



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE

FISCAL YEAR ENDED DECEMBER 31, 1990

R-
OCDOC
HF
5681
.B2
O 2
1990

REFERENCE BOOK

For Room Use Only

COUNTY OF OAKLAND

Comprehensive Annual Financial Report

December 31, 1990

OAKLAND COUNTY
REFERENCE LIBRARY
1200 NORTH TELEGRAPH ROAD
PONTIAC, MICHIGAN 48341-1043

OAKLAND COUNTY
JUN 25 1991
Reference Library

Prepared by:
Department of Management and Budget

Accounting Division
Thomas M. Duncan, Manager

**COUNTY OF OAKLAND
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 DECEMBER 31, 1990**

TABLE OF CONTENTS

| | <u>Pages</u> |
|--|--|
| | <u>Financial Statements</u> |
| | <u>Supplementary Financial Information</u> |
| I. INTRODUCTORY SECTION | |
| Letter of Transmittal | 1-11 |
| Organization Chart | 12 |
| List of Principal Officials | 13 |
| II. FINANCIAL SECTION | |
| Independent Auditors' Report | 14-15 |
| General Purpose Financial Statements: | |
| Combined Balance Sheet - All Fund Types and Account Groups | 16-17 |
| Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds | 18-19 |
| Combined Statement of Revenues, Expenditures and Changes in Fund Balances- Amended Budget and Actual-General and Special Revenue Fund Types | 20-21 |
| Combined Statement of Revenues, Expenses and Changes in Retained Earnings/ Fund Balances-All Proprietary Fund Types and Similar Trust Funds | 22 |
| Combined Statement of Cash Flows - All Proprietary Fund Types and Similar Trust Funds | 23-24 |
| Notes to General Purpose Financial Statements: | |
| 1. Summary of Significant Accounting Policies | 25-30 |
| 2. Legal Compliance - Budgets | 31-35 |
| 3. Deposits and Investments | 36-37 |
| 4. Receivables | 38 |
| 5. Fixed Assets | 39-40 |
| 6. Risk Management | 41 |
| 7. Operating Leases | 41 |
| 8. Capital Leases | 42 |
| 9. Long-Term Debt | 43-45 |
| 10. Interfund Receivables and Payables | 45-47 |
| 11. Cash Overdrafts | 48 |
| 12. Segment Information - Enterprise Funds | 49 |
| 13. Contributed Capital | 50 |
| 14. Fund Deficit | 50 |
| 15. Employee Benefits | 51 |
| 16. Post Employment Health Care Benefits | 51-52 |
| 17. Employee Retirement Systems | 52-59 |
| 18. Deferred Compensation Plan | 60 |
| 19. Fund Equities | 61 |
| 20. Residual Equity Transfers Reconciliation | 62 |
| 21. Contingencies | 63 |
| 22. Cash Flows - Non Cash Transactions | 63 |
| Financial Statement of Individual Funds: | |
| General Fund: | |
| Statement of Revenues, Expenditures and Changes in Fund Balance - Amended Budget and Actual | 64-78 |

TABLE OF CONTENTS, Continued

| | Pages | |
|--|---------------------------------|--|
| | <u>Financial Statements</u> | <u>Supplementary Financial Information</u> |
| Special Revenue Funds: | | |
| Combining Balance Sheet | 79-83 | |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances | 84-88 | |
| Statements of Revenues, Expenditures and Changes in Fund Balance - Amended Budget and Actual - Budgeted Funds | 89-105 | |
| Debt Service Funds: | | |
| Combining Balance Sheet | 106 | |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances | 107 | |
| Capital Projects Funds: | | |
| Combining Balance Sheet | 108-109 | |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances | 110-111 | |
| Internal Service Funds: | | |
| Combining Balance Sheet | 112-115 | |
| Combining Statement of Revenues, Expenses and Changes in Retained Earnings | 116-117 | |
| Combining Statement of Cash Flows | 118-121 | |
| Enterprise Funds: | | |
| Combining Balance Sheet | 122 | |
| Combining Statement of Revenues, Expenses and Changes in Retained Earnings | 123 | |
| Combining Statement of Cash Flows | 124-125 | |
| Fiduciary Funds: | | |
| Combining Balance Sheet | 126-129 | |
| Combining Statement of Revenues, Expenses and Changes in Fund Balances-Pension Trust Funds | 130 | |
| Combining Statement of Cash Flows - Pension Trust Funds | 131-132 | |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances-Expendable Trust Funds | 133 | |
| Combining Statement of Changes in Assets and Liabilities-Agency Funds | 134-145 | |

TABLE OF CONTENTS, Continued

Pages

III. STATISTICAL SECTION

Table

| | | |
|------|---|---------|
| I | General Governmental Expenditures by Function | 146 |
| II | General Governmental Revenue by Function | 147 |
| III | County Operating Property Tax Collection and Levy Record | 148 |
| IV | Assessed, Equalized and Estimated Value of Taxable Property | 149 |
| V | Property Tax Rates-Direct and Overlapping Governments | 150 |
| VI | Principal Taxpayers | 151 |
| VII | Special Assessment Billings and Collections | 152 |
| VIII | Percentage of Net Long-Term Debt to Equalized Value and Net Long-Term Debt Per Capita | 153 |
| IX | Computation of Legal Debt Limit | 154 |
| X | Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Governmental Expenditures | 155 |
| XI | Net County Direct and Overlapping Debt | 156 |
| XII | Oakland/Pontiac T-Hangar System - Bond and Interest Redemptions | 157 |
| XIII | Demographic Statistics and Age Distribution | 158 |
| XIV | Property Value, Construction and Bank Deposits | 159 |
| XV | Miscellaneous Statistics | 160-161 |
| XVI | Building Authority Data | 162 |

I. INTRODUCTORY SECTION

The Introductory Section Contains:

- A. Letter of Transmittal**
- B. Organization Chart**
- C. List of Principal Officials**



OAKLAND
COUNTY MICHIGAN
DEPARTMENT OF MANAGEMENT & BUDGET

Daniel T. Murphy, Oakland County Executive
Russell D. Martin, Director

May 10, 1991

To the Citizens of Oakland County

Oakland County's comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 1990, is hereby submitted. This report was prepared by the Oakland County Department of Management and Budget. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the Oakland County (County). To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups. All disclosures necessary to enable the reader to gain an understanding of the government's financial activities have been included.

The CAFR is presented in three sections: introductory, financial and statistical. The introductory section includes this transmittal letter, the government's organizational chart and a list of principal officials. The financial section includes the general purpose financial statements and the combining and individual fund financial statements, as well as the independent auditors' report thereon. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

A basis for preparing the CAFR for the County was the identification of the reporting entity. Various potential component units were evaluated to determine whether they should be reported in the County's CAFR. A component unit was considered to be part of the County's reporting entity when it was concluded that the County has a significant oversight responsibility for the component unit. Criteria that were used to evaluate the oversight responsibility of the County included financial interdependency, selection of the governing authority, designation of management, ability to influence operations, and accountability for financial matters.

This report includes all funds and account groups of Oakland County that are controlled or dependent upon the County's Board of Commissioners. In addition, the Board of Commissioners exercises, or has ability to exercise, oversight of the Oakland County Road Commission (Road Commission), Oakland County Building Authority and the Oakland County Parks and Recreation Commission (Parks and Recreation), and therefore these entities are included in this report. The Oakland County Intermediate School District and the Oakland County Community College did not meet the established criteria for inclusion and are not included in the report.

Organizational Structure

Incorporated in 1820, Oakland County, Michigan covers approximately 900 square miles with the County Seat in Pontiac and has an annual budget of approximately \$300 million (including the Road Commission).

The County operates under Michigan Public Act 139, the Unified Form of County Government. An elected County Executive is responsible for the management of County affairs not specifically the responsibility of other elected officials.

The Treasurer, Clerk, Prosecutor and Sheriff are offices established by the State's Constitution and the Drain Commissioner is established under P.A. 40 of 1956. The Treasurer is responsible for cash and investments and collection of taxes; the Clerk/Register is responsible for recording vital statistics, court records and documents affecting property ownership; the Sheriff and Prosecutor are responsible for law enforcement; and the Drain Commissioner and a three member Drain Board is responsible for construction and maintenance of drains and lake level control.

The judicial branch consists of the Circuit, Probate and 52nd District Courts. The Circuit Court with 16 judges has jurisdiction over criminal cases where maximum penalty is over one year, civil damage cases where the controversy exceeds \$10,000 and domestic relation matters. The Probate Court with 4 judges is responsible for estates, mental health and juvenile matters. The District Court with 10 judges has jurisdiction over misdemeanors, ordinance and charter violations, civil cases under \$10,000 and preliminary examinations in felony cases.

A three member Road Commission established under Act 283 of 1909 and appointed by the Board of Commissioners, is responsible for 2,300 miles of roads, and is funded principally by state collected vehicle fuel and registration taxes under Act 51. Other sources of funds are provided by federal and local governments and proceeds from the sale of bonds. The Road Commission is not subject to the Board of Commissioners appropriation process.

A ten member commission appointed by the Board of Commissioners is responsible for Parks and Recreation which acquires, develops, maintains and operates nine parks which provide camping, golf, swimming and other recreational activities. The parks are supported, in part, by a separately voted 1/4 mill tax levy.

The Board of Commissioners, comprised of 27 elected members, serves as the legislative body responsible for establishing policy and appropriating funds.

Oakland County is an active partner in other economic development and improvement of the quality of life for County residents. Services provided by the County are too expansive to describe in detail. Included are contracted and County supported road patrol, jail space for 1,300 prisoners; Human Services in the form of public health, mental health, skilled nursing care and resident hospitalization; Economic Development, Public Works such as water, sewer, and airports, as well as a wide range of less costly services such as Cooperative Extension, Animal Control, Job Training, Community Development, Planning etc. All these are supported with administrative support such as Personnel, Payroll, Accounting, Budgeting, Administration, etc. which is less than 8% of total expenditures.

