

DANIEL T. MURPHY
OAKLAND COUNTY EXECUTIVE

FINANCIAL REPORT

FOR THE

FISCAL YEAR ENDED DECEMBER 31, 1982



Prepared by

Department of Management and Budget

James M. Brennan
DEPARTMENT DIRECTOR

Thomas M. Duncan
ACCOUNTING MANAGER

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COUNTY OF OAKLAND

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Board of Commissioners
County of Oakland
Pontiac, Michigan

We have examined the combined financial statements of the County of Oakland for the year ended December 31, 1982 as identified in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not examine the financial statements of the Oakland County Parks and Recreation Commission which represents 21 percent of the assets and 11 percent of the revenues of the Special Revenues Fund. These financial statements were examined by other auditors whose report thereon has been furnished to us and our opinion herein, insofar as it relates to the amounts included in the aforementioned entity, is based solely upon the report of the other auditors.

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

In our opinion, based upon our examination and the report of other auditors, except that the omission of the financial statements described above results in an incomplete presentation, the combined financial statements referred to above present fairly the financial position of the County of Oakland at December 31, 1982 and the results of its operations and the changes in financial position of all proprietary and selected fiduciary fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year after giving retroactive effect to the change, with which we concur, in the method of accounting for liabilities resulting from workers' compensation claims and accrued sick and annual leave as described in Note C to the financial statements.

Our examination was made primarily for the purpose of rendering our opinion on the combined financial statements taken as a whole. The supplemental financial information presented on pages 25 through 60, are presented for purposes of additional analysis and are not considered necessary for a fair presentation of financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles.

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Board of Commissioners
County of Oakland

This additional information has been subjected to the audit procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole. We did not examine the statistical data presented on pages 61 through 85 and, therefore, we express no opinion thereon.

Cooper & Lybrand

Detroit, Michigan
April 8, 1983

County of Oakland
 Combined Balance Sheet - Assets, All Fund Types and Account Group
 December 31, 1982

	Governmental Funds			Proprietary Funds		Fiduciary Funds	General Long-Term Debt Account Group	Total (Memorandum (Only))
	General	Special Revenue	Debt Services	Capital Projects	Internal Service			
ASSETS								
Cash and Short-Term Investments	\$15,719,377	\$ 6,362,812	\$ 3,437,082	\$ 8,442,037	\$100,977,915	\$ 3,483,855	\$24,492,629	\$162,915,707
Investments (Note D)							82,339,667	82,339,667
Taxes Receivable (Notes F and H)	62,976,013	3,520,798			46,133,803			112,630,614
Accounts and Interest Receivable	1,409,799	544,105			7,167,023	704,070	234,582	10,059,579
Due from Other Governmental Units	587,898	6,351,853		7,375	315,431	266		7,262,823
Due from Other County Units	531,834			3,750	331,159			866,743
Due from Other Funds	7,719,402	1,679,418		4,972	7,088,335	193,626	475,000	17,160,753
Less: Allowance for Doubtful Accounts	(1,851,925)							(1,851,925)
Supplies Inventory		23,064			903,005	154,959		1,081,028
Prepayments and Other Assets					178,056	14,837		192,893
Restricted Assets:								
Cash and Short-Term Investments						358,823		358,823
Cash Held by Paying Agent						60,112		60,112
Land Contracts Receivable						268,062		268,062
Property and Equipment, Less Accumulated Depreciation (Note)					7,704,485	10,620,163		18,324,648
Amount Available for Debt Service in Debt Service Fund							\$ 3,437,082	3,437,082
Amount to be provided for Debt Service							8,082,918	8,082,918
TOTAL ASSETS	\$87,092,398	\$18,482,050	\$ 3,437,082	\$ 8,458,134	\$170,799,212	\$15,858,773	\$107,541,878	\$423,189,527

The accompanying notes are an integral part of the Financial Statements.

County of Oakland
 Combined Balance Sheet - Liabilities and Fund Equities, All Fund Types and Account Group
 December 31, 1982

	Governmental Funds				Proprietary Funds		Fiduciary Funds	General Long-Term Debt Account Group	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Internal Services	Enterprise			
LIABILITIES									
Vouchers Payable	\$ 933,030	\$ 3,908,402		\$ 33,017	\$ 1,158,333	\$ 85,203	\$ 36,188		\$ 6,154,173
Accrued Payroll	666,721	311,936			74,061	54,685			1,107,403
Other Accrued Liabilities	555,055	626,201			1,711,691	88,653			2,981,600
Deposits Held							3,065,483		3,065,483
Due to Other Governmental Units	569,013	1,802,999					92,414	2,634,191	5,098,617
Due to Other County Units	321,131	38,545			18,735			37,168	415,579
Due to Other Funds	4,694,363	3,396,183		182,630	1,263,703	924,427	6,699,447		17,160,753
Contracts Payable (Note G)					1,628,883				1,628,883
Accrued Employment Costs					12,042,729				12,042,729
Payable from Restricted Assets:									
Accrued Interest Payable						15,112			15,112
Current Portion of Long-Term Debt					44,200,000	45,000			44,245,000
Long-Term Debt (Note F)					58,000,000	515,000		\$11,520,000	70,035,000
Deferred Revenue (Note H)	66,234,125	4,720,133					97,488		71,051,746
Total Liabilities	\$73,973,438	\$14,804,399		\$ 215,647	\$120,098,135	\$ 1,820,494	\$ 12,569,965	\$11,520,000	\$235,002,078
FUND EQUITIES									
Contributed Capital					\$ 2,778,752	\$11,437,669			\$ 14,216,421
Retained Earnings:									
Reserved for:									
Airport Facilities Expansion						\$ 97,670			\$ 97,670
Debt Service						258,823			258,823
Property and Equipment					\$ 7,704,485				7,704,485
Other						14,064			14,064
					\$ 7,704,485	\$ 370,557			\$ 8,075,042
Unreserved					\$ 40,217,840	\$ 2,230,053			\$ 42,447,893
Fund Balances:									
Reserved for:									
Encumbrances	\$ 3,107,873	\$ 74,247							\$ 3,182,120
Employee Benefits							\$ 94,871,625		94,871,625
Debt Service			\$ 3,437,082						3,437,082
Designated for:									
Claims and Litigation	3,941,657								3,941,657
Capital Projects				\$ 1,852,892					1,852,892
Following Year's Expenditures	4,385,824								4,385,824
Other Programs	909,662	1,640,477					100,288		2,650,427
	\$12,345,016	\$ 1,714,724	\$ 3,437,082	\$ 1,852,892			\$ 94,971,913		\$114,321,627
Undesignated	\$ 773,944	\$ 1,962,927		\$ 6,389,595					\$ 9,126,466
Total Fund Equities	\$13,118,960	\$ 3,677,651	\$ 3,437,082	\$ 8,242,487	\$ 50,701,077	\$14,038,279	\$ 94,971,913		\$188,187,449
TOTAL LIABILITIES AND FUND EQUITIES	\$87,092,398	\$18,482,050	\$ 3,437,082	\$ 8,458,134	\$170,799,212	\$15,858,773	\$107,541,878	\$11,520,000	\$423,189,527

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statement of Revenues and Expenditures -
 All Governmental Fund Types
 For the Year Ended December 31, 1982

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	<u>Total (Memorandum Only)</u>
REVENUES						
Taxes	\$ 61,098,479	\$ 3,377,535				\$ 64,476,014
Federal Grants		25,203,055				25,203,055
State Grants		17,870,319				17,870,319
Other Intergovernmental Revenue	8,629,423	243,826				8,873,249
Charges for Services	12,570,742	3,445,100				16,015,842
Use of Money	8,657,293	519,558	\$ 512,355			9,689,206
Other	<u>405,135</u>	<u>1,877,034</u>		\$ 765,572	\$ 129,600	<u>3,177,341</u>
TOTAL REVENUES	<u>\$ 91,361,072</u>	<u>\$ 52,536,427</u>	<u>\$ 512,355</u>	<u>\$ 765,572</u>	<u>\$ 129,600</u>	<u>\$145,305,026</u>
EXPENDITURES:						
CURRENT OPERATIONS:						
COUNTY EXECUTIVE:						
Administrative	\$ 1,349,782	\$ 55,125				\$ 1,404,907
Management and Budget	6,724,966					6,724,966
Central Services	3,717,680					3,717,680
Public Works	1,594,617					1,594,617
Personnel	1,629,935					1,629,935
Institutional and Human Services	1,150,589	34,412,884				35,563,473
Public Services	1,583,496	246,949			\$ 114,959	1,945,404
Computer Services	<u>1,701,650</u>	<u>24,755</u>				<u>1,726,405</u>
	<u>\$ 19,452,715</u>	<u>\$ 34,739,713</u>			<u>\$ 114,959</u>	<u>\$ 54,307,387</u>
CLERK	<u>\$ 3,592,863</u>					<u>\$ 3,592,863</u>
TREASURER	<u>\$ 1,527,157</u>					<u>\$ 1,527,157</u>
JUSTICE ADMINISTRATION:						
Circuit Court	\$ 7,829,198	\$ 1,011,470				\$ 8,840,668
District Court	2,941,318					2,941,318
Probate Court	<u>7,870,821</u>	<u>1,468,388</u>				<u>9,339,209</u>
	<u>\$ 18,641,337</u>	<u>\$ 2,479,858</u>				<u>\$ 21,121,195</u>
LAW ENFORCEMENT:						
Prosecuting Attorney	\$ 3,800,479	\$ 436,484				\$ 4,236,963
Sheriff	<u>18,579,360</u>	<u>874,774</u>				<u>19,454,134</u>
	<u>\$ 22,379,839</u>	<u>\$ 1,311,258</u>				<u>\$ 23,691,097</u>
LEGISLATIVE:						
Board of Commissioners	<u>\$ 1,313,193</u>					<u>\$ 1,313,193</u>

County of Oakland
 Combined Statement of Revenues and Expenditures -
 All Governmental Fund Types
 For the Year Ended December 31, 1982

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Services</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	<u>Total (Memorandum Only)</u>
DRAIN COMMISSIONER	\$ 1,516,671					\$ 1,516,671
PARKS AND RECREATION		\$ 5,598,024				\$ 5,598,024
NONDEPARTMENTAL:						
Community Enrichment and Development		\$ 5,802,590				\$ 5,802,590
Public Service Employment Program		15,982,207				15,982,207
Assessments	\$ 677,042					677,042
Road Improvement	500,000					500,000
Building Maintenance and Other Services	1,074,285					1,074,285
Other	1,526,166					1,526,166
	<u>\$ 3,777,493</u>	<u>\$ 21,784,797</u>				<u>\$ 25,562,290</u>
CAPITAL OUTLAY				\$ 1,469,216		\$ 1,469,216
DEBT SERVICE:						
Principal Payments			\$ 480,000			\$ 480,000
Interest and Fiscal Charges			676,928			676,928
			<u>\$ 1,156,928</u>			<u>\$ 1,156,928</u>
TOTAL EXPENDITURES	<u>\$ 72,201,268</u>	<u>\$ 65,913,650</u>	<u>\$ 1,156,928</u>	<u>\$ 1,469,216</u>	<u>\$ 114,959</u>	<u>\$140,856,021</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 19,159,804	\$(13,377,223)	\$ (644,573)	\$ (703,644)	\$ 14,641	\$ 4,449,005
Other Financing Sources (Uses):						
Operating Transfers in (Out):						
County Appropriation	\$(16,898,381)	\$ 13,470,364	\$ 1,180,250	\$ 1,500,000		\$ (747,767)
Excess of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ 2,261,423</u>	<u>\$ 93,141</u>	<u>\$ 535,677</u>	<u>\$ 796,356</u>	<u>\$ 14,641</u>	<u>\$ 3,701,238</u>

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statement of Changes in Fund Balances -
 All Governmental Fund Types
 For the Year Ended December 31, 1982

	General Fund		Special Revenue Funds		Debt Service Funds	Capital Project Funds		Expendable Trusts
	* Fund Balance	Undesignated Fund Balance	* Fund Balance	Undesignated Fund Balance		Designated Fund Balance	Undesignated Fund Balance	
Fund Balances, Beginning of Year	\$ 8,628,051	\$ 2,339,486	\$ 1,500,414	\$ 2,084,096	\$ 2,901,405	\$ 1,614,127	\$ 6,082,004	\$ 85,647
Excess of Revenues and Other Sources Over Expenditures and Other Uses		2,261,423		93,141	535,677		796,356	14,641
Equity Transfers to Internal Service Funds		(110,000)						
Equity Transfer to Enterprise Funds							(250,000)	
Transfers to Designated Fund Balance	<u>3,716,965</u>	<u>(3,716,965)</u>	<u>214,310</u>	<u>(214,310)</u>		<u>238,765</u>	<u>(238,765)</u>	
Fund Balances, End of Year	<u>\$ 12,345,016</u>	<u>\$ 773,944</u>	<u>\$ 1,714,724</u>	<u>\$ 1,962,927</u>	<u>\$ 3,437,082</u>	<u>\$ 1,852,892</u>	<u>\$ 6,389,595</u>	<u>\$ 100,288</u>

The accompanying notes are an integral part of the Financial Statements

*Includes Reserved and Designated Fund Balance Amounts

County of Oakland
 Combined Statements of Revenues and Expenditures -
 Amended Budget and Actual - General and Special Revenue Fund Types
 For the Year Ended December 31, 1982

	General Fund			Budgeted Special Revenue Funds			Non-Budgeted Special Revenue Funds	Total Actual Special Revenue Funds
	Amended Budget	Actual	Actual Over (Under) Budget	Amended Budget	Actual	Actual Over (Under) Budget		
REVENUES:								
Taxes	\$ 61,332,994	\$ 61,098,479	\$ (234,515)				\$ 3,377,535	\$ 3,377,535
Federal Grants				\$ 130,000	\$ 115,269	\$ (14,731)	25,087,786	25,203,055
State Grants				4,785,028	4,961,459	176,431	12,908,860	17,870,319
Other Intergovernmental Revenues	10,995,978	8,629,423	(2,366,555)	70,742	71,590	848	172,236	243,826
Charges for Services	12,889,408	12,570,742	(318,666)	1,274,150	931,422	(342,728)	2,513,678	3,445,100
Use of Money	7,400,000	8,657,293	1,257,293				519,558	519,558
Other	275,000	405,135	130,135	49,659	852,938	803,279	1,024,096	1,877,034
TOTAL REVENUES	\$ 92,893,380	\$ 91,361,072	\$ (1,532,308)	\$ 6,309,579	\$ 6,932,678	\$ 623,099	\$ 45,603,749	\$ 52,536,427
EXPENDITURES:								
CURRENT OPERATIONS:								
COUNTY EXECUTIVE:								
Administrative	\$ 1,450,478	\$ 1,349,782	\$ (100,696)				\$ 55,125	\$ 55,125
Management and Budget	6,986,489	6,724,966	(261,523)					
Central Services	3,786,849	3,717,680	(69,169)					
Public Works	3,450,632	1,594,617	(1,856,015)					
Personnel	1,705,221	1,629,935	(75,286)					
Institutional and Human Services	1,393,596	1,150,589	(243,007)	\$ 21,739,653	\$ 20,663,241	\$ (1,076,412)	13,749,643	34,412,884
Public Services	1,626,307	1,583,496	(42,811)				246,949	246,949
Computer Services	1,861,022	1,701,650	(159,372)				24,755	24,755
	<u>\$ 22,260,594</u>	<u>\$ 19,452,715</u>	<u>\$ (2,807,879)</u>	<u>\$ 21,739,653</u>	<u>\$ 20,663,241</u>	<u>\$ (1,076,412)</u>	<u>\$ 14,076,472</u>	<u>\$ 34,739,713</u>
CLERK	\$ 3,552,833	\$ 3,592,863	\$ 40,030					
TREASURER	\$ 1,573,747	\$ 1,527,157	\$ (46,590)					
JUSTICE ADMINISTRATION:								
Circuit Court	\$ 7,883,084	\$ 7,829,198	\$ (53,886)				\$ 1,011,470	\$ 1,011,470
District Court	2,971,227	2,941,318	(29,909)					
Probate Court	7,950,531	7,870,821	(79,710)	\$ 1,685,327	\$ 1,468,388	\$ (216,939)		1,468,388
	<u>\$ 18,804,842</u>	<u>\$ 18,641,337</u>	<u>\$ (163,505)</u>	<u>\$ 1,685,327</u>	<u>\$ 1,468,388</u>	<u>\$ (216,939)</u>	<u>\$ 1,011,470</u>	<u>\$ 2,479,858</u>
LAW ENFORCEMENT:								
Prosecuting Attorney	\$ 4,165,081	\$ 3,800,479	\$ (364,602)				\$ 436,484	\$ 436,484
Sheriff	18,401,536	18,579,360	177,824				874,774	874,774
	<u>\$ 22,566,617</u>	<u>\$ 22,379,839</u>	<u>\$ (186,778)</u>				<u>\$ 1,311,258</u>	<u>\$ 1,311,258</u>
LEGISLATIVE:								
Board of Commissioners	\$ 1,353,655	\$ 1,313,193	\$ (40,462)					

County of Oakland
 Combined Statements of Revenues and Expenditures -
 Amended Budget and Actual - General and Special Revenue Fund Types
 For the Year Ended December 31, 1982

	General Fund			Budgeted Special Revenue Funds			Non-Budgeted Special Revenue Funds	Total Actual Special Revenue Funds
	Amended Budget	Actual	Actual Over (Under) Budget	Amended Budget	Actual	Actual Over (Under) Budget		
DRAIN COMMISSIONER	\$ 1,610,483	\$ 1,516,671	\$ (93,812)					
PARKS AND RECREATION							\$ 5,598,024	\$ 5,598,024
NON-DEPARTMENTAL:								
Community Enrichment and Development							\$ 5,802,590	\$ 5,802,590
Public Service Employment Program							15,982,207	15,982,207
County At-Large Drain Assessments	647,725	677,042	\$ 29,317					
Road Improvements	500,000	500,000						
Building Maintenance and Other Services	1,258,973	1,074,285	(184,688)					
Other	2,852,017	1,526,166	(1,325,851)					
	\$ 5,258,715	\$ 3,777,493	\$ (1,481,222)				\$ 21,784,797	\$ 21,784,797
TOTAL EXPENDITURES	\$ 76,981,486	\$ 72,201,268	\$ (4,780,218)	\$ 23,424,980	\$ 22,131,629	\$ (1,293,351)	\$ 43,782,021	\$ 65,913,650
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 15,911,894	\$ 19,159,804	\$ 3,247,910	\$ (17,115,401)	\$ (15,198,951)	\$ 1,916,450	\$ 1,821,728	\$ (13,377,223)
Other Financing Sources (Uses):								
Operating Transfers In (Out):								
County Appropriation	\$(19,693,672)	\$(16,898,381)	\$ (2,795,291)	\$ 16,999,082	\$ 15,158,833	\$ (1,840,249)	\$ (1,688,469)	\$ 13,470,364
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (3,781,778)	\$ 2,261,423	\$ 6,043,201	\$ (116,319)	\$ (40,118)	\$ 76,201	\$ 133,259	\$ 93,141
Decrease in Designated Fund Balance	1,442,292							
Undesignated Fund Balance, Beginning of Year	2,339,486			116,319				
	\$ 3,781,778			\$ 116,319				
Undesignated Fund Balance, End of Year	\$ -0-			\$ -0-				

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statement of Revenues and Expenses -
 All Proprietary and Certain Fiduciary Fund Types
 For the Year Ended December 31, 1982

	Proprietary Funds		Certain Fiduciary Fund Types		Total (Memorandum Only)
	Internal Service	Enterprise	Retirement	Deferred Compensation	
Operating Revenues:					
Charges for Services	\$ 59,242,199	\$ 3,029,679			\$ 62,271,878
Leases, Rentals and Concession Sales		982,574			982,574
Food Sales		502,320			502,320
Investment Income			\$ 9,007,211	\$ 408,062	9,415,273
Contributions			9,556,924	1,277,310	10,834,234
Other		163,485			163,485
Total Operating Revenues	\$ 59,242,199	\$ 4,678,058	\$ 18,564,135	\$ 1,685,372	\$ 84,169,764
Operating Expenses:					
Salaries	\$ 6,513,311	\$ 2,647,680			\$ 9,160,991
Personal Services	25,738,985	1,160,706			26,899,691
Contractual Services	10,505,216	1,046,858			11,552,074
Commodities	5,052,948	907,533			5,960,481
Depreciation	1,948,636	151,052			2,099,688
Other	8,169,458	55,371			8,224,829
Benefit Payments			\$ 2,489,144	\$ 121,308	2,610,452
Payments to Employees withdrawing from the Retirement System			70,393		70,393
Loss on Sale of Investments			3,589,122		3,589,122
Total Operating Expenses	\$ 57,928,554	\$ 5,969,200	\$ 6,148,659	\$ 121,308	\$ 70,167,721
Operating Income (Loss)	\$ 1,313,645	\$ (1,291,142)	\$ 12,415,476	\$ 1,564,064	\$ 14,002,043
Non-Operating Revenues (Expenses):					
Interest Earned	\$ 10,096,451	\$ 525,757			\$ 10,622,208
Interest Expense		(36,225)			(36,225)
Gain on Sale of Property and Equipment	184,780				184,780
	<u>\$ 10,281,231</u>	<u>\$ 489,532</u>			<u>\$ 10,770,763</u>
Income (Loss) before Operating Transfers	\$ 11,594,876	\$ (801,610)	\$ 12,415,476	\$ 1,564,064	\$ 24,772,806
Operating Transfers In (Out):					
County Appropriation	(502,578)	1,250,345			747,767
Net Income	\$ 11,092,298	\$ 448,735	\$ 12,415,476	\$ 1,564,064	\$ 25,520,573

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statement of Changes in Fund Equities -
 All Proprietary and Certain Fiduciary Fund Types
 For the Year Ended December 31, 1982

	Proprietary Funds						Certain Fiduciary Fund Types	
	Internal Service			Enterprise			Retirement	Deferred
	Contributed Capital	Reserved Retained Earnings	Unreserved Retained Earnings	Contributed Capital	Reserved Retained Earnings	Unreserved Retained Earnings	Reserved Fund Balance	Compensation Reserved Fund Balance
Fund Equities, Beginning of Year, as Reported	\$ 13,303,540	\$ 7,501,258	\$ 29,908,934	\$ 11,185,494	\$ 304,088	\$ 1,754,377	\$ 78,525,240	\$ 2,366,845
Adjustments to Establish Accrued Employment Cost Liability (Note C)	(10,634,788)		(580,165)					
Fund Equities, Beginning of Year, as Adjusted	\$ 2,668,752	\$ 7,501,258	\$ 29,328,769	\$ 11,185,494	\$ 304,088	\$ 1,754,377	\$ 78,525,240	\$ 2,366,845
Increase in Contributed Assets				95,585				
Net Income			11,092,298			448,735	12,415,476	1,564,064
Equity Transfer From Capital Project Funds				250,000				
Equity Transfer from General Fund	110,000							
Transfers to Reserved Retained Earnings/Contributed Capital		203,227	(203,227)	(93,410)	66,469	26,941		
Fund Equities, End of Year	<u>\$ 2,778,752</u>	<u>\$ 7,704,485</u>	<u>\$ 40,217,840</u>	<u>\$ 11,437,669</u>	<u>\$ 370,557</u>	<u>\$ 2,230,053</u>	<u>\$ 90,940,716</u>	<u>\$ 3,930,909</u>

