567	428,697		123,301	1,061,872
Depreciation	25,489	12,430	94,458	13,366		2,114,235	2,259,978
Other			20,724				20,724
Internal Services	44,482		396,654	145,666		10,558	597,360
Total Operating Expenses	<u>\$ 729,141</u>	<u>\$ 157,475</u>	<u>\$ 4,607,122</u>	<u>\$ 778,591</u>	<u>\$ 1,303</u>	<u>\$ 32,740,660</u>	<u>\$ 39,014,292</u>
Operating Income (Loss)	<u>\$ (9,327)</u>	<u>\$ 150,018</u>	<u>\$ (667,120)</u>	<u>\$ (188,965)</u>	<u>\$ 540</u>	<u>\$ (1,097,105)</u>	<u>\$ (1,811,959)</u>
Non-Operating Revenue (Expenses)							
Sale of Land	\$ 284,720						\$ 284,720
Interest Earned	341,088	\$ 25,352				\$ 4,158,829	4,525,269
Interest Expenses	(7,064)	(28,088)				(2,227,586)	(2,262,738)
	<u>\$ 618,744</u>	<u>\$ (2,736)</u>				<u>\$ 1,931,243</u>	<u>\$ 2,547,251</u>
Income (Loss) Before Operating Transfers	<u>\$ 609,417</u>	<u>\$ 147,282</u>	<u>\$ (667,120)</u>	<u>\$ (188,965)</u>	<u>\$ 540</u>	<u>\$ 834,138</u>	<u>\$ 735,292</u>
Operating Transfers in (Out)	<u>\$ 85,487</u>	<u>\$ (85,487)</u>	<u>\$ 567,971</u>	<u>\$ 319,476</u>			<u>\$ 887,447</u>
NET INCOME (LOSS)	<u>\$ 694,904</u>	<u>\$ 61,795</u>	<u>\$ (99,149)</u>	<u>\$ 130,511</u>	<u>\$ 540</u>	<u>\$ 834,138</u>	<u>\$ 1,622,733</u>

County of Oakland
 Combining Statement of Changes in Fund Equities
 Enterprise Funds
 For the Year Ended December 31, 1983

	<u>Airport Facilities</u>	<u>Airport T-Hangar</u>	<u>Medical Care Facility</u>	<u>Food Services</u>	<u>Indigent Housing</u>	<u>Sewage Disposal Systems</u>	<u>TOTAL</u>
Reserved Retained Earnings:							
Balance, Beginning of Year		\$ 356,493	\$ 14,064			\$ 17,410,025	\$ 17,780,582
Transfers From (To) Unreserved Retained Earnings		(38,205)	(4,691)			1,576,172	1,533,276
Distribution to Municipalities						(2,687,583)	(2,687,583)
Balance, End of Year	<u>\$ -0-</u>	<u>\$ 318,288</u>	<u>\$ 9,373</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 16,298,614</u>	<u>\$ 16,626,275</u>
Unreserved Retained Earnings:							
Balance, Beginning of Year	\$ 2,099,320			\$ 66,988	\$ 63,745	\$ 8,668,112	\$ 10,898,165
Net Income (Loss)	694,904	\$ 61,795	\$ (99,149)	130,511	540	834,138	1,622,739
Transfers From (To) Retained Earnings		38,205	4,691			(1,576,172)	(1,533,276)
Transfers of Depreciation Expense			94,458			2,114,235	2,208,693
Equity Transfer to Airport		(100,000)					(100,000)
Transfer From Contributed Capital						971	971
Balance, End of Year	<u>\$ 2,794,224</u>			<u>\$ 197,499</u>	<u>\$ 64,285</u>	<u>\$ 10,041,284</u>	<u>\$ 13,097,292</u>
Contributed Capital:							
Balance, Beginning of Year	\$ 8,802,045		\$ 2,635,624			\$ 81,627,892	\$ 93,065,561
Increase in Contributed Capital	3,443		52,432			133,022	188,897
Equity Transfer from T-Hangar	100,000						100,000
Transfer of Depreciation Expense			(94,458)			(2,114,235)	(2,208,693)
Equity Transfers From Capital Projects Fund	250,000						250,000
Transfer to Unreserved Retained Earnings						(971)	(971)
Balance, End of Year	<u>\$ 9,155,488</u>	<u>\$ -0-</u>	<u>\$ 2,593,598</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 79,645,708</u>	<u>\$ 91,394,794</u>

County of Oakland
 Combining Statement of Changes in Financial Position -
 Enterprise Funds
 For the Year Ended December 31, 1983

	Airport Facilities	Airport T-Hangar	Medical Care Facility	Food Services	Indigent Housing	Sewage Disposal Systems	TOTAL
Source of Funds:							
Net Income (Loss)	\$ 694,904	\$ 61,795	\$ (99,149)	\$ 130,511	\$ 540	\$ 834,138	\$ 1,622,739
Items not Requiring a Current Outlay of Working Capital:							
Depreciation	<u>25,489</u>	<u>12,430</u>	<u>94,458</u>	<u>13,366</u>		<u>2,114,235</u>	<u>2,259,978</u>
Total From (To) Operations	\$ 720,393	\$ 74,225	\$ (4,691)	\$ 143,877	\$ 540	\$ 2,948,373	\$ 3,882,717
Equity Transfer	100,000	(100,000)					
Disposal of Property and Equipment				370		55,719	56,089
Decrease on Land Contracts Receivable	51,928						51,928
Payment on Assessments						2,295,000	2,295,000
Contributed Capital	253,443					133,022	386,465
Decrease in Restricted Assets		<u>72,750</u>					<u>72,750</u>
	<u>\$ 1,125,764</u>	<u>\$ 46,975</u>	<u>\$ (4,691)</u>	<u>\$ 144,247</u>	<u>\$ 540</u>	<u>\$ 5,432,114</u>	<u>\$ 6,744,949</u>
Application of Funds:							
Additions to Property and Equipment	\$ 474,960					\$ 161,995	\$ 636,955
Reductions in Long-Term Debt		\$ 50,000				2,295,000	2,345,000
Distribution to Municipalities						<u>2,687,583</u>	<u>2,687,583</u>
	<u>\$ 474,960</u>	<u>\$ 50,000</u>				<u>\$ 5,144,578</u>	<u>\$ 5,669,538</u>
Increase (Decrease) in Working Capital	\$ 650,804	\$ (3,025)	\$ (4,691)	\$ 144,247	\$ 540	\$ 287,536	\$ 1,075,411
Working Capital (Deficit), Beginning of Year	<u>3,369,944</u>	<u>3,025</u>	<u>14,064</u>	<u>(57,394)</u>	<u>23,592</u>	<u>25,989,808</u>	<u>29,343,039</u>
Working Capital (Deficit), End of Year	<u>\$ 4,020,748</u>	<u>\$ -0-</u>	<u>\$ 9,373</u>	<u>\$ 86,853</u>	<u>\$ 24,132</u>	<u>\$ 26,277,344</u>	<u>\$ 30,418,450</u>
Changes in Components of Working Capital							
Increase (Decrease) in Current Assets:							
Cash and Short Term Investment	\$ 633,490	\$ (7,840)	\$ 116,311	\$ 257,232	\$ (883)	\$ 356,824	\$ 1,355,134
Accounts and Contracts Receivable	(10,307)	(665)	115,877	22,958			127,863
Due from Other Governmental Units				(266)		(185,245)	(185,511)
Due from Other Funds	4,146	7,416	30,773	(75,010)		1,090,406	1,057,731
Supplies Inventory				(62,748)			(62,748)
Prepayments and Other Assets	<u>(10,429)</u>					<u>(52,016)</u>	<u>(62,445)</u>
	<u>\$ 616,900</u>	<u>\$ (1,089)</u>	<u>\$ 262,961</u>	<u>\$ 142,166</u>	<u>\$ (883)</u>	<u>\$ 1,209,969</u>	<u>\$ 2,230,024</u>
Increase (Decrease) in Current Liabilities:							
Vouchers Payable	\$ (733)	\$ 122	\$ 14,445	\$ (3,245)	\$ (1,423)	\$ 814,591	\$ 823,757
Accrued Payroll	(425)		3,598	483			3,656
Other Accrued Liabilities and Deposits Held	10,892	1,112	(2,166)	219			10,057
Due to Other Governmental Units	(6,522)						(6,522)
Due to Other Funds	<u>(37,116)</u>	<u>702</u>	<u>251,775</u>	<u>462</u>		<u>107,842</u>	<u>323,665</u>
	<u>\$ (33,904)</u>	<u>\$ 1,936</u>	<u>\$ 267,652</u>	<u>\$ (2,081)</u>	<u>\$ (1,423)</u>	<u>\$ 922,433</u>	<u>\$ 1,154,613</u>

COMBINING
FINANCIAL STATEMENTS

FIDUCIARY FUNDS

County of Oakland
Combining Balance Sheets - Fiduciary Funds
December 31, 1983

ASSETS	Retirement	Deferred Compensation	Water & Sewer Trust	Skillman Foundation Trust	District Court Trusts	Child Support Account	C.E.T.A. Retirement	Escheats Trust
Cash and Short-Term Investments	\$ 8,149,715	\$ 670,804	\$11,906,816	\$ 90,357	\$ 167,000	\$ 345,410	\$ 127,590	\$ 27,483
Investments	102,660,193	5,020,839						
Accounts & Interest Receivable	4,495	159,070	1,626,792					
Due from Other Governmental Units			399,203					
Due from Other Funds			93,216					
Inventory at Cost			33,265					
TOTAL ASSETS	<u>\$110,814,403</u>	<u>\$ 5,850,713</u>	<u>\$14,059,292</u>	<u>\$ 90,357</u>	<u>\$ 167,000</u>	<u>\$ 345,410</u>	<u>\$ 127,590</u>	<u>\$ 27,483</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Vouchers Payable	\$ 6,562		\$ 464,319					
Deposits Held			180,696			\$ 345,410		
Due to Other Governmental Units			669,736		\$ 167,000			\$ 27,483
Due to Other Funds			9,561,877				\$ 127,590	
Due to Other County Units								
Accrued Liabilities			36,838					
Deferred Revenue	72,375		96,947					
Total Liabilities	<u>\$ 78,937</u>		<u>\$11,010,413</u>		<u>\$ 167,000</u>	<u>\$ 345,410</u>	<u>\$ 127,590</u>	<u>\$ 27,483</u>
Fund Balances:								
Reserved Designated for:								
Annuity Savings Reserve	\$ 7,245,830							
Pension Accumulation Reserve	68,774,255							
Pension Reserve	34,715,381							
Savings Reserve		\$ 5,850,713						
Designated For Programs			\$ 3,048,879	\$ 90,357				
Total Fund Balances	<u>\$110,735,466</u>	<u>\$ 5,850,713</u>	<u>\$ 3,048,879</u>	<u>\$ 90,357</u>				
TOTAL LIABILITIES AND FUND BALANCES	<u>\$110,814,403</u>	<u>\$ 5,850,713</u>	<u>\$14,059,292</u>	<u>\$ 90,357</u>	<u>\$ 167,000</u>	<u>\$ 345,410</u>	<u>\$ 127,590</u>	<u>\$ 27,483</u>

