



FINANCIAL REPORT

FOR THE

FISCAL YEAR ENDED DECEMBER 31, 1984



R-
OCDOC
HF
5681
.B2
O 2
1984

Visit Room Use Only

COUNTY OFFICIALS	1
MESSAGE TO THE TAXPAYERS	2-3
MANAGEMENT'S FINANCIAL RESPONSIBILITY	4
OPINION OF COOPERS, LYBRAND, INDEPENDENT PUBLIC ACCOUNTANTS	5
COMBINED FINANCIAL STATEMENTS:	
Balance Sheets	6-7
Statements of Revenues and Expenditures - Governmental Fund Types	8-9
Statements of Changes in Fund Balances - Governmental Fund Types	10
Statements of Revenues and Expenditures - Amended Budget and Actual - General and Special Revenue Fund Types	11-12
Statements of Revenues and Expenses - Proprietary and Certain Fiduciary Fund Types	13
Statements of Changes in Fund Equities - Proprietary and Certain Fiduciary Fund Types	14
Statements of Changes in Financial Position - Proprietary and Certain Fiduciary Fund Types	15-16
Notes to Financial Statements	17-30
COMBINING FINANCIAL STATEMENTS:	
SPECIAL REVENUE FUNDS:	
Balance Sheets	31-35
Statements of Revenues and Expenditures	36-40
Statements of Changes in Fund Balance	41-42

HF
5651
.B2
02
1184

TABLE OF CONTENTS

CAPITAL PROJECT FUNDS:

Balance Sheets	43
Statements of Revenues and Expenditures	44
Statements of Changes in Fund Balances	45

SPECIAL ASSESSMENT FUNDS:

Balance Sheets	46
Statements of Revenues & Expenditures	47
Statements of Changes in Fund Balance	48

INTERNAL SERVICE FUNDS:

Balance Sheets	49-51
Statements of Revenues and Expenses	52-54
Statements of Changes in Fund Equities	55-56
Statements of Changes in Financial Position	57-60
Statements of Changes in Components of Working Capital	61-63

ENTERPRISE FUNDS:

Balance Sheets	64-65
Statements of Revenues and Expenses	66
Statements of Changes in Fund Equities	67
Statements of Changes in Financial Position	68
Statements of Changes in Components of Working Capital	69

TABLE OF CONTENTS

FIDUCIARY FUNDS:

Balance Sheets	70-72
Statements of Revenues and Expenditures - Expendable Trust Funds	73
Statements of Changes in Fund Balances - Expendable Trust Funds	74
Statements of Revenues, Expenses and Changes in Fund Balances - Employment Trust Funds	75
Statements of Changes in Financial Position - Employment Trust Funds	76

STATISTICAL TABLES:

Table I - Consolidated Budget Statement	77-89
Table II - County Operating Tax Collection Record	90
Table III - Assessed and Estimated Actual Value of Taxable Property	91
Table IV - Tax Rates per 1,000 Equalized Valuation and Tax Levies	92
Table V - Percentage of Net Long-Term Debt to Equalized Value and Net Long-Term Debt Per Capita	93
Table VI - Net County Debt	94
Table VII - Computation of Legal Debt Limit	95
Table VIII - Building Authority Data	96
Table IX - Demographic Statistics	97
Table X - Principal Taxpayers	98
Table XI - Miscellaneous Statistics	99

COUNTY EXECUTIVE

Daniel T. Murphy

* * * * *

BOARD OF COMMISSIONERSRichard R. Wilcox, Chairperson
Marilynn E. Gosling, Vice-ChairpersonDennis M. Aaron
G. William Caddell
John P. Colandro
James A. Doyon
Betty Fortino
W. A. Hassberger
Anne M. Hobart
Richard D. KuhnSusan G. Kuhn
James E. Lanni
Thomas A. Law
Nancy McConnell
John J. McDonald
Ruel E. McPherson
Walter Moore
Ralph NelsonJohn E. Olson
Robert W. Page
Alexander C. Perinoff
Lawrence R. Pernick
Hubert Price, Jr.
Roy Rewold
Richard G. Skarritt
Dorothy M. Webb**OTHER ELECTED OFFICIALS**Clerk & Register of Deeds
Lynn D. AllenTreasurer
C. Hugh DohanyDrain Commissioner
George W. KuhnProsecuting Attorney
L. Brooks PattersonSheriff
John F. NicholsChief Circuit Judge
Francis X. O'BrienChief Probate Judge
Norman BarnardChief District Judge
Michael Batchik**AIRPORT COMMITTEE**Robert W. Page, Chairman
James E. Lanni, Vice Chairman
Alexander Perinoff, Secretary**DRAIN BOARD**George W. Kuhn, Chairman
G. William Caddell
Richard R. Wilcox**ROAD COMMISSION**Richard V. Vogt, Chairman
John R. Gnau, Jr. Vice Chairman
Fred D. Houghten, CommissionerLewis E. Wint, Chairman
Jean M. Fox, Vice Chairman
Pecky D. Lewis, Secretary
Carol Stanley**PARKS AND RECREATION**John Gnau
George W. Kuhn
Lillian MoffittWalter Moore
Daniel T. Murphy
Richard R. Wilcox

* * * * *

ADMINISTRATIVE STAFFDeputy County Executive
Patrick M. NowakDeputy County Executive
William SpinelliManagement & Budget
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

I am pleased to report to the stockholders, the residents of Oakland County, that in 1984 business development increased and the Quality of Life improved with the help of a strong management performance.

The County's Economic Development Group has cooperated with Oakland University in promoting an 1,800 acre technology park. The project is five years ahead of schedule. In 1984, new commercial and industrial development totaled more than \$300 million and 16,000 new jobs were created. Today Oakland County has over 25,000 businesses within its boundaries. These businesses rely heavily on the County's services, therefore it is essential they be delivered at the optimal cost.

The County's future for economic development is promising. In 1985 our goals are to assist local businesses and to promote Oakland County as the ideal place to do business.

The County maintains the highest possible investment rating of MIG 1 reflecting its strong economic base. The Treasurer's sound investment policies were important in avoiding tax increases to County residents.

FINANCIAL HIGHLIGHTS

Total County resources including the Road Commission exceeded \$258,179,000 while expenditures totaled \$254,339,000 leaving a modest surplus to offset expenses in 1985. As every year since the adoption of the County Executive form of government, Oakland County ended with an operating surplus -- the result of a cost conscious management, a concerned and proud work force and a responsible Board of Commissioners.

Property taxes constituted less than 26.37% of combined revenues in 1984. The balance of revenues, or \$190,103,000, was derived from user fees and user taxes, assessments, state and federal grants and aids, and investment income. Expenditures exceeded \$254,339,000.

The County's financial statements include those of the Road Commission, Water and Sewer operations, the Drain Commission, numerous special and proprietary funds, as well as from the General Fund. The 1983 Annual Report presented for the first time the total financial position of the County in a single document; the 1984 Report continues this practice. In addition, in 1984 we saw significant strides toward full inclusion of all financial activity in the budget process.

We collected more than \$86,000,000 from user fees and special assessments to pay for water, sewer and storm drain operations. In return we treated 6.4 billion cubic feet of sewerage and maintained more than 600 miles of storm drains.

Health and Human Services was the second largest consumer of County resources, spending \$40,086,859. For that money, residents received 43,825 days of skilled care at the nationally recognized Oakland County Medical Care Facility; 119,901 child care days for children who are wards of the juvenile court; 635,000 Public Health Division contacts including health education, immunizations, food service inspections, nursing home reviews, home and school visits, breast cancer screenings, dental treatments; as well as a wide range of services for the mentally ill and developmentally disabled. Money was also expended on forensic investigation of all unexplained deaths in the County.

The Road Commission spent \$13.9 million for snow and ice removal, and road maintenance on the County's 2,672 miles of roadway. During the past year, traffic and safety construction improvements cost more than \$11,212,000. Total Road Commission expenditures exceeded \$39,253,000.

Criminal Justice and Law Enforcement consumed \$28,367,000 of the County's budget. The Sheriff's Department provided more than 195,275 jail days, served 2,681 warrants, issued 21,931 traffic citations and conducted 5,000 criminal investigations at a cost of \$24,091,456. The Prosecuting Attorney's office issued more than 13,200 warrants, prosecuted over 4,720 criminal matters and handled more than 960 criminal appeal cases.

The County Judicial System spent \$22,094,067. The County's Circuit Court continued to be the State's most productive in terms of numbers of cases which were closed. The Probate Court handled more than 8,380 juvenile cases, 2,960 mental health cases and 18,900 will and estate matters. The District Court processed 1,615 criminal proceedings, 70,290 traffic offenses plus 12,100 civil matters and 5,500 parking tickets.

More than 1,378,000 people visited nine County parks and four golf courses during 1984. In efforts to reach all County residents, even those who cannot drive, roving skate shows, puppet shows and sports mobiles were provided by the Parks Division. Because the Parks Division is planning for its future, 38% of its budget went for capital improvements and expansion.

The two County operated airports are among the busiest in the State. The Pontiac facility had more than 305,520 operations in 1984. The \$1,032,900 operating cost is supported by user fees and aviation gas tax revenue. In addition to operating expenses, \$250,000 was set aside for capital improvements to meet future needs.

1984 was a year of strong development and strict management. Given a strong macroeconomy, the potential is here for continued strong growth. We are operating in a very competitive national and international environment. While we must continue to improve our position, it also behooves us to talk about the exciting progress in this area and the advantages of investment in Oakland County and southeastern Michigan.

SUCCESS IS NOT ONLY A WAY OF LIFE IN OAKLAND COUNTY, IT IS THE STANDARD WE EXPECT TO DELIVER.


Daniel T. Murphy
COUNTY EXECUTIVE


RESPONSIBILITIES FOR FINANCIAL STATEMENTS


The Financial Statements of the County of Oakland were prepared by the Department of Management & Budget which is responsible for their integrity and objectivity. They were prepared in conformity with generally accepted accounting principles and some accounts such as allowances are based on judgments of management.

Management & Budget is also responsible for maintaining a system of internal controls designed to provide reasonable assurance that the books and records properly reflect the transactions of the County. It is management's judgment the system maintained is adequate in all material respects.

Coopers & Lybrand, independent certified public accountants, are engaged to examine the combined Financial Statements and to issue an opinion thereon. Their examinations are conducted in accordance with generally accepted auditing standards and include a review of the system of internal control and include such tests as they consider necessary.

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 representatives present to discuss the results of their examination, the adequacy of accounting 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, 1984 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 (38 pct. of expenditures), special assessment (11 pct. of expenditures) and fiduciary (7 pct. of expenditures) funds nor 36 pct. of the general fixed asset and 26 pct. of the general long-term debt account groups. These financial statements were examined by other auditors whose reports thereon have been furnished to us and our opinion expressed herein, insofar as it relates to the amounts included in the aforementioned entities, is based solely upon the reports of the other auditors.

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, and subject to the effects on the financial statements of the Road Commission of such adjustments, if any, as might have been required had the outcome of the uncertainty referred to in the preceding paragraph been known, the financial statements referred to above present fairly the financial position of the County of Oakland at December 31, 1984 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 for the purpose of forming an opinion on the combined financial statements taken as a whole. The supplemental combining financial statements presented on pages 31 through 76, 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. The combining financial statements have been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, based upon such procedures and the reports of other auditors, and subject to the uncertainty mentioned in the second preceding paragraph, are 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 77 through 99 and, therefore, we express no opinion thereon.

Coopers & Lybrand

Detroit, Michigan
May 17, 1985

County of Oakland
 Combined Balance Sheet - Assets, All Fund Types and Account Groups
 December 31, 1984

	Governmental Funds					Proprietary Funds		Fiduciary Funds	Account Groups		Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment	Internal Service	Enterprise		General Fixed Assets	General Long-Term Debt	
ASSETS											
Cash and Short-Term Investments	\$ 27,798,527	\$ 19,870,561	\$ 4,015,757	\$ 7,704,704	\$ 52,398,262	\$ 119,528,428	\$ 32,179,141	\$ 31,853,144			\$ 295,348,524
Investments at Cost (Note E)								140,288,736			140,288,736
Taxes Receivable (Note I)	65,536,559	3,670,000				46,218,273					115,424,832
Assessments Receivable					306,335,882						306,335,882
Accounts and Interest Receivable	1,007,311	5,534,294			141,352	7,202,988	2,588,811	2,491,823			18,966,579
Due from Other Governmental Units	1,666,271	5,411,745		7,375	1,886,432	1,000,521	3,219,738	286,557			13,478,639
Long Term Advance		875,000									875,000
Due from Other Funds	4,937,871	3,582,984		1,601,816	226,239	7,601,055	731,857	419,702			19,101,524
Less: Allowance for Doubtful Accounts	(2,028,089)										(2,028,089)
Supplies Inventory		2,108,945				716,597	11,998	75,700			2,913,240
Prepayments and Other Assets		4,544,018				438,476	15,512				4,998,006
Restricted Assets:											
Cash and Short-Term Investments							305,679				305,679
Cash Held by Paying Agent							62,856				62,856
Assessments Receivable							40,758,705				40,758,705
Land Contracts Receivable							176,417				176,417
Property and Equipment at Cost, Less Accumulated Depreciation (Note F)						8,202,934	90,087,871		\$ 86,438,137		184,728,942
Amount Available for Debt Service in Debt Service Fund										\$ 4,015,757	4,015,757
Amount to be provided for Debt Service										10,119,171	10,119,171
TOTAL ASSETS	\$ 99,793,450	\$ 44,722,547	\$ 4,015,757	\$ 9,313,895	\$ 360,988,167	\$ 190,909,272	\$ 170,138,585	\$ 175,415,662	\$ 86,438,137	\$ 14,134,928	\$ 1,155,870,400

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 Groups
 December 31, 1984

	Governmental Funds					Proprietary Funds			Account Groups		Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment	Internal Service	Enterprise	Fiduciary Funds	General Fixed Assets	General Long-Term Debt	
LIABILITIES											
Vouchers Payable	\$ 968,947	\$ 3,444,361		\$ 59,210	\$ 2,280,745	\$ 782,312	\$ 5,620,805	\$ 1,243,398			\$ 14,399,778
Accrued Liabilities	2,941,843	7,177,760			41,150	2,627,977	203,237	65,737			13,057,704
Deposits Held								4,001,916			4,001,916
Due to Other Governmental Units	609,307	2,836,415			1,312,735		845,817	1,764,866			7,369,140
Due to Other Funds	6,117,214	4,598,511		656,152	1,527,278	1,786,221	1,462,618	2,953,530			19,101,524
Contracts Payable						1,308,330					1,308,330
Accrued Employment Costs						13,857,307					13,857,307
Payable from Restricted Assets:											
Accrued Interest Payable							28,750				28,750
Current Portion of Long-Term Debt							2,475,000				2,475,000
Long-Term Debt (Note H)					308,843,000	102,000,000	38,751,000		\$ 14,134,928		463,728,928
Long-Term Advance						875,000					875,000
Deferred Revenue	66,844,171	8,043,204						42,207			74,929,582
TOTAL LIABILITIES	\$ 77,481,482	\$ 26,100,251		\$ 715,362	\$314,004,908	\$123,237,147	\$ 49,387,227	\$ 10,071,654		\$ 14,134,928	\$ 615,132,959
FUND EQUITIES											
Contributed Capital						\$ 3,644,891	\$ 90,817,232				\$ 94,462,123
Investment in General Fixed Assets									\$ 86,438,137		\$ 86,438,137
Retained Earnings:											
Reserved						\$ 37,429,523	\$ 305,679				\$ 37,735,202
Designated						8,281,437	18,416,029				26,697,466
Undesignated						18,316,274	11,212,418				29,528,692
						\$ 64,027,234	\$ 29,934,126				\$ 93,961,360
Fund Balance:											
Reserved	\$ 7,059,212	\$ 72,603	\$ 4,015,757					\$164,669,269			\$ 175,816,841
Designated	11,478,607	16,085,453		\$ 1,389,227	\$ 24,962,624			674,739			54,590,650
Undesignated	3,774,149	2,464,240		7,209,306	22,020,635						35,468,330
	\$ 22,311,968	\$ 18,622,296	\$ 4,015,757	\$ 8,598,533	\$ 46,983,259			\$165,344,008			\$ 265,875,821
Total Fund Equities	\$ 22,311,968	\$ 18,622,296	\$ 4,015,757	\$ 8,598,533	\$ 46,983,259	\$ 67,672,125	\$120,751,358	\$165,344,008	\$ 86,438,137		\$ 540,737,441
TOTAL LIABILITIES AND FUND EQUITIES	\$ 99,793,450	\$ 44,722,547	\$ 4,015,757	\$ 9,313,895	\$360,988,167	\$190,909,272	\$170,138,585	\$175,415,662	\$ 86,438,137	\$ 14,134,928	\$1,155,870,400

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, 1984

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Special Assessments</u>	<u>Expendable Trusts</u>	<u>Total (Memorandum Only)</u>
REVENUES:							
Taxes	\$ 64,749,125	\$ 3,666,603					\$ 68,415,728
Federal Grants		15,053,013					15,053,013
State Grants		39,706,964					39,706,964
Other Intergovernmental Revenues	13,946,179	11,190,494				\$ 10,823,886	35,960,559
Charges for Services	15,128,297	5,285,641			\$ 3,338,246		23,752,184
Use of Money	8,490,318	1,436,469	\$ 397,052		24,734,188	234,648	35,292,675
Other	400,088	2,012,120		\$ 765,400		656,046	3,833,654
TOTAL REVENUES	\$102,714,007	\$ 78,351,304	\$ 397,052	\$ 765,400	\$ 28,072,434	\$ 11,714,580	\$222,014,777
EXPENDITURES:							
CURRENT OPERATIONS:							
COUNTY EXECUTIVE:							
Administrative	\$ 2,145,345						\$ 2,145,345
Management and Budget	6,614,865						6,614,865
Central Services	4,221,942						4,221,942
Public Works	1,647,163	\$ 554				\$ 8,964,372	10,612,089
Personnel	1,904,335						1,904,335
Institutional and Human Services	1,362,686	41,121,943				342,849	42,827,478
Public Services	1,806,575	273,163				143,009	2,222,747
Computer Services	1,486,167						1,486,167
	\$ 21,189,078	\$ 41,395,660				\$ 9,450,230	\$ 72,034,968
CLERK	\$ 3,897,325						\$ 3,897,325
TREASURER	\$ 1,757,100					\$ 5,238	\$ 1,762,338
JUSTICE ADMINISTRATION:							
Circuit Court	\$ 6,477,797	\$ 4,328,253					\$ 10,806,050
District Court	3,232,620						3,232,620
Probate Court	8,359,408	1,698,314					10,057,722
	\$ 18,069,825	\$ 6,026,567					\$ 24,096,392
LAW ENFORCEMENT:							
Prosecuting Attorney	\$ 4,188,596	\$ 503,633					\$ 4,692,229
Sheriff	24,026,120	840,868					24,866,988
	\$ 28,214,716	\$ 1,344,501					\$ 29,559,217
LEGISLATIVE:							
Board of Commissioners	\$ 1,085,787						\$ 1,085,787

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, 1984

	General	Special Revenue	Debt Service	Capital Projects	Special Assessments	Expendable Trust	Total (Memorandum Only)
DRAIN COMMISSIONER	\$ 1,981,316						\$ 1,981,316
PARKS AND RECREATION		\$ 5,783,884					\$ 5,783,884
ROAD COMMISSION		\$ 30,593,328					\$ 30,593,328
NON-DEPARTMENTAL:							
Community Enrichment and Development		\$ 5,656,565					\$ 5,656,565
Public Services Employment Program		5,678,220					5,678,220
Road Improvement	\$ 500,000						500,000
Assessments	693,165						693,165
Building, Maintenance and Other Services	1,259,502				\$ 665,096		1,924,598
Other	1,118,609						1,118,609
	<u>\$ 3,571,276</u>	<u>\$ 11,334,785</u>			<u>\$ 665,096</u>		<u>\$ 15,571,157</u>
CAPITAL OUTLAY				\$ 1,874,154	\$ 8,838,125		\$ 10,712,279
DEBT SERVICE:							
Principal Payments			\$ 570,000				\$ 570,000
Interest and Fiscal Charges			618,993		\$ 18,871,682		19,490,675
			<u>\$ 1,188,993</u>		<u>\$ 18,871,682</u>		<u>\$ 20,060,675</u>
TOTAL EXPENDITURES	\$ 79,766,423	\$ 96,478,725	\$ 1,188,993	\$ 1,874,154	\$ 28,374,903	\$ 9,455,468	\$217,138,666
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 22,947,584	\$(18,127,421)	\$ (791,941)	\$ (1,108,754)	\$ (302,469)	\$ 2,259,112	\$ 4,876,111
Other Financing Sources (Uses):							
Operating Transfers In (Out)	(18,055,021)	20,507,453	978,005	1,665,898	50,120		5,146,455
Excess of Revenue and Other Sources Over Expenditures and Other Uses	<u>\$ 4,892,563</u>	<u>\$ 2,380,032</u>	<u>\$ 186,064</u>	<u>\$ 557,144</u>	<u>\$ (252,349)</u>	<u>\$ 2,259,112</u>	<u>\$ 10,022,566</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, 1984

	<u>General Fund</u>		<u>Special Revenue Funds</u>			<u>Capital Projects Fund</u>		<u>Special Assessment Funds</u>		<u>Expendable Trusts</u>
	<u>Designated Fund Balance</u>	<u>Undesignated Fund Balance</u>	<u>Designated Fund Balance</u>	<u>Undesignated Fund Balance</u>	<u>Debt Service Funds</u>	<u>Designated Fund Balance</u>	<u>Undesignated Fund Balance</u>	<u>Designated Fund Balance</u>	<u>Undesignated Fund Balance</u>	
Fund Balances, Beginning of Year	\$ 14,369,938	\$ 2,271,406	\$ 14,596,317	\$ 2,162,883	\$ 3,829,687	\$ 1,459,408	\$ 6,831,981	\$ 23,133,929	\$ 27,437,312	\$ 3,139,236
Excess of Revenues and Other Sources Over Expenditures and Other Uses Distribution to Municipalities		4,892,563		2,380,032	186,064		557,144	(3,335,633)	(252,349)	2,259,112 (939,752)
Equity Transfer In (Out)		778,061	(516,936)				(250,000)			(285,032)
Transfers From (To) Designated Fund Balance	<u>4,167,881</u>	<u>(4,167,881)</u>	<u>2,078,675</u>	<u>(2,078,675)</u>		<u>(70,181)</u>	<u>70,181</u>	<u>5,164,328</u>	<u>(5,164,328)</u>	
Fund Balances, End of Year	<u>\$ 18,537,819</u>	<u>\$ 3,774,149</u>	<u>\$ 16,158,056</u>	<u>\$ 2,464,240</u>	<u>\$ 4,015,751</u>	<u>\$ 1,389,227</u>	<u>\$ 7,209,306</u>	<u>\$ 24,962,624</u>	<u>\$ 22,020,635</u>	<u>\$ 4,173,564</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, 1984

