



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE

FISCAL YEAR ENDED DECEMBER 31, 1985

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COUNTY OF OAKLAND

Comprehensive Annual Financial Report

December 31, 1985

OAKLAND COUNTY

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Prepared by:

Department of Management and Budget

Accounting Division

Thomas M. Duncan, Manager

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COUNTY EXECUTIVE
Daniel T. Murphy

* * * * *

BOARD OF COMMISSIONERS

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Roy Rewold
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Dorothy M. Webb

OTHER ELECTED OFFICIALS

Clerk & Register of Deeds
Lynn D. Allen

Treasurer
C. Hugh Dohany

Drain Commissioner
George W. Kuhn

Prosecuting Attorney
L. Brooks Patterson

Sheriff
John F. Nichols

Chief Circuit Judge
Richard D. Kuhn

Chief Probate Judge
Norman R. Barnard

Chief District Judge
Harold M. Bulgarelli

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James E. Lanni, Vice-Chairperson
Alexander Perinoff, Secretary

DRAIN BOARD

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Richard R. Wilcox, Board Chairperson
G. William Caddell, Finance
Committee Chairperson

PARKS AND RECREATION

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

John Gnau
George W. Kuhn
Walter Moore

Daniel T. Murphy
Ralph Nelson
Carol Stanley

ROAD COMMISSION

John R. Gnau, Chairperson
Richard V. Vogt, Vice-Chairperson
Fred D. Houghten, Commissioner

**COUNTY OF OAKLAND
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 DECEMBER 31, 1985**

TABLE OF CONTENTS

	Pages	
	Financial Statements	Supplementary Financial Information
I. INTRODUCTORY SECTION		
Organization Chart		1
Transmittal Letter		2-4
II. FINANCIAL SECTION		
Management's Statement of Responsibilities for Financial Statements		5
Report of Coopers & Lybrand, Independent Auditors		6
General Purpose Financial Statements:		
Combined Balance Sheet -		
Assets - All Fund Types and Account Groups	7	
Liabilities and Fund Equities -		
All Fund Types and Account Groups	8	
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	9-10	
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Amended Budget and Actual - General and Special Revenue Fund Types .	11-12	
Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances - All Proprietary Fund Types and Similar Fiduciary Funds .	13	
Combined Statement of Changes in Financial Position - All Proprietary Fund Types and Similar Fiduciary Funds	14-15	
Notes to Combined Financial Statements	16-30	
Combining Financial Statements:		
General Fund:		
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual		31-36

TABLE OF CONTENTS, Continued

	Pages
	Financial Statements
	Supplementary Financial Information
Special Revenue Funds:	
Combining Balance Sheet	37-40
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	41-44
Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Budgeted Funds	45-54
Capital Project Funds:	
Combining Balance Sheet	55
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	56
Special Assessment Funds:	
Combining Balance Sheet	57
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	58
Internal Service Funds:	
Combining Balance Sheet	59-61
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	62-64
Combining Statement of Changes in Financial Position	65-70
Enterprise Funds:	
Combining Balance Sheet	71-72
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	73
Combining Statement of Changes in Financial Position	74-75
Fiduciary Funds:	
Combining Balance Sheet	76-78
Combining Statement of Revenues, Expenses and Changes in Fund Balances - Employee Benefit Trust Funds	79
Combining Statement of Changes in Financial Position - Employee Benefit Trust Funds	80
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Expendable Trust Funds	81
Combining Statement of Changes in Assets and Liabilities - Agency Funds	82-90

TABLE OF CONTENTS, Continued

Pages

III. STATISTICAL SECTION

Table

I	County Operating Tax Collection Record	91
II	Assessed, Equalized and Estimated Value of Taxable Property	92
III	Tax Rates Per \$1,000 Equalized Valuation and Tax Levies	93
IV	Percentage of Net Long-Term Debt to Equalized Value and Net Long-Term Debt Per Capita	94
V	Net County Debt	95
VI	Computation of Legal Debt Limit	96
VII	Building Authority Data	97
VIII	Demographic Statistics	98
IX	Principal Taxpayers	99
X	Miscellaneous Statistics	100

I. INTRODUCTORY SECTION

The Introductory Section Contains:

- A. Organization Chart**
- B. Transmittal Letter**

OAKLAND COUNTY GOVERNMENT				
CP	REQ	REC	TOT	ELECTORATE OF OAKLAND COUNTY
2,543	61(19)	27(20)	2,550	Governmental Pos.
578	3(9)	3(9)	572	Special Rev. Pos.
348	5(11)	5(11)	342	Proprietary Pos.
64			64	State of Michigan ^a
21			21	M.S.U. ^b
6			6	S.C.T. ^c
3,560	69(39)	35(40)	3,555	Total Positions

COUNTY EXECUTIVE				
CP	REQ	REC	TOT	COUNTY EXEC.
1,287	10(14)	9(14)	1,282	Governmental Pos.
489	2(5)	2(5)	486	Special Rev. Pos.
347	3(11)	3(11)	339	Proprietary Pos.
64			64	State of Michigan ^a
21			21	M.S.U. ^b
6			6	S.C.T. ^c
2,214	15(30)	14(30)	2,198	Total Positions

GENERAL GOVERNMENT & LEGISLATIVE				
CP	REQ	REC	TOT	
229	2	2	231	Governmental Positions
16	1(4)	1(4)	13	Special Revenue Positions
245	3(4)	3(4)	244	Total Positions

COUNTY CLERK/REGISTER OF DEEDS				
CP	REQ	REC	TOT	CNTY. CLK./REG. OF DEEDS
93	1	1	94	Governmental Positions
				Special Revenue Positions
93	1	1	94	Positions

BOARD OF COMMISSIONERS				
CP	REQ	REC	TOT	BD. OF COMM.-CHAIR.
49			49	Governmental Positions
				Special Revenue Positions
49			49	Total Positions

TREASURER				
CP	REQ	REC	TOT	COUNTY TREASURER
42			42	Governmental Positions
1	1	1	2	Special Revenue Positions
43	1	1	44	Total Positions

DRAIN COMMISSIONER				
CP	REQ	REC	TOT	DRAIN COMMISSIONER
45	1	1	46	Governmental Positions
15	(4)	(4)	11	Special Revenue Positions
60	1(4)	1(4)	57	Total Positions

LAW ENFORCEMENT				
CP	REQ	REC	TOT	
576	28	4	580	Governmental Positions
30			30	Special Revenue Positions
1	2	2	3	Proprietary Positions
607	30	6	613	Total Positions

PROSECUTING ATTORNEY				
CP	REQ	REC	TOT	PROSECUTING ATTORNEY
93	26	3	96	Governmental Positions
17			17	Special Revenue Positions
110	26	3	113	Total Positions

SHERIFF'S DEPARTMENT				
CP	REQ	REC	TOT	SHERIFF
483	2	1	484	Governmental Positions
13			13	Special Revenue Positions
1	2	2	3	Proprietary Positions
497	4	3	500	Total Positions

ADMINISTRATION OF JUSTICE				
CP	REQ	REC	TOT	
451	21(5)	12(6)	457	Governmental Positions
43			43	Special Revenue Positions
494	21(5)	12(6)	500	Total Positions

CIRCUIT COURT				
CP	REQ	REC	TOT	CIRCUIT COURT JUDGES
147	11(4)	9(4)	152	Governmental Positions
40			40	Special Revenue Positions
187	11(4)	9(4)	192	Total Positions

PROBATE COURT				
CP	REQ	REC	TOT	PROBATE COURT JUDGES
218	5(1)	2(2)	218	Governmental Positions
3			3	Special Revenue Positions
221	5(1)	2(2)	221	Total Positions

52ND DISTRICT COURT				
CP	REQ	REC	TOT	DISTRICT COURT JUDGES
86	5	1	87	Governmental Positions
				Special Revenue Positions
86	5	1	87	Total Positions

- a) State of Michigan positions do not show on salaries pages.
- b) Michigan State University positions do not show on salaries pages.
- c) S.C.T. positions do not show on salaries pages.



OAKLAND
COUNTY MICHIGAN
DEPARTMENT OF MANAGEMENT AND BUDGET

Daniel T. Murphy, Oakland County Executive
ACCOUNTING DIVISION
Thomas Duncan, Manager

April 18, 1986

To the Oakland County Board of Commissioners and the Electorate of Oakland County:

The Comprehensive Annual Financial Report for the year ended December 31, 1985 is submitted herewith. The report was prepared by the Accounting Division of the Department of Management and Budget. Responsibility for both the accuracy of the presented data and the completeness and fairness of this presentation, including all disclosures, rests with the County. We believe the data as presented is accurate in all material aspects; that it is presented in a manner designed to fairly present the financial position and results of operations of the County as determined by the financial activity of its various funds and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's activity have been included. A detailed statement of management's responsibility for the Financial Statements is included in the Financial Section of this report.

The Reporting Entity and Its Services

The funds and entities related to Oakland County included in this Comprehensive Annual Financial Report are considered to be within the overall responsibility of the Board of Commissioners. The criteria used in determining the reporting is consistent with National Council on Governmental Accounting (NCGA) Statement 3, "Defining the Governmental reporting entity."

Financial Review

The Operations are accounted for by eight different fund types. The revenues received and expenditures in the general operations are recorded in the General Fund. The revenues and expenditures recorded in other funds are designated for specific programs or purposes.

General Governmental Functions

Revenues of governmental type fund operations were \$268,547,481, an increase of \$46,532,704, or 21% over 1984. The major portion of the increase in revenues can be attributed to changes in method of accounting for Special Assessment Funds which amounted to \$21,500,000 and interest on governmental fund investments amounting to \$4,390,000. Additionally, the Road Commission received \$8,000,000 more from the State than in the previous year.

The increase in employment generated more income tax available to the County. Revenues pertaining to the General Fund to finance the general operations increased \$5,321,553 or 5% from 1984.

Expenditures for governmental fund types were \$242,501,429, an increase of 12% over 1984.

The County Debt limit as defined by Statute, is 10% of equalized property values or \$1,531,994,655. Total long-term debt was \$470,341,257 at December 31, 1985.

Highlights

As every year since the adoption of the County Executive form of Government, Oakland County ended the year with a surplus -- the result of a cost conscious management and a concerned work force and a responsible Board of Commissioners.

Property Taxes constituted less than 28% of combined revenues in 1985. The balance of revenues, or \$194,715,485 was derived from user fees and user taxes, assessments, state and federal grants and aids, and investment income.

More than \$80,000,000 was collected from user fees and special assessments 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 \$47,944,655. Residents received 43,155 days of skilled care at the nationally recognized Medical Care Facility; 130,423 child care days for children who are wards of the juvenile court; 808,600 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.

Fifteen and one-half million was spent by the Road Commission for snow and ice removal and road maintenance on the County's 2,625 miles of roadway. Traffic and safety construction improvements cost more than \$12,807,000. Total Road Commission expenditures exceeded \$41,324,000.

Criminal Justice and Law Enforcement consumed \$29,058,450 of the County's budget. The Sheriff's Department provided more than 196,735 prisoner days, served 2,787 warrants, issued 27,404 traffic citations and conducted 3,796 criminal investigations at a cost of \$23,437,990. The Prosecuting Attorney's Office issued more than 13,341 warrants, prosecuted over 5,308 cases in Circuit Court and handled more than 1,074 criminal appeal cases.

The County Judicial System spent \$25,599,510. The Circuit Court continued to be the State's most productive in terms of number of cases which were closed. The Probate Court handled more than 9,000 juvenile cases, 2,963 Mental Health cases and 20,460 will and estate matters. The District Court processed 2,045 criminal proceedings, 74,727 traffic offenses plus 13,302 civil matters, 8,514 parking tickets and 7,848 criminal misdemeanors.

More than 1,240,000 people visited nine County parks and four golf courses during 1985. In efforts to reach all residents, even those who do not drive, roving skate shows, puppet shows and sport mobiles were provided. In planning for the future, Parks and Recreation devoted 22% of its budget for expansion and capital improvements.

The two County operated airports continue to be the busiest in the State. The Pontiac facility had more than 300,000 operations in 1985. The \$907,925 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.

Future Trends

Oakland County remains in excellent financial condition as is demonstrated by the Financial Statements included in this report. The County's Economic Development Group, despite having the demand for its service outstrip available resources, continues its lead role in attracting industry as evidenced by significant expansions announced by Chrysler, General Motors, Electronic Data Systems, etc. More than 20,000 jobs were created in Oakland County in 1985 and economic development, highlighted by the Oakland Technology Park in 1984, expanded to four major development fronts in 1985. These fronts in Novi, Farmington, Southfield, Auburn Hills, Troy and Rochester Hills span the County. "Automation Alley" has become "Automation Boulevard."

The County's tax rate of 4.6391 levied for general operations and the .25 levied for Parks and Recreation are 11.3% below the total millage authorized by the electorate in 1978 and is expected to remain materially the same in the future.

Accounting System and Budgetary Control

Internal controls (accounting and physical) and internal auditing are an integral part of the County's accounting system. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that (1) the cost of control should not exceed the benefits to be derived and (2) the evaluation of costs and benefits requires estimates and judgements by management. It is the opinion of Management that the County's internal controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.


Budgetary control is maintained at the subfunction level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Encumbrances lapse at the end of the year and the subsequent years budget is amended to maintain budgetary control.

Independent Audit

An examination of the financial statements is performed annually by the independent public accounting firm of Coopers & Lybrand. Their opinion appears on page six of this report.

The preparation of this report could not have been accomplished without the efficient and dedicated services of the staff of the Accounting Division of the Department of Management and Budget. I should also like to express my appreciation to members of the Board of Commissioners for their interest and support in planning and conducting the financial operations of the county in a responsible and progressive manner.

Respectfully submitted,



Daniel T. Murphy
OAKLAND COUNTY EXECUTIVE

II. FINANCIAL SECTION

The Financial Section Contains:

- A. Management's Statement of Responsibilities for Financial Statements**
- B. Auditor's Report**
- C. General Purpose Combined Financial Statements**
- D. Notes to Combined Financial Statements**
- E. Combining Statements Representative of the Financial Operations and the Changes in Financial Position for the year ended December 31, 1985**

April 18, 1986

RESPONSIBILITIES FOR FINANCIAL STATEMENTS

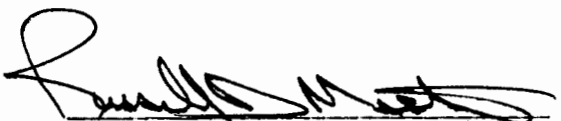
The Financial Statements of the County of Oakland were prepared by the Department of Management & Budget which is responsible for their integrity and objectivity. They were prepared in conformity with generally accepted accounting principles and some accounts such as allowances are based on judgments 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, were engaged to examine the combined Financial Statements and to issue an opinion thereon. Their examinations were conducted in accordance with generally accepted auditing standards and included a review of the system of internal control and included such tests as they considered 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 general purpose financial statements of the County of Oakland, State of Michigan, as of and for the year ended December 31, 1985, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not examine the financial statements of the Oakland County Road Commission, the Oakland County Road Commission Retirement System nor the Oakland County Parks and Recreation Commission, which represent: 54% of revenues and 65% of assets of Special Revenue Funds; 12% of revenues and 3% of assets of Special Assessment Funds; 12% of revenues of Employee Benefit Trust Funds and 13% of assets of Fiduciary Funds; nor, 36% and 39% of the General Fixed Asset and General Long-term Debt Account Groups, respectively. Those financial statements were audited by other auditors whose reports thereon have been furnished to us and our opinion expressed herein, insofar as it relates to the amounts included for 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 general purpose financial statements referred to above present fairly the financial position of the County of Oakland, State of Michigan, at December 31, 1985 and the results of its operations and the changes in financial position of all proprietary 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 after giving retroactive effect to the changes, with which we concur, in the method of accounting for the Deferred Compensation Fund and recognition of Special Assessment Fund revenue as described in Note C to the combined financial statements.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplementary financial information, as listed in the table of contents, are presented for purposes of additional analysis and are not considered a required part of the general purpose financial statements of the County of Oakland, State of Michigan. Such information has been subjected to the auditing procedures applied in the examination of the general purpose 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 general purpose financial statements taken as a whole. We did not examine the statistical data presented on pages 91 through 100 and, therefore, we express no opinion thereon.

Coopers & Lybrand

Detroit, Michigan
April 18, 1986

**GENERAL PURPOSE
FINANCIAL STATEMENTS**

County of Oakland
 Combined Balance Sheet - Assets - All Fund Types and Account Groups
 December 31, 1985

	Governmental Funds					Proprietary Funds		Fiduciary Funds	Account Groups		Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Project	Special Assessment	Internal Service	Enterprise		General Fixed Assets	General Long-Term Debt	
ASSETS											
Cash & Short-Term Investments	\$ 30,690,200	\$ 29,162,119	\$ 4,083,458	\$ 9,906,942	\$ 55,566,182	\$176,469,897	\$ 32,362,740	\$ 51,214,771			\$ 389,456,309
Investments, at Cost (Note D)								164,257,274			164,257,274
Taxes Receivable (Note H)	64,792,275	3,830,000				40,900,985					109,523,260
Special Assessments Receivable					299,237,449						299,237,449
Accounts & Interest Receivable	1,864,671	6,125,770	243,369		1,669,651	8,350,457	2,331,319	2,665,959			23,251,196
Due from Other Governmental Units	812,242	5,968,351		10,375	637,321	808,562	5,129,259	331,875			13,697,985
Long-Term Advances	1,307,405										1,307,405
Due from Other Funds	9,544,012	3,082,991		143,984	7,735	8,456,934	173,607	1,116,143			22,525,406
Less: Allowance for Doubtful Accounts	(2,154,004)										(2,154,004)
Supplies Inventory		1,982,213				825,527	7,650				2,815,390
Other Assets		5,758,315			28,066	43,367	43,389	78,002			5,951,139
Restricted Assets:											
Cash & Short-Term Investments							336,201				336,201
Cash Held by Paying Agent							71,544				71,544
Special Assessments Receivable							38,333,905				38,333,905
Land Contracts Receivable							134,300				134,300
Property & Equipment at Cost, Less Accumulated Depreciation (Note E)						8,641,783	88,063,874		\$ 90,888,337		187,593,994
Amount Available for Debt Service in Debt Service Fund										\$ 4,326,827	4,326,827
Amount to be Provided for Debt Service										11,785,453	11,785,453
TOTAL ASSETS	\$106,856,801	\$ 55,909,759	\$ 4,326,827	\$ 10,061,301	\$357,146,404	\$244,497,512	\$166,987,788	\$219,664,024	\$ 90,888,337	\$ 16,112,280	\$1,272,451,033

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

County of Oakland
 Combined Balance Sheet, Continued - Liabilities and Fund Equities - All Fund Types and Account Groups
 December 31, 1985

	Governmental Funds					Proprietary Funds			Account Groups		Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Project	Special Assessment	Internal Service	Enterprise	Fiduciary Funds	General Fixed Assets	General Long-Term Debt	
LIABILITIES											
Vouchers & Accounts Payable	\$ 687,486	\$ 4,080,947		\$ 60,005	\$ 864,512	\$ 1,153,217	\$ 6,515,837	\$ 2,177,184			\$ 15,539,188
Accrued Liabilities	6,634,805	9,326,271			243,398	2,301,070	87,332	3,019			18,595,895
Deposits Held							235,273	5,223,766			5,459,039
Due to Other Governmental Units	4,907,849	4,747,476			220,612	35,477	1,288,167	4,528,928			15,728,509
Due to Other Funds	5,467,275	3,236,870		178,754	828,077	1,810,146	1,344,339	9,659,945			22,525,406
Contracts Payable						997,598					997,598
Employee Savings								11,179,031			11,179,031
Accrued Employment Costs						14,118,438					14,118,438
Payable from Restricted Assets:											
Accrued Interest							40,552				40,552
Current Portion of Long-Term Debt							2,640,000				2,640,000
Long-Term Debt (Note G)					297,028,000	140,000,000	36,111,000		\$ 16,112,280		489,251,280
Long-Term Advances		30,000			452,405	825,000					1,307,405
Deferred Revenue	71,070,764	10,328,295			274,761,000						356,160,059
TOTAL LIABILITIES	\$ 88,768,179	\$ 31,749,859		\$ 238,759	\$ 574,398,004	\$ 161,240,946	\$ 48,262,500	\$ 32,771,873		\$ 16,112,280	\$ 953,542,400
FUND EQUITIES											
Contributed Capital						\$ 2,916,196	\$ 87,625,766				\$ 90,541,962
Investment in General Fixed Assets									\$ 90,888,337		\$ 90,888,337
Retained Earnings:											
Reserved						\$ 54,224,569	\$ 12,579,908				\$ 66,804,477
Designated						8,641,783	6,356,839				14,998,622
Undesignated						17,474,018	12,162,775				29,636,793
Total Retained Earnings						\$ 80,340,370	\$ 31,099,522				\$ 111,439,892
Fund Balances:											
Reserved	\$ 4,897,212	\$ 15,515	\$ 4,326,827		\$ 40,711,652			\$ 185,659,971			\$ 235,611,177
Designated	12,478,121	21,404,779		\$ 2,519,252				1,232,180			37,634,332
Total Reserved/Designated	\$ 17,375,333	\$ 21,420,294	\$ 4,326,827	\$ 2,519,252	\$ 40,711,652			\$ 186,892,151			\$ 273,245,509
Undesignated	\$ 713,289	\$ 2,739,606		\$ 7,303,290	\$(257,963,252)						\$(247,207,067)
Total Fund Balances (Deficit)	\$ 18,088,622	\$ 24,159,900	\$ 4,326,827	\$ 9,822,542	\$(217,251,600)			\$ 186,892,151			\$ 26,038,442
TOTAL FUND EQUITIES	\$ 18,088,622	\$ 24,159,900	\$ 4,326,827	\$ 9,822,542	\$(217,251,600)	\$ 83,256,566	\$ 118,725,288	\$ 186,892,151	\$ 90,888,337	\$ 16,112,280	\$ 318,908,633
TOTAL LIABILITIES AND FUND EQUITIES	\$ 106,856,801	\$ 55,909,759	\$ 4,326,827	\$ 10,061,301	\$ 357,146,404	\$ 244,497,512	\$ 166,987,788	\$ 219,664,024	\$ 90,888,337	\$ 16,112,280	\$ 1,272,451,033

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

County of Oakland
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental Fund Types and Expendable Trust Funds
 For the Year Ended December 31, 1985

	General	Special Revenue	Debt Service	Capital Project	Special Assessment	Fiduciary Fund Type Expendable Trust	TOTAL (Memorandum Only)
REVENUES:							
Taxes	\$ 70,109,843	\$ 3,722,153					\$ 73,831,996
Special Assessments					\$ 21,400,737		21,400,737
Federal Grants		16,436,764					16,436,764
State Grants		50,579,096					50,579,096
Other Intergovernmental Revenues	12,613,313	12,187,749				\$ 11,280,123	36,081,185
Charges For Services	16,397,733	5,779,910			472,315		22,649,958
Use of Money	8,165,103	2,009,937	\$ 528,579		24,376,086	241,994	35,321,699
Other	749,568	6,956,901		\$ 497,200	3,563,524	478,853	12,246,046
TOTAL REVENUES	\$ 108,035,560	\$ 97,672,510	\$ 528,579	\$ 497,200	\$ 49,812,662	\$ 12,000,970	\$ 268,547,481
EXPENDITURES:							
CURRENT OPERATIONS:							
COUNTY EXECUTIVE:							
Administrative	\$ 2,908,691						\$ 2,908,691
Management and Budget	7,066,492						7,066,492
Central Services	4,003,855						4,003,855
Public Works	1,518,653	\$ 922				\$ 9,273,077	10,792,652
Personnel	2,041,661						2,041,661
Institutional and Human Services	2,418,722	45,213,433				312,500	47,944,655
Public Services	1,765,328	250,968				111,277	2,127,573
Computer Services	1,828,942						1,828,942
	\$ 23,552,344	\$ 45,465,323				\$ 9,696,854	\$ 78,714,521
CLERK	\$ 3,495,399						\$ 3,495,399
TREASURER	\$ 1,760,555					\$ 32,607	\$ 1,793,162
JUSTICE ADMINISTRATION:							
Circuit Court	\$ 6,866,992	\$ 4,615,524					\$ 11,482,516
District Court	3,291,494						3,291,494
Probate Court	8,929,046	1,896,454					10,825,500
	\$ 19,087,532	\$ 6,511,978					\$ 25,599,510
LAW ENFORCEMENT:							
Prosecuting Attorney	\$ 4,424,594	\$ 543,507					\$ 4,968,101
Sheriff	23,437,990	652,359					24,090,349
	\$ 27,862,584	\$ 1,195,866					\$ 29,058,450
LEGISLATIVE:							
Board of Commissioners	\$ 1,222,877						\$ 1,222,877

Continued

County of Oakland
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances, Continued
 All Governmental Fund Types and Expendable Trust Funds
 For the Year Ended December 31, 1985