County of Oakland
 Combining Balance Sheets - Fiduciary Funds
 December 31, 1983

ASSETS	Inheritance Tax-State Share	State Tax Trust	Tax Collections	Delinquent Personal Tax Collections	Delinquent Taxes	Delinquent Personal Tax Admin.	Childrens Village Investment Trust	Circuit Court Trust
Cash and Short-Term Investments	\$ 887,178	\$ 5,764	\$ 4,818,992	\$ 10,364	\$ 276,171	\$ 121,253	\$ 15,006	\$ 2,763,471
Investments								
Accounts & Interest Receivable								
Due from Other Governmental Units								
Due from Other Funds								
Inventory at Cost								
TOTAL ASSETS	<u>\$ 887,178</u>	<u>\$ 5,764</u>	<u>\$ 4,818,992</u>	<u>\$ 10,364</u>	<u>\$ 276,171</u>	<u>\$ 121,253</u>	<u>\$ 15,006</u>	<u>\$ 2,763,471</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Vouchers Payable			\$ 6,087	\$ 10,364				
Deposits Held							\$ 15,006	\$ 2,759,567
Due to Other Governmental Units	\$ 887,178	\$ 5,764	1,365,988		\$ 11,693			3,904
Due to Other Funds			3,446,917		264,478	\$ 121,253		
Due to Other County Units								
Accrued Liabilities								
Deferred Revenue								
Total Liabilities	<u>\$ 887,178</u>	<u>\$ 5,764</u>	<u>\$ 4,818,992</u>	<u>\$ 10,364</u>	<u>\$ 276,171</u>	<u>\$ 121,253</u>	<u>\$ 15,006</u>	<u>\$ 2,763,471</u>
Fund Balances:								
Reserved Designated for:								
Annuity Savings Reserve								
Pension Accumulation Reserve								
Pension Reserve								
Savings Reserve								
Designated for Programs								
Total Fund Balances								
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 887,178</u>	<u>\$ 5,764</u>	<u>\$ 4,818,992</u>	<u>\$ 10,364</u>	<u>\$ 276,171</u>	<u>\$ 121,253</u>	<u>\$ 15,006</u>	<u>\$ 2,763,471</u>

County of Oakland
Combining Balance Sheets - Fiduciary Funds
December 31, 1983

ASSETS	Contractor Retainage	Legatee Trust	Special Trust	Public Library Trust	Redemption Trust	Register of Deeds Trust	Road Commission Retirement	TOTAL
Cash and Short-Term Investments	\$ 67,697	\$ 111,198	\$ 20,090	\$ 220,178	\$ 13,784	\$ 157,233	\$ 145,969	\$ 31,119,523
Investments							22,241,367	129,922,399
Accounts & Interest Receivable							486,041	2,276,398
Due from Other Governmental Units								399,203
Due from Other Funds								93,216
Inventory at Cost								33,265
TOTAL ASSETS	<u>\$ 67,697</u>	<u>\$ 111,198</u>	<u>\$ 20,090</u>	<u>\$ 220,178</u>	<u>\$ 13,784</u>	<u>\$ 157,233</u>	<u>\$ 22,873,377</u>	<u>\$163,844,004</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Vouchers Payable	\$ 67,697	\$ 111,198		\$ 220,178	\$ 13,784		\$ 78,300	\$ 978,489
Deposits Held			\$ 20,090			\$ 157,233		3,478,002
Due to Other Governmental Units								3,138,746
Due to Other Funds								13,522,115
Due to Other County Units								
Accrued Liabilities								36,838
Deferred Revenue								169,322
Total Liabilities	<u>\$ 67,697</u>	<u>\$ 111,198</u>	<u>\$ 20,090</u>	<u>\$ 220,178</u>	<u>\$ 13,784</u>	<u>\$ 157,233</u>	<u>\$ 78,300</u>	<u>\$ 21,323,512</u>
Fund Balances:								
Reserved Designated for:								
Annuity Savings Reserve								\$ 7,245,830
Pension Accumulation Reserve							\$ 22,795,077	91,569,332
Pension Reserve								34,715,381
Savings Reserve								5,850,713
Designated for Programs								3,139,236
Total Fund Balances							<u>\$ 22,795,077</u>	<u>\$142,520,492</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 67,697</u>	<u>\$ 111,198</u>	<u>\$ 20,090</u>	<u>\$ 220,178</u>	<u>\$ 13,784</u>	<u>\$ 157,233</u>	<u>\$ 22,873,377</u>	<u>\$163,844,004</u>

County of Oakland
 Combining Statement of Revenue and Expenditures - Expendable Trust Funds
 For the Year Ended December 31, 1983

	<u>Water & Sewer Trust</u>	<u>Skillman Foundation Trust</u>	<u>Child Advocacy</u>	<u>McGregor Child Family</u>	<u>TOTAL</u>
REVENUE:					
Donations		\$ 144,300			\$ 144,300
Other Intergovernmental Revenue	\$ 9,688,506				9,688,506
Use of Money	121,378				121,378
TOTAL REVENUE	<u>\$ 9,809,884</u>	<u>\$ 144,300</u>			<u>\$ 9,954,184</u>
EXPENDITURES:					
Salaries		\$ 89,399	\$ 66	\$ 875	\$ 90,340
Fringe Benefits		30,891			30,891
Public Works	\$ 8,268,848				8,268,848
Contractual Services		33,000			33,000
TOTAL EXPENDITURES	<u>\$ 8,268,848</u>	<u>\$ 153,290</u>	<u>\$ 66</u>	<u>\$ 875</u>	<u>\$ 8,423,079</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 1,541,036</u>	<u>\$ (8,990)</u>	<u>\$ (66)</u>	<u>\$ (875)</u>	<u>\$ 1,531,105</u>

County of Oakland
Combining Statements of Changes in Fund Balances - Expendable Trust Funds
For the Year Ended December 31, 1983

	<u>Water & Sewer Trust</u>	<u>Skillman Foundation Trust</u>	<u>Child Advocacy Family Service Project Trust</u>	<u>McGregor Child and Family Protection Trust</u>	<u>TOTAL</u>
DESIGNATED FUND BALANCE:					
Balance, Beginning of Year	\$ 2,410,473	\$ 99,347	\$ 66	\$ 875	\$ 2,510,761
Transfers From (To) Undesignated Fund Balance	<u>638,406</u>	<u>(8,990)</u>	<u>(66)</u>	<u>(875)</u>	<u>628,475</u>
FUND BALANCES, END OF YEAR	<u>\$ 3,048,879</u>	<u>\$ 90,357</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,139,236</u>
UNDESIGNATED FUND BALANCE:					
Balance, Beginning of Year					
Excess of Revenues Over (Under) Expenditures	\$ 1,541,036	\$ (8,990)	\$ (66)	\$ (875)	\$ 1,531,105
Distributions to Municipalities	(902,630)				(902,630)
Transfer From (To) Designated Fund Balance	<u>(638,406)</u>	<u>8,990</u>	<u>66</u>	<u>875</u>	<u>(628,475)</u>
BALANCES, END OF YEAR	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

County of Oakland
Combining Statement of Revenues, Expenses & Changes in Fund Balances - Employment Trust Funds
For the Year Ended December 31, 1983

	Oakland County Employees Retirement System	Road Commission Retirement Plan	Deferred Compensation	TOTAL
Operating Revenues:				
Investment Income	\$ 9,913,983	\$ 2,189,423	\$ 610,929	\$ 12,714,335
Contributions	9,692,635	1,651,550	1,426,550	12,770,735
Gain on Sale of Investments	<u>3,119,047</u>			<u>3,119,047</u>
Total Operating Revenues	<u>\$ 22,725,665</u>	<u>\$ 3,840,973</u>	<u>\$ 2,037,479</u>	<u>\$ 28,604,117</u>
Operating Expenses:				
Benefit Payments	\$ 2,837,972	\$ 807,027	\$ 117,675	\$ 3,762,674
Payments to Employees Withdrawing from the Retirement System	92,943			92,943
Other		<u>9,125</u>		<u>9,125</u>
Total Operating Expenses	<u>\$ 2,930,915</u>	<u>\$ 816,152</u>	<u>\$ 117,675</u>	<u>\$ 3,864,742</u>
Net Income	\$ 19,794,750	\$ 3,024,821	\$ 1,919,804	\$ 24,739,375
Fund Balance, Beginning of Year	<u>90,940,716</u>	<u>19,770,256</u>	<u>3,930,909</u>	<u>114,641,881</u>
Fund Balance, End of Year	<u>\$ 110,735,466</u>	<u>\$ 22,795,077</u>	<u>\$ 5,850,713</u>	<u>\$ 139,381,256</u>

County of Oakland
Combining Statement of Changes in Financial Position - Employment Trust Funds
For the Year Ended December 31, 1983