	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	\$ 66,503,581	\$ 64,749,125	\$ (1,754,456)	\$ 3,483,528	\$ 3,666,603	\$ 183,075		\$ 3,666,603
Federal Grants				155,000	232,504	77,504	\$ 14,820,509	15,053,013
State Grants				33,336,792	33,641,542	304,750	6,065,422	39,706,964
Other Intergovernmental Revenues	11,224,034	13,946,179	2,722,145	16,157,150	10,993,711	(5,163,439)	196,783	11,190,494
Charges for Services	13,156,502	15,128,297	1,971,795	4,564,770	4,878,802	314,032	406,839	5,285,641
Use of Money	6,750,000	8,490,318	1,740,318	1,149,681	1,143,717	(5,964)	292,752	1,436,469
Other	1,058,727	400,088	(658,639)	305,008	1,999,690	1,694,682	12,430	2,012,120
TOTAL REVENUES	\$ 98,692,844	\$ 102,714,007	\$ 4,021,163	\$ 59,151,929	\$ 56,556,569	\$ (2,595,360)	\$ 21,794,735	\$ 78,351,304
EXPENDITURES:								
CURRENT OPERATIONS:								
COUNTY EXECUTIVE:								
Administrative	\$ 2,640,298	\$ 2,145,345	\$ (494,953)					
Management and Budget	7,700,544	6,614,865	(1,085,679)					
Central Services	4,287,378	4,221,942	(65,436)					
Public Works	4,434,249	1,647,163	(2,787,086)	\$ 10,000	\$ 554	\$ (9,446)		\$ 554
Personnel	2,076,910	1,904,335	(172,575)					
Institutional and Human Services	1,452,479	1,362,686	(89,793)	36,467,005	34,641,700	(1,825,305)	\$ 6,480,243	41,121,943
Public Services	3,425,870	1,806,575	(1,619,295)				273,163	273,163
Computer Services	1,637,909	1,486,167	(151,742)					
	<u>\$ 27,655,637</u>	<u>\$ 21,189,078</u>	<u>\$ (6,466,559)</u>	<u>\$ 36,477,005</u>	<u>\$ 34,642,254</u>	<u>\$ (1,834,751)</u>	<u>\$ 6,753,406</u>	<u>\$ 41,395,660</u>
CLERK	\$ 3,988,551	\$ 3,897,325	\$ (91,226)					
TREASURER	\$ 1,819,974	\$ 1,757,100	\$ (62,874)					
JUSTICE ADMINISTRATION:								
Circuit Court	\$ 6,585,976	\$ 6,477,797	\$ (108,179)	\$ 3,186,889	\$ 3,064,478	\$ (122,411)	\$ 1,263,775	\$ 4,328,253
District Court	3,436,722	3,232,620	(204,102)					
Probate Court	8,938,299	8,359,408	(578,891)	1,700,340	1,698,314	(2,026)		1,698,314
	<u>\$ 18,960,997</u>	<u>\$ 18,069,825</u>	<u>\$ (891,172)</u>	<u>\$ 4,887,229</u>	<u>\$ 4,762,792</u>	<u>\$ (124,437)</u>	<u>\$ 1,263,775</u>	<u>\$ 6,026,567</u>
LAW ENFORCEMENT:								
Prosecuting Attorney	\$ 4,552,265	\$ 4,188,596	\$ (363,669)				\$ 503,633	\$ 503,633
Sheriff	23,703,058	24,026,120	323,062				840,868	840,868
	<u>\$ 28,255,323</u>	<u>\$ 28,214,716</u>	<u>\$ (40,607)</u>				<u>\$ 1,344,501</u>	<u>\$ 1,344,501</u>
LEGISLATIVE:								
Board of Commissioners	\$ 1,267,239	\$ 1,085,787	\$ (181,452)					

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, 1984

	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	\$ 2,032,200	\$ 1,981,316	\$ (50,884)					
PARKS AND RECREATION				\$ 5,045,655	\$ 5,783,884	\$ 738,229		\$ 5,783,884
ROAD COMMISSION				\$ 39,109,193	\$ 30,593,328	\$ (8,515,865)		\$ 30,593,328
NON-DEPARTMENTAL:								
Community Enrichment and Development Public Service Employment Program							\$ 5,656,565	\$ 5,656,565
Road Improvements	\$ 500,000	\$ 500,000					5,678,220	5,678,220
Assessments	765,265	693,165	\$ (72,100)					
Building Maintenance and Other Services	1,372,265	1,259,502	(112,763)					
Other	6,113,128	1,118,609	(4,994,519)					
	\$ 8,750,658	\$ 3,571,276	\$ (5,179,382)				\$ 11,334,785	\$ 11,334,785
TOTAL EXPENDITURES	\$ 92,730,579	\$ 79,766,423	\$ (12,964,156)	\$ 85,519,082	\$ 75,782,258	\$ (9,736,824)	\$ 20,696,467	\$ 96,478,725
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 5,962,265	\$ 22,947,584	\$ 16,985,319	\$ (26,367,153)	\$ (19,225,689)	\$ 7,141,464	\$ 1,098,268	\$ (18,127,421)
Other Financing Sources (Uses): Operating Transfers In (Out)	\$ (17,453,659)	\$ (18,055,021)	\$ (601,362)	\$ 23,555,805	\$ 21,114,309	\$ (2,441,496)	\$ (606,856)	\$ 20,507,453
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (11,491,394)	\$ 4,892,563	\$ 16,383,957	\$ (2,811,348)	\$ 1,888,620	\$ 4,699,968	\$ 491,412	\$ 2,380,032
Decrease in Designated Fund Balance, Net Undesignated Fund Balance, Beginning of Year	\$ 9,219,988							
	2,271,406							
	\$ 11,491,394							
Undesignated Fund Balance, End of Year	\$ -0-							

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statement of Revenues and Expenses -
 All Proprietary and Certain Fiduciary Fund Types
 For the Year Ended December 31, 1984

	<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>
Operating Revenues:				
Charges for Services	\$ 65,845,631	\$ 34,111,886		\$ 99,957,517
Leases, Rentals and Concession Sales		1,079,945		1,079,945
Food Sales		293,031		293,031
Investment Income			\$ 15,344,325	15,344,325
Contributions			12,806,560	12,806,560
Other		679,942		679,942
Total Operating Revenues	\$ 65,845,631	\$ 36,164,804	\$ 28,150,885	\$ 130,161,320
Operating Expenses:				
Salaries	\$ 6,769,411	\$ 3,251,593		\$ 10,021,004
Fringe Benefits	27,801,701	1,105,326		28,907,027
Contractual Services	11,198,895	29,188,297		40,387,192
Commodities	2,692,249	691,918		3,384,167
Depreciation	2,345,018	2,244,717		4,589,735
Internal Service	1,697,407	641,845		2,339,252
Loss on Sale of Investments			\$ 1,889,917	1,889,917
Benefit Payments			4,362,557	4,362,557
Payments to Employees Withdrawing from the Retirement System			105,800	105,800
Other		77,140	3,423	80,563
Total Operating Expenses	\$ 52,504,681	\$ 37,200,836	\$ 6,361,697	\$ 96,067,214
Operating Income (Loss)	\$ 13,340,950	\$ (1,036,032)	\$ 21,789,188	\$ 34,094,106
Non-Operating Revenues (Expenses):				
Interest Earned	\$ 8,742,813	\$ 4,301,260		\$ 13,044,073
Interest Expense	(7,535,420)	(2,145,804)		(9,681,224)
Gain on Sale of Property and Equipment	151,475	69		151,544
	\$ 1,358,868	\$ 2,155,525		\$ 3,514,393
Income (Loss) Before Operating Transfers	\$ 14,699,818	\$ 1,119,493	\$ 21,789,188	\$ 37,608,499
Operating Transfers In (Out)	(6,078,772)	932,317		(5,146,455)
Net Income	\$ 8,621,046	\$ 2,051,810	\$ 21,789,188	\$ 32,462,044

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, 1984

	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	\$ 3,628,752	\$ 25,586,154	\$ 29,812,266	\$ 91,394,794	\$ 16,626,275	\$ 13,097,292	\$139,381,256
Increase in Contributed Assets				87,912			
Net Income			8,621,046			2,051,810	21,789,188
Equity Transfers In (Out)	38,692		(14,785)	250,000			
Transfers From Contributed Capital				(821,250)		821,250	
Transfers From (To) Reserved Retained Earnings	(22,553)	20,124,806	(20,102,253)		4,852,158	(4,852,158)	
Transfers of Depreciation Expense From Unreserved Retained Earnings				(94,224)		94,224	
Distribution to Municipalities					(2,756,725)		
Fund Equities, End of Year	<u>\$ 3,644,891</u>	<u>\$ 45,710,960</u>	<u>\$ 18,316,274</u>	<u>\$ 90,817,232</u>	<u>\$ 18,721,708</u>	<u>\$ 11,212,418</u>	<u>\$161,170,444</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, 1984

	<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>
Source of Funds:				
Net Income	\$ 8,621,046	\$ 2,051,810	\$ 21,789,188	\$ 32,462,044
Items Not Requiring Current Outlay of Working Capital:				
Depreciation	<u>2,345,018</u>	<u>2,244,717</u>	<u> </u>	<u>4,589,735</u>
Total from Operations	\$ 10,966,064	\$ 4,296,527	\$ 21,789,188	\$ 37,051,779
Proceeds From Long-Term Debt	50,000,000			50,000,000
Proceeds From Contracts Payable	976,861			976,861
Proceeds From Sale of Property and Equipment, Net	63,963	15,248		79,211
Payments on Land Contracts		42,718		42,718
Contributed Capital		337,912		337,912
Equity Transfer From Other Funds	323,724			323,724
Increase in Accrued Employment Costs	962,815			962,815
Payment on Assessments Receivable		<u>2,360,500</u>		<u>2,360,500</u>
	<u>\$ 63,293,427</u>	<u>\$ 7,052,905</u>	<u>\$ 21,789,188</u>	<u>\$ 92,135,520</u>
Application of Funds:				
Additions to Property and Equipment	\$ 2,830,289	\$ 1,636,339		\$ 4,466,628
Reduction in Long-Term Debt	58,000,000	1,775,000		59,775,000
Reduction in Contracts Payable	916,636			916,636
Reclassification of Long-Term Debt to Current Liability	4,000,000			4,000,000
Distribution to Municipalities		2,756,725		2,756,725
Increase in Restricted Assets		638,711		638,711
Equity Transfers to Other Funds	<u>299,817</u>			<u>299,817</u>
	<u>\$ 66,046,742</u>	<u>\$ 6,806,775</u>		<u>\$ 72,853,517</u>
Increase (Decrease) in Working Capital	\$ (2,753,315)	\$ 246,130	\$ 21,789,188	\$ 19,282,003
Working Capital, Beginning of Year	<u>116,683,062</u>	<u>30,418,450</u>	<u>139,381,256</u>	<u>286,482,768</u>
Working Capital, End of Year	<u>\$ 113,929,747</u>	<u>\$ 30,664,580</u>	<u>\$ 161,170,444</u>	<u>\$ 305,764,771</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, 1984

	<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	\$ 6,148,671	\$ 9,301,986	\$ 11,384,668	\$ 26,835,325
Investments			10,366,337	10,366,337
Accounts and Interest Receivable	(1,113,065)	(215,584)	27,432	(1,301,217)
Current and Delinquent Property Taxes Receivable	(4,057,415)			(4,057,415)
Due From Other Governmental Units	277,946	308,194		586,140
Due from Other Funds	1,109,428	(8,976,945)		(7,867,517)
Supplies Inventory	(122,640)	(80,213)		(202,853)
Prepayments and Other Assets	65,447	1,987		67,434
	<u>\$ 2,308,372</u>	<u>\$ 339,425</u>	<u>\$ 21,778,437</u>	<u>\$ 24,426,234</u>
Increase (Decrease) in Current Liabilities:				
Vouchers Payable	\$ 88,530	\$ (723,460)	\$ 19,417	\$ (615,513)
Other Accrued Liabilities and Deposits Held	(177,728)	23,633		(154,095)
Due to Other Governmental Units		740,407		740,407
Due to Other Funds	1,079,225	36,030		1,115,255
Accrued Employment Costs	71,660	16,685		88,345
Current Portion of Long-Term Debt	4,000,000			4,000,000
Deferred Revenue			(30,168)	(30,168)
	<u>\$ 5,061,687</u>	<u>\$ 93,295</u>	<u>\$ (10,751)</u>	<u>\$ 5,144,231</u>
Increase (Decrease) in Working Capital	<u>\$ (2,753,315)</u>	<u>\$ 246,130</u>	<u>\$ 21,789,188</u>	<u>\$ 19,282,003</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 transactions except:

- Property taxes are levied on December 1, and are due on the following February 14. Revenue from the 1984 tax levy has not been recognized because it will not be available to finance operations until 1985.
- Grant revenues are recognized when allowable expenditures are made.
- Interest income on investments is recorded when received and interest expense is recorded when due.
- General Fixed Assets, other than those of the Road Commission, are not depreciated.
- Items such as insurance which overlap accounting periods are expensed in the year appropriation is made.
- Certain capital assets are expensed in the non proprietary fund accounts and are recorded in the General Fixed Assets Account Group.

Interest income is recorded in the General Fund except where designated by law or policy.

Special assessments are recognized as revenue when levied.

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

For the first time the general fixed assets are included in the financial statements.

The Road Commission under Act 83 of the Public Acts of 1983 changed its fiscal year from December 31, to September 30. Accordingly, financial statements of Road Commission funds included in the Special Revenue and Special Assessment fund types and the general fixed assets and long term debt account groups are as of and for the nine months ended September 30, 1984.

C. INVENTORIES

Inventories are recorded at the lower of 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, 1984 are:

	<u>Cost</u>	<u>Market Value</u>
Oakland County Employees' Retirement System:		
U.S. Government securities	\$ 36,268,252	\$ 36,940,872
Foreign Government securities	994,875	939,980
Corporate and public utility bonds	42,998,092	43,535,481
Common stock	36,409,064	39,265,173
FHA mortgages and other	<u>531,986</u>	<u>531,986</u>
	<u>\$117,202,269</u>	<u>\$121,213,492</u>
Road Commission Retirement Plan:		
Bonds and U.S. Government securities	\$ 14,412,000	\$ 11,087,306
Common Stock	<u>1,738,063</u>	<u>1,798,375</u>
	<u>\$ 16,150,063</u>	<u>\$ 12,885,681</u>
Deferred Compensation Fund:		
Corporate and public utility bonds	\$ 6,182,194	\$ 6,349,742
U.S. Government securities	<u>754,210</u>	<u>756,240</u>
	<u>\$ 6,936,404</u>	<u>\$ 7,105,982</u>
Total	<u>\$140,288,736</u>	<u>\$141,205,155</u>

G. LEASES

The County leases certain office and computer equipment and facilities. These agreements expire at various times through 1986. Total 1984 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

	Interest Rate	Balance Jan. 1, 1984	Additions (Reductions)	Balance Dec. 31, 1984	General Long Term Debt Account Group	Internal Service Fund	Enterprise Fund	Special Assessment Fund	County At-Large Portion
BONDS AND NOTES WITH COUNTY PLEDGE AND UNLIMITED TAXING AUTHORITY:									
Building Authority- Act 31	4.05-7.00	\$ 11,035,000	\$ (570,000)	\$ 10,465,000	\$ 10,465,000				
Drain Bonds- Chapter 20, Act 40	3.50-9.00	93,215,000	(5,680,000)	87,535,000		\$ 3,900,000	\$ 83,635,000	\$ 5,140,797	
Chapter 21, Act 40	1.00-7.50	3,055,000	(145,000)	2,910,000			2,910,000	156,359	
Motor Vehicle Highway Bonds	4.85-4.90	1,250,000	(250,000)	1,000,000	1,000,000				
Refunding Bonds- Water and Sewer	3.00-6.50	39,015,000	(1,575,000)	37,440,000			37,440,000	152,318	
Sewage Disposal Bonds- Act 185	4.00-8.00	92,101,000	(4,120,000)	87,981,000		25,536,000	62,445,000		
Act 342	0.13-7.50	89,060,000	(2,560,000)	86,500,000		11,325,000	75,175,000		
Water Supply Bonds- Act 185	3.00-8.00	30,785,000	(955,000)	29,830,000			29,830,000		
		<u>\$359,516,000</u>	<u>\$(15,855,000)</u>	<u>\$343,661,000</u>	<u>\$ 11,465,000</u>	<u>\$ 40,761,000</u>	<u>\$291,435,000</u>	<u>\$ 5,449,474</u>	
BONDS AND NOTES WITH COUNTY PLEDGE AND LIMITED TAXING AUTHORITY:									
General Obligation Limited Tax Notes	5.80-9.60	\$110,000,000	\$ 50,000,000 (58,000,000)	\$102,000,000		\$102,000,000			
BONDS AND NOTES WITH NO COUNTY PLEDGE:									
Drain Bonds- Chapter 20, Act 40	3.38-4.20	\$ 1,877,000	\$ (204,000)	\$ 1,673,000			\$ 1,673,000		
Motor Vehicle Highway Fund Revenue Notes	0.83-13.00	5,650,000	4,000,000 (1,150,000)	8,500,000			8,500,000		
Airport Revenue Bonds	5.25-5.75	515,000	(50,000)	465,000		\$ 465,000			
Sewage Disposal Revenue Bonds	11.00-13.00	2,050,000	(50,000)	2,000,000			2,000,000		
Act 185	3.13-5.50	1,630,000	(125,000)	1,505,000			1,505,000		
Water Supply Bonds- Act 185	0.13-3.57	4,140,000	(410,000)	3,730,000			3,730,000		
		<u>\$ 15,862,000</u>	<u>\$ 2,011,000</u>	<u>\$ 17,873,000</u>		<u>\$ 465,000</u>	<u>\$ 17,408,000</u>		
Total Bonds and Notes		<u>\$485,378,000</u>	<u>\$(21,844,000)</u>	<u>\$463,534,000</u>	<u>\$ 11,465,000</u>	<u>\$102,000,000</u>	<u>\$ 41,226,000</u>	<u>\$308,843,000</u>	<u>\$ 5,449,474</u>
OTHER LONG-TERM DEBT:									
Road Commission: Equipment Installment Purchase Contracts	5.75	\$ 102,539	\$ (68,611)	\$ 33,928	\$ 33,928				
Compensated absence		545,000	32,000	577,000	577,000				
Self-insured losses		2,119,000	(60,000)	2,059,000	2,059,000				
		<u>\$ 2,766,539</u>	<u>\$(96,611)</u>	<u>\$ 2,669,928</u>	<u>\$ 2,669,928</u>				
TOTAL LONG TERM DEBT		<u>\$488,144,539</u>	<u>\$(21,940,611)</u>	<u>\$466,203,928</u>	<u>\$ 14,134,928</u>	<u>\$102,000,000</u>	<u>\$ 41,226,000</u>	<u>\$308,843,000</u>	<u>\$ 5,449,474</u>

The annual requirements to pay principal and interest on the obligations outstanding at December 31, 1984 are:

	Special Assessment Funds	Internal Service Funds	Enterprise Funds	General Long-Term Debt Account Group	TOTAL
1985	\$ 33,389,591	\$ 51,813,875	\$ 4,504,202	\$ 1,498,848	\$ 91,206,516
1986	33,212,459	45,627,125	4,549,014	1,456,660	84,845,258
1987	32,938,827	13,479,375	4,473,366	1,439,145	52,330,713
1988	32,714,519	--	4,530,523	1,445,760	38,690,802
1989	31,761,327	--	4,455,589	1,174,185	37,391,101
1990-1994	141,938,263	--	17,186,364	5,956,335	165,080,962
1995-1999	114,491,326	--	13,629,440	3,171,220	131,291,986
Thereafter	59,694,762	--	5,647,175	--	65,341,937
	<u>\$480,141,074</u>	<u>\$110,920,375</u>	<u>\$58,975,673</u>	<u>\$16,142,153</u>	<u>\$666,179,275</u>

The County has pledged its full faith and credit on Enterprise and Special Assessment debt totalling \$40,761,000 and \$291,205,194, 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 \$2,910,000 outstanding Chapter 21 Drain bonds, \$1,023,000 will be paid by other counties. Similarly, Oakland County is responsible for \$793,000 of debt levied by other counties.

By statute, general obligation debt is limited to 10 percent of the equalized value. As of December 31, 1984, the debt limit was \$1,440,886,614; general obligation debt was \$343,431,000 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 1983 levy was \$14,011,032,469. The operating tax rate is 4.6391 mills with an additional .2500 voted for parks and recreation.

The County purchases, at face value, the real property taxes receivable returned delinquent March 1. These receivables (\$46,218,273) at December 31, 1984 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>
1984 Contribution	<u>\$ 9,568,000</u>	<u>\$ 1,484,000</u>
Latest actuarial valuation	12/31/83	12/31/83
Market Value of available assets	<u>\$114,184,000</u>	<u>\$22,335,000</u>
Actuarial present value of accumulated plan benefits:		
Vested	\$ 67,091,000	\$16,842,000
Non-vested	11,513,000	1,698,000
	<u>\$ 78,604,000</u>	<u>\$18,540,000</u>
Accrued service costs	<u>\$112,026,000</u>	<u>\$27,465,000</u>
Unfunded Accrued service cost, based on assets at cost	<u>\$ 1,290,000</u>	<u>\$ 5,224,000</u>
Amortization period - unfunded service costs	16 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 is 7%.

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 consider 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.

Most retired County personnel are eligible for continued group life and hospitalization coverage. The County's policy is to accrue for the cost of these benefits currently. The cost of the hospitalization benefits for retirees in 1984 approximated \$821,100. The cost of the group life benefits for both active employees and covered retirees aggregated \$288,300 for which approximately 16 percent of the group were retirees.

K. CONTINGENCIES

Contingencies at December 31, 1984 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 account groups, 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.

Account Groups:

Non-infrastructure fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group.

The balance of general obligation long-term debt not recorded in the Special Assessment or proprietary funds is presented in the General Long-Term Debt Account Group.

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	\$13,123,576	\$ 980,892	\$3,292,393	\$152,482,045	\$ 194,219	\$65,460	\$170,138,585
1984 Property Additions	1,164,805	--	87,912	383,622	--	--	1,636,339
Total long-term debt (including current portion)	--	465,000	--	40,761,000	--	--	41,226,000
Total equity	12,709,035	388,082	2,597,408	104,838,739	152,634	65,460	120,751,358
Working Capital at end of year	3,674,565	12,619	10,122	26,881,561	60,406	25,307	30,664,580
Operating Revenues	744,927	306,124	3,574,056	31,255,106	283,391	1,200	36,164,804
Operating transfers in (out)	90,288	(90,288)	824,655	--	107,662	--	932,317
Depreciation	16,581	12,430	94,224	2,115,925	5,557	--	2,244,717
Operating income (loss)	79,676	153,479	(918,130)	(201,486)	(150,746)	1,175	(1,036,032)
Net income (loss)	509,323	69,794	(93,475)	1,609,858	(44,865)	1,175	2,051,810

27 Reserves or Designations of fund balance or retained earnings at December 31, 1984 are:

	<u>Reserve</u>	<u>Designation</u>
General Fund		
Encumbrances	\$ 7,059,212	--
Claims and litigation	--	\$ 6,878,731
Following year expenditures	--	2,400,000
Other programs	--	2,199,876
	<u>\$ 7,059,212</u>	<u>\$ 11,478,607</u>
Special Revenue Funds		
Encumbrances	\$ 72,603	--
Specific Programs	--	\$ 16,085,453
	<u>\$ 72,603</u>	<u>\$ 16,085,453</u>
Debt Service Funds		
Debt Service	<u>\$ 4,015,757</u>	<u>--</u>
Capital Project Funds		
Building Improvements	--	\$ 76,740
Work Projects	--	1,312,487
	<u>--</u>	<u>\$ 1,389,227</u>
Special Assessment Funds		
Debt Service	--	\$ 5,747,110
Construction and Operations	--	19,215,514
	<u>--</u>	<u>\$ 24,962,624</u>
Internal Service Funds		
Debt Service	\$ 37,429,523	--
Property and equipment	--	\$ 8,202,934
Future obligations	--	78,503
	<u>\$ 37,429,523</u>	<u>\$ 8,281,437</u>
Enterprise Funds		
Debt Service	\$ 305,679	\$ 12,398,656
Construction and Operation	--	6,007,251
Donations and Other	--	10,122
	<u>\$ 305,679</u>	<u>\$ 18,416,029</u>
Fiduciary Funds		
Pension Reserves	\$152,909,026	--
Savings Reserve	8,261,418	--
Programs	91,648	\$ 674,739
Programs - Municipal equity	3,407,177	--
	<u>\$164,669,269</u>	<u>\$ 674,739</u>

Interfund receivable and payable balances at December 31, 1984 are:

	Interfund	
	<u>Receivables</u>	<u>Payables</u>
General Fund	<u>\$ 4,937,871</u>	<u>\$ 6,117,214</u>
Special Revenue		
County Health	195,070	1,826,197
Children's Village	185,184	714,502
Juvenile Maintenance	14	297,235
Camp Oakland	4,345	125,563
Foster Care	--	6,272
Community Mental Health	--	583,328
Relief Admin.	--	73,700
Hospitalization	1,444,905	6,861
Housing & Community		
Development	56,042	121,429
Parks & Recreation	75,000	142,213
Land Sales	--	56,363
Tornado Siren	--	833
County Markets	--	49,424
Health & Family Planning	6,814	5,345
Friend of the Court	1,393,889	169,574
Health WIC	2,226	16,453
Infant Health Promotion	1,324	133
Health Medicaid Screening	712	19,684
Health MDPH OSAS	166,614	165,422
Health MCH Job Bills	7,749	10,464
Road Patrol	--	26,896
Health Hypertension	21	2,767
Health SVC Crippled		
Children	896	3,072
Prosecutor's Cooperative		
Reimbursement Grant	59	31,332
Friend of the Court		
Cooperative Reimbursement	8,979	47,659
Probation Enhancement Grant	--	384
CHAMPS Development Grant	--	17,384
JTPA Administrative Pool	28,766	63,839
JTPA Title II A	--	14,134
JTPA Incentive Grant	--	49
Urban Mass Transit Grant	4,375	--
	<u>3,582,984</u>	<u>4,598,511</u>
Capital Projects:		
Building Improvement	1,000,000	553,500
Utilities Improvement	500,000	15,000
Work Projects	101,816	87,652
	<u>1,601,816</u>	<u>656,152</u>

	Interfund	
	<u>Receivables</u>	<u>Payables</u>
Special Assessment Funds:		
Act 40	107,648	349,110
Act 94	--	501,506
Act 185	39,142	23,054
Act 342	79,449	156,137
Other	--	497,471
	<u>226,239</u>	<u>1,527,278</u>
Internal Service:		
Delinquent Tax Revolving	1,629,931	--
Fringe Benefit	2,395,495	135,256
Workers Compensation	98,822	--
Unemployment Compensation	36,142	--
Audio-Visual	250	--
Stores Operations	219,885	29,320
Computer Services	949,749	158,286
Drain Equipment	14,818	20,592
Equalization Revolving	--	34,540
Office Equipment	75,339	2,097
Convenience Copier	41,265	6,348
Facilities & Operations	703,532	1,216,401
Motor Pool	352,181	53,687
Radio Communications	57,751	20,881
Microfilming	27,361	18,332
Telephone Communications	120,964	7,258
Printing & Mailing	73,473	19,869
DPW Equipment	106,737	63,354
Drain Revolving	370,208	--
Lake Level Advance	304,826	--
Lake Improv. Revolving	22,326	--
	<u>7,601,055</u>	<u>1,786,221</u>
Enterprise Funds:		
Airport Facilities	103,491	208,914
Airport T-Hangers	6,672	93,891
Medical Care Facility	20,348	571,025
Food Services	1,262	33,271
Sewage Disposal Systems	600,084	555,517
	<u>731,857</u>	<u>1,462,618</u>

	Interfund	
	<u>Receivables</u>	<u>Payables</u>
Fiduciary Funds:		
CETA Retirement		127,590
Children's Village Investment Trust		23,121
Contractors Retainage		38
Jail Inmate Commissary		7,500
Skillman Foundation Trust		2,872
Undistributed Taxes		2,095,740
Water and Sewer Trust	<u>419,702</u>	<u>696,669</u>
	<u>419,702</u>	<u>2,953,530</u>
Total All Funds	<u><u>\$19,101,524</u></u>	<u><u>\$19,101,524</u></u>

Most interfund balances result from routine transactions for services provided and are settled on a regular basis.