Economic Condition and Outlook

Oakland County's economic condition and outlook remains positive. While many sections of the country seek ways to deal with reductions, Oakland County concerns itself with dealing, though somewhat reduced in 1990, with growth. How to channel that growth in ways least costly in terms of infrastructure and most beneficial to our citizens is the challenge the County faces in the 1990's.

That growth is most prominent in terms of jobs. It is expected an additional 20,000 to 27,000 (approximately 5%) private sector jobs will be added in 1991, in addition to the 9,000 created in 1990. The higher rate of growth is expected to continue through the 1990's. This job growth reflects the technical and professional expertise of our citizens and the fact that Oakland County is a good place to do business.

The major thrust of this expansion is expected to be in the technical and service areas with some positive growth in the manufacturing sector. Growth is also from an increasingly diverse corporate base. More multi-national and foreign corporations use Oakland County as their base for U.S. operations than any other county in the State and, with the exception of a few population centers manyfold larger than Oakland's, through the Midwest.

Market forces, reflecting a high demand for locating within Oakland, are translated in continued and projected growth in State Equalized Value (SEV). Computed at 50% of market value, SEV grew nearly 7.3% in 1990 and is expected to continue to grow at a compounded rate of 5 - 8% per year through the 1990's.

Population is expected to grow less than one percent per annum through the decade. It is of interest to note that the average size of households in Oakland County shrunk from 2.8 in 1980 to 2.6 in 1990. To accommodate this reduction in household size, coupled with a nearly 7% population increase in the 1980's, required a 16% increase in the number of individual households. The smaller household reflects characteristics of our society in general that of an increase in single parent families, more childless couples, or couples with fewer children and a maturing population. These demographics in turn dictate a greater demand to support an increase in recreation and other services.

The net result of job growth, population demographics, and economic diversification in terms of economic sector, and number of international firms, coupled with a population among the nation's most educated, best trained, and most technically diverse and competent is a strong, and growing stronger, base from which the County provides services to its individual and corporate citizens.

Demands for new and/or expanded services must be tempered with the citizens' demands for constrained taxes and accountability to the taxpayer. As a result, the County has reassessed its space needs and is in the process of scaling back its building program. Financing set aside, beginning in 1987, for the \$80 million Courthouse facility will be redirected to other needs, including the avoidance of increasing property taxes. There is increased emphasis on providing services with the same high standards the voters demand at lower cost through increased privatization, technological improvements (including optical imaging, video technology and computerization) as well as consolidation of functions and expansion of cost effective ways of providing services. Oakland County government, like industry, has long recognized we cannot simply manage by more, but that we have to manage smarter, smaller, and more intensely.

We recognize the 1990's will be difficult times with resource constraints the norm and we are confident in our ability to do a better job and be a national leader in providing governmental services. We look forward to the challenges of the 1990's knowing that in difficult times excellence can be achieved.

Major Initiatives

Recognizing the need to preserve the ecology and to enhance the quality of the environment, the County is anticipating to expend \$1,500,000 to acquire 768 acres of land known as the Lyon Rookery as part of the County's park system for the preservation of meadows, woodlands and wetlands. \$410,000 is also anticipated to be expended to purchase an additional 139 acres for expansion and enhancement of Addison Oaks, one of the parks in the County's nine park system. A \$260,000 beach development has begun at Orion Oaks park which will include roadways, landscaping, docks and shelters.

The County also provided \$931,200 for remodeling of the Court House to provide chambers and court rooms for two additional Circuit Court judges and \$630,000 for building and parking lot renovations to provide central receiving and warehousing for the Materials Management Division.

The County has also contracted for the design, construction and implementation of a \$5,846,600 800 MHz County-wide Radio Communication System and has authorized replacement of the County's IBM 4881 Central Processor with an IBM 9000-260 with field updating to a 9000-320 over a 3 year period.

Financial Information

Accounting Systems

The County's general purpose financial statements for Governmental fund types, Expendable Trust fund types and Agency funds have been prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles. Revenues are recognized when measurable and available to finance current operations. Expenditures are recognized when the goods or services are received and the liability is incurred. All Proprietary funds and Pension Trust funds are accounted for using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

In developing and evaluating the County's accounting control system, consideration was given to the adequacy of the internal accounting control structure. Accounting control comprises the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records and consequently are designed to provide reasonable assurance that:

- Transactions are in accordance with management's general or specific authorization.
- Transactions are recorded as necessary (1) to permit preparation of financial statements in conformity with generally accepted accounting principles or other criteria, such as finance-related legal and contractual compliance requirements applicable to such statements, and (2) to maintain accountability for assets.
- Access to assets is permitted only in accordance with management's authorization, financial policies and board appropriations.
- The recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

Accounting controls comprehend reasonable, but not absolute, assurance that the objectives expressed will be accomplished by the system. The concept of reasonable assurance recognizes that the cost of internal control structure should not exceed the benefits expected. (The benefits consist of reductions in the risk of failing to achieve the objectives of the accounting controls.)

Budgetary Controls

In addition to accounting controls, the County maintains budgetary controls. The objective of the budgetary controls is to ensure compliance with legal provisions embodied in the Biennial Budget and General Appropriation Act approved by the Board of Commissioners. Government fund types are under formal budgetary control. Activities of the General fund and certain Special Revenue funds are included in the biennial appropriated budget. Enterprise funds, Internal Service funds and Debt Service funds are budgeted but are not appropriated budgets. Project-length financial plans are adopted for all Capital Project funds.

The Board of Commissioners has legal level of control, by control groups as outlined in the County's General Appropriation Act, which states that expenditures shall not exceed the total appropriation for salaries and fringe benefits, overtime, and operating expenditures by division. The County also maintains an encumbrance accounting system as a method of budgetary control. Amounts encumbered at year end are re-appropriated as part of the following years budget.

General Government Function

The following schedule presents a summary of General fund, Special Revenue funds and Debt Service funds revenues for the fiscal year ended December 31, 1990 and the amount and percentage of increases.

| <u>Revenues</u> | <u>Amount</u> | <u>Percent of Total</u> | <u>Increase (Decrease) from 1989</u> | <u>Percent of Increase (Decrease)</u> |
|-------------------------|----------------------|-----------------------------|--|---|
| Taxes | \$112,219,546 | 33.16% | \$ 11,807,797 | 11.76% |
| Special Assessments | 41,135,730 | 12.15 | 317,655 | .78 |
| Federal Grants | 15,224,448 | 4.50 | 1,647,466 | 12.13 |
| State Grants | 74,077,495 | 21.89 | 2,458,191 | 3.43 |
| Other Intergovernmental | 25,184,146 | 7.44 | (4,588,849) | (15.41) |
| Charges for Services | 46,878,585 | 13.85 | 8,987,929 | 23.72 |
| Use of Money | 16,685,618 | 4.93 | (673,824) | (3.88) |
| Other | <u>7,032,125</u> | <u>2.08</u> | <u>(5,499,307)</u> | <u>(43.88)</u> |
| | <u>\$338,437,693</u> | <u>100.00%</u> | <u>\$ 14,457,058</u> | |

The County, again experienced a marked increase in property tax collections due to an increase in State equalized value reflecting the increase in new construction in business and residential properties. State equalized value for the 1989 tax levy to finance the 1990 budget increased by \$2,560 billion over the 1988 levy. The County's tax levy of 4.6391 mills for general operating and .2210 mills for Parks and Recreation is well within the voted limits of 5.25 for general operating and .25 mills for Parks and Recreation.

State Grant Revenues remained ostensibly the same while Federal Grants increased 12 percent because of increased grants for roads of \$1,134,864 and additional grants to the Jobs Training Partnership Act (J.T.P.A.) Title IIA of \$759,599 and J.T.P.A. Older Workers Grant in the amount of \$475,543.

Charges for services shows a large percentage increase with a corresponding decrease in other intergovernmental and other revenue because of reclassification of income from Land Transfer Tax and credits from the Delinquent Tax Revolving fund (Internal Service fund).

The following schedule presents a summary of General fund, Special Revenue funds and Debt Service funds expenditures for the fiscal year ended December 31, 1990 and the percentage of increases and decreases in relation to prior year amounts.

| <u>Expenditures</u> | <u>Amount</u> | <u>Percent of Total</u> | <u>Increase (Decrease) from 1989</u> | <u>Percent of Increase (Decrease)</u> |
|-----------------------------|----------------------|-----------------------------|--|---|
| Current: | | | | |
| County Executive | \$101,259,689 | 30.11% | \$ 1,740,458 | 1.75% |
| Clerk | 5,450,102 | 1.62 | 654,205 | 13.64 |
| Treasurer | 2,333,636 | .69 | 97,949 | 4.38 |
| Justice Administration | 35,831,553 | 10.65 | 2,402,144 | 7.19 |
| Law Enforcement | 53,463,725 | 15.90 | 4,946,947 | 10.20 |
| Legislative | 2,885,067 | .86 | 140,891 | 5.13 |
| Drain Commissioner | 4,963,893 | 1.48 | 87,218 | 1.79 |
| Parks and Recreation | 9,614,208 | 2.86 | 305,269 | 3.28 |
| Road Commission | 63,141,930 | 18.77 | 4,265,063 | 7.24 |
| Non-Departmental | 14,883,567 | 4.43 | (242,086) | (1.60) |
| Intergovernmental: | 2,698,177 | .80 | (1,752,594) | (39.38) |
| Debt Service: | | | | |
| Principal Payments | 20,935,000 | 6.22 | 544,000 | 2.67 |
| Interest and Fiscal Charges | 18,864,940 | 5.61 | 266,730 | 1.43 |
| | <u>\$336,325,487</u> | <u>100.00%</u> | <u>\$ 13,456,194</u> | |

The County experienced a modest increase of 1990 expenditures over 1989 primarily because of overall salary increases (4.5%) and the normal cost of inflation.