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statement of Changes in Financial Position -
 All Proprietary and Certain Fiduciary Fund Types
 For the Year Ended December 31, 1982

	Proprietary Funds		Certain Fiduciary Fund Types		Total (Memorandum Only)
	Internal Service	Enterprise	Retirement	Deferred Compensation	
Source of Funds:					
Net Income	\$ 11,092,298	\$ 448,735	\$ 12,415,476	\$ 1,564,064	\$ 25,520,573
Items not requiring Current Outlay of Working Capital:					
Depreciation	1,948,636	151,052			2,099,688
Total from Operations	\$ 13,040,934	\$ 599,787	\$ 12,415,476	\$ 1,564,064	\$ 27,620,261
Proceeds from Long-Term Debt	60,000,000				60,000,000
Proceeds from Contracts Payable	1,079,407				1,079,407
Proceeds from Sale of Property and Equipment, Net	82,429				82,429
Payments on Land Contracts		61,031			61,031
Contributed Capital		319,989			319,989
Equity Transfer from General Fund	110,000				110,000
Increase in Sick and Annual Leave Liability - Long Term Portion	561,571				561,571
	\$ 74,874,341	\$ 980,807	\$ 12,415,476	\$ 1,564,064	\$ 89,834,688
Application of Funds:					
Additions to Property and Equipment	\$ 2,234,292	\$ 399,915			\$ 2,634,207
Reduction in Long-Term Debt	30,025,000	45,000			30,070,000
Reduction in Contracts Payable	460,395				460,395
Reclassification of Long-Term Debt to Current Liability	14,175,000				14,175,000
Decrease in Restricted Assets		(19,680)			(19,680)
Reduction in Worker's Compensation Liability	491,545				491,545
	\$ 47,386,232	\$ 425,235			\$ 47,811,467
Increase in Working Capital	\$ 27,488,109	\$ 555,572	\$ 12,415,476	\$ 1,564,064	\$ 42,023,221
Working Capital, Beginning of Year	85,274,045	2,797,659	78,525,240	2,366,845	168,963,789
Working Capital, End of Year	\$112,762,154	\$ 3,353,231	\$ 90,940,716	\$ 3,930,909	\$210,987,010

The accompanying notes are an integral part of the Financial Statements

County of Oakland
 Combined Statement of Changes in Financial Position -
 All Proprietary and Certain Fiduciary Fund Types
 For the Year Ended December 31, 1982

	Proprietary Funds		Certain Fiduciary Fund Types		Total (Memorandum Only)
	Internal Service	Enterprise	Retirement	Deferred Compensation	
Changes in Components of Working Capital:					
Increase (Decrease) in Current Assets:					
Cash and Short-Term Investments	\$ 28,396,236	\$ (116,384)	\$ 2,120,300	\$ 237,987	\$ 30,638,139
Investments			10,376,860	1,291,038	11,667,898
Accounts and Interest Receivable	2,556,359	(123,751)	19,885	35,039	2,487,532
Current and Delinquent Property Taxes Receivable	12,882,656				12,882,656
Due from Other Governmental Units	197,491	266			197,757
Due from Other County Units	331,159				331,159
Due from Other Funds	(1,365,925)	(160,653)			(1,526,578)
Supplies Inventory	(169,273)	(77,258)			(246,531)
Prepayments and Other Assets	(84,096)	6,009			(78,087)
Restricted Assets		60,112			60,112
	<u>\$ 42,744,607</u>	<u>\$ (411,659)</u>	<u>\$ 12,517,045</u>	<u>\$ 1,564,064</u>	<u>\$ 56,414,057</u>
Increase (Decrease) in Current Liabilities:					
Vouchers Payable	\$ 263,543	\$ (36,402)	\$ 4,081		\$ 231,222
Accrued Payroll	(38,127)	(3,634)			(41,761)
Other Accrued Liabilities and Deposits Held	(84,005)	(606)			(84,611)
Due to Other Governmental Units		(763,036)			(763,036)
Due to Other County Units	18,735				18,735
Due to Other Funds	163,602	(167,602)			(4,000)
Current Portion of Long-Term Debt	14,175,000				14,175,000
Deferred Revenue			97,488		97,488
Restricted Liabilities		4,049			4,049
Current Portion of Sick and Annual Leave	119,500				119,500
Current Portion of Worker's Compensation Liability	638,250				638,250
	<u>\$ 15,256,498</u>	<u>\$ (967,231)</u>	<u>\$ 101,569</u>		<u>\$ 14,390,836</u>
Increase in Working Capital	<u>\$ 27,488,109</u>	<u>\$ 555,572</u>	<u>\$ 12,415,476</u>	<u>\$ 1,564,064</u>	<u>\$ 42,023,221</u>

The accompanying notes are an integral part of the Financial Statements

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

A. Description of County Operations and Fund Types:

The County of Oakland was incorporated in 1820 and includes an area of approximately 900 square miles with the county seat located in the City of Pontiac. The County operates under an elected Board of Commissioners (27 members) which is the legislative body and an elected County Executive who is responsible for administration. The County provides many services to its more than 1,000,000 residents, including law enforcement, administration of justice, community enrichment and development and human services.

The Oakland County Road Commission, the Oakland County Drain Commission and the operating funds of the Department of Public Works - Division of Sewer, Water and Solid Waste are considered to be entities which are operationally independent of the County. Accordingly, the related financial statements have not been included herein.

The financial activities of the County are organized on the basis of funds and an account group, each of which is considered a separate accounting entity. The various funds are grouped in the financial statements into seven generic fund types and three broad fund categories as follows:

Governmental Funds

General Fund - The General Fund is the general operating fund of the County. Its revenues are derived primarily from property taxes and state and federal distributions, grants and other intergovernmental revenues. This fund accounts for the general operating expenditures of the County not recorded elsewhere.

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources (other than expendable trusts and major capital improvements) requiring separate accounting because of legal or regulatory provisions or administrative action.

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

Capital Projects Funds - These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary fund operations.

Proprietary Funds

Internal Service Funds - These funds are used to account for the financing of goods or services provided by the County to other departments or funds or to other governmental units on a cost reimbursement basis.

COUNTY OF OAKLAND
NOTES TO FINANCIAL STATEMENTS

A. Description of County Operations and Fund Types (Cont'd)

Proprietary Funds (Cont'd)

Enterprise Funds - These funds report operations that provide services which are financed primarily by user charges, or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Fiduciary Funds

These funds are used to account for assets held by the County in a trustee capacity or as an agent for others. Included in this category are the Retirement Fund, Deferred Compensation Fund, Agency Funds and Expendable Trust Funds.

General Long-Term Debt Account Group

This account group presents the balance of general obligation long-term debt which is not recorded in proprietary funds.

B. Significant Accounting Policies:

The accounting policies of the County conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the significant policies for the funds reported herein:

Basis of Accounting

The accounts of the Enterprise Funds, Internal Service Funds and certain fiduciary funds are maintained on the accrual basis.

The accounts of all other funds are maintained on a modified accrual basis. Modifications in such method from the accrual basis are as follows:

1. Revenues are recorded when received in cash except for those susceptible to accrual, which are recorded as receivable when measurable and as revenue when available to finance current County operations.
2. Expenditures are recorded when a liability is incurred, except for interest on long-term debt which is recorded as an expenditure when due.
3. Except for certain items in the Special Revenue Funds, payments for inventoriable supplies are recorded as expenditures at the time of purchase.
4. Expenditures for services extending beyond year-end are not allocated between the years but are recorded as expenditures in the year of acquisition.

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

B. Significant Accounting Policies (Cont'd)Property Taxes

As indicated in Note H, which follows, property taxes are levied on December 1, and are due on the following March 1. The 1982 tax levy has been recorded as a receivable in the General Fund and Parks and Recreation Fund because it is measurable. The corresponding revenue has not been recognized because the property taxes are not available to finance operations until 1983.

Interest Income

Cash from many individual County funds is pooled for the purpose of investment. Investment income earned is not allocated to each fund unless it is required by statute or regulation. Investment income is otherwise transferred to the General Fund.

Accounting for Grants

For all grants which receive funding from other governmental units, revenues are recognized when allowable expenditures are made. The local in-kind match that is required for certain grants has not been recorded in the grant fund but rather in the fund making the contribution.

Property and Equipment

Capital assets acquired by Enterprise and Internal Service Funds are capitalized at historical cost. Depreciation is computed generally by the straight-line method. Capital assets acquired by other funds are recorded as expenditures at the time of purchase. The County does not maintain a General Fixed Asset Group of Accounts.

Budgets

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

Budget amounts are as originally adopted or as amended by the Board of Commissioners except that inter-fund transfers have been segregated. Individual amendments were not material in relation to the original appropriations.

Other Accounting Policies

Investments are recorded at cost at date of purchase or at fair market value at date of gift.

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

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

B. Significant Accounting Policies (Cont'd)Other Accounting Policies (Cont'd)

County personnel policies provide that employees may accumulate unused sick and annual leave, and can be paid for 50% of accumulated unused sick leave and 100% of accumulated unused annual leave upon retirement. Employees departing are paid for 50% of all unused sick leave days in excess of 75 days, and 100% of all unused annual leave days. Once each year, current employees can elect to receive half pay for any accumulated sick leave days in excess of 100. The County's policy is to accrue sick and annual leave when it vests; See Note C, below.

Total Columns on the Combined Statements

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Further, such data is not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

C. Accounting Change

The County has changed its method of accounting for worker's compensation claims and the liability for sick and annual leave so as to comply with Statement No. 4, promulgated by the National Council on Governmental Accounting. Accordingly, an accrual has been recorded in the Worker's Compensation Fund and Fringe Benefit Fund (Internal Service Funds) for these liabilities. The cumulative effect of this change on prior periods has been recorded as a reduction of beginning fund equity in the amount of \$11,214,953. Had the accounting change been adopted in the prior year, net income would have been \$6,730,000. At December 31, 1982, the recorded liability is comprised of \$5,515,700 for sick leave, \$3,613,500 for annual leave and \$2,913,500 for worker's compensation claims.

D. Investments:

The cost and market value of fiduciary fund investments by fund and type at December 31, 1982 is as follows:

	<u>Cost</u>	<u>Market Value</u>
Retirement Fund:		
U.S. Government securities	\$ 8,496,233	\$ 8,611,637
Foreign Government securities	994,875	941,495
Corporate and public utility bonds	46,784,456	48,097,115
Common stock	22,547,800	27,742,370
FHA mortgages and other	<u>87,275</u>	<u>87,275</u>
	\$78,910,639	\$85,479,892

COUNTY OF OAKLAND
NOTES TO FINANCIAL STATEMENTS

D. Investments (Cont'd)

	<u>Cost</u>	<u>Market Value</u>
Deferred Compensation Fund:		
Corporate and public utility bonds	3,429,028	3,662,290
	<u>\$82,339,667</u>	<u>\$89,142,182</u>

Retirement Fund investments are subject to a number of restrictions as to the type, quality and concentration of investments made, including limiting common stock to less than 60 percent of the portfolio, based upon original cost. Also, no more than 5 percent of all common stock or 1 percent of Retirement Fund assets can be invested in one corporation.

E. Property and Equipment:

The components of property and equipment at December 31, 1982 in the proprietary funds are as follows:

	<u>Estimated Useful Lives</u>	<u>Internal Service Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
Land			\$ 3,161,840	\$ 3,161,840
Land improvements	10-15 years		1,544,858	1,544,858
Buildings and improvements	35-45 years	\$ 918,441	5,550,426	6,468,867
Equipment	3-50 years	11,630,565	727,604	12,358,169
Vehicles	3-5 years	3,568,378		3,568,378
Construction in progress			1,473,656	1,473,656
		<u>\$16,117,384</u>	<u>\$12,458,384</u>	<u>\$28,575,768</u>
Accumulated depreciation		<u>(8,412,899)</u>	<u>(1,838,221)</u>	<u>(10,251,120)</u>
		<u>\$ 7,704,485</u>	<u>\$10,620,163</u>	<u>\$18,324,648</u>

F. Long-Term Debt (Including Current Portions):

Long-Term Debt of the County is as follows:

	<u>Balance Jan. 1, 1982</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Balance Dec. 31, 1982</u>
Internal Service Funds:				
6.9 to 10.3 percent delinquent tax notes	<u>\$72,225,000</u>	<u>\$60,000,000</u>	<u>(\$30,025,000)</u>	<u>\$102,200,000</u>
Enterprise Funds:				
4.5 to 5.75 percent Oakland-Pontiac Airport T-Hangar System Revenue Bonds, Series 1977, callable after January 1, 1984 at par plus a premium of 1 to 3 percent	<u>600,000</u>	<u>-</u>	<u>(40,000)</u>	<u>560,000</u>

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

F. Long-Term Debt (Including Current Portions) (Cont'd)

Long-Term Debt of the County is as follows: (Cont'd)

	<u>Balance</u> <u>Jan. 1, 1982</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>Dec. 31, 1982</u>
General Long-Term Debt Account Group:				
4.05 to 4.1 percent Oakland County Building Authority Revenue Bonds, Series 1977; not subject to redemption prior to maturity	\$ 2,535,000		(105,000)	\$ 2,430,000
6 percent Law Enforcement-Jail Complex Revenue Bonds, Series 1969, callable after July 1, 1990 at par plus a premium of .5 to 2.5 percent	6,675,000		(275,000)	6,400,000
6 to 7 percent Building Authority Bonds, Series 1976, callable after July 1, 1992 at par plus a premium of 1 percent	<u>2,790,000</u>		<u>(100,000)</u>	<u>2,690,000</u>
	<u>\$ 12,000,000</u>		<u>\$ (480,000)</u>	<u>\$ 11,520,000</u>
	<u>\$ 84,825,000</u>	<u>\$60,000,000</u>	<u>\$(30,545,000)</u>	<u>\$114,280,000</u>

Delinquent property taxes receivable are pledged as collateral for the repayment of the outstanding delinquent tax notes (see Note H).

The annual requirements to pay principal and interest on the obligations outstanding at December 31, 1982 are as follows:

	<u>Internal</u> <u>Service Funds</u>	<u>Enterprise</u> <u>Funds</u>	<u>General</u> <u>Long-Term Debt</u> <u>Account Group</u>	<u>TOTAL</u>
1983	\$ 52,193,508	\$ 74,156	\$ 1,146,288	\$ 53,413,952
1984	25,516,016	76,900	1,203,333	26,796,249
1985	23,508,500	74,400	1,199,973	24,782,873
1986	16,768,000	81,513	1,169,910	18,019,423
1987		78,363	1,164,645	1,243,008
1988-1992		329,269	5,940,675	6,269,944
1993-1997			5,386,525	5,386,525
Thereafter			<u>158,050</u>	<u>158,050</u>
	<u>\$117,986,024</u>	<u>\$ 714,601</u>	<u>\$ 17,369,399</u>	<u>\$136,070,024</u>

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

F. Long-Term Debt (Including Current Portions) (Cont'd)

The County is also contingently liable at December 31, 1982 on long-term debt of the Division of Sewer, Water and Solid Waste of \$244,721,000, of the Drain Commission of \$116,500,752 and of the Road Commission of \$1,500,000. The County's General Fund is obligated only if revenues and assessments are insufficient to meet principal and interest requirements as they become due. Of the Drain Commission debt above, the County at-large assessment of \$6,147,034 is to be repaid by General Fund operating revenues.

By statute, the County general obligation debt is restricted to 10 percent of the equalized value of all property in the County. At December 31, 1982, the County debt limit amounted to \$1,427,736,525 and general obligation indebtedness aggregated \$374,241,752.

G. Contracts Payable:

The County has acquired certain computer equipment under installment purchase contracts with the manufacturer. The contracts, which were executed on varying dates, have terms from 12 to 60 months and provide for interest at rates of 10 to 12 percent. Payments amount to approximately \$52,000 per month.

H. Property Taxes:

The County property tax is levied each December 1 on the assessed valuation of property located in the County as of the preceding December 31. Assessed values are established annually by the County and are equalized by the state at an estimated 50 percent of current market value. Real property in Oakland County for the 1982 levy was assessed at \$13,725,709,791 and equalized at \$14,277,365,250. The County operating tax rate is currently 4.6391 mills with an additional .2466 voted for parks and recreation.

The County purchases, at face value, the real property taxes receivable returned delinquent each March 1. These receivables (\$46,133,803 at December 31, 1982) 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.

Thus, subsequent collections of delinquent taxes receivable, plus interest and collection fees thereon and investment earnings, are used to service the notes payable.

I. Contingencies:

The County is a defendant in various lawsuits in which plaintiffs seek damages of an indeterminable amount. It is not possible for the County's Civil Counsel to reasonably estimate the loss to the County, if any, resulting from these lawsuits. Accordingly, no liability has been recorded.

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

I. Contingencies (Cont'd)

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.

J. Fund Balance or Retained Earnings Designation or Reserves:

The fund balance of the General Fund has been designated by the Board of Commissioners or Management for balancing the following year's budget and for such other purposes as indicated on the face of the balance sheet. Fund balance of certain other governmental funds has been designated for the continuation of the program for which the fund was created.

Retained earnings of certain Enterprise Funds has been reserved for expansion of facilities or debt service as specified by bond ordinance.

Retained earnings of those Internal Service Funds with property and equipment has been reserved in an amount equal to the net investment in such assets.

K. Retirement System:

The County has a pension plan (Oakland County Employee's Retirement System) covering substantially all of its employees. The County's 1982 pension contribution amounted to \$9,533,751 which includes amortization of unfunded prior service costs over a period of 19 years. The County's policy is to fund pension costs accrued. A comparison of accumulated plan benefits and plan net assets for the County's pension plan as of the most recent valuation date of December 31, 1981 is presented below.

Actuarial present value of accumulated plan benefits:

Vested	\$ 59,399,290
Nonvested	<u>10,316,041</u>
	<u>\$ 69,715,331</u>
Net assets available for benefits	<u>\$ 78,525,240</u>

The assumed rate of return used in determining the actuarial present value of accumulated plan benefits was 6%.

It should be noted that the actuarial assumptions used to determine the accumulated system benefits are different from the assumptions used to determine employer contributions and accrued service costs. The ultimate objective of the pension system is to accumulate sufficient net assets to fund accrued service costs, which total \$97,422,530 at December 31, 1981. The principal reason for the significant variance between the actuarial present value of accumulated system benefits and accrued service costs is the fact that accrued service costs considers future salary increases that will inevitably cause increasing benefit payments at retirement.

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

K. Retirement System: (Cont'd)

Changes in the fund balance reserves of the Retirement Fund during 1982 were as follows:

	Annuity Savings <u>Reserve</u>	Pension Accumulation <u>Reserve</u>	Pension <u>Reserve</u>	Total <u>Reserves</u>
Balances, January 1, 1982	\$ 7,676,495	\$ 47,491,994	\$ 23,356,751	\$ 78,525,240
Additions:				
Employee contributions	\$ 23,173			\$ 23,173
Employer contributions		\$ 9,533,751		9,533,751
Investment Income Net of Loss on Sales Investments	216,983	619,402	\$ 4,581,704	5,418,089
Transfers in (out)	<u>(331,454)</u>	<u>(3,386,819)</u>	<u>3,718,273</u>	
Total additions and transfers	\$ (91,298)	\$ 6,766,334	\$ 8,299,977	\$ 14,975,013

Changes in the fund balance reserves of the Retirement Fund during the year were as follows:

	Annuity Savings <u>Reserve</u>	Pension Accumulation <u>Reserve</u>	Pension <u>Reserve</u>	Total <u>Reserves</u>
Deductions:				
Retirement benefits paid			\$ 2,489,144	\$ 2,489,144
Refunds	\$ 70,393			70,393
Total deductions	\$ 70,393		\$ 2,489,144	\$ 2,559,537
Balances, December 31, 1982	<u>\$ 7,514,804</u>	<u>\$ 54,258,328</u>	<u>\$ 29,167,584</u>	<u>\$ 90,940,716</u>

L. Lease Commitments:

The County leases certain equipment and facilities under various lease agreements expiring at various dates through December 1986. Total rental expenses for equipment and facilities aggregated approximately \$879,000 and \$315,000 respectively. Commitments under the lease agreements for facilities provide for minimum annual payments as follows:

1983	\$217,000
1984	145,000
1985	76,000

The leases for computer equipment have a five-year term with an annual termination clause, at the option of the County.

The County leases its Law Enforcement Complex, the Medical Care Facility and a portion of the Court House Building from the Oakland County Building Authority. Inasmuch as 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.

COUNTY OF OAKLAND
NOTES TO FINANCIAL STATEMENTS

M. Interfund Receivables and Payables:

Individual fund interfund receivable and payable balances at December 31, 1982 are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 7,719,402	\$ 4,694,363
Special Revenue:		
County Health	58,621	999,619
Children's Village	17,627	1,127,623
Juvenile Maintenance		409,388
Camp Oakland	4,037	122,796
Social Services Foster Care		31,735
Community Mental Health	591,216	222,101
Social Services Relief Administration	2,773	74,311
Social Services Hospitalization	837,025	
Housing & Community Development		86,424
Land Sales		11,034
Tornado Siren Warning Program		1,269
County Markets	1,543	1,751
Other Grants	144,894	185,836
Employment and Training Division	21,682	122,296
Capital Projects:		
Work Projects	4,972	182,630
Internal Service:		
Delinquent Tax Revolving	2,259,136	
Fringe Benefits	2,431,302	243,637
Workmen's Compensation	181,199	
Unemployment Compensation	62,438	
Audio-Visual Aide Center	277	
Central Stores	95,548	6,808
Computer Services	923,416	663,929
Drain Equipment	5,670	10,073
Equalization Revolving	129,496	20,593
Equipment	56,187	326
Convenience Copier	53,923	7,147
Facilities and Operations	150,801	246,590

COUNTY OF OAKLAND

NOTES TO FINANCIAL STATEMENTS

M. Interfund Receivables and Payables: (Cont'd)

Individual fund interfund receivable and payable balances at December 31, 1982 are as follows: (Cont'd)

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Internal Service:		
Motor Pool	\$ 339,319	\$ 18,241
Laundry	14,566	2,776
Radio Communications	51,626	4,436
Microfilm	26,806	9,477
Telephone Communications	139,750	13,262
Stationery Stock	166,875	16,408
Enterprise:		
Airport Facilities	107,881	298,204
Airport T-Hangar		96,848
Medical Care Facility	10,725	522,391
Food Services	75,020	6,984
Fiduciary:		
Child Support Account	475,000	
Alimony Investment Trust		475,000
CETA Retirement Trust		127,590
Delinquent Taxes		2,158,771
Tax Redemptions		73,876
Tax Collections		3,837,721
Purchase of State Bids		26,489
	<u>\$ 17,160,753</u>	<u>\$ 17,160,753</u>

COUNTY OF OAKLAND
NOTES TO FINANCIAL STATEMENTS

N. Segment Information:

The County operates five heterogeneous enterprise funds. Condensed financial information is presented below for each of these activities.