Other Individual Fund Disclosures are:

- At December 31, 1984, 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.

COMBINING
FINANCIAL STATEMENTS

SPECIAL REVENUE FUNDS

County of Oakland
 Combining Balance Sheet - Special Revenue Funds
 December 31, 1984

	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	\$ 1,230,207	\$ (110,304)	\$ 412,248	\$ 190,238	\$ 10,537	\$ 3,934,023	\$ 73,700	\$ 6,861	\$ 477,414	\$ 2,256,470	\$ 168,824
Current and Delinquent Property Taxes Receivable										3,670,000	
Accounts Receivable	29,551					234,135				167,557	
Due from Other Governmental Units	818,774	762,916	4,329		5,293					200,000	
Due from Other Funds	195,070	185,184	14	4,345				1,444,905	56,042	75,000	
Supplies Inventory										6,707	
Repayments & Other Assets											
TOTAL ASSETS	\$ 2,273,602	\$ 837,796	\$ 416,591	\$ 194,583	\$ 15,830	\$ 4,168,158	\$ 73,700	\$ 1,451,766	\$ 533,456	\$ 6,375,734	\$ 168,824
LIABILITIES AND FUND BALANCES											
Liabilities:											
Vouchers Payable	\$ 63,517	\$ 3,829	\$ 7	\$ 2,777		\$ 197,849				\$ 114,232	
Accrued Payroll	168,588	88,106	2,223	17,607		87,668		\$ 6,417			
Other Accrued Liabilities and Deposits Held	43,305	14,653	68,659	12,097	\$ 9,558	228,343			325,257	246,673	\$ 4,583
Due to Other Governmental Units	149,580		48,467			829,766		\$ 1,444,905	80,353		
Due to Other Funds	1,826,197	714,502	297,235	125,563	6,272	583,328	\$ 73,700	6,861	121,429	142,213	
Deferred Revenue						2,225,884				3,670,000	
Total Liabilities	\$ 2,251,187	\$ 821,090	\$ 416,591	\$ 158,044	\$ 15,830	\$ 4,152,838	\$ 73,700	\$ 1,451,766	\$ 533,456	\$ 4,173,118	\$ 4,583
Fund Balances:											
Reserved for Encumbrances	\$ 19,250	\$ 16,706		\$ 36,539							
Designated for Programs	3,165					\$ 15,320				\$ 2,202,616	\$ 164,241
Undesignated	\$ 22,415	\$ 16,706		\$ 36,539		\$ 15,320				\$ 2,202,616	\$ 164,241
Total Fund Balances	\$ 22,415	\$ 16,706		\$ 36,539		\$ 15,320				\$ 2,202,616	\$ 164,241
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,273,602	\$ 837,796	\$ 416,591	\$ 194,583	\$ 15,830	\$ 4,168,158	\$ 73,700	\$ 1,451,766	\$ 533,456	\$ 6,375,734	\$ 168,824

County of Oakland
Combining Balance Sheet - Special Revenue Funds
December 31, 1984

	Federal Revenue Sharing Trust	Land Sales	Law Library	Tornado Siren Warning Program	County Veteran's Trust	County Markets	Health Family Planning	Friend of the Court	Adult Foster Care
ASSETS									
Cash and Short Term Investments	\$ 2,464,240	\$ 56,363	\$ 32,258	\$ (9,272)	\$ 44,983	\$ 141,015	\$ (41,859)	\$ (1,184,702)	\$ 455
Current and Delinquent Property Taxes Receivable									
Accounts Receivable							2,625		
Due from Other Governmental Units	1,006,225			35,519			41,200		
Due from Other Funds							6,814	1,393,889	
Supplies Inventory									
Prepayments & Other Assets									
TOTAL ASSETS	<u>\$ 3,470,465</u>	<u>\$ 56,363</u>	<u>\$ 32,258</u>	<u>\$ 26,247</u>	<u>\$ 44,983</u>	<u>\$ 141,015</u>	<u>\$ 8,780</u>	<u>\$ 209,187</u>	<u>\$ 455</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Vouchers Payable							\$ 3,435	\$ 4,462	
Accrued Payroll						\$ 1,119		35,043	
Other Accrued Liabilities and Deposits Held						10,853			
Due to Other Governmental Units									
Due to Other Funds		\$ 56,363		\$ 833		49,424	5,345	169,574	
Deferred Revenue									
Total Liabilities		<u>\$ 56,363</u>		<u>\$ 833</u>		<u>\$ 61,396</u>	<u>\$ 8,780</u>	<u>\$ 209,079</u>	
Fund Balances:									
Reserved for Encumbrances								\$ 108	
Designated for Programs	\$ 1,006,225		\$ 32,258	\$ 25,414	\$ 44,983	\$ 79,619			\$ 455
Undesignated	\$ 1,006,225		\$ 32,258	\$ 25,414	\$ 44,983	\$ 79,619		\$ 108	\$ 455
	2,464,240								
Total Fund Balances	<u>\$ 3,470,465</u>		<u>\$ 32,258</u>	<u>\$ 25,414</u>	<u>\$ 44,983</u>	<u>\$ 79,619</u>		<u>\$ 108</u>	<u>\$ 455</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,470,465</u>	<u>\$ 56,363</u>	<u>\$ 32,258</u>	<u>\$ 26,247</u>	<u>\$ 44,983</u>	<u>\$ 141,015</u>	<u>\$ 8,780</u>	<u>\$ 209,187</u>	<u>\$ 455</u>

County of Oakland
 Combining Balance Sheet - Special Revenue Funds
 December 31, 1984

	Health W.I.C.	Health Infant Health Promotion	Health Medicaid Screening	Health M.D.P.H. O.S.A.S.	Health M.C.H. Jobs Bill	Health Cancer Detection	Electric Vehicles Grant
ASSETS							
Cash and Short Term Investments	\$ (128,861)	\$ (19,541)	\$ (163,658)	\$ (13,639)	\$ (51,445)	\$ (14,234)	\$ (2,474)
Current and Delinquent Property Taxes Receivable							
Accounts Receivable		2,493		63,631			
Due from Other Governmental Units	211,465	40,858	197,507	230,585	56,916	14,234	2,474
Due from Other Funds	2,226	1,324	712	166,614	7,749		
Supplies Inventory							
Prepayments and Other Assets							
TOTAL ASSETS	<u>\$ 84,830</u>	<u>\$ 25,134</u>	<u>\$ 34,561</u>	<u>\$ 447,191</u>	<u>\$ 13,220</u>		
LIABILITIES AND FUND BALANCES							
Liabilities:							
Vouchers Payable	\$ 1,373		\$ 5,981	\$ 53,391	\$ 618		
Accrued Payroll	7,493		8,856	4,728	1,995		
Other Accrued Liabilities and Deposits Held		\$ 25,001					
Due to Other Governmental Units	59,511		40	223,650	143		
Due to Other Funds	16,453	133	19,684	165,422	10,464		
Deferred Revenue							
Total Liabilities	<u>\$ 84,830</u>	<u>\$ 25,134</u>	<u>\$ 34,561</u>	<u>\$ 447,191</u>	<u>\$ 13,220</u>		
Fund Balances:							
Reserved for Encumbrances							
Designated for Programs							
Undesignated							
Total Fund Balances							
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 84,830</u>	<u>\$ 25,134</u>	<u>\$ 34,561</u>	<u>\$ 447,191</u>	<u>\$ 13,220</u>		

County of Oakland
 Combining Balance Sheet - Special Revenue Funds
 December 31, 1984

	Road Patrol Grant	Health Hypertension	Health S.V.C. Crippled Children	Prosecutor's Cooperative Reimbursement Grant	Friend of Court Cooperative Reimbursement	Alcohol Enforcement Grant	EMS - EOC Phase II Grant	Probation Enhancement Grant	Champs Development Grant
ASSETS									
Cash and Short Term Investments	\$ (1,202,092)	\$ (14,454)	\$ (20,198)	\$ (60,528)	\$ (204,694)		\$ (5,900)	\$ (8,700)	\$ (55)
Current and Delinquent Property									
Taxes Receivable									
Accounts Receivable									
Due from Other Governmental Units	1,240,999	17,907	24,034	100,713	261,999		5,900	9,084	17,439
Due from Other Funds		21	896	59	8,979				
Supplies Inventory									
Prepayments & Other Assets									
TOTAL ASSETS	<u>\$ 38,907</u>	<u>\$ 3,474</u>	<u>\$ 4,732</u>	<u>\$ 40,244</u>	<u>\$ 66,284</u>			<u>\$ 384</u>	<u>\$ 17,384</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Vouchers Payable		\$ 1	\$ 149	\$ 1,387					
Accrued Payroll	\$ 12,011	706	1,511	7,525	\$ 18,625				
Other Accrued Liabilities and Deposits Held									
Due to Other Governmental Units									
Due to Other Funds	26,896	2,767	3,072	31,332	47,659			\$ 384	\$ 17,384
Deferred Revenue									
Total Liabilities	<u>\$ 38,907</u>	<u>\$ 3,474</u>	<u>\$ 4,732</u>	<u>\$ 40,244</u>	<u>\$ 66,284</u>			<u>\$ 384</u>	<u>\$ 17,384</u>
Fund Balances:									
Reserved for Encumbrances									
Designated for Programs									
Undesignated									
Total Fund Balances									
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 38,907</u>	<u>\$ 3,474</u>	<u>\$ 4,732</u>	<u>\$ 40,244</u>	<u>\$ 66,284</u>			<u>\$ 384</u>	<u>\$ 17,384</u>

County of Oakland
Combining Balance Sheet - Special Revenue Funds
December 31, 1984

	J.T.P.A. Administra- tive Pool	J.T.P.A. Title II A	J.T.P.A. Title II B	J.T.P.A. Incentive Grant	C.E.T.A.	Road Commission	Urban Mass Transit Grant	TOTAL
ASSETS								
Cash and Short Term Investments	\$ 3,385	\$ (33,128)	\$ 366,784	\$ (2,845)		\$ 11,293,139		\$ 19,870,561
Current and Delinquent Property Taxes Receivable								3,670,000
Accounts Receivable	433					5,033,869		5,534,29
Due from Other Governmental Units	55,219	47,262		2,894				5,411,745
Due from Other Funds	28,766						\$ 4,375	3,582,984
Supplies Inventory						2,102,238		2,108,945
Prepayment and Other Assets						4,544,018		4,544,018
TOTAL ASSETS	\$ 87,803	\$ 14,134	\$ 366,784	\$ 49		\$ 22,973,264	\$ 4,375	\$ 44,722,547
LIABILITIES AND FUND BALANCES								
Liabilities:								
Vouchers Payable	\$ 9,261		\$ 86,693			\$ 2,895,399		\$ 3,444,361
Accrued Payroll	14,703							484,924
Other Accrued Liabilities and Deposits Held						5,703,854		6,692,836
Due to Other Governmental Units								2,836,415
Due to Other Funds	63,839	\$ 14,134		\$ 49				4,598,511
Deferred Revenue			280,091			1,862,854	\$ 4,375	8,043,204
Total Liabilities	\$ 87,803	\$ 14,134	\$ 366,784	\$ 49		\$ 10,462,107	\$ 4,375	\$ 26,100,251
Fund Balances:								
Reserved for Encumbrances								\$ 72,603
Designated for Programs						\$ 12,511,157		16,085,453
Undesignated						\$ 12,511,157		\$ 16,158,056
								2,464,240
Total Fund Balances						\$ 12,511,157		\$ 18,622,296
TOTAL LIABILITIES AND FUND BALANCES	\$ 87,803	\$ 14,134	\$ 366,784	\$ 49		\$ 22,973,264	\$ 4,375	\$ 44,722,547

County of Oakland
 Combining Statement of Revenue and Expenditures - Special Revenue Funds
 For the Year Ended December 31, 1984

	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
REVENUE											
Taxes										\$ 3,666,603	
Federal Grants	\$ 64,163	\$ 151,919		\$ 16,422					\$ 5,652,522		
State Grants	2,442,631	3,983,707	\$ 159,746	15,217	\$ 13,728	\$ 7,951,526					
Other Intergovernmental Revenue											
Charges for Services	1,152,628	156,230								2,439,784	
Use of Money										279,822	\$ 67,535
Other		614	251,892	279		1,661,497		\$ 6,861		34,742	2,146
TOTAL REVENUE	\$ 3,659,422	\$ 4,292,470	\$ 411,638	\$ 31,918	\$ 13,728	\$ 9,613,023		\$ 6,861	\$ 5,652,522	\$ 6,420,951	\$ 69,681
EXPENDITURES											
Salaries	\$ 7,961,535	\$ 2,746,526	\$ 102,943	\$ 652,692		\$ 3,662,872			\$ 55,755	\$ 2,303,235	
Fringe Benefits	2,868,223	1,027,777	39,878	227,346		1,188,043			78,704	636,641	
Contractual Services	995,221	1,149,998	1,523,289	164,011	\$ 27,455	7,151,126	\$ 41,761	\$ 2,598,493	5,487,736	1,515,079	\$ 10,052
Commodities	272,933	172,764	26,161	56,739		43,850			4,844	146,639	
Capital Outlay	74,479	22,092	1,605	5,347		41,075				1,182,290	
Internal Services	2,216,975	1,273,442	4,438	114,747		524,432			29,526		
TOTAL EXPENDITURES	\$ 14,389,366	\$ 6,392,599	\$ 1,698,314	\$ 1,220,882	\$ 27,455	\$12,611,398	\$ 41,761	\$ 2,598,493	\$ 5,656,565	\$ 5,783,884	\$ 10,052
Excess of Revenue Over (Under)											
Expenditures	\$(10,729,944)	\$(2,100,129)	\$(1,286,676)	\$(1,188,964)	\$(13,727)	\$(2,998,375)	\$(41,761)	\$(2,591,632)	\$(4,043)	\$ 637,067	\$ 59,629
Other financing Sources (Uses):											
Operating Transfers In (Out)	10,723,886	2,107,267	1,286,676	1,219,993	13,727	2,999,582	41,761	2,591,632		75,000	
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (6,058)	\$ 7,138		\$ 31,029		\$ 1,207			\$ (4,043)	\$ 712,067	\$ 59,629

County of Oakland
Combining Statement of Revenue and Expenditures - Special Revenue Funds
For the Year Ended December 31, 1984

	Federal Revenue Sharing Trust	Land Sales	Law Library	Tornado Siren Warning Program	County Veteran's Trust	County Markets	Health Family Planning	Friend of the Court	Adult Foster Care
REVENUE									
Taxes									
Federal Grants	\$ 3,489,767								
State Grants					\$ 298,191		\$ 185,163	\$ 150,796	
Other Intergovernmental Revenue				\$ 50,361					
Charges for Services						\$ 187,579	76,892	126,160	
Use of Money	225,217								
Other		\$ 47,316			1,844			3,350	
TOTAL REVENUE	\$ 3,714,984	\$ 47,316		\$ 50,361	\$ 300,035	\$ 187,579	\$ 262,055	\$ 280,306	
EXPENDITURES									
Salaries						\$ 34,550	\$ 164,098	\$ 1,633,632	
Fringe Benefits						13,681	32,922	587,245	
Contractual Services		\$ 554			\$ 313,773	16,396	37,343	70,853	
Commodities						93	18,574	121,802	
Capital Outlay				\$ 68,856				12,481	
Internal Services						129,535	9,118	638,465	
TOTAL EXPENDITURES		\$ 554		\$ 68,856	\$ 313,773	\$ 194,255	\$ 262,055	\$ 3,064,478	
Excess of Revenue Over (Under)									
Expenditures	\$ 3,714,984	\$ 46,762		\$ (18,495)	\$ (13,738)	\$ (6,676)		\$ (2,784,172)	
Other Financing Sources (Uses):									
Operating Transfers In (Out)	(3,235,249)	(46,762)				(5,000)		2,767,060	
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 479,735			\$ (18,495)	\$ (13,738)	\$ (11,676)		\$ (17,112)	

County of Oakland
 Combining Statement of Revenue and Expenditures - Special Revenue Funds
 For the Year Ended December 31, 1984

	Health W.I.C.	Health Infant Health Promotion	Health Medicaid Screening	Health M.D.P.H. O.S.A.S.	Health M.C.H. Jobs Bill	Health Cancer Detection	Electric Vehicle Demo Grant
REVENUE							
Taxes							
Federal Grants							
State Grants	\$ 561,040	\$ 99,387	\$ 633,667	\$ 1,451,449	\$ 170,794		
Other Intergovernmental Revenue							
Charges for Services				137,102	5,266		
Use of Money							
Other				1,579			
TOTAL REVENUE	\$ 561,040	\$ 99,387	\$ 633,667	\$ 1,590,130	\$ 176,060		
EXPENDITURES							
Salaries	\$ 320,072	\$ 44,085	\$ 407,553	\$ 25,795	\$ 55,764		
Fringe Benefits	128,191	15,161	151,270	7,047	12,577		
Contractual Services	52,897	36,978	26,762	1,548,998	17,316		
Commodities	9,494	803	12,249	7,371	78,303		
Capital Outlay	2,992	123	3,532				
Internal Services	47,394	2,237	32,301	919	12,100		
TOTAL EXPENDITURES	\$ 561,040	\$ 99,387	\$ 633,667	\$ 1,590,130	\$ 176,060		
Excess of Revenue Over (Under)							
Expenditures							
Other Financing Sources (Uses):							
Operating Transfers In (Out)							
EXCESS OF REVENUE 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, 1984

	Road Patrol Grant	Health Hyper- tension	Health S.V.C. Crippled Children	Prosecutors Cooperative Reimbursement Grant	Friend of Court Coop- erative Grant	Alcohol Enforcement Grant	E.M.S.-E.O.C. Phase 2 Grant	Probation Enhancement Grant	Champ Development Grant
REVENUE									
Taxes									
Federal Grants									
State Grants	\$ 706,927	\$ 59,386	\$ 127,052	\$ 473,828	\$ 1,191,368	\$ 57,279		\$ 32,452	\$ 17,439
Other Intergovernmental Revenue				29,805	39,955	76,662			
Charges for Services									
Use of Money									
Other									
TOTAL REVENUE	\$ 706,927	\$ 59,386	\$ 127,052	\$ 503,633	\$ 1,231,323	\$ 133,941		\$ 32,452	\$ 17,439
EXPENDITURES									
Salaries	\$ 470,478	\$ 38,671	\$ 83,501	\$ 329,717	\$ 785,958	\$ 89,631		\$ 25,194	\$ 55
Fringe Benefits	160,999	11,686	27,604	102,055	288,389	31,550		851	
Contractual Services		1,730	4,316	26,587	30,652		6,407		
Commodities		1,337	1,482	3,189	2,600				
Capital Outlay			2,392						
Internal Services	75,450	5,962	7,757	42,085	123,724	12,760			17,384
TOTAL EXPENDITURES	\$ 706,927	\$ 59,386	\$ 127,052	\$ 503,633	\$ 1,231,323	\$ 133,941		\$ 32,452	\$ 17,439
Excess of Revenue Over (Under)									
Expenditures									
Other Financing Sources (Uses):									
Operating Transfers In (Out)									
EXCESS OF REVENUE 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, 1984

	J.T.P.A. Administra- tive Pool	J.T.P.A. Title II A	J.T.P.A. Title II B	J.T.P.A. Incentive Grant	C.E.T.A.	Road Commission	Urban Mass Transit Grant	TOTAL
REVENUE								
Taxes								\$ 3,666,603
Federal Grants	\$ 1,018,947	\$ 2,636,611	\$ 1,012,548	\$ 2,894	\$ 1,007,220			15,053,013
State Grants						\$18,924,191		39,706,964
Other Intergovernmental Revenue						10,993,711		11,190,494
Charges for Services						1,004,000		5,285,641
Use of Money						863,895		1,436,469
Other								2,012,120
TOTAL REVENUE	\$ 1,018,947	\$ 2,636,611	\$ 1,012,548	\$ 2,894	\$ 1,007,220	\$31,785,797		\$ 78,351,304
EXPENDITURES								
Salaries	\$ 569,326			\$ 981	\$ 482,541			\$ 23,047,160
Fringe Benefits	192,231			306	91,472			7,921,849
Contractual Services	222,784	\$ 2,636,611	\$ 1,012,548	1,607	415,378	\$30,593,328		57,738,039
Commodities	4,374				17,829			1,003,430
Capital Outlay								1,417,264
Internal Services	30,232							5,350,983
TOTAL EXPENDITURES	\$ 1,018,947	\$ 2,636,611	\$ 1,012,548	\$ 2,894	\$ 1,007,220	\$30,593,328		\$ 96,478,725
Excess of Revenue Over (Under)								
Expenditures						\$ 1,192,469		\$(18,127,421)
Other Financing Sources (Uses):								
Operating Transfers In (Out)						\$ (32,120)		\$ 20,507,453
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						\$ 1,160,349		\$ 2,380,032

County of Oakland
 Combining Statement of Changes in Fund Balances - Special Revenue Funds
 For the Year Ended December 31, 1984

	<u>County Health</u>	<u>Children's Village</u>	<u>Juvenile Maintenance</u>	<u>Camp Oakland</u>	<u>Social Services Foster Care</u>	<u>Community Mental Health</u>	<u>Social Services Relief Administration</u>	<u>Social Services Hospital- ization</u>	<u>Housing and Community Development</u>	<u>Parks and Recreation</u>	<u>County Reference Library</u>
Reserved/Designated Fund Balance:											
Balance, Beginning of Year	\$ 28,473	\$ 9,568		\$ 5,510		\$ 14,113			\$ 4,043	\$ 1,490,549	\$ 104,612
Equity Transfer (Out)											
Transfers From (To) Undesignated Fund Balance	(6,058)	7,138		31,029		1,207			(4,043)	712,067	59,629
Balance, End of Year	<u>\$ 22,415</u>	<u>\$ 16,706</u>		<u>\$ 36,539</u>		<u>\$ 15,320</u>				<u>\$ 2,202,616</u>	<u>\$ 164,241</u>
Undesignated Fund Balance:											
Balance, Beginning of Year											
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	\$ (6,058)	\$ 7,138		\$ 31,029		\$ 1,207			\$ (4,043)	\$ 712,067	\$ 59,629
Transfers From (To) Designated Fund Balance	6,058	(7,138)		(31,029)		(1,207)			4,043	(712,067)	(59,629)
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 Balances - Special Revenue Funds
 For the Year Ended December 31, 1984