The large percentage decrease shown in the comparison of 1990 intergovernmental expenditures to 1989 is reflected because there were extraordinary interest credits distributed to municipalities in 1989 which were not necessary in 1990.

The increased expenditure shown for Law Enforcement reflects additional staffing and other costs attributable to the first full year of the Jail addition which increased prisoner capacity from 450 to 938.

The increased cost reflected in the Clerks Office is due to cost of election supplies for the 1990 general election.

General Fund Balance

The unreserved/undesignated fund balance of the General Fund represents the excess of assets over liabilities less reserves and designated fund balance. The unreserved/undesignated fund balance remained relatively the same for 1990 compared to 1989 showing a slight decrease from \$2,809,094 in 1989 to \$2,702,108 in 1990. This balance, while modest, provides a cushion for various contingencies which may arise in the next budget year.

Enterprise Functions

Oakland County's Enterprise function consists of nine entities that provide various services for residents of the County. The following schedule provides a summary of the activity in the various funds for 1990 compared to 1989.

| | <u>Operating Revenue</u> | | <u>Operating Expenses</u> | | <u>Operating Income (Loss)</u> | |
|-----------------------------|--------------------------|--------------|---------------------------|--------------|--------------------------------|--------------|
| | <u>1990</u> | <u>1989</u> | <u>1990</u> | <u>1989</u> | <u>1990</u> | <u>1989</u> |
| Airport Facilities | \$ 1,157,132 | \$ 1,152,589 | \$ 1,350,892 | \$ 1,326,147 | \$ (193,760) | \$ (173,558) |
| Airport T-Hangar | 546,196 | 494,576 | 204,383 | 197,993 | 341,813 | 296,583 |
| Medical Care Facility | 5,046,380 | 4,720,518 | 6,960,480 | 6,139,155 | (1,914,100) | (1,418,637) |
| Food Services | 255,573 | 253,438 | 336,493 | 324,917 | (80,920) | (71,479) |
| Solid Waste Management | 537 | | 2,276,301 | | (2,275,764) | |
| Evergreen Farmington S.D.S. | 10,854,559 | 9,996,151 | 16,059,260 | 14,026,891 | (5,204,701) | (4,030,740) |
| Clinton-Oakland S.D.S. | 7,047,912 | 6,636,344 | 6,796,690 | 5,646,395 | 251,222 | 989,949 |
| Huron-Rouge S.D.S. | 1,303,336 | 1,156,573 | 1,082,318 | 1,000,379 | 221,018 | 156,194 |
| S.O.C.S.D.S. | 15,591,022 | 14,863,606 | 17,755,561 | 16,540,008 | (2,164,539) | (1,676,402) |

The County operates a 120 bed Medical Care Facility for the care of the elderly, the disabled and for medically indigent patients. Revenue is provided by Medicare and Medicaid, Blue Cross/Blue Shield and by other commercial insurance. The balance of the revenue is from private pay patients. The 1990 operations required a County supplement of \$1,800,178 to cover the difference between operating revenue less depreciation closed to retained earnings.

The Food Services fund operates a cafeteria in the Court House providing lunch and breakfast to County employees and the general public. Charges for meals in 1990 was \$206,602 and revenue from vending machines was \$48,698. The County provided \$65,460 appropriation to offset a portion of building space rental.

Two airports are operated by the County. The largest is the Oakland/Pontiac Airport which is the second busiest in the State. The smaller airport is the Oakland/Troy Airport supporting aviation needs in the south end of the County. Revenues for both airports are heavily dependent on income from land leases and from commissions in the role of aviation fuel. The Airport Facilities are self supporting except for depreciation expense which is closed to retained earnings.

The County has entered into four contracts with the City of Detroit Water and Sewerage Department to deliver certain maximum amounts of sewerage to the Detroit Treatment Plan via separate interceptors. Using contractual obligations with each local municipality served, the County operates a separate Enterprise fund for each interceptor and establishes rates based on maintenance costs plus sewerage treatment costs. Sewerage treatment costs represent almost 90% of operational expenses and therefore are closely monitored. Recent increases in the treatment rate charged to the County have caused subsequent rate increases by the County to local municipalities. Over the last two years treatment rates have increased 5% each year.

Pension Trust Fund Operations

The County has two single employer defined benefit pension plans. One plan covers all County employees except those of the Road Commission, the other covers those of the Road Commission. Both plans are established as Trust Funds and the County has no legal access to the assets of either fund.

The County's Public Employer Retirement System (PERS) covers 1,031 retirees', beneficiaries and 336 separated employees not yet receiving benefits, 1,669 vested employees and 1,766 non-vested employees for a total of 4,802.

The Road Commission PERS covers 257 retirees', beneficiaries and non-vested separated employees not yet receiving benefits, 314 vested employees and 213 non-vested employees for a total of 784.

The most recent valuation for the County PERS was December 31, 1990 and the most recent valuation for the Road Commission PERS was December 31, 1989.

Both plans are funded as accrued. Contributions are independently determined by consulting actuaries. The County's PERS has an unfunded accrued liability as of December 31, 1990 of \$19,699,945 while the Road Commission PERS had an unfunded accrued liability as of December 31, 1989 of \$15,372,217.

The unfunded actuarial accrued liability for the County PERS is being amortized over 24 years, while the Road Commission PERS unfunded actuarial accrued liability is being amortized over 29 years.

Deferred Compensation

Under Internal Revenue Code, Section 457, the County and the Road Commission offers it's employees a Deferred Compensation Plan. The plan permits deferral of a portion of salary to future years. Deferred funds are not available to employees until termination, retirement, death or an unforeseeable emergency.

The assets of the Deferred Compensation fund of the County as of December 31, 1990 were \$30,502,836 and for the Road Commission as of September 30, 1990 was \$7,406,387. These assets are considered the property of the County (until paid or made available to the employees) subject to the claims of the County's general creditors. Participants rights under the plan are the same as those of general creditors.

Debt Administration

The County issued \$50,000,000 in tax notes in 1990 to finance payments to local entities for delinquent taxes and at the same time retired \$59,500,000 tax notes issued for the same purpose for prior years.

The County also issued \$42,430,000 in bonds, for which \$10,250,000 were issued to finance construction of the County's new Computer Center and \$3,670,000 in Drain bonds were used to make drainage improvements in the municipalities of Rochester Hills and Auburn Hills in the amounts of \$995,000 and \$2,675,000, respectively.

A total of \$28,510,000 of Sewage Disposal Bonds were sold during the year. \$23,775,000 was used to improve and enlarge the Evergreen-Farmington and Huron-Rouge Sewage Disposal Systems, \$2,600,000 was used to enlarge the Walled Lake Treatment Plant and \$2,135,000 was used to improve sewer collection lines in the City of Orchard Lake.

The following is a summary of debt outstanding as of December 31, 1990:

| | |
|---------------------------|-----------------------|
| Bonds Payable | \$ 342,869,001 |
| Retirants Hospitalization | 139,850,751 |
| Leases Payable | 1,537,415 |
| Road Commission | <u>22,066,100</u> |
| | <u>\$ 506,323,267</u> |

Current bond ratings with Standard and Poors is A and the rating with Moodys A.1+.

The County has pledged its full faith and credit on debt totaling \$364,935,101. The General Fund is obligated if payments received on assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements of this debt when due.

By statue, general obligation debt is limited to 10 percent of the equalized value. As of December 31, 1990, the debt limit was \$2,576,598,537; general obligation debt adjusted for the matters discussed in the preceding paragraph was \$205,534,751.

Cash Management

Investments, except those of the Retirement System and the Deferred Compensation Plan are administered by the County Treasurer under guidelines developed by the State County Treasurers Association. Investments are held in the name of the County and are in U.S. Treasury obligations, Bankers acceptance and Commercial paper rated A-1 by Standard and Poors or P-1 by Moodys Commercial Paper Record. Only Federal and State chartered banks and savings institutions which are members of the Federal Deposit Insurance Corporation are utilized. State law requires the use of in-state banks only.

The County categorizes its investments in accordance with GASB Statement 3, which classifies deposits and investments in three categories of risk, with the least risk identified as category 1.

Category 1 is defined to include investments that are either insured, registered, or held by the County or its agent in the County's name; category 2 to include uninsured and unregistered investments which are held by the broker's or dealer's trust department or agent in the County's name; and category 3 to include uninsured and unregistered investments for which the securities are held by the broker or dealer, or its trust department or agent, but not in the County's name.

At December 31, 1990, the cost of County cash and investments including the Retirement System and Deferred Compensation Plan was \$694,511,270 and market value was \$706,986,339.

Risk Management

The County is self-insured for general liability claims and has a risk manager to assess its exposure. Amounts of estimated claims including those incurred but not reported have been accrued. Claims expense recorded in 1990 for the County amounted to \$619,783 and for the Road Commission, \$2,762,000 was recorded.

The County is self-insured for Workers' Compensation claims up to \$300,000 per claim. Claims in excess of \$300,000 are covered by re-insurance. Estimated liabilities resulting from self-insured Workers' Compensation claims are recorded in the Workers' Compensation Internal Service Fund and amounted to \$4,410,071.

The County has entered into a contract with Blue Cross/Blue Shield for a minimum premium program which is a funding methodology and allows a third party administrator to manage the County's self insurance program for both health programs.