	General	Special Revenue	Debt Service	Capital Project	Special Assessment	Fiduciary Fund Type Expendable Trust	TOTAL (Memorandum Only)
EXPENDITURES: (Cont'd)							
CURRENT OPERATIONS: (Cont'd)							
DRAIN COMMISSIONER	\$ 2,105,768						\$ 2,105,768
PARKS AND RECREATION		\$ 7,231,016					\$ 7,231,016
ROAD COMMISSION		\$ 41,324,839					\$ 41,324,839
NON-DEPARTMENTAL:							
Community Enrichment and Development		\$ 5,265,379					\$ 5,265,379
Public Services Employment Program		6,734,894					6,734,894
Assessments	\$ 701,472						701,472
Building, Maintenance and Other Services	1,246,076				\$ 1,830,732		3,076,808
Other	8,239,971						8,239,971
	<u>\$ 10,187,519</u>	<u>\$ 12,000,273</u>			<u>\$ 1,830,732</u>		<u>\$ 24,018,524</u>
CAPITAL OUTLAY				\$ 2,576,666	\$ 7,616,066		\$ 10,192,732
DEBT SERVICE:							
Principal Payments			\$ 600,000		\$ 15,290,000		\$ 15,890,000
Interest and Fiscal Charges			584,759		1,269,872		1,854,631
			<u>\$ 1,184,759</u>		<u>\$ 16,559,872</u>		<u>\$ 17,744,631</u>
TOTAL EXPENDITURES	<u>\$ 89,274,578</u>	<u>\$ 113,729,295</u>	<u>\$ 1,184,759</u>	<u>\$ 2,576,666</u>	<u>\$ 26,006,670</u>	<u>\$ 9,729,461</u>	<u>\$ 242,501,429</u>
Excess of Revenue Over (Under) Expenditures	\$ 18,760,982	\$ (16,056,785)	\$ (656,180)	\$ (2,079,466)	\$ 23,805,992	\$ 2,271,509	\$ 26,046,052
Other Financing Sources (Uses):							
Operating Transfers In	7,025,609	25,825,222	967,250	6,249,321	2,321,942		42,389,344
Operating Transfers Out	(30,738,632)	(4,230,833)		(2,538,846)	(1,781,233)		(39,289,544)
Distribution to Municipalities					(2,460,560)	(1,073,403)	(3,533,963)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (4,952,041)	\$ 5,537,604	\$ 311,070	\$ 1,631,009	\$ 21,886,141	\$ 1,198,106	\$ 25,611,889
Fund Balances (Deficit) at Beginning of Year:							
As Previously Reported	22,311,968	18,622,296	4,015,757	8,598,533	46,983,259	4,173,564	104,705,377
Accounting Change (Note C)					(286,278,000)		(286,278,000)
As Restated	\$ 22,311,968	\$ 18,622,296	\$ 4,015,757	\$ 8,598,533	\$(239,294,741)	\$ 4,173,564	\$(181,572,623)
Equity Transfers In	728,695				157,000	257,159	1,142,854
Equity Transfers Out				(407,000)			(407,000)
Fund Balances (Deficit) at End of Year	<u>\$ 18,088,622</u>	<u>\$ 24,159,900</u>	<u>\$ 4,326,827</u>	<u>\$ 9,822,542</u>	<u>\$(217,251,600)</u>	<u>\$ 5,628,829</u>	<u>\$(155,224,880)</u>

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

County of Oakland
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 Amended Budget and Actual - General and Special Revenue Fund Types
 For the Year Ended December 31, 1985

	General Fund			Budgeted Special Revenue Funds			Non-Budgeted Special Revenue Funds	Total Actual Special Revenue Funds
	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)		
REVENUES:								
Taxes	\$ 68,399,171	\$ 70,109,843	\$ 1,710,672	\$ 3,670,000	\$ 3,722,153	\$ 52,153		\$ 3,722,153
Federal Grants				179,500	216,197	36,697	\$ 16,220,567	16,436,764
State Grants				44,186,322	44,065,577	(120,745)	6,513,519	50,579,096
Other Intergovernmental Revenues	12,075,977	12,613,313	537,336	17,787,888	12,062,412	(5,725,476)	125,337	12,187,749
Charges for Services	15,150,740	16,397,733	1,246,993	4,895,054	5,417,712	522,658	362,198	5,779,910
Use of Money	8,050,000	8,165,103	115,103	1,436,480	1,655,441	218,961	354,496	2,009,937
Other	300,000	749,568	449,568	4,205,909	6,940,003	2,734,094	16,898	6,956,901
TOTAL REVENUES	\$ 103,975,888	\$ 108,035,560	\$ 4,059,672	\$ 76,361,153	\$ 74,079,495	\$ (2,281,658)	\$ 23,593,015	\$ 97,672,510
EXPENDITURES:								
CURRENT OPERATIONS:								
COUNTY EXECUTIVE:								
Administrative	\$ 2,979,570	\$ 2,908,691	\$ 70,879					
Management and Budget	7,371,526	7,066,492	305,034					
Central Services	4,591,654	4,003,855	587,799					
Public Works	4,302,327	1,518,653	2,783,674	\$ 10,000	\$ 922	\$ 9,078		\$ 922
Personnel	2,185,109	2,041,661	143,448					
Institutional and Human Services	2,750,516	2,418,722	331,794	39,925,507	38,450,258	1,475,249	\$ 6,763,175	45,213,433
Public Services	1,799,515	1,765,328	34,187				250,968	250,968
Computer Services	1,733,302	1,828,942	(95,640)					
	\$ 27,713,519	\$ 23,552,344	\$ 4,161,175	\$ 39,935,507	\$ 38,451,180	\$ 1,484,327	\$ 7,014,143	\$ 45,465,323
CLERK	\$ 3,577,183	\$ 3,495,399	\$ 81,784					
TREASURER	\$ 1,827,863	\$ 1,760,555	\$ 67,308					
JUSTICE ADMINISTRATION:								
Circuit Court	\$ 6,588,837	\$ 6,866,992	\$ (278,155)	\$ 3,309,173	\$ 3,180,992	\$ 128,181	\$ 1,434,532	\$ 4,615,524
District Court	3,549,980	3,291,494	258,486					
Probate Court	9,165,572	8,929,046	236,526	1,718,977	1,896,454	(177,477)		1,896,454
	\$ 19,304,389	\$ 19,087,532	\$ 216,857	\$ 5,028,150	\$ 5,077,446	\$ (49,296)	\$ 1,434,532	\$ 6,511,978
LAW ENFORCEMENT:								
Prosecuting Attorney	\$ 4,687,301	\$ 4,424,594	\$ 262,707				\$ 543,507	\$ 543,507
Sheriff	22,812,854	23,437,990	(625,136)				652,359	652,359
	\$ 27,500,155	\$ 27,862,584	\$ (362,429)				\$ 1,195,866	\$ 1,195,866
LEGISLATIVE:								
Board of Commissioners	\$ 1,445,390	\$ 1,222,877	\$ 222,513					

Continued

County of Oakland
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances, Continued
 Amended Budget and Actual - General and Special Revenues Fund Types
 For the Year Ended December 31, 1985

	General Fund			Budgeted Special Revenue Funds			Non-Budgeted Special Revenue Funds	Total Actual Special Revenue Funds
	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)		
EXPENDITURES:								
CURRENT OPERATIONS (Cont'd)								
DRAIN COMMISSIONER	\$ 2,142,048	\$ 2,105,768	\$ 36,280					
PARKS AND RECREATION				\$ 5,087,525	\$ 7,231,016	\$ (2,143,491)		\$ 7,231,016
ROAD COMMISSION				\$ 49,570,254	41,324,839	8,245,415		41,324,839
NON-DEPARTMENTAL:								
Community Enrichment and Development							\$ 5,265,379	\$ 5,265,379
Public Service Employment Program							6,734,894	6,734,894
Assessments	\$ 748,026	\$ 701,472	\$ 46,554					
Building Maintenance and Other Services	1,256,544	1,246,076	10,468					
Other	6,603,656	8,239,971	(1,636,315)					
	\$ 8,608,226	\$ 10,187,519	\$ (1,579,293)				\$ 12,000,273	\$ 12,000,273
TOTAL EXPENDITURES	\$ 92,118,773	\$ 89,274,578	\$ 2,844,195	\$ 99,621,436	\$ 92,084,481	\$ 7,536,955	\$ 21,644,814	\$ 113,729,295
Excess of Revenue Over (Under)								
Expenditures	\$ 11,857,115	\$ 18,760,982	\$ 6,903,867	\$ (23,260,283)	\$ (18,004,986)	\$ 5,255,297	\$ 1,948,201	\$ (16,056,785)
Other Financing Sources (Uses):								
Operating Transfers In	6,857,267	7,025,609	168,342	24,640,477	23,343,760	(1,296,717)	2,481,462	25,825,222
Operating Transfers Out	(32,024,713)	(30,738,632)	1,286,081	(156,300)	(173,566)	(17,266)	(4,057,267)	(4,230,833)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (13,310,331)	\$ (4,952,041)	\$ 8,358,290	\$ 1,223,894	\$ 5,165,208	\$ 3,941,314	\$ 372,396	\$ 5,537,604
Fund Balances at Beginning of Year	22,311,968	22,311,968		14,804,861	14,804,861		3,817,435	18,622,296
Equity Transfers In		728,695	728,695					
Fund Balances at End of Year	\$ 9,001,637	\$ 18,088,622	\$ 9,086,985	\$ 16,028,755	\$ 19,970,069	\$ 3,941,314	\$ 4,189,831	\$ 24,159,900

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

County of Oakland
 Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances
 All Proprietary Fund Types and Similar Fiduciary Funds
 For the Year Ended December 31, 1985

	Proprietary Funds		Fiduciary Funds	TOTAL
	Internal Service	Enterprise	Employee Benefit Trust Funds	(Memorandum Only)
Operating Revenues:				
Charges for Services	\$ 65,975,202	\$ 33,460,545		\$ 99,435,747
Leases, Rentals and Concession Sales		1,254,463		1,254,463
Food Sales		206,440		206,440
Investment Income			\$ 22,047,371	22,047,371
Contributions			10,938,952	10,938,952
Other		287,562		287,562
Total Operating Revenues	\$ 65,975,202	\$ 35,209,010	\$ 32,986,323	\$ 134,170,535
Operating Expenses:				
Salaries	\$ 7,334,609	\$ 4,030,447		\$ 11,365,056
Fringe Benefits	26,898,005	1,152,732		28,050,737
Contractual Services	9,660,354	28,753,194		38,413,548
Commodities	4,758,153	686,887		5,445,040
Depreciation	2,535,502	2,212,920		4,748,422
Internal Service	1,631,603	564,633		2,196,236
Benefit Payments			\$ 4,547,214	4,547,214
Payments to Employees Withdrawing from the Retirement System			81,098	81,098
Other		43,905	3,715	47,620
Total Operating Expenses	\$ 52,818,226	\$ 37,444,718	\$ 4,632,027	\$ 94,894,971
Operating Income (Loss)	\$ 13,156,976	\$ (2,235,708)	\$ 28,354,296	\$ 39,275,564
Non-Operating Revenues (Expenses):				
Interest Earned	\$ 13,176,028	\$ 7,175,579		\$ 20,351,607
Interest Expense	(6,462,474)	(3,874,624)		(10,337,098)
Gain on Sale of Property and Equipment	319,244	1,279		320,523
Distribution to Municipalities		(3,435,160)		(3,435,160)
Total Non-Operating Revenues (Expenses)	\$ 7,032,798	\$ (132,926)		\$ 6,899,872
Income (Loss) Before Operating Transfers	\$ 20,189,774	\$ (2,368,634)	\$ 28,354,296	\$ 46,175,436
Operating Transfers In	321,596	1,356,932		1,678,528
Operating Transfers Out	(3,941,075)	(837,253)		(4,778,328)
Net Income (Loss)	\$ 16,570,295	\$ (1,848,955)	\$ 28,354,296	\$ 43,075,636
Add back Depreciation Closed to Contributed Capital		2,180,812		2,180,812
Net Income (Loss) Closed to Retained Earnings/Fund Balances	\$ 16,570,295	\$ 331,857	\$ 28,354,296	\$ 45,256,448
Retained Earnings/Fund Balances at Beginning of Year:				
As Previously Reported	64,027,234	29,934,126	161,170,444	255,131,804
Accounting Change (Note C)			(8,261,418)	(8,261,418)
As Restated	\$ 64,027,234	\$ 29,934,126	\$ 152,909,026	\$ 246,870,386
Equity Transfers In		250,000		250,000
Equity Transfers Out	(985,854)			(985,854)
Transfer (to) from Contributed Capital	728,695	583,539		1,312,234
Retained Earnings/Fund Balances at End of Year	\$ 80,340,370	\$ 31,099,522	\$ 181,263,322	\$ 292,703,214

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

County of Oakland
 Combined Statement of Changes in Financial Position
 All Proprietary Fund Types and Similar Fiduciary Funds
 For the Year Ended December 31, 1985

	<u>Proprietary Funds</u>		<u>Fiduciary Funds</u>	<u>TOTAL</u>
	<u>Internal Service</u>	<u>Enterprise</u>	<u>Employee Benefit Trust Funds</u>	<u>(Memorandum Only)</u>
Source of Funds:				
Net Income (Loss)	\$ 16,570,295	\$ (1,848,955)	\$ 28,354,296	\$ 43,075,636
Items not Requiring Current Outlay of Working Capital:				
Depreciation	<u>2,535,502</u>	<u>2,212,920</u>	<u> </u>	<u>4,748,422</u>
Total from Operations	\$ 19,105,797	\$ 363,965	\$ 28,354,296	\$ 47,824,058
Proceeds from Long-Term Debt	100,000,000			100,000,000
Proceeds from Contracts Payable	406,036			406,036
Proceeds from Sale of Property and Equipment, Net		40,273		40,273
Payments on Land Contracts		42,117		42,117
Proceeds from Long-Term Advances	50,000			50,000
Contributed Capital		282,337		282,337
Payments on Assessments		2,424,800		2,424,800
Increase in Accrued Employment Costs	920,342			920,342
Increase in Amount Payable from Restricted Assets		<u>176,802</u>		<u>176,802</u>
	<u>\$ 120,482,175</u>	<u>\$ 3,330,294</u>	<u>\$ 28,354,296</u>	<u>\$ 152,166,765</u>
Application of Funds:				
Additions to Property and Equipment	\$ 2,974,351	\$ 694,354		\$ 3,668,705
Reduction in Long-Term Debt	49,000,000	2,640,000		51,640,000
Reduction in Contracts Payable	716,768			716,768
Repayment of Long-Term Advances	100,000			100,000
Increase in Restricted Assets		39,209		39,209
Equity Transfers to Other Funds	985,854			985,854
Other		<u>(5,705)</u>		<u>(5,705)</u>
	<u>\$ 53,776,973</u>	<u>\$ 3,367,858</u>		<u>\$ 57,144,831</u>
Increase (Decrease) in Working Capital	\$ 66,705,202	\$ (37,564)	\$ 28,354,296	\$ 95,021,934
Working Capital, Beginning of Year:				
As Previously Reported	\$ 113,929,747	\$ 30,664,580	\$ 161,170,444	\$ 305,764,771
Accounting Change (Note C)			<u>(8,261,418)</u>	<u>(8,261,418)</u>
As Restated	<u>\$ 113,929,747</u>	<u>\$ 30,664,580</u>	<u>\$ 152,909,026</u>	<u>\$ 297,503,353</u>
Working Capital, End of Year	<u>\$ 180,634,949</u>	<u>\$ 30,627,016</u>	<u>\$ 181,263,322</u>	<u>\$ 392,525,287</u>

Continued

County of Oakland
 Combined Statement of Changes in Financial Position, Continued
 All Proprietary Fund Types and Similar Fiduciary Funds
 For the Year Ended December 31, 1985

	<u>Proprietary Funds</u>		<u>Fiduciary Funds</u>	<u>TOTAL</u>
	<u>Internal Service</u>	<u>Enterprise</u>	<u>Employee Benefit Trust Funds</u>	<u>(Memorandum Only)</u>
Changes in Components of Working Capital:				
Increase (Decrease) in Current Assets:				
Cash and Short-Term Investments	\$ 56,941,469	\$ 183,599	\$ 5,750,745	\$ 62,875,813
Investments			22,501,075	22,501,075
Accounts and Interest Receivable	1,147,469	(257,492)	46,010	935,987
Current and Delinquent Property				
Taxes Receivable	(5,317,288)			(5,317,288)
Due from Other Governmental Units	(191,959)	1,909,521		1,717,562
Due from Other Funds	855,879	(558,250)		297,629
Supplies Inventory	108,930	(4,348)		104,582
Other Assets	(395,109)	27,877		(367,232)
	<u>\$ 53,149,391</u>	<u>\$ 1,300,907</u>	<u>\$ 28,297,830</u>	<u>\$ 82,748,128</u>
Increase (Decrease) in Current Liabilities:				
Vouchers and Accounts Payable	\$ 370,905	\$ 895,032	\$ (14,259)	\$ 1,251,678
Other Accrued Liabilities and Deposits				
Held	(326,907)	119,368		(207,539)
Due to Other Governmental Units	35,477	442,350		477,827
Due to Other Funds	23,925	(118,279)		(94,354)
Current Portion of Long-Term Debt	(13,000,000)			(13,000,000)
Accrued Employment Costs	(659,211)			(659,211)
Deferred Revenue			(42,207)	(42,207)
	<u>\$ (13,555,811)</u>	<u>\$ 1,338,471</u>	<u>\$ (56,466)</u>	<u>\$ (12,273,806)</u>
Total Changes in Components of Working Capital	<u>\$ 66,705,202</u>	<u>\$ (37,564)</u>	<u>\$ 28,354,296</u>	<u>\$ 95,021,934</u>

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

NOTES TO COMBINED FINANCIAL STATEMENTS**A. Description of County Operations and Basis of Presentation**

Incorporated in 1820, Oakland County, Michigan covers approximately 900 square miles with the County seat in Pontiac, Michigan. It operates under an elected Board of Commissioners (27 members) and provides 1,030,000 residents with law enforcement, administration of justice, community enrichment and human services.

The combined financial statements are those of the general County, the Oakland County Road Commission, the Oakland County Parks and Recreation Commission, the Oakland County Drain Commission as well as other separately administered organizations that are controlled by or dependent on the County. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and/or appointment of the respective governing board.

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.

Basis of Presentation

The financial activities are organized on the basis of funds and account groups, each of which is considered a separate accounting entity described as follows:

Governmental Funds

The General Fund, accounts for financial transactions not accounted for in other funds including general operating expenditures. Revenues are derived from property taxes, State and Federal distributions, investments and charges for services.

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.

The Debt Service Fund, records 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.

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

The Special Assessment Funds, account for financing and construction of public improvements paid for by special assessments levied against benefited properties.

Proprietary Funds

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

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

Fiduciary Funds, account for assets held by the County in a trustee capacity or as an agent for others and include, Employee Benefit Trust Funds, Expendable Trust Funds and Agency Funds.

Account Groups

The General Fixed Asset Account Group presents the non-proprietary fixed assets used in general operation.

The General Long-Term Debt Account Group presents the balance of general obligation long-term debt not reported in Proprietary or Special Assessment Funds.

B. Summary of Certain Significant Accounting Policies

The combined financial statements have been prepared in conformity with generally accepted accounting principles applicable to governmental units. The following summarizes significant accounting policies by fund type and for all funds.

Governmental Funds

Revenues, except for property taxes and special assessments, are on the accrual basis, and these include reimbursement for grant expenditures, certain intergovernmental items and operating transfers. Expenditures are recognized when incurred.

Property tax and special assessment revenues are accounted for on the modified accrual basis. These revenues are recognized when they become measurable and available to finance current operations and debt service. Property taxes that are measurable but not available are recorded as a receivable and the revenue recognition is deferred until the cash is available to finance current operations. Revenues for 1985 include property taxes levied on December 1, 1984 and collected principally through February, 1985. The 1985 property taxes are based on Valuations established on December 31, 1983 became a lien on December 1, 1984.

Road Commission inventories are stated at cost determined on a first-in, first-out basis.

Acquisitions of property and equipment are recorded as expenditures.

Long-Term Debt proceeds are recorded as revenue except in Special Assessment Funds.

Interest expense is recorded when due.

Budgets and Budgetary Accounting presented in the financial statements are on the accrual basis except for property taxes which are on a modified accrual basis. The budget is legally adopted by the Board of Commissioners Resolution prior to December 31. Formal budgetary integration is employed as a management control device for the General and Special Revenue Funds. 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, the amendments are not material in relation to original appropriations.

Proprietary Funds

Revenues and expenses are recorded on the accrual basis.

Inventories are stated at cost determined on the first-in, first-out method.

Property and equipment are stated at cost or, if donated, fair market value at the date of donation.

Depreciation is based on the straight line method.

Fiduciary Funds

Employee Benefit Trust Funds (non-expendable trusts) are accounted for on the accrual basis.

Expendable Trust Funds and Agency Funds follow the accounting policies of governmental funds.

Account Groups

Property and equipment are recorded at cost or, if donated, fair market value at the date of donation. Expenditures materially extending the life of an asset are capitalized.

Infrastructure assets, including roads, sanitary sewers, bridges and curbs and gutters, are not capitalized.

Depreciation is not recorded except for property and equipment of the Road Commission.

General

The Road Commission's fiscal year ends September 30. Accordingly, financial statements of Road Commission funds and account groups are presented as of and for the year ended September 30, 1985.

C. Changes in Accounting

Effective January 1, 1985, the County changed its method of accounting for the following:

The Deferred Compensation Fund, a Fiduciary Fund, to comply with the recently issued pronouncement of the Governmental Accounting Standards Board, Statement No. 2. Formerly, the activities of this fund were reported as a non-expendable trust and had reserved fund balance of \$8,261,418 at December 31, 1984. This fund is now accounted for as an agency fund and, accordingly, the reserved fund balance was reclassified to a liability as of January 1, 1985.

Interest on governmental fund investments are recorded on the accrual basis, previously it was recorded as received. The change had the effect of increasing investment revenues by \$4,390,367.

To comply with current generally accepted accounting principles, special assessments are recognized as revenue to the extent that individual installments are considered current assets. This change had the effect of reducing fund balances of the Special Assessment Funds by \$286,278,000 at January 1, 1985. Formerly, special assessments were recognized as revenue when levied.

D. Investments

Cost and related market value of Fiduciary Fund investments at December 31, 1985 is as follows:

	<u>Cost</u>	<u>Market Value</u>
Oakland County Employees' Retirement System:*		
U.S. Government Securities	\$ 33,850,963	\$ 35,459,739
Foreign Government Securities	994,875	1,072,240
Corporate and Public Utility Bonds	54,129,093	58,150,773
Common Stock	46,347,594	55,235,700
FHA Mortgages and Other	<u>1,716,819</u>	<u>1,716,819</u>
	<u>\$137,039,344</u>	<u>\$151,635,271</u>
Road Commission Retirement Plan:*		
Bonds and U.S. Government Securities	\$ 17,076,000	\$ 15,139,580
Common Stock	<u>1,738,063</u>	<u>2,357,719</u>
	<u>\$ 18,814,063</u>	<u>\$ 17,497,299</u>
Deferred Compensation Fund:		
Corporate Bonds	\$ 7,807,156	\$ 8,328,496
U.S. Government Securities	501,729	532,040
Foreign Government Securities	<u>94,982</u>	<u>99,278</u>
	<u>\$ 8,403,867</u>	<u>\$ 8,959,814</u>
Total	<u>\$164,257,274</u>	<u>\$178,092,384</u>

*Retirement investments are subject to a number of restrictions as to type, quality, and concentration of investments made, including limiting common stock to less than 60% of the portfolio.

E. Property and Equipment

Cost and accumulated depreciation at December 31, 1985 are:

	Estimated Useful Lives	Internal Service Funds	Enterprise Funds	General Fixed Asset Account Group	Total
Land and Land Improvements	10-15 years	\$ 501,363	\$ 5,976,649	\$ 8,777,568	\$ 15,255,580
Buildings and Improvements	35-45 years	950,144	11,031,760	62,839,466	74,821,370
Furniture and Equipment	3-50 years	15,094,692	1,063,902	28,890,663	45,049,257
Vehicles	3-5 years	5,042,859	--	--	5,042,859
Sewage Disposal Equipment	50 years	--	91,277,773	--	91,277,773
Construction in Progress		--	7,712,377	2,358,074	10,070,451
		<u>\$ 21,589,058</u>	<u>\$117,062,461</u>	<u>\$ 102,865,771</u>	<u>\$241,517,290</u>
Accumulated Depreciation		<u>(12,947,275)</u>	<u>(28,998,587)</u>	<u>(11,977,434)</u>	<u>(53,923,296)</u>
		<u>\$ 8,641,783</u>	<u>\$ 88,063,874</u>	<u>\$ 90,888,337</u>	<u>\$187,593,994</u>

A summary of changes in general fixed assets is:

	Balance Jan. 1, 1985	Additions	Disposals	Balance Dec. 31, 1985
Land and Land Improvements	\$ 9,202,694	\$ 47,500	\$ 472,626	\$ 8,777,568
Buildings and Improvements	60,116,112	2,889,514	166,160	62,839,466
Furniture and Equipment	27,045,865	2,718,483	873,685	28,890,663
Construction in Progress	<u>842,527</u>	<u>1,693,615</u>	<u>178,068</u>	<u>2,358,074</u>
	<u>\$ 97,207,198</u>	<u>\$ 7,349,112</u>	<u>\$ 1,690,539</u>	<u>\$ 102,865,771</u>

Major sources of general fixed assets at December 31, 1985 include:

County Road Commission, net of allowances for depreciation	\$ 9,098,335
Parks and Recreation	21,216,000
General County	58,215,928
Construction in Progress	<u>2,358,074</u>
	<u>\$ 90,888,337</u>

F. Leases

The County leases certain equipment and facilities. These agreements expire at various times through 1987. Total 1985 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.