	<u>Airport Facilities</u>	<u>Airport T-Hangars</u>	<u>Medical Care Facility</u>
Total assets employed at end of year	\$ 11,372,846	\$ 1,047,393	\$ 3,269,800
1982 Property Additions	385,691		25,596
Total long-term debt (including current portion)		560,000	
Total equity	10,901,365	356,493	2,649,688
Working capital (deficit) at end of year	3,369,944	3,025	14,064
Revenues	623,505	305,969	3,252,243
Operating transfers in (out)	95,200	(95,200)	1,070,099
Depreciation	33,179	12,430	93,410
Operating income (loss)	(93,286)	152,451	(1,163,653)
Net income (loss)	482,084	66,613	(93,554)

	<u>Food Services</u>	<u>Indigent Housing</u>	<u>Total</u>
Total assets employed at end of year	\$ 103,566	\$ 65,168	\$ 15,858,773
1982 property additions	14,224		425,511
Total long-term debt (including current portion)			560,000
Total equity	66,988	63,745	14,038,279
Working capital (deficit) at end of year	(57,394)	23,592	3,353,231
Revenues	495,241	1,100	4,676,958
Operating transfers in (out)	180,246		1,250,345
Depreciation	12,033		151,052
Operating income (loss)	(180,246)	(6,408)	(1,291,142)
Net income (loss)	-	(6,408)	448,735

O. Other Individual Fund Disclosures:

During the year ended December 31, 1982, the County incurred expenditures in excess of amounts appropriated, for the Social Services funds (budgeted collectively) in the amount of \$81,244.

COMBINING
FINANCIAL STATEMENTS

SPECIAL REVENUE FUNDS

County of Oakland
Combining Balance Sheets - Special Revenue Funds
December 31, 1982

	County Health	Children's Village	Juvenile Maintenance	Camp Oakland	Social Services Foster Care	Community Mental Health	Social Services Relief Administration	Social Services Hospitalization	Housing and Community Development	Parks and Recreation	Adult Foster Care
ASSETS											
Cash and Short-Term Investments	\$ 1,286,922	\$ 361,788	\$ 573,617	\$ 141,937	\$ 35,506	\$ 1,420,358	\$ 71,538		\$ 674,014	\$ 197,646	\$ 455
Current and Delinquent Property Taxes Receivable										3,520,798	
Accounts Receivable	11,866					84,719				134,034	
Due from Other Governmental Units	31,576	819,767	6,211		5,786				187,476	9,938	
Due from Other Funds	58,621	17,627		4,037		591,216	2,773	837,025			
Supplies Inventory										23,064	
TOTAL ASSETS	\$ 1,388,985	\$ 1,199,182	\$ 579,828	\$ 145,974	\$ 41,292	\$ 2,096,293	\$ 74,311	\$ 837,025	\$ 861,490	\$ 3,885,480	\$ 455
LIABILITIES AND FUND BALANCES											
Liabilities:											
Vouchers Payable	\$ 83,920	\$ 9,008	\$ 42,183	\$ 8,205	\$ 9,557	\$ 292,225			\$ 341,244	\$ 64,062	
Accrued Payroll	117,428	52,424	1,740	12,773		58,130			4,696		
Other Accrued Liabilities and Deposits Held									429,126	48,131	
Due to Other Governmental Units			126,517			436,432		\$ 837,025		103,335	
Due to Other County Units											
Due to Other Funds	999,619	1,127,623	409,388	122,796	31,735	222,101	\$ 74,311		86,424		
Deferred Revenue	124,144					1,075,191				3,520,798	
Total Liabilities	\$ 1,325,111	\$ 1,189,055	\$ 579,828	\$ 143,774	\$ 41,292	\$ 2,084,079	\$ 74,311	\$ 837,025	\$ 861,490	\$ 3,736,326	
Fund Balances:											
Reserved for Encumbrances	\$ 61,920	\$ 10,127		\$ 2,200							
Designated for Programs	1,954					\$ 12,214				\$ 149,154	\$ 455
Undesignated	\$ 63,874	\$ 10,127		\$ 2,200		\$ 12,214				\$ 149,154	\$ 455
Total Fund Balances	\$ 63,874	\$ 10,127		\$ 2,200		\$ 12,214				\$ 149,154	\$ 455
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,388,985	\$ 1,199,182	\$ 579,828	\$ 145,974	\$ 41,292	\$ 2,096,293	\$ 74,311	\$ 837,025	\$ 861,490	\$ 3,885,480	\$ 455

County of Oakland
Combining Balance Sheets - Special Revenue Funds
December 31, 1982

	<u>County Reference Library</u>	<u>Federal Revenue Sharing Trust</u>	<u>Land Sales</u>	<u>4-H Program Expansion</u>	<u>Law Library</u>	<u>Cultural and Minority Affairs</u>	<u>Tornado Siren Warning Program</u>	<u>County Veteran's Trust</u>	<u>County Markets</u>	<u>Health Family Planning</u>
<u>ASSETS</u>										
Cash and Short-Term Investments	\$ 106,046	\$ 1,962,927	\$ 478,595		\$ 32,258		\$ 6,481	\$ 16,488	\$ 84,720	\$ (48,531)
Current and Delinquent Property Taxes Receivable										
Accounts Receivable										
Due from Other Governmental Units		813,019					15,633			66,493
Due from Other Funds								1,543		7,789
Supplies Inventory										
TOTAL ASSETS	<u>\$ 106,046</u>	<u>\$ 2,775,946</u>	<u>\$ 478,595</u>		<u>\$ 32,258</u>		<u>\$ 22,114</u>	<u>\$ 16,488</u>	<u>\$ 86,263</u>	<u>\$ 25,751</u>
<u>LIABILITIES AND FUND BALANCES</u>										
Liabilities:										
Vouchers Payable	\$ 2,393						\$ 20,845		\$ 5,151	\$ 15,123
Accrued Payroll									99	
Other Accrued Liabilities and Deposits Held										
Due to Other Governmental Units									35,541	
Due to Other County Units									1,751	10,628
Due to Other Funds			\$ 11,034				1,269			
Deferred Revenue										
Total Liabilities	<u>\$ 2,393</u>		<u>\$ 11,034</u>				<u>\$ 22,114</u>		<u>\$ 42,542</u>	<u>\$ 25,751</u>
Fund Balances:										
Reserved for Encumbrances										
Designated for Programs	\$ 103,653	\$ 813,019	\$ 467,561		\$ 32,258			\$ 16,488	\$ 43,721	
Undesignated	\$ 103,653	\$ 813,019 1,962,927	\$ 467,561		\$ 32,258			\$ 16,488	\$ 43,721	
Total Fund Balances	<u>\$ 103,653</u>	<u>\$ 2,775,946</u>	<u>\$ 467,561</u>		<u>\$ 32,258</u>			<u>\$ 16,488</u>	<u>\$ 43,721</u>	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 106,046</u>	<u>\$ 2,775,946</u>	<u>\$ 478,595</u>		<u>\$ 32,258</u>		<u>\$ 22,114</u>	<u>\$ 16,488</u>	<u>\$ 86,263</u>	<u>\$ 25,751</u>

County of Oakland
 Combining Balance Sheets - Special Revenue Funds
 December 31, 1982

	Health W.I.C.	Health Statewide Services N.I.D.A.	Health Medicaid Screening	Health M.D.P.H. O.S.A.S.	Health V.D. Control	Health Improved Pregnancy	Health Cancer Detection	Cooperative Extension Grant	Electric Vehicle Demo Grant
ASSETS									
Cash and Short Term Investments	\$ (8,824)	\$ (63)	\$ (110,792)	\$ (66,630)	\$ (1,739)	\$ 4,828	\$ (14,234)	\$ (9,607)	\$ (616)
Current and Delinquent Property Taxes Receivable									
Accounts Receivable		63		106,546					
Due from Other Governmental Units	89,352	8,460	141,388	308,181	10,610	10,592	14,234	5,514	616
Due from Other Funds	100			2,237	398			4,093	
Supplies Inventory									
TOTAL ASSETS	\$ 80,628	\$ 8,460	\$ 30,596	\$ 350,334	\$ 9,269	\$ 15,420			
LIABILITIES AND FUND BALANCES									
Liabilities:									
Vouchers Payable	\$ 2,399	\$ 8,460	\$ 904	\$ 117,195		\$ 14,864			
Accrued Payroll	3,287		6,490	3,740	617				
Other Accrued Liabilities and Deposits Held									
Due to Other Governmental Units	59,511			215,630	6,472	541			
Due to Other County Units	2,539		465						
Due to Other Funds	12,892		22,737	13,769	2,180	15			
Deferred Revenue									
Total liabilities	\$ 80,628	\$ 8,460	\$ 30,596	\$ 350,334	\$ 9,269	\$ 15,420			
Fund Balances:									
Reserved for Encumbrances									
Designated for Programs									
Undesignated									
Total Fund Balances									
TOTAL LIABILITIES AND FUND BALANCES	\$ 80,628	\$ 8,460	\$ 30,596	\$ 350,334	\$ 9,269	\$ 15,420			

County of Oakland
Combining Balance Sheets - Special Revenue Funds
December 31, 1982

	Facilities and Operations Technical Assistance Grant	Road Patrol Grant	Emergency Medical Services Evaluation Grant	Health Hypertension	Jail Study Grant	Prosecutor's Cooperative Reimburse- ment Grant	Friend of Court Cooperative Reimburse- ment Grant	Alcohol Enforce- ment Grant	Computer Services Circle Grant	Emergency Medical Services 1203 Grant	EMS-EOC Phase 2 Grant
ASSETS											
Cash and Short-Term Investments	\$ (17,625)	\$ (152,959)		\$ (16,325)		\$ (125,915)	\$ (316,956)	\$ (76,531)		\$ 11,816	\$ 5,900
Current and Delinquent Property Taxes Receivable											
Accounts Receivable											
Due from Other Governmental Units	17,625	122,803		20,072		130,955	334,542	92,293			5,000
Due from Other Funds		65,315				17,770	47,192				
Supplies Inventory											
TOTAL ASSETS		\$ 35,159		\$ 3,747		\$ 22,810	\$ 64,778	\$ 15,762		\$ 11,816	\$ 10,900
LIABILITIES AND FUND BALANCES											
Liabilities:											
Vouchers Payable				\$ 23		\$ 560	\$ 486			\$ 11,816	
Accrued Payroll		\$ 7,547		330		4,709	12,828	\$ 3,058			
Other Accrued Liabilities and Deposits Held											
Due to Other Governmental Units											
Due to Other County Units											
Due to Other Funds		27,612		3,394		17,541	51,464	12,704			\$ 10,900
Deferred Revenue											
Total Liabilities		\$ 35,159		\$ 3,747		\$ 22,810	\$ 64,778	\$ 15,762		\$ 11,816	\$ 10,900
Fund Balances:											
Reserved for Encumbrances											
Designated for Programs											
Undesignated											
Total Fund Balances											
TOTAL LIABILITIES AND FUND BALANCES		\$ 35,159		\$ 3,747		\$ 22,810	\$ 64,778	\$ 15,762		\$ 11,816	\$ 10,900

County of Oakland
Combining Balance Sheets - Special Revenue Funds
December 31, 1982

	Admin- istrative Pool	Title II ABC	Title II D	Title IV SYEP	Title IV YETP	Title VI	Title VII PSIP	County CETA Programs	TOTAL
ASSETS									
Cash and Short-Term Investments	\$ (38,729)	\$ (130,904)	\$ 14,524	\$ (34,451)	\$ (4)	\$ 285	\$ 45,974	\$ (376)	\$ 6,362,812
Current and Delinquent Property Taxes Receivable									3,520,798
Accounts Receivable	12,068	82,911		105,387	2,852		3,283	376	544,105
Due from Other Governmental Units	163,922	2,492,993	9,790	15,892	185,962	57,770	157,388		6,351,853
Due from Other Funds	191	21,491							1,679,418
Supplies Inventory									23,064
TOTAL ASSETS	\$ 137,452	\$ 2,466,491	\$ 24,314	\$ 86,828	\$ 188,810	\$ 58,055	\$ 206,645		\$18,482,050
LIABILITIES AND FUND BALANCES									
Liabilities:									
Vouchers Payable		\$ 2,363,822	\$ 14,524	\$ 83,693	\$ 188,810	\$ 285	\$ 206,645		\$ 3,908,402
Accrued Payroll	\$ 22,040								311,936
Other Accrued Liabilities and Deposits Held		95,785	8,748			44,411			626,201
Due to Other Governmental Units			1,042	3,135		13,359			1,802,999
Due to Other County Units									38,545
Due to Other Funds	115,412	6,884							3,396,183
Deferred Revenue									4,720,133
Total Liabilities	\$ 137,452	\$ 2,466,491	\$ 24,314	\$ 86,828	\$ 188,810	\$ 58,055	\$ 206,645		\$14,804,399
Fund Balances:									
Reserved for Encumbrances									\$ 74,247
Designated for Programs									1,640,477
Undesignated									\$ 1,714,724
									1,962,927
Total Fund Balances									\$ 3,677,651
TOTAL LIABILITIES AND FUND BALANCES	\$ 137,452	\$ 2,466,491	\$ 24,314	\$ 86,828	\$ 188,810	\$ 58,055	\$ 206,645		\$18,482,050

County of Oakland
 Combining Statements of Revenue and Expenditures - Special Revenue Funds
 For the Year Ended December 31, 1982

	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	Adult Foster Care
REVENUES:											
Taxes										\$ 3,377,535	
Federal Grants		\$ 92,073		\$ 23,196					\$ 5,465,122	132,209	
State Grants	\$ 1,871,698	3,072,162			\$ 17,599	\$ 7,787,520					
Other Intergovernmental Revenues	71,590										
Charges for Services	748,901	172,169						\$ 10,352		2,211,030	
Use of Money										126,143	
Other	15,663	386,740	448,487	2,048		615,809			337,468	17,078	
TOTAL REVENUES	\$ 2,707,852	\$ 3,723,144	\$ 448,487	\$ 25,244	\$ 17,599	\$ 8,403,329		\$ 10,352	\$ 5,802,590	\$ 5,863,995	
EXPENDITURES:											
Salaries	\$ 6,982,972	\$ 2,633,351	\$ 82,654	\$ 675,028		\$ 3,583,479				\$ 2,094,754	
Personal Services	2,417,104	977,257	36,416	305,990		6,139,005				544,890	
Contractual Services	2,537,378	1,363,044	1,325,138	139,782	\$ 28,266	867,231	\$ 16,889	\$ 1,617,702	\$ 5,802,590	1,312,627	
Commodities	272,237	443,533	24,180	136,979	115	42,517				172,942	
Capital Outlay	54,793	55,844		4,977		2,825				1,472,811	
TOTAL EXPENDITURES	\$12,264,484	\$ 5,473,029	\$ 1,468,388	\$ 1,262,756	\$ 28,381	\$10,635,057	\$ 16,889	\$ 1,617,702	\$ 5,802,590	\$ 5,598,024	
Excess of Revenue Over (Under) Expenditures	\$(9,556,632)	\$(1,749,885)	\$(1,019,901)	\$(1,237,512)	\$ (10,782)	\$(2,231,728)	\$ (16,889)	\$(1,607,350)		\$ 265,971	
Other Financing Sources (Uses): Operating Transfers In (Out): County Appropriation	9,583,592	1,758,737	944,000	1,237,483	10,782	2,230,279	16,889	1,607,350		75,000	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 26,960	\$ 8,852	\$ (75,901)	\$ (29)		\$ (1,449)				\$ 340,971	

County of Oakland
Combining Statements of Revenue and Expenditures - Special Revenue Funds
For the Year Ended December 31, 1982

	County Reference Library	Federal Revenue Sharing Trust	Land Sales	4-H Program Expansion	Law Library	Cultural and Minority Affairs	Tornado Siren Warning Program	County Veteran's Trust	County Markets	Health Family Planning
REVENUES:										
Taxes										
Federal Grants		\$ 3,448,330								
State Grants								\$ 339,156		\$ 173,110
Other Intergovernmental Revenues							\$ 20,845			
Charges for Services									\$ 129,384	44,049
Use of Money	\$ 14,584	378,831								
Other	1,411		\$ 48,375							
TOTAL REVENUES	\$ 15,995	\$ 3,827,161	\$ 48,375				\$ 20,845	\$ 339,156	\$ 129,384	\$ 217,159
EXPENDITURES:										
Salaries									\$ 35,598	\$ 129,917
Personal Services				\$ (36)		\$ 12,598		\$ 347,657	12,246	51,089
Contractual Services	\$ 4,256		\$ 4,175	4,722					81,754	20,075
Commodities				907					8,000	16,078
Capital Outlay							\$ 41,176			
TOTAL EXPENDITURES	\$ 4,256		\$ 4,175	\$ 5,593		\$ 12,598	\$ 41,176	\$ 347,657	\$ 137,598	\$ 217,159
Excess of Revenue Over (Under) Expenditures	\$ 11,739	\$ 3,827,161	\$ 44,200	\$ (5,593)		\$ (12,598)	\$ (20,331)	\$ (8,501)	\$ (8,214)	
Other Financing Sources (Uses):										
Operating Transfers In (Out):										
County Appropriation		(4,013,748)							20,000	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 11,739	\$ (186,587)	\$ 44,200	\$ (5,593)		\$ (12,598)	\$ (20,331)	\$ (8,501)	\$ 11,786	

County of Oakland
 Combining Statements of Revenue and Expenditures - Special Revenue Funds
 For the Year Ended December 31, 1982

	Facilities and Operations Technical Assistance Grant	Road Patrol Grant	Emergency Medical Services Evaluation Grant	Health Hypertension	Jail Study Grant	Prosecutor's Cooperative Reimburse- ment Grant	Friend of Court Cooperative Reimburse- ment Grant	Alcohol Enforce- ment Grant	Computer Services Circle Grant	Emergency Medical Services 1203 Grant	EMS-EOC Phase 2 Grant
REVENUES:											
Taxes											
Federal Grants	\$ 50,950								\$ 8,391		
State Grants		\$ 543,257	\$ 281	\$ 53,131		\$ 415,390	\$ 1,002,088	\$ 233,133			\$ 5,000
Other Intergovernmental Revenues		93,324			\$ 85	21,094	9,382	5,060	16,364		5,000
Charges for Services											
Use of Money											
Other											
TOTAL REVENUES	\$ 50,950	\$ 636,581	\$ 281	\$ 53,131	\$ 85	\$ 436,484	\$ 1,011,470	\$ 238,193	\$ 24,755		\$ 10,000
EXPENDITURES:											
Salaries		\$ 404,382	\$ 120	\$ 34,633		\$ 279,142	\$ 666,278	\$ 147,857			
Personal Services		137,809	161	10,027		74,686	220,809	50,472	\$ 24,515		
Contractual Services	\$ 50,950	94,390		6,477	\$ 85	76,121	120,865	39,043	240		\$ 10,000
Commodities				1,994		6,535	2,910	821			
Capital Outlay							608			\$ 40,378	
TOTAL EXPENDITURES	\$ 50,950	\$ 636,581	\$ 281	\$ 53,131	\$ 85	\$ 436,484	\$ 1,011,470	\$ 238,193	\$ 24,755	\$ 40,378	\$ 10,000
Excess of Revenue over (Under) Expenditures										\$ (40,378)	
Other Financing Sources (Uses): Operating Transfers In (Out): County Appropriations											
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES										\$ (40,378)	

County of Oakland
 Combining Statements of Revenue and Expenditures - Special Revenue Funds
 For the Year Ended December 31, 1982

	Admin- istrative Pool	Title II ABC	Title II D	Title IV SYEP	Title IV YETP	Title VI	Title VII PSIP	County CETA Programs	TOTAL
REVENUES:									
Taxes									\$ 3,377,535
Federal Grants	\$ 2,782,846	\$ 9,268,062	\$ 3,523	\$ 1,486,597	\$ 1,325,302	\$ 13,358	\$ 1,102,519		25,203,055
State Grants									17,870,319
Other Intergovernmental Revenues									243,826
Charges for Services									3,445,100
Use of Money									519,558
Other									1,877,034
TOTAL REVENUES	<u>\$ 2,782,846</u>	<u>\$ 9,268,062</u>	<u>\$ 3,523</u>	<u>\$ 1,486,597</u>	<u>\$ 1,325,302</u>	<u>\$ 13,358</u>	<u>\$ 1,102,519</u>		<u>\$ 52,536,427</u>
EXPENDITURES:									
Salaries									\$ 18,454,606
Personal Services									11,608,578
Contractual Services	\$ 2,782,846	\$ 9,268,062	\$ 3,523	\$ 1,486,597	\$ 1,325,302	\$ 13,358	\$ 1,102,519		33,006,712
Commodities									1,168,456
Capital Outlay									1,675,298
TOTAL EXPENDITURES	<u>\$ 2,782,846</u>	<u>\$ 9,268,062</u>	<u>\$ 3,523</u>	<u>\$ 1,486,597</u>	<u>\$ 1,325,302</u>	<u>\$ 13,358</u>	<u>\$ 1,102,519</u>		<u>65,913,650</u>
Excess of Revenue Over (Under) Expenditures									\$(13,377,223)
Other Financing Sources (Uses): Operating Transfers In (Out): County Appropriation									13,470,364
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES									<u>\$ 93,141</u>

County of Oakland
 Combining Statements of Changes in Fund Balance - Special Revenue Funds
 For the Year Ended December 31, 1982

	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	Adult Foster Care
Reserved/Designated Fund Balance:											
Balance, Beginning of Year	\$ 36,914	\$ 1,275	\$ 75,901	\$ 2,229		\$ 13,663				\$ (191,817)	\$ 455
Transfer From (To) Undesignated Fund Balance	26,960	8,852	(75,901)	(29)		(1,449)				340,971	
Balance, End of Year	<u>\$ 63,874</u>	<u>\$ 10,127</u>	<u></u>	<u>\$ 2,200</u>	<u></u>	<u>\$ 12,214</u>	<u></u>	<u></u>	<u></u>	<u>\$ 149,154</u>	<u>\$ 455</u>
Undesignated Fund Balance:											
Balance, Beginning of Year											
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 26,960	\$ 8,852	\$ (75,901)	\$ (29)		\$ (1,449)				\$ 340,971	
Transfer From (To) Designated Fund Balance	(26,960)	(8,852)	75,901	29		1,449				(340,971)	
Balance, End of Year	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>

County of Oakland
 Combining Statements of Changes in Fund Balance - Special Revenue Funds
 For the Year Ended December 31, 1982

	County Reference Library	Federal Revenue Sharing Trust	Land Sales	4-H Program Expansion	Law Library	Cultural and Minority Affairs	Tornado Siren Warning Program	County Veteran's Trust	County Markets	Emergency Medical Services 1203 Grant	TOTAL
Reserved/Designated Fund Balance:											
Balance, Beginning of Year	\$ 91,914	\$ 878,437	\$ 423,361	\$ 5,593	\$ 32,258	\$ 12,598	\$ 20,331	\$ 24,989	\$ 31,935	\$ 40,378	\$ 1,500,414
Transfer From (To) Undesignated Fund Balance	11,739	(65,418)	44,200	(5,593)		(12,598)	(20,331)	(8,501)	11,786	(40,378)	214,310
Balance, End of Year	<u>\$ 103,653</u>	<u>\$ 813,019</u>	<u>\$ 467,561</u>	<u></u>	<u>\$ 32,258</u>	<u></u>	<u></u>	<u>\$ 16,488</u>	<u>\$ 43,721</u>	<u></u>	<u>\$ 1,714,724</u>
Undesignated Fund Balance:											
Balance, Beginning of Year		\$ 2,084,096									\$ 2,084,096
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 11,739	(186,587)	\$ 44,200	\$ (5,593)		\$ (12,598)	\$ (20,331)	\$ (8,501)	\$ 11,786	\$ (40,378)	93,141
Transfer From (To) Designated Fund Balance	(11,739)	65,418	(44,200)	5,593		12,598	20,331	8,501	(11,786)	40,378	(214,310)
Balance, End of Year	<u></u>	<u>\$ 1,962,927</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>	<u>\$ 1,962,927</u>