	<u>Oakland County Employees Retirement System</u>	<u>Road Commission Retirement Plan</u>	<u>Deferred Compensation</u>	<u>TOTAL</u>
Source of Funds:				
From Operations - Net Income	\$ 19,794,750	\$ 3,024,821	\$ 1,919,804	\$ 24,739,375
Increase in Working Capital	\$ 19,794,750	\$ 3,024,821	\$ 1,919,804	\$ 24,739,375
Working Capital, Beginning of Year	<u>90,940,716</u>	<u>19,770,256</u>	<u>3,930,909</u>	<u>114,641,881</u>
Working Capital, End of Year	<u>\$ 110,735,466</u>	<u>\$ 22,795,077</u>	<u>\$ 5,850,713</u>	<u>\$ 139,381,256</u>
Changes in Components of Working Capital:				
Increase (Decrease) in Current Assets:				
Cash and Short-Term Investments	\$ (3,962,219)	\$ 25,406	\$ 281,794	\$ (3,655,019)
Investments	23,749,554	3,006,251	1,591,811	28,347,616
Accounts and Interest Receivable	(16,511)		46,199	29,688
Other		<u>2,124</u>		<u>2,124</u>
	<u>\$ 19,770,824</u>	<u>\$ 3,033,781</u>	<u>\$ 1,919,804</u>	<u>\$ 24,724,409</u>
Increase (Decrease) in Current Liabilities:				
Vouchers Payable	\$ 1,187	\$ 8,960		\$ 10,147
Deferred Revenue	<u>(25,113)</u>			<u>(25,113)</u>
	<u>\$ (23,926)</u>	<u>\$ 8,960</u>		<u>\$ (14,966)</u>
Increase in Working Capital	<u>\$ 19,794,750</u>	<u>\$ 3,024,821</u>	<u>\$ 1,919,804</u>	<u>\$ 24,739,375</u>

STATISTICAL TABLES

County of Oakland
 Summary, Consolidated
 Budget Statement
 For the Year Ended December 31, 1983

TABLE I

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Actual Amounts	Transfers	Total Actual
REVENUES	\$109,954,681	\$ 1,904,083	\$111,858,764	\$110,072,823	\$ 4,560,229	\$114,633,052
EXPENDITURES	<u>114,340,505</u>	<u>5,870,033</u>	<u>120,210,537</u>	<u>104,566,690</u>	<u>6,581,070</u>	<u>111,147,760</u>
EXCESS REVENUES (EXPENDITURES)	<u>\$ (4,385,824)</u>	<u>\$ (3,965,950)</u>	<u>\$ (8,351,773)</u>	<u>\$ 5,506,133</u>	<u>\$ (2,020,841)</u>	<u>\$ 3,485,292</u>
OTHER RESOURCES BROUGHT FORWARD						
Special 1983 Contingency	\$ 2,885,824		\$ 2,885,824			\$ 2,885,824
Millage Reduction Reserve	1,500,000		1,500,000			1,500,000
Encumbrance and Appropriations Carried Forward		\$ 3,192,005	<u>3,192,005</u>			<u>3,192,005</u>
	<u>\$ 4,385,824</u>		<u>\$ 7,577,829</u>			<u>\$ 7,577,829</u>
OTHER RESOURCES UTILIZED						
Millage Reduction Reserve						\$ (2,800,000)
Encumbrance and Appropriations Carried Forward						(5,903,051)
Increase in Claims Litigation, Net						(360,000)
Increase in Other Programs, Net						<u>(502,608)</u>
	<u>-0-</u>		<u>-0-</u>			<u>\$ (9,565,659)</u>
Beginning Balance	<u>\$ -0-</u>	\$ 773,944	<u>\$ 773,944</u>			<u>\$ 773,944</u>
Ending Balance	<u>\$ -0-</u>		<u>\$ -0-</u>			<u>\$ 2,271,406</u>

County of Oakland
 STATEMENT OF RECEIPTS - COUNTY OPERATING FUNDS
 For the Year Ended December 31, 1983

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Collections to 12-31-83	Estimated Revenue	Total Revenue	Transfers	Total Revenues & Transfers	Balance of Estimate Not Collected	% of Year Elapsed 100.00% Percentage Collected
PROPERTY TAXES										
1982 Tax Levy	\$ 66,234,125.00		\$ 66,234,125.00							
Less: Allowance for TIFA Delinquent Taxes	300,000.00 300,000.00		300,000.00 300,000.00	\$ 116,179.00- 379,560.00-		\$ 116,179.00- 379,560.00-		\$ 116,179.00- 379,560.00-		
	\$ 65,634,125.00		\$ 65,634,125.00	\$ 495,739.00-		\$ 495,739.00-		\$ 495,739.00-		
Current Collections				61,244,311.57		61,244,311.57		61,244,311.57	\$ 4,885,552.43	
Delinquent Tax Revolving				4,978,555.17		4,978,555.17		4,978,555.17	4,978,555.17-	
	\$ 65,634,125.00		\$ 65,634,125.00	\$ 65,727,127.74		\$ 65,727,127.74		\$ 65,727,127.74	\$ 93,002.74-	100.14
Less: Tax Tribunal Appeals	100,000.00		100,000.00	54,850.00-		54,850.00-		54,850.00-	45,150.00-	
Net Current Property Tax	\$ 65,534,125.00		\$ 65,534,125.00	\$ 65,672,277.74		\$ 65,672,277.74		\$ 65,672,277.74	\$ 138,152.74-	100.21%
OTHER TAXES										
Delinquent Taxes Prior Years	\$ 200,000.00		\$ 200,000.00	\$ 304,051.04		\$ 304,051.04		\$ 304,051.04	\$ 104,051.04-	152.02%
Trailer Tax	80,000.00		80,000.00	75,262.50		75,262.50		75,262.50	4,737.50	94.07
Land Transfer Tax	1,225,000.00	\$ 275,000.00	1,500,000.00	1,982,516.34		1,982,516.34		1,982,516.34	482,516.34-	132.16
Total Other Taxes	\$ 1,505,000.00	\$ 275,000.00	\$ 1,780,000.00	\$ 2,361,829.88		\$ 2,361,829.88		\$ 2,361,829.88	\$ 581,829.88-	132.69%
TOTAL PROPERTY AND OTHER TAXES	\$ 67,039,125.00	\$ 275,000.00	\$ 67,314,125.00	\$ 68,034,107.62		\$ 68,034,107.62		\$ 68,034,107.62	\$ 719,982.62-	101.07%

County of Oakland
 STATEMENT OF RECEIPTS - COUNTY OPERATING FUNDS
 For the Year Ended December 31, 1983

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Collections to 12-31-83	Estimated Revenue	Total Revenue	Transfers	Total Revenues & Transfers	Balance of Estimate Not Collected	% of Year Elapsed 100.00% Percentage Collected
BUDGETED RECEIPTS										
Other than Taxes										
General Fund										
State Income Tax	\$ 7,541,406.00		\$ 7,541,406.00	\$ 7,471,844.25		\$ 7,471,844.25		\$ 7,471,844.25	\$ 69,561.75	99.07%
State Institutions				10,110.48		10,110.48		10,110.48	10,110.48-	
State Reimbursement- P.A. 228	2,213,738.00		2,213,738.00	2,213,738.38		2,213,738.38		2,213,738.38	.38-	100.00
Federal Revenue Sharing	3,252,077.00		3,252,077.00				\$ 3,235,249.00	3,235,249.00	16,828.00	99.48
Indirect Cost Recovery	162,100.00		162,100.00	134,270.76		134,270.76		134,270.76	27,829.24	82.83
Cultural Affairs	4,270.00		4,270.00	4,204.00		4,204.00		4,204.00	66.00	98.45
Purchasing	10,000.00		10,000.00	12,174.53		12,174.53		12,174.53	2,174.53-	121.74
Reimbursement				87,318.17		87,318.17		87,318.17	87,318.17-	
Oakland County Safety Div.	2,550.00		2,550.00	1,602.00		1,602.00		1,602.00	948.00	62.82
Probation	500,000.00	\$ 59,806.00	559,806.00	610,269.82		610,269.82		610,269.82	50,463.82-	109.01
Facilities Engineering Div.	33,000.00		33,000.00	17,947.66		17,947.66		17,947.66	15,052.34	54.38
Sewer, Water & Solid Waste Planning	55,000.00		55,000.00	83,502.84		83,502.84		83,502.84	28,502.84-	151.82
Property Management	30,000.00		30,000.00	21,320.92		21,320.92		21,320.92	8,679.08	71.07
Employee Relations				217.00		217.00		217.00	217.00-	
Medical Examiner	4,000.00		4,000.00	3,311.00		3,311.00		3,311.00	689.00	82.77
Library				324.40		324.40		324.40	324.40-	
Economic Development Clerk	41,620.00		41,620.00						41,620.00	
	864,300.00	91,200.00	955,500.00	1,009,313.00		1,009,313.00		1,009,313.00	53,813.00-	105.63
Elections	500.00		500.00	3,750.01		3,750.01		3,750.01	3,250.01-	750.00
Register of Deeds	630,000.00	73,800.00	703,800.00	738,736.19		738,736.19		738,736.19	34,936.19-	104.96
Treasurer	1,741,211.00		1,741,211.00	459,402.52		459,402.52	1,324,980.00	1,784,382.52	43,171.52-	102.47
Circuit Court	863,900.00	41,145.00-	822,755.00	789,039.05		789,039.05		789,039.05	33,715.95	95.90
Friend of the Court	2,162,400.00	12,753.64	2,175,153.64	2,251,443.50		2,251,443.50		2,251,443.50	76,289.86-	104.46
Law Library	24,000.00	40,000.00	64,000.00	88,258.97		88,258.97		88,258.97	24,258.97-	137.90
Division I (Walled Lake)	640,450.00		640,450.00	654,512.84		654,512.84		654,512.84	14,062.84-	102.19
Division II (Clarkston)	225,300.00		225,300.00	241,887.35		241,887.35		241,887.35	16,587.35-	107.36
Division III (Rochester)	574,000.00		574,000.00	519,801.34		519,801.34		519,801.34	54,198.66	90.55
Division IV (Troy)	621,000.00		621,000.00	688,035.67		688,035.67		688,035.67	67,035.67-	110.79
Probate Court	355,120.00		355,120.00	369,745.78		369,745.78		369,745.78	14,625.78-	104.11
Juvenile Court	85,000.00		85,000.00	138,808.19		138,808.19		138,808.19	53,808.19-	163.30

County of Oakland
 STATEMENT OF RECEIPTS - COUNTY OPERATING FUNDS
 For the Year Ended December 31, 1983