G. Long-Term Debt

	Interest Rate	Balance Jan. 1, 1985	Additions (Reductions)	Balance Dec. 31, 1985	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	\$ 10,465,000	\$ (600,000)	\$ 9,865,000	\$ 9,865,000				
Drain Bonds- Chapter 20, Act 40	3.50-9.00	87,535,000	(5,755,000)	81,780,000			3,800,000	77,980,000	4,786,803
Chapter 21, Act 40	1.00-7.50	2,910,000	(155,000)	2,755,000				2,755,000	145,205
Motor Vehicle Highway Bonds	4.90	1,000,000	(250,000)	750,000	750,000				
Refunding Bonds- Water and Sewer	3.00-6.50	37,440,000	(1,600,000)	35,840,000				35,840,000	142,788
Sewage Disposal Bonds- Act 185	4.00-8.00	87,981,000	(4,335,000)	83,646,000			23,856,000	59,790,000	
Act 342	0.13-7.50	86,500,000	(2,745,000)	83,755,000			10,680,000	73,075,000	
Water Supply Bonds- Act 185	3.00-8.00	29,830,000	(1,025,000)	28,805,000				28,805,000	
		<u>\$343,661,000</u>	<u>\$(16,465,000)</u>	<u>\$327,196,000</u>	<u>\$ 10,615,000</u>		<u>\$ 38,336,000</u>	<u>\$278,245,000</u>	<u>\$ 5,074,796</u>
BOND AND NOTES WITH COUNTY PLEDGE AND LIMITED TAXING AUTHORITY:									
General Obligation Limited Tax Notes	5.50-9.60	\$102,000,000	\$100,000,000	\$140,000,000		\$140,000,000			
Drain Bonds- Chapter 20, Act 40	7.75-10.50		3,475,000	3,400,000				3,400,000	
		<u>\$102,000,000</u>	<u>\$ 41,400,000</u>	<u>\$143,400,000</u>		<u>\$140,000,000</u>		<u>\$ 3,400,000</u>	
BOND AND NOTES WITH NO COUNTY PLEDGE:									
Drain Bonds- Chapter 20, Act 40	3.38-4.20	\$ 1,673,000	\$ (220,000)	\$ 1,453,000				\$ 1,453,000	
Michigan Transportation Fund	5.20-11.50	8,500,000	(1,150,000)	7,350,000				7,350,000	
Airport Revenue	5.25-5.75	465,000	(50,000)	415,000			415,000		
Sewage Disposal Revenue Bond Act 185	11.00-13.00	2,000,000	(100,000)	1,900,000				1,900,000	
Water Supply Bond Act 185	3.13-5.50	1,505,000	(125,000)	1,380,000				1,380,000	
	0.13-3.57	<u>3,730,000</u>	<u>(430,000)</u>	<u>3,300,000</u>				<u>3,300,000</u>	
		<u>\$ 17,873,000</u>	<u>(2,075,000)</u>	<u>15,798,000</u>			<u>415,000</u>	<u>15,383,000</u>	
Total Bonds & Notes		<u>\$463,534,000</u>	<u>\$ 22,860,000</u>	<u>\$486,394,000</u>	<u>\$ 10,615,000</u>	<u>\$140,000,000</u>	<u>\$ 38,751,000</u>	<u>\$297,028,000</u>	<u>\$ 5,074,796</u>
OTHER LONG-TERM DEBT:									
Road Commission: (stated as of 9/30/85)									
Equipment Installment Purchase Contracts	5.75	\$ 33,928	\$ (33,398)	530	530				
Compensated Absences		577,000	45,000	622,000	622,000				
Self-Insured Losses		2,059,000	404,000	2,463,000	2,463,000				
Michigan Dept. of Transportation Bond Fund Loan	10.22	-0-	2,500,000	(88,250)	2,411,750	2,411,750			
		<u>\$ 2,669,928</u>	<u>\$ 2,827,352</u>	<u>\$ 5,497,280</u>	<u>\$ 5,497,280</u>				
TOTAL LONG-TERM DEBT		<u>\$466,203,928</u>	<u>\$ 25,687,352</u>	<u>\$491,891,280</u>	<u>\$ 16,112,280</u>	<u>\$140,000,000</u>	<u>\$ 38,751,000</u>	<u>\$297,028,000</u>	<u>\$ 5,074,796</u>

The annual requirements to pay principal and interest on the obligations outstanding at December 31, 1985 are:

	Special Assessment Funds	Internal Service Funds	Enterprise Funds	General Long-Term Debt Account Group	TOTAL
1986	\$ 33,440,247	\$ 55,963,250	\$ 4,549,014	\$ 1,551,440	\$ 95,503,951
1987	33,162,677	54,273,875	4,473,366	1,540,145	93,450,063
1988	32,934,432	29,781,000	4,530,523	1,554,760	68,800,715
1989	32,002,302	13,438,750	4,455,589	1,292,185	51,188,826
1990	31,452,094		3,709,204	1,326,155	36,487,453
1991-1995	136,829,740		16,424,420	6,923,365	160,177,525
1996-2000	108,458,133		13,125,505	2,867,535	124,451,173
Thereafter	43,627,452		3,203,850	3,085,000	49,916,302
	<u>\$451,907,077</u>	<u>\$153,456,875</u>	<u>\$54,471,471</u>	<u>\$20,140,585</u>	<u>\$679,976,008</u>

The County has pledged its full faith and credit on Enterprise and Special Assessment debt totaling \$38,336,000 and \$278,245,000, respectively. The General Fund is obligated only if assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements when due.

Of the \$2,755,000 outstanding Chapter 21 Drain Bonds, \$963,000 will be paid by other counties. Similarly, Oakland County is responsible for \$709,000 of debt levied by other counties.

By statute, general obligation debt is limited to 10 percent of the equalized value. As of December 31, 1985, the debt limit was \$1,531,994,655; general obligation debt was \$470,342,000 adjusted for the matters discussed in the preceding paragraph.

H. Property Taxes

Property taxes are levied on 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 1984 levy was \$15,319,946,552. 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 (\$40,900,985) at December 31, 1985 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, interest and collection fees thereon and investment earnings are used to service the notes payable.

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. 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 1985 approximated \$811,000. The cost of the group life benefits for both active employees and covered retirees aggregated \$247,400 for which approximately 16 percent of the group were retirees.

J. Insurance

Due to the liability insurance environment it has become cost prohibitive to obtain general liability insurance from outside carriers. Accordingly, all estimated claims including those incurred but not reported have been provided for in the accompanying financial statements.

K. Contingencies

Contingencies at December 31, 1985 are:

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, where applicable. 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 has taken appropriate steps to protect the County and 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.

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).

L. Fund Equities

Reserves or Designations of Fund Balance or Retained Earnings at December 31, 1985 are:

	<u>Reserve</u>	<u>Designation</u>
General Fund		
Commitments	\$ 3,589,807	
Long-term Advances	1,307,405	
Claims and Litigation		\$ 4,390,171
Following Year Expenditures		3,000,000
Other Programs		5,087,950
	<u>\$ 4,897,212</u>	<u>\$ 12,478,121</u>
Special Revenue Funds		
Commitments	\$ 15,515	
Specific Programs		\$ 21,404,779
	<u>\$ 15,515</u>	<u>\$ 21,404,779</u>
Debt Service Funds		
Debt Service	<u>\$ 4,326,827</u>	
Capital Project Funds		
Building Improvements		\$ 76,740
Work Projects		2,442,512
		<u>\$ 2,519,252</u>
Special Assessment Funds		
Debt Service	\$ 3,130,947	
Construction and Maintenance	37,580,705	
	<u>\$ 40,711,652</u>	
Internal Service Funds		
Debt Service	\$ 54,224,569	
Property and Equipment		\$ 8,641,783
	<u>\$ 54,224,569</u>	<u>\$ 8,641,783</u>
Enterprise Funds		
Debt Service	\$ 12,579,908	
Construction and Operation		\$ 6,344,063
Donations and Other		12,776
	<u>\$ 12,579,908</u>	<u>\$ 6,356,839</u>
Fiduciary Funds		
Pension Reserves	\$181,263,322	
Programs	145,371	\$ 1,232,180
Programs - Municipal Equity	4,251,278	
	<u>\$185,659,971</u>	<u>\$ 1,232,180</u>

M. Interfund Balances

Interfund Receivable and Payable Balances at December 31, 1985 are:

	Interfund	
	<u>Receivables</u>	<u>Payables</u>
General Fund	\$ 9,544,012	\$ 5,467,275
Special Revenue		
County Health	\$ 54,816	\$ 1,265,787
Children's Village	4,315	633,586
Juvenile Maintenance	180,186	8,346
Camp Oakland	584	160,102
Social Services Foster Care		12,319
Community Mental Health	98,977	183,903
Social Services Relief		
Administration		73,700
Social Services Hospitalization	1,943,994	11,927
Housing and Community		
Development		27,723
Parks and Recreation	463,027	97,710
Land Sales		49,405
County Veterans Trust		24
County Markets		19,688
Health Family Planning	1,187	9,442
Friend of the Court	9,285	113,786
Health W.I.C.	443	20,410
Health Medicaid Screening	684	23,190
Health M.D.P.H.O.S.A.S.	273,062	270,936
Health M.C.H. Job Bills	9,089	13,437
Road Patrol Grant		19,914
Health Hypertension	1,842	8,662
Health S.V.C. Crippled		
Children	82	4,942
Prosecutor's Cooperative		
Reimbursement Grant		16,223
Friend of the Court		
Cooperative Reimbursement		44,582
Probation Enhancement Grant		427
CHAMPS Development Grant		20,666
JTPA Administrative Pool		40,441
JTPA Title II A	8,436	
Road Commission	32,982	85,465
Urban Mass Transit Grant		127
	<u>\$ 3,082,991</u>	<u>\$ 3,236,870</u>
Capital Projects:		
Building Improvement	\$ 62,684	\$ 50,000
Work Projects	81,300	128,754
	<u>\$ 143,984</u>	<u>\$ 178,754</u>

	Interfund	
	<u>Receivables</u>	<u>Payables</u>
Special Assessment Funds:		
Act 40	\$ 129	\$ 448,057
Act 94		1,920
Act 185		25,641
Act 342	62	8,688
Other	6,891	343,771
Road Commission	653	
	<u>\$ 7,735</u>	<u>\$ 828,077</u>
Internal Service:		
Delinquent Tax Revolving	\$ 2,053,246	
Fringe Benefit	2,459,481	\$ 133,546
Worker's Compensation	105,137	
Unemployment Compensation	13,308	728,695
Audio-Visual Aide	133	
Stores Operations	185,787	15,396
Computer Services	753,158	205,770
Drain Equipment	16,795	13,478
Equalization Revolving		47,901
Office Equipment	59,394	908
Convenience Copier	34,632	13,618
Facilities and Operations	1,147,289	173,881
Motor Pool	368,255	57,780
Radio Communications	34,102	17,702
Microfilming	22,734	7,744
Telephone Communications	136,891	3,808
Printing and Mailing	63,950	10,897
DPW Water and Sewer Equipment	208,301	339,394
Drain Revolving	450,570	35,994
Lake Level Advance	303,092	3,631
Lake Improvement Revolving	40,679	3
	<u>\$ 8,456,934</u>	<u>\$ 1,810,146</u>
Enterprise Funds:		
Airport Facilities	\$ 112,823	\$ 173,644
Airport T-Hangers	12,445	102,695
Medical Care Facility	14,023	465,657
Food Services	945	13,084
Evergreen Farmington S.D.S.	2,082	310,075
Clinton Oakland S.D.S.	1,177	209,278
Huron-Rouge S.D.S.	143	27,156
S.O.C.S.D.S.	29,969	42,750
	<u>\$ 173,607</u>	<u>\$ 1,344,339</u>

	Interfund	
	<u>Receivables</u>	<u>Payables</u>
Fiduciary Funds:		
Delinquent Personal Tax Administration	\$ 36,086	\$ 958
Jail Inmate Commissary		2,773
Skillman Foundation Trust		2,071
Water and Sewer Trust	860,339	288,297
Restricted Funds	18	
Undistributed Taxes	<u>219,700</u>	<u>9,365,846</u>
	<u>\$ 1,116,143</u>	<u>\$ 9,659,945</u>
	<u>\$22,525,406</u>	<u>\$22,525,406</u>

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

N. Other Individual Fund Disclosures

Accumulated deficits in other Special Assessment Funds result from accounting for long-term debt when issued while recognizing only current installments of special assessment levies as revenue. These deficits will be reduced and eliminated as deferred special assessment installments become current assets.

O. Segment Information

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	\$13,989,408	\$1,046,981	\$3,219,573	\$148,482,829	\$ 177,531	\$71,466	\$166,987,788
1985 Property Additions	640,759		32,337	21,258			694,354
Total Long-Term Debt (including current portion)		415,000		38,336,000			38,751,000
Total Equity	13,617,735	460,970	2,540,004	101,887,470	147,643	71,466	118,725,288
Working Capital at End of Year	4,002,814	7,416	12,776	26,475,521	97,176	31,313	30,627,016
Operating Revenues	903,972	349,291	3,529,153	30,240,487	179,798	6,309	35,209,010
Operating Transfers In	114,269		956,820	175,000	110,843		1,356,932
Operating Transfers Out		(114,269)	(20,200)	(702,784)			(837,253)
Depreciation	18,190	12,430	92,395	2,088,417	1,488		2,212,920
Operating Income (Loss)	160,503	184,835	(1,026,361)	(1,443,578)	(117,113)	6,006	(2,235,708)
Net Income (Loss)	658,701	72,888	(89,741)	(2,491,818)	(4,991)	6,006	(1,848,955)

**COMBINING
FINANCIAL STATEMENTS**



GENERAL FUND

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes In Fund Balance - Budget and Actual
For the Year Ended December 31, 1985

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Taxes:			
Current Property Taxes	\$ 66,144,171	\$ 66,272,501	\$ 128,330
Delinquent Taxes Prior Years	275,000	411,987	136,987
Trailer Tax	80,000	80,365	365
Land Transfer Tax	<u>1,900,000</u>	<u>3,344,990</u>	<u>1,444,990</u>
Totals	<u>\$ 68,399,171</u>	<u>\$ 70,109,843</u>	<u>\$ 1,710,672</u>
Other Intergovernmental Revenues:			
State Reimbursement Probation	\$ 471,000	\$ 120,022	\$ (350,978)
Circuit Judges Salaries	155,148	155,150	2
Probate Judges Salaries	177,700	177,700	
District Judges Salaries	103,635	103,635	
Marine Safety	143,207	143,207	
State Income Tax	8,549,121	9,362,555	813,434
State Reimbursement-P.A. 228	2,213,738	2,213,738	
Other	<u>262,428</u>	<u>337,306</u>	<u>74,878</u>
Totals	<u>\$ 12,075,977</u>	<u>\$ 12,613,313</u>	<u>\$ 537,336</u>
Charges for Services:			
Auditing	\$ 49,000	\$ 38,780	\$ (10,220)
Economic Development Group	60,000	78,396	18,396
Equalization	305,817	318,977	13,160
Reimbursement	90,000	105,089	15,089
Safety Division	112,400	145,015	32,615
Probation	323,697	293,528	(30,169)
Planning	67,000	79,737	12,737
Clerk-Register of Deeds	1,777,800	2,401,900	624,100
Treasurer	1,601,223	1,211,443	(389,780)
Circuit Court	700,000	776,443	76,443
Friend of the Court	2,567,195	2,881,612	314,417
Law Library	134,900	161,257	26,357
District Courts	1,535,060	1,854,593	319,533
Probate Court	342,483	309,596	(32,887)
Sheriff	4,633,806	4,662,975	29,169
Drain Commission	644,699	666,783	22,084
Other Services	<u>205,660</u>	<u>411,609</u>	<u>205,949</u>
Totals	<u>\$ 15,150,740</u>	<u>\$ 16,397,733</u>	<u>\$ 1,246,993</u>

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual, Continued
For the Year Ended December 31, 1985

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES: (Cont'd)			
Use of Money:			
Investment Income	\$ 8,050,000	\$ 8,165,103	\$ 115,103
Other Revenues	\$ 300,000	\$ 749,568	\$ 449,568
Total Operating Revenues	\$ 103,975,888	\$ 108,035,560	\$ 4,059,672
Transfers In	\$ 6,857,267	\$ 7,025,609	\$ 168,342
TOTAL REVENUES	\$ 110,833,155	\$ 115,061,169	\$ 4,228,014
EXPENDITURES:			
County Executive:			
Administrative:			
Administration	\$ 641,097	\$ 624,255	\$ 16,842
Auditing	398,918	385,547	13,371
Community & Minority Affairs	82,523	76,565	5,958
Public Information	108,305	114,986	(6,681)
Corporation Counsel	693,409	688,068	5,341
State & Federal Aid Coordinator	80,854	73,724	7,130
Cultural Affairs	37,114	42,027	(4,913)
Economic Development Group	937,350	903,519	33,831
Totals	\$ 2,979,570	\$ 2,908,691	\$ 70,879
Management & Budget:			
Administration	\$ 112,679	\$ 119,279	\$ (6,600)
Budget	650,696	596,506	54,190
Accounting	2,870,508	2,750,475	120,033
Purchasing	428,348	403,477	24,871
Equalization	2,601,806	2,510,875	90,931
Reimbursement	707,489	685,880	21,609
Totals	\$ 7,371,526	\$ 7,066,492	\$ 305,034
Central Services:			
Administration	\$ 768,596	\$ 756,691	\$ 11,905
Safety Division	1,531,691	1,531,067	624
Probation	1,586,411	1,023,369	563,042
Facilities Engineering	704,956	692,728	12,228
Totals	\$ 4,591,654	\$ 4,003,855	\$ 587,799

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual, Continued
For the Year Ended December 31, 1985

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES: (Cont'd)			
County Executive: (Cont'd)			
Public Works:			
Administration	\$ 108,673	\$ 103,657	\$ 5,016
Public Works	313,402	269,397	44,005
Solid Waste	2,896,614	278,188	2,618,426
Planning	983,350	867,411	115,939
Community Development	288		288
Totals	<u>\$ 4,302,327</u>	<u>\$ 1,518,653</u>	<u>\$ 2,783,674</u>
Personnel:			
Administration	\$ 324,067	\$ 327,586	\$ (3,519)
Merit System Administrative	570,174	476,572	93,602
Employee Relations	616,691	596,350	20,341
Selective Placement	674,177	641,153	33,024
Totals	<u>\$ 2,185,109</u>	<u>\$ 2,041,661</u>	<u>\$ 143,448</u>
Institutional & Human Services:			
Administration	\$ 107,842	\$ 111,369	\$ (3,527)
Human Services Agency	330,456	328,999	1,457
Community Mental Health	1,300,000	1,060,649	239,351
Medical Examiner	1,012,218	917,705	94,513
Totals	<u>\$ 2,750,516</u>	<u>\$ 2,418,722</u>	<u>\$ 331,794</u>
Public Services:			
Administration	\$ 108,671	\$ 107,937	\$ 734
Veterans' Services	918,777	917,821	956
Library	320,887	318,909	1,978
Cooperative Extension	451,180	420,661	30,519
Totals	<u>\$ 1,799,515</u>	<u>\$ 1,765,328</u>	<u>\$ 34,187</u>
Computer Services	<u>\$ 1,733,302</u>	<u>\$ 1,828,942</u>	<u>\$ (95,640)</u>
Total County Executive	<u>\$ 27,713,519</u>	<u>\$ 23,552,344</u>	<u>\$ 4,161,175</u>
Clerk:			
Administration	\$ 326,295	\$ 327,467	\$ (1,172)
Clerk	1,862,815	1,808,509	54,306
Elections	276,080	230,832	45,248
Register of Deeds	1,029,142	1,042,660	(13,518)
Jury Commission	82,851	85,931	(3,080)
Totals	<u>\$ 3,577,183</u>	<u>\$ 3,495,399</u>	<u>\$ 81,784</u>

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual, Continued
For the Year Ended December 31, 1985

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES: (Cont'd)			
Treasurer:			
Administration	\$ 825,437	\$ 780,343	\$ 45,094
General Accounting	391,553	389,015	2,538
Tax Administration	<u>610,873</u>	<u>591,197</u>	<u>19,676</u>
Totals	<u>\$ 1,827,863</u>	<u>\$ 1,760,555</u>	<u>\$ 67,308</u>
Justice Administration:			
Circuit Court:			
Administration	\$ 6,010,462	\$ 6,262,054	\$ (251,592)
Law Library	<u>578,375</u>	<u>604,938</u>	<u>(26,563)</u>
Totals	<u>\$ 6,588,837</u>	<u>\$ 6,866,992</u>	<u>\$ (278,155)</u>
District Courts:			
Division I	\$ 1,068,240	\$ 1,017,314	\$ 50,926
Division II	566,538	490,005	76,533
Division III	893,656	827,304	66,352
Division IV	<u>1,021,546</u>	<u>956,871</u>	<u>64,675</u>
Totals	<u>\$ 3,549,980</u>	<u>\$ 3,291,494</u>	<u>\$ 258,486</u>
Probate Court:			
Administration	\$ 1,502,800	\$ 1,458,660	\$ 44,140
Estates & Mental	1,375,629	1,405,394	(29,765)
Legal Processing	2,155,365	2,033,753	121,612
Training & Clinical Services	457,194	467,290	(10,096)
Field Services	3,215,994	3,110,065	105,929
Foster Care & Institutions	<u>458,590</u>	<u>453,884</u>	<u>4,706</u>
Totals	<u>\$ 9,165,572</u>	<u>\$ 8,929,046</u>	<u>\$ 236,526</u>
Total Justice Administration	<u>\$ 19,304,389</u>	<u>\$ 19,087,532</u>	<u>\$ 216,857</u>
Law Enforcement:			
Prosecuting Attorney:			
Administration	\$ 1,639,014	\$ 1,593,295	\$ 45,719
Warrants	459,712	409,631	50,081
Circuit Court	895,791	802,315	93,476
Appellate Court	367,218	395,145	(27,927)
Family Support	30,602	32,039	(1,437)
Criminal Investigations	301,529	295,585	5,944
District & Juvenile Court	<u>993,435</u>	<u>896,584</u>	<u>96,851</u>
Totals	<u>\$ 4,687,301</u>	<u>\$ 4,424,594</u>	<u>\$ 262,707</u>

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual, Continued
For the Year Ended December 31, 1985

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES: (Cont'd)			
Law Enforcement: (Cont'd)			
Sheriff:			
Sheriff's Office	\$ 2,541,576	\$ 2,351,999	\$ 189,577
Administrative Services	1,153,326	1,211,600	(58,274)
Corrective Services	9,730,129	10,521,731	(791,602)
Protective Services	6,860,723	6,951,943	(91,220)
Community Services	515,983	520,054	(4,071)
Technical Services	<u>2,011,117</u>	<u>1,880,663</u>	<u>130,454</u>
Totals	<u>\$ 22,812,854</u>	<u>\$ 23,437,990</u>	<u>\$ (625,136)</u>
Total Law Enforcement	<u>\$ 27,500,155</u>	<u>\$ 27,862,584</u>	<u>\$ (362,429)</u>
Legislative:			
Board of Commissioners	<u>\$ 1,445,390</u>	<u>\$ 1,222,877</u>	<u>\$ 222,513</u>
Drain Commissioner:			
Administration	\$ 510,339	\$ 504,093	\$ 6,246
Engineering	893,290	857,065	36,225
Maintenance	376,895	381,023	(4,128)
Construction Inspection	<u>361,524</u>	<u>363,587</u>	<u>(2,063)</u>
Total Drain Commissioner	<u>\$ 2,142,048</u>	<u>\$ 2,105,768</u>	<u>\$ 36,280</u>
Non-Departmental:			
Assessments	\$ 748,026	\$ 701,472	\$ 46,554
Building Maintenance & Other Services	1,256,544	1,246,076	10,468
Other	<u>6,603,656</u>	<u>8,239,971</u>	<u>(1,636,315)</u>
Total Non-Departmental	<u>\$ 8,608,226</u>	<u>\$ 10,187,519</u>	<u>\$ (1,579,293)</u>
TOTAL EXPENDITURES	<u>\$ 92,118,773</u>	<u>\$ 89,274,578</u>	<u>\$ 2,844,195</u>
APPROPRIATIONS & TRANSFERS OUT:			
Special Revenue:			
County Health	\$ 11,599,062	\$ 10,789,382	\$ 809,680
Children's Village	3,047,873	2,610,518	437,355
Juvenile Maintenance	1,278,977	1,459,163	(180,186)
Camp Oakland	1,390,406	1,229,232	161,174
Social Welfare Foster Care	15,000	2,682	12,318
Community Mental Health	3,741,204	3,833,571	(92,367)
Social Services Relief Administration	25,250	23,276	1,974
Social Services Hospitalization	2,160,000	2,372,574	(212,574)
Friend of the Court	2,992,954	2,844,212	148,742

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual, Continued
For the Year Ended December 31, 1985

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
APPROPRIATIONS & TRANSFERS OUT: (Cont'd)			
Special Revenue: (Cont'd)			
Prosecutor Reimbursement Grant	\$ 60,612	\$ 60,612	
Parks & Recreation	75,000	75,000	
Markets	25,000	25,000	
Road Commission	500,000	500,000	
	<u>\$ 26,911,338</u>	<u>\$ 25,825,222</u>	<u>\$ 1,086,116</u>
Enterprise Funds:			
Medical Care Facility	\$ 1,166,785	\$ 956,820	\$ 209,965
Food Services	110,843	110,843	
	<u>\$ 1,277,628</u>	<u>\$ 1,067,663</u>	<u>\$ 209,965</u>
Capital Project Funds:			
Building Fund	\$ 1,200,000	\$ 1,200,000	\$
Capital Improvements	500,000	500,000	
Work Orders	856,900	856,900	
	<u>\$ 2,556,900</u>	<u>\$ 2,556,900</u>	
Other	\$ 1,278,847	\$ 1,288,847	\$ (10,000)
TOTAL APPROPRIATIONS & TRANSFERS OUT	<u>\$ 32,024,713</u>	<u>\$ 30,738,632</u>	<u>\$ 1,286,081</u>
TOTAL EXPENDITURES, APPROPRIATIONS & TRANSFERS OUT	<u>\$ 124,143,486</u>	<u>\$ 120,013,210</u>	<u>\$ 4,130,276</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses			
	\$ (13,310,331)	\$ (4,952,041)	\$ 8,358,290
Fund Balances at Beginning of Year	22,311,968	22,311,968	
Equity Transfer In	<u>728,695</u>	<u>728,695</u>	<u>728,695</u>
Fund Balances at End of Year	<u>\$ 9,001,637</u>	<u>\$ 18,088,622</u>	<u>\$ 9,086,985</u>