COMBINING
FINANCIAL STATEMENTS

CAPITAL PROJECT FUNDS

County of Oakland
Combining Balance Sheets - Capital Project Funds
December 31, 1982

<u>ASSETS</u>	<u>Building Improvements</u>	<u>Utilities Improve- ments</u>	<u>Work Projects</u>	<u>Executive Office Building</u>	<u>TOTAL</u>
Cash and Short-Term Investments	\$ 3,552,004	\$ 2,914,331	\$ 1,975,702		\$ 8,442,037
Due from Other Governmental Units			7,375		7,375
Due from Other County Units			3,750		3,750
Due from Other Funds			4,972		4,972
TOTAL ASSETS	<u>\$ 3,552,004</u>	<u>\$ 2,914,331</u>	<u>\$ 1,991,799</u>		<u>\$ 8,458,134</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Vouchers Payable			\$ 33,017		\$ 33,017
Due to Other Funds			182,630		182,630
Total Liabilities			<u>\$ 215,647</u>		<u>\$ 215,647</u>
Fund Balances:					
Designated for Capital Projects	\$ 76,740		\$ 1,776,152		\$ 1,852,892
Undesignated	3,475,264	\$ 2,914,331			6,389,595
Total Fund Balances	<u>\$ 3,552,004</u>	<u>\$ 2,914,331</u>	<u>\$ 1,776,152</u>		<u>\$ 8,242,487</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 3,552,004</u>	<u>\$ 2,914,331</u>	<u>\$ 1,991,799</u>		<u>\$ 8,458,134</u>

County of Oakland
 Combining Statements of Revenues and Expenditures - Capital Projects Funds
 For the Year Ended December 31, 1982

	<u>Building Improvements</u>	<u>Utilities Improve- ments</u>	<u>Work Projects</u>	<u>Executive Office Building</u>	<u>TOTAL</u>
REVENUES:					
Other			\$ 764,572	\$ 1,000	\$ 765,572
EXPENDITURES:					
Capital Outlay			<u>(1,469,216)</u>		<u>(1,469,216)</u>
Excess of Revenues Over (Under) Expenditures			\$ (704,644)	\$ 1,000	\$ (703,644)
Other Financing Sources (Uses):					
Operating Transfers In (Out):					
County Appropriation	\$ 1,500,000				1,500,000
Other	<u>(752,439)</u>	\$ (113,155)	<u>866,669</u>	<u>(1,075)</u>	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)					
EXPENDITURES AND OTHER USES	<u>\$ 747,561</u>	<u>\$ (113,155)</u>	<u>\$ 162,025</u>	<u>\$ (75)</u>	<u>\$ 796,356</u>

County of Oakland
 Combining Statement of Changes in Fund Balances - Capital Projects Funds
 For the Year Ended December 31, 1982

	<u>Building Improve- ments</u>	<u>Utilities Improve- ments</u>	<u>Work Projects</u>	<u>Executive Office Building</u>	<u>TOTAL</u>
Designated Fund Balance:					
Balance, Beginning of Year			\$ 1,614,127		\$ 1,614,127
Transfer from Undesignated Fund Balance	\$ 76,740		162,025		238,765
Balance, End of Year	<u>\$ 76,740</u>		<u>\$ 1,776,152</u>		<u>\$ 1,852,892</u>
Undesignated Fund Balance:					
Balance, Beginning of Year	\$ 3,054,443	\$ 3,027,486		\$ 75	\$ 6,082,004
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	747,561	(113,155)	\$ 162,025	(75)	796,356
Equity Transfer to Airport Facilities Fund	(250,000)				(250,000)
Transfer to Designated Fund Balance	<u>(76,740)</u>		<u>(162,025)</u>		<u>(238,765)</u>
Balance, End of Year	<u>\$ 3,475,264</u>	<u>\$ 2,914,331</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 6,389,595</u>

COMBINING
FINANCIAL STATEMENTS

INTERNAL SERVICE FUNDS

County of Oakland
 Combining Balance Sheet - Internal Service Funds
 December 31, 1982

	Delinquent Tax Revolving	Fringe Benefits	Workers Compen- sation	Unemployment Compen- sation	Audio-Visual Aide Center	Central Stores	Computer Services	Drain Equipment	Equali- zation Revolving	Equipment
ASSETS										
Current Assets:										
Cash and Short-Term Investments	\$ 82,280,332	\$ 7,294,007	\$ 4,302,135	\$ 1,936,409	\$ 9,955	\$ 318,824	\$ 832,270	\$ 118,016	\$ 58,695	\$ 756,571
Delinquent Property Taxes Receivable	46,133,803									
Accounts nad Interest Receivable	7,110,652				18	4,669	34,262			315
Due from Other Governmental Units	128,115					5,634	171,270			
Due from Other Funds	2,259,136	2,431,302	181,199	62,438	277	95,548	923,416	5,670	129,496	56,187
Due from Other County Units		134,960				147	16	25,081		222
Supplies Inventory						109,582	85,440	1,159		
Prepayments and Other Assets								752	105,069	12,094
Total Current Assets	\$137,912,038	\$ 9,860,269	\$ 4,483,334	\$ 1,998,847	\$ 10,250	\$ 534,404	\$ 2,046,674	\$ 150,678	\$ 293,260	\$ 825,389
Property and Equipment										
Buildings										
Equipment					\$ 15,632	\$ 48,705	\$ 2,585,490	\$ 191,660		\$ 2,388,709
Vehicles								120,345		
Less: Accumulated Depreciation					\$ 15,632	\$ 48,705	\$ 2,585,490	\$ 312,005		\$ 2,388,709
					9,075	48,705	1,085,276	187,510		1,435,167
					\$ 6,557	\$ -0-	\$ 1,500,214	\$ 124,495		\$ 953,542
TOTAL ASSETS	\$137,912,038	\$ 9,860,269	\$ 4,483,334	\$ 1,998,847	\$ 16,807	\$ 534,404	\$ 3,546,888	\$ 275,173	\$ 293,260	\$ 1,778,931
LIABILITIES AND FUND EQUITY										
Current Liabilities:										
Vouchers Payable		\$ 549	\$ 29,830	\$ 206,290	\$ 382	\$ 46,645	\$ 291,678	\$ 7,161		\$ 189,447
Accrued Payroll						1,603	30,998			
Accrued Interest and Other Liabilities	\$ 1,596,833									
Due to Other Funds		243,637				6,808	663,929	10,073	\$ 20,593	326
Due to Other County Units							4,588			
Current Portion of Sick and Annual Leave		505,000								
Current Portion of Workers Compensation			1,401,050							
Current Portion of Long Term Debt	44,200,000									
Total Current Liabilities	\$ 45,796,833	\$ 749,186	\$ 1,430,880	\$ 206,290	\$ 382	\$ 55,056	\$ 991,193	\$ 17,234	\$ 20,593	\$ 189,773
Contracts Payable							1,628,883			
Accrued Sick and Annual Leave		8,624,187								
Accrued Workers Compensation			1,512,492							
Long Term Debt	58,000,000									
	\$103,796,833	\$ 9,373,373	\$ 2,943,372	\$ 206,290	\$ 382	\$ 55,056	\$ 2,620,076	\$ 17,234	\$ 20,593	\$ 189,773
Fund Equity:										
Contributed Capital		\$ 1,536,217		\$ 1,132,535			\$ 110,000			
Retained Earnings:										
Reserved for Property and Equipment					\$ 6,557		1,500,214	\$ 124,495		\$ 953,542
Unreserved	\$ 34,115,205	(1,049,321)	\$ 1,539,962	660,022	9,868	\$ 479,348	(683,402)	133,444	\$ 272,667	635,616
Total Fund Equity	\$ 34,115,205	\$ 486,896	\$ 1,539,962	\$ 1,792,557	\$ 16,425	\$ 479,348	\$ 926,812	\$ 257,939	\$ 272,667	\$ 1,589,158
TOTAL LIABILITIES AND FUND EQUITY	\$137,912,038	\$ 9,860,269	\$ 4,483,334	\$ 1,998,847	\$ 16,807	\$ 534,404	\$ 3,546,888	\$ 275,173	\$ 293,260	\$ 1,778,931

County of Oakland
 Combining Balance Sheet - Internal Service Funds
 December 31, 1982

	<u>Convenience Copier</u>	<u>Facilities and Operations</u>	<u>Motor Pool</u>	<u>Laundry</u>	<u>Radio Communi- cations</u>	<u>Micro- filming</u>	<u>Telephone Communi- cations</u>	<u>Stationery Stock</u>	<u>TOTAL</u>
ASSETS									
Current Assets:									
Cash and Short-Term Investments	\$ 162,727	\$ 3,179,165	\$ (665,837)	\$ 142,036	\$ 144,064	\$ 25,073	\$ (108,849)	\$ 192,322	\$100,977,915
Delinquent Property Taxes Receivable									46,133,803
Accounts and Interest Receivable	38	306	5,063	116		5,946		5,638	7,167,023
Due from Other Governmental Units	72		2,809					7,531	315,431
Due from Other Funds	53,923	150,801	339,319	14,566	51,626	26,806	139,750	166,875	7,088,335
Due from Other County Units	119	79,257	28,957		3,426		54,516	4,458	331,159
Supplies Inventory		121,512	83,211	119,424	120,419			262,258	903,005
Prepayments and Other Assets	2,011		58,130						178,056
Total Current Assets	\$ 218,890	\$ 3,531,041	\$ (148,348)	\$ 276,142	\$ 319,535	\$ 57,825	\$ 85,417	\$ 639,082	\$163,094,727
Property and Equipment									
Buildings		\$ 493,581	\$ 424,860						\$ 918,441
Equipment	\$ 331,735	4,154,746	146,957	\$ 257,451	\$ 1,292,651	\$ 6,762	\$ 28,628	\$ 181,439	11,630,565
Vehicles			3,448,033						3,568,378
	\$ 331,735	\$ 4,648,327	\$ 4,019,850	\$ 257,451	\$ 1,292,651	\$ 6,762	\$ 28,628	\$ 181,439	\$ 16,117,384
Less: Accumulated Depreciation	239,899	2,147,371	2,365,488	179,466	577,854	5,000	4,783	127,305	8,412,899
	\$ 91,836	\$ 2,500,956	\$ 1,654,362	\$ 77,985	\$ 714,797	\$ 1,762	\$ 23,845	\$ 54,134	\$ 7,704,485
TOTAL ASSETS	\$ 310,726	\$ 6,031,997	\$ 1,506,014	\$ 354,127	\$ 1,034,332	\$ 59,587	\$ 109,262	\$ 693,216	\$170,799,212
LIABILITIES AND FUND EQUITY									
Current Liabilities:									
Vouchers Payable	\$ 58,083	\$ 202,907	\$ 69,880	\$ 5,914	\$ 5,748	\$ 7,990	\$ 10,027	\$ 25,802	\$ 1,158,333
Accrued Payroll		26,149	6,113	813	1,538	2,368	130	4,349	74,061
Accrued Interest and Other Liabilities		2,857	112,001						1,711,691
Due to Other Funds	7,147	246,590	18,241	2,776	4,436	9,477	13,262	16,408	1,263,703
Due to Other County Units		1,879			12,268				18,735
Current Portion of Sick and Annual Leave									505,000
Current Portion of Workers Compensation									1,401,050
Current Portion of Long Term Debt									44,200,000
Total Current Liabilities	\$ 65,230	\$ 480,382	\$ 206,235	\$ 9,503	\$ 23,990	\$ 19,835	\$ 23,419	\$ 46,559	\$ 50,332,573
Contracts Payable									1,628,883
Accrued Sick and Annual Leave									8,624,187
Accrued Workers Compensation									1,512,492
Long Term Debt									58,000,000
	\$ 65,230	\$ 480,382	\$ 206,235	\$ 9,503	\$ 23,990	\$ 19,835	\$ 23,419	\$ 46,559	\$120,098,135
Fund Equity:									
Contributed Capital									\$ 2,778,752
Retained Earnings:									
Reserved For Property and Equipment	\$ 91,836	\$ 2,500,956	\$ 1,654,362	\$ 77,985	\$ 714,797	\$ 1,762	\$ 23,845	\$ 54,134	7,704,485
Unreserved	153,660	3,050,659	(354,583)	266,639	295,545	37,990	61,998	592,523	40,217,840
Total Fund Equity	\$ 245,496	\$ 5,551,615	\$ 1,299,779	\$ 344,624	\$ 1,010,342	\$ 39,752	\$ 85,843	\$ 646,657	\$ 50,701,077
TOTAL LIABILITIES AND FUND EQUITY	\$ 310,726	\$ 6,031,997	\$ 1,506,014	\$ 354,127	\$ 1,034,332	\$ 59,587	\$ 109,262	\$ 693,216	\$170,799,212

County of Oakland
 Combining Statement of Revenues and Expenses - Internal Service Funds
 For the Year Ended December 31, 1982

	<u>Delinquent Tax Revolving</u>	<u>Fringe Benefits</u>	<u>Workers Compen- sation</u>	<u>Unemployment Compen- sation</u>	<u>Audio-Visual Aide Center</u>	<u>Central Stores</u>	<u>Computer Services</u>	<u>Drain Equipment</u>	<u>Equali- zation Revolving</u>	<u>Equipment</u>
Operating Revenues:										
Charges for Services	\$ 9,597,710	\$ 20,424,871	\$ 1,390,030	\$ 482,558	\$ 2,984	\$ 1,226,381	\$ 5,673,629	\$ 213,931	\$ 440,712	\$ 591,894
Total Operating Revenues	\$ 9,597,710	\$ 20,424,871	\$ 1,390,030	\$ 482,558	\$ 2,984	\$ 1,226,381	\$ 5,673,629	\$ 213,931	\$ 440,712	\$ 591,894
Operating Expenses:										
Salaries						\$ 86,062	\$ 1,689,981			
Personal Services		\$ 21,474,192	\$ 909,433	\$ 214,166		25,526	1,274,409			
Contractual Services	\$ 1,474,518				\$ 616	87,279	1,317,415	\$ 128,518	\$ 410,724	\$ 167,318
Commodities					4	1,021,240	279,071	21,586		
Depreciation					1,563	3,688	440,464	37,621		298,939
Interest	8,092,278						77,180			
Total Operating Expenses	\$ 9,566,796	\$ 21,474,192	\$ 909,433	\$ 214,166	\$ 2,183	\$ 1,223,795	\$ 5,078,520	\$ 187,725	\$ 410,724	\$ 466,257
Operating Income (Loss)	\$ 30,914	\$ (1,049,321)	\$ 480,597	\$ 268,392	\$ 801	\$ 2,586	\$ 595,109	\$ 26,206	\$ 29,988	\$ 125,637
Nonoperating Revenues (Expenses):										
Interest Revenue	\$ 9,477,991		\$ 425,613	\$ 187,801				\$ 5,046		
Gain (Loss) on Sale of Property and Equipment								6,971		\$ 16,266
Total Nonoperating Revenues (Expenses)	\$ 9,477,991		\$ 425,613	\$ 187,801				\$ 12,017		\$ 16,266
Income (Loss) before Operating Transfers	\$ 9,508,905	\$ (1,049,321)	\$ 906,210	\$ 456,193	\$ 801	\$ 2,586	\$ 595,109	\$ 38,223	\$ 29,988	\$ 141,903
Operating Transfers in (Out):										
County Appropriation							\$ (595,109)			
Net Income (Loss)	\$ 9,508,905	\$ (1,049,321)	\$ 906,210	\$ 456,193	\$ 801	\$ 2,586		\$ 38,223	\$ 29,988	\$ 141,903

County of Oakland
 Combining Statement of Revenues and Expenses - Internal Service Funds
 For the Year Ended December 31, 1982

	<u>Convenience Copier</u>	<u>Facilities and Operations</u>	<u>Motor Pool</u>	<u>Laundry</u>	<u>Radio Communi- cations</u>	<u>Micro- filming</u>	<u>Telephone Communi- cations</u>	<u>Stationery Stock</u>	<u>TOTAL</u>
Operating Revenue:									
Charges for Services	\$ 389,731	\$ 10,706,601	\$ 4,180,726	\$ 339,803	\$ 338,807	\$ 329,306	\$ 1,548,562	\$ 1,363,963	\$ 59,242,199
Total Operating Revenue	<u>\$ 389,731</u>	<u>\$ 10,706,601</u>	<u>\$ 4,180,726</u>	<u>\$ 339,803</u>	<u>\$ 338,807</u>	<u>\$ 329,306</u>	<u>\$ 1,548,562</u>	<u>\$ 1,363,963</u>	<u>\$ 59,242,199</u>
Operating Expenses:									
Salaries		\$ 3,937,891	\$ 206,676	\$ 101,562	\$ 86,595	\$ 129,065	\$ 47,924	\$ 227,555	\$ 6,513,311
Personal Services		1,490,393	138,381	44,430	31,246	44,656	16,317	75,836	25,738,985
Contractual Services	\$ 245,713	3,789,979	891,924	67,274	25,720	58,391	1,424,493	415,334	10,505,216
Commodities	79,395	812,617	1,969,604	101,107	36,762	73,627	265	657,670	5,052,948
Depreciation	78,651	157,293	783,559	3,009	125,561	676	4,783	12,829	1,948,636
Interest									8,169,458
Total Operating Expenses	<u>\$ 403,759</u>	<u>\$ 10,188,173</u>	<u>\$ 3,990,144</u>	<u>\$ 317,382</u>	<u>\$ 305,884</u>	<u>\$ 306,415</u>	<u>\$ 1,493,782</u>	<u>\$ 1,389,224</u>	<u>\$ 57,928,554</u>
Operating Income (Loss)	<u>\$ (14,028)</u>	<u>\$ 518,428</u>	<u>\$ 190,582</u>	<u>\$ 22,421</u>	<u>\$ 32,923</u>	<u>\$ 22,891</u>	<u>\$ 54,780</u>	<u>\$ (25,261)</u>	<u>\$ 1,313,645</u>
Nonoperating Revenues (Expenses):									
Interest Revenue									\$ 10,096,451
Gain (Loss) on Sale of Property and Equipment	\$ 2,858	\$ 8,372	\$ 156,961		\$ (6,648)				184,780
Total Nonoperating Revenues (Expenses)	<u>\$ 2,858</u>	<u>\$ 8,372</u>	<u>\$ 156,961</u>		<u>\$ (6,648)</u>				<u>\$ 10,281,231</u>
Income (Loss) before Operating Transfers	<u>\$ (11,170)</u>	<u>\$ 526,800</u>	<u>\$ 347,543</u>	<u>\$ 22,421</u>	<u>\$ 26,275</u>	<u>\$ 22,891</u>	<u>\$ 54,780</u>	<u>\$ (25,261)</u>	<u>\$ 11,594,876</u>
Operating Transfers in (Out):									
County Appropriation	\$ 11,170				\$ 18,578			\$ 62,783	\$ (502,578)
Net Income (Loss)	<u>\$ -</u>	<u>\$ 526,800</u>	<u>\$ 347,543</u>	<u>\$ 22,421</u>	<u>\$ 44,853</u>	<u>\$ 22,891</u>	<u>\$ 54,780</u>	<u>\$ 37,522</u>	<u>\$ 11,092,298</u>

County of Oakland
Combining Statements of Changes in Fund Equities - Internal Service Funds
For the Year Ended December 31, 1982

	<u>Delinquent Tax Revolving</u>	<u>Fringe Benefits</u>	<u>Workers Compen- sation</u>	<u>Unemployment Compen- sation</u>	<u>Audio-Visual Aide Center</u>	<u>Central Stores</u>	<u>Computer Services</u>	<u>Drain Equipment</u>	<u>Equali- zation Revolving</u>	<u>Equipment</u>
Reserved Retained Earnings:										
Balance, Beginning of Year					\$ 8,120	\$ 3,688	\$ 1,000,390	\$ 115,560		\$ 921,057
Transfer (To) From Unreserved Retained Earnings					(1,563)	(3,688)	499,824	8,935		32,485
Balance, End of Year					<u>\$ 6,557</u>		<u>\$ 1,500,214</u>	<u>\$ 124,495</u>		<u>\$ 953,542</u>
Unreserved Retained Earnings:										
Balance, Beginning of Year as Reported	\$ 24,606,300		\$ 1,213,917	\$ 203,829	\$ 7,504	\$ 473,074	\$ (183,578)	\$ 104,156	\$ 242,679	\$ 526,198
Adjustment to Establish Worker's Compensation Liability			(580,165)							
Balance, Beginning of Year as Adjusted	\$ 24,606,300		\$ 633,752	\$ 203,829	\$ 7,504	\$ 473,074	\$ (183,578)	\$ 104,156	\$ 242,679	\$ 526,198
Net Income (Loss)	9,508,905	\$ (1,049,321)	906,210	456,193	801	2,586		38,223	29,988	141,903
Transfers (To) from Reserved Fund Balance or Contributed Capital					1,563	3,688	(499,824)	(8,935)		(32,485)
Balance, End of Year	<u>\$ 34,115,205</u>	<u>\$ (1,049,321)</u>	<u>\$ 1,539,962</u>	<u>\$ 660,022</u>	<u>\$ 9,868</u>	<u>\$ 479,348</u>	<u>\$ (683,402)</u>	<u>\$ 133,444</u>	<u>\$ 272,667</u>	<u>\$ 635,616</u>
Contributed Capital:										
Balance, Beginning of Year as Reported		\$ 9,984,333	\$ 2,186,672	\$ 1,132,535						
Adjustment to Establish Sick and Annual Leave Liability		(8,448,116)								
Adjustment to Establish Worker's Compensation Liability			(2,186,672)							
Balance, Beginning of Year as Adjusted		<u>\$ 1,536,217</u>	<u>\$ 2,186,672</u>	<u>\$ 1,132,535</u>						
Equity Transfer from General Fund							\$ 110,000			
Balance, End of Year		<u>\$ 1,536,217</u>		<u>\$ 1,132,535</u>			<u>\$ 110,000</u>			

County of Oakland
 Combining Statement of Changes in Fund Equities - Internal Service Funds
 For the Year Ended December 31, 1982