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Collections to 12-31-83	Estimated Revenue	Total Revenue	Transfers	Total Revenues & Transfers	Balance of Estimate Not Collected	% of Year Elapsed 100.00% Percentage Collected
BUDGETED RECEIPTS (Cont'd)										
Other than Taxes (Cont'd)										
General Fund (Cont'd)										
Sheriff	\$ 2,350.00		\$ 2,350.00	\$ 44,720.06		\$ 44,720.06		\$ 44,720.06	\$ 42,370.06-	1,902.98%
Administrative Services	63,000.00		63,000.00	97,016.78		97,016.78		97,016.78	34,016.78-	153.99
Corrective Services	545,060.00		545,060.00	677,291.00		677,291.00		677,291.00	132,231.00-	124.26
Protective Services	2,835,440.00	\$ 201,153.00	3,036,593.00	3,141,113.87		3,141,113.87		3,141,113.87	104,520.87-	103.44
Technical Services	120,490.00		120,490.00	127,198.33		127,198.33		127,198.33	6,708.33-	105.56
Drain Commission	235,000.00	27,997.00	262,997.00	289,068.18		289,068.18		289,068.18	26,071.18-	109.91
TOTAL BUDGETED RECEIPTS OTHER THAN TAXES	<u>\$ 26,438,282.00</u>	<u>\$ 465,564.64</u>	<u>\$ 26,903,846.64</u>	<u>\$ 23,052,884.96</u>		<u>\$ 23,052,884.96</u>	<u>\$ 4,560,229.00</u>	<u>\$ 27,613,113.96</u>	<u>\$ 709,267.32-</u>	<u>102.71%</u>
REVENUES										
Other Funds										
Friend of the Court		\$ 70,391.36	\$ 70,391.36	\$ 70,391.36		\$ 70,391.36		\$ 70,391.36		100.00%
Health Department	\$ 2,259,826.00	145,000.00	2,404,826.00	2,802,639.32	\$ 50,483.00	2,853,122.32		2,853,122.32	\$ 448,296.32-	118.64
Emergency Medical Services -										
Disaster Control	163,155.00		163,155.00	196,481.42		196,481.42		196,481.42	33,326.42-	120.42
Animal Control	328,940.00		328,940.00	362,597.64		362,597.64		362,597.64	33,657.64-	110.23
Camp Oakland	35,000.00	14,461.00	49,461.00	44,872.60		44,872.60		44,872.60	4,588.40	90.72
Children's Village	3,463,367.00	393,666.00	3,857,033.00	4,117,142.88		4,117,142.88		4,117,142.88	260,109.88-	106.74
Juvenile Maintenance	435,000.00		435,000.00	397,499.13		397,499.13		397,499.13	37,500.87	91.37
Social Services -										
Hospitalization				4,837.54		4,837.54		4,837.54	4,837.54-	
Social Welfare -										
Foster Care	23,000.00		23,000.00	12,478.49		12,478.49		12,478.49	10,521.51	54.25
Medical Care Facility	3,493,986.00	140,000.00	3,633,986.00	3,808,895.66		3,808,895.66		3,808,895.66	174,909.66-	104.81
	<u>\$ 10,202,274.00</u>	<u>\$ 763,518.36</u>	<u>\$ 10,965,792.36</u>	<u>\$ 11,817,836.04</u>	<u>\$ 50,483.00</u>	<u>\$ 11,868,319.04</u>		<u>\$ 11,868,319.04</u>	<u>\$ 902,526.68-</u>	<u>108.23%</u>
Miscellaneous Revenues										
Use of Money Interest	\$ 6,000,000.00	\$ 400,000.00	\$ 6,400,000.00	\$ 6,840,835.04		\$ 6,840,835.04		\$ 6,840,835.04	\$ 440,835.04-	106.88%
	275,000.00		275,000.00	156,757.99	\$ 119,918.14	276,676.13		276,676.13	1,676.13-	100.61
	<u>\$ 6,275,000.00</u>	<u>\$ 400,000.00</u>	<u>\$ 6,675,000.00</u>	<u>\$ 6,997,593.03</u>	<u>\$ 119,918.14</u>	<u>\$ 7,117,511.17</u>		<u>\$ 7,117,511.17</u>	<u>\$ 442,511.17-</u>	<u>106.63%</u>
TOTAL REVENUES	<u>\$109,954,681.00</u>	<u>\$ 1,904,083.00</u>	<u>\$111,858,764.00</u>	<u>\$109,902,421.65</u>	<u>\$ 170,401.14</u>	<u>\$110,072,822.79</u>	<u>\$ 4,560,229.00</u>	<u>\$114,633,051.79</u>	<u>\$ 2,774,287.79-</u>	<u>102.50%</u>

County of Oakland
STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
For the Year Ended December 31, 1983

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expenditures	Total Expenditures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS												
ADMINISTRATION OF JUSTICE												
CIRCUIT COURT												
Administration	\$ 5,536,973.00	\$ 285,548.97	\$ 5,822,521.97	\$ 5,739,143.27	\$ 1,436,564.00	\$ 7,175,707.27	\$ 3,976.26			\$ 7,179,683.53	\$ 1,357,161.56-	123.30%
Friend of the Court	2,038,783.00	168,412.37	2,207,195.37	2,180,675.18		2,180,675.18	543.30			2,181,218.48	25,976.89	99.00
Law Library	394,382.00	70,594.71	464,976.71	455,731.77		455,731.77				455,731.77	9,244.94	98.01
	<u>\$ 7,970,138.00</u>	<u>\$ 524,556.05</u>	<u>\$ 8,494,694.05</u>	<u>\$ 8,375,550.22</u>	<u>\$ 1,436,564.00</u>	<u>\$ 9,812,114.22</u>	<u>\$ 4,519.56</u>			<u>\$ 9,816,633.78</u>	<u>\$ 1,321,939.73-</u>	<u>115.56%</u>
DISTRICT COURT												
Division I (Walled Lake)	\$ 893,168.00	\$ 86,964.43	\$ 980,132.43	\$ 968,299.65		\$ 968,299.65	\$ 928.20	\$ 3,600.00		\$ 972,827.85	\$ 7,304.58	99.25%
Division II (Clarkston)	428,724.00	89,760.90	518,484.90	510,652.77		510,652.77	40.00			510,692.77	7,792.13	98.49
Division III (Rochester)	697,533.00	68,223.33	765,756.33	712,150.66	\$ 13,237.13	725,387.79				725,387.79	40,368.54	94.72
Division IV (Troy)	861,710.00	69,860.40	931,570.40	905,185.43		905,185.43	924.68	6,106.00		912,216.11	19,354.29	97.92
	<u>\$ 2,881,135.00</u>	<u>\$ 314,809.06</u>	<u>\$ 3,195,944.06</u>	<u>\$ 3,096,288.51</u>	<u>\$ 13,237.13</u>	<u>\$ 3,109,525.64</u>	<u>\$ 1,892.88</u>	<u>\$ 9,706.00</u>		<u>\$ 3,121,124.52</u>	<u>\$ 74,819.54</u>	<u>97.65%</u>
PROBATE COURT												
Judicial Administration	\$ 2,102,546.00	\$ 168,443.25	\$ 2,270,989.25	\$ 2,181,227.49		\$ 2,181,227.49	\$ 4,459.38			\$ 2,185,686.87	\$ 85,302.38	96.24%
Juvenile Court	6,232,774.00	147,197.63	6,379,971.63	6,157,576.07		6,157,576.07	1,725.00			6,159,301.07	220,670.56	96.54
Juvenile Maintenance	1,565,755.00		1,565,755.00	1,496,777.93		1,496,777.93				1,496,777.93	68,977.07	95.59
	<u>\$ 9,901,075.00</u>	<u>\$ 315,640.88</u>	<u>\$ 10,216,715.88</u>	<u>\$ 9,835,581.49</u>		<u>\$ 9,835,581.49</u>	<u>\$ 6,184.38</u>			<u>\$ 9,841,765.87</u>	<u>\$ 374,950.01</u>	<u>96.33%</u>
TOTAL ADMINISTRATION OF JUSTICE												
	<u>\$ 20,752,348.00</u>	<u>\$ 1,155,005.99</u>	<u>\$ 21,907,353.99</u>	<u>\$ 21,307,420.22</u>	<u>\$ 1,449,801.13</u>	<u>\$ 22,757,221.35</u>	<u>\$ 12,596.82</u>	<u>\$ 9,706.00</u>		<u>\$ 22,779,524.17</u>	<u>\$ 872,170.18-</u>	<u>103.91%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1983

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expenditures	Total Expenditures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS (Cont'd)												
LAW ENFORCEMENT												
SHERIFF												
Sheriff's Office	\$ 942,061.00	\$ 100,797.19	\$ 1,042,858.19	\$ 1,070,644.30		\$ 1,070,644.30				\$ 1,070,644.30	\$ 27,786.11-	102.66%
Administrative Services	706,016.00	59,507.55	765,523.55	735,664.10		735,664.10	\$ 140.00			735,804.10	29,719.45	96.11
Corrective Services	8,005,594.00	897,352.75	8,902,946.75	9,119,328.79		9,119,328.79	44,196.09	\$ 3,894.00	\$ 36,000.00	9,203,418.88	300,472.13-	103.37
Protective Services	5,041,667.00	538,388.04	5,580,055.04	5,664,517.17		5,664,517.17	68.50			5,664,585.67	84,530.63-	101.51
Community, Inspect., Gov't. Services	866,707.00	32,622.18	899,329.18	882,999.51		882,999.51	258.72			883,258.23	16,070.95	98.21
Technical Services	1,871,228.00	108,608.94	1,979,836.94	1,826,279.68		1,826,279.68	2,483.93	65,000.00		1,893,763.61	86,073.33	95.65
	<u>\$ 17,433,273.00</u>	<u>\$ 1,737,276.65</u>	<u>\$ 19,170,549.65</u>	<u>\$ 19,299,433.55</u>		<u>\$ 19,299,433.55</u>	<u>\$ 47,147.24</u>	<u>\$ 68,894.00</u>	<u>\$ 36,000.00</u>	<u>\$ 19,451,474.79</u>	<u>\$ 280,925.14-</u>	<u>101.46%</u>
PROSECUTING ATTORNEY												
Administration	\$ 1,333,732.00	\$ 132,613.12	\$ 1,466,345.12	\$ 1,406,202.95		\$ 1,406,202.95	\$ 6,459.72			\$ 1,412,662.67	\$ 53,682.45	96.33%
Warrants	559,662.00	25,191.97	584,853.97	529,217.06		529,217.06				529,217.06	55,636.91	90.48
Circuit Court	716,981.00	49,358.51	766,339.51	710,112.25		710,112.25				710,112.25	56,227.26	92.66
Appellate Court	304,095.00	5,055.36	309,150.36	301,147.00		301,147.00				301,147.00	8,003.36	97.41
Family Support	27,489.00	168.77	27,657.77	27,906.01		27,906.01				27,906.01	248.24-	100.89
Criminal Investigations	271,326.00	2,969.52-	268,356.48	258,193.66		258,193.66				258,193.66	10,162.82	96.21
District & Juvenile Court	846,432.00	15,080.06	861,512.06	755,849.88		755,849.88				755,849.88	105,662.18	87.73
	<u>\$ 4,059,717.00</u>	<u>\$ 224,498.27</u>	<u>\$ 4,284,215.27</u>	<u>\$ 3,988,628.81</u>		<u>\$ 3,988,628.81</u>	<u>\$ 6,459.72</u>			<u>\$ 3,995,088.53</u>	<u>\$ 289,126.74</u>	<u>93.25%</u>
TOTAL LAW ENFORCEMENT	<u>\$ 21,492,990.00</u>	<u>\$ 1,961,774.92</u>	<u>\$ 23,454,764.92</u>	<u>\$ 23,288,062.36</u>		<u>\$ 23,288,062.36</u>	<u>\$ 53,606.96</u>	<u>\$ 68,894.00</u>	<u>\$ 36,000.00</u>	<u>\$ 23,446,563.32</u>	<u>\$ 8,201.60</u>	<u>99.96%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1983