	Federal Revenue Sharing Trust	Land Sales	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	\$ 827,847	\$ 516,936	\$ 32,258	\$ 43,909	\$ 58,721	\$ 91,295	\$ 17,220	\$ 455	\$11,350,808	\$14,596,317
Equity Transfer (Out)		(516,936)								(516,936)
Transfers From (To) Undesignated Fund Balance	<u>178,378</u>			(18,495)	(13,738)	(11,676)	(17,112)		1,160,349	2,078,675
Balance, End of Year	<u>\$ 1,006,225</u>		<u>\$ 32,258</u>	<u>\$ 25,414</u>	<u>\$ 44,983</u>	<u>\$ 79,619</u>	<u>\$ 108</u>	<u>\$ 455</u>	<u>\$12,511,157</u>	<u>\$16,158,056</u>
Undesignated Fund Balance:										
Balance, Beginning of Year	\$ 2,162,883									\$ 2,162,883
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	479,735			\$ (18,495)	\$ (13,738)	\$ (11,676)	\$ (17,112)		\$ 1,160,349	2,380,032
Transfers From (To) Designated Fund Balance	<u>(178,378)</u>			18,495	13,738	11,676	17,112		(1,160,349)	(2,078,675)
Balance, End of Year	<u>\$ 2,464,240</u>									<u>\$ 2,464,240</u>

COMBINING
FINANCIAL STATEMENTS

CAPITAL PROJECT FUNDS

County of Oakland
Combining Balance Sheet, Capital Project Funds
December 31, 1984

	<u>Building Improvement</u>	<u>Utilities Improvement</u>	<u>Work Projects</u>	<u>TOTAL</u>
ASSETS				
Cash and Short Term Investment	\$ 3,947,334	\$ 2,407,212	\$ 1,350,158	\$ 7,704,704
Due from Other Governmental Units			7,375	7,375
Due from Other Funds	<u>1,000,000</u>	<u>500,000</u>	<u>101,816</u>	<u>1,601,816</u>
TOTAL ASSETS	<u>\$ 4,947,334</u>	<u>\$ 2,907,212</u>	<u>\$ 1,459,349</u>	<u>\$ 9,313,895</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable			\$ 59,210	\$ 59,210
Due to Other Funds	\$ 553,500	\$ 15,000	<u>87,652</u>	<u>656,152</u>
Total Liabilities	<u>\$ 553,500</u>	<u>\$ 15,000</u>	<u>\$ 146,862</u>	<u>\$ 715,362</u>
Fund Balances:				
Designated for Capital Projects	\$ 76,740		\$ 1,312,487	\$ 1,389,227
Undesignated	<u>4,317,094</u>	<u>\$ 2,892,212</u>	<u> </u>	<u>7,209,306</u>
Total Fund Balances	<u>\$ 4,393,834</u>	<u>\$ 2,892,212</u>	<u>\$ 1,312,487</u>	<u>\$ 8,598,533</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,947,334</u>	<u>\$ 2,907,212</u>	<u>\$ 1,459,349</u>	<u>\$ 9,313,895</u>

County of Oakland
 Combining Statements of Revenues and Expenditures - Capital Project Funds
 For the Year Ended December 31, 1984

	<u>Building Improvement</u>	<u>Utilities Improvement</u>	<u>Work Projects</u>	<u>TOTAL</u>
REVENUE:				
Other	\$ -0-	\$ -0-	\$ 765,400	\$ 765,400
EXPENDITURES:				
Capital Outlay	<u> </u>	<u> </u>	<u>1,874,154</u>	<u>1,874,154</u>
Excess of Revenue Over (Under) Expenditures	\$ -0-	\$ -0-	\$ (1,108,754)	\$ (1,108,754)
Other Financing Sources (Uses):				
Operating Transfers In (Out)	<u>489,920</u>	<u>137,405</u>	<u>1,038,573</u>	<u>1,665,898</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES:	<u>\$ 489,920</u>	<u>\$ 137,405</u>	<u>\$ (70,181)</u>	<u>\$ 557,144</u>

County of Oakland
Combining Statement of Changes in Fund Balances - Capital Project Funds
For the Year Ended December 31, 1984

	<u>Building Improvement</u>	<u>Utilities Improvement</u>	<u>Work Projects</u>	<u>TOTAL</u>
Designated Fund Balance:				
Balance, Beginning of Year	\$ 76,740		\$ 1,382,668	\$ 1,459,408
Transfer To Undesignated Fund Balance	_____	_____	(70,181)	(70,181)
Balance, End of Year	<u>\$ 76,740</u>	_____	<u>\$ 1,312,487</u>	<u>\$ 1,389,227</u>
Undesignated Fund Balance:				
Balance, Beginning of Year	\$ 4,077,174	\$ 2,754,807		\$ 6,831,981
Excess of Revenue and Other Sources Over (Under) Expenditures and Other Uses	489,920	137,405	\$ (70,181)	557,144
Equity Transfer to Airport Fund	(250,000)			(250,000)
Transfer from Designated Fund Balance	_____	_____	70,181	70,181
Balance, End of Year	<u>\$ 4,317,094</u>	<u>\$ 2,892,212</u>	<u>\$ -0-</u>	<u>\$ 7,209,306</u>

**COMBINING
FINANCIAL STATEMENTS**

SPECIAL ASSESSMENT FUNDS

County of Oakland
Combining Balance Sheet - Special Assessment Funds
December 31, 1984

	Drains and Public Works					Road Commission	TOTAL
	Act 40	Act 94	Act 185	Act 342	Other		
ASSETS							
Cash & Short-Term Investments	\$ 18,909,489	\$ 813,929	\$ 16,087,369	\$ 11,466,021	\$ 104,725	\$ 5,016,729	\$ 52,398,262
Accounts Receivable	58,928			2,101		80,323	141,352
Due from Other Governmental Units		495,000		1,391,432			1,886,432
Due from Other Funds	107,648		39,142	79,449			226,239
Special Assessments Receivable	<u>101,925,053</u>	<u>2,000,000</u>	<u>121,260,000</u>	<u>75,175,000</u>		<u>5,975,829</u>	<u>306,335,882</u>
TOTAL ASSETS	<u>\$121,001,118</u>	<u>\$ 3,308,929</u>	<u>\$137,386,511</u>	<u>\$ 88,114,003</u>	<u>\$ 104,725</u>	<u>\$ 11,072,881</u>	<u>\$360,988,167</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Vouchers Payable	\$ 1,792,372	\$ 57,457	\$ 24,562	\$ 53,677		\$ 352,677	\$ 2,280,745
Accrued Liabilities	26,300				\$ 14,850		41,150
Due to Other Governmental Units	1,161,505	60,000	16,806	74,424			1,312,735
Due to Other Funds	349,110	501,506	23,054	156,137	497,471		1,527,278
Bonds Payable	<u>101,908,000</u>	<u>2,000,000</u>	<u>121,260,000</u>	<u>75,175,000</u>		<u>8,500,000</u>	<u>308,843,000</u>
Total Liabilities	<u>\$105,237,287</u>	<u>\$ 2,618,963</u>	<u>\$121,324,422</u>	<u>\$ 75,459,238</u>	<u>\$ 512,321</u>	<u>\$ 8,852,677</u>	<u>\$314,004,908</u>
Fund Balances:							
Designated for:							
Distributions to Municipalities	\$ 5,747,110						\$ 5,747,110
Construction & Operations	2,521,445	\$ 584,089	\$ 10,805,227	\$ 5,303,638	\$ 1,115		19,215,514
Undesignated	<u>7,495,276</u>	<u>105,877</u>	<u>5,256,862</u>	<u>7,351,127</u>	<u>(408,711)</u>	<u>\$ 2,220,204</u>	<u>22,020,635</u>
Total Fund Balances	<u>\$ 15,763,831</u>	<u>\$ 689,966</u>	<u>\$ 16,062,089</u>	<u>\$ 12,654,765</u>	<u>\$ (407,596)</u>	<u>\$ 2,220,204</u>	<u>\$ 46,983,259</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$121,001,118</u>	<u>\$ 3,308,929</u>	<u>\$137,386,511</u>	<u>\$ 88,114,003</u>	<u>\$ 104,725</u>	<u>\$ 11,072,881</u>	<u>\$360,988,167</u>

County of Oakland
 Combining Statements of Revenues and Expenditures - Special Assessment Funds
 For the Year Ended December 31, 1984

	Drains and Public Works					Road Commission	TOTAL
	Act 40	Act 94	Act 185	Act 342	Other		
Revenue:							
Charges for Services	\$ 79,220		\$ 28,818	\$ 899,663	\$ 264,330	\$ 2,066,215	\$ 3,338,246
Use of Money	<u>9,366,984</u>	<u>\$ 342,905</u>	<u>8,770,059</u>	<u>5,703,470</u>	<u>9,630</u>	<u>541,140</u>	<u>24,734,188</u>
Total Revenue	<u>\$ 9,446,204</u>	<u>\$ 342,905</u>	<u>\$ 8,798,877</u>	<u>\$ 6,603,133</u>	<u>\$ 273,960</u>	<u>\$ 2,607,355</u>	<u>\$ 28,072,434</u>
Salaries	\$ 79,180				\$ 42,734		\$ 121,914
Fringe Benefits	27,226				14,679		41,905
Contractual Services	126,921	\$ 447	\$ 20,519	\$ 12,070	197,487	\$ 69,240	426,684
Internal Services	32,974				36,239		69,213
Commodities	3,884				1,496		5,380
Capital Outlay	3,537,161	710,696	501,020	1,564,040		2,525,208	8,838,125
Debt Service	<u>6,105,324</u>	<u>236,888</u>	<u>7,216,993</u>	<u>4,723,424</u>		<u>589,053</u>	<u>18,871,682</u>
Total Expenditures	<u>\$ 9,912,670</u>	<u>\$ 948,031</u>	<u>\$ 7,738,532</u>	<u>\$ 6,299,534</u>	<u>\$ 292,635</u>	<u>\$ 3,183,501</u>	<u>\$ 28,374,903</u>
Excess of Revenue Over (Under) Expenditures	\$ (466,466)	\$ (605,126)	\$ 1,060,345	\$ 303,599	\$ (18,675)	\$ (576,146)	\$ (302,469)
Other Financing Sources (Uses):							
Operating Transfers in (Out)		<u>18,000</u>				<u>32,120</u>	<u>50,120</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ (466,466)</u>	<u>\$ (587,126)</u>	<u>\$ 1,060,345</u>	<u>\$ 303,599</u>	<u>\$ (18,675)</u>	<u>\$ (544,026)</u>	<u>\$ (252,349)</u>

County of Oakland
 Combining Statement of Changes in Fund Balance - Special Assessment Funds
 For the Year Ended December 31, 1984

	Drains and Public Works					<u>Road Commission</u>	<u>TOTAL</u>
	<u>Act 40</u>	<u>Act 94</u>	<u>Act 185</u>	<u>Act 342</u>	<u>Other</u>		
Reserved/Designated Fund Balance:							
Balance, Beginning of Year	\$ 1,145,792	\$ 1,216,785	\$ 11,789,726	\$ 8,981,626			\$ 23,133,929
Transfer From (To) Undesignated Fund Balance	8,644,337	(632,696)	(176,214)	(2,672,214)	\$ 1,115		5,164,328
Distributions to Municipalities	<u>(1,521,574)</u>	<u> </u>	<u>(808,285)</u>	<u>(1,005,774)</u>	<u> </u>	<u> </u>	<u>(3,335,633)</u>
Balance, End of Year	<u>\$ 8,268,555</u>	<u>\$ 584,089</u>	<u>\$ 10,805,227</u>	<u>\$ 5,303,638</u>	<u>\$ 1,115</u>	<u> </u>	<u>\$ 24,962,624</u>
Undesignated Fund Balance:							
Balance, Beginning of Year	\$ 16,606,079	\$ 60,307	\$ 4,020,303	\$ 4,375,314	\$ (388,921)	\$ 2,764,230	\$ 27,437,312
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(466,466)	(587,126)	1,060,345	303,599	(18,675)	(544,026)	(252,349)
Transfer From (To) Designated Fund Balance	<u>(8,644,337)</u>	<u>632,696</u>	<u>176,214</u>	<u>2,672,214</u>	<u>(1,115)</u>	<u> </u>	<u>(5,164,328)</u>
Balance, End of Year	<u>\$ 7,495,276</u>	<u>\$ 105,877</u>	<u>\$ 5,256,862</u>	<u>\$ 7,351,127</u>	<u>\$ (408,711)</u>	<u>\$ 2,220,204</u>	<u>\$ 22,020,635</u>

COMBINING
FINANCIAL STATEMENTS

INTERNAL SERVICE FUNDS

	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	\$ 92,552,705	\$ 8,755,220	\$ 6,728,841	\$ 2,747,546	\$ 14,061	\$ 352,566	\$ 450,383	\$ 197,123
Delinquent Property Taxes Receivable	46,218,273							
Accounts and Interest Receivable	7,024,519		84,000			8,329	57,728	
Due from Other Funds	1,629,931	2,395,495	98,822	36,142	250	219,885	949,749	14,818
Due from Other Governmental Units	714,843					5,966	189,428	
Prepayments and Other Assets								
Inventory at Cost						268,245	78,169	800
Total Current Assets	\$148,140,271	\$ 11,150,715	\$ 6,911,663	\$ 2,783,688	\$ 14,311	\$ 854,991	\$ 1,725,457	\$ 212,741
Property and Equipment at Cost:								
Property and Equipment					\$ 15,632	\$ 49,887	\$ 4,773,052	\$ 451,935
Less: Accumulated Depreciation					11,428	49,887	2,747,643	148,065
Property and Equipment - Net					\$ 4,204		\$ 2,025,409	\$ 303,870
TOTAL ASSETS	\$148,140,271	\$ 11,150,715	\$ 6,911,663	\$ 2,783,688	\$ 18,515	\$ 854,991	\$ 3,750,866	\$ 516,611
LIABILITIES AND FUND EQUITY								
Current Liabilities:								
Vouchers Payable		\$ 37,318	\$ 94,287			\$ 20,192	\$ 171,838	\$ 1,952
Accrued Liabilities	\$ 1,256,240	31,570		\$ 132,638		3,248	361,478	40,337
Due to Other Funds		135,256				29,320	158,286	20,592
Current Portion of Long-Term Debt	62,000,000							
Current Portion of Sick and Annual Leave		528,000						
Current Portion of Worker's Compensation			1,052,081					
Total Current Liabilities	\$ 63,256,240	\$ 732,144	\$ 1,146,368	\$ 132,638		\$ 52,760	\$ 691,602	\$ 62,881
Long-Term Debt								
Accrued Sick and Annual Leave	40,000,000	9,961,448						
Accrued Worker's Compensation			2,315,778					
Contracts Payable							1,220,000	88,330
Long-Term Advances								
	\$103,256,240	\$ 10,693,592	\$ 3,462,146	\$ 132,638		\$ 52,760	\$ 1,911,602	\$ 151,211
Fund Equity:								
Contributed Capital		\$ 1,536,217		\$ 1,132,535			\$ 110,000	
Retained Earnings Reserved/Designated For:								
Property and Equipment					\$ 4,204		\$ 2,025,409	\$ 303,870
Debt Service	\$ 37,429,523							
Future Obligations								
	\$ 37,429,523				\$ 4,204		\$ 2,025,409	\$ 303,870
Undesignated Retained Earnings	\$ 7,454,508	\$ (1,079,094)	\$ 3,449,517	\$ 1,518,515	\$ 14,311	\$ 802,231	\$ (296,145)	\$ 61,530
Total Fund Equity	\$ 44,884,031	\$ 457,123	\$ 3,449,517	\$ 2,651,050	\$ 18,515	\$ 802,231	\$ 1,839,264	\$ 365,400
TOTAL LIABILITIES AND FUND EQUITY	\$148,140,271	\$ 11,150,715	\$ 6,911,663	\$ 2,783,688	\$ 18,515	\$ 854,991	\$ 3,750,866	\$ 516,611

County of Oakland
 Combining Balance Sheet - Internal Service Funds
 December 31, 1984

	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	\$ 387,883	\$ 1,059,954	\$ 252,536	\$ 4,378,484	\$ 242,241		\$ 443,917	\$ 57,302
Delinquent Property Taxes Receivable								
Accounts and Interest Receivable		535	3,067	3,502	32			11,152
Due from Other Funds		75,339	41,265	703,532	352,181		57,751	27,361
Due from Other Governmental Units	15,338		129	42,281	4,229			
Prepayments and Other Assets	389,000		789		45,445		3,242	
Inventory at Cost				134,497	56,914		121,801	
Total Current Assets	\$ 792,221	\$ 1,135,828	\$ 297,786	\$ 5,262,296	\$ 701,042		\$ 626,711	\$ 95,815
Property and Equipment at Cost:								
Property and Equipment		\$ 2,778,343	\$ 307,939	\$ 4,645,802	\$ 4,500,874		\$ 1,304,495	\$ 65,391
Less: Accumulated Depreciation		1,801,782	240,714	2,428,729	2,805,383		831,262	9,884
Property and Equipment - Net		\$ 976,561	\$ 67,225	\$ 2,217,073	\$ 1,695,491		\$ 473,233	\$ 55,507
TOTAL ASSETS	\$ 792,221	\$ 2,112,389	\$ 365,011	\$ 7,479,369	\$ 2,396,533		\$ 1,099,944	\$ 151,322
LIABILITIES AND FUND EQUITY								
Current Liabilities:								
Vouchers Payable		\$ 12,562		\$ 327,706	\$ 59,494		\$ 2,618	\$ 6,590
Accrued Liabilities	\$ 312,366	119,195	\$ 30,242	106,471	221,366		1,999	6,388
Due to Other Funds	34,540	2,097	6,348	1,216,401	53,687		20,881	18,332
Current Portion of Long-Term Debt								
Current Portion of Sick and Annual Leave								
Current Portion of Worker's Compensation								
Total Current Liabilities	\$ 346,906	\$ 133,854	\$ 36,590	\$ 1,650,578	\$ 334,547		\$ 25,498	\$ 31,310
Long-Term Debt								
Accrued Sick and Annual Leave								
Accrued Worker's Compensation								
Contracts Payable								
Long-Term Advances								
	\$ 346,906	\$ 133,854	\$ 36,590	\$ 1,650,578	\$ 334,547		\$ 25,498	\$ 31,310
Fund Equity:								
Contributed Capital					\$ 700,000		\$ 16,139	
Retained Earnings Reserved/Designated For:								
Property and Equipment		\$ 976,561	\$ 67,225	\$ 2,217,073	\$ 1,695,491		\$ 473,233	\$ 55,507
Debt Service								
Future Obligations				78,503				
		\$ 976,561	\$ 67,225	\$ 2,295,576	\$ 1,695,491		\$ 473,233	\$ 55,507
Undesignated Retained Earnings	\$ 445,315	\$ 1,001,974	\$ 261,196	\$ 3,533,215	\$ (333,505)		\$ 585,074	\$ 64,505
Total Fund Equity	\$ 445,315	\$ 1,978,535	\$ 328,421	\$ 5,828,791	\$ 2,061,986		\$ 1,074,446	\$ 120,012
TOTAL LIABILITIES AND FUND EQUITY	\$ 792,221	\$ 2,112,389	\$ 365,011	\$ 7,479,369	\$ 2,396,533		\$ 1,099,944	\$ 151,322

County of Oakland
 Combining Balance Sheet - Internal Service Funds
 December 31, 1984

	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	\$ 123,321	\$ 257,671	\$ 347,532	\$ 81,279	\$ 95,174	\$ 2,689	\$119,528,428
Delinquent Property Taxes Receivable							46,218,273
Accounts and Interest Receivable	7,979	1,563	582				7,202,988
Due from Other Funds	120,964	73,473	106,737	370,208	304,826	22,326	7,601,055
Due from Other Governmental Units	21,338	6,969					1,000,521
Prepayments and Other Assets							438,476
Inventory at Cost		56,171					716,597
Total Current Assets	\$ 273,602	\$ 395,847	\$ 454,851	\$ 451,487	\$ 400,000	\$ 25,015	\$182,706,338
Property and Equipment at Cost:							
Property and Equipment	\$ 138,356	\$ 164,208	\$ 612,464				\$ 19,808,378
Less: Accumulated Depreciation	33,576	138,422	358,669				11,605,444
Property and Equipment - Net	\$ 104,780	\$ 25,786	\$ 253,795				\$ 8,202,934
TOTAL ASSETS	\$ 378,382	\$ 421,633	\$ 708,646	\$ 451,487	\$ 400,000	\$ 25,015	\$190,909,272
LIABILITIES AND FUND EQUITY							
Current Liabilities:							
Vouchers Payable	\$ 28,425	\$ 14,533	\$ 3,295	\$ 1,487		\$ 15	\$ 782,312
Accrued Liabilities	1,563	2,876					2,627,977
Due to Other Funds	7,258	19,869	63,354				1,786,221
Current Portion of Long-Term Debt							62,000,000
Current Portion of Sick and Annual Leave							528,000
Current Portion of Worker's Compensation							1,052,081
Total Current Liabilities	\$ 37,246	\$ 37,278	\$ 66,649	\$ 1,487		\$ 15	\$ 68,776,591
Long-Term Debt							
Accrued Sick and Annual Leave							40,000,000
Accrued Worker's Compensation							9,961,448
Contracts Payable							2,315,778
Long-Term Advances				450,000	\$ 400,000	25,000	1,308,330
	\$ 37,246	\$ 37,278	\$ 66,649	\$ 451,487	\$ 400,000	\$ 25,015	\$123,237,147
Fund Equity:							
Contributed Capital	\$ 150,000						\$ 3,644,891
Retained Earnings Reserved/Designated For:							
Property and Equipment	\$ 104,780	\$ 25,786	\$ 253,795				\$ 8,202,934
Debt Service							37,429,523
Future Obligations							78,503
	\$ 104,780	\$ 25,786	\$ 253,795				\$ 45,710,960
Undesignated Retained Earnings	\$ 86,356	\$ 358,569	\$ 388,202				\$ 18,316,274
Total Fund Equity	\$ 341,136	\$ 384,355	\$ 641,997				\$ 67,672,125
TOTAL LIABILITIES AND FUND EQUITY	\$ 378,382	\$ 421,633	\$ 708,646	\$ 451,487	\$ 400,000	\$ 25,015	\$190,909,272

County of Oakland
 Combining Statement of Revenues and Expenses -
 Internal Service Funds
 For the Year Ended December 31, 1984

	<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	\$ 9,857,892	\$ 25,072,378	\$ 1,029,862	\$ 375,150	\$ 2,525	\$ 1,859,038	\$ 6,353,951	\$ 185,474
Operating Expenses:								
Salaries						\$ 147,180	\$ 2,023,489	
Fringe Benefits		\$ 24,365,742	\$ 700,622	\$ 132,638		52,381	682,372	
Contractual Services	\$ 217,826	242,996	44,083	10,560	\$ 74	5,947	1,603,029	\$ 81,760
Commodities		3,167				1,518,975	245,403	18,160
Depreciation					1,176		757,899	37,553
Internal Service		3,350			206	86,347	467,766	15,865
Interest	7,522,442							
Total Operating Expenses	\$ 7,740,268	\$ 24,615,255	\$ 744,705	\$ 143,198	\$ 1,456	\$ 1,810,830	\$ 5,779,958	\$ 153,338
Operating Income (Loss)	\$ 2,117,624	\$ 457,123	\$ 285,157	\$ 231,952	\$ 1,069	\$ 48,208	\$ 573,993	\$ 32,136
Non-Operating Revenues (Expenses):								
Interest Revenue	\$ 7,826,036		\$ 629,939	\$ 263,600				\$ 19,732
Gain (Loss) on Sale of Property and Equipment							\$ 7,042	22,775
Total Non-Operating Revenues (Expenses)	\$ 7,826,036		\$ 629,939	\$ 263,600			\$ 7,042	\$ 42,507
Income (Loss) Before Operating Transfers	\$ 9,943,660	\$ 457,123	\$ 915,096	\$ 495,552	\$ 1,069	\$ 48,208	\$ 581,035	\$ 74,643
Operating Transfers In (Out)	\$ (5,330,000)							
Net Income (Loss)	\$ 4,613,660	\$ 457,123	\$ 915,096	\$ 495,552	\$ 1,069	\$ 48,208	\$ 581,035	\$ 74,643