	Convenience Copier	Facilities and Operations	Motor Pool	Laundry	Radio Communi- cations	Micro- filming	Telephone Communi- cations	Stationery Stock	TOTAL
Reserved Retained Earnings:									
Balance, Beginning of Year	\$ 171,227	\$ 2,615,577	\$ 1,713,939	\$ 80,994	\$ 778,398	\$ 2,438	\$ 22,907	\$ 66,963	\$ 7,501,258
Transfer (To) From Unreserved Retained Earnings	<u>(79,391)</u>	<u>(114,621)</u>	<u>(59,577)</u>	<u>(3,009)</u>	<u>(63,601)</u>	<u>(676)</u>	<u>938</u>	<u>(12,829)</u>	<u>203,227</u>
Balance, End of Year	<u>\$ 91,836</u>	<u>\$ 2,500,956</u>	<u>\$ 1,654,362</u>	<u>\$ 77,985</u>	<u>\$ 714,797</u>	<u>\$ 1,762</u>	<u>\$ 23,845</u>	<u>\$ 54,134</u>	<u>\$ 7,704,485</u>
Unreserved Retained Earnings:									
Balance, Beginning of Year as Reported	\$ 74,269	\$ 2,409,238	\$ (761,703)	\$ 241,209	\$ 187,091	\$ 14,423	\$ 8,156	\$ 542,172	\$ 29,908,934
Adjustment to Establish Worker's Compensation Liability									<u>(580,165)</u>
Balance, Beginning of Year as Adjusted	\$ 74,269	\$ 2,409,238	\$ (761,703)	\$ 241,209	\$ 187,091	\$ 14,423	\$ 8,156	\$ 542,172	\$ 29,328,769
Net Income (Loss)		526,800	347,543	22,421	44,853	22,891	54,780	37,522	11,092,298
Transfer (To) from Reserved Fund Balance or Contributed Capital	<u>79,391</u>	<u>114,621</u>	<u>59,577</u>	<u>3,009</u>	<u>63,601</u>	<u>676</u>	<u>(938)</u>	<u>12,829</u>	<u>(203,227)</u>
Balance, End of Year	<u>\$ 153,660</u>	<u>\$ 3,050,659</u>	<u>\$ (354,583)</u>	<u>\$ 266,639</u>	<u>\$ 295,545</u>	<u>\$ 37,990</u>	<u>\$ 61,998</u>	<u>\$ 592,523</u>	<u>\$ 40,217,840</u>
Contributed Capital:									
Balance, Beginning of Year as Reported									13,303,540
Adjustment to Establish Sick and Annual Leave Liability									<u>(8,448,116)</u>
Adjustment to Establish Worker's Compensation Liability									<u>(2,186,672)</u>
Balance, Beginning of Year as Adjusted									<u>\$ 2,668,752</u>
Equity Transfer from General Fund									<u>\$ 110,000</u>
Balance, End of Year									<u>\$ 2,778,752</u>

County of Oakland
Combining Statement of Changes in Financial Position -
Internal Service Funds
For the Year Ended December 31, 1982

	Delinquent Tax Revolving	Fringe Benefits	Worker's Compen- sation	Unemployment Compen- sation	Audio Visual Aide Center	Central Stores	Computer Services	Drain Equipment	Equalization Revolving	Equipment
Source of Funds:										
Net Income	\$ 9,508,905	\$ (1,049,321)	\$ 906,210	\$ 456,193	\$ 801	\$ 2,586		\$ 38,223	\$ 29,988	\$ 141,903
Items not requiring Current Outlay of Working Capital:										
Depreciation					1,563	3,688	440,464	37,621		298,939
Total from Operations	\$ 9,508,905	\$ (1,049,321)	\$ 906,210	\$ 456,193	\$ 2,364	\$ 6,274	\$ 440,464	\$ 75,844	\$ 29,988	\$ 440,842
Proceeds from Long Term Debt	60,000,000									
Proceeds from Contracts Payable							1,079,407			
Proceeds from Sale of Property and Equipment, Net								6,793		2,851
Increase in Sick and Annual Leave Liability - Long Term Portion		561,571								
Equity Transfer from General Fund							110,000			
	\$ 69,508,905	\$ (487,750)	\$ 906,210	\$ 456,193	\$ 2,364	\$ 6,274	\$ 1,629,871	\$ 82,637	\$ 29,988	\$ 443,693
Application of Funds:										
Additions to Property and Equipment							\$ 940,288	\$ 53,349		\$ 334,275
Reduction in Long Term Debt	\$ 30,025,000									
Reduction in Contracts Payable							460,395			
Reclassification of Long Term Debt to Current Liability	14,175,000									
Reduction in Worker's Compensation Liability			491,545							
	\$ 44,200,000		\$ 491,545				\$ 1,400,683	\$ 53,349		\$ 334,279
Increase (Decrease) in Working Capital	\$ 25,308,905	\$ (487,750)	\$ 414,665	\$ 456,193	\$ 2,364	\$ 6,274	\$ 229,188	\$ 29,288	\$ 29,988	\$ 109,418
Working Capital, Beginning of Year	66,806,300	9,598,833	2,637,789	1,336,364	7,504	473,074	826,293	104,156	242,679	526,198
Working Capital, End of Year	\$ 92,115,205	\$ 9,111,083	\$ 3,052,454	\$ 1,792,557	\$ 9,868	\$ 479,348	\$ 1,055,481	\$ 133,444	\$ 272,667	\$ 635,616

County of Oakland
Combining Statement of Changes in Financial Position -
Internal Service Funds
For the Year Ended December 31, 1982

	<u>Convenience Copier</u>	<u>Facilities and Operations</u>	<u>Motor Pool</u>	<u>Laundry</u>	<u>Radio Communi- cation</u>	<u>Micro- filming</u>	<u>Telephone Communi- cation</u>	<u>Stationery Stock</u>	<u>TOTAL</u>
Source of Funds:									
Net Income		\$ 526,800	\$ 347,543	\$ 22,421	\$ 44,853	\$ 22,891	\$ 54,780	\$ 37,522	\$ 11,092,298
Items not requiring Current Outlay of Working Capital:									
Description	\$ 78,651	157,293	783,559	3,009	125,561	676	4,783	12,829	1,948,636
Total from Operations	\$ 78,651	\$ 684,093	\$ 1,131,102	\$ 25,430	\$ 170,414	\$ 23,567	\$ 59,563	\$ 50,351	\$ 13,040,934
Proceeds from Long Term Debt									60,000,000
Proceeds from Contracts Payable									1,079,407
Proceeds for Sale of Property and Equipment, Net	740	533	64,864		6,648				82,429
Increase in Sick and Annual Leave Liability - Long Term Portion									561,571
Equity Transfer from General Fund									110,000
	\$ 79,391	\$ 684,626	\$ 1,195,966	\$ 25,430	\$ 177,062	\$ 23,567	\$ 59,563	\$ 50,351	\$ 74,874,341
Application of Funds:									
Additions to Property and Equipment		\$ 43,205	\$ 788,846		\$ 68,608		\$ 5,721		\$ 2,234,292
Reduction in Long-Term Debt									30,025,000
Reduction in Contracts Payable									460,395
Reclassification of Long-Term Debt to Current Liability									14,175,000
Reduction in Worker's Compensation Liability									491,545
		\$ 43,205	\$ 788,846		\$ 68,608		\$ 5,721		\$ 47,386,232
Increase (Decrease) in Working Capital	\$ 79,391	\$ 641,421	\$ 407,120	\$ 25,430	\$ 108,454	\$ 23,567	\$ 53,842	\$ 50,351	\$ 27,488,109
Working Capital, Beginning of Year	74,269	2,409,238	(761,703)	241,209	187,091	14,423	8,156	542,172	85,274,045
Working Capital, End of Year	\$ 153,660	\$ 3,050,659	\$ (354,583)	\$ 266,639	\$ 295,545	\$ 37,990	\$ 61,998	\$ 592,523	\$112,762,154

County of Oakland
Internal Service Funds
Combining Statement of Changes in Financial Position -
Internal Service Funds
For the Year Ended December 31, 1982

	Delinquent Tax Revolving	Fringe Benefits	Worker's Compensation	Unemployment Compensation	Audio-Visual Aide Center	Central Stores	Computer Services	Drain Equipment	Equalization Revolving	Office Equipment
Changes in Components of Working Capital:										
Increase (Decrease) in Current Assets:										
Cash and Short Term Investments	\$ 23,485,184	\$ 280,886	\$ 1,036,178	\$ 742,231	\$ 2,813	\$ 189,922	\$ 815,411	\$ 34,233	\$ (71,884)	\$ 198,602
Delinquent Property Tax Receivable	12,882,656									
Accounts and Interest Receivable	2,569,844				5	1,302	18,764	(30,535)		143
Due from Other Governmental Units	111,399					(100)	79,697			
Due from Other Funds	747,582	(1,108,977)	11,567	(325,687)	(98)	(58,646)	(172)	5,670	129,496	(9,107)
Due from Other County Units		134,960				147	16	25,081		222
Supplies Inventory						(122,613)	(7,265)	319		
Prepayments and Other Assets								(865)	(109,839)	4,236
	<u>\$ 39,796,665</u>	<u>\$ (693,131)</u>	<u>\$ 1,047,745</u>	<u>\$ 416,544</u>	<u>\$ 2,720</u>	<u>\$ 10,012</u>	<u>\$ 906,451</u>	<u>\$ 33,903</u>	<u>\$ (52,227)</u>	<u>\$ 194,096</u>
Increase (Decrease) in Current Liabilities:										
Vouchers Payable	\$ (10,000)	\$ (5,947)	\$ (5,170)	\$ 206,290	\$ 356	\$ (4,338)	\$ 146,329	\$ (5,458)		\$ 160,254
Accrued payroll						1,268	(36,431)			
Accrued Interest and Other Liabilities	322,760			(245,939)			(73,483)			(75,902)
Due to Other Funds		(318,934)				6,808	636,260	10,073	\$ (82,215)	326
Due to Other County Units							4,588			
Current Portion of Sick and Annual Leave		119,500								
Current Portion of Workers Compensation Liability			638,250							
Current Portion of Long-Term Debt	14,175,000									
	<u>\$ 14,487,760</u>	<u>\$ (205,381)</u>	<u>\$ 633,080</u>	<u>\$ (39,649)</u>	<u>\$ 356</u>	<u>\$ 3,738</u>	<u>\$ 677,263</u>	<u>\$ 4,615</u>	<u>\$ (82,215)</u>	<u>\$ 84,678</u>
Increase (Decrease) in Working Capital	<u>\$ 25,308,905</u>	<u>\$ (487,750)</u>	<u>\$ 414,665</u>	<u>\$ 456,193</u>	<u>\$ 2,364</u>	<u>\$ 6,274</u>	<u>\$ 229,188</u>	<u>\$ 29,288</u>	<u>\$ 29,988</u>	<u>\$ 109,418</u>

County of Oakland
Internal Service Funds
Combining Statement of Changes in Financial Position -
For the Year Ended December 31, 1982

	Convenience Copier	Facilities and Operations	Motor Pool	Laundry	Radio Communications	Micro- filming	Telephone Communi- cations	Stationery Stock	TOTAL
Changes in Components of Working Capital:									
Increase (Decrease) in Current Assets:									
Cash and Short Term Investments	\$ 70,324	\$ 773,320	\$ 475,565	\$ 80,615	\$ 95,035	\$ 25,060	\$ 19,623	\$ 143,118	\$ 28,396,236
Delinquent Property Tax Receivable									12,882,656
Accounts and Interest Receivable	38	(1,050)	5,063	(206)		(3,473)		(3,536)	2,556,359
Due from Other Governmental Units	72		329	(695)				6,789	197,491
Due from Other Funds	(4,795)	(472,956)	(79,210)	(59,462)	1,380	2,376	(115,900)	(28,986)	(1,365,925)
Due from Other County Units	119	79,257	28,957		3,426		64,122	(5,148)	331,159
Supplies Inventory		6,842	(3,023)	(8,929)	7,024			(41,628)	(169,273)
Prepayments and Other Assets	(1,009)		23,381						(84,096)
	<u>\$ 64,749</u>	<u>\$ 385,413</u>	<u>\$ 451,062</u>	<u>\$ 11,323</u>	<u>\$ 106,865</u>	<u>\$ 23,963</u>	<u>\$ (32,155)</u>	<u>\$ 70,609</u>	<u>\$ 42,744,607</u>
Increase (Decrease) in Current Liabilities:									
Vouchers Payable	\$ 19,114	\$ (189,251)	\$ 23,804	\$ (2,575)	\$ (3,691)	\$ (5,319)	\$ (71,451)	\$ 10,596	\$ 263,543
Accrued Payroll		26,149	(11,930)	(14,308)	(2,334)	(3,762)	(1,128)	4,349	(38,127)
Accrued Interest and Other Liabilities	(40,903)		40,077					(10,615)	(84,005)
Due to Other Funds	7,147	(94,785)	(8,009)	2,776	(7,832)	9,477	(13,418)	15,928	163,602
Due to Other County Units		1,879			12,268				18,735
Current Portion of Sick and Annual Leave									119,500
Current Portion of Workers Compensation Liability									638,250
Current Portion of Long Term Debt									14,175,000
	<u>\$ (14,642)</u>	<u>\$ (256,008)</u>	<u>\$ 43,942</u>	<u>\$ (14,107)</u>	<u>\$ (1,589)</u>	<u>\$ 396</u>	<u>\$ (85,997)</u>	<u>\$ 20,258</u>	<u>\$ 15,256,498</u>
Increase (Decrease) in Working Capital	<u>\$ 79,391</u>	<u>\$ 641,421</u>	<u>\$ 407,120</u>	<u>\$ 25,430</u>	<u>\$ 108,454</u>	<u>\$ 23,567</u>	<u>\$ 53,842</u>	<u>\$ 50,351</u>	<u>\$ 27,488,109</u>

COMBINING
FINANCIAL STATEMENTS

ENTERPRISE FUNDS

County of Oakland
 Combining Balance Sheets - Assets - Enterprise Funds
 December 31, 1982

	<u>Airport Facilities</u>	<u>Airport T-Hangars</u>	<u>Medical Care Facility</u>	<u>Food Services</u>	<u>Indigent Housing</u>	<u>TOTAL</u>
<u>ASSETS</u>						
Current Assets:						
Cash and Short-Term Investments	\$ 3,522,694	\$ 106,756	\$ 123,203	\$ (293,813)	\$ 25,015	\$ 3,483,855
Patient Accounts Receivable, Less Valuation Allowance of \$55,489			500,248			500,248
Other Accounts Receivable	149,013	12,057		42,752		203,822
Inventories				154,959		154,959
Due from Other Funds	107,881		10,725	75,020		193,626
Due from Other Governmental Units				266		266
Current Portion of Land Contracts Receivable	47,000					47,000
Prepaid Expenses and Other Current Assets	14,837					14,837
Total Current Assets	<u>\$ 3,841,425</u>	<u>\$ 118,813</u>	<u>\$ 634,176</u>	<u>\$ (20,816)</u>	<u>\$ 25,015</u>	<u>\$ 4,598,613</u>
Restricted Assets:						
Bond Debt Service:						
Cash Held by Paying Agent		\$ 60,112				\$ 60,112
Construction and Initial Operations:						
Cash and Certificates of Deposit		358,823				358,823
Total Restricted Assets		<u>\$ 418,935</u>				<u>\$ 418,935</u>
Land Contracts Receivable, Exclusive of Current Portion	\$ 221,062					\$ 221,062
Property and Equipment:						
Land	\$ 3,121,687				\$ 40,153	\$ 3,161,840
Land Improvements	1,492,134		\$ 52,724			1,544,858
Buildings and Improvements	1,926,636	\$ 559,366	2,925,126		139,298	5,550,426
Equipment	307,963		260,466	\$ 159,175		727,604
Construction in Progress	1,473,656					1,473,656
	\$ 8,322,076	\$ 559,366	\$ 3,238,316	\$ 159,175	\$ 179,451	\$ 12,458,384
Less: Accumulated Depreciation	(1,011,717)	(49,721)	(602,692)	(34,793)	(139,298)	(1,838,221)
	<u>\$ 7,310,359</u>	<u>\$ 509,645</u>	<u>\$ 2,635,624</u>	<u>\$ 124,382</u>	<u>\$ 40,153</u>	<u>\$ 10,620,163</u>
TOTAL ASSETS	<u>\$ 11,372,846</u>	<u>\$ 1,047,393</u>	<u>\$ 3,269,800</u>	<u>\$ 103,566</u>	<u>\$ 65,168</u>	<u>\$ 15,858,773</u>

County of Oakland
Combining Balance Sheets - Liabilities and Fund Equity -
Enterprise Funds
December 31, 1982

	<u>Airport Facilities</u>	<u>Airport T-Hangars</u>	<u>Medical Care Facility</u>	<u>Food Services</u>	<u>Indigent Housing</u>	<u>TOTAL</u>
<u>LIABILITIES AND FUND EQUITY</u>						
Current Liabilities:						
Payable from Current Assets:						
Vouchers Payable	\$ 11,556	\$ 1,272	\$ 43,461	\$ 27,491	\$ 1,423	\$ 85,203
Accrued Payroll	7,857		44,725	2,103		54,685
Other Accrued Liabilities and Deposits Held	61,450	17,668	9,535			88,653
Due to Other Governmental Units	92,414					92,414
Due to Other Funds	<u>298,204</u>	<u>96,848</u>	<u>522,391</u>	<u>6,984</u>		<u>924,427</u>
Total Current Liabilities Payable From Current Assets	<u>\$ 471,481</u>	<u>\$ 115,788</u>	<u>\$ 620,112</u>	<u>\$ 36,578</u>	<u>\$ 1,423</u>	<u>\$ 1,245,382</u>
Payable from Restricted Assets:						
Accrued Interest Payable		\$ 15,112				\$ 15,112
Current Portion of Long-Term Debt		<u>45,000</u>				<u>45,000</u>
Total Current Liabilities Payable From Restricted Assets		<u>\$ 60,112</u>				<u>\$ 60,112</u>
Total Current Liabilities	<u>\$ 471,481</u>	<u>\$ 175,900</u>	<u>\$ 620,112</u>	<u>\$ 36,578</u>	<u>\$ 1,423</u>	<u>\$ 1,305,494</u>
Long-Term Debt, Exclusive of Current Portion		\$ 515,000				\$ 515,000
Fund Equity:						
Contributed Capital	\$ 8,802,045		\$ 2,635,624			11,437,669
Retained Earnings Reserved For:						
T-Hangar Expansion		\$ 97,670				97,670
Debt Service		258,823				258,823
Donations and Other			14,064			14,064
		<u>\$ 356,493</u>	<u>\$ 14,064</u>			<u>\$ 370,557</u>
Unreserved	<u>\$ 2,099,320</u>			<u>\$ 66,988</u>	<u>\$ 63,745</u>	<u>\$ 2,230,053</u>
Total Fund Equity	<u>\$ 10,901,365</u>	<u>\$ 356,493</u>	<u>\$ 2,649,688</u>	<u>\$ 66,988</u>	<u>\$ 63,745</u>	<u>\$ 14,038,279</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 11,372,846</u>	<u>\$ 1,047,393</u>	<u>\$ 3,269,800</u>	<u>\$ 103,566</u>	<u>\$ 65,168</u>	<u>\$ 15,858,773</u>

County of Oakland
Combining Statements of Revenues and Expenses
Enterprise Funds
For the Year Ended December 31, 1982

	<u>Airport Facilities</u>	<u>Airport I-Hangars</u>	<u>Medical Care Facility</u>	<u>Food Services</u>	<u>Indigent Housing</u>	<u>TOTAL</u>
Operating Revenue:						
Patient Service Revenue			\$ 4,272,684			\$ 4,272,684
Provision for Doubtful Accounts and Contractual Discounts			(1,243,005)			(1,243,005)
Net Patient Service Revenue			\$ 3,029,679			\$ 3,029,679
Leases, Rentals and Concession Sales	\$ 623,505	\$ 305,969	52,000		\$ 1,100	982,574
Food Sales			7,079	\$ 495,241		502,320
Other Operating Revenues			163,485			163,485
Total Operating Revenues	<u>\$ 623,505</u>	<u>\$ 305,969</u>	<u>\$ 3,252,243</u>	<u>\$ 495,241</u>	<u>\$ 1,100</u>	<u>\$ 4,678,058</u>
Operating Expenses:						
Salaries	\$ 263,793	\$ 66,960	\$ 2,193,369	\$ 123,558		\$ 2,647,680
Personal Services	97,476	23,040	1,005,498	34,692		1,160,706
Contractual Services	267,085	50,867	575,350	146,048	\$ 7,508	1,046,858
Commodities	19,882	126	528,369	359,156		907,533
Depreciation	33,179	12,430	93,410	12,033		151,052
Other	35,376	95	19,900			55,371
Total Operating Expenses	<u>\$ 716,791</u>	<u>\$ 153,518</u>	<u>\$ 4,415,896</u>	<u>\$ 675,487</u>	<u>\$ 7,508</u>	<u>\$ 5,969,200</u>
Operating Income (Loss)	<u>\$ (93,286)</u>	<u>\$ 152,451</u>	<u>\$ (1,163,653)</u>	<u>\$ (180,246)</u>	<u>\$ (6,408)</u>	<u>\$ (1,291,142)</u>
Non-Operating Revenues (Expenses):						
Interest Earned	\$ 486,170	\$ 39,587				\$ 525,757
Interest Expense	(6,000)	(30,225)				(36,225)
	<u>\$ 480,170</u>	<u>\$ 9,362</u>				<u>\$ 489,532</u>
Income (Loss) Before Operating Transfers	<u>\$ 386,884</u>	<u>\$ 161,813</u>	<u>\$ (1,163,653)</u>	<u>\$ (180,246)</u>	<u>\$ (6,408)</u>	<u>\$ (801,610)</u>
Operating Transfers In (Out):						
County Appropriation			1,070,099	180,246		1,250,345
Other	95,200	(95,200)				
	<u>\$ 95,200</u>	<u>\$ (95,200)</u>	<u>\$ 1,070,099</u>	<u>\$ 180,246</u>		<u>\$ 1,250,345</u>
Net Income (Loss)	<u>\$ 482,084</u>	<u>\$ 66,613</u>	<u>\$ (93,554)</u>	<u>\$ -0-</u>	<u>\$ (6,408)</u>	<u>\$ 448,735</u>

County of Oakland
Combining Statements of Changes in Fund Equities -
Enterprise Funds
For the Year Ended December 31, 1982

	<u>Airport Facilities</u>	<u>Airport T-Hangars</u>	<u>Medical Care Facility</u>	<u>Food Services</u>	<u>Indigent Housing</u>	<u>TOTAL</u>
Reserved Retained Earnings:						
Balance, Beginning of Year		\$ 289,880	\$ 14,208			\$ 304,088
Transfer From (To) Unreserved Retained Earnings		<u>66,613</u>	<u>(144)</u>			<u>66,469</u>
Balance, End of Year		<u><u>\$ 356,493</u></u>	<u><u>\$ 14,064</u></u>			<u><u>\$ 370,557</u></u>
Unreserved Retained Earnings:						
Balance, Beginning of Year	\$ 1,617,236			\$ 66,988	\$ 70,153	\$ 1,754,377
Net Income (Loss)	482,084	\$ 66,613	\$ (93,554)		(6,408)	448,735
Transfer From (To) Retained Earnings		(66,613)	144			(66,469)
Transfer to Contributed Capital			93,410			93,410
Balance, End of Year	<u><u>\$ 2,099,320</u></u>			<u><u>\$ 66,988</u></u>	<u><u>\$ 63,745</u></u>	<u><u>\$ 2,230,053</u></u>
Contributed Capital:						
Balance, Beginning of Year	\$ 8,482,056		\$ 2,703,438			\$ 11,185,494
Increase in Contributed Capital	69,989		25,596			95,585
Transfer of Depreciation Expense from Unreserved Retained Earnings			(93,410)			(93,410)
Equity Transfer from Capital Projects Funds	<u>250,000</u>					<u>250,000</u>
Balance, End of Year	<u><u>\$ 8,802,045</u></u>		<u><u>\$ 2,635,624</u></u>			<u><u>\$ 11,437,669</u></u>

County of Oakland
Combining Statement of Changes in Financial Position -
Enterprise Funds
For the Year Ended December 31, 1982