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expenditures	Total Expenditures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS (Cont'd)												
GENERAL GOVERNMENT												
CLERK-REGISTER OF DEEDS												
Administration	\$ 292,174.00	\$ 9,283.73	\$ 301,457.73	\$ 279,735.49		\$ 279,735.49	\$ 78.75			\$ 279,814.24	\$ 21,643.49	92.82%
County Clerk	1,529,005.00	136,933.91	1,665,938.91	1,696,842.02		1,696,842.02	2,037.32			1,698,879.34	32,940.43-	101.97
Elections	292,877.00	31,144.21-	261,732.79	221,338.86		221,338.86				221,338.86	40,393.93	84.56
Register of Deeds	875,709.00	27,136.39	902,845.39	843,225.30		843,225.30	39.00			843,264.30	59,581.09	93.40
Jury Commission	63,508.00	502.87	64,010.87	76,510.69		76,510.69				76,510.69	12,499.82-	119.52
	<u>\$ 3,053,273.00</u>	<u>\$ 142,712.69</u>	<u>\$ 3,195,985.69</u>	<u>\$ 3,117,652.36</u>		<u>\$ 3,117,652.36</u>	<u>\$ 2,155.07</u>			<u>\$ 3,119,807.43</u>	<u>\$ 76,178.26</u>	<u>97.61%</u>
TREASURER												
Administration	\$ 1,551,033.00	\$ 133,008.32	\$ 1,684,041.32	\$ 1,606,645.43		\$ 1,606,645.43	\$ 2,378.92			\$ 1,609,024.35	\$ 75,016.97	95.54%
	<u>\$ 1,551,033.00</u>	<u>\$ 133,008.32</u>	<u>\$ 1,684,041.32</u>	<u>\$ 1,606,645.43</u>		<u>\$ 1,606,645.43</u>	<u>\$ 2,378.92</u>			<u>\$ 1,609,024.35</u>	<u>\$ 75,016.97</u>	<u>95.54%</u>
COMMISSIONERS												
Administration	\$ 1,143,763.00	\$ 33,843.46	\$ 1,177,606.46	\$ 997,479.29		\$ 997,479.29	\$ 203.81	\$ 13,096.20		\$ 1,010,779.30	\$ 166,827.16	85.83%
	<u>\$ 1,143,763.00</u>	<u>\$ 33,843.46</u>	<u>\$ 1,177,606.46</u>	<u>\$ 997,479.29</u>		<u>\$ 997,479.29</u>	<u>\$ 203.81</u>	<u>\$ 13,096.20</u>		<u>\$ 1,010,779.30</u>	<u>\$ 166,827.16</u>	<u>85.83%</u>
DRAIN COMMISSIONER												
Administration	\$ 1,543,039.00	\$ 235,785.97	\$ 1,778,824.97	\$ 1,699,099.72		\$ 1,699,099.72	\$ 736.45	\$ 43,630.00		\$ 1,743,466.17	\$ 35,358.80	98.01%
	<u>\$ 1,543,039.00</u>	<u>\$ 235,785.97</u>	<u>\$ 1,778,824.97</u>	<u>\$ 1,699,099.72</u>		<u>\$ 1,699,099.72</u>	<u>\$ 736.45</u>	<u>\$ 43,630.00</u>		<u>\$ 1,743,466.17</u>	<u>\$ 35,358.80</u>	<u>98.01%</u>
TOTAL GENERAL GOVERNMENT	<u>\$ 7,291,108.00</u>	<u>\$ 545,350.44</u>	<u>\$ 7,836,458.44</u>	<u>\$ 7,420,876.80</u>		<u>\$ 7,420,876.80</u>	<u>\$ 5,474.25</u>	<u>\$ 56,726.20</u>		<u>\$ 7,483,077.25</u>	<u>\$ 353,381.19</u>	<u>95.49%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1983

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expenditures	Total Expenditures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS (Cont'd)												
COUNTY EXECUTIVE												
Administration	\$ 586,697.00	\$ 535,779.07	\$ 1,122,476.07	\$ 639,210.04	\$ 1,819.30	\$ 641,029.34	\$ 2,380.48	\$ 468,686.27		\$ 1,112,096.09	\$ 10,379.98	98.91%
Auditing	320,588.00	8,595.24	329,183.24	305,668.18		305,668.18				305,668.18	23,515.06	92.85
Community & Minority Affairs	72,770.00	5,163.77	77,933.77	74,915.77		74,915.77				74,915.77	3,018.00	96.12
Public Information	101,026.00	2,688.44	103,714.44	99,516.16		99,516.16				99,516.16	4,198.28	95.95
Civil Counsel	394,351.00	96,985.00	491,336.00	482,196.23		482,196.23	173.72			482,369.95	8,966.05	98.17
Advanced Programs Group	156,251.00	21,680.14	177,931.14	177,145.73		177,145.73	210.60	\$ 3,000.00		180,356.33	2,425.19	101.36
State & Federal Aid												
Coordinator	83,792.00	19.36	83,811.36	73,597.95		73,597.95				73,597.95	10,213.41	87.81
Cultural Affairs	26,990.00	4,039.59	31,029.59	26,454.90		26,454.90	475.00			26,929.90	4,099.69	86.78
	<u>\$ 1,742,465.00</u>	<u>\$ 674,950.61</u>	<u>\$ 2,417,415.61</u>	<u>\$ 1,878,704.96</u>	<u>\$ 1,819.30</u>	<u>\$ 1,880,524.26</u>	<u>\$ 3,239.80</u>	<u>\$ 471,686.27</u>		<u>\$ 2,355,450.33</u>	<u>\$ 61,965.28</u>	<u>97.36%</u>
MANAGEMENT & BUDGET												
Administration	\$ 95,506.00	\$ 1,629.32	\$ 97,135.32	\$ 92,422.15		\$ 92,422.15				\$ 92,422.15	\$ 4,713.17	95.14%
Budget	576,646.00	134,735.97	711,381.97	699,389.67		699,389.67		\$ 7,000.00		706,389.67	4,992.30	99.29
Accounting	3,190,527.00	362,748.46	3,553,275.46	3,408,760.51		3,408,760.51	\$ 464.25	7,000.00		3,416,224.76	137,050.70	95.66
Purchasing	380,095.00	1,481.29	378,613.71	375,777.69		375,777.69	2,149.35			377,927.04	686.67	99.81
Equalization	2,063,467.00	52,231.12	2,115,698.12	1,855,266.87	\$ 4,145.00	1,859,411.87	1,132.36			1,860,544.23	255,153.89	87.94
Reimbursement	518,921.00	111,395.30	630,316.30	657,138.76		657,138.76				657,138.76	26,822.46	104.25
	<u>\$ 6,825,162.00</u>	<u>\$ 661,258.88</u>	<u>\$ 7,486,420.88</u>	<u>\$ 7,088,755.65</u>	<u>\$ 4,145.00</u>	<u>\$ 7,092,900.65</u>	<u>\$ 3,745.96</u>	<u>\$ 14,000.00</u>		<u>\$ 7,110,646.61</u>	<u>\$ 375,774.27</u>	<u>94.70%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1983

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expenditures	Total Expenditures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS (Cont'd)												
COUNTY EXECUTIVE (Cont'd)												
CENTRAL SERVICES												
Administration	\$ 582,741.00	\$ 15,526.88	\$ 598,267.88	\$ 594,746.97		\$ 594,746.97	\$ 95.00	\$ 3,950.00		\$ 598,791.97	\$ 524.09-	100.08%
Oakland County Safety												
Division	1,198,591.00	59,185.51	1,257,776.51	1,279,273.53		1,279,273.53	462.00			1,279,735.53	21,959.02-	101.74
Probation	1,290,243.00	119,354.04	1,409,597.04	1,356,868.04		1,356,868.04	5,543.59			1,362,411.63	47,185.41	96.65
Facilities - Engineering												
Division	764,139.00	13,570.27	777,709.27	738,148.75		738,148.75	303.94			738,452.69	39,256.58	94.95
	<u>\$ 3,835,714.00</u>	<u>\$ 207,636.70</u>	<u>\$ 4,043,350.70</u>	<u>\$ 3,969,037.29</u>		<u>\$ 3,969,037.29</u>	<u>\$ 6,404.53</u>	<u>\$ 3,950.00</u>		<u>\$ 3,979,391.82</u>	<u>\$ 63,958.88</u>	<u>98.41%</u>
PUBLIC WORKS												
Administration	\$ 98,266.00	\$ 436.00	\$ 98,702.00	\$ 98,053.90		\$ 98,053.90				\$ 98,053.90	\$ 648.10	99.34%
Public Works	222,265.00	1,054.85	223,319.85	219,661.92	\$ 807.59	220,469.51	\$ 195.52			220,665.03	2,654.82	98.81
Solid Waste	965,945.00	1,800,576.21	2,766,521.21	168,234.91	3,191.36	171,426.27	2,589,389.98			2,760,816.25	5,704.96	99.79
Planning	839,909.00	88,720.98	928,629.98	859,866.02		859,866.02	21,268.88			881,134.90	47,495.08	94.88
Property Management	176,186.00	9,087.48	185,273.48	177,110.95		177,110.95				177,110.95	8,162.53	95.59
	<u>\$ 2,302,571.00</u>	<u>\$ 1,899,875.52</u>	<u>\$ 4,202,446.52</u>	<u>\$ 1,522,927.70</u>	<u>\$ 3,998.95</u>	<u>\$ 1,526,926.65</u>	<u>\$ 2,610,854.38</u>			<u>\$ 4,137,781.03</u>	<u>\$ 64,665.49</u>	<u>98.46%</u>