**COMBINING
FINANCIAL STATEMENTS**



SPECIAL REVENUE FUNDS

County of Oakland
Combining Balance Sheet - Special Revenue Funds
December 31, 1985

	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	\$ 1,585,018	\$ 68,592	\$ 121,263	\$ 233,626	\$ 4,362	\$ 4,589,712	\$ 73,700	\$ 11,927	\$ 1,457,050	\$ 4,887,500	\$ 182,983
Current and Delinquent Property Taxes Receivable										3,830,000	
Accounts and Interest Receivable	27,746					278,227			10,307	287,765	412
Due from Other Governmental Units	80,851	932,674	27,606		7,957					132,942	
Due from Other Funds	54,816	4,315	180,186	584		98,977		1,943,994		463,027	
Supplies Inventory											
Other Assets										8,705	
TOTAL ASSETS	\$ 1,748,431	\$ 1,005,581	\$ 329,055	\$ 234,210	\$ 12,319	\$ 4,966,916	\$ 73,700	\$1,955,921	\$ 1,467,357	\$ 9,609,939	\$ 183,395
LIABILITIES AND FUND BALANCES											
Liabilities:											
Cash Overdraft											
Vouchers Payable	\$ 70,304	\$ 15,239	\$ 83,878	\$ 9,049		\$ 222,775				\$ 263,052	\$ 838
Accrued Payroll	257,480	89,522	4,984	29,651		119,270			\$ 14,156		
Other Accrued Liabilities and Deposits Held	15,266	419	2,988	1,914		110,526			391,734	913,584	3,105
Due to Other Governmental Units	126,244	264,388	227,659	32,061		653,096		\$1,943,994	1,003,744	4,687	
Due to Other Funds	1,265,787	633,586	8,346	160,102	\$ 12,319	183,903	\$ 73,700	11,927	27,723	97,710	
Long-Term Advances									30,000		
Deferred Revenue						3,663,979				4,190,051	
Total Liabilities	\$ 1,735,081	\$ 1,003,154	\$ 327,855	\$ 232,777	\$ 12,319	\$ 4,953,549	\$ 73,700	\$1,955,921	\$ 1,467,357	\$ 5,469,084	\$ 3,943
Fund Balances:											
Reserved for Commitments	\$ 10,185	\$ 2,427	\$ 1,200	\$ 1,433							
Designated for Programs	3,165					\$ 13,367				\$ 4,140,855	\$ 179,452
	\$ 13,350	\$ 2,427	\$ 1,200	\$ 1,433		\$ 13,367				\$ 4,140,855	\$ 179,452
Undesignated											
Total Fund Balances	\$ 13,350	\$ 2,427	\$ 1,200	\$ 1,433		\$ 13,367				\$ 4,140,855	\$ 179,452
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,748,431	\$ 1,005,581	\$ 329,055	\$ 234,210	\$ 12,319	\$ 4,966,916	\$ 73,700	\$1,955,921	\$ 1,467,357	\$ 9,609,939	\$ 183,395

Continued

County of Oakland
Combining Balance Sheet - Special Revenue Funds, Continued
December 31, 1985

	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	Health W.I.C.
ASSETS										
Cash and Short Term Investments	\$ 2,691,834	\$ 49,405	\$ 32,258	\$ 3,088	\$ 42,336	\$ 98,248		\$ 361,281	\$ 455	
Current and Delinquent Property Taxes Receivable								304		
Accounts and Interest Receivable	47,772						\$ 110,515			\$ 271,356
Due from Other Governmental Units	1,105,692			9,264			1,187	9,285		443
Due from Other Funds										
Supplies Inventory							126			850
Other Assets										
TOTAL ASSETS	\$ 3,845,298	\$ 49,405	\$ 32,258	\$ 12,352	\$ 42,336	\$ 98,248	\$ 111,828	\$ 370,870	\$ 455	\$ 272,649
LIABILITIES AND FUND BALANCES										
Liabilities:										
Cash Overdraft							\$ 74,771			\$ 175,536
Vouchers Payable							8,460	\$ 7,489		6,756
Accrued Payroll						\$ 856	18,515	47,154		10,436
Other Accrued Liabilities and Deposits Held							640			
Due to Other Governmental Units										59,511
Due to Other Funds		\$ 49,405			\$ 24	19,688	9,442	113,786		20,410
Deferred Revenue										
Total Liabilities		\$ 49,405			\$ 24	\$ 20,544	\$ 111,828	\$ 168,429		\$ 272,649
Fund Balances:										
Reserved for Commitments								\$ 270		
Designated for Programs	\$ 1,105,692		\$ 32,258	\$ 12,352	\$ 42,312	\$ 77,704		202,171	\$ 455	
	\$ 1,105,692		\$ 32,258	\$ 12,352	\$ 42,312	\$ 77,704		\$ 202,441	\$ 455	
Undesignated	\$ 2,739,606									
Total Fund Balances	\$ 3,845,298		\$ 32,258	\$ 12,352	\$ 42,312	\$ 77,704		\$ 202,441	\$ 455	
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,845,298	\$ 49,405	\$ 32,258	\$ 12,352	\$ 42,336	\$ 98,248	\$ 111,828	\$ 370,870	\$ 455	\$ 272,649

Continued

County of Oakland
 Combining Balance Sheet - Special Revenue Funds, Continued
 December 31, 1985

	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	Road Patrol Grant	Health Hyper- tension	Health S.V.C. Crippled Children	Prosecutor's Cooperative Reimbursement Grant	Friend of Court Cooperative Reimbursement
ASSETS										
Cash and Short Term Investments	\$ 1,453		\$ 172,157							
Current and Delinquent Property Taxes Receivable					\$ 14,234					
Accounts and Interest Receivable			180,592							
Due from Other Governmental Units		\$ 298,563	62,994	\$ 111,050		\$ 1,893,357	\$ 26,303	\$ 32,942	\$ 94,619	\$ 275,776
Due from Other Funds		684	273,062	9,089			1,842	82		
Supplies Inventory										
Other Assets			346							
TOTAL ASSETS	\$ 1,453	\$ 299,247	\$ 689,151	\$ 120,139	\$ 14,234	\$ 1,893,357	\$ 28,145	\$ 33,024	\$ 94,619	\$ 275,776
LIABILITIES AND FUND BALANCES										
Liabilities:										
Cash Overdraft		\$ 262,216		\$ 95,927	\$ 14,234	\$ 1,864,053	\$ 18,194	\$ 25,607	\$ 61,746	\$ 200,424
Vouchers Payable		474	\$ 203,191	2,988			1,289	509	492	
Accrued Payroll		13,327	2,202	7,662		9,390		1,916		24,485
Other Accrued Liabilities and Deposits Held			6,122						16,136	6,285
Due to Other Governmental Units	\$ 1,453	40	206,700	125				50	22	
Due to Other Funds		23,190	270,936	13,437		19,914	8,662	4,942	16,223	44,582
Deferred Revenue										
Total Liabilities	\$ 1,453	\$ 299,247	\$ 689,151	\$ 120,139	\$ 14,234	\$ 1,893,357	\$ 28,145	\$ 33,024	\$ 94,619	\$ 275,776
Fund Balances:										
Reserved for Commitments										
Designated for Programs										
Undesignated										
Total Fund Balances										
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,453	\$ 299,247	\$ 689,151	\$ 120,139	\$ 14,234	\$ 1,893,357	\$ 28,145	\$ 33,024	\$ 94,619	\$ 275,776

Continued

County of Oakland
 Combining Balance Sheet - Special Revenue Funds, Continued
 December 31, 1985

	Probation Enhancement Grant	Champs Development Grant	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	Road Commission	Urban Mass Transit Grant	Household Hazardous Waste	TOTAL
ASSETS										
Cash and Short Term Investments				\$ 30,364		\$ 9,849	\$15,375,851			\$32,084,312
Current and Delinquent Property Taxes Receivable										3,830,000
Accounts and Interest Receivable			\$ 597				5,277,814			6,125,770
Due from Other Governmental Units	\$ 14,557	\$ 105,137	69,058	155,651	\$ 116,638			\$ 24,665	\$ 8,184	5,968,351
Due from Other Funds				8,436			32,982			3,082,991
Supplies Inventory							1,982,213			1,982,213
Other Assets							5,748,288			5,748,315
TOTAL ASSETS	\$ 14,557	\$ 105,137	\$ 69,655	\$ 194,451	\$ 116,638	\$ 9,849	\$28,417,148	\$ 24,665	\$ 8,184	\$58,831,952
LIABILITIES AND FUND BALANCES										
Liabilities:										
Cash Overdraft	\$ 2,142	\$ 83,125	\$ 9,459		\$ 2,905			\$ 23,670	\$ 8,184	\$ 2,922,193
Vouchers Payable	11,612			\$ 95,146			\$ 3,077,302	104		4,080,947
Accrued Payroll	376	1,346	18,940							671,668
Other Accrued Liabilities and Deposits Held							7,185,120	764		8,654,603
Due to Other Governmental Units			815	99,305	113,733	\$ 9,849				4,747,476
Due to Other Funds	427	20,666	40,441				85,465	127		3,236,870
Long-Term Advances										30,000
Deferred Revenue							2,474,265			10,328,295
Total Liabilities	\$ 14,557	\$ 105,137	\$ 69,655	\$ 194,451	\$ 116,638	\$ 9,849	\$12,822,152	\$ 24,665	\$ 8,184	\$34,672,052
Fund Balances:										
Reserved for Commitments										\$ 15,515
Designated for Programs							\$15,594,996			21,404,779
							\$15,594,996			\$21,420,294
Undesignated										\$ 2,739,606
Total Fund Balances							\$15,594,996			\$24,159,900
TOTAL LIABILITIES AND FUND BALANCES	\$ 14,557	\$ 105,137	\$ 69,655	\$ 194,451	\$ 116,638	\$ 9,849	\$28,417,148	\$ 24,665	\$ 8,184	\$58,831,952

County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 1985

	County Health	Children's Village	Juvenile Maintenance	Camp Oakland	Social Services Foster Care	Community Mental Health	Social Services Relief Administration	Social Services Hospital- ization	Housing and Community Development	Parks and Recreation	County Reference Library
REVENUES:											
Taxes										\$ 3,722,153	
Federal Grants	\$ 73,892	\$ 122,244		\$ 20,061					\$ 5,265,379		
State Grants	2,419,064	4,081,305	\$ 140,385	53,699	\$ 12,239	\$ 9,801,148					
Other Intergovernmental Revenue										2,640,649	
Charges for Services	1,315,733	121,164	297,299							338,961	\$ 14,048
Use of Money										2,441,967	3,665
Other		764	807	24,407	9,557	1,934,293		\$ 11,927			
TOTAL REVENUES	\$ 3,808,689	\$ 4,325,477	\$ 438,491	\$ 98,167	\$ 21,796	\$ 11,735,441		\$ 11,927	\$ 5,265,379	\$ 9,143,730	\$ 17,713
EXPENDITURES:											
Salaries	\$ 8,367,470	\$ 3,213,073	\$ 168,369	\$ 728,581		\$ 4,253,797		\$ 283,041	\$ 2,330,805		
Fringe Benefits	2,910,172	1,083,744	60,977	248,972		1,361,609		72,952	657,229		
Contractual Services	1,054,678	1,123,493	1,627,553	210,635	\$ 24,478	9,334,220	\$ 23,276	\$ 2,384,501	4,867,973	1,645,985	\$ 2,502
Commodities	268,141	190,616	21,566	48,908		44,572		4,565	154,829		
Capital Outlay	28,620	20,558		3,971		9,601		488	2,442,168		
Internal Services	1,961,855	1,269,890	17,989	121,438		567,166		36,360			
TOTAL EXPENDITURES	\$ 14,590,936	\$ 6,901,374	\$ 1,896,454	\$ 1,362,505	\$ 24,478	\$ 15,570,965	\$ 23,276	\$ 2,384,501	\$ 5,265,379	\$ 7,231,016	\$ 2,502
Excess of Revenues Over (Under) Expenditures	\$(10,782,247)	\$(2,575,897)	\$(1,457,963)	\$(1,264,338)	\$(2,682)	\$(3,835,524)	\$(23,276)	\$(2,372,574)		\$ 1,912,714	\$ 15,211
Other Financing Sources (Uses):											
Operating Transfers In	10,789,382	2,610,518	1,459,163	1,229,232	2,682	3,833,571	23,276	2,372,574		75,000	
Operating Transfers Out	(16,200)	(48,900)								(49,475)	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (9,065)	\$ (14,279)	\$ 1,200	\$ (35,106)		\$ (1,953)				\$ 1,938,239	\$ 15,211
FUND BALANCES AT BEGINNING OF YEAR	22,415	16,706		36,539		15,320				2,202,616	164,241
FUND BALANCES AT END OF YEAR	\$ 13,350	\$ 2,427	\$ 1,200	\$ 1,433		\$ 13,367				\$ 4,140,855	\$ 179,452

Continued

County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances, Continued
For the Year Ended December 31, 1985

	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	Health W.I.C.
REVENUES:										
Taxes										
Federal Grants	\$ 4,091,652									
State Grants					\$ 370,282		\$ 243,267	\$ 402,153		\$ 615,364
Other Intergovernmental Revenue				\$ 23,630						
Charges for Services						\$ 184,859	88,567	136,940		
Use of Money	340,448									
Other		\$ 28,188			1,306			20		
TOTAL REVENUES	\$ 4,432,100	\$ 28,188		\$ 23,630	\$ 371,588	\$ 184,859	\$ 331,834	\$ 539,113		\$ 615,364
EXPENDITURES:										
Salaries						\$ 29,508	\$ 193,936	\$ 1,711,606		\$ 352,526
Fringe Benefits						12,720	31,519	565,083		136,483
Contractual Services		\$ 922			\$ 374,259	8,021	55,040	123,468		74,065
Commodities						101	35,292	139,541		3,743
Capital Outlay				\$ 36,692				3,623		8,594
Internal Services						161,424	16,047	637,671		39,953
TOTAL EXPENDITURES		\$ 922		\$ 36,692	\$ 374,259	\$ 211,774	\$ 331,834	\$ 3,180,992		\$ 615,364
Excess of Revenues Over (Under) Expenditures	\$ 4,432,100	\$ 27,266		\$ (13,062)	\$ (2,671)	\$ (26,915)		\$ (2,641,879)		
Other Financing Sources (Uses):										
Operating Transfers In						25,000		2,844,212		
Operating Transfers Out	(4,057,267)	(27,266)								
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 374,833			\$ (13,062)	\$ (2,671)	\$ (1,915)		\$ 202,333		
FUND BALANCES AT BEGINNING OF YEAR	3,470,465		\$ 32,258	25,414	44,983	79,619		108	\$ 455	
FUND BALANCES AT END OF YEAR	<u>\$ 3,845,298</u>		<u>\$ 32,258</u>	<u>\$ 12,352</u>	<u>\$ 42,312</u>	<u>\$ 77,704</u>		<u>\$ 202,441</u>	<u>\$ 455</u>	

Continued

County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances, Continued
For the Year Ended December 31, 1985

	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	Road Patrol Grant	Health Hyper- tension	Health S.V.C. Crippled Children	Prosecutor's Cooperative Reimbursement Grant	Friend of Court Cooperative Reimbursement
REVENUES:										
Taxes										
Federal Grants										
State Grants		\$ 697,231	\$ 1,474,404	\$ 289,665		\$ 652,359	\$ 63,749	\$ 109,240	\$ 437,931	\$ 1,315,981
Other Intergovernmental Revenue									44,964	44,948
Charges for Services			82,431	6,341						
Use of Money										
Other										
TOTAL REVENUES		\$ 697,231	\$ 1,556,835	\$ 296,006		\$ 652,359	\$ 63,749	\$ 109,240	\$ 482,895	\$ 1,360,929
EXPENDITURES:										
Salaries		\$ 417,171	\$ 28,696	\$ 155,271		\$ 427,186	\$ 39,957	\$ 61,375	\$ 345,881	\$ 841,951
Fringe Benefits		149,077	10,307	30,876		145,139	10,936	21,149	100,381	301,753
Contractual Services		65,232	1,515,869	48,735			5,556	8,758	54,749	113,209
Commodities		11,686	399	56,259			1,307	181	3,342	2,860
Capital Outlay		1,829						1,131		
Internal Services		52,236	1,564	4,865		80,034	5,993	16,646	39,154	101,156
TOTAL EXPENDITURES		\$ 697,231	\$ 1,556,835	\$ 296,006		\$ 652,359	\$ 63,749	\$ 109,240	\$ 543,507	\$ 1,360,929
Excess of Revenues Over (Under) Expenditures									\$ (60,612)	
Other Financing Sources (Uses):										
Operating Transfers In									60,612	
Operating Transfers Out										
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES										
FUND BALANCES AT BEGINNING OF YEAR										
FUND BALANCES AT END OF YEAR										

Continued

County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances, Continued
For the Year Ended December 31, 1985

	Probation Enhancement Grant	Champs Development Grant	J.T.P.A. Administrative Pool	J.T.P.A. Title II A	J.T.P.A. Title II B	J.T.P.A. Incentive Grant	Road Commission	Urban Mass Transit Grant	Household Hazardous Waste	TOTAL
REVENUES:										
Taxes										\$ 3,722,153
Federal Grants			\$ 1,109,921	\$ 3,812,014	\$ 1,750,096	\$ 62,863		\$ 128,642		16,436,764
State Grants	\$ 73,603	\$ 170,443					\$ 27,155,584			50,579,096
Other Intergovernmental Revenue							12,062,412	3,611	\$ 8,184	12,187,749
Charges for Services							905,927			5,779,910
Use of Money							1,316,480			2,009,937
Other							2,500,000			6,956,901
TOTAL REVENUES	\$ 73,603	\$ 170,443	\$ 1,109,921	\$ 3,812,014	\$ 1,750,096	\$ 62,863	\$ 43,940,403	\$ 132,253	\$ 8,184	\$ 97,672,510
EXPENDITURES:										
Salaries	\$ 68,777	\$ 12,796	\$ 580,099			\$ 6,297				\$ 24,618,169
Fringe Benefits	307	43	187,852			1,913				8,101,193
Contractual Services	4,519		275,098	\$ 3,812,014	\$ 1,750,096	54,653	\$ 41,324,839	\$ 130,816	\$ 7,136	72,106,348
Commodities			1,498					678	715	990,799
Capital Outlay										2,557,275
Internal Services		157,604	65,374					759	333	5,355,511
TOTAL EXPENDITURES	\$ 73,603	\$ 170,443	\$ 1,109,921	\$ 3,812,014	\$ 1,750,096	\$ 62,863	\$ 41,324,839	\$ 132,253	\$ 8,184	\$ 113,729,295
Excess of Revenues Over (Under) Expenditures							\$ 2,615,564			\$(16,056,785)
Other Financing Sources (Uses):										
Operating Transfers In							500,000			25,825,222
Operating Transfers Out							(31,725)			(4,230,833)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES							\$ 3,083,839			\$ 5,537,604
FUND BALANCES AT BEGINNING OF YEAR							12,511,157			18,622,296
FUND BALANCES AT END OF YEAR							\$ 15,594,996			\$ 24,159,900

County of Oakland
 Special Revenue Fund - County Health
 Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Year Ended December 31, 1985

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Federal Grants	\$ 52,500	\$ 73,892	\$ 21,392
State Grants	2,444,687	2,419,064	(25,623)
Charges for Services	<u>1,062,830</u>	<u>1,315,733</u>	<u>252,903</u>
TOTAL REVENUES	<u>\$ 3,560,017</u>	<u>\$ 3,808,689</u>	<u>\$ 248,672</u>
EXPENDITURES:			
Salaries	\$ 8,644,234	\$ 8,367,470	\$ 276,764
Fringe Benefits	3,011,481	2,910,172	101,309
Contractual Services	1,116,898	1,054,678	62,220
Commodities	308,649	268,141	40,508
Capital Outlay	33,643	28,620	5,023
Internal Services	<u>2,027,974</u>	<u>1,961,855</u>	<u>66,119</u>
TOTAL EXPENDITURES	<u>\$ 15,142,879</u>	<u>\$ 14,590,936</u>	<u>\$ 551,943</u>
Excess of Revenues Over (Under) Expenditures	\$ (11,582,862)	\$ (10,782,247)	\$ 800,615
Other Financing Sources (Uses):			
Operating Transfers In	11,599,062	10,789,382	(809,680)
Operating Transfers Out	<u>(16,200)</u>	<u>(16,200)</u>	<u> </u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ -0-	\$ (9,065)	\$ (9,065)
Fund Balance at Beginning of Year	<u>22,415</u>	<u>22,415</u>	<u> </u>
Fund Balance at End of Year	<u>\$ 22,415</u>	<u>\$ 13,350</u>	<u>\$ (9,065)</u>

County of Oakland
 Special Revenue Fund - Children's Village
 Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Year Ended December 31, 1985

	<u>Amended Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Federal Grants	\$ 114,000	\$ 122,244	\$ 8,244
State Grants	3,813,420	4,081,305	267,885
Charges for Services	160,000	121,164	(38,836)
Other	<u> </u>	<u>764</u>	<u>764</u>
TOTAL REVENUES	<u>\$ 4,087,420</u>	<u>\$ 4,325,477</u>	<u>\$ 238,057</u>
EXPENDITURES:			
Salaries	\$ 3,353,333	\$ 3,213,073	\$ 140,260
Fringe Benefits	1,122,946	1,083,744	39,202
Contractual Services	1,179,869	1,123,493	56,376
Commodities	162,960	190,616	(27,656)
Capital Outlay	21,830	20,558	1,272
Internal Services	<u>1,245,456</u>	<u>1,269,890</u>	<u>(24,434)</u>
TOTAL EXPENDITURES	<u>\$ 7,086,394</u>	<u>\$ 6,901,374</u>	<u>\$ 185,020</u>
Excess of Revenues Over (Under) Expenditures	\$ (2,998,974)	\$ (2,575,897)	\$ 423,077
Other Financing Sources (Uses):			
Operating Transfers In	3,047,874	2,610,518	(437,356)
Operating Transfers Out	<u>(48,900)</u>	<u>(48,900)</u>	<u> </u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ -0-	\$ (14,279)	\$ (14,279)
Fund Balance at Beginning of Year	<u>16,706</u>	<u>16,706</u>	<u> </u>
Fund Balance at End of Year	<u>\$ 16,706</u>	<u>\$ 2,427</u>	<u>\$ (14,279)</u>

County of Oakland
 Special Revenue Fund - Juvenile Maintenance
 Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Year Ended December 31, 1985

	<u>Amended Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
State Grants	\$ 190,000	\$ 140,385	\$ (49,615)
Charges for Services	250,000	297,299	47,299
Other	<u> </u>	<u>807</u>	<u>807</u>
TOTAL REVENUES	<u>\$ 440,000</u>	<u>\$ 438,491</u>	<u>\$ (1,509)</u>
EXPENDITURES:			
Salaries	\$ 176,498	\$ 168,369	\$ 8,129
Fringe Benefits	64,878	60,977	3,901
Contractual Services	1,433,015	1,627,553	(194,538)
Commodities	27,903	21,566	6,337
Internal Services	<u>16,683</u>	<u>17,989</u>	<u>(1,306)</u>
TOTAL EXPENDITURES	<u>\$ 1,718,977</u>	<u>\$ 1,896,454</u>	<u>\$ (177,477)</u>
Excess of Revenues Over (Under) Expenditures	\$ (1,278,977)	\$ (1,457,963)	\$ (178,986)
Other Financing Sources (Uses): Operating Transfers In	<u>1,278,977</u>	<u>1,459,163</u>	<u>180,186</u>
Fund Balance at Beginning of Year	<u>\$ -0-</u>	<u>\$ 1,200</u>	<u>\$ 1,200</u>
Fund Balance at End of Year	<u>\$ -0-</u>	<u>\$ 1,200</u>	<u>\$ 1,200</u>

County of Oakland
 Special Revenue Fund - Camp Oakland
 Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Year Ended December 31, 1985

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Federal Grants	\$ 13,000	\$ 20,061	\$ 7,061
State Grants	27,368	53,699	26,331
Other	<u>3,600</u>	<u>24,407</u>	<u>20,807</u>
TOTAL REVENUES	<u>\$ 43,968</u>	<u>\$ 98,167</u>	<u>\$ 54,199</u>
EXPENDITURES:			
Salaries	\$ 778,086	\$ 728,581	\$ 49,505
Fringe Benefits	271,284	248,972	22,312
Contractual Services	217,437	210,635	6,802
Commodities	48,749	48,908	(159)
Capital Outlay	1,670	3,971	(2,301)
Internal Services	<u>117,148</u>	<u>121,438</u>	<u>(4,290)</u>
TOTAL EXPENDITURES	<u>\$ 1,434,374</u>	<u>\$ 1,362,505</u>	<u>\$ 71,869</u>
Excess of Revenues Over (Under) Expenditures	\$ (1,390,406)	\$ (1,264,338)	\$ 126,068
Other Financing Sources (Uses): Operating Transfers In	<u>1,390,406</u>	<u>1,229,232</u>	<u>(161,174)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ -0-	\$ (35,106)	\$ (35,106)
Fund Balance at Beginning of Year	<u>36,539</u>	<u>36,539</u>	<u></u>
Fund Balance at End of Year	<u>\$ 36,539</u>	<u>\$ 1,433</u>	<u>\$ (35,106)</u>

County of Oakland
 Special Revenue Fund - Social Services Foster Care
 Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Year Ended December 31, 1985

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
State Grants	\$ 15,000	\$ 12,239	\$ (2,761)
Other	<u> </u>	<u>9,557</u>	<u>9,557</u>
TOTAL REVENUES	<u>\$ 15,000</u>	<u>\$ 21,796</u>	<u>\$ 6,796</u>
EXPENDITURES:			
Contractual Services	<u>\$ 30,000</u>	<u>\$ 24,478</u>	<u>\$ 5,522</u>
Excess of Revenue Over (Under) Expenditures	\$ (15,000)	\$ (2,682)	\$ 12,318
Other Financing Sources (Uses): Operating Transfers In	<u>15,000</u>	<u>2,682</u>	<u>(12,318)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ -0-	\$ -0-	\$ -0-
Fund Balance at Beginning of Year	<u> </u>	<u> </u>	<u> </u>
Fund Balance at End of Year	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>