	<u>Airport Facilities</u>	<u>Airport I-Hangars</u>	<u>Medical Care Facility</u>	<u>Food Services</u>	<u>Indigent Housing</u>	<u>TOTAL</u>
Source of Funds:						
Net Income	\$ 482,084	\$ 66,613	\$ (93,554)		\$ (6,408)	\$ 448,735
Items not Requiring a Current Outlay of Working Capital:						
Depreciation	<u>33,179</u>	<u>12,430</u>	<u>93,410</u>	\$ 12,033		<u>151,052</u>
Total From (To) Operations	\$ 515,263	\$ 79,043	\$ (144)	\$ 12,033	\$ (6,408)	\$ 599,787
Payment on Land Contracts Receivable	61,031					61,031
Contributed Capital	<u>319,989</u>					<u>319,989</u>
	<u>\$ 896,283</u>	<u>\$ 79,043</u>	<u>\$ (144)</u>	<u>\$ 12,033</u>	<u>\$ (6,408)</u>	<u>\$ 980,807</u>
Application of Funds:						
Additions to Property and Equipment	\$ 385,691			\$ 14,224		\$ 399,915
Reductions in Long-Term Debt		\$ 45,000				45,000
Decrease in Restricted Assets		<u>(19,680)</u>				<u>(19,680)</u>
	<u>\$ 385,691</u>	<u>\$ 25,320</u>		<u>\$ 14,224</u>		<u>\$ 425,235</u>
Increase (Decrease) in Working Capital	\$ 510,592	\$ 53,723	\$ (144)	\$ (2,191)	\$ (6,408)	\$ 555,572
Working Capital (Deficit), Beginning of Year	<u>2,859,352</u>	<u>(50,698)</u>	<u>14,208</u>	<u>(55,203)</u>	<u>30,000</u>	<u>2,797,659</u>
Working Capital (Deficit), End of Year	<u>\$ 3,369,944</u>	<u>\$ 3,025</u>	<u>\$ 14,064</u>	<u>\$ (57,394)</u>	<u>\$ 23,592</u>	<u>\$ 3,353,231</u>
Changes in Components of Working Capital						
Increase (Decrease) in Current Assets:						
Cash and Short-Term Investments	\$ (307,829)	\$ 21,698	\$ (2,576)	\$ 177,414	\$ (5,091)	\$ (116,384)
Accounts and Contracts Receivable	49,463	1,725	(188,443)	13,504		(123,751)
Due from Other Governmental Units				266		266
Due from Other Funds	(43,822)	(1,265)	(8,715)	(106,851)		(160,653)
Supplies Inventory				(77,258)		(77,258)
Prepayments and Other Assets	6,009					6,009
Restricted Assets		<u>60,112</u>				<u>60,112</u>
	<u>\$ (296,179)</u>	<u>\$ 82,270</u>	<u>\$ (199,734)</u>	<u>\$ 7,075</u>	<u>\$ (5,091)</u>	<u>\$ (411,659)</u>
Increase (Decrease) in Current Liabilities:						
Vouchers Payable	\$ (5,151)	\$ (72)	\$ (38,504)	\$ 6,008	\$ 1,317	\$ (36,402)
Accrued Payroll	(11,998)		12,090	(3,726)		(3,634)
Other Accrued Liabilities and Deposits Held	(2,432)	324	1,502			(606)
Due to Other Governmental Units	(763,036)					(763,036)
Due to Other Funds	(24,154)	24,246	(174,678)	6,984		(167,602)
Restricted Liabilities		<u>4,049</u>				<u>4,049</u>
	<u>\$ (806,771)</u>	<u>\$ 28,547</u>	<u>\$ (199,590)</u>	<u>\$ 9,266</u>	<u>\$ 1,317</u>	<u>\$ (967,231)</u>
Increase (Decrease) in Working Capital	<u>\$ 510,592</u>	<u>\$ 53,723</u>	<u>\$ (144)</u>	<u>\$ (2,191)</u>	<u>\$ (6,408)</u>	<u>\$ 555,572</u>

COMBINING
FINANCIAL STATEMENTS

FIDUCIARY FUNDS

County of Oakland
 Combining Balance Sheets - Fiduciary Funds
 December 31, 1982

<u>ASSETS</u>	<u>Retirement</u>	<u>Deferred Compensation</u>	<u>Child Advocacy Family Services Project Trust</u>	<u>McGreger Child and Family Protection Trust</u>	<u>Skillman Foundation Trust</u>	<u>Legatee Trust</u>
Cash and Short-Term Investments	\$ 12,111,934	\$ 389,010	\$ 66	\$ 875	\$ 99,347	\$ 120,340
Investments	78,910,639	3,429,028				
Accounts and Interest Receivable	21,006	112,871				
Due from Other Funds						
TOTAL ASSETS	<u>\$ 91,043,579</u>	<u>\$ 3,930,909</u>	<u>\$ 66</u>	<u>\$ 875</u>	<u>\$ 99,347</u>	<u>\$ 120,340</u>
 <u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Vouchers Payable	\$ 5,375					
Deposits Held						\$ 120,340
Due to Other Governmental Units						
Due to Other Funds						
Due to Other County Units						
Deferred Revenue	97,488					
Total Liabilities	<u>\$ 102,863</u>					<u>\$ 120,340</u>
Fund Balances:						
Annuity Savings Reserve	\$ 7,514,804					
Pension Accumulation Reserve	54,258,328					
Pension Reserve	29,167,584					
Savings Reserve		\$ 3,930,909				
Designated for Programs			\$ 66	\$ 875	\$ 99,347	
Total Fund Balances	<u>\$ 90,940,716</u>	<u>\$ 3,930,909</u>	<u>\$ 66</u>	<u>\$ 875</u>	<u>\$ 99,347</u>	
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 91,043,579</u>	<u>\$ 3,930,909</u>	<u>\$ 66</u>	<u>\$ 875</u>	<u>\$ 99,347</u>	<u>\$ 120,340</u>

County of Oakland
 Combining Balance Sheets - Fiduciary Funds
 December 31, 1982

<u>ASSETS</u>	<u>Special Trust</u>	<u>Public Library Trust</u>	<u>Cash Bond or Bail Trust</u>	<u>Register of Deeds Trust</u>	<u>Child Support Account</u>	<u>District Court Trust</u>
Cash and Short-Term Investments	\$ 19,963	\$ 210,863	\$ 2,500	\$ 308,273	\$ (174,523)	\$ 189,352
Investments						
Accounts and Interest Receivable						
Due from Other Funds					475,000	
TOTAL ASSETS	<u>\$ 19,963</u>	<u>\$ 210,863</u>	<u>\$ 2,500</u>	<u>\$ 308,273</u>	<u>\$ 300,477</u>	<u>\$ 189,352</u>
 <u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Vouchers Payable						
Deposits Held	\$ 19,963	\$ 210,863	\$ 2,500	\$ 308,273	\$ 300,477	\$ 189,352
Due to Other Governmental Units						
Due to Other Funds						
Due to Other County Units						
Deferred Revenue						
Total Liabilities	<u>\$ 19,963</u>	<u>\$ 210,863</u>	<u>\$ 2,500</u>	<u>\$ 308,273</u>	<u>\$ 300,477</u>	<u>\$ 189,352</u>
Fund Balances:						
Annuity Savings Reserve						
Pension Accumulation Reserve						
Pension Reserve						
Savings Reserve						
Designated for Programs						
Total Fund Balances						
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 19,963</u>	<u>\$ 210,863</u>	<u>\$ 2,500</u>	<u>\$ 308,273</u>	<u>\$ 300,477</u>	<u>\$ 189,352</u>

County of Oakland
Combining Balance Sheets - Fiduciary Funds
December 31, 1982

<u>ASSETS</u>	<u>Escheats Trust</u>	<u>State Health Department Trust</u>	<u>Inheritance Tax-State Share</u>	<u>State Tax Trust</u>	<u>State Probate Fee Trust</u>	<u>Circuit Court Trust</u>
Cash and Short-Term Investments	\$ 18,849	\$ (2)	\$ 504,791	\$ (40,165)	\$ 20,721	\$ 1,829,193
Investments						
Accounts and Interest Receivable		2		40,165		
Due from Other Funds						
TOTAL ASSETS	<u>\$ 18,849</u>	<u>\$ -0-</u>	<u>\$ 504,791</u>	<u>\$</u>	<u>\$ 20,721</u>	<u>\$ 1,829,193</u>
 <u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Vouchers Payable						
Deposits Held						\$ 1,823,529
Due to Other Governmental Units	\$ 18,849		\$ 504,791	\$	\$ 20,721	5,664
Due to Other Funds						
Due to Other County Units						
Total Liabilities	<u>\$ 18,849</u>		<u>\$ 504,791</u>	<u>\$</u>	<u>\$ 20,721</u>	<u>\$ 1,829,193</u>
Fund Balances:						
Annuity Savings Reserves						
Pension Accumulation Reserve						
Pension Reserve						
Savings Reserve						
Designated for Programs						
Total Fund Balances						
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,849</u>		<u>\$ 504,791</u>	<u>\$</u>	<u>\$ 20,721</u>	<u>\$ 1,829,193</u>

County of Oakland
 Combining Balance Sheets - Fiduciary Funds
 December 31, 1982

<u>ASSETS</u>	<u>Alimony Investment Trust</u>	<u>Redemption Trust</u>	<u>C.E.T.A. Retirement Trust</u>	<u>Delinquent Taxes</u>	<u>Tax Redemption</u>	<u>Taxes Temporary</u>
Cash and Short-Term Investments	\$ 551,988	\$ 13,198	\$ 127,590	\$ 2,124,370	\$ 84,137	\$ 3,253
Investments				60,515	23	
Accounts and Interest Receivable Due from Other Funds						
TOTAL ASSETS	<u>\$ 551,988</u>	<u>\$ 13,198</u>	<u>\$ 127,590</u>	<u>\$ 2,184,885</u>	<u>\$ 84,160</u>	<u>\$ 3,253</u>
 <u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Vouchers Payable				\$ 19,459	\$ 847	\$ 3,253
Deposits Held	\$ 76,988	\$ 13,198				
Due to Other Governmental Units				6,655	9,437	
Due to Other Funds	475,000		\$ 127,590	2,158,771	73,876	
Due to Other County Units						
Total Liabilities	<u>\$ 551,988</u>	<u>\$ 13,198</u>	<u>\$ 127,590</u>	<u>\$ 2,184,885</u>	<u>\$ 84,160</u>	<u>\$ 3,253</u>
Fund Balances:						
Annuity Savings Reserves						
Pension Accumulation Reserve						
Pension Reserve						
Savings Reserve						
Designated for Programs						
Total Fund Balances						
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 551,988</u>	<u>\$ 13,198</u>	<u>\$ 127,590</u>	<u>\$ 2,184,885</u>	<u>\$ 84,160</u>	<u>\$ 3,253</u>

County of Oakland
Combining Balance Sheets - Fiduciary Funds
December 31, 1982

<u>ASSETS</u>	Purchased State Bids	Tax Collections	Delinquent Personal Tax	Children's Village Investment Trust	<u>TOTAL</u>
Cash and Short-Term Investments	\$ 26,597	\$ 5,924,966	\$ 17,889	\$ 7,254	\$ 24,492,629
Investments					82,339,667
Accounts & Interest Receivable					234,582
Due from Other Funds					475,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 26,597</u>	<u>\$ 5,924,966</u>	<u>\$ 17,889</u>	<u>\$ 7,254</u>	<u>\$ 107,541,878</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Vouchers payable				\$ 7,254	\$ 36,188
Deposits Held					3,065,483
Due to Other Governmental Units	\$ 108	\$ 2,050,077	\$ 17,889		2,634,191
Due to Other Funds	26,489	3,837,721			6,699,447
Due to Other County Units		37,168			37,168
Deferred Revenue					97,488
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>\$ 26,597</u>	<u>\$ 5,924,966</u>	<u>\$ 17,889</u>	<u>\$ 7,254</u>	<u>\$ 12,569,965</u>
Fund Balances:					
Annuity Savings Reserve					\$ 7,514,804
Pension Accumulation Reserve					54,258,328
Pension Reserve					29,167,584
Savings Reserve					3,930,909
Designated for Programs					100,288
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balance					<u>\$ 94,971,913</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 26,597</u>	<u>\$ 5,924,966</u>	<u>\$ 17,889</u>	<u>\$ 7,254</u>	<u>\$ 107,541,878</u>

County of Oakland
 Combining Statement of Revenue and Expenditures - Expendable Trust Fund
 For the Year Ended December 31, 1982

	<u>Child Advocacy Family Service Project Trust</u>	<u>McGregor Child and Family Protection Trust</u>	<u>Skillman Foundation Trust</u>	<u>TOTAL</u>
REVENUES:				
Donations	\$ -0-	_____	\$ 129,600	\$ 129,600
TOTAL REVENUES	\$ -0-	_____	\$ 129,600	\$ 129,600
EXPENDITURES:				
Salaries	\$ 2,283	_____	\$ 86,722	\$ 89,005
Personal Services	_____	_____	25,954	25,954
TOTAL EXPENDITURES	\$ 2,283	_____	\$ 112,676	\$ 114,959
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (2,283)</u>	=====	<u>\$ 16,924</u>	<u>\$ 14,641</u>

STATISTICAL TABLES

County of Oakland
 Reconciliation of Budget
 Statement to Basic Financial Statements
 For the Year Ended December 31, 1982

Undesignated Fund Balance - Beginning of Year		\$ 2,339,486
Revenues	\$ 101,545,992	
Expenditures	<u>(98,748,792)</u>	
Excess of Revenues over Expenditures		2,797,200
Deduct:		
Equity Transfer from General Fund to Computer Services Fund		(110,000)
Operating Transfers		(669,449)
Increase in Designated Fund Balance, Net		<u>(3,583,293)</u>
Undesignated Fund Balance - End of Year		<u><u>\$ 773,944</u></u>

	<u>Excess Revenues (Expenditures)</u>	<u>Transfers In (Out)</u>
Detail by Fund:		
General Fund	<u>\$ 19,159,804</u>	<u>\$ (16,898,381)</u>
Special Revenue Funds:		
County Health	(9,556,632)	9,583,592
Children's Village	(1,749,885)	1,758,737
Camp Oakland	(1,237,512)	1,237,483
Juvenile Maintenance	(1,019,901)	944,000
Foster Care	(10,782)	10,782
Hospitalization	(1,607,350)	1,607,350
Relief Administration	<u>(16,889)</u>	<u>16,889</u>
	<u>\$ (15,198,951)</u>	<u>\$ 15,158,833</u>
Medical Care Facility	<u>\$ (1,163,653)</u>	<u>\$ 1,070,099</u>
	<u><u>\$ 2,797,200</u></u>	<u><u>\$ (669,449)</u></u>

County of Oakland
 STATEMENT OF RECEIPTS - COUNTY OPERATING FUND
 For the Year Ended December 31, 1982

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Collections to 12-31-82	Estimated Revenue	Total Revenue	Transfers	Total Revenues & Transfers	Balance of Estimate Not Collected	% of Year Elapsed 100.00% Percentage Collected
Property Taxes										
1981 Tax Levy	\$ 61,457,994.00		\$ 61,457,994.00							
Less: Allowance for Delinquent Tax	<u>225,000.00</u>		<u>225,000.00</u>							
	\$ 61,232,994.00		\$ 61,232,994.00							
Current Collections				\$ 56,272,487.45		\$ 56,272,487.45		\$ 56,272,487.45	\$ 4,960,506.55	91.90%
Delinquent Tax Revolving				<u>4,667,765.11</u>		<u>4,667,765.11</u>		<u>4,667,765.11</u>	<u>4,667,765.11</u>	
	\$ 61,232,994.00		\$ 61,232,994.00	\$ 60,940,252.56		\$ 60,940,252.56		\$ 60,940,252.56	\$ 292,741.44	99.44%
Less: Tax Tribunal Appeals	<u>100,000.00</u>		<u>100,000.00</u>							
Tax Tribunal Appeal Payments				<u>88,316.91</u>		<u>88,316.91</u>		<u>88,316.91</u>	<u>11,683.09</u>	
Net Current Property Tax	\$ 61,132,994.00		\$ 61,132,994.00	\$ 60,851,935.65		\$ 60,851,935.65		\$ 60,851,935.65	\$ 281,058.35	
OTHER TAXES										
Delinquent Taxes Prior Years	\$ 200,000.00		\$ 200,000.00	\$ 246,542.88		\$ 246,542.88		\$ 246,542.88	\$ 46,542.88	123.27%
Trailer Tax	<u>75,000.00</u>		<u>75,000.00</u>	<u>73,609.30</u>		<u>73,609.30</u>		<u>73,609.30</u>	<u>1,390.70</u>	98.14
Land Transfer Tax	<u>1,650,000.00</u>		<u>1,650,000.00</u>	<u>1,124,813.75</u>		<u>1,124,813.75</u>		<u>1,124,813.75</u>	<u>525,186.25</u>	68.17
Total Other Taxes	\$ 1,925,000.00		\$ 1,925,000.00	\$ 1,444,965.93		\$ 1,444,965.93		\$ 1,444,965.93	\$ 480,034.07	75.06%
TOTAL PROPERTY AND OTHER TAXES	\$ 63,057,994.00		\$ 63,057,994.00	\$ 62,296,901.58		\$ 62,296,901.58		\$ 62,296,901.58	\$ 761,092.42	

County of Oakland
 STATEMENT OF RECEIPTS - COUNTY OPERATING FUND
 For the Year Ended December 31, 1982

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Collections to 12-31-82	Estimated Revenue	Total Revenue	Transfers	Total Revenues & Transfers	Balance of Estimate Not Collected	% of Year Elapsed 100.00% Percentage Collected
BUDGETED RECEIPTS										
Other than Taxes										
General Fund										
State Income Tax	\$ 6,824,700.00		\$ 6,824,700.00	\$ 4,812,717.00		\$ 4,812,717.00		\$ 4,812,717.00	\$ 2,011,983.00	70.51%
State Institutions				7,378.32		7,378.32		7,378.32	7,378.32-	
State Reimbursement - P.A. 228	2,244,278.00		2,244,278.00	2,244,278.63		2,244,278.63		2,244,278.63	.63-	100.00
Federal Revenue Sharing	4,013,748.00		4,013,748.00				\$ 4,013,748.00	4,013,748.00		100.00
Indirect Cost Recovery	202,000.00		202,000.00	366,625.57		366,625.57		366,625.57	164,625.57-	181.49
Cultural Affairs	100.00		100.00	93.00		93.00		93.00	7.00	93.00
Purchasing				12,096.36		12,096.36		12,096.36	12,096.36-	
Equalization				140.00		140.00		140.00	140.00-	
Oakland County Safety Division	1,500.00		1,500.00	1,470.00		1,470.00		1,470.00	30.00	98.00
Probation	530,000.00		530,000.00	489,556.51	\$ 75,840.21	565,396.72		565,396.72	35,396.72-	106.67
Facilities Engineering Div.	31,000.00		31,000.00	45,133.57		45,133.57		45,133.57	14,133.57-	145.59
Sewer Water & Solid Waste	40,000.00		40,000.00	10,283.46		10,283.46		10,283.46	29,716.54	25.70
Planning	75,000.00	\$ 6,500.00	81,500.00	54,755.95		54,755.95		54,755.95	26,744.05	67.18
Property Management	52,500.00		52,500.00	32,918.03		32,918.03		32,918.03	19,581.97	62.70
Medical Examiner	3,800.00		3,800.00	5,896.00		5,896.00		5,896.00	2,096.00-	155.15
Clerk	826,300.00		826,300.00	988,960.52		988,960.52		988,960.52	162,660.52-	119.68
Elections	6,200.00		6,200.00	4,518.88		4,518.88		4,518.88	1,681.12	72.88
Register of Deeds	665,500.00		665,500.00	519,168.75		519,168.75		519,168.75	146,331.25	78.01
Treasurer	1,262,300.00		1,262,300.00	1,435,361.83		1,435,361.83		1,435,361.83	173,061.83-	113.71
Circuit Court	815,420.00		815,420.00	858,288.10		858,288.10		858,288.10	42,868.10-	105.25
Friend of the Court	2,376,150.00		2,376,150.00	2,018,602.17		2,018,602.17		2,018,602.17	357,547.83	84.95
Law Library	20,700.00		20,700.00	28,328.20		28,328.20		28,328.20	7,628.20-	136.85
Division I (Walled Lake)	560,185.00		560,185.00	612,007.59		612,007.59		612,007.59	51,822.59-	109.25
Division II (Clarkston)	281,865.00		281,865.00	198,239.56		198,239.56		198,239.56	83,625.44	70.33
Division III (Rochester)	692,500.00		692,500.00	576,517.11		576,517.11		576,517.11	115,982.89	83.25
Division IV (Troy)	701,775.00		701,775.00	596,326.30		596,326.30		596,326.30	105,448.70	84.97
Probate Court	396,120.00		396,120.00	318,914.41		318,914.41		318,914.41	77,205.59	80.51
Juvenile Court	85,000.00		85,000.00	132,377.42		132,377.42		132,377.42	47,377.42-	155.73

County of Oakland
STATEMENT OF REVENUES - COUNTY OPERATING FUND
For the Year Ended December 31, 1982

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Collections to 12-31-82	Estimated Revenue	Total Revenue	Transfers	Total Revenues & Transfers	Balance of Estimate Not Collected	% of Year Elapsed 100.00% Percentage Collected
BUDGETED RECEIPTS (Cont'd)										
Other than Taxes (Cont'd)										
General Fund (Cont'd)										
Sheriff	\$ 1,350.00		\$ 1,350.00	\$ 52,565.09		\$ 52,565.09		\$ 52,565.09	\$ 51,215.09-	3,893.71%
Administrative Services	63,000.00		63,000.00	66,996.59		66,996.59		66,996.59	3,996.59-	106.34
Corrective Services	552,820.00		552,820.00	453,989.30		453,989.30		453,989.30	98,830.70	82.12
Protective Services	2,216,386.00	\$ 243,306.00	2,459,692.00	2,572,241.29		2,572,241.29		2,572,241.29	112,549.29-	104.57
Community, Inspect., Gov't. Services	300.00		300.00						300.00	
Technical Services	134,331.00		134,331.00	134,635.93		134,635.93		134,635.93	304.93-	100.22
Drain Commission	247,500.00		247,500.00	274,520.34		274,520.34		274,520.34	27,020.34-	110.91
TOTAL BUDGETED RECEIPTS OTHER THAN TAXES	\$ 25,924,328.00	\$ 249,806.00	\$ 26,174,134.00	\$ 19,925,901.78	\$ 75,840.21	\$ 20,001,741.99	\$ 4,013,748.00	\$ 24,015,489.99	\$ 2,158,644.01	91.75%
REVENUES										
Other Funds										
Health Departments	\$ 2,443,600.00	\$ 8,446.44-	\$ 2,435,153.56	\$ 2,328,211.97		\$ 2,328,211.97		\$ 2,328,211.97	\$ 106,941.59	95.61%
Emergency Medical Services-										
Disaster Control	25,000.00	19,067.00	44,067.00	45,159.08		45,159.08		45,159.08	1,092.08-	102.47
Animal Control	238,550.00	45,742.00	284,292.00	334,480.36		334,480.36		334,480.36	50,188.36-	117.65
Social Welfare	11,500.00		11,500.00	10,352.31		10,352.31		10,352.31	1,147.69	90.02
Camp Oakland		2,228.61	2,228.61	25,243.94		25,243.94		25,243.94	23,015.33-	1,232.72
Children's Village	3,112,428.00	27,720.43	3,140,148.43	2,903,376.44	819,767.26	3,723,143.70		3,723,143.70	582,995.27-	118.57
Juvenile Maintenance	420,000.00	75,908.47	495,908.47	448,486.77		448,486.77		448,486.77	47,421.70	90.44
Social Welfare-Foster Care	12,600.00		12,600.00	11,812.25	5,786.33	17,598.58		17,598.58	4,998.58-	139.67
Medical Care Facility	3,420,695.00	2,109.00	3,422,804.00	3,252,242.92		3,252,242.92		3,252,242.92	170,561.08	95.02
	\$ 9,684,373.00	\$ 164,329.07	\$ 9,848,702.07	\$ 9,359,366.04	\$ 825,553.59	\$ 10,184,919.63		\$ 10,184,919.63	\$ 336,217.56-	103.41%