Other Information and Acknowledgements

Single Audit - As a recipient of federal and state grants, the County is responsible for ensuring that an adequate internal control structure is in place and that compliance with applicable laws and regulations is maintained. To ascertain level of such compliance, the County has a single audit performed in accordance with the Single Audit Act of 1984 and U.S. Office of Management and Budget Circular A-128, Audits of State and Local Governments. The results of the Single Audit for the year ended December 31, 1989, the most recent report available, provided no instances of material weaknesses in internal control structure or significant violations of applicable laws or regulations.

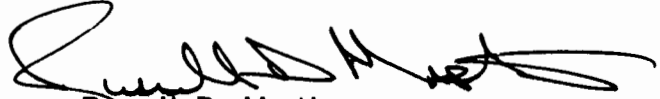
Independent Audit - Michigan law requires an annual audit of the County's financial statements. The Oakland County Board of Commissioners has engaged KPMG Peat Marwick, Independent Auditors, for this purpose. The independent auditors' opinion has been included in this report.

The general purpose financial statements are the responsibility of the County. The responsibility of the Independent Auditors is to express an opinion on the County's general purpose financial statements based upon their audit. The audit is conducted in accordance with generally accepted auditing standards. Those standards require that the audit be planned and performed in a manner to obtain reasonable assurance that the financial statements are free of material misstatements.

Acknowledgments - The preparation of the Comprehensive Annual Financial Report was made possible by the dedicated service of the Management & Budget staff. The management wishes to thank each member for their contribution to the completion of this report.

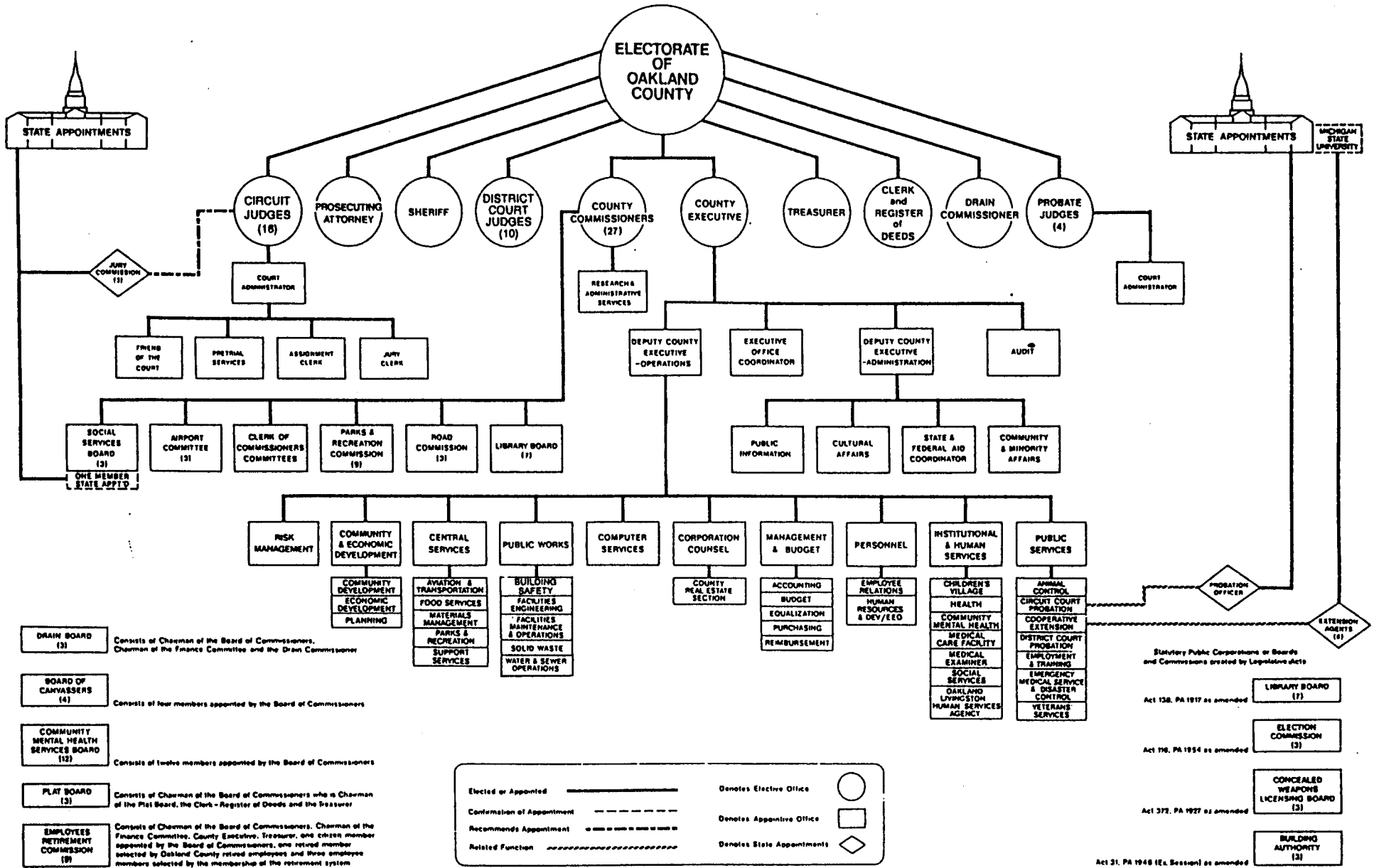
In closing, without the leadership of the Board of Commissioners and the County Executive, preparation of this report would not have been possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Russell D. Martin", with a large, sweeping flourish extending to the right.

Russell D. Martin
Director of Management & Budget

OAKLAND COUNTY GOVERNMENT ORGANIZATION CHART



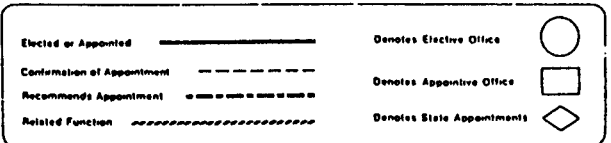
DRAIN BOARD (3) Consists of Chairman of the Board of Commissioners, Chairman of the Finance Committee and the Drain Commissioner

BOARD OF CANVASSERS (4) Consists of four members appointed by the Board of Commissioners

COMMUNITY MENTAL HEALTH SERVICES BOARD (12) Consists of twelve members appointed by the Board of Commissioners

PLAT BOARD (3) Consists of Chairman of the Board of Commissioners who is Chairman of the Plat Board, the Clerk - Register of Deeds and the Treasurer

EMPLOYEES RETIREMENT COMMISSION (9) Consists of Chairman of the Board of Commissioners, Chairman of the Finance Committee, County Executive, Treasurer, one citizen member appointed by the Board of Commissioners, one retired member selected by Oakland County retired employees and three employee members selected by the membership of the retirement system



Statutory Public Corporations or Boards and Commissions created by Legislative Acts

Act 138, PA 1917 as amended

Act 116, PA 1954 as amended

Act 372, PA 1927 as amended

COUNTY EXECUTIVE

Daniel T. Murphy

BOARD OF COMMISSIONERS

Roy Rewold, Chairperson
Nancy McConnell, Vice-Chairperson

Dennis M. Aaron
Donald E. Bishop
G. William Caddell
John P. Calandro
Mark W. Chester
Larry Crake
James D. Ferrens
Marilynn E. Gosling

Donna R. Huntoon
Donald W. Jensen
Ruth A. Johnson
Richard D. Kuhn, Jr.
Susan G. Kuhn
Thomas A. Law
A. Madeline Luxon
Michael D. McCulloch
Ruel E. McPherson

David L. Moffitt
Lillian Jaffe Oaks
John E. Olsen
John G. Pappageorge
Lawrence R. Pernick
Hubert Price, Jr.
Richard G. Skarritt
Donn L. Wolf

OTHER ELECTED OFFICIALS

Clerk & Register of Deeds
Lynn D. Allen

Treasurer
C. Hugh Dohany

Drain Commissioner
George W. Kuhn

Prosecuting Attorney
Richard Thompson

Sheriff
John F. Nichols

Chief Circuit Judge
Steven N. Andrews

Chief Probate Judge
Eugene A. Moore

Chief District Judge
Dennis C. Drury

AIRPORT COMMITTEE

Richard G. Skarritt, Chairperson
Lillian Jaffe Oaks, Vice-Chairperson
Donn L. Wolf, Secretary

DRAIN BOARD

George W. Kuhn, Drain Commissioner
Roy Rewold, Board Chairperson
G. William Caddell, Finance
Committee Chairperson

PARKS AND RECREATION

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

George W. Kuhn
Richard D. Kuhn, Jr.
Thomas A. Law
Fred Korzon

Alice Tombouljian
John E. Olsen
Richard V. Vogt

ROAD COMMISSION

Lawrence E. Littman, Chairperson
James E. Lanni, Vice-Chairperson
Richard V. Vogt, Member

II. FINANCIAL SECTION

The Financial Section Contains:

- A. Independent Auditors' Report**
- B. General Purpose Financial Statements**
- C. Notes to General Purpose Financial Statements**
- D. Financial Statements of Individual Funds**

Certified Public Accountants

Suite 1200
150 West Jefferson
Detroit, MI 48226-4429

Telephone 313 983 0200

Telecopiers 313 983 0006
313 983 0007
313 983 0008

Independent Auditors' Report

Board of Commissioners
Oakland County, Michigan:

We have audited the general purpose financial statements of Oakland County, Michigan (the County), as of and for the year ended December 31, 1990, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Road Commission, the Road Commission Deferred Compensation Plan, the Road Commission Retirement System, and Parks and Recreation, whose combined asset and revenues constitute the respective percentages of the assets and revenues of the following fund types: 61 percent and 57 percent of special revenue funds; and 12 percent and 10 percent of trust and agency funds. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Road Commission, the Road Commission Deferred Compensation Plan, the Road Commission Retirement System, and Parks and Recreation is based solely upon the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards, and the auditing standards prescribed by the State Treasurer, State of Michigan. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based upon our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Oakland County, Michigan, at December 31, 1990, and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended in conformity with general accepted accounting principles.