County of Oakland
 Special Revenue Fund - Community Mental Health
 Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Year Ended December 31, 1985

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
State Grants	\$ 10,808,347	\$ 9,801,148	\$ (1,007,199)
Other	<u>1,682,309</u>	<u>1,934,293</u>	<u>251,984</u>
TOTAL REVENUES	<u>\$ 12,490,656</u>	<u>\$ 11,735,441</u>	<u>\$ (755,215)</u>
EXPENDITURES:			
Salaries	\$ 4,333,879	\$ 4,253,797	\$ 80,082
Fringe Benefits	1,450,088	1,361,609	88,479
Contractual Services	9,830,216	9,334,220	495,996
Commodities	43,756	44,571	(815)
Capital Outlay	41,350	9,601	31,749
Internal Services	<u>532,571</u>	<u>567,167</u>	<u>(34,596)</u>
TOTAL EXPENDITURES	<u>\$ 16,231,860</u>	<u>\$ 15,570,965</u>	<u>\$ 660,895</u>
Excess of Revenues Over (Under) Expenditures	\$ (3,741,204)	\$ (3,835,524)	\$ (94,320)
Other Financing Sources (Uses): Operating Transfers In	<u>3,741,204</u>	<u>3,833,571</u>	<u>92,367</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ -0-	\$ (1,953)	\$ (1,953)
Fund Balance at Beginning of Year	<u>15,320</u>	<u>15,320</u>	<u></u>
Fund Balance at End of Year	<u>\$ 15,320</u>	<u>\$ 13,367</u>	<u>\$ (1,953)</u>

County of Oakland
 Special Revenue Fund - Parks and Recreation
 Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Year Ended December 31, 1985

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Taxes	\$ 3,670,000	\$ 3,722,153	\$ 52,153
Charges for Services	2,802,985	2,640,649	(162,336)
Use of Money	120,000	338,961	218,961
Other	<u> </u>	<u>2,441,967</u>	<u>2,441,967</u>
TOTAL REVENUES	<u>\$ 6,592,985</u>	<u>\$ 9,143,730</u>	<u>\$ 2,550,745</u>
EXPENDITURES:			
Salaries	\$ 2,476,488	\$ 2,330,805	\$ 145,683
Fringe Benefits	714,232	657,229	57,003
Contractual Services	1,750,595	1,645,985	104,610
Commodities	146,210	154,829	(8,619)
Capital Outlay	<u> </u>	<u>2,442,168</u>	<u>(2,442,168)</u>
TOTAL EXPENDITURES	<u>\$ 5,087,525</u>	<u>\$ 7,231,016</u>	<u>\$ (2,143,491)</u>
Excess of Revenues Over (Under) Expenditures	\$ 1,505,460	\$ 1,912,714	\$ 407,254
Other Financing Sources (Uses):			
Operating Transfers In	75,000	75,000	
Operating Transfers Out	<u>(49,475)</u>	<u>(49,475)</u>	
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 1,530,985	\$ 1,938,239	\$ 407,254
Fund Balance at Beginning of Year	<u>2,202,616</u>	<u>2,202,616</u>	
Fund Balance at End of Year	<u>\$ 3,733,601</u>	<u>\$ 4,140,855</u>	<u>\$ 407,254</u>

County of Oakland
 Special Revenue Fund - Land Sales
 Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Year Ended December 31, 1985

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Other	\$ 20,000	\$ 28,188	\$ 8,188
EXPENDITURES:			
Contractual Services	\$ 9,300	\$ 922	\$ 8,378
Internal Services	700		700
TOTAL EXPENDITURES	<u>\$ 10,000</u>	<u>\$ 922</u>	<u>\$ 9,078</u>
Excess of Revenues Over (Under) Expenditures	\$ 10,000	\$ 27,266	\$ 17,266
Other Financing Sources (Uses):			
Operating Transfers Out	<u>(10,000)</u>	<u>(27,266)</u>	<u>(17,266)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ -0-	\$ -0-	\$ -0-
Fund Balance at Beginning of Year	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance at End of Year	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>

County of Oakland
 Special Revenue Fund - Friend of the Court
 Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Year Ended December 31, 1985

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
State Grants	\$ 187,500	\$ 402,153	\$ 214,653
Charges for Services	128,719	136,940	8,221
Other	<u> </u>	<u> 20</u>	<u> 20</u>
TOTAL REVENUES	<u>\$ 316,219</u>	<u>\$ 539,113</u>	<u>\$ 222,894</u>
EXPENDITURES:			
Salaries	\$ 1,806,345	\$ 1,711,606	\$ 94,739
Fringe Benefits	622,213	565,083	57,130
Contractual Services	100,649	123,468	(22,819)
Commodities	149,440	139,541	9,899
Capital Outlay	3,823	3,623	200
Internal Services	<u>626,703</u>	<u>637,671</u>	<u>(10,968)</u>
TOTAL EXPENDITURES	<u>\$ 3,309,173</u>	<u>\$ 3,180,992</u>	<u>\$ 128,181</u>
Excess of Revenues Over (Under) Expenditures	\$ (2,992,954)	\$ (2,641,879)	\$ 351,075
Other Financing Sources (Uses): Operating Transfers In	<u>2,992,954</u>	<u>2,844,212</u>	<u>(148,742)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ -0-	\$ 202,333	\$ 202,333
Fund Balance at Beginning of Year	<u>108</u>	<u>108</u>	<u> </u>
Fund Balance at End of Year	<u>\$ 108</u>	<u>\$ 202,441</u>	<u>\$ 202,333</u>

County of Oakland
 Special Revenue Fund - Road Commission
 Statement of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 For the Year Ended December 31, 1985

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
State Grants	\$ 26,700,000	\$ 27,155,584	\$ 455,584
Other Governmental Revenue	17,787,888	12,062,412	(5,725,476)
Charges for Services	415,520	905,927	490,407
Use of Money	1,316,480	1,316,480	
Other	<u>2,500,000</u>	<u>2,500,000</u>	
TOTAL REVENUES	<u>\$ 48,719,888</u>	<u>\$ 43,940,403</u>	<u>\$ (4,779,485)</u>
EXPENDITURES:			
General Administration	\$ 2,687,107	\$ 2,597,341	\$ 89,766
Engineering	3,345,143	2,979,756	365,387
Traffic	5,584,297	4,661,299	922,998
Maintenance	16,826,899	15,491,656	1,335,243
Non-Departmental	7,331,802	7,267,280	64,522
Road Improvement Program	<u>13,795,006</u>	<u>8,327,507</u>	<u>5,467,499</u>
TOTAL EXPENDITURES	<u>\$ 49,570,254</u>	<u>\$ 41,324,839</u>	<u>\$ 8,245,415</u>
Excess of Revenues Over (Under) Expenditures	\$ (850,366)	\$ 2,615,564	\$ 3,465,930
Other Financing Sources (Uses):			
Operating Transfers In	500,000	500,000	
Operating Transfers Out	<u>(31,725)</u>	<u>(31,725)</u>	
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (382,091)	\$ 3,083,839	\$ 3,465,930
Fund Balance at Beginning of Year	<u>12,511,157</u>	<u>12,511,157</u>	
Fund Balance at End of Year	<u>\$ 12,129,066</u>	<u>\$ 15,594,996</u>	<u>\$ 3,465,930</u>

**COMBINING
FINANCIAL STATEMENTS**



CAPITAL PROJECT FUNDS

County of Oakland
Combining Balance Sheet - Capital Project Funds
December 31, 1985

ASSETS	<u>Building Improvement</u>	<u>Utilities Improvement</u>	<u>Work Projects</u>	<u>TOTAL</u>
Cash and Short-Term Investments	\$ 4,207,834	\$ 3,159,512	\$ 2,539,596	\$ 9,906,942
Due from Other Governmental Units			10,375	10,375
Due from Other Funds	<u>62,684</u>	<u> </u>	<u>81,300</u>	<u>143,984</u>
TOTAL ASSETS	<u>\$ 4,270,518</u>	<u>\$ 3,159,512</u>	<u>\$ 2,631,271</u>	<u>\$ 10,061,301</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers Payable			\$ 60,005	\$ 60,005
Due to Other Funds	<u>\$ 50,000</u>	<u> </u>	<u>128,754</u>	<u>178,754</u>
Total Liabilities	<u>\$ 50,000</u>	<u> </u>	<u>\$ 188,759</u>	<u>\$ 238,759</u>
Fund Balances:				
Designated for Capital Projects	\$ 76,740		\$ 2,442,512	\$ 2,519,252
Undesignated	<u>4,143,778</u>	<u>\$ 3,159,512</u>	<u> </u>	<u>7,303,290</u>
Total Fund Balances	<u>\$ 4,220,518</u>	<u>\$ 3,159,512</u>	<u>\$ 2,442,512</u>	<u>\$ 9,822,542</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,270,518</u>	<u>\$ 3,159,512</u>	<u>\$ 2,631,271</u>	<u>\$ 10,061,301</u>

County of Oakland
 Capital Project Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended December 31, 1985

	<u>Building Improvement</u>	<u>Utilities Improvement</u>	<u>Work Projects</u>	<u>TOTAL</u>
REVENUES:				
Other			\$ 497,200	\$ 497,200
EXPENDITURES:				
Capital Outlay			2,576,666	2,576,666
Excess of Revenue Over (Under) Expenditures			\$ (2,079,466)	\$ (2,079,466)
Other Financing Sources (Uses):				
Operating Transfers In	\$ 2,291,415	\$ 500,000	3,457,906	6,249,321
Operating Transfers Out	(2,214,731)	(232,700)	(91,415)	(2,538,846)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 76,684	\$ 267,300	\$ 1,287,025	\$ 1,631,009
Fund Balances at Beginning of Year	4,393,834	2,892,212	1,312,487	8,598,533
Equity Transfers Out	(250,000)		(157,000)	(407,000)
Fund Balances at End of Year	\$ 4,220,518	\$ 3,159,512	\$ 2,442,512	\$ 9,822,542

**COMBINING
FINANCIAL STATEMENTS**



SPECIAL ASSESSMENT FUNDS

County of Oakland
 Combining Balance Sheet - Special Assessment Funds
 December 31, 1985

	Drains and Public Works					Road Commission	TOTAL
	Act 40	Act 94	Act 185	Act 342	Other		
ASSETS							
Cash & Short-Term Investments	\$ 23,211,081	\$ 819,733	\$ 16,616,766	\$ 12,676,315	\$ 66,442	\$ 2,175,845	\$ 55,566,182
Accounts & Interest Receivable	322,246	1,004,246	184,186	142,289	85	16,599	1,669,651
Due from Other Governmental Units	5,257		2,761	629,303			637,321
Due from Other Funds	129			62	6,891	653	7,735
Special Assessments Receivable	98,589,365	1,900,000	116,075,000	73,075,000	586,095	9,011,989	299,237,449
Other Assets	8,658		19,408				28,066
TOTAL ASSETS	<u>\$122,136,736</u>	<u>\$ 3,723,979</u>	<u>\$ 132,898,121</u>	<u>\$ 86,522,969</u>	<u>\$ 659,513</u>	<u>\$ 11,205,086</u>	<u>\$ 357,146,404</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Vouchers Payable	\$ 44,475		\$ 33,406	\$ 18,792	\$ 43,700	\$ 724,139	\$ 864,512
Accrued Liabilities	122,181	\$ 39,600	2,644	78,973			243,398
Due to Other Governmental Units	220,612						220,612
Due to Other Funds	448,057	1,920	25,641	8,688	343,771		828,077
Long-Term Advances		452,405					452,405
Deferred Revenue	91,496,000	1,800,000	110,615,000	70,850,000			274,761,000
Bonds Payable	98,628,000	1,900,000	116,075,000	73,075,000		7,350,000	297,028,000
Total Liabilities	<u>\$190,959,325</u>	<u>\$ 4,193,925</u>	<u>\$ 226,751,691</u>	<u>\$144,031,453</u>	<u>\$ 387,471</u>	<u>\$ 8,074,139</u>	<u>\$ 574,398,004</u>
Fund Balances:							
Reserved For:							
Debt Service						\$ 3,130,947	\$ 3,130,947
Construction & Maintenance	\$ 14,323,489	\$ 596,159	\$ 9,858,342	\$ 12,530,673	\$ 272,042		37,580,705
	\$ 14,323,489	\$ 596,159	\$ 9,858,342	\$ 12,530,673	\$ 272,042	\$ 3,130,947	\$ 40,711,652
Undesignated	(83,146,078)	(1,066,105)	(103,711,912)	(70,039,157)			(257,963,252)
Total Fund Balances (Deficit)	<u>\$(68,822,589)</u>	<u>\$ (469,946)</u>	<u>\$ (93,853,570)</u>	<u>\$(57,508,484)</u>	<u>\$ 272,042</u>	<u>\$ 3,130,947</u>	<u>\$(217,251,600)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$122,136,736</u>	<u>\$ 3,723,979</u>	<u>\$ 132,898,121</u>	<u>\$ 86,522,969</u>	<u>\$ 659,513</u>	<u>\$ 11,205,086</u>	<u>\$ 357,146,404</u>

County of Oakland
Special Assessment Funds
Combining Statements of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 1985

	Drains and Public Works					Road Commission	TOTAL
	Act 40	Act 94	Act 185	Act 342	Other		
Revenues:							
Special Assessments	\$ 7,419,061	\$ 100,000	\$ 5,488,700	\$ 2,225,000	\$ 848,202	\$ 5,319,774	\$ 21,400,737
Charges for Services	397,315	75,000					472,315
Use of Money	8,546,541	821,382	8,565,935	5,669,837	2,674	769,717	24,376,086
Other	3,199,608			343,708	20,208		3,563,524
Total Revenues	<u>\$ 19,562,525</u>	<u>\$ 996,382</u>	<u>\$ 14,054,635</u>	<u>\$ 8,238,545</u>	<u>\$ 871,084</u>	<u>\$ 6,089,491</u>	<u>\$ 49,812,662</u>
Expenditures:							
Salaries	\$ 92,111	\$ 10,775	\$ 51,623	\$ 42,418	\$ 33,438		\$ 230,365
Fringe Benefits	31,790	4,623	26,381	16,993	12,105		91,892
Contractual Services	148,685	47,066	292,111	683,128	225,338	\$ 6,203	1,402,531
Commodities	6,352	1,241	1,173	28	727		9,521
Capital Outlay	2,395,618	(57,456)	796,193	1,441		4,480,270	7,616,066
Internal Services	59,592	126	10,090	1,769	24,846		96,423
Debt Service	5,113,859	249,919	6,907,875	3,583,019		705,200	16,559,872
Total Expenditures	<u>\$ 7,848,007</u>	<u>\$ 256,294</u>	<u>\$ 8,085,446</u>	<u>\$ 4,328,796</u>	<u>\$ 296,454</u>	<u>\$ 5,191,673</u>	<u>\$ 26,006,670</u>
Excess of Revenue Over Expenditures	\$ 11,714,518	\$ 740,088	\$ 5,969,189	\$ 3,909,749	\$ 574,630	\$ 897,818	\$ 23,805,992
Other Financing Sources (Uses)							
Operating Transfers In	233		2,308,784			12,925	2,321,942
Operating Transfers Out	(233)		(1,781,000)				(1,781,233)
Distribution to Municipalities	(1,124,930)		(337,632)	(997,998)			(2,460,560)
Excess of Revenue and Other Sources Over Expenditures and Other Uses	\$ 10,589,588	\$ 740,088	\$ 6,159,341	\$ 2,911,751	\$ 574,630	\$ 910,743	\$ 21,886,141
Fund Balance (Deficit) at Beginning of Year:							
As Previously Reported	15,763,831	689,966	16,062,089	12,654,765	(407,596)	2,220,204	46,983,259
Accounting Change	(95,228,000)	(1,900,000)	(116,075,000)	(73,075,000)			(286,278,000)
As Restated	\$(79,464,169)	\$(1,210,034)	\$(100,012,911)	\$(60,420,235)	\$ (407,596)	\$ 2,220,204	\$(239,294,741)
Equity Transfers In (Out)	51,992				105,008		157,000
Fund Balance (Deficit) at End of Year	<u>\$(68,822,589)</u>	<u>\$(469,946)</u>	<u>\$(93,853,570)</u>	<u>\$(57,508,484)</u>	<u>\$ 272,042</u>	<u>\$ 3,130,947</u>	<u>\$(217,251,600)</u>

**COMBINING
FINANCIAL STATEMENTS**



INTERNAL SERVICE FUNDS

County of Oakland
 Combining Balance Sheet - Internal Service Funds
 December 31, 1985

	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	\$146,662,302	\$ 10,595,581	\$ 7,454,791	\$ 3,014,378	\$ 13,587	\$ 369,581	\$ 1,166,590	\$ 229,767
Delinquent Property Taxes Receivable	40,900,985							
Accounts and Interest Receivable	8,197,289		105,696	3,333		2,738	2,944	750
Due from Other Funds	2,053,246	2,459,481	105,137	13,308	133	185,787	753,158	16,795
Due from Other Governmental Units	398,000	1,402				9,357	230,310	
Prepayments and Other Assets								4,635
Inventory at Cost						345,366	77,390	1,006
Total Current Assets	<u>\$198,211,822</u>	<u>\$ 13,056,464</u>	<u>\$ 7,665,624</u>	<u>\$ 3,031,019</u>	<u>\$ 13,720</u>	<u>\$ 912,829</u>	<u>\$ 2,230,392</u>	<u>\$ 252,953</u>
Property and Equipment at Cost:								
Property and Equipment					\$ 23,632	\$ 50,550	\$ 5,445,407	\$ 446,269
Less: Accumulated Depreciation					18,306	49,887	3,466,284	175,279
Property and Equipment - Net					<u>\$ 5,326</u>	<u>\$ 663</u>	<u>\$ 1,979,123</u>	<u>\$ 270,990</u>
TOTAL ASSETS	<u>\$198,211,822</u>	<u>\$ 13,056,464</u>	<u>\$ 7,665,624</u>	<u>\$ 3,031,019</u>	<u>\$ 19,046</u>	<u>\$ 913,492</u>	<u>\$ 4,209,515</u>	<u>\$ 523,943</u>
LIABILITIES AND FUND EQUITY								
Current Liabilities:								
Cash Overdraft								
Vouchers Payable		\$ 55,276	\$ 40,528		\$ 76	\$ 47,437	\$ 324,413	\$ 283
Accrued Liabilities	\$ 1,371,407	45,428		\$ 100,000		4,198	306,973	32,891
Due to Other Funds		133,546		728,695		15,396	205,770	13,478
Due to Other Governmental Units		534						
Current Portion of Long-Term Debt	49,000,000							
Current Portion of Sick & Annual Leave		120,870						
Current Portion of Worker's Compensation			800,000					
Total Current Liabilities	<u>\$ 50,371,407</u>	<u>\$ 355,654</u>	<u>\$ 840,528</u>	<u>\$ 828,695</u>	<u>\$ 76</u>	<u>\$ 67,031</u>	<u>\$ 837,156</u>	<u>\$ 46,652</u>
Long-Term Debt	91,000,000							
Accrued Sick & Annual Leave		10,578,326						
Accrued Worker's Compensation			2,619,242					
Contracts Payable							933,095	64,503
Long-Term Advances								
Total Long-Term Liabilities	<u>\$141,371,407</u>	<u>\$ 10,933,980</u>	<u>\$ 3,459,770</u>	<u>\$ 828,695</u>	<u>\$ 76</u>	<u>\$ 67,031</u>	<u>\$ 1,770,251</u>	<u>\$ 111,155</u>
Fund Equity:								
Contributed Capital		\$ 1,536,217		\$ 403,840			\$ 110,000	
Retained Earnings Reserved/Designated For:								
Property and Equipment					\$ 5,326	\$ 663	\$ 1,979,123	\$ 270,990
Debt Service	\$ 54,224,569							
Total Fund Equity	<u>\$ 54,224,569</u>	<u>\$ 1,536,217</u>	<u>\$ 403,840</u>	<u>\$ 403,840</u>	<u>\$ 5,326</u>	<u>\$ 663</u>	<u>\$ 1,979,123</u>	<u>\$ 270,990</u>
Undesignated Retained Earnings	\$ 2,615,846	\$ 586,267	\$ 4,205,854	\$ 1,798,484	\$ 13,644	\$ 845,798	\$ 350,141	\$ 141,798
Total Fund Equity	<u>\$ 56,840,415</u>	<u>\$ 2,122,484</u>	<u>\$ 4,205,854</u>	<u>\$ 2,202,324</u>	<u>\$ 18,970</u>	<u>\$ 846,461</u>	<u>\$ 2,439,264</u>	<u>\$ 412,788</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$198,211,822</u>	<u>\$ 13,056,464</u>	<u>\$ 7,665,624</u>	<u>\$ 3,031,019</u>	<u>\$ 19,046</u>	<u>\$ 913,492</u>	<u>\$ 4,209,515</u>	<u>\$ 523,943</u>

Continued

County of Oakland
 Combining Balance Sheet - Internal Service Funds, Continued
 December 31, 1985

	Equali- zation Revolving	Office Equipment	Convenience Copier	Facilities and Operations	Motor Pool	Radio Communi- cations	Micro- filming
ASSETS							
Current Assets:							
Cash and Short-Term Investments	\$ 396,942	\$ 1,173,514	\$ 308,032	\$ 3,956,344		\$ 594,155	\$ 70,041
Delinquent Property Taxes Receivable							
Accounts and Interest Receivable		341	2,987	12,240	\$ 24		7,436
Due from Other Funds		59,394	34,632	1,147,289	368,255	34,102	22,734
Due from Other Governmental Units	15,939			118,410	3,965		
Prepayments and Other Assets		688			37,434	610	
Inventory at Cost				144,069	64,308	125,723	
Total Current Assets	\$ 412,881	\$ 1,233,937	\$ 345,651	\$ 5,378,352	\$ 473,986	\$ 754,590	\$ 100,211
Property and Equipment at Cost:							
Property and Equipment		\$ 3,040,072	\$ 268,046	\$ 4,665,940	\$ 5,181,497	\$ 1,350,514	\$ 65,391
Less: Accumulated Depreciation		2,054,925	151,131	2,555,807	2,918,835	953,876	15,931
Property and Equipment - Net		\$ 985,147	\$ 116,915	\$ 2,110,133	\$ 2,262,662	\$ 396,638	\$ 49,460
TOTAL ASSETS	\$ 412,881	\$ 2,219,084	\$ 462,566	\$ 7,488,485	\$ 2,736,648	\$ 1,151,228	\$ 149,671
LIABILITIES AND FUND EQUITY							
Current Liabilities:							
Cash Overdraft					\$ 311,120		
Vouchers Payable		\$ 65,566	\$ 32,285	\$ 357,247	49,229	\$ 1,752	\$ 4,373
Accrued Liabilities		52,443	14,998	103,673	256,533	3,079	3,306
Due to Other Funds	\$ 47,901	908	13,618	173,881	57,780	17,702	7,744
Due to Other Governmental Units				16,408			
Current Portion of Long-Term Debt							
Current Portion of Sick & Annual Leave							
Current Portion of Worker's Compensation							
Total Current Liabilities	\$ 47,901	\$ 118,917	\$ 60,901	\$ 651,209	\$ 674,662	\$ 22,533	\$ 15,423
Long-Term Debt							
Accrued Sick & Annual Leave							
Accrued Worker's Compensation							
Contracts Payable							
Long-Term Advances							
	\$ 47,901	\$ 118,917	\$ 60,901	\$ 651,209	\$ 674,662	\$ 22,533	\$ 15,423
Fund Equity:							
Contributed Capital					\$ 700,000	\$ 16,139	
Retained Earnings Reserved/Designated For:							
Property and Equipment		\$ 985,147	\$ 116,915	\$ 2,110,133	\$ 2,262,662	\$ 396,638	\$ 49,460
Debt Service							
		\$ 985,147	\$ 116,915	\$ 2,110,133	\$ 2,262,662	\$ 396,638	\$ 49,460
Undesignated Retained Earnings	\$ 364,980	\$ 1,115,020	\$ 284,750	\$ 4,727,143	\$ (900,676)	\$ 715,918	\$ 84,788
Total Fund Equity	\$ 364,980	\$ 2,100,167	\$ 401,665	\$ 6,837,276	\$ 2,061,986	\$ 1,128,695	\$ 134,248
TOTAL LIABILITIES AND FUND EQUITY	\$ 412,881	\$ 2,219,084	\$ 462,566	\$ 7,488,485	\$ 2,736,648	\$ 1,151,228	\$ 149,671

Continued

County of Oakland
 Combining Balance Sheet - Internal Service Funds, Continued
 December 31, 1985