County of Oakland
 STATEMENT OF RECEIPTS - COUNTY OPERATING FUNDS
 For the Year Ended December 31, 1982

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Collections to 12-31-82	Estimated Revenue	Total Revenue	Transfers	Total Revenues & Transfers	Balance of Estimate Not Collected	% of Year Elapsed 100.00% Percentage Collected
REVENUES (Cont'd)										
Miscellaneous Revenues										
Use of Money Interest	\$ 7,400,000.00		\$ 7,400,000.00	\$ 8,657,292.70		\$ 8,657,292.70		\$ 8,657,292.70	\$ 1,257,292.70-	116.99%
Sundry	275,000.00		275,000.00	405,134.68		405,134.68	\$ 595,109.48	1,000,244.16	725,244.16-	351.92
	<u>\$ 7,675,000.00</u>		<u>\$ 7,675,000.00</u>	<u>\$ 9,062,427.38</u>		<u>\$ 9,062,427.38</u>	<u>\$ 595,109.48</u>	<u>\$ 9,657,536.86</u>	<u>\$ 1,982,536.86-</u>	<u>125.41%</u>
TOTAL REVENUES	<u>\$106,341,695.00</u>	<u>\$ 414,135.07</u>	<u>\$106,755,830.07</u>	<u>\$100,644,596.78</u>	<u>\$ 901,393.80</u>	<u>\$101,545,990.58</u>	<u>\$ 4,608,857.48</u>	<u>\$106,154,848.06</u>	<u>\$ 600,982.01</u>	<u>99.44%</u>
Brought Forward from Prior Years										
Prior Year's Balance	\$ 1,700,000.00	\$ 2,339,485.82	\$ 4,039,485.82	\$ 4,039,485.82		\$ 4,039,485.82		\$ 4,039,485.82		100.00%
Prior Year's Adjustments	1,558,319.00		1,558,319.00	1,558,319.00		1,558,319.00		1,558,319.00		100.00
Encumbrance & Appropriation Carried Forward		1,023,459.28	1,023,459.28	1,023,459.28		1,023,459.28		1,023,459.28		100.00
	<u>\$ 3,258,319.00</u>	<u>\$ 3,362,945.10</u>	<u>\$ 6,621,264.10</u>	<u>\$ 6,621,264.10</u>		<u>\$ 6,621,264.10</u>		<u>\$ 6,621,264.10</u>		
TOTAL REVENUES AND OTHER RESOURCES	<u>\$109,600,014.00</u>	<u>\$ 3,777,080.17</u>	<u>\$113,377,094.17</u>	<u>\$107,265,860.88</u>	<u>\$ 901,393.80</u>	<u>\$108,167,254.68</u>	<u>\$ 4,608,857.48</u>	<u>\$112,776,112.16</u>	<u>\$ 600,982.01</u>	<u>99.47%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1982

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expendi- tures	Total Expendi- tures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS												
ADMINISTRATION OF JUSTICE												
CIRCUIT COURT												
Administration	\$ 5,316,149.00	\$ 147,666.89	\$ 5,463,815.89	\$ 5,377,540.05		\$ 5,377,540.05	\$ 75,373.03			\$ 5,452,913.08	\$ 10,902.81	99.80%
Friend of the Court	1,931,044.00	84,106.01	2,015,150.01	2,041,568.40		2,041,568.40	3,525.75			2,045,094.15	29,944.14-	101.48
Law Library	399,333.00	4,785.36	404,118.36	410,089.08		410,089.08				410,089.08	5,970.72-	101.47
	<u>\$ 7,646,526.00</u>	<u>\$ 236,558.26</u>	<u>\$ 7,883,084.26</u>	<u>\$ 7,829,197.53</u>		<u>\$ 7,829,197.53</u>	<u>\$ 78,898.78</u>			<u>\$ 7,908,096.31</u>	<u>\$ 25,012.05-</u>	<u>100.31%</u>
DISTRICT COURT												
Division I (Walled Lake)	\$ 888,212.00	\$ 72,595.59	\$ 960,807.59	\$ 928,392.95		\$ 928,392.95	\$ 15,840.43			\$ 944,233.38	\$ 16,574.21	98.27%
Division II (Clarkston)	407,686.00	40,298.48	447,984.48	448,368.30		448,368.30	45.00			448,413.30	428.82-	100.09
Division III (Rochester)	668,499.00	42,952.98	711,451.98	709,015.10		709,015.10	1,125.40			710,140.50	1,311.48	99.31
Division IV (Troy)	799,978.00	51,004.90	850,982.90	855,541.26		855,541.26	1,985.49			857,526.75	6,543.85-	100.76
	<u>\$ 2,764,375.00</u>	<u>\$ 206,851.95</u>	<u>\$ 2,971,226.95</u>	<u>\$ 2,941,317.61</u>		<u>\$ 2,941,317.61</u>	<u>\$ 18,996.32</u>			<u>\$ 2,960,313.93</u>	<u>\$ 10,913.02</u>	<u>99.63%</u>
PROBATE COURT												
Judicial Administration	\$ 1,879,942.00	\$ 148,527.43	\$ 2,028,469.43	\$ 2,096,116.21		\$ 2,096,116.21	\$ 31,455.50			\$ 2,127,571.71	\$ 99,102.28-	104.88%
Juvenile Court	5,669,057.00	253,004.26	5,922,061.26	5,774,704.70		5,774,704.70	48,778.85			5,823,483.55	98,577.71	98.33
Juvenile Maintenance	1,609,419.00	75,908.47	1,685,327.47	1,404,124.25	64,263.72	1,468,387.98				1,468,387.98	216,939.49	87.73
	<u>\$ 9,158,418.00</u>	<u>\$ 477,440.16</u>	<u>\$ 9,635,858.16</u>	<u>\$ 9,274,945.17</u>	<u>\$ 64,263.72</u>	<u>\$ 9,339,208.89</u>	<u>\$ 80,234.35</u>			<u>\$ 9,419,443.24</u>	<u>\$ 216,414.92</u>	<u>97.75%</u>
TOTAL ADMINISTRATION OF JUSTICE												
	<u>\$ 19,569,319.00</u>	<u>\$ 920,850.37</u>	<u>\$ 20,490,169.37</u>	<u>\$ 20,045,460.31</u>	<u>\$ 64,263.72</u>	<u>\$ 20,109,724.03</u>	<u>\$ 178,129.45</u>			<u>\$ 20,287,853.48</u>	<u>\$ 202,315.89</u>	<u>99.01%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1982

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expendi- tures	Total Expendi- tures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS (Cont'd)												
LAW ENFORCEMENT												
SHERIFF												
Sheriff's Office	\$ 811,143.00	\$ 30,658.83	\$ 841,801.83	\$ 822,623.06		\$ 822,623.06				\$ 822,623.06	\$ 19,178.77	97.72%
Administrative Services	769,295.00	88,827.42	858,122.42	848,679.50		848,679.50	\$ 4,395.77			853,075.27	5,047.15	99.41
Corrective Services	6,706,807.00	1,249,934.54	7,956,741.54	8,123,277.58		8,123,277.58	6,772.88			8,130,050.46	173,303.92-	102.17
Protective Services	5,433,676.00	564,043.34	5,997,719.34	5,993,307.08		5,993,307.08	2,931.39			5,996,238.47	1,480.87	99.97
Community, Inspect., Gov't. Services	506,665.00	71,858.64	578,523.64	559,175.07		559,175.07	424.37			559,599.44	18,924.20	96.72
Technical Services	2,043,398.00	125,229.41	2,168,627.41	2,232,297.55		2,232,297.55	11,312.66			2,243,610.21	74,982.80-	103.45
	<u>\$ 16,270,984.00</u>	<u>\$ 2,130,552.18</u>	<u>\$ 18,401,536.18</u>	<u>\$ 18,579,359.84</u>		<u>\$ 18,579,359.84</u>	<u>\$ 25,837.07</u>			<u>\$ 18,605,196.91</u>	<u>\$ 203,660.73-</u>	<u>101.10%</u>
PROSECUTING ATTORNEY												
Administration	\$ 1,493,155.00	\$ 38,793.79	\$ 1,531,948.79	\$ 1,388,012.04		\$ 1,388,012.04	\$ 11,398.38			\$ 1,399,410.42	\$ 132,538.37	91.34%
Warrants	536,646.00	4,972.20	541,618.20	478,605.00		478,605.00				478,605.00	63,013.20	88.36
Circuit Court	695,410.00		695,410.00	680,061.44		680,061.44				680,061.44	15,348.56	97.79
Appellate Court	303,643.00	197.14	303,840.14	284,387.50		284,387.50				284,387.50	19,452.64	93.59
Family Support	25,836.00	694.57	26,530.57	26,976.17		26,976.17				26,976.17	445.60-	101.68
Criminal Investigations	239,434.00	14,397.64	253,831.64	221,103.92		221,103.92				221,103.92	32,727.72	87.10
District & Juvenile Court	811,684.00	218.12	811,902.12	721,332.94		721,332.94				721,332.94	90,569.18	88.84
	<u>\$ 4,105,808.00</u>	<u>\$ 59,273.46</u>	<u>\$ 4,165,081.46</u>	<u>\$ 3,800,479.01</u>		<u>\$ 3,800,479.01</u>	<u>\$ 11,398.38</u>			<u>\$ 3,811,877.39</u>	<u>\$ 353,204.07</u>	<u>91.52%</u>
TOTAL LAW ENFORCEMENT	<u>\$ 20,376,792.00</u>	<u>\$ 2,189,825.64</u>	<u>\$ 22,566,617.64</u>	<u>\$ 22,379,838.85</u>		<u>\$ 22,379,838.85</u>	<u>\$ 37,235.45</u>			<u>\$ 22,417,074.30</u>	<u>\$ 149,543.34</u>	<u>99.33%</u>

County of Oakland
STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
For the Year Ended December 31, 1982

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	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expendi- tures	Total Expendi- tures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS (Cont'd)												
GENERAL GOVERNMENT												
CLERK-REGISTER OF DEEDS												
Administration	\$ 284,200.00	\$ 29,725.32	\$ 313,925.32	\$ 288,723.74		\$ 288,723.74	\$ 667.40			\$ 289,391.14	\$ 24,534.18	92.18%
County Clerk	1,546,080.00	132,414.11	1,678,494.11	1,725,894.39		1,725,894.39				1,725,894.39	47,400.28-	102.82
Elections	646,740.00	8,619.19	655,359.19	719,162.66		719,162.66				719,162.66	63,803.47-	109.73
Register of Deeds	818,191.00	38,103.98	856,294.98	811,860.41		811,860.41	289.76			812,150.17	44,144.81	94.84
Jury Commission	48,092.00	667.71	48,759.71	47,221.81		47,221.81				47,221.81	1,537.90	96.84
	<u>\$ 3,343,303.00</u>	<u>\$ 209,530.31</u>	<u>\$ 3,552,833.31</u>	<u>\$ 3,592,863.01</u>		<u>\$ 3,592,863.01</u>	<u>\$ 957.16</u>			<u>\$ 3,593,820.17</u>	<u>\$ 40,986.86-</u>	<u>101.15%</u>
TREASURER												
Administration	\$ 1,521,933.00	\$ 51,813.90	\$ 1,573,746.90	\$ 1,527,156.65		\$ 1,527,156.65	\$ 2,357.18			\$ 1,529,513.83	\$ 44,233.07	97.18%
	<u>\$ 1,521,933.00</u>	<u>\$ 51,813.90</u>	<u>\$ 1,573,746.90</u>	<u>\$ 1,527,156.65</u>		<u>\$ 1,527,156.65</u>	<u>\$ 2,357.18</u>			<u>\$ 1,529,513.83</u>	<u>\$ 44,233.07</u>	<u>97.18%</u>
COMMISSIONERS												
Administration	\$ 899,356.00	\$ 6,000.63	\$ 905,356.63	\$ 886,602.05		\$ 886,602.05	\$ 448.44			\$ 887,050.49	\$ 18,306.14	97.97%
Civil Counsel	436,323.00	11,975.11	448,298.11	426,591.35		426,591.35	3,844.68			430,436.03	17,862.08	96.01
	<u>\$ 1,335,679.00</u>	<u>\$ 17,975.74</u>	<u>\$ 1,353,654.74</u>	<u>\$ 1,313,193.40</u>		<u>\$ 1,313,193.40</u>	<u>\$ 4,293.12</u>			<u>\$ 1,317,486.52</u>	<u>\$ 36,168.22</u>	<u>97.32%</u>
DRAIN COMMISSIONER												
Administration	\$ 1,547,963.00	\$ 62,519.50	\$ 1,610,482.50	\$ 1,516,670.81		\$ 1,516,670.81		\$ 46,973.66		\$ 1,563,644.47	\$ 46,838.03	97.09%
	<u>\$ 1,547,963.00</u>	<u>\$ 62,519.50</u>	<u>\$ 1,610,482.50</u>	<u>\$ 1,516,670.81</u>		<u>\$ 1,516,670.81</u>		<u>\$ 46,973.66</u>		<u>\$ 1,563,644.47</u>	<u>\$ 46,838.03</u>	<u>97.09%</u>
TOTAL GENERAL GOVERNMENT	<u>\$ 7,748,878.00</u>	<u>\$ 341,839.45</u>	<u>\$ 8,090,717.45</u>	<u>\$ 7,949,883.87</u>		<u>\$ 7,949,883.87</u>	<u>\$ 7,607.46</u>	<u>\$ 46,973.66</u>		<u>\$ 8,004,464.99</u>	<u>\$ 86,252.46</u>	<u>98.93%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1982

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expendi- tures	Total Expendi- tures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS (Cont'd)												
COUNTY EXECUTIVE												
Administration	\$ 553,704.00	\$ 5,914.84	\$ 559,618.84	\$ 542,150.45		\$ 542,150.45	\$ 695.00			\$ 542,845.45	\$ 16,773.39	97.00%
Auditing	321,867.00	6,489.30	328,356.30	300,627.23		300,627.23				300,627.23	27,729.07	91.55
Community & Minority Affairs	97,317.00	4,409.07	101,726.07	78,948.18		78,948.18	80.00			79,028.18	22,697.89	77.68
Public Information	105,685.00	905.00	106,590.00	106,459.40		106,459.40				106,459.40	130.60	99.87
Advanced Programs Group	234,216.00	2,237.83	236,453.83	212,790.60		212,790.60		\$ 20,000.00		232,790.60	3,663.23	98.45
State & Federal Aid Coordinator	86,188.00	119.00	86,307.00	84,687.51		84,687.51				84,687.51	1,619.49	98.12
Cultural Affairs	28,790.00	2,636.40	31,426.40	24,118.96		24,118.96	2,820.00			26,938.96	4,487.44	85.72
	<u>\$ 1,427,767.00</u>	<u>\$ 22,711.44</u>	<u>\$ 1,450,478.44</u>	<u>\$ 1,349,782.33</u>		<u>\$ 1,349,782.33</u>	<u>\$ 3,595.00</u>	<u>\$ 20,000.00</u>		<u>\$ 1,373,377.33</u>	<u>\$ 77,101.11</u>	<u>94.68%</u>
MANAGEMENT & BUDGET												
Administration	\$ 93,839.00		\$ 93,839.00	\$ 92,528.93		\$ 92,528.93				\$ 92,528.93	\$ 1,310.07	98.60
Budget	550,884.00	\$ 96,106.33	646,990.33	629,778.82		629,778.82	\$ 1,116.84	\$ 7,000.00		637,895.66	9,094.67	98.59
Accounting	3,014,352.00	198,591.22	3,212,943.22	3,200,210.01		3,200,210.01	943.14	7,000.00		3,208,153.15	4,790.07	99.85
Purchasing	414,841.00	34,757.82	380,083.18	355,789.57		355,789.57	61.90			355,851.47	24,231.71	93.62
Equalization	1,953,388.00	100,551.90	2,053,939.90	1,824,654.63		1,824,654.63	2,706.44			1,827,361.07	226,578.83	88.96
Reimbursement	441,635.00	157,058.42	598,693.42	622,004.35		622,004.35	121.68			622,126.03	23,432.61	103.91
	<u>\$ 6,468,939.00</u>	<u>\$ 517,550.05</u>	<u>\$ 6,986,489.05</u>	<u>\$ 6,724,966.31</u>		<u>\$ 6,724,966.31</u>	<u>\$ 4,950.00</u>	<u>\$ 14,000.00</u>		<u>\$ 6,743,916.31</u>	<u>\$ 242,572.74</u>	<u>96.52%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1982

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expendi- tures	Total Expendi- tures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS (Cont'd)												
COUNTY EXECUTIVE (Cont'd)												
CENTRAL SERVICES												
Administration	\$ 413,057.00	\$ 13,442.15	\$ 426,499.15	\$ 427,454.34		\$ 427,454.34	\$ 148.60			\$ 427,602.94	\$ 1,103.79-	100.25%
Oakland County Safety Div.	1,144,820.00	160,083.39	1,304,903.39	1,290,912.10		1,290,912.10	1,018.05			1,291,930.15	12,973.24	99.00
Probation	1,244,004.00	54,530.64	1,298,534.64	1,262,444.58		1,262,444.58	571.88			1,263,016.46	35,518.18	97.26
Facilities Engineering Div.	746,741.00	10,171.15	756,912.15	736,869.26		736,869.26	1,526.72			738,395.98	18,516.17	97.55
	<u>\$ 3,548,622.00</u>	<u>\$ 238,227.33</u>	<u>\$ 3,786,849.33</u>	<u>\$ 3,717,680.28</u>		<u>\$ 3,717,680.28</u>	<u>\$ 3,265.25</u>			<u>\$ 3,720,945.53</u>	<u>\$ 65,903.80</u>	<u>98.26%</u>
PUBLIC WORKS												
Administration	\$ 94,297.00		\$ 94,297.00	\$ 95,299.12		\$ 95,299.12	\$ 84.00			\$ 95,383.12	\$ 1,086.12-	101.15%
Public Works	237,954.00	\$ 437.60	238,391.60	235,024.22		235,024.22				235,024.22	3,367.38	98.58
Solid Waste	1,492,279.00	503,988.42	1,996,267.42	233,148.37		233,148.37		\$ 1,762,125.21		1,995,273.58	993.84	99.95
Planning	830,581.00	59,761.29	890,342.29	811,467.68		811,467.68	2,274.75	33,951.00		847,693.43	42,648.86	95.21
Property Management	138,100.00	93,233.49	231,333.49	219,677.79		219,677.79	492.13			220,169.92	11,163.57	95.17
	<u>\$ 2,793,211.00</u>	<u>\$ 657,420.80</u>	<u>\$ 3,450,631.80</u>	<u>\$ 1,594,617.18</u>		<u>\$ 1,594,617.18</u>	<u>\$ 2,850.88</u>	<u>\$ 1,796,076.21</u>		<u>\$ 3,393,544.27</u>	<u>\$ 57,087.53</u>	<u>98.34%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1982

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expendi- tures	Total Expendi- tures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS (Cont'd)												
COUNTY EXECUTIVE (Cont'd)												
PERSONNEL												
Administration	\$ 234,637.00	\$ 92,172.20	\$ 326,809.20	\$ 329,617.11		\$ 329,617.11	\$ 29.40			\$ 329,646.51	\$ 2,837.31-	100.86%
Merit Sys. Adm. Res. & Per. Program	224,786.00	4,938.20	229,724.20	199,868.31		199,868.31	24,185.50			224,053.81	5,670.39	97.53
Employee Relations	519,445.00	7,873.34	527,318.34	514,199.25		514,199.25				514,199.25	13,119.09	97.51
Selection Placement & EEO	614,461.00	6,907.82	621,368.82	586,250.46		586,250.46		\$ 7,875.00		594,125.46	27,243.36	95.61
	<u>\$ 1,593,329.00</u>	<u>\$ 111,891.56</u>	<u>\$ 1,705,220.56</u>	<u>\$ 1,629,935.13</u>		<u>\$ 1,629,935.13</u>	<u>\$ 24,214.90</u>	<u>\$ 7,875.00</u>		<u>\$ 1,662,025.03</u>	<u>\$ 43,195.53</u>	<u>97.46%</u>
HUMAN SERVICES												
Administration	\$ 94,059.00	\$ 1,057.68	\$ 95,116.68	\$ 95,072.61		\$ 95,072.61	\$ 158.00			\$ 95,230.61	\$ 113.93-	100.12%
Health Department	11,346,505.00	313,740.92	11,660,245.92	11,059,635.51		11,059,635.51	35,946.77			11,095,582.28	564,663.64	95.15
Medical Care Facility	4,644,560.00	214,782.54	4,859,342.54	4,415,895.63		4,415,895.63	9,886.01			4,425,781.64	433,560.90	91.13
Camp Oakland	1,228,651.00	95,652.70	1,324,303.70	1,262,755.69		1,262,755.69	2,200.38			1,264,956.07	59,347.63	95.52
Children's Village	5,563,574.00	322,915.47	5,886,489.47	5,473,028.93		5,473,028.93	10,127.08			5,483,156.01	403,333.46	93.14
Community Mental Health	2,447,708.00	30,135.00	2,477,843.00						\$2,230,279.14	2,230,279.14	247,563.86	90.00
Human Services Agency	334,536.00	156.57	334,692.57	149,839.31		149,839.31		\$ 45,000.00		194,839.31	139,853.26	58.21
Social Services	907,728.00	674,000.00	1,581,728.00	825,946.16	\$ 837,025.00	1,662,971.16				1,662,971.16	81,243.16-	105.13
Medical Examiner	928,833.00	34,952.78	963,785.78	905,676.94		905,676.94	2,029.65			907,706.59	56,079.19	94.18
	<u>\$ 27,496,154.00</u>	<u>\$ 1,687,393.66</u>	<u>\$ 29,183,547.66</u>	<u>\$ 24,187,850.78</u>	<u>\$ 837,025.00</u>	<u>\$ 25,024,875.78</u>	<u>\$ 60,347.89</u>	<u>\$ 45,000.00</u>	<u>\$2,230,279.14</u>	<u>\$ 27,360,502.81</u>	<u>\$ 1,823,044.85</u>	<u>93.75%</u>

County of Oakland
STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
For the Year Ended December 31, 1982