County of Oakland
 Combining Statement of Revenues and Expenses -
 Internal Service Funds
 For the Year Ended December 31, 1984

	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	\$ 300,770	\$ 655,667	\$ 413,019	\$ 12,542,030	\$ 3,559,157	\$ 112,892	\$ 397,719	\$ 352,251
Operating Expenses:								
Salaries		\$ 24,693		\$ 3,871,037	\$ 200,504	\$ 23,054	\$ 91,185	\$ 133,422
Fringe Benefits		9,422		1,536,011	144,578	10,160	35,705	49,562
Contractual Services	\$ 204,680	181,932	\$ 253,045	3,989,286	2,430,049	86,435	17,690	19,807
Commodities		35	3,269	618,034	3,930	4,808	43,441	59,290
Depreciation		321,912	34,774	168,495	800,872	3,640	130,110	4,208
Internal Service		777	87,039	426,518	126,454	26,527	26,190	59,885
Interest		12,560	418					
Total Operating Expenses	\$ 204,680	\$ 551,331	\$ 378,545	\$ 10,609,381	\$ 3,706,387	\$ 154,624	\$ 344,321	\$ 326,174
Operating Income (Loss)	\$ 96,090	\$ 104,336	\$ 34,474	\$ 1,932,649	\$ (147,230)	\$ (41,732)	\$ 53,398	\$ 26,077
Non-Operating Revenues (Expenses):								
Interest Revenue								
Gain (Loss) on Sale of Property and Equipment		\$ 17,194	\$ 2,529	\$ 9,033	\$ 134,639	\$ (41,767)		\$ 30
Total Non-Operating Revenues (Expenses)		\$ 17,194	\$ 2,529	\$ 9,033	\$ 134,639	\$ (41,767)		\$ 30
Income (Loss) Before Operating Transfers	\$ 96,090	\$ 121,530	\$ 37,003	\$ 1,941,682	\$ (12,591)	\$ (83,499)	\$ 53,398	\$ 26,107
Operating Transfers In (Out)		\$ 167,867		\$ (1,000,000)	\$ 16,361		\$ 2,000	
Net Income (Loss)	\$ 96,090	\$ 289,397	\$ 37,003	\$ 941,682	\$ 3,770	\$ (83,499)	\$ 55,398	\$ 26,107

County of Oakland
 Combining Statement of Revenues and Expenses -
 Internal Service Funds
 For the Year Ended December 31, 1984

	<u>Telephone Communi- cations</u>	<u>Printing and Mailing</u>	<u>Water and Sewer Equipment</u>	<u>Drain Revolving</u>	<u>Lake Level Advance</u>	<u>Lake Improvement Revolving</u>	<u>TOTAL</u>
Operating Revenue:							
Charges for Services	\$ 1,587,657	\$ 709,420	\$ 478,779				\$ 65,845,631
Operating Expenses:							
Salaries	\$ 83,503	\$ 137,233	\$ 34,111				\$ 6,769,411
Fringe Benefits	30,814	51,694					27,801,701
Contractual Services	1,427,091	323,970	58,635				11,198,895
Commodities	65	173,672					2,692,249
Depreciation	19,979	7,517	56,883				2,345,018
Internal Service	9,607	61,597	299,279				1,697,407
Interest							7,535,420
Total Operating Expenses	<u>\$ 1,571,059</u>	<u>\$ 755,683</u>	<u>\$ 448,908</u>				<u>\$ 60,040,101</u>
Operating Income (Loss)	<u>\$ 16,598</u>	<u>\$ (46,263)</u>	<u>\$ 29,871</u>				<u>\$ 5,805,530</u>
Non-Operating Revenue (Expenses):							
Interest Revenue			\$ 3,506				\$ 8,742,813
Gain (Loss) on Sale of Property and Equipment							151,475
Total Non-Operating Revenues (Expenses)			<u>\$ 3,506</u>				<u>\$ 8,894,288</u>
Income (Loss) Before Operating Transfers	<u>\$ 16,598</u>	<u>\$ (46,263)</u>	<u>\$ 33,377</u>				<u>\$ 14,699,818</u>
Operating Transfers In (Out)	<u>\$ 65,000</u>						<u>\$ (6,078,772)</u>
Net Income (Loss)	<u>\$ 81,598</u>	<u>\$ (46,263)</u>	<u>\$ 33,377</u>				<u>\$ 8,621,046</u>

County of Oakland
 Combining Statement of Changes in Fund Equities -
 Internal Service Funds
 For the Year Ended December 31, 1984

	Delinquent Tax Revolving	Fringe Benefits	Worker's Compen- sation	Unemployment Compen- sation	Audio Visual Aide	Stores Operations	Computer Services	Drain Equipment	Equali- zation Revolving	Office Equipment
Reserved/Designated Retained Earnings:										
Balance, Beginning of Year	\$ 17,718,228				\$ 5,380		\$ 1,585,307	\$ 92,797		\$ 935,918
Transfers (To) From Undesignated Retained Earnings	<u>19,711,295</u>				(1,176)		440,102	211,073		40,643
Balance, End of Year	<u>\$ 37,429,523</u>				<u>\$ 4,204</u>		<u>\$ 2,025,409</u>	<u>\$ 303,870</u>		<u>\$ 976,561</u>
Undesignated Retained Earnings:										
Balance, Beginning of Year	\$ 22,552,143	\$ (1,536,217)	\$ 2,534,421	\$ 1,022,963	\$ 12,066	\$ 754,023	\$ (437,078)	\$ 197,960	\$ 349,225	\$ 753,220
Net Income (Loss)	4,613,660	457,123	915,096	495,552	1,069	48,208	581,035	74,643	96,090	289,397
Transfers (To) From Committed Retained Earnings or Contributed Capital	(19,711,295)				1,176		(440,102)	(211,073)		(40,643)
Transfers (To) From Other Funds										
Balance, End of Year	<u>\$ 7,454,508</u>	<u>\$ (1,079,094)</u>	<u>\$ 3,449,517</u>	<u>\$ 1,518,515</u>	<u>\$ 14,311</u>	<u>\$ 802,231</u>	<u>\$ (296,145)</u>	<u>\$ 61,530</u>	<u>\$ 445,315</u>	<u>\$ 1,001,974</u>
Contributed Capital:										
Balance, Beginning of Year		\$ 1,536,217		\$ 1,132,535			\$ 110,000			
Equity Transfer (To) From Other Funds or Retained Earnings										
Transfers (To) Undesignated										
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, 1984

	<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	\$ 76,418	\$ 2,321,360	\$ 1,797,203	\$ 67,603	\$ 601,830	\$ 36,408	\$ 58,290	\$ 33,303	\$ 256,109	\$ 25,586,154
Transfer (To) From Undesignated Retained Earnings	<u>(9,193)</u>	<u>(25,784)</u>	<u>(101,712)</u>	<u>(67,603)</u>	<u>(128,597)</u>	<u>19,099</u>	<u>46,490</u>	<u>(7,517)</u>	<u>(2,314)</u>	<u>20,124,806</u>
Balance, End of Year	<u>\$ 67,225</u>	<u>\$ 2,295,576</u>	<u>\$ 1,695,491</u>	<u></u>	<u>\$ 473,233</u>	<u>\$ 55,507</u>	<u>\$ 104,780</u>	<u>\$ 25,786</u>	<u>\$ 253,795</u>	<u>\$ 45,710,960</u>
Undesignated Retained Earnings:										
Balance, Beginning of Year	\$ 215,000	\$ 2,604,441	\$ (438,987)	\$ 254,468	\$ 401,079	\$ 57,497	\$ 51,248	\$ 397,315	\$ 67,479	\$ 29,812,266
Net Income (Loss)	37,003	941,682	3,770	(83,499)	55,398	26,107	81,598	(46,263)	33,377	8,621,046
Transfer (To) From Committed Retained Earnings or Contributed Capital	9,193	25,784	101,712	90,156	128,597	(19,099)	(46,490)	7,517	2,314	(20,102,253)
Transfer (To) From Other Funds	<u></u>	<u>(38,692)</u>	<u></u>	<u>(261,125)</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>285,032</u>	<u>(14,785)</u>
Balance, End of Year	<u>\$ 261,196</u>	<u>\$ 3,533,215</u>	<u>\$ (333,505)</u>	<u></u>	<u>\$ 585,074</u>	<u>\$ 64,505</u>	<u>\$ 86,356</u>	<u>\$ 358,569</u>	<u>\$ 388,202</u>	<u>\$ 18,316,274</u>
Contributed Capital:										
Balance, Beginning of Year			\$ 700,000				\$ 150,000			\$ 3,628,752
Equity Transfer (To) From Other Funds or Retained Earnings				\$ 22,553	\$ 16,139					38,692
Transfers (To) Undesignated				<u>(22,553)</u>						<u>(22,553)</u>
Balance, End of Year			<u>\$ 700,000</u>		<u>\$ 16,139</u>		<u>\$ 150,000</u>			<u>\$ 3,644,891</u>

County of Oakland
 Combining Statement of Changes in Financial Position -
 Internal Service Funds
 For the Year Ended December 31, 1984

	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)	\$ 4,613,660	\$ 457,123	\$ 915,096	\$ 495,552	\$ 1,069	\$ 48,208	\$ 581,035	\$ 74,643
Items Not Requiring Current Outlay of Working Capital:								
Depreciation					1,176		757,899	37,553
Total From Operations	\$ 4,613,660	\$ 457,123	\$ 915,096	\$ 495,552	\$ 2,245	\$ 48,208	\$ 1,338,934	\$ 112,196
Proceeds From Long-Term Debt	50,000,000							
Proceeds From Contracts Payable							855,040	121,821
Proceeds From Sale of Property and Equipment - Net								
Increase in Non-Current Accrued Sick and Annual Leave		888,345						
Increase in Non-Current Workers Compensation			74,470					
Equity Transfer From Other Funds								
	<u>\$ 54,613,660</u>	<u>\$ 1,345,468</u>	<u>\$ 989,566</u>	<u>\$ 495,552</u>	<u>\$ 2,245</u>	<u>\$ 48,208</u>	<u>\$ 2,193,974</u>	<u>\$ 234,017</u>
Application of Funds:								
Addition to Property and Equipment							\$ 1,284,301	\$ 248,626
Reduction in Long-Term Debt	\$ 58,000,000							
Reduction in Contracts Payable							883,145	33,491
Reclassification of Long-Term Debt to Current Liability	4,000,000							
Equity Transfer to Other Funds								
	<u>\$ 62,000,000</u>						<u>\$ 2,167,446</u>	<u>\$ 282,117</u>
Increase (Decrease) in Working Capital	\$ (7,386,340)	\$ 1,345,468	\$ 989,566	\$ 495,552	\$ 2,245	\$ 48,208	\$ 26,528	\$ (48,100)
Working Capital, Beginning 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>
Working Capital, End of Year	<u>\$ 84,884,031</u>	<u>\$ 10,418,571</u>	<u>\$ 5,765,295</u>	<u>\$ 2,651,050</u>	<u>\$ 14,311</u>	<u>\$ 802,231</u>	<u>\$ 1,033,855</u>	<u>\$ 149,860</u>

County of Oakland
 Combining Statement of Changes in Financial Position -
 Internal Service Funds
 For the Year Ended December 31, 1984

	<u>Equali- zation Revolving</u>	<u>Office Equipment</u>	<u>Convenience Copier</u>	<u>Facilities and Operations</u>	<u>Motor Pool</u>	<u>Dry Cleaning and Laundry</u>	<u>Radio Communi- cations</u>	<u>Micro- filming</u>
Source of Funds:								
Net Income (Loss)	\$ 96,090	\$ 289,397	\$ 37,003	\$ 941,682	\$ 3,770	\$ (83,499)	\$ 55,398	\$ 26,107
Items Not Requiring Current Outlay of Working Capital:								
Depreciation		<u>321,912</u>	<u>34,774</u>	<u>168,495</u>	<u>800,872</u>	<u>3,640</u>	<u>130,110</u>	<u>4,208</u>
Total From Operations	\$ 96,090	\$ 611,309	\$ 71,777	\$ 1,110,177	\$ 804,642	\$ (79,859)	\$ 185,508	\$ 30,315
Proceeds From Long-Term Debt								
Proceeds From Contracts Payable								
Proceeds From Sale of Property and Equipment - Net						63,963		
Increase in Non-Current Accrued Sick and Annual Leave								
Increase in Non-Current Workers Compensation						22,553	16,139	
Equity Transfer From Other Funds								
	<u>\$ 96,090</u>	<u>\$ 611,309</u>	<u>\$ 71,777</u>	<u>\$ 1,110,177</u>	<u>\$ 804,642</u>	<u>\$ 6,657</u>	<u>\$ 201,647</u>	<u>\$ 30,315</u>
Application of Funds:								
Addition to Property and Equipment		\$ 362,555	\$ 25,581	\$ 64,208	\$ 699,160		\$ 1,513	\$ 23,307
Reduction in Long-Term Debt								
Reduction in Contracts Payable								
Reclassification of Long-Term Debt to Current Liability								
Equity Transfers to Other Funds				38,692		\$ 261,125		
		<u>\$ 362,555</u>	<u>\$ 25,581</u>	<u>\$ 102,900</u>	<u>\$ 699,160</u>	<u>\$ 261,125</u>	<u>\$ 1,513</u>	<u>\$ 23,307</u>
Increase (Decrease) in Working Capital	\$ 96,090	\$ 248,754	\$ 46,196	\$ 1,007,277	\$ 105,482	\$ (254,468)	\$ 200,134	\$ 7,008
Working Capital, Beginning 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>
Working Capital, End of Year	<u>\$ 445,315</u>	<u>\$ 1,001,974</u>	<u>\$ 261,196</u>	<u>\$ 3,611,718</u>	<u>\$ 366,495</u>	<u>\$ 601,213</u>	<u>\$ 64,505</u>	

County of Oakland
Combining Statement of Changes in Financial Position -
Internal Service Funds
For the Year Ended December 31, 1984

	Convenience Copier	Facilities and Operations	Motor Pool	Dry Cleaning and Laundry	Radio Communi- cation	Micro- filming	Telephone Communi- cation	Printing and Mailing	Water and Sewer Equipment	TOTAL
Change in Components of Working Capital:										
Increase (Decrease) in Current Assets:										
Cash & Short Term Investments	\$ 20,416	\$ 1,637,333	\$ 48,144	\$ (121,576)	\$ 161,863	\$ 20,920	\$ 13,552	\$ (16,092)	\$ 347,532	\$ 6,055,664
Delinquent Property Tax Receivable										(4,057,415)
Accounts and Interest Receivable	60	3,502	(9,138)	(74)		3,197	7,979	(265)	582	(1,242,561)
Due from Other Funds	8,084	459,846	122,460	(17,693)	33,278	(2,099)	(10,579)	(27,330)	39,258	1,330,985
Due from Other Governmental Units	129	(30,433)	1,408		(2,306)		(18,256)	3,139		277,946
Prepayments & Other Assets	(417)		1,084		3,242					65,447
Inventory at Cost		5,219	(15,880)	(122,771)	7,744			1,425		(122,640)
	<u>\$ 28,272</u>	<u>\$ 2,075,467</u>	<u>\$ 148,078</u>	<u>\$ (262,114)</u>	<u>\$ 203,821</u>	<u>\$ 22,018</u>	<u>\$ (7,304)</u>	<u>\$ (39,123)</u>	<u>\$ 387,372</u>	<u>\$ 2,307,426</u>
Increase (Decrease) in Current Liabilities:										
Vouchers Payable	\$ (23,222)	\$ 65,499	\$ (28,323)	\$ (3,949)	\$ 50	\$ (498)	\$ (42,343)	\$ (14,610)	\$ 3,295	\$ 87,584
Accrued Liabilities	5,681	26,273	53,793	(937)	390	3,914	45	558		(218,065)
Due to Other Funds	(383)	976,418	17,126	(2,760)	3,247	11,594	(114)	13,675	63,354	1,079,225
Current Portion of Long-Term Debt										4,040,337
Current Portion of Sick & Annual Leave										23,000
Current Portion of Worker's Compensation										48,660
	<u>\$ (17,924)</u>	<u>\$ 1,068,190</u>	<u>\$ 42,596</u>	<u>\$ (7,646)</u>	<u>\$ 3,687</u>	<u>\$ 15,010</u>	<u>\$ (42,412)</u>	<u>\$ (377)</u>	<u>\$ 66,649</u>	<u>\$ 5,060,741</u>
Increase (Decrease) in Working Capital	<u>\$ 46,196</u>	<u>\$ 1,007,277</u>	<u>\$ 105,482</u>	<u>\$ (254,468)</u>	<u>\$ 200,134</u>	<u>\$ 7,008</u>	<u>\$ 35,108</u>	<u>\$ (38,746)</u>	<u>\$ 320,723</u>	<u>\$ (2,753,315)</u>

County of Oakland
 Combining Statement of Changes in Financial Position -
 Internal Service Funds
 For the Year Ended December 31, 1984

	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)	\$ 81,598	\$ (46,263)	\$ 33,377				\$ 8,621,046
Items Not Requiring Current Outlay of Working Capital:							
Depreciation	19,979	7,517	56,883				2,345,018
Total From Operations	\$ 101,577	\$ (38,746)	\$ 90,260				\$ 10,966,064
Proceeds From Long-Term Debt							50,000,000
Proceeds From Contracts Payable							976,861
Proceeds From Sale of Property and Equipment - Net							63,963
Increase in Non-Current Accrued Sick and Annual Leave							888,345
Increase in Non-Current Workers Compensation							74,470
Equity Transfer From Other Funds			285,032				323,724
	\$ 101,577	\$ (38,746)	\$ 375,292				\$ 63,293,427
Application of Funds:							
Addition to Property and Equipment	\$ 66,469		\$ 54,569				\$ 2,830,289
Reduction in Long-Term Debt							58,000,000
Reduction in Contracts Payable							916,636
Reclassification of Long-Term Debt to Current Liability							4,000,000
Equity Transfer to Other Funds							299,817
	\$ 66,469		\$ 54,569				\$ 66,046,742
Increase (Decrease) in Working Capital	\$ 35,108	\$ (38,746)	\$ 320,723				\$ (2,753,315)
Working Capital, Beginning of Year	201,248	397,315	67,479	\$ 450,000	\$ 400,000	\$ 25,000	116,683,062
Working Capital, End of Year	\$ 236,356	\$ 358,569	\$ 388,202	\$ 450,000	\$ 400,000	\$ 25,000	\$113,929,747

County of Oakland
Combining Statement of Changes in Financial Position -
Internal Service Funds
For the Year Ended December 31, 1984

	Delinquent Tax Revolving	Fringe Benefits	Worker's Compen- sation	Unemployment Compen- sation	Audio Visual Aide	Stores Operations	Computer Services	Drain Equipment
Change in Components of Working Capital:								
Increase (Decrease) in Current Assets:								
Cash & Short Term Investments	\$ (180,976)	\$ 1,748,235	\$ 1,171,295	\$ 401,704	\$ 2,083	\$ (1,344)	\$ 367,184	\$ (11,154)
Delinquent Property Tax Receivable	(4,057,415)							
Accounts & Interest Receivable	(1,138,774)		16,000			2,389	2,475	(1,204)
Due from Other Funds	1,486,575	(469,367)	(84,899)	(32,034)	95	65,266	(270,051)	14,818
Due from Other Governmental Units	319,365	(1,485)				960	(9,722)	
Prepayments & Other Assets								(73)
Inventory at Cost						(11,649)	13,988	(716)
	<u>\$ (3,571,225)</u>	<u>\$ 1,277,383</u>	<u>\$ 1,102,396</u>	<u>\$ 369,670</u>	<u>\$ 2,178</u>	<u>\$ 55,622</u>	<u>\$ 103,874</u>	<u>\$ 1,671</u>
Increase (Decrease) in Current Liabilities:								
Vouchers Payable		\$ 13,679	\$ 64,170			\$ (1,962)	\$ 59,117	\$ 44
Accrued Liabilities	\$ (184,885)	31,058		\$ (125,882)		360	(74,437)	39,322
Due to Other Funds		(135,822)			\$ (67)	9,016	92,666	10,405
Current Portion of Long-Term Debt	4,000,000							
Current Portion of Sick & Annual Leave		23,000						
Current Portion of Workers Compensation			48,660					
	<u>\$ 3,815,115</u>	<u>\$ (68,085)</u>	<u>\$ 112,830</u>	<u>\$ (125,882)</u>	<u>\$ (67)</u>	<u>\$ 7,414</u>	<u>\$ 77,346</u>	<u>\$ 49,771</u>
Increase (Decrease) in Working Capital	<u>\$ (7,386,340)</u>	<u>\$ 1,345,468</u>	<u>\$ 989,566</u>	<u>\$ 495,552</u>	<u>\$ 2,245</u>	<u>\$ 48,208</u>	<u>\$ 26,528</u>	<u>\$ (48,100)</u>

County of Oakland
Combining Statement of Changes in Financial Position -
Internal Service Funds
For the Year Ended December 31, 1984

	<u>Telephone Communi- cation</u>	<u>Printing and Mailing</u>	<u>Water and Sewer Equipment</u>	<u>Drain Revolving</u>	<u>Lake Level Advance</u>	<u>Lake Improvement Revolving</u>	<u>TOTAL</u>
Change in Components of Working Capital:							
Increase (Decrease) in Current Assets:							
Cash & Short Term Investments	\$ 13,552	\$ (16,092)	\$ 347,532	\$ 56,135	\$ 50,979	\$ (14,107)	\$ 6,148,671
Delinquent Property Tax Receivable							(4,057,415)
Accounts and Interest Receivable	7,979	(265)	582				(1,113,065)
Due from Other Funds	(10,579)	(27,330)	39,258	(55,161)	(51,022)	14,122	1,109,428
Due from Other Governmental Units	(18,256)	3,139					277,946
Prepayments & Other Assets							65,447
Inventory at Cost		1,425					(122,640)
	<u>\$ (7,304)</u>	<u>\$ (39,123)</u>	<u>\$ 387,372</u>	<u>\$ 974</u>	<u>\$ (43)</u>	<u>\$ 15</u>	<u>\$ 2,308,372</u>
Increase (Decrease) in Current Liabilities							
Vouchers Payable	\$ (42,343)	\$ (14,610)	\$ 3,295	\$ 974	\$ (43)	\$ 15	\$ 88,530
Accrued Liabilities	45	558					(177,728)
Due to Other Funds	(114)	13,675	63,354				1,079,225
Current Portion of Long-Term Debt							4,000,000
Current Portion of Sick & Annual Leave							23,000
Current Portion of Workers Compensation							48,660
	<u>\$ (42,412)</u>	<u>\$ (377)</u>	<u>\$ 66,649</u>	<u>\$ 974</u>	<u>\$ (43)</u>	<u>\$ 15</u>	<u>\$ 5,061,687</u>
Increase (Decrease) in Working Capital	<u>\$ 35,108</u>	<u>\$ (38,746)</u>	<u>\$ 320,723</u>				<u>\$(2,753,315)</u>

COMBINING
FINANCIAL STATEMENTS

ENTERPRISE FUNDS

County of Oakland
Combining Balance Sheet - Enterprise Funds
December 31, 1984

	<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>
ASSETS							
Current Assets:							
Cash and Short-Term Investment	\$ 3,810,213	\$ 108,837	\$ (145,178)	\$ 88,308	\$ 25,307	\$ 28,291,654	\$ 32,179,141
Patient Accounts Receivable, Less Valuation Allowance \$53,926			829,937				829,937
Other Accounts Receivable	124,528	12,064		423		1,621,859	1,758,874
Inventories				11,998			11,998
Due from Other Funds	103,491	6,672	20,348	1,262		600,084	731,857
Due from Other Governmental Units						3,219,738	3,219,738
Current Portion of Land Contracts Receivable	50,000						50,000
Prepaid Expenses and Other Current Assets	874					14,638	15,512
Total Current Assets	\$ 4,089,106	\$ 127,573	\$ 705,107	\$ 101,991	\$ 25,307	\$ 33,747,973	\$ 38,797,057
Restricted Assets:							
Bond Debt Service:							
Cash held by Paying Agent		\$ 62,856					\$ 62,856
Assessments Receivable						\$ 40,758,705	40,758,705
Construction and Initial Operations:							
Cash and Certificates of Deposit		305,679					305,679
Total Restricted Assets		\$ 368,535				\$ 40,758,705	\$ 41,127,240
Land Contracts Receivable, Exclusive of Current Portion	\$ 126,417						\$ 126,417
Property and Equipment:							
Land	\$ 3,263,135				\$ 40,153	\$ 688,284	\$ 3,991,572
Land Improvement	1,924,385		\$ 60,692				1,985,077
Building and Improvement	2,660,556	\$ 559,366	2,971,553		139,298	4,641,649	10,972,422
Equipment	345,001		335,973	\$ 133,046		288,855	1,102,875
Sewage Disposal Systems - Trunk and Interceptors						96,275,207	96,275,207
Construction in Progress	1,764,154					340,000	2,104,154
	\$ 9,957,231	\$ 559,366	\$ 3,368,218	\$ 133,046	\$ 179,451	\$102,233,995	\$116,431,307
Less: Accumulated Depreciation	1,049,178	74,582	780,932	40,818	139,298	24,258,628	26,343,436
	\$ 8,908,053	\$ 484,784	\$ 2,587,286	\$ 92,228	\$ 40,153	\$ 77,975,367	\$ 90,087,871
TOTAL ASSETS	\$ 13,123,576	\$ 980,892	\$ 3,292,393	\$ 194,219	\$ 65,460	\$152,482,045	\$170,138,585