Board of Commissioners
Oakland County, Michigan
Page Two

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Oakland County, Michigan. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. The statistical data presented on pages 146 through 162 was not subjected to the auditing procedures applied in our audit of the general purpose financial statements and, accordingly, we express no opinion thereon.

KPMG Paul H. H. H.

May 10, 1991

**GENERAL PURPOSE
FINANCIAL STATEMENTS**

COUNTY OF OAKLAND
 COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1990

| | GOVERNMENTAL FUND TYPES | | | | PROPRIETARY FUND TYPES | | FIDUCIARY FUND TYPE | ACCOUNT GROUPS | | TOTAL (MEMORANDUM ONLY) |
|---|-------------------------|----------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|-----------------------|------------------------|-------------------------|
| | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | INTERNAL SERVICE | ENTERPRISE | TRUST AND AGENCY | GENERAL FIXED ASSETS | GENERAL LONG-TERM DEBT | |
| ASSETS AND OTHER DEBITS | | | | | | | | | | |
| CURRENT ASSETS: | | | | | | | | | | |
| CASH AND CASH EQUIVALENTS | \$ 16,889,693 | \$ 31,588,770 | \$ 25,090,027 | \$ 77,562,720 | \$ 91,765,100 | \$ 29,164,459 | \$ 128,644,284 | | | \$ 400,705,053 |
| INVESTMENTS | | | | | | | 293,806,217 | | | 293,806,217 |
| RECEIVABLES: | | | | | | | | | | |
| CURRENT AND DELINQUENT PROPERTY TAXES | 105,715,562 | 5,024,525 | | | 55,932,267 | | | | | 166,672,354 |
| SPECIAL ASSESSMENTS | | 748,901 | 294,975,702 | 71,068 | | | | | | 295,795,671 |
| DUE FROM OTHER GOVERNMENTAL UNITS | 4,020,157 | 8,684,707 | | 19,517,608 | 927,263 | 6,656,398 | 500,822 | | | 40,306,955 |
| ACCOUNTS AND INTEREST | 13,794,483 | 8,911,977 | 636,478 | 289,548 | 11,009,494 | 1,471,282 | 8,490,825 | | | 44,603,087 |
| LESS: ALLOWANCE FOR DOUBTFUL ACCOUNTS | (13,894,700) | | | | | | | | | (13,894,700) |
| DUE FROM OTHER FUNDS | 24,341,103 | 5,458,322 | 287,354 | 9,396,329 | 10,548,270 | 2,786,965 | 1,627,905 | | | 54,446,248 |
| INVENTORIES AND SUPPLIES | | 2,441,527 | | | 822,293 | 9,162 | | | | 3,272,982 |
| PREPAYMENTS AND OTHER ASSETS | 8,238 | 1,135,399 | | 58,223 | 87,383 | 14,942 | 75,685 | | | 1,379,870 |
| TOTAL CURRENT ASSETS | 150,874,536 | 63,994,128 | 320,989,561 | 106,894,496 | 171,092,070 | 40,103,208 | 433,145,738 | | | 1,287,093,737 |
| FIXED ASSETS; NET, WHERE APPLICABLE, OF ACCUMULATED DEPRECIATION | | | | | | | | | | |
| | | | | | 14,550,069 | 103,842,152 | | \$ 134,261,607 | | 252,653,828 |
| LONG-TERM ASSETS: | | | | | | | | | | |
| ADVANCES TO OTHER GOVERNMENTS, DRAINS, ENGINEERS, ETC. | 1,311,634 | | | 280,000 | | | | | | 1,591,634 |
| CONTRACTS RECEIVABLE | 423,951 | | | | | | | | | 423,951 |
| SPECIAL ASSESSMENTS RECEIVABLE | | 10,718,165 | | 144,666 | | | | | | 10,862,831 |
| OTHER RECEIVABLES | 834,162 | | | | | | | | | 834,162 |
| TOTAL LONG-TERM ASSETS | 2,569,747 | 10,718,165 | | 424,666 | | | | | | 13,712,578 |
| OTHER DEBITS: | | | | | | | | | | |
| AMOUNT AVAILABLE FOR DEBT SERVICE | | | | | | | | \$ 25,995,298 | | 25,995,298 |
| AMOUNTS TO BE PROVIDED: | | | | | | | | | | |
| RETIREMENTS HOSPITALIZATION BENEFITS | | | | | | | | 139,850,751 | | 139,850,751 |
| BONDS AND NOTES | | | | | | | | 315,285,203 | | 315,285,203 |
| OTHER | | | | | | | | 6,554,600 | | 6,554,600 |
| TOTAL OTHER DEBITS | | | | | | | | 487,685,852 | | 487,685,852 |
| TOTAL ASSETS AND OTHER DEBITS | \$ 153,444,283 | \$ 74,712,293 | \$ 320,989,561 | \$ 107,319,162 | \$ 185,642,139 | \$ 143,945,360 | \$ 433,145,738 | \$ 134,261,607 | \$ 487,685,852 | \$ 2,041,145,995 |

CONTINUED

COUNTY OF OAKLAND
 COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS, CONTINUED
 DECEMBER 31, 1990

| | GOVERNMENTAL FUND TYPES | | | | PROPRIETARY FUND TYPES | | FIDUCIARY FUND TYPE | ACCOUNT GROUPS | | TOTAL (MEMORANDUM ONLY) |
|--|-------------------------|----------------------|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|-----------------------|------------------------|----------------------------|
| | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | INTERNAL SERVICE | ENTERPRISE | TRUST AND AGENCY | GENERAL FIXED ASSETS | GENERAL LONG-TERM DEBT | |
| LIABILITIES, EQUITY AND OTHER CREDITS | | | | | | | | | | |
| CURRENT LIABILITIES: | | | | | | | | | | |
| VOUCHERS PAYABLE | \$ 1,046,870 | \$ 5,084,390 | | \$ 496,334 | \$ 1,816,144 | \$ 231,097 | \$ 231,734 | | | \$ 8,906,577 |
| ACCRUED PAYROLL | | 1,742,316 | | | 32,142 | 17,357 | | | | 1,791,815 |
| DUE TO OTHER GOVERNMENTAL UNITS | 455,948 | 4,248,856 | | 1,771,057 | | 7,916,232 | 4,490,093 | | | 18,882,186 |
| DUE TO OTHER FUNDS | 9,136,807 | 9,979,647 | | 11,877,882 | 2,210,397 | 5,369,876 | 15,872,439 | | | 54,446,248 |
| DEFERRED REVENUE | | 24,293,205 | \$ 294,975,597 | 18,984,679 | | | 41,000 | | | 338,294,481 |
| CURRENT PORTION OF LONG-TERM DEBT | | | | | 17,100,000 | | | | | 17,100,000 |
| CURRENT PORTION OF WORKER'S COMPENSATION | | | | | 1,383,174 | | | | | 1,383,174 |
| CURRENT PORTION OF CAPITAL LEASE OBLIGATIONS | | | | | 246,725 | | | | | 246,725 |
| OTHER ACCRUED LIABILITIES | 5,399,125 | 12,517,639 | 18,666 | 2,798,914 | 8,794,906 | 832,688 | 12,223,003 | | | 42,584,941 |
| TOTAL CURRENT LIABILITIES | 16,038,750 | 57,866,061 | 294,994,263 | 35,928,866 | 31,583,488 | 14,366,450 | 32,858,269 | | | 483,636,147 |
| PROPERTY TAXES DEFERRED TO 1991 | 117,803,875 | | | | | | | | | 117,803,875 |
| LONG-TERM DEBT | | | | | | | | | \$ 347,835,101 | 347,835,101 |
| RETIREMENTS HOSPITALIZATION BENEFITS | | | | | | | | | 139,850,751 | 139,850,751 |
| OTHER LIABILITIES: | | | | | | | | | | |
| DEFERRED COMPENSATION | | | | | | | 37,818,810 | | | 37,818,810 |
| ACCRUED WORKERS COMPENSATION | | | | | 4,410,071 | | | | | 4,410,071 |
| ACCRUED UNREPORTED HEALTH COSTS | | | | | 1,984,509 | | | | | 1,984,509 |
| ACCRUED SICK AND ANNUAL LEAVE | | | | | 11,696,561 | | | | | 11,696,561 |
| ADVANCES | | 521,634 | | 1,070,000 | | | | | | 1,591,634 |
| CAPITAL LEASE OBLIGATIONS | | | | | 980,118 | | | | | 980,118 |
| CONTRACTS PAYABLE | | | | | 5,877 | | | | | 5,877 |
| TOTAL OTHER LIABILITIES | | 521,634 | | 1,070,000 | 19,077,136 | | 37,818,810 | | | 58,487,580 |
| TOTAL LIABILITIES | 133,842,625 | 58,387,695 | 294,994,263 | 36,998,866 | 50,660,624 | 14,366,450 | 70,677,079 | | 487,685,852 | 1,147,613,454 |
| EQUITY AND OTHER CREDITS: | | | | | | | | | | |
| INVESTMENT IN GENERAL FIXED ASSETS | | | | | | | | \$ 134,261,607 | | 134,261,607 |
| CONTRIBUTED CAPITAL | | | | | 2,611,847 | 97,996,846 | | | | 100,608,693 |
| RETAINED EARNINGS: | | | | | | | | | | |
| RESERVED | | | | | 49,209,829 | 502,028 | | | | 49,711,857 |
| UNRESERVED | | | | | 83,159,839 | 31,080,036 | | | | 114,239,875 |
| TOTAL RETAINED EARNINGS | | | | | 132,369,668 | 31,582,064 | | | | 163,951,732 |
| FUND BALANCES: | | | | | | | | | | |
| RESERVED | 3,094,843 | 2,757,585 | 25,995,298 | 62,357,992 | | | 362,314,862 | | | 456,520,580 |
| UNRESERVED: | | | | | | | | | | |
| DESIGNATED | 13,804,707 | 13,567,013 | | 2,864,552 | | | 153,797 | | | 30,390,069 |
| UNDESIGNATED | 2,702,108 | | | 5,097,752 | | | | | | 7,799,860 |
| TOTAL FUND BALANCES | 19,601,658 | 16,324,598 | 25,995,298 | 70,320,296 | | | 362,468,659 | | | 494,710,509 |
| TOTAL LIABILITIES, EQUITY AND OTHER CREDITS | \$ 153,444,283 | \$ 74,712,293 | \$ 320,989,561 | \$ 107,319,162 | \$ 185,642,139 | \$ 143,945,360 | \$ 433,145,738 | \$ 134,261,607 | \$ 487,685,852 | \$ 2,041,145,995 |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