OAKLAND COUNTY
 REFERENCE LIBRARY

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1983

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expenditures	Total Expenditures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS (Cont'd)												
COUNTY EXECUTIVE (Cont'd)												
PERSONNEL												
Administration	\$ 227,388.00	\$ 105,065.18	\$ 332,453.18	\$ 323,339.52		\$ 323,339.52	\$ 104.55			\$ 323,444.07	\$ 9,009.11	97.29%
Merit Sys. Adm. Res. & Per. Program	232,523.00	29,266.62	261,789.62	247,325.32		247,325.32	3,590.50			250,915.82	7,366.80	97.18
Employee Relations	541,889.00	59,313.40	601,202.40	588,196.73	\$ 6,644.15	594,840.88	149.64	\$ 3,507.50		598,498.02	6,211.38	98.96
Selection Placement & EEO	585,094.00	22,262.18	607,356.18	584,215.49	2,550.00	586,765.49				586,765.49	20,590.69	96.61
	<u>\$ 1,586,894.00</u>	<u>\$ 215,907.38</u>	<u>\$ 1,802,801.38</u>	<u>\$ 1,743,077.06</u>	<u>\$ 9,194.15</u>	<u>\$ 1,752,271.21</u>	<u>\$ 3,844.69</u>	<u>\$ 3,507.50</u>		<u>\$ 1,759,623.40</u>	<u>\$ 43,177.98</u>	<u>97.60%</u>
HUMAN SERVICES												
Administration	\$ 95,945.00	\$ 506.00	\$ 96,451.00	\$ 97,849.65		\$ 97,849.65				\$ 97,849.65	\$ 1,398.65	101.45%
Health Department	11,889,979.00	410,404.06	12,300,383.06	11,730,547.55	\$ 116,760.03	11,847,307.58	\$ 11,281.57			11,858,589.15	441,793.91	96.40
Medical Care Facility	4,690,865.00	51,690.78	4,742,555.78	4,380,640.34		4,380,640.34	6,111.90			4,386,752.24	355,803.54	92.49
Camp Oakland	1,296,271.00	69,200.43	1,365,471.43	1,152,996.92	1,211.99	1,154,208.91	5,509.83			1,159,718.74	205,752.69	84.93
Children's Village	5,900,329.00	188,573.32	6,088,902.32	5,959,007.26		5,959,007.26	9,567.69			5,968,574.95	120,327.37	98.02
Community Mental Health	2,528,985.00	9,641.00	2,538,626.00						\$ 3,256,295.21	3,256,295.21	717,669.21	128.27
Human Services Agency	336,655.00	45,000.00	381,655.00	378,403.50		378,403.50				378,403.50	3,251.50	99.14
Social Services	1,115,953.00		1,115,953.00	983,466.14	981,761.00	1,965,227.14				1,965,227.14	849,274.14	176.10
Medical Examiner	953,667.00	24,828.41	978,495.41	895,485.75		895,485.75	2,587.26	\$ 10,659.00		908,732.01	69,763.40	92.87
	<u>\$ 28,808,649.00</u>	<u>\$ 799,844.00</u>	<u>\$ 29,608,493.00</u>	<u>\$ 25,578,397.11</u>	<u>\$ 1,099,733.02</u>	<u>\$ 26,678,130.13</u>	<u>\$ 35,058.25</u>	<u>\$ 10,659.00</u>	<u>\$ 3,256,295.21</u>	<u>\$ 29,980,142.59</u>	<u>\$ 371,649.59</u>	<u>101.26%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1983

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expenditures	Total Expenditures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS (Cont'd)												
COUNTY EXECUTIVE (Cont'd)												
PUBLIC SERVICES												
Administration	\$ 90,405.00	\$ 500.00	\$ 90,905.00	\$ 81,167.16		\$ 81,167.16				\$ 81,167.16	\$ 9,737.84	89.28%
Veterans' Services	881,890.00	8,047.90	889,937.90	847,311.16		847,311.16				847,311.16	42,626.74	95.21
Library	277,667.00	6,656.31	284,323.31	283,696.26		283,696.26				283,696.26	627.05	99.77
Cooperative Extension	333,350.00	52,207.68	385,557.68	368,487.51	\$ 2,452.00	370,939.51				370,939.51	14,618.17	96.20
Economic Development	176,481.00	10,654.74	187,135.74	153,468.76		153,468.76	\$ 2,000.00	\$ 17,034.76		172,503.52	14,632.22	92.18
Emergency Med. Serv.												
Disaster Cl.	487,383.00	50,058.75	537,441.75	519,655.97		519,655.97	10,254.10			529,910.07	7,531.68	98.59
Animal Control	867,953.00	36,573.08	904,526.08	888,244.23		888,244.23	3,772.20			892,016.43	12,509.65	98.61
	<u>\$ 3,115,129.00</u>	<u>\$ 164,698.46</u>	<u>\$ 3,279,827.46</u>	<u>\$ 3,142,031.05</u>	<u>\$ 2,452.00</u>	<u>\$ 3,144,483.05</u>	<u>\$ 16,026.30</u>	<u>\$ 17,034.76</u>		<u>\$ 3,177,544.11</u>	<u>\$ 102,283.35</u>	<u>96.88%</u>
COMPUTER SERVICES												
Administration	\$ 3,082,265.00	\$ 1,459,248.42-	\$ 1,623,016.58	\$ 1,489,892.92		\$ 1,489,892.92				\$ 1,489,892.92	\$ 133,123.66	91.79%
	<u>\$ 3,082,265.00</u>	<u>\$ 1,459,248.42-</u>	<u>\$ 1,623,016.58</u>	<u>\$ 1,489,892.92</u>		<u>\$ 1,489,892.92</u>				<u>\$ 1,489,892.92</u>	<u>\$ 133,123.66</u>	<u>91.79%</u>
TOTAL COUNTY EXECUTIVE	<u>\$ 51,298,849.00</u>	<u>\$ 3,164,923.13</u>	<u>\$ 54,463,772.13</u>	<u>\$ 46,412,823.74</u>	<u>\$ 1,121,342.42</u>	<u>\$ 47,534,166.16</u>	<u>\$ 2,679,173.91</u>	<u>\$ 520,837.53</u>	<u>\$ 3,256,295.21</u>	<u>\$ 53,990,472.81</u>	<u>\$ 473,299.32</u>	
TOTAL DEPARTMENT AND INSTITUTIONS												
	<u>\$100,835,295.00</u>	<u>\$ 6,827,054.48</u>	<u>\$107,662,349.48</u>	<u>\$ 98,429,183.12</u>	<u>\$ 2,571,143.55</u>	<u>\$101,000,326.67</u>	<u>\$ 2,750,851.94</u>	<u>\$ 656,163.73</u>	<u>\$ 3,292,295.21</u>	<u>\$107,699,637.55</u>	<u>\$ 37,288.07-</u>	<u>100.41%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1983

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expenditures	Total Expenditures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
APPROPRIATIONS												
Ambulance	\$ 4,000.00		\$ 4,000.00	\$ 3,325.00		\$ 3,325.00				\$ 3,325.00	\$ 675.00	83.12%
Building Authority Payments	1,172,750.00		1,172,750.00						\$ 1,172,750.00	1,172,750.00		100.00
District Court Witness Fees	41,000.00		41,000.00	36,634.40		36,634.40				36,634.40	4,365.60	89.35
Insurance & Surety Bonds	250,225.00	\$ 92,078.00	342,303.00	134,049.04		134,049.04		\$ 60,000.00		194,049.04	148,253.96	56.42
Sundry	220,000.00	3,738.00	223,738.00	239,574.44		239,574.44				239,574.44	15,836.44	107.07
Capital Imp. Program	1,500,000.00		1,500,000.00						1,500,000.00	1,500,000.00		100.00
Microfilm Subsidy		46,500.00	46,500.00						46,500.00	46,500.00		100.00
Youth Activities Center	75,000.00		75,000.00						75,000.00	75,000.00		100.00
County Annual Audit	150,000.00	115,425.00	265,425.00	132,525.00		132,525.00		132,900.00		265,425.00	9,950.00	100.00
Cafeteria-Food Serv.-Study		9,950.00	9,950.00									
Cafeteria-Oper.-Deficit		212,812.64	212,812.64						212,812.64	212,812.64		100.00
Road Improvement - Oakland County	500,000.00		500,000.00	500,000.00		500,000.00				500,000.00		100.00
County Buildings	1,413,196.00	11,319.06	1,401,876.94	1,150,195.00		1,150,195.00			131,662.00	1,281,857.00	120,019.94	91.43
Sanctuary	7,500.00		7,500.00	7,500.00		7,500.00				7,500.00		100.00
CETA Audit		88,000.00	88,000.00	29,434.52		29,434.52		58,565.48		88,000.00		100.00
Council of Governments	155,758.00		155,758.00	151,278.00		151,278.00				151,278.00	4,480.00	97.12
4-H Premiums	2,650.00		2,650.00	2,650.00		2,650.00				2,650.00		100.00
Area Wide Water Quality Board	24,000.00		24,000.00	21,242.00		21,242.00				21,242.00	2,758.00	88.50
Mich. Assoc. & National Assoc. of Counties	22,169.00	16,641.00	38,810.00	38,807.00		38,807.00				38,807.00	3.00	99.99
Oakland County Pioneer & Historical Society	12,220.00		12,220.00	12,220.00		12,220.00				12,220.00		100.00
Southeastern Mich. Tourist Assoc.	12,720.00		12,720.00	12,720.00		12,720.00				12,720.00		100.00
Tourist Convention Bureau	49,500.00		49,500.00	49,500.00		49,500.00				49,500.00		100.00
Traffic Improvement Assoc.	20,000.00		20,000.00	20,000.00		20,000.00				20,000.00		100.00