County of Oakland
Combining Balance Sheet - Enterprise Funds
December 31, 1984

	Airport Facilities	Airport I-Hangar	Medical Care Facility	Food Services	Indigent Housing	Sewage Disposal Systems	TOTAL
LIABILITIES AND FUND EQUITY							
Current Liabilities:							
Payables from Current Assets:							
Vouchers Payable	\$ 27,727	\$ 1,631	\$ 47,449	\$ 2,986		\$ 5,541,012	\$ 5,620,805
Accrued Payroll	10,516		69,217	1,161			80,894
Other Accrued Liabilities and Deposits Held	91,450	19,432	7,294	4,167			122,343
Due to Other Governmental Units	75,934					769,883	845,817
Due to Other Funds	208,914	93,891	571,025	33,271		555,517	1,462,618
Total Current Liabilities Payable from Current Assets	\$ 414,541	\$ 114,954	\$ 694,985	\$ 41,585		\$ 6,866,412	\$ 8,132,477
Payable from Restricted Assets:							
Accrued Interest Payable		\$ 12,856				\$ 15,894	\$ 28,750
Current Portion of Long-Term Debt		50,000				2,425,000	2,475,000
Total Current Liabilities Payable from Restricted Assets		\$ 62,856				\$ 2,440,894	\$ 2,503,750
Total Current Liabilities	\$ 414,541	\$ 177,810	\$ 694,985	\$ 41,585		\$ 9,307,306	\$ 10,636,227
Long-Term Debt, Exclusive of Current Portion		\$ 415,000				\$ 38,336,000	\$ 38,751,000
Fund Equity:							
Contributed Capital	\$ 9,405,488		\$ 2,587,286			\$ 78,824,458	\$ 90,817,232
Retained Earnings Designated for:							
Debt Service		\$ 305,679				\$ 12,398,656	\$ 12,704,335
Donations and Other			\$ 10,122				10,122
Construction and Operation		82,403				5,924,848	6,007,251
		\$ 388,082	\$ 10,122			\$ 18,323,504	\$ 18,721,708
Undesignated Retained Earnings	\$ 3,303,547			\$ 152,634	\$ 65,460	\$ 7,690,777	\$ 11,212,418
Total Fund Equity	\$ 12,709,035	\$ 388,082	\$ 2,597,408	\$ 152,634	\$ 65,460	\$ 104,838,739	\$ 120,751,358
TOTAL LIABILITIES AND FUND EQUITY	\$ 13,123,576	\$ 980,892	\$ 3,292,393	\$ 194,219	\$ 65,460	\$ 152,482,045	\$ 170,138,585

County of Oakland
Combining Statement of Revenue and Expenses
Enterprise Funds
For the Year Ended December 31, 1984

	<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			\$ 4,343,708		\$ 1,200	\$ 30,690,837	\$ 35,035,745
Provision for Doubtful Accounts and Contractual Discounts			(923,859)				(923,859)
Net Service Revenue			\$ 3,419,849		\$ 1,200	\$ 30,690,837	\$ 34,111,886
Leases, Rentals and Concession Sales	\$ 744,927	\$ 306,124	28,894				1,079,945
Food Sales			9,640	\$ 283,391			293,031
Other Operating Revenue			115,673			564,269	679,942
Total Operating Revenue	<u>\$ 744,927</u>	<u>\$ 306,124</u>	<u>\$ 3,574,056</u>	<u>\$ 283,391</u>	<u>\$ 1,200</u>	<u>\$ 31,255,106</u>	<u>\$ 36,164,804</u>
Operating Expenses:							
Salaries	\$ 272,321	\$ 66,960	\$ 2,093,066	\$ 82,520		\$ 736,726	\$ 3,251,593
Fringe Benefits	97,027	23,040	848,261	27,115		109,883	1,105,326
Contractual Services	224,550	49,881	514,210	20,815	\$ 25	28,378,816	29,188,297
Commodities	13,079	334	387,508	194,485		96,512	691,918
Depreciation	16,581	12,430	94,224	5,557		2,115,925	2,244,717
Other	9,712		67,428				77,140
Internal Services	31,981		487,489	103,645		18,730	641,845
Total Operating Expenses	<u>\$ 665,251</u>	<u>\$ 152,645</u>	<u>\$ 4,492,186</u>	<u>\$ 434,137</u>	<u>\$ 25</u>	<u>\$ 31,456,592</u>	<u>\$ 37,200,836</u>
Operating Income (Loss)	<u>\$ 79,676</u>	<u>\$ 153,479</u>	<u>\$ (918,130)</u>	<u>\$ (150,746)</u>	<u>\$ 1,175</u>	<u>\$ (201,486)</u>	<u>\$ (1,036,032)</u>
Non-Operating Revenue (Expenses)							
Sale of Land and Equipment	\$ 1,850			\$ (1,781)			\$ 69
Interest Earned	341,137	\$ 32,315				\$ 3,927,808	4,301,260
Interest Expenses	(3,628)	(25,712)				(2,116,464)	(2,145,804)
	<u>\$ 339,359</u>	<u>\$ 6,603</u>		<u>\$ (1,781)</u>		<u>\$ 1,811,344</u>	<u>\$ 2,155,525</u>
Income (Loss) Before Operating Transfers	<u>\$ 419,035</u>	<u>\$ 160,082</u>	<u>\$ (918,130)</u>	<u>\$ (152,527)</u>	<u>\$ 1,175</u>	<u>\$ 1,609,858</u>	<u>\$ 1,119,493</u>
Operating Transfers in (Out)	<u>\$ 90,288</u>	<u>\$ (90,288)</u>	<u>\$ 824,655</u>	<u>\$ 107,662</u>			<u>\$ 932,317</u>
NET INCOME (LOSS)	<u>\$ 509,323</u>	<u>\$ 69,794</u>	<u>\$ (93,475)</u>	<u>\$ (44,865)</u>	<u>\$ 1,175</u>	<u>\$ 1,609,858</u>	<u>\$ 2,051,810</u>

County of Oakland
 Combining Statement of Changes in Fund Equity
 Enterprise Funds
 For the Year Ended December 31, 1984

	<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>
Designated Retained Earnings:							
Balance, Beginning of Year		\$ 318,288	\$ 9,373			\$ 16,298,614	\$ 16,626,275
Transfers From (To) Undesignated Retained Earnings		69,794	749			4,781,615	4,852,158
Distribution to Municipalities						(2,756,725)	(2,756,725)
Balance, End of Year	<u>\$ -0-</u>	<u>\$ 388,082</u>	<u>\$ 10,122</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 18,323,504</u>	<u>\$ 18,721,708</u>
Undesignated Retained Earnings:							
Balance, Beginning of Year	\$ 2,794,224			\$ 197,499	\$ 64,285	\$ 10,041,284	\$ 13,097,292
Net Income (Loss)	509,323	\$ 69,794	\$ (93,475)	(44,865)	1,175	1,609,858	2,051,810
Transfers From (To) Retained Earnings		(69,794)	(749)			(4,781,615)	(4,852,158)
Transfers of Depreciation Expense			94,224				94,224
Transfers From (To) Contributed Capital						821,250	821,250
Balance, End of Year	<u>\$ 3,303,547</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 152,634</u>	<u>\$ 65,460</u>	<u>\$ 7,690,777</u>	<u>\$ 11,212,418</u>
Contributed Capital:							
Balance, Beginning of Year	\$ 9,155,488		\$ 2,593,598			\$ 79,645,708	\$ 91,394,794
Increase in Contributed Capital			87,912				87,912
Transfers of Depreciation Expense			(94,224)				(94,224)
Equity Transfer from Capital Projects Fund	250,000						250,000
Transfers to Undesignated Retained Earnings						(821,250)	(821,250)
Balance, End of Year	<u>\$ 9,405,488</u>	<u>\$ -0-</u>	<u>\$ 2,587,286</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 78,824,458</u>	<u>\$ 90,817,232</u>

County of Oakland
 Combining Statement of Changes in Financial Position
 Enterprise Funds
 For the Year Ended December 31, 1984

	<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>
Source of Funds:							
Net Income (Loss)	\$ 509,323	\$ 69,794	\$ (93,475)	\$ (44,865)	\$ 1,175	\$ 1,609,858	\$ 2,051,810
Items not Requiring a Current Outlay of Working Capital:							
Depreciation	<u>16,581</u>	<u>12,430</u>	<u>94,224</u>	<u>5,557</u>		<u>2,115,925</u>	<u>2,244,717</u>
Total From (To) Operations	\$ 525,904	\$ 82,224	\$ 749	\$ (39,308)	\$ 1,175	\$ 3,725,783	\$ 4,296,527
Disposal of Property and Equipment				12,861		2,387	15,248
Decrease in Land Contract Receivable	42,718						42,718
Payment on Assessments						2,360,500	2,360,500
Contributed Capital	<u>250,000</u>		<u>87,912</u>				<u>337,912</u>
	<u>\$ 818,622</u>	<u>\$ 82,224</u>	<u>\$ 88,661</u>	<u>\$ (26,447)</u>	<u>\$ 1,175</u>	<u>\$ 6,088,670</u>	<u>\$ 7,052,905</u>
Application of Funds:							
Additions to Property and Equipment	\$ 1,164,805		\$ 87,912			\$ 383,622	\$ 1,636,339
Reduction in Long-Term Debt		\$ 50,000				1,725,000	1,775,000
Distribution to Municipalities						2,756,725	2,756,725
Increase in Restricted Assets		<u>19,605</u>				<u>619,106</u>	<u>638,711</u>
	<u>\$ 1,164,805</u>	<u>\$ 69,605</u>	<u>\$ 87,912</u>			<u>\$ 5,484,453</u>	<u>\$ 6,806,775</u>
Increase (Decrease) in Working Capital	\$ (346,183)	\$ 12,619	\$ 749	\$ (26,447)	\$ 1,175	\$ 604,217	\$ 246,130
Working Capital, Beginning of Year	<u>4,020,748</u>		<u>9,373</u>	<u>86,853</u>	<u>24,132</u>	<u>26,277,344</u>	<u>30,418,450</u>
Working Capital, End of Year	<u>\$ 3,674,565</u>	<u>\$ 12,619</u>	<u>\$ 10,122</u>	<u>\$ 60,406</u>	<u>\$ 25,307</u>	<u>\$ 26,881,561</u>	<u>\$30,664,580</u>

County of Oakland
 Combining Statement of Changes in Financial Position - Continued
 Enterprise Funds
 For the Year Ended December 31, 1984

	<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>
Changes in Components of Working Capital:							
Increase (Decrease) in Current Assets:							
Cash and Short-Term Investment	\$ (345,971)	\$ 9,921	\$ (384,692)	\$ 124,889	\$ 1,175	\$ 9,896,664	\$ 9,301,986
Accounts and Contracts Receivable	(14,178)	672	213,812	(65,287)		(350,603)	(215,584)
Due from Other Governmental Unit						308,194	308,194
Due from Other Funds	(8,536)	(744)	(21,150)	1,252		(8,947,767)	(8,976,945)
Supplies Inventory				(80,213)			(80,213)
Prepayments and Other Assets	(534)					2,521	1,987
	<u>\$ (369,219)</u>	<u>\$ 9,849</u>	<u>\$ (192,030)</u>	<u>\$ (19,359)</u>	<u>\$ 1,175</u>	<u>\$ 909,009</u>	<u>\$ 339,425</u>
Increase (Decrease) in Current Liabilities:							
Vouchers Payable	\$ 16,904	\$ 237	\$ (10,457)	\$ (21,260)		\$ (708,884)	\$ (723,460)
Accrued Payroll	3,084		20,894	(1,425)		(5,868)	16,685
Other Accrued Liabilities and Deposits Held	19,108	652	(75)	3,948			23,633
Due to Other Governmental Unit	(9,958)					750,365	740,407
Due to Other Funds	(52,174)	(3,659)	(203,141)	25,825		269,179	36,030
	<u>\$ (23,036)</u>	<u>\$ (2,770)</u>	<u>\$ (192,779)</u>	<u>\$ 7,088</u>		<u>\$ 304,792</u>	<u>\$ 93,295</u>
Total Changes in Components of Working Capital	<u>\$ (346,183)</u>	<u>\$ 12,619</u>	<u>\$ 749</u>	<u>\$ (26,447)</u>	<u>\$ 1,175</u>	<u>\$ 604,217</u>	<u>\$ 246,130</u>

COMBINING
FINANCIAL STATEMENTS

FIDUCIARY FUNDS

County of Oakland
 Combining Balance Sheet - Fiduciary Funds
 December 31, 1984

	<u>Retirement</u>	<u>Deferred Compensation</u>	<u>Water & Sewer Trust</u>	<u>Skillman Foundation Trust</u>	<u>District Court Trust</u>	<u>Child Support Account</u>	<u>C.E.T.A. Retirement</u>	<u>Escheats Trust</u>
ASSETS								
Current Assets:								
Cash and Short-Term Investments	\$ 10,172,865	\$ 1,108,591	\$ 2,930,520	\$ 96,321	\$ 185,762	\$ 370,184	\$ 127,590	\$ 41,218
Investments	117,202,269	6,936,404						
Accounts and Interest Receivable		217,881	1,814,785					
Due From Other Governmental Units			286,557					
Due from Other Funds			419,702					
Inventory at Cost			46,337					
TOTAL ASSETS	<u>\$127,375,134</u>	<u>\$ 8,262,876</u>	<u>\$ 5,497,901</u>	<u>\$ 96,321</u>	<u>\$ 185,762</u>	<u>\$ 370,184</u>	<u>\$ 127,590</u>	<u>\$ 41,218</u>
LIABILITIES AND FUND BALANCES								
Liabilities:								
Vouchers Payable	\$ 23,481	\$ 1,458	\$ 459,633					
Deposits Held			192,077			\$ 370,184		
Due to Other Governmental Units			696,934		\$ 185,762			\$ 41,218
Due to Other Funds			696,669	\$ 2,872			\$ 127,590	
Accrued Liabilities			45,411	1,801				
Deferred Revenue	42,207							
Total Liabilities	<u>\$ 65,688</u>	<u>\$ 1,458</u>	<u>\$ 2,090,724</u>	<u>\$ 4,673</u>	<u>\$ 185,762</u>	<u>\$ 370,184</u>	<u>\$ 127,590</u>	<u>\$ 41,218</u>
Fund Balances:								
Reserved/Designated For:								
Annuity Savings Revenue	\$ 6,980,881							
Pension Accumulation Reserve	79,668,247							
Pension Reserve	40,660,318							
Savings Reserve Programs		\$ 8,261,418						
			\$ 3,407,177	\$ 91,648				
Total Fund Balances	<u>\$127,309,446</u>	<u>\$ 8,261,418</u>	<u>\$ 3,407,177</u>	<u>\$ 91,648</u>				
TOTAL LIABILITIES AND FUND BALANCES	<u>\$127,375,134</u>	<u>\$ 8,262,876</u>	<u>\$ 5,497,901</u>	<u>\$ 96,321</u>	<u>\$ 185,762</u>	<u>\$ 370,184</u>	<u>\$ 127,590</u>	<u>\$ 41,218</u>

County of Oakland
 Combining Balance Sheet - Fiduciary Funds
 December 31, 1984

	Contractors Retainage	Legatee Trust	Special Trust	Public Library Trust	Register of Deeds Trust	Road Commission Retirement	Jail Inmate Commissary
ASSETS							
Current Assets:							
Cash and Short-Term Investments	\$ 250,847	\$ 184,521	\$ 68,149	\$ 343,451	\$ 125,873	\$ 9,069,700	\$ 185,911
Investments						16,150,063	
Accounts and Interest Receivable						459,157	
Due from Other Governmental Units							
Due from Other Funds							
Inventory at Cost							29,363
TOTAL ASSETS	\$ 250,847	\$ 184,521	\$ 68,149	\$ 343,451	\$ 125,873	\$ 25,678,920	\$ 215,274
LIABILITIES AND FUND BALANCES							
Liabilities:							
Vouchers Payable	\$ 250,809	\$ 184,521	\$ 68,149		\$ 125,873	\$ 79,340	\$ 25,347
Deposits Held							
Due to Other Governmental Units				\$ 343,451			
Due to Other Funds	38						7,500
Accrued Liabilities							13,530
Deferred Revenue							
Total Liabilities	\$ 250,847	\$ 184,521	\$ 68,149	\$ 343,451	\$ 125,873	\$ 79,340	\$ 46,377
Fund Balances:							
Reserved/Designated For:							
Annuity Savings Reserve							
Pension Accumulation Reserve						\$ 25,599,580	
Pension Reserve							
Savings Reserve Programs							\$ 168,897
Total Fund Balances						\$ 25,599,580	\$ 168,897
TOTAL LIABILITIES AND FUND BALANCES	\$ 250,847	\$ 184,521	\$ 68,149	\$ 343,451	\$ 125,873	\$ 25,678,920	\$ 215,274

County of Oakland
Combining Balance Sheet - Fiduciary Funds
December 31, 1984

	Inheritance Tax - State Share	State Tax Trust	Delinquent Personal Tax Admin.	Childrens Village Investment Trust	Circuit Court Trust	Undistri- buted Taxes	TOTAL
ASSETS							
Current Assets:							
Cash and Short-Term Investments	\$ 207,584	\$ 5,764	\$ 506,822	\$ 23,121	\$ 3,442,747	\$ 2,405,603	\$ 31,853,144
Investments							140,288,736
Accounts and Interest Receivable							2,491,823
Due from Other Governmental Units							286,557
Due from Other Funds							419,702
Inventory at Cost							75,700
TOTAL ASSETS	<u>\$ 207,584</u>	<u>\$ 5,764</u>	<u>\$ 506,822</u>	<u>\$ 23,121</u>	<u>\$ 3,442,747</u>	<u>\$ 2,405,603</u>	<u>\$ 175,415,662</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Vouchers Payable						\$ 24,787	\$ 1,243,398
Deposits Held					\$ 3,439,655		4,001,916
Due to Other Governmental Units	\$ 207,584	\$ 5,764			3,092	281,061	1,764,866
Due to Other Funds				\$ 23,121		2,095,740	2,953,530
Accrued Liabilities			\$ 980			4,015	65,737
Deferred Revenue							42,207
Total Liabilities	<u>\$ 207,584</u>	<u>\$ 5,764</u>	<u>\$ 980</u>	<u>\$ 23,121</u>	<u>\$ 3,442,747</u>	<u>\$ 2,405,603</u>	<u>\$ 10,071,654</u>
Fund Balances:							
Reserved/Designated For:							
Annuity Savings Reserve							\$ 6,980,881
Pension Accumulation Reserve							105,267,827
Pension Reserve							40,660,318
Savings Reserve							8,261,418
Programs			\$ 505,842				4,173,564
Total Fund Balances			<u>505,842</u>				<u>\$ 165,344,008</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 207,584</u>	<u>\$ 5,764</u>	<u>\$ 506,822</u>	<u>\$ 23,121</u>	<u>\$ 3,442,747</u>	<u>\$ 2,405,603</u>	<u>\$ 175,415,662</u>

County of Oakland
 Combining Statement of Revenue and Expenditures - Expendable Trust Funds
 For the Year Ended December 31, 1984

	<u>Water and Sewer Trust</u>	<u>Skillman Foundation Trust</u>	<u>Delinquent Personal Tax Admin.</u>	<u>Jail Inmate Commissary</u>	<u>TOTAL</u>
REVENUE:					
Donations		\$ 144,300			\$ 144,300
Other Intergovernmental Revenue	\$ 10,340,107		\$ 483,779		10,823,886
Use of Money	207,347		27,301		234,648
Other				\$ 511,746	511,746
TOTAL REVENUE	<u>\$ 10,547,454</u>	<u>\$ 144,300</u>	<u>\$ 511,080</u>	<u>\$ 511,746</u>	<u>\$ 11,714,580</u>
EXPENDITURES:					
Salaries		\$ 92,322	\$ 4,187	\$ 20,521	\$ 117,030
Fringe Benefits		32,687	1,051	5,708	39,446
Public Works	\$ 8,964,372				8,964,372
Contractual Services		18,000		91,061	109,061
Commodities				197,291	197,291
Internal Services				4,417	4,417
Capital Outlay				23,851	23,851
TOTAL EXPENDITURES	<u>\$ 8,964,372</u>	<u>\$ 143,009</u>	<u>\$ 5,238</u>	<u>\$ 342,849</u>	<u>\$ 9,455,468</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 1,583,082</u>	<u>\$ 1,291</u>	<u>\$ 505,842</u>	<u>\$ 168,897</u>	<u>\$ 2,259,112</u>

County of Oakland
Combining Statement of Changes in Fund Balances - Expendable Trust Funds
For the Year Ended December 31, 1984

	<u>Water and Sewer Trust</u>	<u>Skillman Foundation Trust</u>	<u>Delinquent Personal Tax Admin.</u>	<u>Jail Inmate Commissary</u>	<u>TOTAL</u>
DESIGNATED FUND BALANCE:					
Balance, Beginning of Year	\$ 3,048,879	\$ 90,357			\$ 3,139,236
Transfers From (To) Undesignated Fund Balance	<u>358,298</u>	<u>1,291</u>	<u>\$ 505,842</u>	<u>\$ 168,897</u>	<u>1,034,328</u>
BALANCE, END OF YEAR	<u>\$ 3,407,177</u>	<u>\$ 91,648</u>	<u>\$ 505,842</u>	<u>\$ 168,897</u>	<u>\$ 4,173,564</u>
UNDESIGNATED FUND BALANCE:					
Balance, Beginning of Year					
Excess of Revenue Over (Under) Expenditures	\$ 1,583,082	\$ 1,291	\$ 505,842	\$ 168,897	\$ 2,259,112
Distribution (To) Municipalities	(939,752)				(939,752)
Transfers From (To) Designated Fund Balance	(358,298)	(1,291)	(505,842)	(168,897)	(1,034,328)
Transfer to Other Fund	<u>(285,032)</u>				<u>(285,032)</u>
BALANCE, END OF YEAR	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

County of Oakland
 Combining Statement of Revenue, Expenses & Changes in Fund Balances - Employment Trust Funds
 For the Year Ended December 31, 1984

	<u>Oakland County Employees Retirement System</u>	<u>Road Commission Retirement Plan</u>	<u>Deferred Compensation</u>	<u>TOTAL</u>
Operating Revenue:				
Investment Income	\$ 12,019,628	\$ 2,439,970	\$ 884,727	\$ 15,344,325
Contributions	<u>9,568,181</u>	<u>1,483,584</u>	<u>1,754,795</u>	<u>12,806,560</u>
Total Operating Revenue	<u>\$ 21,587,809</u>	<u>\$ 3,923,554</u>	<u>\$ 2,639,522</u>	<u>\$ 28,150,885</u>
Operating Expenses:				
Benefit Payments	\$ 3,257,278	\$ 876,462	\$ 228,817	\$ 4,362,557
Payments to Employees Withdrawing from the Retirement System	99,021	6,779		105,800
Loss on Sale of Investments	1,657,530	232,387		1,889,917
Other	<u> </u>	<u>3,423</u>	<u> </u>	<u>3,423</u>
Total Operating Expenses	<u>\$ 5,013,829</u>	<u>\$ 1,119,051</u>	<u>\$ 228,817</u>	<u>\$ 6,361,697</u>
Net Income	\$ 16,573,980	\$ 2,804,503	\$ 2,410,705	\$ 21,789,188
Fund Balance, Beginning of Year	<u>110,735,466</u>	<u>22,795,077</u>	<u>5,850,713</u>	<u>139,381,256</u>
Fund Balance, End of Year	<u>\$127,309,446</u>	<u>\$ 25,599,580</u>	<u>\$ 8,261,418</u>	<u>\$161,170,444</u>