COUNTY OF OAKLAND
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1990

| | GOVERNMENTAL FUND TYPES | | | | FIDUCIARY FUND TYPE | TOTAL (MEMORANDUM ONLY) |
|-------------------------------------|-------------------------|--------------------|-------------------|---------------------|------------------------|-------------------------------|
| | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | EXPENDABLE TRUST | |
| REVENUES: | | | | | | |
| TAXES | \$ 106,967,894 | \$ 5,251,652 | | | | \$ 112,219,546 |
| SPECIAL ASSESSMENTS | | 4,005,761 | \$ 37,129,969 | \$ 8,202,308 | | 49,338,038 |
| FEDERAL GRANTS | | 15,224,448 | | 4,526,511 | | 19,750,959 |
| STATE GRANTS | | 74,077,495 | | | | 74,077,495 |
| OTHER INTERGOVERNMENTAL REVENUES | 19,819,834 | 5,364,312 | | | \$ 16,076,260 | 41,260,406 |
| CHARGES FOR SERVICES | 38,550,011 | 8,311,119 | 17,455 | | | 46,878,585 |
| USE OF MONEY | 11,338,739 | 3,033,558 | 2,313,321 | 3,678,307 | 194,865 | 20,558,790 |
| OTHER | 313,159 | 6,718,966 | | 590,482 | 1,359,238 | 8,981,845 |
| TOTAL REVENUES | 176,989,637 | 121,987,311 | 39,460,745 | 16,997,608 | 17,630,363 | 373,065,664 |
| EXPENDITURES: | | | | | | |
| CURRENT OPERATIONS: | | | | | | |
| COUNTY EXECUTIVE: | | | | | | |
| ADMINISTRATIVE | 2,835,275 | | | | | 2,835,275 |
| MANAGEMENT AND BUDGET | 9,492,166 | 1,361,725 | | | | 10,853,891 |
| CENTRAL SERVICES | 2,437,143 | 20,015 | | | 14,771,351 | 17,228,509 |
| PUBLIC WORKS | 1,249,658 | 245,127 | | | | 1,494,785 |
| PERSONNEL | 2,676,474 | | | | | 2,676,474 |
| INSTITUTIONAL AND HUMAN SERVICES | 2,322,437 | 68,102,910 | | | | 70,425,347 |
| PUBLIC SERVICES | 3,320,152 | 2,817,205 | | | | 6,137,357 |
| COMPUTER SERVICES | 1,813,914 | | | | | 1,813,914 |
| COMMUNITY AND ECONOMIC DEVELOPMENT | 2,364,477 | 201,011 | | | | 2,565,488 |
| TOTAL COUNTY EXECUTIVE | 28,511,696 | 72,747,993 | | | 14,771,351 | 116,031,040 |
| CLERK | 5,450,102 | | | | | 5,450,102 |
| TREASURER | 2,333,636 | | | | 272,953 | 2,606,589 |
| JUSTICE ADMINISTRATION: | | | | | | |
| CIRCUIT COURT | 9,134,313 | 5,215,314 | | | | 14,349,627 |
| DISTRICT COURT | 5,794,596 | | | | | 5,794,596 |
| PROBATE COURT | 11,732,863 | 3,954,467 | | | 128,443 | 15,815,773 |
| TOTAL JUSTICE ADMINISTRATION | 26,661,772 | 9,169,781 | | | 128,443 | 35,959,996 |
| LAW ENFORCEMENT: | | | | | | |
| PROSECUTING ATTORNEY | 7,908,530 | 1,193,940 | | | | 9,102,470 |
| SHERIFF | 42,983,029 | 1,378,226 | | | 678,078 | 45,039,333 |
| TOTAL LAW ENFORCEMENT | 50,891,559 | 2,572,166 | | | 678,078 | 54,141,803 |
| LEGISLATIVE: | | | | | | |
| BOARD OF COMMISSIONERS | 1,667,480 | | | | | 1,667,480 |
| LIBRARY BOARD | 1,196,213 | 21,374 | | | | 1,217,587 |
| TOTAL LEGISLATIVE | 2,863,693 | 21,374 | | | | 2,885,067 |

CONTINUED

COUNTY OF OAKLAND
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, CONTINUED
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1990

| | GOVERNMENTAL FUND TYPES | | | | FIDUCIARY | TOTAL (MEMORANDUM ONLY) |
|--|-------------------------|--------------------|-----------------|---------------------|---------------------|-------------------------------|
| | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | EXPENDABLE TRUST | |
| EXPENDITURES: | | | | | | |
| CURRENT OPERATIONS: | | | | | | |
| DRAIN COMMISSIONER | \$ 3,640,841 | \$ 1,323,052 | | | | \$ 4,963,893 |
| PARKS AND RECREATION | | 9,614,208 | | | | 9,614,208 |
| ROAD COMMISSION | | 63,141,930 | | | | 63,141,930 |
| NON-DEPARTMENTAL: | | | | | | |
| COMMUNITY ENRICHMENT AND DEVELOPMENT | | 4,047,724 | | | | 4,047,724 |
| PUBLIC SERVICES EMPLOYMENT PROGRAM | | 6,444,933 | | | | 6,444,933 |
| ASSESSMENTS | 649,696 | | | | | 649,696 |
| BUILDING, MAINTENANCE AND OTHER SERVICES | 1,374,879 | | | | | 1,374,879 |
| OTHER | 2,366,335 | | | | | 2,366,335 |
| TOTAL NON-DEPARTMENTAL | 4,390,910 | 10,492,657 | | | | 14,883,567 |
| TOTAL CURRENT OPERATIONS | 124,744,209 | 169,083,161 | | | \$15,850,825 | 309,678,195 |
| INTERGOVERNMENTAL: | | | | | | |
| DISTRIBUTION TO MUNICIPALITIES | | | \$ 2,698,177 | \$ 163,316 | | 2,861,493 |
| CAPITAL OUTLAY | | | | 39,486,193 | | 39,486,193 |
| DEBT SERVICE: | | | | | | |
| PRINCIPAL PAYMENTS | | | 20,935,000 | | | 20,935,000 |
| INTEREST AND FISCAL CHARGES | | | 18,864,940 | | | 18,864,940 |
| TOTAL DEBT SERVICE | | | 39,799,940 | | | 39,799,940 |
| TOTAL EXPENDITURES | 124,744,209 | 169,083,161 | 42,498,117 | 39,649,509 | 15,850,825 | 391,825,821 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | 52,245,428 | (47,095,850) | (3,037,372) | (22,651,901) | 1,779,538 | (18,760,157) |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| OPERATING TRANSFERS IN | 1,134,160 | 43,322,293 | 3,662,349 | 6,384,133 | 27,000 | 54,529,935 |
| OPERATING TRANSFERS OUT | (52,751,025) | (120,651) | (944,397) | (2,670,373) | (816,473) | (57,302,919) |
| PROCEEDS FROM BOND SALES | | | | 42,615,953 | | 42,615,953 |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | 628,563 | (3,894,208) | (319,420) | 23,677,812 | 990,065 | 21,082,812 |
| FUND BALANCES AT BEGINNING OF YEAR | 19,463,387 | 20,321,939 | 26,314,718 | 46,326,217 | 7,535,458 | 119,961,719 |
| RESIDUAL EQUITY TRANSFERS IN | | 3,134 | | 716,267 | | 719,401 |
| RESIDUAL EQUITY TRANSFERS OUT | (490,292) | (106,267) | | (400,000) | (700,000) | (1,696,559) |
| FUND BALANCES AT END OF YEAR | \$ 19,601,658 | \$ 16,324,598 | \$ 25,995,298 | \$ 70,320,296 | \$ 7,825,523 | \$ 140,067,373 |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