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1983

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expenditures	Total Expenditures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
APPROPRIATIONS (Cont'd)												
Area Agency on Aging	\$ 18,905.00		\$ 18,905.00	\$ - 18,905.00		\$ 18,905.00				\$ 18,905.00		100.00%
County Millage Reduction Res.	2,800,000.00		2,800,000.00								\$ 2,800,000.00	
Clinton River Watershed	500.00	\$ 20,000.00	20,500.00	500.00		500.00		\$ 20,000.00		20,500.00		100.00
Current Drain Assessments	675,705.00		675,705.00	650,918.34		650,918.34				650,918.34	24,786.66	96.33
Huron Clinton Authority	1,500.00		1,500.00	2,065.65		2,065.65				2,065.65	565.65-	137.71
Huron River Watershed	500.00		500.00	500.00		500.00				500.00		100.00
Soil Conservation	8,250.00		8,250.00	8,250.00		8,250.00				8,250.00		100.00
River Rouge Watershed Council	500.00		500.00	500.00		500.00				500.00		100.00
Sal/Frg. Increase/ Other Funds		139,992.00	139,992.00						\$ 139,992.00	139,992.00		100.00
Subsidy for Garage		10,058.00	10,058.00						10,058.00	10,058.00		100.00
C.Y.E.R.A. Appropriation For Pending Litigation		1,875.00	1,875.00	42,000.00		42,000.00				42,000.00	1,875.00	
Employees' Retirement Adm. Training & Tuition	170,000.00		170,000.00	186,739.07		186,739.07				186,739.07	16,739.07-	109.84
Reimb.	145,000.00	23,787.50	168,787.50	112,197.50		112,197.50		11,634.00		123,831.50	44,956.00	73.36
O.C. Deferred Compensation Plan		6,967.34	6,967.34	2,133.19		2,133.19		4,834.15		6,967.34		100.00
TOTAL APPROPRIATIONS	\$ 9,453,548.00	\$ 776,505.42	\$ 10,230,053.42	\$ 3,566,363.15	\$	\$ 3,566,363.15		\$ 287,933.63	\$ 3,288,774.64	\$ 7,143,071.42	\$ 3,086,982.00	69.82%

County of Oakland
STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
For the Year Ended December 31, 1983

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expenditures	Total Expenditures	Encumbrances	Appropriations Carried forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
APPROPRIATIONS TO BE TRANSFERRED TO												
OTHER LINE ITEMS FOR EXPENDITURES												
Contingent	\$ 1,707,554.00	\$ 446,413.48-	\$ 1,261,140.52								\$ 1,261,140.52	
Salary Adjustments	390,108.00	369,900.24	760,008.24					\$ 1,771,267.00		\$ 1,771,267.00	1,011,258.76-	233.05%
Salary Approp. - Overtime	844,000.00	926,371.91-	82,371.91-								82,371.91-	
Salary Approp. - Summer Employment	351,000.00	349,544.00-	1,456.00								1,456.00	
Fringe Benefit Adjustments	200,000.00	112,182.97	312,182.97					436,835.00		436,835.00	124,652.03-	139.92
Salary Approp. - Emerg. Salaries	354,000.00	327,165.92-	26,834.08								26,834.08	
Personnel Transfer Approp.	5,000.00		5,000.00								5,000.00	
Federal Project Match	50,000.00	24,672.00-	25,328.00								25,328.00	
Capital Outlay	150,000.00	141,442.94-	8,557.06								8,557.06	
TOTAL APPROPRIATIONS TO BE TRANSFERRED TO OTHER LINE ITEMS FOR EXPENDITURES	\$ 4,051,662.00	\$ 1,733,527.04-	\$ 2,318,134.96					\$ 2,208,102.00		\$ 2,208,102.00	\$ 110,032.96	95.25%
TOTAL APPROPRIATIONS AND EXPENDITURES	\$114,340,505.00	\$ 5,870,032.86	\$120,210,537.86	\$101,995,546.27	\$ 2,571,143.55	\$104,566,689.82	\$ 2,750,851.94	\$ 3,152,199.36	\$ 6,581,069.85	\$117,050,810.97	\$ 3,159,726.89	100.44%

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

TABLE II

Year of Levy*	Tax Levy	Collections to March 1, Each Year		Collections thru December 31, 1983	
		Amount	Percent	Amount	Percent
1973	30,702,299	28,943,065	94.27	30,702,000	100.00
1974	34,551,027	32,200,612	93.20	34,549,000	100.00
1975	37,874,508	35,303,301	93.21	37,871,992	99.99
1976	36,863,882	34,403,973	93.33	36,856,326	99.98
1977	40,418,405	37,942,544	93.87	40,386,915	99.92
1978	45,083,998	42,528,363	94.33	45,050,544	99.93
1979	48,254,235	45,307,714	93.89	48,211,611	99.91
1980	54,797,950	50,879,932	92.85	54,726,560	99.87
1981	61,457,994	56,272,487	91.56	61,346,716	99.82
1982	66,234,125	60,693,723	91.64	66,065,201	99.74

*Property Taxes are recorded as Revenue in General Fund, Net of
 Certain Adjustments, in the year Following the Year of Levy.

TABLE III

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

Year of Levy	REAL PROPERTY		PERSONAL PROPERTY	TOTAL		Ratio of Total Equalized to Total Estimated Actual Value
	Assessed Value	Equalized Value	Assessed & Equalized Value	Equalized Value	Estimated Amount Value	
1974	5,364,213,184	5,516,995,821	1,051,640,512	6,568,636,333	13,137,272,666	50.0%
1975	5,869,887,380	6,036,032,658	1,164,444,159	7,200,476,817	14,400,953,634	50.0%
1976	6,233,838,704	6,305,258,795	703,083,763	7,008,342,559	14,016,685,118	50.0%
1977	6,893,598,707	6,966,122,729	762,061,875	7,728,184,604	15,456,369,208	50.0%
1978	7,502,499,861	7,780,633,635	839,633,582	8,620,267,217	17,240,534,434	50.0%
1979	8,781,606,802	8,930,049,562	917,753,579	9,847,803,141	19,695,606,282	50.0%
1980	10,431,731,000	10,614,279,649	1,037,173,633	11,651,453,282	23,302,906,564	50.0%
1981	11,947,261,060	12,129,752,472	1,118,074,387	13,247,826,859	26,649,072,309	49.7%
1982	12,527,707,864	13,079,363,323	1,198,001,927	14,277,365,250	27,726,167,099	51.5%
1983	12,772,683,105	12,779,073,610	1,231,958,859	14,011,032,469	28,206,083,694	49.7%

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

TABLE IV

TAX RATES

<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>
1974	5.2600	.2500	1.96	1.35	-0-
1975	5.2600	.2500	1.90	1.325	-0-
1976	5.2600	.2500	1.96	1.40	-0-
1977	5.2300	.2500	1.96	1.40	-0-
1978	5.2300	.2500	1.91	1.40	-0-
1979	4.9000	.2449	1.874	1.6793	.2500
1980	4.7031	.2401	1.7605	1.6604	.2500
1981	4.6391	.2466	1.7261	1.5362	.2500
1982	4.6391	.2466	1.4973	1.5000	.2500
1983	4.6391	.2500	1,7500	1,5000	.2500

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>
1973	30,702,299	173,718	1,459,235	196,371,823	7,834,896	11,362,724		71,451,579	319,356,274
1974	34,551,027	226,441	1,642,159	224,419,350	8,823,371	12,818,235		79,468,989	361,949,572
1975	37,874,508	280,537	1,800,119	249,007,014	9,503,403	13,624,773		92,014,747	404,105,101
1976	36,863,882	259,405	1,752,086	255,357,550	9,772,666	13,682,738		96,258,764	413,947,091
1977	40,418,405	198,131	1,932,046	284,491,476	10,774,044	15,085,820		103,618,368	456,518,290
1978	45,083,998	216,916	2,155,067	313,712,528	12,013,209	16,487,106		116,741,797	506,410,621
1979	48,254,235	251,130	2,411,727	362,084,950	16,412,035	18,478,486	2,461,951	131,697,336	582,051,850
1980	54,797,950	293,723	2,797,514	413,985,927	19,208,114	20,544,648	2,912,863	146,362,218	660,902,957
1981	61,457,993	237,220	3,266,914	471,906,826	20,222,269	22,907,770	3,311,957	164,688,270	747,999,219
1982	66,234,125	293,221	3,520,798	499,270,670	21,288,254	3,569,341	3,569,341	174,903,871	794,042,435

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

<u>Calendar Year - A</u>	<u>Population - B</u>	<u>Equalized Value</u>	<u>Net Long-Term Debt</u>	<u>Percentage of Net Long-Term Debt to Equalized Value</u>	<u>Net Long- Term Debt Per Capita</u>
1974	907,871	6,568,636,333	(c) 341,352,555	5.197	\$376
1975	966,562	7,200,476,817	(c) 366,636,611	5.092	379
1976	966,562	7,008,342,559	(c) 374,666,711	5.346	388
1977	966,562	7,728,184,604	(c) 381,563,586	4.937	395
1978	966,562	8,620,267,217	(c) 421,139,884	4.885	436
1979	966,562	9,847,803,141	(c) 434,831,539	4.416	450
1980	1,011,793	11,651,453,282	(c) 406,126,807	3.486	401
1981	1,011,793	13,324,536,154	(c) 387,954,798	2.912	383
1982	1,011,793	14,277,365,250	(d) 476,441,752	3.337	470
1983	1,011,793	14,011,032,469	(d) 469,311,930	3.349	463