County of Oakland
 Combining Statement of Changes in Financial Position - Employment Trust Funds
 For the Year Ended December 31, 1984

	<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	\$ 16,573,980	\$ 2,804,503	\$ 2,410,705	\$ 21,789,188
Increase in Working Capital	\$ 16,573,980	\$ 2,804,503	\$ 2,410,705	\$ 21,789,188
Working Capital, Beginning of Year	<u>110,735,466</u>	<u>22,795,077</u>	<u>5,850,713</u>	<u>139,381,256</u>
Working Capital, End of Year	<u>\$ 127,309,446</u>	<u>\$ 25,599,580</u>	<u>\$ 8,261,418</u>	<u>\$ 161,170,444</u>
Changes in Components of Working Capital:				
Increase (Decrease) in Current Assets:				
Cash and Short-Term Investments	\$ 2,023,150	\$ 8,923,731	\$ 437,787	\$ 11,384,668
Investments	14,542,076	(6,091,304)	1,915,565	10,366,337
Accounts and Interest Receivable	<u>(4,495)</u>	<u>(26,884)</u>	<u>58,811</u>	<u>27,432</u>
	<u>\$ 16,560,731</u>	<u>\$ 2,805,543</u>	<u>\$ 2,412,163</u>	<u>\$ 21,778,437</u>
Increase (Decrease) in Current Liabilities:				
Vouchers Payable	\$ 16,919	\$ 1,040	\$ 1,458	\$ 19,417
Deferred Revenue	<u>(30,168)</u>	<u></u>	<u></u>	<u>(30,168)</u>
	<u>\$ (13,249)</u>	<u>\$ 1,040</u>	<u>\$ 1,458</u>	<u>\$ (10,751)</u>
Increase in Working Capital	<u>\$ 16,573,980</u>	<u>\$ 2,804,503</u>	<u>\$ 2,410,705</u>	<u>\$ 21,789,188</u>

STATISTICAL TABLES

County of Oakland
 Summary, Consolidated
 Budget Statement
 For the Year Ended December 31, 1984

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Actual Amounts	Transfers	Actual
Revenues and Other Resources						
Revenues	\$ 127,020,557.00	\$ 9,899,334.30	\$ 136,919,891.30	\$ 136,770,949.06	\$ 5,065,249.00	\$ 141,836,198.06
Other Resources Brought Forward						
Balance from Prior Year	2,000,000.00	320,781.28	2,320,781.28	2,320,781.28		2,320,781.28
Prior Year Adjustment	<u>467,561.00</u>		<u>467,561.00</u>	<u>467,561.00</u>		<u>467,561.00</u>
	<u>\$ 129,488,118.00</u>	<u>\$ 10,220,115.58</u>	<u>\$ 139,708,233.58</u>	<u>\$ 139,559,291.34</u>	<u>\$ 5,065,249.00</u>	<u>\$ 144,624,540.34</u>
Expenditures & Charges to Undesignated Fund Balance						
Expenditures	<u>\$ 129,488,118.00</u>	<u>\$ 10,220,115.58</u>	<u>\$ 139,708,233.58</u>	\$ 134,133,941.71	\$ 2,048,003.02	\$ 136,181,944.73
Charges to Fund Balance						
Increase in Law Enforcement Liability Reserve				1,500,000.00		1,500,000.00
Increase Allowance for disallowed Charges Sheriff's Road Patrol Grant				704,476.49		704,476.49
Increase in Allowance for Lake Level Advances				325,000.00		325,000.00
Increase in Imprest Cash				<u>95.00</u>		<u>95.00</u>
				<u>\$ 136,663,513.20</u>	<u>\$ 2,048,003.02</u>	<u>\$ 138,711,516.22</u>
						\$ 5,913,024.12
Discontinued Fund Closed to Undesignated Fund Balance						
Laundry						<u>261,125.32</u>
Balance, December 31, 1984						\$ 6,174,149.44
Committed to 1985 Budget						<u>2,400,000.00</u>
						\$ 3,774,149.44
Anticipated 1985 Liabilities						
Community Placement Homes (PA 431 passed December, 1985)					\$ 1,300,000.00	
Law Enforcement Liability Deductible (Change in Insurance Carriers)					<u>500,000.00</u>	
						<u>1,800,000.00</u>
						\$ 1,974,149.44
Recommended Designations						
Capital Projects Fund					\$ 1,200,000.00	
Contingency					<u>774,149.44</u>	
						<u>1,974,149.44</u>
						<u>\$ -0-</u>

County of Oakland
 STATEMENT OF RECEIPTS - COUNTY OPERATING FUNDS
 For the Year Ended December 31, 1984

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Collections to 12-31-84	Transfers	Total Revenues & Transfers	Balance of Estimate not Collected	% of Year Elapsed 100.00% Percentage Collected
PROPERTY TAXES								
1983 Tax Levy	\$ 64,998,581.00		\$ 64,998,581.00					
Less: Allowance for TIFA	200,000.00		200,000.00					
Delinquent Taxes	<u>300,000.00</u>		<u>300,000.00</u>					
	\$ 64,498,581.00		\$ 64,498,581.00					
Current Collections				\$ 60,036,498.69		\$ 60,036,498.69	\$ 4,462,082.31	93.08%
Delinquent Tax Revolving				<u>4,373,403.23</u>		<u>4,373,403.23</u>	<u>4,373,403.23-</u>	
	\$ 64,498,581.00		\$ 64,498,581.00	\$ 64,409,901.92		\$ 64,409,901.92	\$ 88,679.08	99.86%
Less: Tax Tribunal Appeals	<u>100,000.00</u>		<u>100,000.00</u>				<u>100,000.00</u>	
Net Current Property Tax	<u>\$ 64,398,581.00</u>		<u>\$ 64,398,581.00</u>	<u>\$ 64,409,901.92</u>		<u>\$ 64,409,901.92</u>	<u>\$ 11,320.92-</u>	<u>100.02%</u>
OTHER TAXES								
Delinquent Taxes Prior Years	\$ 225,000.00		\$ 225,000.00	\$ 339,223.03		\$ 339,223.03	\$ 114,223.03-	150.77%
Trailer Tax	80,000.00		80,000.00	78,306.50		78,306.50	1,693.50	97.88
Land Transfer Tax	<u>1,800,000.00</u>		<u>1,800,000.00</u>	<u>2,373,831.90</u>		<u>2,373,831.90</u>	<u>573,831.90-</u>	<u>131.88</u>
Total Other Than Taxes	<u>\$ 2,105,000.00</u>		<u>\$ 2,105,000.00</u>	<u>\$ 2,791,361.43</u>		<u>\$ 2,791,361.43</u>	<u>\$ 686,361.43-</u>	<u>132.61%</u>
TOTAL PROPERTY AND OTHER TAXES	<u>\$ 66,503,581.00</u>		<u>\$ 66,503,581.00</u>	<u>\$ 67,201,263.35</u>		<u>\$ 67,201,263.35</u>	<u>\$ 697,682.35-</u>	<u>101.05%</u>

County of Oakland
 STATEMENT OF RECEIPTS - COUNTY OPERATING FUNDS
 For the Year Ended December 31, 1984

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Collections to 12-31-84	Transfers	Total Revenues & Transfers	Balance of Estimate not Collected	% of Year Elapsed 100.00% Percentage Collected
BUDGETED RECEIPTS								
Other Than Taxes								
<u>General Fund</u>								
<u>State and Federal</u>								
State Institutions				\$ 8,925.17		\$ 8,925.17	\$ 8,925.17-	
Cultural Council Grants	\$ 5,000.00		\$ 5,000.00	4,600.71		4,600.71	399.29	92.01%
State Reimbursement - Probation	467,000.00		467,000.00	434,825.39		434,825.39	32,174.61	93.11
Probate Judges Salaries	168,100.00		168,100.00	168,099.96		168,099.96	.04	100.00
Marine Safety	153,986.00		153,986.00	155,636.00		155,636.00	1,650.00-	101.07
State Income Tax	8,088,600.00		8,088,600.00	8,422,254.75		8,422,254.75	333,654.75-	104.13
State Reimbursement - P.A. 228	2,213,738.00		2,213,738.00	2,213,738.38		2,213,738.38	.38-	100.00
Federal Revenue Sharing	3,235,249.00		3,235,249.00		\$ 3,235,249.00	3,235,249.00		100.00
Indirect Cost Recovery	127,610.00		127,610.00	85,990.03		85,990.03	41,619.97	67.39
	<u>\$ 14,459,283.00</u>		<u>\$ 14,459,283.00</u>	<u>\$ 11,494,070.39</u>	<u>\$ 3,235,249.00</u>	<u>\$ 14,729,319.39</u>	<u>\$ 270,036.39-</u>	<u>101.87%</u>
<u>Charges for Services</u>								
Purchasing	\$ 9,000.00		\$ 9,000.00	\$ 14,586.96		\$ 14,586.96	\$ 5,586.96-	162.07%
Reimbursement	90,000.00		90,000.00	88,565.16		88,565.16	1,434.84	98.40
Safety Division	2,000.00		2,000.00	3,073.00		3,073.00	1,073.00-	153.65
Probation	178,700.00		178,700.00	249,172.99		249,172.99	70,472.99-	139.43
Facilities Engineering Div.	26,000.00		26,000.00	32,735.93		32,735.93	6,735.93-	125.90
Sewer, Water & Solid Waste				48,833.00		48,833.00	48,833.00-	
Planning	60,000.00		60,000.00	89,255.09		89,255.09	29,255.09-	148.75
Property Management	20,000.00		20,000.00	21,513.92		21,513.92	1,513.92-	107.57
Medical Examiner	3,000.00		3,000.00	5,513.00		5,513.00	2,513.00-	183.76
Reference Library	1,000.00		1,000.00	377.00		377.00	623.00	37.70
Economic Development	60,000.00		60,000.00				60,000.00	

County of Oakland
STATEMENT OF RECEIPTS - COUNTY OPERATING FUNDS
For the Year Ended December 31, 1984

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Collections to 12-31-84	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)								
Charges for Services (Cont'd)								
Clerk	\$ 969,300.00		\$ 969,300.00	\$ 1,040,091.28		\$ 1,040,091.28	\$ 70,791.28-	107.30%
Elections	6,500.00		6,500.00	4,690.00		4,690.00	1,810.00	72.15
Register of Deeds	685,000.00		685,000.00	1,010,293.36		1,010,293.36	325,293.36-	147.48
Treasurer	2,754,800.00		2,754,800.00	1,044,541.81	\$ 1,830,000.00	2,874,541.81	119,741.81-	104.34
Circuit Court	830,360.00		830,360.00	877,912.85		877,912.85	47,552.85-	105.72
Friend of the Court	1,970,511.00		1,970,511.00	2,755,416.55		2,755,416.55	784,905.55-	139.83
Law Library	47,000.00		47,000.00	137,262.12		137,262.12	90,262.12-	292.04
Division I (Walled Lake)	666,000.00		666,000.00	690,434.48		690,434.48	24,434.48-	103.66
Division II (Clarkston)	226,470.00		226,470.00	345,876.97		345,876.97	119,406.97-	152.72
Division III (Rochester)	568,140.00		568,140.00	548,986.68		548,986.68	19,153.32	96.62
Division IV (Troy)	698,710.00		698,710.00	705,763.04		705,763.04	7,053.04-	101.00
Probate Court	200,000.00		200,000.00	246,492.76		246,492.76	46,492.76-	123.24
Juvenile Court	85,000.00		85,000.00	112,495.98		112,495.98	27,495.98-	132.34
Sheriff	25,448.00		25,448.00	46,343.24		46,343.24	20,895.24-	182.11
Administrative Services	92,802.00	\$ 64,128.00	156,930.00	154,677.12		154,677.12	2,252.88	98.56
Corrective Services	652,634.00		652,634.00	746,698.80		746,698.80	94,064.80-	114.41
Protective Services	3,375,329.00	125,245.00	3,500,574.00	3,510,186.24		3,510,186.24	9,612.24-	100.27
Community, Inspection and Government Services	5,400.00		5,400.00	8,464.00		8,464.00	3,064.00-	156.74
Technical Services	14,269.00		14,269.00	18,995.00		18,995.00	4,726.00-	133.12
Drain Commissioner	451,970.00	21,786.00	473,756.00	576,178.40		576,178.40	102,422.40-	121.61
	<u>\$ 14,775,343.00</u>	<u>\$ 211,159.00</u>	<u>\$ 14,986,502.00</u>	<u>\$ 15,135,426.73</u>	<u>\$ 1,830,000.00</u>	<u>\$ 16,965,426.73</u>	<u>\$ 1,978,924.73-</u>	<u>113.20%</u>

County of Oakland
 STATEMENT OF RECEIPTS - COUNTY OPERATING FUNDS
 For the Year Ended December 31, 1984

	Budget as Adopted	Budget Adjustments	Budget as Adjusted	Collections to 12-31-84	Transfers	Total Revenues & Transfers	Balance of Estimate not Collected	% of Year Elapsed 100.00% Percentage Collected
REVENUES -								
Other Funds								
Friend of the Court	\$ 250,000.00		\$ 250,000.00	\$ 280,306.13		\$ 280,306.13	\$ 30,306.13-	112.12%
Health Division	570,651.00	\$ 32,613.00	603,264.00	869,267.67		869,267.67	266,003.67-	144.09
Health Division - State & Federal	2,128,000.00		2,128,000.00	2,281,877.72		2,281,877.72	153,877.72-	107.23
Emergency Medical Service - Disaster Control	113,246.00		113,246.00	119,914.45		119,914.45	6,668.45-	105.88
Animal Control	353,160.00	22,681.00	375,841.00	388,362.06		388,362.06	12,521.06-	103.33
Property Management	40,000.00		40,000.00	47,316.41		47,316.41	7,316.41-	118.29
Camp Oakland	35,000.00		35,000.00	31,918.50		31,918.50	3,081.50	91.19
Children's Village	489,250.00		489,250.00	767,122.09		767,122.09	277,872.09-	156.79
Children's Village - State & Federal	3,240,462.00		3,240,462.00	3,525,347.09		3,525,347.09	284,885.09-	108.79
Juvenile Maintenance	382,000.00		382,000.00	411,638.10		411,638.10	29,638.10-	107.75
Social Services - Hospitalization				6,861.31		6,861.31	6,861.31-	
Social Welfare - Foster Care	20,000.00		20,000.00	13,727.61		13,727.61	6,272.39	68.63
Medical Care Facility	3,794,445.00		3,794,445.00	3,482,907.29		3,482,907.29	311,537.71	91.79
Community Mental Health - State & Federal	9,316,136.00	929,830.00	10,245,966.00	9,610,892.84		9,610,892.84	635,073.16	93.80
	<u>\$ 20,732,350.00</u>	<u>\$ 985,124.00</u>	<u>\$ 21,717,474.00</u>	<u>\$ 21,837,459.27</u>		<u>\$ 21,837,459.27</u>	<u>\$ 119,985.27-</u>	<u>100.55%</u>
Miscellaneous Revenue								
Investment Income	\$ 10,250,000.00		\$ 10,250,000.00	\$ 11,990,318.31		\$ 11,990,318.31	\$ 1,740,318.31-	116.97%
Sundry	300,000.00		300,000.00	409,359.71		409,359.71	109,359.71-	136.45
	<u>\$ 10,550,000.00</u>		<u>\$ 10,550,000.00</u>	<u>\$ 12,399,678.02</u>		<u>\$ 12,399,678.02</u>	<u>\$ 1,849,678.02-</u>	<u>117.53%</u>
TOTAL REVENUES	<u>\$127,020,557.00</u>	<u>\$ 1,196,283.00</u>	<u>\$128,216,840.00</u>	<u>\$128,067,897.76</u>	<u>\$ 5,065,249.00</u>	<u>\$133,133,146.76</u>	<u>\$ 4,916,306.76-</u>	<u>103.83%</u>
Brought Forward from Prior Years								
Encumbrance & Appropriation Carried Forward		\$ 8,703,051.30	\$ 8,703,051.30	\$ 8,703,051.30		\$ 8,703,051.30		
TOTAL REVENUES AND OTHER RESOURCES	<u>\$127,020,557.00</u>	<u>\$ 9,899,334.30</u>	<u>\$136,919,891.30</u>	<u>\$136,770,949.06</u>	<u>\$ 5,065,249.00</u>	<u>\$141,836,198.06</u>	<u>\$ 4,916,306.76-</u>	<u>103.59%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1984

	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	\$ 6,086,064.00	\$ 17,438.89	\$ 6,103,502.89	\$ 5,328,806.22	\$ 654,545.00	\$ 5,983,351.22	\$ 3,135.55			\$ 5,986,486.77	\$ 117,016.12	98.08%
Friend of the Court	2,388,270.00	4,316.77	2,392,586.77	2,245,284.89		2,245,284.89	107.80		\$ 49,455.17	2,294,847.86	97,738.91	95.91
Law Library	482,780.00	7,193.65	489,973.65	501,946.16		501,946.16				501,946.16	11,972.51	102.44
	<u>\$ 8,957,114.00</u>	<u>\$ 28,949.31</u>	<u>\$ 8,986,063.31</u>	<u>\$ 8,076,037.27</u>	<u>\$ 654,545.00</u>	<u>\$ 8,730,582.27</u>	<u>\$ 3,243.35</u>		<u>\$ 49,455.17</u>	<u>\$ 8,783,280.79</u>	<u>\$ 202,782.52</u>	<u>97.74%</u>
DISTRICT COURT												
Division I (Walled Lake)	\$ 974,478.00	\$ 101,572.34	\$ 1,076,050.34	\$ 1,026,686.28		\$ 1,026,686.28	\$ 513.76			\$ 1,027,200.04	\$ 48,850.30	95.46%
Division II (Clarkston)	464,698.00	50,803.32	515,501.32	496,587.72		496,587.72				496,587.72	18,913.60	96.33
Division III (Rochester)	716,302.00	101,894.75	818,196.75	757,050.96		757,050.96	107.40			757,158.36	61,038.39	92.54
Division IV (Troy)	905,328.00	121,645.48	1,026,973.48	952,295.20		952,295.20	534.04	\$ 10,395.00		963,224.24	63,749.24	93.79
	<u>\$ 3,060,806.00</u>	<u>\$ 375,915.89</u>	<u>\$ 3,436,721.89</u>	<u>\$ 3,232,620.16</u>		<u>\$ 3,232,620.16</u>	<u>\$ 1,155.20</u>	<u>\$ 10,395.00</u>		<u>\$ 3,244,170.36</u>	<u>\$ 192,551.53</u>	<u>94.39%</u>
PROBATE COURT												
Judicial Administration	\$ 1,098,540.00	\$ 17,064.76	\$ 1,115,604.76	\$ 1,085,938.13		\$ 1,085,938.13	\$ 2,556.92			\$ 1,088,495.05	\$ 27,109.71	97.57%
Juvenile Court	6,499,423.00	51,842.53	6,551,265.53	6,232,126.23		6,232,126.23	1,986.54			6,234,112.77	317,152.76	95.15
Juvenile Maintenance	1,524,925.00		1,524,925.00	1,500,651.05	\$ 48,212.92	1,548,863.97				1,548,863.97	23,938.97	101.57
Estates & Mental	1,236,792.00	34,636.91	1,271,428.91	1,190,794.13		1,190,794.13	4,350.25			1,195,144.38	76,284.53	94.00
	<u>\$ 10,359,680.00</u>	<u>\$ 103,544.20</u>	<u>\$ 10,463,224.20</u>	<u>\$ 10,009,509.54</u>	<u>\$ 48,212.92</u>	<u>\$ 10,057,722.46</u>	<u>\$ 8,893.71</u>			<u>\$ 10,066,616.17</u>	<u>\$ 396,608.03</u>	<u>96.21%</u>
TOTAL ADMINISTRATION OF JUSTICE												
	<u>\$ 22,377,600.00</u>	<u>\$ 508,409.40</u>	<u>\$ 22,886,009.40</u>	<u>\$ 21,318,166.97</u>	<u>\$ 702,757.92</u>	<u>\$ 22,020,924.89</u>	<u>\$ 13,292.26</u>	<u>\$ 10,395.00</u>	<u>\$ 49,455.17</u>	<u>\$ 22,094,067.32</u>	<u>\$ 791,942.08</u>	<u>96.54%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1984

	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	\$ 1,191,765.00	\$ 53,099.81	\$ 1,244,864.81	\$ 1,365,181.61		\$ 1,365,181.61				\$ 1,365,181.61	\$ 120,316.80-	109.66%
Administrative Services	776,781.00	201,131.53	977,912.53	1,044,911.38		1,044,911.38	\$ 2,766.00	\$ 34,445.08		1,082,122.46	104,209.93-	110.65
Corrective Services	8,715,022.00	2,651,018.61	11,366,040.61	11,403,891.76		11,403,891.76	7,003.44			11,410,895.20	44,854.59-	100.39
Protective Services	5,172,672.00	1,532,880.48	6,705,552.48	6,795,558.44		6,795,558.44				6,795,558.44	90,005.96-	101.34
Community, Inspection and Government Services	948,495.00	172,383.56	1,120,878.56	1,122,789.86		1,122,789.86	1,020.00	10,400.00		1,134,209.86	13,331.30-	101.18
Technical Services	1,809,130.00	478,678.09	2,287,808.09	2,293,786.72		2,293,786.72	9,701.44			2,303,488.16	15,680.07-	100.68
	<u>\$ 18,613,865.00</u>	<u>\$ 5,089,192.08</u>	<u>\$ 23,703,057.08</u>	<u>\$ 24,026,119.77</u>		<u>\$ 24,026,119.77</u>	<u>\$ 20,490.88</u>	<u>\$ 44,845.08</u>		<u>\$ 24,091,455.73</u>	<u>\$ 388,398.65-</u>	<u>101.63%</u>
PROSECUTING ATTORNEY												
Administration	\$ 1,540,968.00	\$ 202,593.65	\$ 1,743,561.65	\$ 1,530,644.67		\$ 1,530,644.67	\$ 21,565.34		\$ 112,347.00	\$ 1,664,557.01	\$ 79,004.64	95.46%
Warrants	435,379.00	5,337.94	440,716.94	405,923.91		405,923.91				405,923.91	34,793.03	92.10
Circuit Court	854,043.00		854,043.00	746,642.56		746,642.56				746,642.56	107,400.44	87.42
Appellate Court	351,800.00		351,800.00	383,997.72		383,997.72				383,997.72	32,197.72-	109.15
Family Support	29,805.00		29,805.00	29,663.89		29,663.89				29,663.89	141.11	99.52
Criminal Investigations	280,962.00	12,577.67	293,539.67	293,061.12		293,061.12				293,061.12	478.55	99.83
District & Juvenile Court	903,911.00	229.20	904,140.20	751,656.49		751,656.49				751,656.49	152,483.71	83.13
	<u>\$ 4,396,868.00</u>	<u>\$ 220,738.46</u>	<u>\$ 4,617,606.46</u>	<u>\$ 4,141,590.36</u>		<u>\$ 4,141,590.36</u>	<u>\$ 21,565.34</u>		<u>\$ 112,347.00</u>	<u>\$ 4,275,502.70</u>	<u>\$ 342,103.76</u>	<u>92.59%</u>
TOTAL LAW ENFORCEMENT	<u>\$ 23,010,733.00</u>	<u>\$ 5,309,930.54</u>	<u>\$ 28,320,663.54</u>	<u>\$ 28,167,710.13</u>		<u>\$ 28,167,710.13</u>	<u>\$ 42,056.22</u>	<u>\$ 44,845.08</u>	<u>\$ 112,347.00</u>	<u>\$ 28,366,958.43</u>	<u>\$ 46,294.89-</u>	<u>100.16%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1984