COUNTY OF OAKLAND
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 AMENDED BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1990

| | GENERAL FUND | | | BUDGETED SPECIAL REVENUE FUNDS | | | NON-BUDGETED SPECIAL REVENUE FUNDS | TOTAL ACTUAL SPECIAL REVENUE FUNDS |
|---------------------------------------|--------------------|--------------------|--|--------------------------------|--------------------|--|---|--|
| | AMENDED BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | AMENDED BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | | |
| REVENUES: | | | | | | | | |
| TAXES | \$107,336,373 | \$106,967,894 | \$ (368,479) | \$ 5,170,000 | \$ 5,251,652 | \$ 81,652 | | \$ 5,251,652 |
| SPECIAL ASSESSMENTS | | | | 2,966,000 | 3,160,351 | 194,351 | \$ 845,410 | 4,005,761 |
| FEDERAL GRANTS | | | | 6,902,876 | 4,730,256 | (2,172,620) | 10,494,192 | 15,224,448 |
| STATE GRANTS | | | | 67,463,868 | 65,210,653 | (2,253,215) | 8,866,842 | 74,077,495 |
| OTHER INTERGOVERNMENTAL REVENUES | 19,590,600 | 19,819,834 | 229,234 | 5,529,424 | 4,773,707 | (755,717) | 590,605 | 5,364,312 |
| CHARGES FOR SERVICES | 37,747,958 | 38,550,011 | 802,053 | 7,461,326 | 7,681,094 | 219,768 | 630,025 | 8,311,119 |
| USE OF MONEY | 10,505,405 | 11,338,739 | 833,334 | 1,417,943 | 2,576,580 | 1,158,637 | 456,978 | 3,033,558 |
| OTHER | 350,000 | 313,159 | (36,841) | 7,851,178 | 6,712,844 | (1,138,334) | 6,122 | 6,718,966 |
| TOTAL REVENUES | 175,530,336 | 176,989,637 | 1,459,301 | 104,762,615 | 100,097,137 | (4,665,478) | 21,890,174 | 121,987,311 |
| EXPENDITURES: | | | | | | | | |
| CURRENT OPERATIONS: | | | | | | | | |
| COUNTY EXECUTIVE: | | | | | | | | |
| ADMINISTRATIVE | 2,975,209 | 2,835,275 | 139,934 | | | | | |
| MANAGEMENT AND BUDGET | 10,011,839 | 9,492,166 | 519,673 | 1,383,936 | 1,361,725 | 22,211 | | 1,361,725 |
| CENTRAL SERVICES | 2,493,568 | 2,437,143 | 56,425 | 29,227 | 20,015 | 9,212 | | 20,015 |
| PUBLIC WORKS | 1,352,252 | 1,249,658 | 102,594 | | | | 245,127 | 245,127 |
| PERSONNEL | 2,822,920 | 2,676,474 | 146,446 | | | | | |
| INSTITUTIONAL AND HUMAN SERVICES | 2,351,399 | 2,322,437 | 28,962 | 64,073,116 | 61,797,135 | 2,275,981 | 6,305,775 | 68,102,910 |
| PUBLIC SERVICES | 3,399,026 | 3,320,152 | 78,874 | 2,273,662 | 2,304,861 | (31,199) | 512,344 | 2,817,205 |
| COMPUTER SERVICES | 3,095,860 | 1,813,914 | 1,281,946 | | | | | |
| COMMUNITY AND ECONOMIC DEVELOPMENT | 2,504,684 | 2,364,477 | 140,207 | | | | 201,011 | 201,011 |
| TOTAL COUNTY EXECUTIVE | 31,006,757 | 28,511,696 | 2,495,061 | 67,759,941 | 65,483,736 | 2,276,205 | 7,264,257 | 72,747,993 |
| CLERK | 5,872,240 | 5,450,102 | 422,138 | | | | | |
| TREASURER | 2,386,463 | 2,333,636 | 52,827 | | | | | |
| JUSTICE ADMINISTRATION: | | | | | | | | |
| CIRCUIT COURT | 9,469,744 | 9,134,313 | 335,431 | 5,382,856 | 5,215,314 | 167,542 | | 5,215,314 |
| DISTRICT COURT | 5,798,021 | 5,794,596 | 3,425 | | | | | |
| PROBATE COURT | 12,086,636 | 11,732,863 | 353,773 | 3,453,524 | 3,954,467 | (500,943) | | 3,954,467 |
| TOTAL JUSTICE ADMINISTRATION | 27,354,401 | 26,661,772 | 692,629 | 8,836,380 | 9,169,781 | (333,401) | | 9,169,781 |
| LAW ENFORCEMENT: | | | | | | | | |
| PROSECUTING ATTORNEY | 8,233,305 | 7,908,530 | 324,775 | | | | 1,193,940 | 1,193,940 |
| SHERIFF | 42,788,273 | 42,983,029 | (194,756) | | | | 1,378,226 | 1,378,226 |
| TOTAL LAW ENFORCEMENT | 51,021,578 | 50,891,559 | 130,019 | | | | 2,572,166 | 2,572,166 |

CONTINUED

COUNTY OF OAKLAND
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, CONTINUED
 AMENDED BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1990

| | GENERAL FUND | | | BUDGETED SPECIAL REVENUE FUNDS | | | NON-BUDGETED SPECIAL REVENUE FUNDS | TOTAL ACTUAL SPECIAL REVENUE FUNDS |
|---|-------------------|---------------|--|--------------------------------|--------------|--|---|--|
| | AMENDED BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | AMENDED BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) | | |
| EXPENDITURES: | | | | | | | | |
| CURRENT OPERATIONS: | | | | | | | | |
| LEGISLATIVE: | | | | | | | | |
| BOARD OF COMMISSIONERS | \$ 1,889,722 | \$ 1,667,480 | \$ 222,242 | | | | | |
| LIBRARY BOARD | 1,189,889 | 1,196,213 | (6,324) | \$ 11,309 | \$ 18,533 | \$ (7,224) | \$ 2,841 | \$ 21,374 |
| TOTAL LEGISLATIVE | 3,079,611 | 2,863,693 | 215,918 | 11,309 | 18,533 | (7,224) | 2,841 | 21,374 |
| DRAIN COMMISSIONER | | | | | | | 1,323,052 | 1,323,052 |
| PARKS AND RECREATION | | | | 9,720,680 | 9,614,208 | 106,472 | | 9,614,208 |
| ROAD COMMISSION | | | | 70,286,635 | 63,141,930 | 7,144,705 | | 63,141,930 |
| NON-DEPARTMENTAL: | | | | | | | | |
| COMMUNITY ENRICHMENT AND DEVELOPMENT | | | | | | | 4,047,724 | 4,047,724 |
| PUBLIC SERVICES EMPLOYMENT PROGRAM | | | | | | | 6,444,933 | 6,444,933 |
| ASSESSMENTS | 685,677 | 649,696 | 35,981 | | | | | |
| BUILDING, MAINTENANCE AND OTHER SERVICES | 1,416,001 | 1,374,879 | 41,122 | | | | | |
| OTHER | 4,071,186 | 2,366,335 | 1,704,851 | | | | | |
| TOTAL NON-DEPARTMENTAL | 6,172,864 | 4,390,910 | 1,781,954 | | | | 10,492,657 | 10,492,657 |
| TOTAL EXPENDITURES | 130,741,739 | 124,744,209 | 5,997,530 | 156,614,945 | 147,428,188 | 9,186,757 | 21,654,973 | 169,083,161 |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES | 44,788,597 | 52,245,428 | 7,456,831 | (51,852,330) | (47,331,051) | 4,521,279 | 235,201 | (47,095,850) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | |
| OPERATING TRANSFERS IN | 1,123,729 | 1,134,160 | 10,431 | 44,527,247 | 42,997,341 | (1,529,906) | 324,952 | 43,322,293 |
| OPERATING TRANSFERS OUT | (54,755,073) | (52,751,025) | 2,004,048 | (79,813) | (91,443) | (11,630) | (29,208) | (120,651) |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | (8,842,747) | 628,563 | 9,471,310 | (7,404,896) | (4,425,153) | 2,979,743 | 530,945 | (3,894,208) |
| FUND BALANCES AT BEGINNING OF YEAR | 19,463,387 | 19,463,387 | | 15,376,983 | 15,376,983 | | 4,944,956 | 20,321,939 |
| RESIDUAL EQUITY TRANSFERS IN | | | | | | | 3,134 | 3,134 |
| RESIDUAL EQUITY TRANSFERS OUT | (490,292) | (490,292) | | (90,000) | (90,000) | | (16,267) | (106,267) |
| FUND BALANCES AT END OF YEAR | \$ 10,130,348 | \$ 19,601,658 | \$ 9,471,310 | \$ 7,882,087 | \$10,861,830 | \$ 2,979,743 | \$ 5,462,768 | \$16,324,598 |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS.

COUNTY OF OAKLAND
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCES
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1990