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

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

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

D - General Obligation Indebtedness, including Delinquent Tax Revolving Notes

County of Oakland
 Net County Debt - Unaudited
 December 31, 1983

TABLE VI

<u>With County Credit and Unlimited Tax</u>	<u>Gross</u>	<u>Municipalities Share of Funds on Hand with County Treasurer</u>	<u>Self-Supporting or Portion Paid Directly by Benefited Municipalities</u>	<u>Net</u>	<u>County Share of Funds on Hand</u>	<u>Net County Debt</u>
Building Authority - Act 31	\$ 11,035,000			\$ 11,035,000	(d) \$ 3,829,687	\$ 7,205,313
Drain Bonds - Chapter 20, Act 40	93,215,000	(d) \$ 1,689,190	(a) \$ 86,036,379	5,489,431	(d) 105,701	5,383,730
Drain Bonds - Chapter 20 - Refunding	14,340,000	(d) 43,643	(a) 14,134,458	161,899	(d) 498	161,401
Drain Bonds - Chapter 21	2,850,930	(d) 23,563	(a) 2,684,151	143,216	(d) 1,464	141,752
Sewage Disposal Bonds - Act 185	92,101,000	(d) 14,374,614	(a) 77,726,386			
Sewage Disposal Bonds - Act 342	89,060,000	(d) 946,742	(a) 88,113,258			
Water Supply Bonds - Act 185	30,785,000	(d) 1,439,387	(a) 29,345,613			
Refunding Bonds - Water & Sewer	24,675,000	(d) 777,088	(a) 23,897,912			
Michigan Transportation Fund	1,250,000		(c) 1,250,000			
	<u>\$359,311,930</u>	<u>\$ 19,294,227</u>	<u>\$323,188,157</u>	<u>\$ 16,829,546</u>	<u>\$ 3,937,350</u>	<u>\$12,892,196</u>
 <u>With County Credit and Limited Tax</u>						
General Obligation Limited Tax Notes	<u>\$110,000,000</u>			<u>\$110,000,000</u>	(d) \$ 77,848,524 (c)	<u>\$32,151,476</u>
 <u>Bonds and Notes with No County Credit</u>						
Drain Bonds - Chapter 20, Act 40	\$ 1,877,000	(d) \$ 69,196	(a) \$ 1,807,804			
Sewage Disposal Bonds - Act 185	1,630,000	(d) 827,802	(a) 802,198			
Water Supply Bonds - Act 185	4,140,000	(d) 109,649	(a) 4,030,351			
Revenue Bonds	2,565,000	(d) 900,473	(c) 1,664,527			
Michigan Transportation Fund	5,650,000		(c) 5,650,000			
	<u>\$ 15,862,000</u>	<u>\$ 1,907,120</u>	<u>\$ 13,954,880</u>			
 <u>Overlapping Debt of County</u>						
Cities, Villages and Townships						\$151,349,463
School Districts						325,180,167
Community College and Intermediate School Districts						59,678,036
County Issued Bonds Paid by Local Municipalities						(b) 328,578,510
Net County Overlapping Debt						<u>\$864,786,176</u>
NET COUNTY DIRECT AND OVERLAPPING DEBT						<u>\$909,829,848</u>

(a) Total County Issued Bonds Paid by Local Municipalities

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

(c) Self-Supporting Obligations

(d) December 31, 1983 figures

County of Oakland
 Computation of Legal Debt Limit - Unaudited
 December 31, 1983

Bond & Notes with County Credit and Unlimited Tax

Building Authority - Act 31	\$	11,035,000.00
Drain Bonds - Chapter 20, Act 40		93,215,000.00
Drain Bonds - Chapter 21, Act 40		2,850,930.15
Motor Vehicle Highway Bonds		1,250,000.00
Refunding Bonds - Water and Sewer		39,015,000.00
Sewage Disposal Bonds - Act 185		92,101,000.00
Sewage Disposal Bonds - Act 342		89,060,000.00
Water Supply Bonds - Act 185		<u>30,785,000.00</u>
TOTAL	\$	<u><u>359,311,930.15</u></u>

Bonds & Notes with County Credit and Limited Tax

General Obligation Limited Tax Notes	\$	<u><u>110,000,000.00</u></u>
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Bonds & Notes with No County Credit

Drain Bonds - Chapter 20, Act 40	\$	1,877,000.00
Motor Vehicle Highway Fund Revenue Notes		5,650,000.00
Revenue Bonds		2,565,000.00
Sewage Disposal Bonds - Act 185		1,630,000.00
Water Supply Bonds - Act 185		<u>4,140,000.00</u>
TOTAL	\$	<u><u>15,862,000.00</u></u>

Statutory Limit - 10% of 1983 SEV	\$	1,401,103,247.00
Less: Outstanding Debt with Credit		<u>469,311,930.15</u>
Available Balance	\$	<u><u>931,791,316.85</u></u>

TABLE VIII

County of Oakland
 Building Authority Data
 December 31, 1983

	<u>East Wing</u>	<u>Law Enforcement Complex</u>	<u>Medical Care Facility</u>	<u>TOTAL</u>
Cash and Short Term Investments	\$ 2,959,839	\$ 321,769	\$ 548,079	\$ 3,829,687
Lease Receivable	2,320,000	6,125,000	2,950,000	11,035,000
Bonds Payable	2,320,000	6,125,000	2,950,000	11,035,000
Year Ended December 31, 1983				
Lease Revenue	<u>236,500</u>	<u>661,750</u>	<u>274,500</u>	<u>1,172,750</u>
Interest Income	<u>193,474</u>	<u>49,824</u>	<u>111,452</u>	<u>354,750</u>
Debt Service:				
Principal	110,000	275,000	100,000	485,000
Interest	97,160	375,750	174,400	647,310
Fiscal Charges	<u>246</u>	<u>1,664</u>	<u>675</u>	<u>2,585</u>
	<u>\$ 207,406</u>	<u>\$ 652,414</u>	<u>\$ 275,075</u>	<u>\$ 1,134,895</u>
Principal and Interest Requirements:				
1984	\$ 214,932	\$ 667,500	\$ 320,900	\$ 1,203,332
1985	215,072	674,500	310,400	1,199,972
1986	215,010	655,000	299,900	1,169,910
1987	214,745	660,500	289,400	1,164,645
1988	219,210	664,500	299,800	1,183,510
Thereafter	<u>2,031,541</u>	<u>5,875,000</u>	<u>2,395,200</u>	<u>10,301,741</u>
	<u>\$ 3,110,510</u>	<u>\$ 9,197,000</u>	<u>\$ 3,915,600</u>	<u>\$16,223,110</u>

County of Oakland
Demographic Statistics - Unaudited (Latest Figures Available)

TABLE IX

Population Count:

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

Age Distribution:

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

Age	Males		Females	
	<u>Number</u>	<u>Percentage</u>	<u>Number</u>	<u>Percentage</u>
Under 5 Years	34,546	7.0%	32,943	6.4%
5-9 Years	38,695	7.8	36,885	7.1
10-14 Years	44,952	9.1	43,135	8.3
15-19 Years	46,855	9.5	45,065	8.7
20-24 Years	43,345	8.8	44,893	8.7
25-34 Years	84,936	17.2	88,354	17.0
35-44 Years	62,660	12.7	64,256	12.4
45-54 Years	55,389	11.2	57,853	11.2
55-59 Years	27,243	5.5	28,471	5.5
60-64 Years	19,665	4.0	21,859	4.2
65-74 Years	23,207	4.7	31,402	6.1
75 Years and Over	<u>12,172</u>	<u>2.5</u>	<u>23,012</u>	<u>4.4</u>
TOTAL	<u>493,665</u>	<u>100.0%</u>	<u>518,128</u>	<u>100.0%</u>

County of Oakland
Principal Taxpayers - Unaudited
December 31, 1983

TABLE X

LIST OF MAJOR TAXPAYERS LOCATED IN OAKLAND COUNTY

	1983 State Equalized Value
	<u> </u>
General Motors	532,400,000
Detroit Edison	181,534,000
Consumers Power	103,783,000
Ford Motor Co.	59,632,000
Hartman & Tyner, Inc.	37,708,000
Prudential Insurance Co.	34,242,000
Koppy-Nemer Co.	33,521,000
International Business Machines	31,156,000
Biltmore Development Co.	30,993,000
Equitable Life Assurance Co.	28,517,000
Etkins and Assoc.	27,500,000
Department of Natural Resources	25,368,000
K-Mart Corp.	25,316,000
Beztak Co.	23,303,000
Michigan Consolidated Gas Co.	22,791,000
Edward Rose and Assoc.	20,167,000
Novi Assoc.	19,300,000
Dayton-Hudson Co.	19,083,000
Parke-Davis, Inc.	18,378,000
American Motors Realty	17,340,000

County of Oakland
Miscellaneous Statistics - Unaudited

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

Retail Sales:

<u>Year</u>	<u>Amount</u>
1972	2,455,975,000
1973	2,903,357,000
1974	3,190,423,000
1975	3,341,897,000
1976	3,719,645,000
1977	3,869,164,000
1978	4,798,909,000
1979	5,894,176,000
1980	5,976,644,000
1981	6,445,016,000
1982	6,588,580,000

Sales and Marketing Management Magazine's Survey of Buying Power

Miles of Streets:

Federal and State - 224 Miles
Primary 607 miles paved and 208 miles graveled
Local - 37 miles paved and 619 miles graveled
Platted - 680 miles paved and 420 miles graveled
Number of Streetlights: 26,561
Number of Traffic Signals: 850

Police Protection:

Number of Employees - 412
Jail - 144 cell blocks, 5 isolation rooms and 6 bedwards

Recreation:

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

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

County of Oakland
Miscellaneous Statistics - Cont'd

Education

<u>Grade</u>	<u>No. of Students</u>
Kdg.	12,152
1	11,312
2	10,503
3	10,862
4	11,154
5	11,497
6	12,500
7	14,068
8	14,951
9	14,604
10	14,411
11	14,250
12	13,824
Total Enrollment	166,088
Number of Districts	28

Colleges:

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

Tech. Institutes

Cranbrook Academy of Art	Bloomfield
Lawrence Institute	Southfield

Elections

1978 Primary Election - August 8, 1978		
Registered Voters	552,543	
Ballots Cast	103,587	23.63%
1978 General Election - November 7, 1978		
Registered Voters	570,744	
Ballots Cast	339,667	59.51%
1980 Primary Election - August 5, 1980		
Registered Voters	610,079	
Ballots Cast	113,770	18.65%
1980 General Election - November 4, 1980		
Registered Voters	644,094	
Ballots Cast	470,053	72.98%
1982 Primary Election - August 10, 1982		
Registered Voters	634,298	
Ballots Cast	188,256	29.67%
1982 General Election - November 2, 1982		
Registered Voters	657,547	
Ballots Cast	366,305	55.71%