	Telephone Communi- cations	Printing and Mailing	DPW Water and Sewer Equipment	Drain Revolving	Lake Level Advance	Lake Improvement Revolving	TOTAL
ASSETS							
Current Assets:							
Cash and Short-Term Investments	\$ 149,352	\$ 290,232	\$ 264,404	\$ 36,177	\$ 835	\$ 34,412	\$176,781,017
Delinquent Property Taxes Receivable							40,900,985
Accounts and Interest Receivable	4,185	1,341	9,153				8,350,457
Due from Other Funds	136,891	63,950	208,301	450,570	303,092	40,679	8,456,934
Due from Other Governmental Units	23,052	8,127					808,562
Prepayments and Other Assets							43,367
Inventory at Cost		67,665					825,527
Total Current Assets	\$ 313,480	\$ 431,315	\$ 481,858	\$ 486,747	\$ 303,927	\$ 75,091	\$236,166,849
Property and Equipment at Cost:							
Property and Equipment	\$ 167,812	\$ 148,978	\$ 734,950				\$ 21,589,058
Less: Accumulated Depreciation	64,284	130,526	392,204				12,947,275
Property and Equipment - Net	\$ 103,528	\$ 18,452	\$ 342,746				\$ 8,641,783
TOTAL ASSETS	\$ 417,008	\$ 449,767	\$ 824,604	\$ 486,747	\$ 303,927	\$ 75,091	\$244,808,632
LIABILITIES AND FUND EQUITY							
Current Liabilities:							
Cash Overdraft							\$ 311,120
Vouchers Payable	\$ 65,398	\$ 20,718	\$ 87,499	\$ 753	\$ 296	\$ 88	1,153,217
Accrued Liabilities	2,904	3,237					2,301,070
Due to Other Funds	3,808	10,897	339,394	35,994	3,631	3	1,810,146
Due to Other Governmental Units		18,535					35,477
Current Portion of Long-Term Debt							49,000,000
Current Portion of Sick & Annual Leave							120,870
Current Portion of Worker's Compensation							800,000
Total Current Liabilities	\$ 72,110	\$ 53,387	\$ 426,893	\$ 36,747	\$ 3,927	\$ 91	\$ 55,531,900
Long-Term Debt							
Accrued Sick & Annual Leave							91,000,000
Accrued Worker's Compensation							10,578,326
Contracts Payable							2,619,242
Long-Term Advances				450,000	300,000	75,000	997,598
							825,000
	\$ 72,110	\$ 53,387	\$ 426,893	\$ 486,747	\$ 303,927	\$ 75,091	\$161,552,066
Fund Equity:							
Contributed Capital	\$ 150,000						\$ 2,916,196
Retained Earnings Reserved/Designated For:							
Property and Equipment	\$ 103,528	\$ 18,452	\$ 342,746				\$ 8,641,783
Debt Service							54,224,569
	\$ 103,528	\$ 18,452	\$ 342,746				\$ 62,866,352
Undesignated Retained Earnings	\$ 91,370	\$ 377,928	\$ 54,965				\$ 17,474,018
Total Fund Equity	\$ 344,898	\$ 396,380	\$ 397,711				\$ 83,256,566
TOTAL LIABILITIES AND FUND EQUITY	\$ 417,008	\$ 449,767	\$ 824,604	\$ 486,747	\$ 303,927	\$ 75,091	\$244,808,632

County of Oakland
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Retained Earnings
For the Year Ended December 31, 1985

	Delinquent Tax Revolving	Fringe Benefits	Worker's Compen- sation	Unemployment Compen- sation	Audio Visual Aide	Stores Operations	Computer Services	Drain Equipment
Operating Revenue:								
Charges for Services	\$ 8,965,357	\$ 25,408,317	\$ 1,034,105	\$ 168,677	\$ 2,620	\$ 1,984,094	\$ 6,755,696	\$ 209,762
Operating Expenses:								
Salaries						\$ 153,220	\$ 2,240,820	
Fringe Benefits		\$ 23,347,274	\$ 781,066	\$ 100,000		53,334	704,983	
Contractual Services	\$ 245,042	390,574	49,801	10,560	\$ 1,060	6,271	1,474,087	\$ 37,011
Commodities		2,883				1,653,456	260,756	13,608
Depreciation					1,047		837,396	56,294
Internal Service		2,225			58	73,583	488,235	65,081
Total Operating Expenses	\$ 245,042	\$ 23,742,956	\$ 830,867	\$ 110,560	\$ 2,165	\$ 1,939,864	\$ 6,006,277	\$ 171,994
Operating Income (Loss)	\$ 8,720,315	\$ 1,665,361	\$ 203,238	\$ 58,117	\$ 455	\$ 44,230	\$ 749,419	\$ 37,768
Non-Operating Revenues (Expenses):								
Interest Revenue	\$ 12,369,964		\$ 553,099	\$ 221,852				\$ 13,829
Gain (Loss) on Sale of Property and Equipment							\$ 104,275	4,854
Interest Expense	(6,288,930)						(157,584)	(9,063)
Total Non-Operating Revenues (Expenses)	\$ 6,081,034		\$ 553,099	\$ 221,852			\$ (53,309)	\$ 9,620
Income (Loss) Before Operating Transfers	\$ 14,801,349	\$ 1,665,361	\$ 756,337	\$ 279,969	\$ 455	\$ 44,230	\$ 696,110	\$ 47,388
Operating Transfers In								
Operating Transfers Out	\$ (2,844,965)						\$ (96,110)	
Net Income (Loss)	\$ 11,956,384	\$ 1,665,361	\$ 756,337	\$ 279,969	\$ 455	\$ 44,230	\$ 600,000	\$ 47,388
Retained Earnings at Beginning of Year	44,884,031	(1,079,094)	3,449,517	1,518,515	18,515	802,231	1,729,264	365,400
Equity Transfers Out				(728,695)				
Transfer from Contributed Capital				728,695				
Retained Earnings at End of Year	\$ 56,840,415	\$ 586,267	\$ 4,205,854	\$ 1,798,484	\$ 18,970	\$ 846,461	\$ 2,329,264	\$ 412,788

Continued

County of Oakland
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Retained Earnings, Continued
For the Year Ended December 31, 1985

	Equali- zation Revolving	Office Equipment	Convenience Copier	Facilities and Operations	Motor Pool	Radio Communi- cations	Micro- filming
Operating Revenue:							
Charges for Services	\$ 531,570	\$ 675,867	\$ 423,136	\$ 12,784,688	\$ 3,433,266	\$ 377,806	\$ 311,495
Operating Expenses:							
Salaries	\$ 315,280	\$ 22,183		\$ 3,925,131	\$ 206,253	\$ 96,270	\$ 119,022
Fringe Benefits	112,707	9,026		1,491,564	136,721	36,071	43,056
Contractual Services	177,608	208,271	\$ 224,828	4,226,239	866,014	23,011	20,385
Commodities	6,310	25	2,426	653,206	1,562,777	42,140	36,645
Depreciation		335,523	27,071	162,958	895,392	122,614	6,047
Internal Service		824	100,428	428,034	126,171	25,796	72,104
Total Operating Expenses	\$ 611,905	\$ 575,852	\$ 354,753	\$ 10,887,132	\$ 3,793,328	\$ 345,902	\$ 297,259
Operating Income (Loss)	\$ (80,335)	\$ 100,015	\$ 68,383	\$ 1,897,556	\$ (360,062)	\$ 31,904	\$ 14,236
Non-Operating Revenues (Expenses):							
Interest Revenue							
Gain (Loss) on Sale of Property and Equipment		\$ 9,789	\$ 4,924	\$ 12,429	\$ 177,973		
Interest Expense		(6,834)	(63)				
Total Non-Operating Revenues (Expenses)		\$ 2,955	\$ 4,861	\$ 12,429	\$ 177,973		
Income (Loss) Before Operating Transfers	\$ (80,335)	\$ 102,970	\$ 73,244	\$ 1,909,985	\$ (182,089)	\$ 31,904	\$ 14,236
Operating Transfers In		\$ 18,662		\$ 98,500	\$ 182,089	\$ 22,345	
Operating Transfers Out				(1,000,000)			
Net Income (Loss)	\$ (80,335)	\$ 121,632	\$ 73,244	\$ 1,008,485		\$ 54,249	\$ 14,236
Retained Earnings at Beginning of Year	445,315	1,978,535	328,421	5,828,791	\$ 1,361,986	1,058,307	120,012
Equity Transfers Out							
Transfer from Contributed Capital							
Retained Earnings at End of Year	\$ 364,980	\$ 2,100,167	\$ 401,665	\$ 6,837,276	\$ 1,361,986	\$ 1,112,556	\$ 134,248

Continued

County of Oakland
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Retained Earnings, Continued
For the Year Ended December 31, 1985

	Telephone Communi- cations	Printing and Mailing	DPW Water and Sewer Equipment	Drain Revolving	Lake Level Advance	Lake Improvement Revolving	TOTAL
Operating Revenue:							
Charges for Services	\$ 1,658,962	\$ 783,151	\$ 466,633				\$ 65,975,202
Operating Expenses:							
Salaries	\$ 107,324	\$ 124,202	\$ 24,904				\$ 7,334,609
Fringe Benefits	37,210	44,993					26,898,005
Contractual Services	1,475,862	23,946	199,784				9,660,354
Commodities	86	513,739	10,096				4,758,153
Depreciation	31,041	7,334	52,785				2,535,502
Internal Service	3,677	56,912	188,475				1,631,603
Total Operating Expenses	\$ 1,655,200	\$ 771,126	\$ 476,044				\$ 52,818,226
Operating Income (Loss)	\$ 3,762	\$ 12,025	\$ (9,411)				\$ 13,156,976
Non-Operating Revenues (Expenses):							
Interest Revenue			\$ 17,284				\$ 13,176,028
Gain (Loss) on Sale of Property and Equipment			5,000				319,244
Interest Expense							(6,462,474)
Total Non-Operating Revenues (Expenses)			\$ 22,284				\$ 7,032,798
Income (Loss) Before Operating Transfers	\$ 3,762	\$ 12,025	\$ 12,873				\$ 20,189,774
Operating Transfers In							\$ 321,596
Operating Transfers Out							(3,941,075)
Net Income (Loss)	\$ 3,762	\$ 12,025	\$ 12,873				\$ 16,570,295
Retained Earnings at Beginning of Year	191,136	384,355	641,997				64,027,234
Equity Transfers Out			(257,159)				(985,854)
Transfer from Contributed Capital							728,695
Retained Earnings at End of Year	\$ 194,898	\$ 396,380	\$ 397,711				\$ 80,340,370

County of Oakland
Internal Service Funds
Combining Statement of Changes in Financial Position
For the Year Ended December 31, 1985

	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)	\$ 11,956,384	\$ 1,665,361	\$ 756,337	\$ 279,969	\$ 455	\$ 44,230	\$ 600,000	\$ 47,388
Items Not Requiring Current Outlay of Working Capital:								
Depreciation					1,047		837,396	56,294
Total from Operations	\$ 11,956,384	\$ 1,665,361	\$ 756,337	\$ 279,969	\$ 1,502	\$ 44,230	\$ 1,437,396	\$ 103,682
Proceeds from Long-Term Debt	100,000,000							
Proceeds from Contracts Payable							380,769	25,267
Proceeds from Long-Term Advances								
Increase in Non-Current Accrued Sick & Annual Leave		616,878						
Increase in Non-Current Worker's Compensation			303,464					
	<u>\$111,956,384</u>	<u>\$ 2,282,239</u>	<u>\$ 1,059,801</u>	<u>\$ 279,969</u>	<u>\$ 1,502</u>	<u>\$ 44,230</u>	<u>\$ 1,818,165</u>	<u>\$ 128,949</u>
Application of Funds:								
Addition to Property & Equipment					\$ 2,169	\$ 663	\$ 791,110	\$ 23,414
Reduction in Long-Term Debt	\$ 49,000,000							
Reduction in Contracts Payable							667,674	49,094
Repayment of Long-Term Advances								
Equity Transfers to Other Funds				\$ 728,695				
	<u>\$ 49,000,000</u>			<u>\$ 728,695</u>	<u>\$ 2,169</u>	<u>\$ 663</u>	<u>\$ 1,458,784</u>	<u>\$ 72,508</u>
Increase (Decrease) in Working Capital	\$ 62,956,384	\$ 2,282,239	\$ 1,059,801	\$ (448,726)	\$ (667)	\$ 43,567	\$ 359,381	\$ 56,441
Working Capital, Beginning 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>
Working Capital, End of Year	<u>\$147,840,415</u>	<u>\$ 12,700,810</u>	<u>\$ 6,825,096</u>	<u>\$ 2,202,324</u>	<u>\$ 13,644</u>	<u>\$ 845,798</u>	<u>\$ 1,393,236</u>	<u>\$ 206,301</u>

Continued

County of Oakland
Internal Service Funds
Combining Statement of Changes in Financial Position, Continued
For the Year Ended December 31, 1985

	Equal- zation Revolving	Office Equipment	Convenience Copier	Facilities and Operations	Motor Pool	Radio Communi- cations	Micro- filming
Source of Funds:							
Net Income (Loss)	\$ (80,335)	\$ 121,632	\$ 73,244	\$ 1,008,485		\$ 54,249	\$ 14,236
Items Not Requiring Current Outlay of Working Capital:							
Depreciation		335,523	27,071	162,958	\$ 895,392	122,614	6,047
Total from Operations	\$ (80,335)	\$ 457,155	\$ 100,315	\$ 1,171,443	\$ 895,392	\$ 176,863	\$ 20,283
Proceeds from Long-Term Debt							
Proceeds from Contracts Payable							
Proceeds from Long-Term Advances							
Increase in Non-Current Accrued Sick & Annual Leave							
Increase in Non-Current Worker's Compensation							
	<u>\$ (80,335)</u>	<u>\$ 457,155</u>	<u>\$ 100,315</u>	<u>\$ 1,171,443</u>	<u>\$ 895,392</u>	<u>\$ 176,863</u>	<u>\$ 20,283</u>
Application of Funds:							
Addition to Property & Equipment		\$ 344,109	\$ 76,761	\$ 56,018	\$ 1,462,563	\$ 46,019	
Reduction in Long-Term Debt							
Reduction in Contracts Payable							
Repayment of Long-Term Advances							
Equity Transfers to Other Funds							
		<u>\$ 344,109</u>	<u>\$ 76,761</u>	<u>\$ 56,018</u>	<u>\$ 1,462,563</u>	<u>\$ 46,019</u>	
Increase (Decrease) in Working Capital	\$ (80,335)	\$ 113,046	\$ 23,554	\$ 1,115,425	\$ (567,171)	\$ 130,844	\$ 20,283
Working Capital, Bginning of Year	445,315	1,001,974	261,196	3,611,718	366,495	601,213	64,505
Working Capital, End of Year	<u>\$ 364,980</u>	<u>\$ 1,115,020</u>	<u>\$ 284,750</u>	<u>\$ 4,727,143</u>	<u>\$ (200,676)</u>	<u>\$ 732,057</u>	<u>\$ 84,788</u>

Continued

County of Oakland
Internal Service Funds
Combining Statement of Changes in Financial Position, Continued
For the Year Ended December 31, 1985

	Telephone Communi- cations	Printing and Mailing	DPW Water and Sewer Equipment	Drain Revolving	Lake Level Advance	Lake Improvement Revolving	TOTAL
Source of Funds:							
Net Income (Loss)	\$ 3,762	\$ 12,025	\$ 12,873				\$ 16,570,295
Items Not Requiring Current Outlay of Working Capital:							
Depreciation	<u>31,041</u>	<u>7,334</u>	<u>52,785</u>				<u>2,535,502</u>
Total from Operations	\$ 34,803	\$ 19,359	\$ 65,658				\$ 19,105,797
Proceeds from Long-Term Debt							100,000,000
Proceeds from Contracts Payable							406,036
Proceeds from Long-Term Advances						\$ 50,000	\$ 50,000
Increase in Non-Current Accrued Sick & Annual Leave							616,878
Increase in Non-Current Worker's Compensation							<u>303,464</u>
	<u>\$ 34,803</u>	<u>\$ 19,359</u>	<u>\$ 65,658</u>			<u>\$ 50,000</u>	<u>\$120,482,175</u>
Application of Funds:							
Addition to Property & Equipment	\$ 29,789		\$ 141,736				\$ 2,974,351
Reduction in Long-Term Debt							49,000,000
Reduction in Contracts Payable							716,768
Repayment of Long-Term Advances					\$ 100,000		100,000
Equity Transfers to Other Funds			257,159				<u>985,854</u>
	<u>\$ 29,789</u>		<u>\$ 398,895</u>		<u>\$ 100,000</u>		<u>\$ 53,776,973</u>
Increase (Decrease) in Working Capital	\$ 5,014	\$ 19,359	\$ (333,237)		\$ (100,000)	\$ 50,000	\$ 66,705,202
Working Capital, Beginning of Year	<u>236,356</u>	<u>358,569</u>	<u>388,202</u>	\$ 450,000	400,000	25,000	<u>113,929,747</u>
Working Capital, End of Year	<u>\$ 241,370</u>	<u>\$ 377,928</u>	<u>\$ 54,965</u>	<u>\$ 450,000</u>	<u>\$ 300,000</u>	<u>\$ 75,000</u>	<u>\$180,634,949</u>

Continued

County of Oakland
Internal Service Funds
Combining Statement of Changes in Financial Position, Continued
For the Year Ended December 31, 1985

	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	\$ 54,109,597	\$ 1,840,361	\$ 725,950	\$ 266,832	\$ (474)	\$ 17,015	\$ 716,207	\$ 32,644
Delinquent Property Tax Receivable	(5,317,288)							
Accounts & Interest Receivable	1,172,770		21,696	3,333		(5,591)	(54,784)	750
Due from Other Funds	423,315	63,986	6,315	(22,834)	(117)	(34,098)	(196,591)	1,977
Due from Other Governmental Units	(316,843)	1,402				3,391	40,882	
Prepayments & Other Assets								4,635
Inventory at Cost						77,121	(779)	206
	<u>\$ 50,071,551</u>	<u>\$ 1,905,749</u>	<u>\$ 753,961</u>	<u>\$ 247,331</u>	<u>\$ (591)</u>	<u>\$ 57,838</u>	<u>\$ 504,935</u>	<u>\$ 40,212</u>
Increase (Decrease) in Current Liabilities:								
Vouchers Payable		\$ 17,958	\$ (53,759)		\$ 76	\$ 27,245	\$ 152,575	\$ (1,669)
Accrued Liabilities	\$ 115,167	13,858		\$ (32,638)		950	(54,505)	(7,446)
Due to Other Funds		(1,710)		728,695		(13,924)	47,484	(7,114)
Due to Other Governmental Units		534						
Current Portion of Long-Term Debt	(13,000,000)							
Current Portion of Sick & Annual Leave		(407,130)						
Current Portion of Worker's Compensation			(252,081)					
	<u>\$(12,884,833)</u>	<u>\$ (376,490)</u>	<u>\$ (305,840)</u>	<u>\$ 696,057</u>	<u>\$ 76</u>	<u>\$ 14,271</u>	<u>\$ 145,554</u>	<u>\$ (16,229)</u>
Increase (Decrease) in Working Capital	<u>\$ 62,956,384</u>	<u>\$ 2,282,239</u>	<u>\$ 1,059,801</u>	<u>\$ (448,726)</u>	<u>\$ (667)</u>	<u>\$ 43,567</u>	<u>\$ 359,381</u>	<u>\$ 56,441</u>

Continued

County of Oakland
Internal Service Funds
Combining Statement of Changes in Financial Position, Continued
For the Year Ended December 31, 1985

	<u>Equali- zation Revolving</u>	<u>Office Equipment</u>	<u>Convenience Copier</u>	<u>Facilities and Operations</u>	<u>Motor Pool</u>	<u>Radio Communi- cations</u>	<u>Micro- filming</u>
Change in Components of Working Capital:							
Increase (Decrease) in Current Assets:							
Cash & Short-Term Investments	\$ 9,059	\$ 113,560	\$ 55,496	\$ (422,140)	\$ (553,361)	\$ 150,238	\$ 12,739
Delinquent Property Tax Receivable		(194)	(80)	8,738	(8)		(3,716)
Accounts & Interest Receivable		(15,945)	(6,633)	443,757	16,074	(23,649)	(4,627)
Due from Other Funds	601		(129)	76,129	(264)		
Due from Other Governmental Units	51,711	688	(789)		(8,011)	(2,632)	
Prepayments & Other Assets				9,572	7,394	3,922	
Inventory at Cost							
	<u>\$ 61,371</u>	<u>\$ 98,109</u>	<u>\$ 47,865</u>	<u>\$ 116,056</u>	<u>\$ (538,176)</u>	<u>\$ 127,879</u>	<u>\$ 4,396</u>
Increase (Decrease) in Current Liabilities:							
Vouchers Payable		\$ 53,004	\$ 32,285	\$ 29,541	\$ (10,265)	\$ (866)	\$ (2,217)
Accrued Liabilities	\$ 128,345	(66,752)	(15,244)	(2,798)	35,167	1,080	(3,082)
Due to Other Funds	13,361	(1,189)	7,270	(1,042,520)	4,093	(3,179)	(10,588)
Due to Other Governmental Units				16,408			
Current Portion of Long-Term Debt							
Current Portion of Sick & Annual Leave							
Current Portion of Worker's Compensation							
	<u>\$ 141,706</u>	<u>\$ (14,937)</u>	<u>\$ 24,311</u>	<u>\$ (999,369)</u>	<u>\$ 28,995</u>	<u>\$ (2,965)</u>	<u>\$ (15,887)</u>
Increase (Decrease) in Working Capital	<u>\$ (80,335)</u>	<u>\$ 113,046</u>	<u>\$ 23,554</u>	<u>\$ 1,115,425</u>	<u>\$ (567,171)</u>	<u>\$ 130,844</u>	<u>\$ 20,283</u>

Continued

County of Oakland
Internal Service Funds
Combining Statement of Changes in Financial Position, Continued
For the Year Ended December 31, 1985

	<u>Telephone Communi- cations</u>	<u>Printing and Mailing</u>	<u>DPW 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	\$ 26,031	\$ 32,561	\$ (83,128)	\$ (45,102)	\$ (94,339)	\$ 31,723	\$ 56,941,469
Delinquent Property Tax Receivable							(5,317,288)
Accounts & Interest Receivable	(3,794)	(222)	8,571				1,147,469
Due from Other Funds	15,927	(9,523)	101,564	80,362	(1,734)	18,353	855,879
Due from Other Governmental Units	1,714	1,158					(191,959)
Prepayments & Other Assets							(395,109)
Inventory at Cost		11,494					108,930
	<u>\$ 39,878</u>	<u>\$ 35,468</u>	<u>\$ 27,007</u>	<u>\$ 35,260</u>	<u>\$ (96,073)</u>	<u>\$ 50,076</u>	<u>53,149,391</u>
Increase (Decrease) in Current Liabilities:							
Vouchers Payable	\$ 36,973	\$ 6,185	\$ 84,204	\$ (734)	\$ 296	\$ 73	\$ 370,905
Accrued Liabilities	1,341	361					(326,907)
Due to Other Funds	(3,450)	(8,972)	276,040	35,994	3,631	3	23,925
Due to Other Governmental Units		18,535					35,477
Current Portion of Long-Term Debt							(13,000,000)
Current Portion of Sick & Annual Leave							(407,130)
Current Portion of Worker's Compensation							(252,081)
	<u>\$ 34,864</u>	<u>\$ 16,109</u>	<u>\$ 360,244</u>	<u>\$ 35,260</u>	<u>\$ 3,927</u>	<u>\$ 76</u>	<u>\$(13,555,811)</u>
Increase (Decrease) in Working Capital	<u>\$ 5,014</u>	<u>\$ 19,359</u>	<u>\$ (333,237)</u>	<u>\$</u>	<u>\$ (100,000)</u>	<u>\$ 50,000</u>	<u>\$ 66,705,202</u>

**COMBINING
FINANCIAL STATEMENTS**

ENTERPRISE FUNDS

County of Oakland
Combining Balance Sheet - Enterprise Funds
December 31, 1985

	<u>Airport Facilities</u>	<u>Airport I-Hangar</u>	<u>Medical Care Facility</u>	<u>Food Services</u>	<u>Indigent Housing</u>	<u>Evergreen Farmington S.D.S.</u>	<u>Clinton Oakland S.D.S.</u>	<u>Huron- Rouge S.D.S.</u>	<u>S.O.C.S.D.S.</u>	<u>TOTAL</u>
ASSETS										
Current Assets:										
Cash and Short-Term Investments	\$ 3,969,152	\$ 142,757		\$ 118,469	\$ 31,313	\$ 7,013,568	\$ 14,953,221	\$ 332,858	\$ 5,829,011	\$ 32,390,349
Patient Accounts Receivable, Less Valuation Allowance \$46,671			\$ 702,310							702,310
Other Accounts and Interest Receivable	219,047	11,681	3,621			81,109	150,534	3,079	1,159,938	1,629,009
Inventories				7,650						7,650
Due from Other Funds	112,823	12,445	14,023	945		2,082	1,177	143	29,969	173,607
Due from Other Governmental Units						2,189,844	1,700,814	150,303	1,088,298	5,129,259
Current Portion of Land Contracts Receivable	50,000									50,000
Prepaid Expenses and Other Current Assets	23,465								19,924	43,389
Total Current Assets	\$ 4,374,487	\$ 166,883	\$ 719,954	\$ 127,064	\$ 31,313	\$ 9,286,603	\$ 16,805,746	\$ 486,383	\$ 8,127,140	\$ 40,125,573
Restricted Assets:										
Bond Debt Service:										
Cash held by Paying Agent		\$ 71,544								\$ 71,544
Assessments Receivable						\$ 9,771,105	\$ 17,885,000		\$ 10,677,800	\$ 38,333,905
Construction and Initial Operations:										
Cash and Certificates of Deposit		336,201								336,201
Total Restricted Assets		\$ 407,745				\$ 9,771,105	\$ 17,885,000		\$ 10,677,800	\$ 38,741,650
Land Contracts Receivable, Exclusive of Current Portion	\$ 84,300									\$ 84,300
Property and Equipment:										
Land	\$ 3,263,135				\$ 40,153	\$ 29,281	\$ 25,725	\$ 19,749	\$ 613,529	\$ 3,991,572
Land Improvements	1,924,385		\$ 60,692							1,985,077
Building and Improvements	2,700,328	\$ 559,366	2,991,119		139,298	772,892	734,721	348,503	2,785,533	11,031,760
Equipment	354,650		348,744	\$ 69,848					290,660	1,063,902
Sewage Disposal Systems - Trunk and Interceptors						21,722,785	36,799,208	2,962,297	29,793,483	91,277,773
Construction-in-Progress	2,355,491					5,356,886				7,712,377
	\$ 10,597,989	\$ 559,366	\$ 3,400,555	\$ 69,848	\$ 179,451	\$ 27,881,844	\$ 37,559,654	\$ 3,330,549	\$ 33,483,205	\$ 117,062,461
Less: Accumulated Depreciation	1,067,368	87,013	873,327	19,381	139,298	8,795,323	4,798,494	876,024	12,342,359	28,998,587
	\$ 9,530,621	\$ 472,353	\$ 2,527,228	\$ 50,467	\$ 40,153	\$ 19,086,521	\$ 32,761,160	\$ 2,454,525	\$ 21,140,846	\$ 88,063,874
TOTAL ASSETS	\$ 13,989,408	\$ 1,046,981	\$ 3,247,182	\$ 177,531	\$ 71,466	\$ 38,144,229	\$ 67,451,906	\$ 2,940,908	\$ 39,945,786	\$ 167,015,397