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expendi- tures	Total Expendi- tures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
DEPARTMENT & INSTITUTIONS (Cont'd)												
COUNTY EXECUTIVE (Cont'd)												
PUBLIC SERVICES												
Administration	\$ 127,109.00		\$ 127,109.00	\$ 110,663.78		\$ 110,663.78	\$ 28.00			\$ 110,691.78	\$ 16,417.22	87.08%
Veterans' Services	835,743.00	\$ 12,838.63	848,581.63	843,247.68		843,247.68	2,124.82			845,372.50	3,209.13	99.62
Library	267,105.00	1,829.78	268,934.78	265,134.22		265,134.22	382.72	\$ 3,848.61		269,365.55	430.77	100.16
Cooperative Extension	330,919.00	50,762.84	381,681.84	362,502.01		362,502.01	7,667.44			370,169.45	11,512.39	96.98
Emergency Med. Serv.												
Disaster Cl.	382,201.00	43,232.65	425,433.65	389,166.10		389,166.10	24,026.14			413,192.24	12,241.41	97.12
Animal Control	778,458.00	82,994.37	861,452.37	815,681.98		815,681.98	1,946.55			817,628.53	43,823.84	94.91
	<u>\$ 2,721,535.00</u>	<u>\$ 191,658.27</u>	<u>\$ 2,913,193.27</u>	<u>\$ 2,786,395.77</u>		<u>\$ 2,786,395.77</u>	<u>\$ 36,175.67</u>	<u>\$ 3,848.61</u>		<u>\$ 2,826,420.05</u>	<u>\$ 86,773.22</u>	<u>97.02%</u>
COMPUTER SERVICES												
Administration	\$ 2,651,601.00	\$ 790,578.60	\$ 1,861,022.40	\$ 1,701,649.52		\$ 1,701,649.52				\$ 1,701,649.52	\$ 159,372.88	91.44%
	<u>\$ 2,651,601.00</u>	<u>\$ 790,578.60</u>	<u>\$ 1,861,022.40</u>	<u>\$ 1,701,649.52</u>		<u>\$ 1,701,649.52</u>				<u>\$ 1,701,649.52</u>	<u>\$ 159,372.88</u>	<u>91.44%</u>
TOTAL COUNTY EXECUTIVE	<u>\$ 48,701,158.00</u>	<u>\$ 2,636,274.51</u>	<u>\$ 51,337,432.51</u>	<u>\$ 43,692,877.30</u>	<u>\$ 837,025.00</u>	<u>\$ 44,529,902.30</u>	<u>\$ 135,399.59</u>	<u>\$ 1,886,799.82</u>	<u>\$ 2,230,279.14</u>	<u>\$ 48,782,380.85</u>	<u>\$ 2,555,051.66</u>	<u>95.02%</u>
TOTAL DEPARTMENT AND INSTITUTIONS												
	<u>\$ 96,396,147.00</u>	<u>\$ 6,088,789.97</u>	<u>\$ 102,484,936.97</u>	<u>\$ 94,068,060.33</u>	<u>\$ 901,288.72</u>	<u>\$ 94,969,349.05</u>	<u>\$ 358,371.95</u>	<u>\$ 1,933,773.48</u>	<u>\$ 2,230,279.14</u>	<u>\$ 99,491,773.62</u>	<u>\$ 2,993,163.35</u>	<u>97.08%</u>

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1982

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expendi- tures	Total Expendi- tures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
APPROPRIATIONS												
Ambulance	\$ 4,000.00		\$ 4,000.00	\$ 2,951.00		\$ 2,951.00				\$ 2,951.00	\$ 1,049.00	73.77%
Building Authority Payments	1,180,250.00		1,180,250.00						\$ 1,180,250.00	1,180,250.00		100.00
District Court Witness Fees	41,000.00		41,000.00	35,537.95		35,537.95				35,537.95	5,462.05	86.67
Insurance & Surety Bonds	469,950.00	\$ 60,000.00	529,950.00	213,556.00		213,556.00		\$ 92,078.00		305,634.00	224,316.00	57.67
Sundry	220,000.00		220,000.00	336,457.33	\$ 63,691.77	400,149.10	3,738.00			532,292.26	312,292.26	241.95
Super Bowl - 1982	50,000.00		50,000.00	50,000.00		50,000.00				50,000.00		100.00
Automated Fuel System	35,000.00		35,000.00	35,000.00		35,000.00				35,000.00		100.00
Capital Improvement Program	1,500,000.00		1,500,000.00						1,500,000.00	1,500,000.00		100.00
Laundry Service Continuation	38,140.00		38,140.00								38,140.00	
Youth Activities Center	75,000.00		75,000.00						75,000.00	75,000.00		100.00
Court Order Reserve - Jail	942,500.00	834,943.64-	107,556.36	79,193.66		79,193.66				79,193.66	28,362.70	73.63
County Annual Audit		227,875.00	227,875.00	112,450.00		112,450.00		115,425.00		227,875.00		100.00
Road Improvement - Oakland County	500,000.00		500,000.00	500,000.00		500,000.00				500,000.00		100.00
County Buildings	1,445,123.00	186,150.29-	1,258,972.71	1,074,285.00		1,074,285.00		164,150.00	125,665.00	1,364,100.00	105,127.29-	108.35
Sanctuary	5,500.00		5,500.00	5,500.00		5,500.00				5,500.00		100.00
O.C. District Reapportionment		3,000.00	3,000.00								3,000.00	
Mounted Patrol	5,000.00		5,000.00	5,000.20		5,000.20				5,000.20	.20-	100.00
Mailing Subsidy	38,707.00		38,707.00						38,707.00	38,707.00		100.00
Council of Governments	142,000.00		142,000.00	141,911.00		141,911.00				141,911.00	89.00	99.93
4-H Premiums	2,500.00		2,500.00	2,500.00		2,500.00				2,500.00		100.00
Area Wide Water Quality Board	25,150.00		25,150.00	23,691.00		23,691.00				23,691.00	1,469.00	94.16
Mich. Assoc. & National Assoc. of Counties	26,000.00	\$ 5,459.50	31,459.50	27,628.50		27,628.50				27,628.50	3,831.00	87.82
Oakland County Pioneer & Historical Society	12,220.00		12,220.00	12,220.00		12,220.00				12,220.00		100.00
Southeastern Michigan Tourist Assoc.	12,000.00		12,000.00	12,000.00		12,000.00				12,000.00		100.00
Tourist Convention Bureau	49,500.00		49,500.00	49,500.00		49,500.00				49,500.00		100.00
Traffic Improvement Assoc.	20,000.00		20,000.00	20,000.00		20,000.00				20,000.00		100.00

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1982

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expendi- tures	Total Expendi- tures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
APPROPRIATIONS (Cont'd)												
Area Agency on Aging	\$ 17,185.00		\$ 17,185.00	\$ 17,185.00		\$ 17,185.00				\$ 17,185.00		100.00%
County Millage Reduction Res.	500,000.00	\$ 1,000,000.00	1,500,000.00								\$ 1,500,000.00	
Clinton River Watershed	500.00		500.00	500.00		500.00				500.00		100.00
Current Drain Assessments	647,725.00		647,725.00	677,042.16		677,042.16				677,042.16	29,317.16-	104.52
Huron-Clinton Authority				2,453.16		2,453.16				2,453.16	2,453.16-	
Soil Conservation	8,250.00		8,250.00	8,250.00		8,250.00				8,250.00		100.00
River Rouge Watershed Council	500.00		500.00	500.00		500.00				500.00		100.00
Employees' Retirement Admin.	144,500.00		144,500.00	162,277.57		162,277.57				162,277.57	17,777.57-	112.30
O.C. Deferred Compensation Plan		8,783.18	8,783.18	1,815.84		1,815.84		\$ 6,967.34		8,783.18		100.00
Training & Tuition Reimb.	130,690.00	9,410.00	140,100.00	106,342.73		106,342.73	\$ 23,787.50			130,130.23	9,969.77	92.88
Special 1983 Contingencies		1,339,485.82	1,339,485.82								1,339,485.82	
TOTAL APPROPRIATIONS	\$ 8,288,900.00	\$ 1,632,919.57	\$ 9,921,819.57	\$ 3,715,748.10	\$ 63,691.77	\$ 3,779,439.87	\$ 27,525.50	\$ 378,620.34	\$ 3,048,027.16	\$ 7,233,612.87	\$ 2,688,206.70	72.91%

County of Oakland
 STATEMENT OF EXPENDITURES INCLUDING ENCUMBRANCES COMPARED WITH APPROPRIATIONS
 For the Year Ended December 31, 1982

	Budget as Adopted	Budget Adjust- ments	Budget as Adjusted	Expenditures Before Adjustments	Estimated Expendi- tures	Total Expendi- tures	Encumbrances	Appropriations Carried Forward	Transfers	Total Appropriations Utilized	Unencum- bered Balance	% of Year Elapsed 100.00% Percentage Utilized
APPROPRIATIONS TO BE TRANSFERRED TO OTHER LINE ITEMS FOR EXPENDITURES												
Contingent	\$ 1,810,143.00	\$ 1,432,657.82-	\$ 377,485.18								\$ 377,485.18	
Salary Adjustments	1,028,543.00	650,713.00-	377,830.00					\$ 378,810.24		\$ 378,810.24	980.24-	100.25%
Salary Approp. - Class Changes	100,000.00		100,000.00								100,000.00	
Salary Approp. - Overtime	844,000.00	944,864.80-	100,864.80-								100,864.80-	
Salary Approp. - Summer Employment	341,000.00	338,208.00-	2,792.00								2,792.00	
Fringe Benefit Adjustments	162,281.00	49,531.00-	112,750.00					112,750.00		112,750.00		100.00
Salary Approp. - Emergency Salaries	354,000.00	293,512.82-	60,487.18								60,487.18	
Personnel Transfer Approp.	25,000.00		25,000.00								25,000.00	
Federal Project Match	100,000.00	88,543.00-	11,457.00								11,457.00	
Capital Outlay	150,000.00	146,598.93-	3,401.07				\$ 2,154.15			2,154.15	1,246.92	63.33
TOTAL APPROPRIATIONS TO BE TRANSFERRED TO OTHER LINE ITEMS FOR EXPENDITURES	\$ 4,914,967.00	\$ 3,944,629.37-	\$ 970,337.63				\$ 2,154.15	\$ 491,560.24		\$ 493,714.39	\$ 476,623.24	50.88%
TOTAL APPROPRIATIONS AND EXPENDITURES	\$109,600,014.00	\$ 3,777,080.17	\$113,377,094.17	\$ 97,783,808.43	\$ 964,980.49	\$ 98,748,788.92	\$ 388,051.60	\$ 2,803,954.06	\$ 5,278,306.30	\$107,219,100.88	\$ 6,157,993.29	
EXCESS OF REVENUES OVER EXPENDITURES	\$ -0-	\$ -0-	\$ -0-	\$ 9,482,052.45	\$ (63,586.69)	9,418,465.76	\$ (388,051.60)	\$ (2,803,954.06)	\$ (669,448.82)	\$ 5,557,011.28	\$ 5,557,011.28	
EQUITY TRANSFER											(110,000.00)	
DESIGNATED AND UNDESIGNATED FUND BALANCE ADJUSTMENTS (NET)											(287,243.08)	
											\$ 5,159,768.20	
TO BE UTILIZED IN 1983 BUDGET												
PRIOR YEARS BALANCE											\$ 1,546,338.00	
MILLAGE REDUCTION RESERVE											1,500,000.00	
SPECIAL 1983 CONTINGENCY											1,339,486.00	
											\$ 4,385,824.00	
UNDESIGNATED FUND BALANCE											\$ 773,944.20	

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

TABLE II

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<u>Year of Levy*</u>	<u>Tax Levy</u>	<u>Collections to March 1, Each Year</u>		<u>Collections thru December 31, 1982</u>	
		<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
1972	28,334,795	26,922,018	95.01	28,332,539	99.99
1973	30,702,299	28,943,065	94.27	30,699,285	99.99
1974	34,551,027	32,200,612	93.20	34,542,082	99.97
1975	37,874,508	35,303,301	93.21	37,853,142	99.94
1976	36,863,882	34,403,973	93.33	36,834,857	99.92
1977	40,418,405	37,942,544	93.87	40,385,864	99.91
1978	45,083,998	42,528,363	94.33	45,048,998	99.92
1979	48,254,235	45,307,714	93.89	48,206,579	99.90
1980	54,797,950	50,879,932	92.85	54,708,512	99.84
1981	61,457,994	56,272,487	91.56	61,274,936	99.70

*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 Actual
Value of Taxable Property - Unaudited
Last Ten Years

TABLE III

Year of Levy	REAL PROPERTY		PERSONAL PROPERTY	TOTAL		Ratio of Total Equalized to Total Estimated Actual Value
	Assessed Value	Equalized Value	Assessed & Equalized Value	Equalized Value	Estimated Actual Value	
1973	4,876,868,278	4,894,693,679	942,243,081	5,836,936,760	11,673,873,520	50.0%
1974	5,364,213,184	5,516,995,821	1,051,640,512	6,568,636,333	13,137,272,666	50.0%
1975	5,869,887,380	6,036,032,658	1,164,444,159	7,200,476,817	14,400,953,634	50.0%
1976	6,233,838,704	6,305,258,795	703,083,764	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%

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

TABLE IV

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TAX RATES

<u>Year of Levy</u>	<u>General Operating</u>	<u>Parks</u>	<u>Oakland Schools</u>	<u>Oakland Community College</u>	<u>Huron Clinton Authority</u>
1973	5.2600	.2500	1.96	1.35	-0-
1974	5.2600	.2500	1.96	1.35	-0-
1975	5.2600	.2500	1.90	1.325	-0-
1976	5.2600	.2500	1.96	1.40	-0-
1977	5.2300	.2500	1.96	1.40	-0-
1978	5.2300	.2500	1.91	1.40	-0-
1979	4.9000	.2449	1.874	1.6793	.2500
1980	4.7031	.2401	1.7605	1.6604	.2500
1981	4.6391	.2466	1.7261	1.5362	.2500
1982	4.6391	.2466	1.4973	1.5000	.2500

TAX LEVIES

<u>Year of Levy</u>	<u>County Operating</u>	<u>County Special Assessments</u>	<u>County Parks</u>	<u>Schools</u>	<u>Community Colleges</u>	<u>Intermediate Schools</u>	<u>Metro Parks</u>	<u>Township City Village</u>	<u>Total</u>
1973	30,702,299	173,718	1,459,235	196,371,823	7,834,896	11,362,724	-0-	71,451,579	319,356,274
1974	34,551,027	226,441	1,642,159	224,419,350	8,823,371	12,818,235	-0-	79,468,989	361,949,572
1975	37,874,508	280,537	1,800,119	249,007,014	9,503,403	13,624,773	-0-	92,014,747	404,105,101
1976	36,863,882	259,405	1,752,086	255,357,550	9,772,666	13,682,738	-0-	96,258,764	413,947,091
1977	40,418,405	198,131	1,932,046	284,491,476	10,774,044	15,085,820	-0-	103,618,368	456,518,290
1978	45,083,998	216,916	2,155,067	313,712,528	12,013,209	16,487,106	-0-	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

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

TABLE V

<u>Calendar Year - A</u>	<u>Population - B</u>	<u>Equalized Value</u>	<u>Net Long-Term Debt - C</u>	<u>Percentage of Net Long-Term Debt to Equalized Value</u>	<u>Net Long- Term Debt Per Capita</u>
1973	907,871	5,386,936,760	297,661,947	5.526	\$328
1974	907,871	6,568,636,333	341,352,555	5.197	376
1975	966,562	7,200,476,817	366,636,611	5.092	379
1976	966,562	7,008,342,559	374,666,711	5.346	388
1977	966,562	7,728,184,604	381,563,586	4.937	395
1978	966,562	8,620,267,217	421,139,884	4.885	436
1979	966,562	9,847,803,141	434,831,539	4.416	450
1980	1,011,793	11,651,453,282	406,126,807	3.486	401
1981	1,011,793	13,324,536,154	387,954,798	2.912	383
1982	1,011,793	14,277,365,250	374,241,752	2.621	370

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

County of Oakland
 Net County Debt - Unaudited
 December 31, 1982

TABLE VI

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<u>With County Credit and Unlimited Tax</u>	<u>Gross</u>	<u>Municipalities Share of Funds on Hand with County Treasurer</u>	<u>Self-Supporting or Portion Paid Directly by Benefited Municipalities</u>	<u>Net</u>	<u>County Share of Funds on Hand</u>	<u>Net County Debt</u>
Building Authority - Act 31	\$ 11,520,000			\$ 11,520,000	(d) \$ 3,437,082	\$ 8,082,918
Drain Bonds - Chapter 20, Act 40	98,540,000	(d) \$ 2,118,353	(a) \$ 90,620,599	5,801,048	(d) 132,102	5,668,946
Drain Bonds - Chapter 20 - Refunding	14,940,000	(d) 52,964	(a) 14,717,806	169,230	(d) 605	168,625
Drain Bonds - Chapter 21	3,020,752	(d) 24,410	(a) 2,819,587	176,755	(d) 1,517	175,238
Sewage Disposal Bonds - Act 185	96,046,000	(d) 13,568,759	(a) 82,477,241			
Sewage Disposal Bonds - Act 342	91,465,000	(d) 1,254,652	(a) 90,210,348			
Water Supply Bonds - Act 185	31,685,000	(d) 1,600,140	(a) 30,084,860			
Refunding Bonds - Water & Sewer	25,525,000	(d) 729,324	(a) 24,795,676			
Michigan Transportation Fund	1,500,000		(c) 1,500,000			
	<u>\$374,241,752</u>	<u>\$ 19,348,602</u>	<u>\$337,226,117</u>	<u>\$ 17,667,033</u>	<u>\$ 3,571,306</u>	<u>\$14,095,727</u>
<u>With County Credit and Limited Tax</u>						
General Obligation Limited Tax Notes	<u>\$102,200,000</u>			<u>\$102,200,000</u>	(d) <u>\$ 62,446,651</u>	(c) <u>\$39,753,349</u>
<u>Bonds and Notes with No County Credit</u>						
Drain Bonds - Chapter 20, Act 40	\$ 2,081,000	\$ 80,860	(a) \$ 2,000,140			
Sewage Disposal Bonds - Act 185	1,790,000	726,727	(a) 1,063,273			
Water Supply Bonds - Act 185	4,535,000	109,006	(a) 4,425,994			
Revenue Bonds	2,660,000	610,037	(c) 2,049,963			
Michigan Transportation Fund	6,800,000		(c) 6,800,000			
	<u>\$ 17,866,000</u>	<u>\$ 1,526,630</u>	<u>\$ 16,339,370</u>			
<u>Overlapping Debt of County</u>						
Cities, Villages and Townships						\$144,468,840
School Districts						346,822,156
Community College and Intermediate School Districts						63,895,054
County Issued Bonds Paid by Local Municipalities						(b) <u>343,215,524</u>
Net County Overlapping Debt						<u>\$898,401,574</u>
NET COUNTY DIRECT AND OVERLAPPING DEBT						<u>\$952,250,650</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, 1982 figures

County of Oakland
 Computation of Debt - Unaudited (Latest Figures Available)
 December 31, 1982

Bonds & Notes with County Credit and Unlimited Tax

Building Authority - Act 31	\$	11,520,000.00
Drain Bonds - Chapter 20, Act 40		98,540,000.00
Drain Bonds - Chapter 21, Act 40		3,020,752.03
Motor Vehicle Highway Bonds		1,500,000.00
Refunding Bonds - Water & Sewer		40,465,000.00
Sewage Disposal Bonds - Act 185		96,046,000.00
Sewage Disposal Bonds - Act 342		91,465,000.00
Water Supply Bonds - Act 185		<u>31,685,000.00</u>
TOTAL	\$	<u>374,241,752.03</u>

Bonds & Notes with County Credit and Limited Tax

General Obligation Limited Tax Notes	\$	<u>102,200,000.00</u>
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Bonds & Notes with No County Credit

Drain Bonds - Chapter 20, Act 40	\$	2,081,000.00
Motor Vehicle Highway Fund Revenue Notes		6,800,000.00
Revenue Bonds		2,660,000.00
Sewage Disposal Bonds - Act 185		1,790,000.00
Water Supply Bonds - Act 185		<u>4,535,000.00</u>
TOTAL	\$	<u>17,866,000.00</u>

Statutory Limit - 10% of 1982 SEV	\$	1,427,736,525.00
Less: Outstanding Debt with Credit		<u>476,441,752.03</u>
Available Balance	\$	<u>951,294,772.97</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	63,388	228,195	184,269	60,364
1975	66,204	92,536	109,922	100,512	62,534	238,934	222,741	73,179
1980*	58,878	78,262	113,212	103,251	71,966	255,746	238,598	86,169

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

County of Oakland
Principal Taxpayers - Unaudited (Latest Figures Available)
December 31, 1982

	Valuations as Equalized		
	<u>Real</u>	<u>Personal</u>	<u>Total</u>
General Motors	\$236,326,000	\$194,989,000	\$431,315,000
Detroit Edison	19,932,000	152,318,000	172,250,000
Consumers Power	11,248,000	85,952,000	97,200,000
Ford Motor Company	32,182,000	26,109,000	58,291,000
International Business Machines	9,877,000	29,631,000	39,508,000
Biltmore	36,397,000	80,000	36,477,000
Equitable Life Assurance Society	35,250,000		35,250,000
Prudential Insurance Company	34,333,000		34,333,000
Kopyy-Nemer Company	17,426,000	14,137,000	31,563,000
K-Mart Corporation	28,935,000		28,935,000
Department of Natural Resources	23,885,000		23,885,000
Etkin & Associates	22,697,000	50,000	22,747,000
Michigan Consolidated Gas Co.	2,488,000	19,016,000	21,504,000
Hartman & Tyner Incorporated	11,719,000	9,507,000	21,226,000
American Motor Realty	20,625,000	45,000	20,670,000
Bendix Corporation	10,654,000	8,643,000	19,297,000
Novi Associates	39,681,000	42,000	19,098,000
Beztak Company	10,654,000	7,746,000	18,400,000
Sears & Roebuck Company	17,064,000		17,064,000
Slavik Associates	14,694,000	32,000	14,726,000
Dayton Hudson Company	14,690,000		14,690,000

County of Oakland
Miscellaneous Statistics - Unaudited

TABLE X

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

Retail Sales:

<u>Year</u>	<u>Amount</u>
1971	\$2,199,490,000
1972	2,455,975,000
1973	2,903,357,000
1974	3,190,423,000
1975	3,341,897,000
1976	3,719,645,000
1977	3,869,164,000
1978	4,798,909,000
1979	5,894,176,000
1980	5,976,644,000
1981	6,445,016,000

Sales and Marketing Management Magazine's Survey of Buying Power

Miles of Streets:

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

Police Protection:

Number of Employees - 416
Jail - 144 cell blocks, 5 isolation rooms and 6 bedwards

Recreation:

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

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

Education

<u>Grade</u>	<u>No. of Students</u>
Kdg.	12,325
1	13,365
2	13,120
3	13,344
4	14,319
5	16,051
6	17,196
7	16,587
8	16,391
9	17,031
10	17,341
11	17,295
12	<u>17,138</u>

Total Enrollment 201,503
Number of Districts 28

Colleges:

Oakland University
Oakland Community College-
 Auburn Hills
 Highland Lakes
 Orchard Ridge
 Southeast
Dun Scotus College
Michigan Christian J.C.
Mid-Western Baptist College
St. Mary's College
Walsh College

Location

Rochester

Pontiac
Union Lake
Farmington
Royal Oak
Southfield
Rochester
Pontiac
Orchard Lake
Troy

Tech. Institutes

Cranbrook Academy of Art
Lawrence Institute

Bloomfield
Southfield

Elections

1978 Primary Election - August 8, 1978		
Registered Voters	552,543	
Ballots Cast	130,587	23.63%
1978 General Election - November 7, 1978		
Registered Voters	570,744	
Ballots Cast	339,667	59.51%
1980 Primary Election - August 5, 1980		
Registered Voters	610,079	
Ballots Cast	113,770	18.65%
1980 General Election - November 4, 1980		
Registered Voters	644,094	
Ballots Cast	470,053	72.98%
1982 Primary Election - August 10, 1982		
Registered Voters	634,298	
Ballots Cast	188,256	
1982 General Election - November 2, 1982		
Registered Voters	657,547	
Ballots Cast	366,305	