	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	\$ 312,173.00	\$ 7,558.66	\$ 319,731.66	\$ 292,080.39		\$ 292,080.39				\$ 292,080.39	\$ 27,651.27	91.35%
County Clerk	1,669,069.00	143,470.47	1,812,539.47	1,769,937.42		1,769,937.42	\$ 785.73			1,770,723.15	41,816.32	97.69
Elections	809,524.00	5,748.87-	803,775.13	806,860.23		806,860.23	9,161.60			816,021.83	12,246.70-	101.52
Register of Deeds	945,805.00	25,703.11	971,508.11	954,035.16		954,035.16	339.50			954,374.66	17,133.45	98.23
Jury Commission	81,304.00	307.73-	80,996.27	74,411.84		74,411.84				74,411.84	6,584.43	91.87
	<u>\$ 3,817,875.00</u>	<u>\$ 170,675.64</u>	<u>\$ 3,988,550.64</u>	<u>\$ 3,897,325.04</u>		<u>\$ 3,897,325.04</u>	<u>\$ 10,286.83</u>			<u>\$ 3,907,611.87</u>	<u>\$ 80,938.77</u>	<u>97.97%</u>
TREASURER												
Administration	\$ 1,642,204.00	\$ 177,769.88	\$ 1,819,973.88	\$ 1,757,100.40		\$ 1,757,100.40	\$ 1,882.92			\$ 1,758,983.32	\$ 60,990.56	96.64%
COMMISSIONERS												
Administration	\$ 1,244,733.00	\$ 22,505.79	\$ 1,267,238.79	\$ 1,085,787.37		\$ 1,085,787.37	\$ 62,223.22			\$ 1,148,010.59	\$ 119,228.20	90.59%
DRAIN COMMISSIONER												
Administration	\$ 1,889,045.00	\$ 143,154.54	\$ 2,032,199.54	\$ 1,981,316.38		\$ 1,981,316.38		\$ 44,282.85		\$ 2,025,599.23	\$ 6,600.31	99.67%
TOTAL GENERAL GOVERNMENT	<u>\$ 8,593,857.00</u>	<u>\$ 514,105.85</u>	<u>\$ 9,107,962.85</u>	<u>\$ 8,721,529.19</u>		<u>\$ 8,721,529.19</u>	<u>\$ 74,392.97</u>	<u>\$ 44,282.85</u>		<u>\$ 8,840,205.01</u>	<u>\$ 267,757.84</u>	<u>97.06%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1984

	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	\$ 629,822.00	\$ 157,776.19	\$ 787,598.19	\$ 608,743.93		\$ 608,743.93	\$ 1,815.00	\$ 280.00		\$ 610,838.93	\$ 176,759.26	77.55%
Auditing	341,775.00	6,020.43	347,795.43	328,514.65		328,514.65	23.95			328,538.60	19,256.83	94.46
Community & Minority Affairs	78,266.00	5,171.20	83,437.20	79,710.33		79,710.33				79,710.33	3,726.87	95.53
Public Information	103,050.00	202.10	103,252.10	102,020.81		102,020.81	185.00			102,205.81	1,046.29	98.98
Corporation Counsel	488,853.00	71,251.24	560,104.24	538,473.10		538,473.10	102.65			538,575.75	21,528.49	96.15
Advanced Programs Group	156,300.00	78,049.06	78,250.94	75,944.40		75,944.40	255.00			76,199.40	2,051.54	97.37
State & Federal Aid												
Coordinator	81,518.00	4,375.00	85,893.00	80,190.89		80,190.89			\$ 4,375.00	84,565.89	1,327.11	98.45
Cultural Affairs	34,017.00	3,099.29	37,116.29	31,748.65		31,748.65	852.50			32,601.15	4,515.14	87.83
Economic Development Group		556,850.92	556,850.92	295,802.03		295,802.03	170,375.73	40,500.00		506,677.76	50,173.16	90.99
	<u>\$ 1,913,601.00</u>	<u>\$ 726,697.31</u>	<u>\$ 2,640,298.31</u>	<u>\$ 2,141,148.79</u>		<u>\$ 2,141,148.79</u>	<u>\$ 173,609.83</u>	<u>\$ 40,780.00</u>	<u>\$ 4,375.00</u>	<u>\$ 2,359,913.62</u>	<u>\$ 280,384.69</u>	<u>89.38%</u>
MANAGEMENT & BUDGET												
Administration	\$ 108,626.00		\$ 108,626.00	\$ 107,159.75		\$ 107,159.75				\$ 107,159.75	\$ 1,466.25	98.65%
Budget	647,377.00	\$ 41,573.80	688,950.80	656,043.54		656,043.54				656,043.54	32,907.26	95.22
Accounting	3,432,885.00	92,419.24	3,525,304.24	3,427,210.31		3,427,210.31	\$ 128.44			3,427,338.75	97,965.49	97.22
Purchasing	422,129.00	6,209.75	428,338.75	407,263.49		407,263.49				407,263.49	21,075.26	95.08
Equalization	2,051,226.00	217,702.91	2,268,928.91	2,124,924.30		2,124,924.30	1,218.43			2,126,142.73	142,786.18	93.70
Reimbursement	594,637.00	85,757.59	680,394.59	662,001.19		662,001.19				662,001.19	18,393.40	97.29
	<u>\$ 7,256,880.00</u>	<u>\$ 443,663.29</u>	<u>\$ 7,700,543.29</u>	<u>\$ 7,384,602.58</u>		<u>\$ 7,384,602.58</u>	<u>\$ 1,346.87</u>			<u>\$ 7,385,949.45</u>	<u>\$ 314,593.84</u>	<u>95.91%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1984

	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												
Administrative	\$ 655,715.00	\$ 33,490.26	\$ 689,205.26	\$ 659,091.75		\$ 659,091.75	\$ 7,424.65			\$ 666,516.40	\$ 22,688.86	96.70%
Oakland County Safety Div.	1,255,222.00	114,792.59	1,370,014.59	1,351,482.64		1,351,482.64	492.80			1,351,975.44	18,039.15	98.68
Probation	1,447,638.00	76,177.96	1,523,815.96	1,453,923.65		1,453,923.65	4,219.28			1,458,142.93	65,673.03	95.69
Facilities Engineering Div.	812,836.00	10,029.30	822,865.30	672,304.49		672,304.49	141.00		\$ 94,000.00	766,445.49	56,419.81	93.14
	<u>\$ 4,171,411.00</u>	<u>\$ 234,490.11</u>	<u>\$ 4,405,901.11</u>	<u>\$ 4,136,802.53</u>		<u>\$ 4,136,802.53</u>	<u>\$ 12,277.73</u>		<u>\$ 94,000.00</u>	<u>\$ 4,243,080.26</u>	<u>\$ 162,820.85</u>	<u>96.30%</u>
PUBLIC WORKS												
Administration	\$ 104,844.00		\$ 104,844.00	\$ 104,076.61		\$ 104,076.61				\$ 104,076.61	\$ 767.39	99.26%
Public Works	243,562.00	\$ 195.52	243,757.52	213,398.73		213,398.73		\$ 26,244.00		239,642.73	4,114.79	98.31
Solid Waste	414,887.00	2,599,853.83	3,014,740.83	277,988.93		277,988.93		2,723,981.45		3,001,970.38	12,770.45	99.58
Planning	881,149.00	49,633.10	930,782.10	913,529.36		913,529.36	\$ 498.84			914,028.20	16,753.90	98.20
Property Management	206,841.00	66,716.00	273,557.00	138,544.48		138,544.48	288.00			138,832.48	1,292.52	99.07
	<u>\$ 1,851,283.00</u>	<u>\$ 2,582,966.45</u>	<u>\$ 4,434,249.45</u>	<u>\$ 1,647,538.11</u>		<u>\$ 1,647,538.11</u>	<u>\$ 786.84</u>	<u>\$ 2,750,225.45</u>		<u>\$ 4,398,550.40</u>	<u>\$ 35,699.05</u>	<u>99.19%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1984

	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	\$ 249,930.00	\$ 94,046.13	\$ 343,976.13	\$ 336,411.72		\$ 336,411.72				\$ 336,411.72	\$ 7,564.41	97.80%
Merit System Administrative												
Research & Personnel Programs	406,463.00	93,066.36	499,529.36	365,224.42		365,224.42	\$ 37,194.04			402,418.46	97,110.90	80.56
Employee Relations	589,852.00	10,931.79	600,783.79	598,357.27		598,357.27				598,357.27	2,426.52	99.59
Selection Placement & EEO	622,179.00	10,441.97	632,620.97	604,341.62		604,341.62				604,341.62	28,279.35	95.53
	<u>\$ 1,868,424.00</u>	<u>\$ 208,486.25</u>	<u>\$ 2,076,910.25</u>	<u>\$ 1,904,335.03</u>		<u>\$ 1,904,335.03</u>	<u>\$ 37,194.04</u>			<u>\$ 1,941,529.07</u>	<u>\$ 135,381.18</u>	<u>93.48%</u>
HUMAN SERVICES												
Administration	\$ 104,645.00		\$ 104,645.00	\$ 102,819.47		\$ 102,819.47				\$ 102,819.47	\$ 1,825.53	98.25%
Health Division	12,962,256.00	\$ 531,284.97	13,493,540.97	12,851,732.50		12,851,732.50	\$ 12,263.38		\$ 27,000.47	12,890,996.35	602,544.62	95.53
Medical Care Facility	4,742,474.00	138,620.71	4,881,094.71	4,309,306.18		4,309,306.18	4,368.00			4,313,674.18	567,420.53	88.37
Camp Oakland	1,245,587.00	91,399.69	1,336,986.69	1,220,881.72		1,220,881.72	36,538.61			1,257,420.33	79,566.36	94.04
Children's Village	6,215,506.00	227,700.01	6,443,206.01	6,392,598.98		6,392,598.98	16,706.22			6,409,305.20	33,900.81	99.47
Community Mental Health	12,659,716.00	929,830.00	13,589,546.00	13,810,475.15		13,810,475.15				13,810,475.15	220,929.15-	101.63
Human Services Agency	382,485.00	36.95	382,521.95	382,072.95		382,072.95				382,072.95	449.00	99.88
Social Services	1,476,674.00		1,476,674.00	1,222,805.12	\$ 1,444,904.43	2,667,709.55				2,667,709.55	1,191,035.55-	180.65
Medical Examiner	970,935.00	37,376.25	1,008,311.25	915,148.16		915,148.16	21,921.59		43,000.00	980,069.75	28,241.50	97.19
	<u>\$ 40,760,278.00</u>	<u>\$ 1,956,248.58</u>	<u>\$ 42,716,526.58</u>	<u>\$ 41,207,840.23</u>	<u>\$ 1,444,904.43</u>	<u>\$ 42,652,744.66</u>	<u>\$ 91,797.80</u>		<u>\$ 70,000.47</u>	<u>\$ 42,814,542.93</u>	<u>\$ 98,016.35-</u>	<u>100.23%</u>

County of Oakland
STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
For the Year Ended December 31, 1984

	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	\$ 88,538.00		\$ 88,538.00	\$ 83,441.98		\$ 83,441.98				\$ 83,441.98	\$ 5,096.02	94.24%
Veterans' Services	910,085.00	\$ 59,899.55	969,984.55	910,282.57		910,282.57	\$ 128.96		\$ 51,731.00	962,142.53	7,842.02	99.19
Library	304,693.00	1,933.76	306,626.76	304,757.66		304,757.66				304,757.66	1,869.10	99.39
Cooperative Extension	388,824.00	59,046.92	447,870.92	431,327.83		431,327.83	238.32			431,566.15	16,304.77	96.35
Economic Development	199,703.00	98,847.76	298,550.76	36,265.01		36,265.01		\$ 40,500.00		76,765.01	24,090.23	76.11
Emergency Medical Service												
Disaster Control	550,415.00	29,922.49	580,337.49	565,791.97		565,791.97	5,559.37			571,351.34	8,986.15	98.45
Animal Control	922,239.00	61,148.73	983,387.73	944,840.41		944,840.41	1,427.56			946,267.97	37,119.76	96.22
	<u>\$ 3,364,497.00</u>	<u>\$ 113,103.69</u>	<u>\$ 3,477,600.69</u>	<u>\$ 3,276,707.43</u>		<u>\$ 3,276,707.43</u>	<u>\$ 7,354.21</u>	<u>\$ 40,500.00</u>	<u>\$ 51,731.00</u>	<u>\$ 3,376,292.64</u>	<u>\$ 101,308.05</u>	<u>97.08%</u>
COMPUTER SERVICES												
Administration	\$ 3,123,632.00	\$ 1,485,722.93	\$ 1,637,909.07	\$ 1,486,166.98		\$ 1,486,166.98				\$ 1,486,166.98	\$ 151,742.09	90.73%
TOTAL COUNTY EXECUTIVE	<u>\$ 64,310,006.00</u>	<u>\$ 4,779,932.75</u>	<u>\$ 69,089,938.75</u>	<u>\$ 63,185,141.68</u>	<u>\$ 1,444,904.43</u>	<u>\$ 64,630,046.11</u>	<u>\$ 324,367.32</u>	<u>\$ 2,831,505.45</u>	<u>\$ 220,106.47</u>	<u>\$ 68,006,025.35</u>	<u>\$ 1,083,913.40</u>	<u>98.43%</u>
TOTAL DEPARTMENT AND INSTITUTIONS	<u>\$118,292,196.00</u>	<u>\$ 11,112,378.54</u>	<u>\$129,404,574.54</u>	<u>\$121,392,547.97</u>	<u>\$ 2,147,662.35</u>	<u>\$123,540,210.32</u>	<u>\$ 454,108.77</u>	<u>\$ 2,931,028.38</u>	<u>\$ 381,908.64</u>	<u>\$127,307,256.11</u>	<u>\$ 2,097,318.43</u>	<u>98.38%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1984

	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												
Other County Operations	\$ 3,251,315.00	\$ 3,508,511.48	\$ 6,759,826.48	\$ 1,526,201.28		\$ 1,526,201.28		\$ 3,484,924.79	\$ 1,577,527.00	\$ 6,588,653.07	\$ 171,173.41	97.46%
County Buildings-Space Allocation	1,520,805.00	148,540.47-	1,372,264.53	1,311,499.00		1,311,499.00			55,665.00	1,367,164.00	5,100.53	99.62
County Associations	194,737.00	1,881.00	196,618.00	187,039.00		187,039.00		7,500.00		194,539.00	2,079.00	98.94
Outside County Agencies	135,875.00	28,475.00	164,350.00	142,932.72		142,932.72		20,000.00		162,932.72	1,417.28	99.13
Oakland County Deferred Compensation Plan		4,834.15	4,834.15	3,555.43		3,555.43		1,278.72		4,834.15		100.00
Sundry	220,000.00		220,000.00	245,821.30		245,821.30			32,902.38	278,723.68	58,723.68-	126.69
Reserve for Transfer	5,873,190.00	4,287,424.12-	1,585,765.88					277,842.00		277,842.00	1,307,923.88	17.52
	<u>\$ 11,195,922.00</u>	<u>\$ 892,262.96-</u>	<u>\$ 10,303,659.04</u>	<u>\$ 3,417,048.73</u>		<u>\$ 3,417,048.73</u>		<u>\$ 3,791,545.51</u>	<u>\$ 1,666,094.38</u>	<u>\$ 8,874,688.62</u>	<u>\$ 1,428,970.42</u>	<u>86.13%</u>
GRAND TOTAL	<u>\$129,488,118.00</u>	<u>\$ 10,220,115.58</u>	<u>\$139,708,233.58</u>	<u>\$124,809,596.70</u>	<u>\$ 2,147,662.35</u>	<u>\$126,957,259.05</u>	<u>\$ 454,108.77</u>	<u>\$ 6,722,573.89</u>	<u>\$ 2,048,003.02</u>	<u>\$136,181,944.73</u>	<u>\$ 3,526,288.85</u>	<u>97.48%</u>

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
1974	34,551,027	32,200,612	93.20	34,549,000	100.00
1975	37,874,508	35,303,301	93.21	37,874,508	100.00
1976	36,863,882	34,403,973	93.33	36,862,542	99.99
1977	40,418,405	37,942,544	93.87	40,413,159	99.99
1978	45,083,998	42,528,363	94.33	45,053,196	99.93
1979	48,254,235	45,307,714	93.89	48,217,925	99.92
1980	54,797,950	50,879,932	92.85	54,741,179	99.90
1981	61,457,994	56,272,487	91.56	61,382,234	99.88
1982	66,234,125	60,693,723	91.64	66,127,390	99.84
1983	64,998,581	60,036,499	92.37	64,823,819	99.73

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

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

TABLE III

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	
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	7,728,184,064	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%
1984	13,068,238,420	13,086,130,258	1,322,735,883	14,408,866,141	29,077,930,366	49.6%

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

TABLE IV

TAX RATES

Year of Levy	General Operating	Parks	Oakland Schools	Oakland Community College	Huron Clinton Authority
1975	5.2600	.2500	1.9000	1.3250	-0-
1976	5.2600	.2500	1.9600	1.4000	-0-
1977	5.2300	.2500	1.9600	1.4000	-0-
1978	5.2300	.2500	1.9100	1.4000	-0-
1979	4.9000	.2449	1.8740	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
1984	4.6391	.2500	1.7500	1.5000	.2500

TAX LEVIES

Year of Levy	County Operating	County Special Assessments	County Parks	Schools	Community Colleges	Intermediate Schools	Huron Clinton Authority	Township City Village	Total
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	24,962,155	3,569,341	174,903,871	794,042,435
1983	64,998,580	386,658	3,502,758	496,682,772	20,887,737	24,542,624	3,502,758	179,214,762	793,718,649

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

TABLE V

<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>
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
1984	1,011,793	14,408,866,141	(d) 445,431,194	3.235	440

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, 1984

Bonds & Notes With County Credit and Unlimited Tax	Gross	Municipalities Share of Funds on Hand with County Treasurer	Self-Supporting or Portion Paid Directly by Benefited Municipalities	Net	County Share of Funds on Hand	Net County Debt
Building Authority - Act 31	\$ 10,465,000			\$ 10,465,000	(d) \$ 4,015,756	\$ 6,449,244
Drain Bonds - Chapter 20, Act 40	87,535,000	(d) \$ 7,000,788	(a) \$ 75,379,276	5,154,936	(d) 438,075	4,716,861
Drain Bonds - Chapter 20 - Refunding	13,690,000	(d) 53,352	(a) 13,482,088	154,560	(d) 602	153,958
Drain Bonds - Chapter 21	2,680,194	(d) 25,419	(a) 2,497,984	156,791	(d) 1,579	155,212
Sewage Disposal Bonds - Act 185	87,981,000	(d) 15,596,317	(a) 72,384,683			
Sewage Disposal Bonds - Act 342	86,500,000	(d) 1,197,954	(a) 85,302,046			
Water Supply Bonds - Act 185	29,830,000	(d) 1,547,834	(a) 28,282,166			
Refunding Bonds - Water & Sewer	23,750,000	(d) 847,872	(a) 22,902,128			
Michigan Transportation Fund	1,000,000		(c) 1,000,000			
Total	<u>\$ 343,431,194</u>	<u>\$ 26,269,536</u>	<u>\$ 301,230,371</u>	<u>\$ 15,931,287</u>	<u>\$ 4,456,012</u>	<u>\$ 11,475,275</u>

With County Credit and Limited Tax

General Obligation Limited Tax Notes	\$ 102,000,000		\$ 102,000,000	\$ 86,237,442	\$ 15,762,558
--------------------------------------	----------------	--	----------------	---------------	---------------

Bonds and Notes with No County Credit

Drain Bonds - Chapter 20, Act 40	\$ 1,673,000	(d) \$ 60,092	(a) \$ 1,612,908		
Sewage Disposal Bonds - Act 185	1,505,000	(d) 872,283	(a) 632,717		
Water Supply Bonds - Act 185	3,730,000	(d) 109,753	(a) 3,620,247		
Revenue Bonds	2,465,000	(d) 985,535	(c) 1,479,465		
Michigan Transportation Fund	<u>8,500,000</u>		(c) <u>8,500,000</u>		
Total	<u>\$ 17,873,000</u>	<u>\$ 2,027,663</u>	<u>\$ 15,845,337</u>		

Overlapping Debt of County

Cities, Villages and Townships	\$153,018,588
School Districts	329,261,856
Community College and Intermediate School Districts	55,465,862
County Issued Bonds Paid by Local Municipalities	(b) <u>306,096,243</u>

Net County Overlapping Debt	\$843,842,549
-----------------------------	---------------

NET COUNTY DIRECT AND OVERLAPPING DEBT

\$871,080,382

- (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, 1984 figures

County of Oakland
 Computation of Legal Debt Limit - Unaudited
 December 31, 1984

TABLE VII

BOND & NOTES WITH COUNTY CREDIT AND UNLIMITED TAX

Building Authority - Act 31	\$	10,465,000.00
Drain Bonds - Chapter 20, Act 40		87,535,000.00
Drain Bonds - Chapter 21, Act 40		2,680,194.48
Motor Vehicle Highway Bonds		1,000,000.00
Refunding Bonds - Water & Sewer		37,440,000.00
Sewage Disposal Bonds - Act 185		87,981,000.00
Sewage Disposal Bonds - Act 342		86,500,000.00
Water Supply Bonds - Act 185		<u>29,830,000.00</u>
Total	\$	<u>343,431,194.48</u>

BOND & NOTES WITH COUNTY CREDIT AND LIMITED TAX

General Obligation Limited Tax Notes	\$	102,000,000.00
--------------------------------------	----	----------------

BONDS & NOTES WITH NO COUNTY CREDIT

Drain Bonds - Chapter 20, Act 40	\$	1,673,000.00
Motor Vehicle Highway Fund Revenue Notes		8,500,000.00
Revenue Bonds		2,465,000.00
Sewage Disposal Bonds - Act 185		1,505,000.00
Water Supply Bonds - Act 185		<u>3,730,000.00</u>
Total	\$	<u>17,873,000.00</u>

Statutory Limit - 10% of 1983 SEV	\$	1,440,886,614.00
Less Outstanding Debt with Credit		<u>445,431,194.48</u>
Available Balance	\$	<u>995,455,419.52</u>

County of Oakland
 Building Authority Data
 December 31, 1984

TABLE VIII

	<u>East Wing</u>	<u>Law Enforcement Complex</u>	<u>Medical Care Facility</u>	<u>TOTAL</u>
Cash and Short Term Investments	\$ 3,019,445	\$ 374,752	\$ 621,560	\$ 4,015,757
Lease Receivable	2,200,000	5,825,000	2,440,000	10,465,000
Bonds Payable	2,200,000	5,825,000	2,440,000	10,465,000
Year Ended December 31, 1984				
Lease Revenue	<u>5</u>	<u>661,755</u>	<u>316,250</u>	<u>978,010</u>
Interest Income	<u>272,346</u>	<u>51,145</u>	<u>73,561</u>	<u>397,052</u>
Debt Service:				
Principal	\$ 120,000	\$ 300,000	\$ 150,000	\$ 570,000
Interest	92,503	358,500	165,650	616,653
Fiscal Charges	<u>243</u>	<u>1,418</u>	<u>680</u>	<u>2,341</u>
	<u>\$ 212,746</u>	<u>\$ 659,918</u>	<u>\$ 316,330</u>	<u>\$ 1,188,994</u>
Principal & Interest Requirements				
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
1989	218,265	667,000	288,920	1,174,185
Thereafter	<u>1,813,274</u>	<u>5,208,000</u>	<u>2,106,280</u>	<u>9,127,554</u>
	<u>\$ 2,895,576</u>	<u>\$ 8,529,500</u>	<u>\$ 3,594,700</u>	<u>\$ 15,019,776</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

	<u>Age</u>		<u>Males</u>		<u>Females</u>	
			<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, 1984

TABLE X

LIST OF MAJOR TAXPAYERS LOCATED IN OAKLAND COUNTY

	1984 State Equalized Value
	<hr/>
General Motors Corp.	742,435,000
Detroit Edison	187,013,000
Consumers Power	107,469,000
Ford Motor Co.	66,555,000
W.R.C. Property	43,102,000
Kopyy-Nemer Co.	35,243,000
Prudential Insurance Co.	33,364,000
K-Mart Corp.	33,298,000
Biltmore Development Co.	30,219,000
Hartman & Tyner	29,204,000
Equitable Life Assurance Co.	28,518,000
Etkins & Associates	27,628,000
Beznos Co.	24,351,000
Department of Natural Resources	24,059,000
International Business Machines	23,569,000
Edward Rose & Associates	22,235,000
Michigan Consolidated Gas Co.	21,427,000
Novi Associates	20,815,000
Dayton-Hudson Co.	19,082,000
Park Davis Inc.	18,205,000

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>Colleges</u>	<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

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%
1984 Primary Election - August 7, 1984		
Registered Voters	659,135	
Ballots Cast	96,663	14.67%
1984 General Election - November 6, 1984		
Registered Voters	682,841	
Ballots Cast	466,009	68.25%