Continued

County of Oakland
Combining Balance Sheet - Enterprise Funds, Continued
December 31, 1985

	Airport Facilities	Airport T-Hangar	Medical Care Facility	Food Services	Indigent Housing	Evergreen Farmington S.D.S.	Clinton Oakland S.D.S.	Huron- Rouge S.D.S.	S.O.C.S.O.S.	TOTAL
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
Payables from Current Assets:										
Cash Overdraft			\$ 27,609							\$ 27,609
Vouchers Payable	\$ 23,847	\$ 2,119	40,620	\$ 6,394		\$ 2,047,453	\$ 547,536	\$ 148,850	\$ 3,699,018	\$ 6,515,837
Accrued Payroll	9,894		66,649	1,590					9,199	87,332
Other Accrued Liabilities and Deposits Held	93,540	26,910	106,495	8,328						235,273
Due to Other Governmental Units	70,748	27,743	148	492		300,344	294,919		593,773	1,288,167
Due to Other Funds	173,644	102,695	465,657	13,084		310,075	209,278	27,156	42,750	1,344,339
Total Current Liabilities Payable from Current Assets	\$ 371,673	\$ 159,467	\$ 707,178	\$ 29,888		\$ 2,657,872	\$ 1,051,733	\$ 176,006	\$ 4,344,740	\$ 9,498,557
Payable from Restricted Assets:										
Accrued Interest Payable		\$ 11,544				7,050			21,958	\$ 40,552
Current Portion of Long-Term Debt		60,000				\$ 1,115,000	\$ 765,000		\$ 700,000	2,640,000
Total Current Liabilities Payable from Restricted Assets		\$ 71,544				\$ 1,122,050	\$ 765,000		\$ 721,958	\$ 2,680,552
Total Current Liabilities	\$ 371,673	\$ 231,011	\$ 707,178	\$ 29,888		\$ 3,779,922	\$ 1,816,733	\$ 176,006	\$ 5,066,698	\$ 12,179,109
Long-Term Debt, Exclusive of Current Portion		\$ 355,000				\$ 8,656,000	\$ 17,120,000		\$ 9,980,000	\$ 36,111,000
Fund Equity:										
Contributed Capital	\$ 9,655,487		\$ 2,527,228			\$ 19,086,521	\$ 32,761,159	\$ 2,454,525	\$ 21,140,846	\$ 87,625,766
Retained Earnings Designated For:										
Debt Service		\$ 336,201				\$ 1,477,262	\$ 10,110,539		\$ 655,906	\$ 12,579,908
Donations and Other			\$ 12,776							12,776
Construction and Operations		124,769				2,181,049	2,065,519	\$ 222,726	1,750,000	6,344,063
		\$ 460,970	\$ 12,776			\$ 3,658,311	\$ 12,176,058	\$ 222,726	\$ 2,405,906	\$ 18,936,747
Undesignated Retained Earnings	\$ 3,962,248			\$ 147,643	\$ 71,466	\$ 2,963,475	\$ 3,577,956	\$ 87,651	\$ 1,352,336	\$ 12,162,775
Total Retained Earnings	\$ 3,962,248	\$ 460,970	\$ 12,776	\$ 147,643	\$ 71,466	\$ 6,621,786	\$ 15,754,014	\$ 310,377	\$ 3,758,242	\$ 31,099,522
Total Fund Equity	\$ 13,617,735	\$ 460,970	\$ 2,540,004	\$ 147,643	\$ 71,466	\$ 25,708,307	\$ 48,515,173	\$ 2,764,902	\$ 24,899,088	\$ 118,725,288
TOTAL LIABILITIES AND FUND EQUITY	\$ 13,989,408	\$ 1,046,981	\$ 3,247,182	\$ 177,531	\$ 71,466	\$ 38,144,229	\$ 67,451,906	\$ 2,940,908	\$ 39,945,786	\$ 167,015,397

County of Oakland
Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Retained Earnings
For the Year Ended December 31, 1985

	Airport Facilities	Airport T-Hangar	Medical Care Facility	Food Services	Indigent Housing	Evergreen Farmington S.D.S.	Clinton Oakland S.D.S.	Huron- Rouge S.D.S.	S.O.C.S.O.S.	TOTAL
Operating Revenues:										
Service Revenue			\$ 4,476,060		\$ 5,109	\$ 9,002,837	\$ 5,046,614	\$ 646,714	\$ 15,309,911	\$ 34,487,245
Provision for Doubtful Accounts and Contractual Discounts			(1,026,700)							(1,026,700)
Net Service Revenue			\$ 3,449,360		\$ 5,109	\$ 9,002,837	\$ 5,046,614	\$ 646,714	\$ 15,309,911	\$ 33,460,545
Leases, Rentals and Concession Sales	\$ 903,972	\$ 349,291			1,200					1,254,463
Food Sales			26,642	\$ 179,798						206,440
Other Operating Revenue			53,151			29,160	202,238	2,685	328	287,562
Total Operating Revenues	\$ 903,972	\$ 349,291	\$ 3,529,153	\$ 179,798	\$ 6,309	\$ 9,031,997	\$ 5,248,852	\$ 649,399	\$ 15,310,239	\$ 35,209,010
Operating Expenses:										
Salaries	\$ 308,367	\$ 66,960	\$ 2,305,884	\$ 53,096		\$ 566,743	\$ 321,735	\$ 72,917	\$ 334,745	\$ 4,030,447
Fringe Benefits	99,228	23,040	893,480	22,065					114,919	1,152,732
Contractual Services	277,045	61,937	401,112	41,617	\$ 303	7,674,444	5,775,980	544,215	13,976,541	28,753,194
Commodities	12,515	89	438,985	63,771		59,745	9,445	6,355	95,982	686,887
Depreciation	18,190	12,430	92,395	1,488		443,035	750,679	66,216	828,487	2,212,920
Other			16,241			27,664				43,905
Internal Services	28,124		407,417	114,874					14,218	564,633
Total Operating Expenses	\$ 743,469	\$ 164,456	\$ 4,555,514	\$ 296,911	\$ 303	\$ 8,771,631	\$ 6,857,839	\$ 689,703	\$ 15,364,892	\$ 37,444,718
Operating Income (Loss)	\$ 160,503	\$ 184,835	\$ (1,026,361)	\$ (117,113)	\$ 6,006	\$ 260,366	\$ (1,608,987)	\$ (40,304)	\$ (54,653)	\$ (2,235,708)
Non-Operating Revenue (Expenses)										
Sale of Land and Equipment				\$ 1,279						\$ 1,279
Interest Earned	\$ 389,969	\$ 25,411				\$ 2,152,949	\$ 2,947,747	\$ 17,860	\$ 1,641,643	7,175,579
Interest Expense	(6,040)	(23,089)				(1,559,399)			(2,286,096)	(3,874,624)
Distribution to Municipalities						(764,072)	(1,804,238)		(866,850)	(3,435,160)
	\$ 383,929	\$ 2,322		\$ 1,279		\$ (170,522)	\$ 1,143,509	\$ 17,860	\$ (1,511,302)	\$ (132,926)
Income (Loss) Before Operating Transfers	\$ 544,432	\$ 187,157	\$ (1,026,361)	\$ (115,834)	\$ 6,006	\$ 89,844	\$ (465,478)	\$ (22,444)	\$ (1,565,956)	\$ (2,368,634)
Operating Transfers In	\$ 114,269		\$ 956,820	\$ 110,843			\$ 175,000			\$ 1,356,932
Operating Transfers Out		\$ (114,269)	(20,200)			\$ (204,784)	(498,000)			(837,253)
Net Income (Loss)	\$ 658,701	\$ 72,888	\$ (89,741)	\$ (4,991)	\$ 6,006	\$ (114,940)	\$ (788,478)	\$ (22,444)	\$ (1,565,956)	\$ (1,848,955)
Add back Depreciation Closed to Contributed Capital			92,395			443,035	750,679	66,216	828,487	2,180,812
Net Income (Loss) Closed to Retained Earnings	\$ 658,701	\$ 72,888	\$ 2,654	\$ (4,991)	\$ 6,006	\$ 328,095	\$ (37,799)	\$ 43,772	\$ (737,469)	\$ 331,857
Retained Earnings at Beginning of Year	3,303,547	388,082	10,122	152,634	65,460	6,226,664	15,040,620	199,994	4,547,003	29,934,126
Equity Transfers In	250,000									250,000
Transfers (to) from Contributed Capital	(250,000)					67,027	751,193	66,611	(51,292)	583,539
Retained Earnings at End of Year	\$ 3,962,248	\$ 460,970	\$ 12,776	\$ 147,643	\$ 71,466	\$ 6,621,786	\$ 15,754,014	\$ 310,377	\$ 3,758,242	\$ 31,099,522

County of Oakland
Enterprise Funds
Combining Statement of Changes in Financial Position
For the Year Ended December 31, 1985

	Airport Facilities	Airport T-Hangar	Medical Care Facility	Food Services	Indigent Housing	Evergreen Farmington S.D.S.	Clinton Oakland S.D.S.	Huron- Rouge S.D.S.	S.O.C.S.D.S.	TOTAL
Source of Funds:										
Net Income (Loss)	\$ 658,701	\$ 72,888	\$ (89,741)	\$ (4,991)	\$ 6,006	\$ (114,940)	\$ (788,478)	\$ (22,444)	\$ (1,565,956)	\$ (1,848,955)
Items not Requiring a Current Outlay of Working Capital:										
Depreciation	18,190	12,430	92,395	1,488		443,035	750,679	66,216	828,487	2,212,920
Total from (to) Operations	\$ 676,891	\$ 85,318	\$ 2,654	\$ (3,503)	\$ 6,006	\$ 328,095	\$ (37,799)	\$ 43,772	\$ (737,469)	\$ 363,965
Disposal of Property and Equipment				40,273						40,273
Decrease in Land Contract Receivable	42,117									42,117
Payment on Assessments						1,050,000	730,000		644,800	2,424,800
Contributed Capital	250,000		32,337							282,337
Increase in amounts Payable from Restricted Assets		8,688				72,050	35,000		61,064	176,802
	<u>\$ 969,008</u>	<u>\$ 94,006</u>	<u>\$ 34,991</u>	<u>\$ 36,770</u>	<u>\$ 6,006</u>	<u>\$ 1,450,145</u>	<u>\$ 727,201</u>	<u>\$ 43,772</u>	<u>\$ (31,605)</u>	<u>\$ 3,330,294</u>
Application of Funds:										
Additions to Property and Equipment	\$ 640,759		\$ 32,337			\$ 19,453			\$ 1,805	\$ 694,354
Reduction in Long-Term Debt		\$ 60,000				1,115,000	\$ 765,000		700,000	2,640,000
Increase in Restricted Assets		39,209								39,209
Other						13,326			(19,031)	(5,705)
	<u>\$ 640,759</u>	<u>\$ 99,209</u>	<u>\$ 32,337</u>			<u>\$ 1,147,779</u>	<u>\$ 765,000</u>		<u>\$ 682,774</u>	<u>\$ 3,367,858</u>
Increase (Decrease) in Working Capital	\$ 328,249	\$ (5,203)	\$ 2,654	\$ 36,770	\$ 6,006	\$ 302,366	\$ (37,799)	\$ 43,772	\$ (714,379)	\$ (37,564)
Working Capital (Deficit), Beginning of Year	3,674,555	12,619	10,122	50,406	25,307	6,326,365	15,791,812	266,605	4,496,779	30,664,580
Working Capital (Deficit), End of Year	<u>\$ 4,002,814</u>	<u>\$ 7,416</u>	<u>\$ 12,776</u>	<u>\$ 97,176</u>	<u>\$ 31,313</u>	<u>\$ 6,628,731</u>	<u>\$ 15,754,013</u>	<u>\$ 310,377</u>	<u>\$ 3,782,400</u>	<u>\$ 30,627,016</u>

Continued

County of Oakland
Enterprise Funds
Combining Statement of Changes in Financial Position, Continued
For the Year Ended December 31, 1985

	<u>Airport Facilities</u>	<u>Airport T-Hangar</u>	<u>Medical Care Facility</u>	<u>Food Services</u>	<u>Indigent Housing</u>	<u>Evergreen Farmington S.D.S.</u>	<u>Clinton Oakland S.D.S.</u>	<u>Huron- Rouge S.D.S.</u>	<u>S.O.C.S.D.S.</u>	<u>TOTAL</u>
Changes in Components of Working Capital:										
Increase (Decrease) in Current Assets:										
Cash and Short-Term Investments	\$ 158,939	\$ 33,920	\$ 117,569	\$ 30,161	\$ 6,006	\$ 459,472	\$ (262,185)	\$ 58,892	\$ (419,175)	\$ 183,599
Accounts and Interest Receivable	94,519	(383)	(124,006)	(423)		79,422	150,508	3,080	(460,209)	(257,492)
Due from Other Governmental Units						927,804	611,584	17,306	352,827	1,909,521
Due from Other Funds	9,332	5,773	(6,325)	(317)		(460,934)	887	108	(106,774)	(558,250)
Supplies Inventory				(4,348)						(4,348)
Prepayments and Other Assets	22,591								5,286	27,877
	<u>\$ 285,381</u>	<u>\$ 39,310</u>	<u>\$ (12,762)</u>	<u>\$ 25,073</u>	<u>\$ 6,006</u>	<u>\$ 1,005,764</u>	<u>\$ 500,794</u>	<u>\$ 79,386</u>	<u>\$ (628,045)</u>	<u>\$ 1,300,907</u>
Increase (Decrease) in Current Liabilities:										
Vouchers Payable	\$ (3,880)	\$ 488	\$ (6,829)	\$ 3,408		\$ 340,195	\$ 237,069	\$ 35,597	\$ 288,984	\$ 895,032
Accrued Payroll	(622)		(2,568)	429					9,199	6,438
Other Accrued Liabilities and Deposits Held	2,090	7,478	99,201	4,161						112,930
Due to Other Governmental Units	(5,186)	27,743	148	492		293,294	294,918		(169,059)	442,350
Due to Other Funds	(35,270)	8,804	(105,368)	(20,187)		69,909	6,606	17	(42,790)	(118,279)
	<u>\$ (42,868)</u>	<u>\$ 44,513</u>	<u>\$ (15,416)</u>	<u>\$ (11,697)</u>		<u>\$ 703,398</u>	<u>\$ 538,593</u>	<u>\$ 35,614</u>	<u>\$ 86,334</u>	<u>\$ 1,338,471</u>
Total Changes in Components of Working Capital	<u>\$ 328,249</u>	<u>\$ (5,203)</u>	<u>\$ 2,654</u>	<u>\$ 36,770</u>	<u>\$ 6,006</u>	<u>\$ 302,366</u>	<u>\$ (37,799)</u>	<u>\$ 43,772</u>	<u>\$ (714,379)</u>	<u>\$ (37,564)</u>

**COMBINING
FINANCIAL STATEMENTS**

FIDUCIARY FUNDS

County of Oakland
 Combining Balance Sheet - Fiduciary Funds
 December 31, 1985

	Employee Benefit Trust Funds		Expendable Trust Funds				
	Oakland County Employees Retirement	Road Commission Retirement	Delinquent Personal Tax Administration	Jail Inmate Commissary	Crime Prevention	Skillman Foundation Trust	Water and Sewer Trust
ASSETS							
Cash and Short-Term Investments	\$ 15,671,760	\$ 9,321,550	\$ 1,024,887	\$ 175,278	\$ 1,745	\$ 149,046	\$ 3,422,163
Investments	137,039,344	18,814,063					
Accounts Receivable		505,167					1,896,887
Accrued Interest Receivable			2,326	847			
Due from Other Governmental Units							331,875
Due from Other Funds			36,086				860,339
Other Assets				20,129			57,873
TOTAL ASSETS	<u>\$152,711,104</u>	<u>\$ 28,640,780</u>	<u>\$ 1,063,299</u>	<u>\$ 196,254</u>	<u>\$ 1,745</u>	<u>\$ 149,046</u>	<u>\$ 6,569,137</u>
LIABILITIES AND FUND BALANCES							
Liabilities:							
Vouchers Payable		\$ 88,562		\$ 20,983			\$ 987,465
Deposits Held							199,490
Accounts Payable			\$ 665	1,675			
Due to Other Governmental Units				649			842,607
Due to Other Funds			958	2,773		\$ 2,071	288,297
Accrued Liabilities			593	822		1,604	
Total Liabilities		<u>\$ 88,562</u>	<u>\$ 2,216</u>	<u>\$ 26,902</u>		<u>\$ 3,675</u>	<u>\$ 2,317,859</u>
Fund Balances:							
Reserved/Designated For:							
Annuity Savings Reserve	\$ 6,907,150						
Pension Accumulation Reserve	100,744,876	\$ 28,552,218					
Pension Reserve Programs	45,059,078		\$ 1,061,083	\$ 169,352	\$ 1,745	\$ 145,371	\$ 4,251,278
Total Fund Balances	<u>\$152,711,104</u>	<u>\$ 28,552,218</u>	<u>\$ 1,061,083</u>	<u>\$ 169,352</u>	<u>\$ 1,745</u>	<u>\$ 145,371</u>	<u>\$ 4,251,278</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$152,711,104</u>	<u>\$ 28,640,780</u>	<u>\$ 1,063,299</u>	<u>\$ 196,254</u>	<u>\$ 1,745</u>	<u>\$ 149,046</u>	<u>\$ 6,569,137</u>

Continued

County of Oakland
 Combining Balance Sheet - Fiduciary Funds, Continued
 December 31, 1985

	Agency Funds								Deferred Compensation Plan
	Restricted Funds	Special Trust	Public Library Trust	Register of Deeds Trust	District Court Trust	Jail Inmate Investment	Prosecutor Forfeiture Evidence	C.E.T.A. Retirement	
ASSETS									
Cash and Short-Term Investments	\$ 25,292	\$ 38,296	\$ 603,879	\$ 243,796	\$ 75,231	\$ 5,216	\$ 251,364	\$ 127,590	\$ 2,514,708
Investments									8,403,867
Accounts Receivable	50								
Accrued Interest Receivable									260,456
Due from Other Governmental Units									
Due from Other Funds	18								
TOTAL ASSETS	\$ 25,360	\$ 38,296	\$ 603,879	\$ 243,796	\$ 75,231	\$ 5,216	\$ 251,364	\$ 127,590	\$ 11,179,031
LIABILITIES AND FUND BALANCES									
Liabilities:									
Vouchers Payable	\$ 2,049								
Deposits Held						\$ 5,216	\$ 251,364		
Accounts Payable	23,311	\$ 38,296		\$ 179,305					
Due to Other Governmental Units			\$ 603,879	64,491	\$ 75,231			\$ 127,590	
Due to Other Funds									
Accrued Liabilities									
Employee Savings									\$ 11,179,031
Total Liabilities	\$ 25,360	\$ 38,296	\$ 603,879	\$ 243,796	\$ 75,231	\$ 5,216	\$ 251,364	\$ 127,590	\$ 11,179,031
Fund Balances:									
Reserved/Designated For:									
Annuity Savings Reserve									
Pension Accumulation Reserve									
Pension Reserve									
Savings Reserve									
Programs									
Total Fund Balances									
TOTAL LIABILITIES AND FUND BALANCES	\$ 25,360	\$ 38,296	\$ 603,879	\$ 243,796	\$ 75,231	\$ 5,216	\$ 251,364	\$ 127,590	\$ 11,179,031

Continued

County of Oakland
 Combining Balance Sheet - Fiduciary Funds, Continued
 December 31, 1985

	Agency Funds									TOTAL
	Child Support Account	Escheats Trust	Inheritance Tax-State Share	State Tax Trust	Undistri- buted Taxes	Children's Village Investment	Circuit Court Trust	Contractor's Retainage	Legatee Trust	
ASSETS										
Cash and Short-Term Investments	\$ 363,597	\$ 59,065	\$ 560,805	\$ 5,764	\$ 11,389,125	\$ 25,851	\$ 4,404,099	\$ 516,879	\$ 237,785	\$ 51,214,771
Investments										164,257,274
Accounts Receivable										2,402,104
Accrued Interest Receivable						226				263,855
Due from Other Governmental Units										331,875
Due from Other Funds					219,700					1,116,143
Other Assets										78,002
TOTAL ASSETS	\$ 363,597	\$ 59,065	\$ 560,805	\$ 5,764	\$ 11,608,825	\$ 26,077	\$ 4,404,099	\$ 516,879	\$ 237,785	\$219,664,024
LIABILITIES AND FUND BALANCES										
Liabilities:										
Vouchers Payable					\$ 7,738					\$ 1,106,797
Deposits Held	\$ 363,597						\$ 4,404,099			5,223,766
Accounts Payable					46,394	\$ 26,077		\$ 516,879	\$ 237,785	1,070,387
Due to Other Governmental Units		\$ 59,065	\$ 560,805	\$ 5,764	2,188,847					4,528,928
Due to Other Funds					9,365,846					9,659,945
Accrued Liabilities										3,019
Employee Savings										11,179,031
Total Liabilities	\$ 363,597	\$ 59,065	\$ 560,805	\$ 5,764	\$ 11,608,825	\$ 26,077	\$ 4,404,099	\$ 516,879	\$ 237,785	\$ 32,771,873
Fund Balances:										
Reserved/Designated For:										
Annuity Savings Reserve										\$ 6,907,150
Pension Accumulation Reserve										129,297,094
Pension Reserve Programs										45,059,078
										5,628,829
Total Fund Balances										\$186,892,151
TOTAL LIABILITIES AND FUND BALANCES	\$ 363,597	\$ 59,065	\$ 560,805	\$ 5,764	\$ 11,608,825	\$ 26,077	\$ 4,404,099	\$ 516,879	\$ 237,785	\$219,664,024

County of Oakland
Employee Benefit Trust Funds
Combining Statement of Revenues, Expenses & Changes in Fund Balances
For the Year Ended December 31, 1985

	<u>Oakland County Employees Retirement</u>	<u>Road Commission Retirement</u>	<u>Deferred Compensation</u>	<u>TOTAL</u>
Operating Revenues:				
Investment Income	\$ 12,796,325	\$ 2,334,301		\$ 15,130,626
Contributions	9,416,101	1,522,851		10,938,952
Gain on Sale of Investments	<u>6,859,410</u>	<u>57,335</u>		<u>6,916,745</u>
Total Operating Revenues	<u>\$ 29,071,836</u>	<u>\$ 3,914,487</u>		<u>\$ 32,986,323</u>
Operating Expenses:				
Benefit Payments	\$ 3,607,157	\$ 940,057		\$ 4,547,214
Payments to Employees Withdrawing from the Retirement System	63,021	18,077		81,098
Other		<u>3,715</u>		<u>3,715</u>
Total Operating Expenses	<u>\$ 3,670,178</u>	<u>\$ 961,849</u>		<u>\$ 4,632,027</u>
Net Income	<u>\$ 25,401,658</u>	<u>\$ 2,952,638</u>		<u>\$ 28,354,296</u>
Fund Balances at Beginning of Year:				
As Previously Reported	<u>\$ 127,309,446</u>	<u>\$ 25,599,580</u>	<u>\$ 8,261,418</u>	<u>\$ 161,170,444</u>
Accounting Change			<u>(8,261,418)</u>	<u>(8,261,418)</u>
As Restated	<u>127,309,446</u>	<u>\$ 25,599,580</u>	<u>\$</u>	<u>\$ 152,909,026</u>
Fund Balances at End of Year	<u>\$ 152,711,104</u>	<u>\$ 28,552,218</u>	<u>\$ -0-</u>	<u>\$ 181,263,322</u>

County of Oakland
Employee Benefit Trust Funds
Combining Statement of Changes in Financial Position
For the Year Ended December 31, 1985

	<u>Oakland County Employees Retirement</u>	<u>Road Commission Retirement</u>	<u>Deferred Compensation</u>	<u>TOTAL</u>
Source of Funds:				
From Operations - Net Income	\$ 25,401,658	\$ 2,952,638	_____	\$ 28,354,296
Increase in Working Capital	\$ 25,401,658	\$ 2,952,638		\$ 28,354,296
Working Capital, Beginning of Year:				
As Previously Reported	127,309,446	25,599,580	\$ 8,261,418	161,170,444
Accounting Change	_____	_____	(8,261,418)	(8,261,418)
As Restated	\$ 127,309,446	\$ 25,599,580	_____	\$ 152,909,026
Working Capital, End of Year	<u>\$ 152,711,104</u>	<u>\$ 28,552,218</u>	<u>\$ -0-</u>	<u>\$ 181,263,322</u>
Changes in Components of Working Capital:				
Increase (Decrease) in Current Assets:				
Cash and Short-Term Investments	\$ 5,498,895	\$ 251,850		\$ 5,750,745
Investments	19,837,075	2,664,000		22,501,075
Accounts and Interest Receivable	_____	46,010	_____	46,010
	<u>\$ 25,335,970</u>	<u>\$ 2,961,860</u>	_____	<u>\$ 28,297,830</u>
Increase (Decrease) in Current Liabilities:				
Vouchers Payable	\$ (23,481)	\$ 9,222		\$ (14,259)
Deferred Revenue	(42,207)	_____	_____	(42,207)
	<u>\$ (65,688)</u>	<u>\$ 9,222</u>	_____	<u>\$ (56,466)</u>
Increase (Decrease) in Working Capital	<u>\$ 25,401,658</u>	<u>\$ 2,952,638</u>	<u>\$ -0-</u>	<u>\$ 28,354,296</u>

County of Oakland
Expendable Trust Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 1985

	Delinquent Personal Tax Admin.	Jail Inmate Commissary	Crime Prevention	Skillman Foundation Trust	Water and Sewer Trust	TOTAL
Revenues:						
Donations				\$ 165,000		\$ 165,000
Other Intergovernmental Revenue	\$ 528,675				\$ 10,751,448	11,280,123
Use of Money	59,173	\$ 847			181,974	241,994
Other		308,131	\$ 5,722			313,853
Total Revenues	\$ 587,848	\$ 308,978	\$ 5,722	\$ 165,000	\$ 10,933,422	\$12,000,970
Expenditures:						
Salaries	\$ 21,970	\$ 26,507		\$ 82,178		\$ 130,655
Fringe Benefits	8,042	7,821		29,099		44,962
Public Works					\$ 9,273,077	9,273,077
Contractual Services	766	14,372	\$ 3,977			19,115
Commodities		252,795				252,795
Internal Services	1,829	3,522				5,351
Capital Outlay		3,506				3,506
Total Expenditures	\$ 32,607	\$ 308,523	\$ 3,977	\$ 111,277	\$ 9,273,077	\$ 9,729,461
Excess of Revenue Over Expenditures	\$ 555,241	\$ 455	\$ 1,745	\$ 53,723	\$ 1,660,345	\$ 2,271,509
Other Financing Sources (Uses), Distribution to Municipalities					(1,073,403)	(1,073,403)
Excess of Revenue and Other Financing Sources Over Expenditures and Other Uses	\$ 555,241	\$ 455	\$ 1,745	\$ 53,723	\$ 586,942	\$ 1,198,106
Fund Balances at Beginning of Year	505,842	168,897		91,648	3,407,177	4,173,564
Equity Transfers In					257,159	257,159
Fund Balances at End of Year	\$ 1,061,083	\$ 169,352	\$ 1,745	\$ 145,371	\$ 4,251,278	\$ 5,628,829

County of Oakland
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended December 31, 1985

<u>Child Support Account</u>	<u>Balance</u>			<u>Balance</u>
ASSETS	January 1, 1985	<u>Additions</u>	<u>Deductions</u>	December 31, 1985
Cash and Short-Term Investments	<u>\$ 370,184</u>	<u>\$ 68,904,466</u>	<u>\$ 68,911,053</u>	<u>\$ 363,597</u>
LIABILITIES				
Deposits Held	<u>\$ 370,184</u>	<u>\$ 68,904,466</u>	<u>\$ 68,911,053</u>	<u>\$ 363,597</u>
Escheats Trust				
ASSETS				
Cash and Short-Term Investments	<u>\$ 41,218</u>	<u>\$ 35,867</u>	<u>\$ 18,020</u>	<u>\$ 59,065</u>
LIABILITIES				
Vouchers Payable		\$ 14,360	\$ 14,360	
Due to Other Governmental Units	<u>\$ 41,218</u>	<u>35,306</u>	<u>17,459</u>	<u>\$ 59,065</u>
Total	<u>\$ 41,218</u>	<u>\$ 49,666</u>	<u>\$ 31,819</u>	<u>\$ 59,065</u>
Inheritance Tax-State Share				
ASSETS				
Cash and Short-Term Investments	<u>\$ 207,584</u>	<u>\$ 12,913,239</u>	<u>\$ 12,560,018</u>	<u>\$ 560,805</u>

Continued

County of Oakland
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities, Continued
 For the Year Ended December 31, 1985

<u>Inheritance Tax-State Share (Cont'd)</u>	<u>Balance</u> <u>January 1, 1985</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1985</u>
<u>LIABILITIES</u>				
Vouchers Payable		\$ 12,559,922	\$ 12,559,922	
Due to Other Governmental Units	\$ 207,584	12,913,277	12,560,056	\$ 560,805
Due to Other Funds		10	10	
Total	<u>\$ 207,584</u>	<u>\$ 25,473,209</u>	<u>\$ 25,119,988</u>	<u>\$ 560,805</u>
<u>State Tax Trust</u>				
<u>ASSETS</u>				
Cash and Short-Term Investments	<u>\$ 5,764</u>			<u>\$ 5,764</u>
<u>LIABILITIES</u>				
Due to Other Governmental Units	<u>\$ 5,764</u>			<u>\$ 5,764</u>
<u>Undistributed Taxes</u>				
<u>ASSETS</u>				
Cash and Short-Term Investments	\$ 2,405,603	\$ 212,497,115	\$ 203,513,593	\$ 11,389,125
Accounts Receivable		501,042	501,042	
Due from Other Funds		1,014,183	794,483	219,700
Total	<u>\$ 2,405,603</u>	<u>\$ 214,012,340</u>	<u>\$ 204,809,118</u>	<u>\$ 11,608,825</u>

Continued

County of Oakland
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities, Continued
 For the Year Ended December 31, 1985

<u>Undistributed Taxes (Cont'd)</u>	Balance January 1, 1985	<u>Additions</u>	<u>Deductions</u>	Balance December 31, 1985
<u>LIABILITIES</u>				
Vouchers Payable	\$ 20,050	\$ 65,267,332	\$ 65,279,644	\$ 7,738
Accounts Payable	6,431	628,275	588,312	46,394
Due to Other Governmental Units	1,064,347	142,857,119	141,732,619	2,188,847
Due to Other Funds	<u>1,314,775</u>	<u>86,346,482</u>	<u>78,295,411</u>	<u>9,365,846</u>
Total	<u>\$ 2,405,603</u>	<u>\$ 295,099,208</u>	<u>\$ 285,895,986</u>	<u>\$ 11,608,825</u>
 <u>Children's Village Investment</u>				
<u>ASSETS</u>				
Cash and Short-Term Investments	\$ 23,121	\$ 2,730		\$ 25,851
Accrued Interest Receivable		<u>226</u>		<u>226</u>
Total	<u>\$ 23,121</u>	<u>\$ 2,956</u>		<u>\$ 26,077</u>
 <u>LIABILITIES</u>				
Accounts Payable		\$ 26,077		\$ 26,077
Due to Other Funds	<u>\$ 23,121</u>		<u>\$ 23,121</u>	
Total	<u>\$ 23,121</u>	<u>\$ 26,077</u>	<u>\$ 23,121</u>	<u>\$ 26,077</u>
 <u>Circuit Court Trust</u>				
<u>ASSETS</u>				
Cash and Short-Term Investments	<u>\$ 3,442,747</u>	<u>\$ 6,741,979</u>	<u>\$ 5,780,627</u>	<u>\$ 4,404,099</u>

Continued

County of Oakland
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities, Continued
 For the Year Ended December 31, 1985

<u>Circuit Court Trust (Cont'd)</u>	<u>Balance</u>			<u>Balance</u>
LIABILITIES	<u>January 1, 1985</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 1985</u>
Vouchers Payable		\$ 5,086,533	\$ 5,086,533	
Deposits Held	\$ 3,439,655	5,154,052	4,189,608	\$ 4,404,099
Due to Other Governmental Units	<u>3,092</u>		<u>3,092</u>	
Total	<u>\$ 3,442,747</u>	<u>\$ 10,240,585</u>	<u>\$ 9,279,233</u>	<u>\$ 4,404,099</u>
<u>Contractor's Retainage</u>				
ASSETS				
Cash and Short-Term Investments	<u>\$ 250,847</u>	<u>\$ 493,437</u>	<u>\$ 227,405</u>	<u>\$ 516,879</u>
LIABILITIES				
Vouchers Payable		\$ 204,923	\$ 204,923	
Accounts Payable	\$ 250,809	498,035	231,965	\$ 516,879
Due to Other Funds	<u>38</u>	<u>147</u>	<u>185</u>	
Total	<u>\$ 250,847</u>	<u>\$ 703,105</u>	<u>\$ 437,073</u>	<u>\$ 516,879</u>
<u>Legatee Trust</u>				
ASSETS				
Cash and Short-Term Investments	<u>\$ 184,521</u>	<u>\$ 53,264</u>		<u>\$ 237,785</u>

Continued

County of Oakland
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities, Continued
 For the Year Ended December 31, 1985

	<u>Balance</u> <u>January 1, 1985</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1985</u>
<u>Legatee Trust (Cont'd)</u>				
LIABILITIES				
Accounts Payable	\$ <u>184,521</u>	\$ <u>53,264</u>		\$ <u>237,785</u>
 <u>Restricted Funds</u>				
ASSETS				
Cash and Short-Term Investments		\$ 37,243	\$ 11,951	\$ 25,292
Accounts Receivable		841	791	50
Due from Other Funds		<u>29,233</u>	<u>29,215</u>	<u>18</u>
Total		\$ <u>67,317</u>	\$ <u>41,957</u>	\$ <u>25,360</u>
LIABILITIES				
Vouchers Payable		\$ 12,213	\$ 10,164	\$ 2,049
Accounts Payable		38,905	15,594	23,311
Due to Other Funds		<u>863</u>	<u>863</u>	
Total		\$ <u>51,981</u>	\$ <u>26,621</u>	\$ <u>25,360</u>
 <u>Special Trust</u>				
ASSETS				
Cash and Short-Term Investments	\$ <u>68,149</u>	\$ <u>536,466</u>	\$ <u>566,319</u>	\$ <u>38,296</u>

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1985

	<u>Balance</u> <u>January 1, 1985</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1985</u>
<u>Special Trust (Cont'd)</u>				
LIABILITIES				
Vouchers Payable		\$ 344,088	\$ 344,088	
Deposits Held		256,600	256,600	
Accounts Payable	\$ 68,149	503,395	533,248	\$ 38,296
Total	<u>\$ 68,149</u>	<u>\$ 1,104,083</u>	<u>\$ 1,133,936</u>	<u>\$ 38,296</u>
 <u>Public Library Trust</u>				
ASSETS				
Cash and Short-Term Investments	<u>\$ 343,451</u>	<u>\$ 1,208,811</u>	<u>\$ 948,383</u>	<u>\$ 603,879</u>
LIABILITIES				
Due to Other Governmental Units	<u>\$ 343,451</u>	<u>\$ 1,208,811</u>	<u>\$ 948,383</u>	<u>\$ 603,879</u>
 <u>Register of Deeds Trust</u>				
ASSETS				
Cash and Short-Term Investments	<u>\$ 125,873</u>	<u>\$ 5,872,727</u>	<u>\$ 5,754,804</u>	<u>\$ 243,796</u>
LIABILITIES				
Vouchers Payable		\$ 5,872,323	\$ 5,872,323	
Accounts Payable	\$ 125,873	6,609,126	6,555,694	\$ 179,305
Due to Other Governmental Units		109,549	45,058	64,491
Total	<u>\$ 125,873</u>	<u>\$ 12,590,998</u>	<u>\$ 12,473,075</u>	<u>\$ 243,796</u>

Continued

County of Oakland
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities, Continued
 For the Year Ended December 31, 1985

	<u>Balance</u> <u>January 1, 1985</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1985</u>
<u>District Court Trust</u>				
ASSETS				
Cash and Short-Term Investments	\$ <u>185,762</u>	\$ <u>10,679</u>	\$ <u>121,210</u>	\$ <u>75,231</u>
LIABILITIES				
Vouchers Payable		\$ 115,141	\$ 115,141	
Due to Other Governmental Units	\$ <u>185,762</u>	<u>10,679</u>	<u>121,210</u>	\$ <u>75,231</u>
Total	\$ <u>185,762</u>	\$ <u>125,820</u>	\$ <u>236,351</u>	\$ <u>75,231</u>
 <u>Jail Inmate Investment</u>				
ASSETS				
Cash and Short-Term Investments	\$ <u>5,000</u>	\$ <u>216</u>		\$ <u>5,216</u>
LIABILITIES				
Deposits Held	\$ <u>5,000</u>	\$ <u>216</u>		\$ <u>5,216</u>
 <u>Prosecutor Forfeiture Evidence</u>				
ASSETS				
Cash and Short-Term Investments		\$ <u>251,364</u>		\$ <u>251,364</u>

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1985

	<u>Balance</u> <u>January 1, 1985</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1985</u>
<u>Prosecutor Forfeiture Evidence (Cont'd)</u>				
LIABILITIES				
Deposits Held		<u>\$ 251,364</u>		<u>\$ 251,364</u>
 <u>C.E.T.A. Retirement</u>				
ASSETS				
Cash and Short-Term Investments	<u>\$ 127,590</u>			<u>\$ 127,590</u>
LIABILITIES				
Due to Other Governmental Units	<u>\$ 127,590</u>			<u>\$ 127,590</u>
 <u>Deferred Compensation Plan</u>				
ASSETS				
Cash and Short-Term Investments	\$ 1,108,591	\$ 7,489,784	\$ 6,083,667	\$ 2,514,708
Investments	6,936,404	5,118,034	3,650,571	8,403,867
Accrued Interest Receivable	<u>217,881</u>	<u>260,456</u>	<u>217,881</u>	<u>260,456</u>
Total	<u>\$ 8,262,876</u>	<u>\$ 12,868,274</u>	<u>\$ 9,952,119</u>	<u>\$ 11,179,031</u>
LIABILITIES				
Vouchers Payable		\$ 293,514	\$ 293,514	
Accounts Payable	\$ 1,458		1,458	
Employee Savings	<u>8,261,418</u>	<u>6,079,349</u>	<u>3,161,736</u>	<u>\$ 11,179,031</u>
Total	<u>\$ 8,262,876</u>	<u>\$ 6,372,863</u>	<u>\$ 3,456,708</u>	<u>\$ 11,179,031</u>

Continued

County of Oakland
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities, Continued
 For the Year Ended December 31, 1985

<u>Total-All Agency Funds</u>	Balance <u>January 1, 1985</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>December 31, 1985</u>
<u>ASSETS</u>				
Cash and Short-Term Investments	\$ 8,896,005	\$ 317,049,387	\$ 304,497,050	\$ 21,448,342
Investments	6,936,404	5,118,034	3,650,571	8,403,867
Accounts Receivable		501,883	501,833	50
Accrued Interest Receivable	217,881	260,682	217,881	260,682
Due from Other Funds		1,043,416	823,698	219,718
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL	<u>\$ 16,050,290</u>	<u>\$ 323,973,402</u>	<u>\$ 309,691,033</u>	<u>\$ 30,332,659</u>
 <u>LIABILITIES</u>				
Vouchers Payable	\$ 20,050	\$ 89,770,349	\$ 89,780,612	\$ 9,787
Deposits Held	3,814,839	74,566,698	73,357,261	5,024,276
Accounts Payable	637,241	8,357,077	7,926,271	1,068,047
Due to Other Governmental Units	1,978,808	157,134,741	155,427,877	3,685,672
Due to Other Funds	1,337,934	86,347,502	78,319,590	9,365,846
Employee Savings	8,261,418	6,079,349	3,161,736	11,179,031
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL	<u>\$ 16,050,290</u>	<u>\$ 422,255,716</u>	<u>\$ 407,973,347</u>	<u>\$ 30,332,659</u>

III. STATISTICAL SECTION

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

TABLE I

<u>Year of Levy*</u>	<u>Tax Levy</u>	<u>Collections to March 1, Each Year</u>		<u>Collections thru December 31, 1985</u>	
		<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
1975	37,874,508	35,303,301	93.21	37,874,508	100.00
1976	36,863,882	34,403,973	93.33	36,863,822	100.00
1977	40,418,405	37,942,544	93.87	40,418,347	100.00
1978	45,083,998	42,528,363	94.33	45,083,557	99.99
1979	48,254,235	45,307,714	93.89	48,220,093	99.93
1980	54,797,950	50,879,932	92.85	54,748,425	99.91
1981	61,457,994	56,272,487	91.56	61,397,421	99.90
1982	66,234,125	60,693,723	91.64	66,162,044	99.89
1983	64,998,581	60,036,499	92.37	64,897,559	99.84
1984	66,844,171	61,921,251	92.63	66,703,619	99.78

*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
of Taxable Property - Unaudited
Last Ten Years

TABLE II

Year of Levy	REAL PROPERTY		PERSONAL PROPERTY	TOTAL		Ratio of Total Equalized to Total Estimated Actual Value
	Assessed Value	Equalized Value	Assesed & Equalized Value	Equalized Value	Estimated Amount Value	
1976	6,233,838,704	6,305,258,795	703,083,763	7,008,342,559	14,016,685,118	50.0%
1977	6,893,598,707	6,966,122,729	762,061,875	7,728,184,604	15,456,369,208	50.0%
1978	7,502,499,861	7,780,633,635	839,633,582	8,620,267,217	17,240,534,434	50.0%
1979	8,781,606,802	8,930,049,562	917,753,579	9,847,803,141	19,695,606,282	50.0%
1980	10,431,731,000	10,614,279,649	1,037,173,633	11,651,453,282	23,302,906,564	50.0%
1981	11,947,261,060	12,129,752,472	1,118,074,387	13,247,826,859	26,649,072,309	49.7%
1982	12,527,707,864	13,079,363,323	1,198,001,927	14,277,365,250	27,726,167,099	51.5%
1983	12,772,683,105	12,779,073,610	1,231,958,859	14,011,032,469	28,206,083,694	49.7%
1984	13,068,238,420	13,086,130,258	1,322,735,883	14,408,866,141	29,077,930,366	49.6%
1985	13,829,032,797	13,829,032,797	1,490,913,755	15,319,946,552	30,639,893,104	50.0%

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

TABLE III

TAX RATES

Year of Levy	General Operating	Parks	Oakland Schools	Oakland Community College	Huron Clinton Authority
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
1985	4.6391	.2500	2.5000	1.4000	.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
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
1984	66,844,171	442,312	3,602,217	526,371,891	21,481,005	25,239,459	3,602,217	184,396,802	831,980,074

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

TABLE IV

<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>
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
1985	1,011,793	15,319,946,552	(d) 466,941,257	3.281	461

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, 1985

TABLE V

<u>Bonds & Notes With County Credit and Unlimited Tax</u>	<u>Gross</u>	<u>Municipalities Share of Funds on Hand with County Treasurer</u>	<u>Self-Supporting or Portion Paid Directly by Benefited Municipalities</u>	<u>Net</u>	<u>County Share of Funds on Hand</u>	<u>Net County Debt</u>
Building Authority - Act 31	\$ 9,865,000			\$ 9,865,000	(d) \$ 4,083,458	\$ 5,781,542
Drain Bonds - Chapter 20, Act 40	81,780,000	(d) \$ 7,728,839	(a) \$ 69,235,137	4,816,024	(d) 483,632	4,332,392
Drain Bonds - Chapter 20 - Refunding	13,040,000	(d) 54,033	(a) 12,838,746	147,221	(d) 617	146,604
Drain Bonds - Chapter 21	2,500,257	(d) 24,174	(a) 2,329,818	146,265	(d) 1,502	144,763
Sewage Disposal Bonds - Act 185	83,646,000	(d) 14,681,453	(a) 68,964,547			
Sewage Disposal Bonds - Act 342	83,755,000	(d) 1,353,430	(a) 82,401,570			
Water Supply Bonds - Act 185	28,805,000	(d) 1,662,949	(a) 27,142,051			
Refunding Bonds - Water & Sewer	22,800,000	(d) 906,099	(a) 21,893,901			
Michigan Transportation Fund	750,000		(c) 750,000			
Total	<u>\$ 326,941,257</u>	<u>\$ 26,410,977</u>	<u>\$ 285,555,770</u>	<u>\$ 14,974,510</u>	<u>\$ 4,569,209</u>	<u>\$ 10,405,301</u>
<u>With County Credit and Limited Tax</u>						
General Obligation Limited Tax Notes	\$ 140,000,000			\$ 140,000,000	(d) \$ 140,000,000	\$ -0-
Drain Bonds - Chapter 20, Act 40	3,400,000	\$ 10,731	(a) \$ 3,156,505	232,764	(d) 789	\$ 231,975
Total	<u>\$ 143,400,000</u>	<u>\$ 10,731</u>	<u>\$ 3,156,505</u>	<u>\$ 140,232,764</u>	<u>\$ 140,000,789</u>	<u>\$ 231,975</u>
<u>Bonds and Notes with No County Credit</u>						
Drain Bonds - Chapter 20, Act 40	\$ 1,453,000	(d) \$ 47,993	(a) \$ 1,405,007			
Sewage Disposal Bonds - Act 185	1,380,000	(d) 950,573	(a) 429,427			
Water Supply Bonds - Act 185	3,300,000	(d) 111,769	(a) 3,188,231			
Revenue Bonds	2,315,000	(d) 1,068,255	(c) 1,246,745			
Michigan Transportation Fund	7,350,000		(c) 7,350,000			
Total	<u>\$ 15,798,000</u>	<u>\$ 2,178,590</u>	<u>\$ 13,619,410</u>			

Overlapping Debt of County

Cities, Villages and Townships	\$ 146,940,588
School Districts	303,817,070
Community College and Intermediate School Districts	49,318,219
County Issued Bonds Paid by Local Municipalities	(b) <u>292,984,940</u>
Net County Overlapping Debt	<u>\$ 793,060,817</u>
NET COUNTY DIRECT AND OVERLAPPING DEBT	<u>\$ 803,698,093</u>

- (a) Total County Issued Bonds Paid by Local Municipalities
 (b) It is expected that a sizeable portion of these amounts will be paid from benefit charges and earnings of the various systems.
 (This amount is arrived by the totals indicated by "a")
 (c) Self-Supporting Obligations
 (d) December 31, 1985 figures

County of Oakland
 Computation of Legal Debt Limit - Unaudited
 December 31, 1985

TABLE VI

BOND & NOTES WITH COUNTY CREDIT AND UNLIMITED TAX

Building Authority - Act 31	\$ 9,865,000.00
Drain Bonds - Chapter 20, Act 40	81,780,000.00
Drain Bonds - Chapter 21, Act 40	2,500,257.36
Motor Vehicle Highway Bonds	750,000.00
Refunding Bonds - Water and Sewer	35,840,000.00
Sewage Disposal Bonds - Act 185	83,646,000.00
Sewage Disposal Bonds - Act 342	83,755,000.00
Water Supply Bonds - Act 185	<u>28,805,000.00</u>
 Total	 <u>\$ 326,941,257.36</u>

BOND & NOTES WITH COUNTY CREDIT AND LIMITED TAX

General Obligation Limited Tax Notes	\$ 140,000,000.00
General Obligation Limited Tax Drain Bonds	<u>3,400,000.00</u>
 Total	 <u>\$ 143,400,000.00</u>

BOND & NOTES WITH NO COUNTY CREDIT

Drain Bonds - Chapter 20, Act 40	\$ 1,453,000.00
Motor Vehicle Highway Fund Revenue Notes	7,350,000.00
Revenue Bonds	2,315,000.00
Sewage Disposal Bonds - Act 185	1,380,000.00
Water Supply Bonds - Act 185	<u>3,300,000.00</u>
 Total	 <u>\$ 15,798,000.00</u>

Statutory Limit - 10% of 1985 SEV	\$ 1,531,994,655.00
Less Outstanding Debt with Credit	<u>470,341,257.36</u>
 Available Balance	 <u>\$ 1,061,653,397.64</u>

TABLE VII

County of Oakland
Building Authority Data
December 31, 1985

	<u>East Wing</u>	<u>Law Enforcement Complex</u>	<u>Medical Care Facility</u>	<u>TOTAL</u>
Cash and Short Term Investments	\$ 2,986,577	\$ 414,338	\$ 682,543	\$ 4,083,458
Lease Receivable	2,075,000	5,500,000	2,290,000	9,865,000
Bonds Payable	2,075,000	5,500,000	2,290,000	9,865,000
Year Ended December 31, 1985				
Lease Revenue		661,750	305,500	967,250
Interest Income	<u>\$ 416,006</u>	<u>\$ 45,570</u>	<u>\$ 67,003</u>	<u>\$ 528,579</u>
Debt Service:				
Principal	\$ 125,000	\$ 325,000	\$ 150,000	\$ 600,000
Interest	87,541	339,750	155,150	582,441
Fiscal Charges	<u>237</u>	<u>1,401</u>	<u>679</u>	<u>2,317</u>
	<u>\$ 212,778</u>	<u>\$ 666,151</u>	<u>\$ 305,829</u>	<u>\$ 1,184,758</u>
Principal & Interest Requirements				
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
1990	222,115	668,000	308,040	1,198,155
Thereafter	<u>1,591,159</u>	<u>4,540,000</u>	<u>1,798,240</u>	<u>7,929,399</u>
	<u>\$ 2,680,504</u>	<u>\$ 7,855,000</u>	<u>\$ 3,284,300</u>	<u>\$ 13,819,804</u>

County of Oakland
Demographic Statistics Unaudited (Latest Figures Available)

TABLE VIII

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, 1985

LIST OF MAJOR TAXPAYERS LOCATED IN OAKLAND COUNTY

	1985 State Equalized Value
	<hr/>
General Motors Corp.	756,395,000
Detroit Edison Co.	192,800,000
Consumers Power Co.	107,041,000
Ford Motor Corp.	72,439,000
W.R.C. Property	58,477,000
Prudential Insurance Co.	47,019,000
Beztak Co.	40,963,000
Hartman & Tyner, Inc.	39,237,000
K-Mart Corp.	37,051,000
Biltmore Development Co.	36,316,000
Koppy-Nemer Co.	32,650,000
Equitable Life Assurance	31,169,000
Etkins & Associates	30,378,000
International Business Machines	25,115,000
Edward Rose & Associates	24,879,000
Department of Natural Resources	24,082,000
Novi Associates	21,656,000
Dayton-Hudson Co.	21,064,000
Park-Davis, Inc.	21,046,000
Sears Roebuck Co.	18,554,000



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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%