| | PROPRIETARY FUND TYPES | | FIDUCIARY FUND TYPE | TOTAL (MEMORANDUM ONLY) |
|---|------------------------|----------------------|------------------------|-------------------------------|
| | INTERNAL SERVICE | ENTERPRISE | PENSION TRUST FUNDS | |
| OPERATING REVENUES: | | | | |
| CHARGES FOR SERVICES | \$ 90,525,770 | \$ 38,788,281 | | \$ 129,314,051 |
| LEASES, RENTALS AND CONCESSION SALES | | 1,703,328 | | 1,703,328 |
| FOOD SALES | | 271,875 | | 271,875 |
| USE OF MONEY | | | \$ 33,334,792 | 33,334,792 |
| CONTRIBUTIONS | | | 21,563,980 | 21,563,980 |
| OTHER | | 1,039,163 | | 1,039,163 |
| TOTAL OPERATING REVENUES | 90,525,770 | 41,802,647 | 54,898,772 | 187,227,189 |
| OPERATING EXPENSES: | | | | |
| SALARIES | 9,042,761 | 5,129,346 | | 14,172,107 |
| FRINGE BENEFITS | 38,554,867 | 2,091,920 | | 40,646,787 |
| CONTRACTUAL SERVICES | 20,527,110 | 39,757,762 | | 60,284,872 |
| COMMODITIES | 1,395,372 | 1,344,599 | | 2,739,971 |
| DEPRECIATION | 3,798,377 | 3,492,506 | | 7,290,883 |
| INTERNAL SERVICES | 2,409,122 | 979,291 | | 3,388,413 |
| LOSS ON SALE OF INVESTMENTS | | | 21,626,001 | 21,626,001 |
| BENEFIT PAYMENTS | | | 11,563,745 | 11,563,745 |
| OTHER | | 26,954 | 245,790 | 272,744 |
| TOTAL OPERATING EXPENSES | 75,727,609 | 52,822,378 | 33,435,536 | 161,985,523 |
| OPERATING INCOME (LOSS) | 14,798,161 | (11,019,731) | 21,463,236 | 25,241,666 |
| NON-OPERATING REVENUES (EXPENSES): | | | | |
| INTEREST REVENUE | 5,026,221 | 2,176,378 | | 7,202,599 |
| INTEREST EXPENSE | (2,671,005) | (5,830) | | (2,676,835) |
| GAIN ON SALE OF PROPERTY AND EQUIPMENT | 216,232 | 4,755 | | 220,987 |
| DISTRIBUTION TO MUNICIPALITIES | | (13,287) | | (13,287) |
| NET NON-OPERATING REVENUES | 2,571,448 | 2,162,016 | | 4,733,464 |
| INCOME BEFORE OPERATING TRANSFERS | 17,369,609 | (8,857,715) | 21,463,236 | 29,975,130 |
| OPERATING TRANSFERS IN | 195,235 | 5,200,588 | | 5,395,823 |
| OPERATING TRANSFERS OUT | (2,201,938) | (420,901) | | (2,622,839) |
| NET INCOME (LOSS) | 15,362,906 | (4,078,028) | 21,463,236 | 32,748,114 |
| ADD BACK DEPRECIATION CLOSED TO CONTRIBUTED CAPITAL | 1,474,163 | 3,436,678 | | 4,910,841 |
| NET INCOME CLOSED TO RETAINED EARNINGS/FUND BALANCES | 16,837,069 | (641,350) | 21,463,236 | 37,658,955 |
| RETAINED EARNINGS/FUND BALANCES AT BEGINNING OF YEAR | 115,737,739 | 32,237,848 | 333,179,900 | 481,155,487 |
| RESIDUAL EQUITY TRANSFERS OUT | (205,140) | (14,434) | | (219,574) |
| RETAINED EARNINGS/FUND BALANCES AT END OF YEAR | \$ 132,369,668 | \$ 31,582,064 | \$ 354,643,136 | \$ 518,594,868 |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

COUNTY OF OAKLAND
 COMBINED STATEMENT OF CASH FLOWS
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1990

| | PROPRIETARY FUND TYPES | | FIDUCIARY FUND TYPE | TOTAL (MEMORANDUM ONLY) |
|---|------------------------|----------------------|------------------------|-------------------------------|
| | INTERNAL SERVICE | ENTERPRISE | PENSION TRUST FUNDS | |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| CASH RECEIVED FROM USERS | \$ 76,782,652 | \$ 40,241,264 | \$ 20,605,472 | \$ 137,629,388 |
| CASH PAID TO SUPPLIERS | (62,456,914) | (42,141,484) | (2,229,004) | (106,827,402) |
| CASH PAID TO EMPLOYEES | (8,713,505) | (5,331,885) | (9,308,820) | (23,354,210) |
| OTHER OPERATING REVENUES | | | 22,491,050 | 22,491,050 |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | 5,612,233 | (7,232,105) | 31,558,698 | 29,938,826 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| OPERATING TRANSFERS IN | | 3,059,940 | | 3,059,940 |
| OPERATING TRANSFERS OUT | | (420,901) | | (420,901) |
| ISSUANCE OF LONG-TERM DEBT | 50,000,000 | | | 50,000,000 |
| INTEREST PAID ON LONG-TERM DEBT | (2,943,006) | | | (2,943,006) |
| PRINCIPAL PAYMENT ON LONG-TERM DEBT | (59,900,000) | | | (59,900,000) |
| DISTRIBUTION TO MUNICIPALITIES | | (13,287) | | (13,287) |
| NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES | (12,843,006) | 2,625,752 | | (10,217,254) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| CONTRIBUTIONS | 660,894 | 400,000 | | 1,060,894 |
| LOANS FROM OTHER FUNDS | | 3,580,000 | | 3,580,000 |
| PRINCIPAL PAYMENTS-BONDS | | (75,000) | | (75,000) |
| RESIDUAL EQUITY TRANSFERS OUT | (4,225) | (14,434) | | (18,659) |
| OPERATING TRANSFERS IN | 195,235 | 2,140,648 | | 2,335,883 |
| OPERATING TRANSFERS OUT | (2,201,938) | | | (2,201,938) |
| GAIN ON SALE OF EQUIPMENT | 216,232 | 4,755 | | 220,987 |
| ACQUISITION OF FIXED ASSETS | (4,914,121) | (4,232,631) | | (9,146,752) |
| AMOUNT PAID ON EQUIPMENT CONTRACTS | (228,386) | | | (228,386) |
| PRINCIPAL PAID ON CAPITAL LEASES | (222,418) | | | (222,418) |
| INTEREST PAID ON EQUIPMENT CONTRACTS | (90,862) | (5,830) | | (96,692) |
| NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES | (6,589,589) | 1,797,508 | | (4,792,081) |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| PURCHASE OF INVESTMENTS | | | (560,353,424) | (560,353,424) |
| PROCEEDS FROM THE SALE OF INVESTMENTS | 3,159,036 | 2,316,785 | 572,113,044 | 577,588,865 |
| NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES | 3,159,036 | 2,316,785 | 11,759,620 | 17,235,441 |
| NET INCREASE (DECREASE) IN CASH | (10,661,326) | (492,060) | 43,318,318 | 32,164,932 |
| CASH AND CASH EQUIVALENTS AT JANUARY 1, 1990 | 102,426,426 | 29,656,519 | 50,620,884 | 182,703,829 |
| CASH AND CASH EQUIVALENTS AT DECEMBER 31, 1990 | \$ 91,765,100 | \$ 29,164,459 | \$ 93,939,202 | \$ 214,868,761 |

CONTINUED

COUNTY OF OAKLAND
 COMBINED STATEMENT OF CASH FLOWS, CONTINUED
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1990

| | PROPRIETARY FUND TYPES | | FIDUCIARY FUND TYPE | TOTAL (MEMORANDUM ONLY) |
|--|------------------------|-----------------|------------------------|-------------------------------|
| | INTERNAL SERVICE | ENTERPRISE | PENSION TRUST FUNDS | |
| OPERATING INCOME (LOSS) | \$ 14,798,161 | \$ (11,019,731) | \$ 21,463,236 | \$ 25,241,666 |
| ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | | | | |
| LOSS ON SALE OF INVESTMENTS | | | 5,407,843 | 5,407,843 |
| DEPRECIATION EXPENSE | 3,798,377 | 3,492,506 | | 7,290,883 |
| (INCREASE) DECREASE IN ACCOUNTS & INTEREST RECEIVABLE | (13,096,256) | (183,404) | 7,277,653 | (6,002,007) |
| (INCREASE) DECREASE IN ACCOUNTS RECEIVABLE | (1,097,329) | 4,557 | | (1,092,772) |
| (INCREASE) DECREASE IN DUE FROM OTHER FUNDS | 872,597 | (1,309,035) | (951,558) | (1,387,996) |
| (INCREASE) IN DUE FROM OTHER GOVERNMENTAL UNITS | (407,876) | (275,481) | | (683,357) |
| (INCREASE) DECREASE IN INVENTORIES | 50,789 | (333) | | 50,456 |
| (INCREASE) DECREASE IN PREPAID EXPENSES | (40,837) | 20,115 | | (20,722) |
| INCREASE (DECREASE) IN VOUCHERS PAYABLE | (380,778) | 36,721 | | (344,057) |
| INCREASE IN ACCRUED PAYROLL | 32,580 | 12,587 | | 45,167 |
| INCREASE (DECREASE) IN OTHER ACCRUED LIABILITIES AND DEPOSITS HELD | 1,505,917 | 360,155 | (1,910,655) | (44,583) |
| INCREASE IN DUE TO OTHER GOVERNMENTAL UNITS | | 1,562,925 | | 1,562,925 |
| INCREASE (DECREASE) IN DUE TO OTHER FUNDS | (1,402,558) | 66,313 | 272,179 | (1,064,066) |
| INCREASE IN ACCRUED SICK AND ANNUAL LEAVE | 400,374 | | | 400,374 |
| INCREASE IN CURRENT PORTION OF WORKERS COMPENSATION | 579,072 | | | 579,072 |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | \$ 5,612,233 | \$ (7,232,105) | \$ 31,558,698 | \$ 29,938,826 |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

COUNTY OF OAKLAND
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The general purpose financial statements of Oakland County (County) have been prepared in conformity with generally accepted accounting principles as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Reporting Entity

For financial reporting purposes, in conformance with GASB Codification Section 2100, the Oakland County CAFR includes all funds, boards, commissions and authorities that are controlled by or dependent on the County. Control by or dependence was determined on the basis of budget adoption, taxing authority, appointment of management of the governing body, outstanding debt secured by revenues or general obligations of the County or receipt of significant subsidies from the County.

Based on the foregoing criteria the following organizations are included in the County's annual report:

Oakland County Building Authority - The three person authority is appointed by the County Board of Commissioners. The purpose of the authority is to finance and construct public buildings for lease to the County.

Oakland County Parks and Recreation Commission - The County parks system is operated by a ten member commission appointed by the County Board of Commissioners. Its budget is subject to review and approval by the County.

Oakland County Road Commission - The three member Road Commission, appointed by the County Board of Commissioners, constructs and maintains the County's system of roads and bridges. The County has a legal responsibility for the debts of the Road Commission, however, the Road Commission's budget is not subject to the County's approval.

For purposes of defining the reporting entity, the County considered all potential component units including the Oakland Intermediate School District and the Oakland County Community College and concluded that the County had no financial or oversight responsibility and exercised no control over such entities thru board appointment and accordingly excluded such entities from the reporting entity.

B. Basis of Presentation - Fund Accounting

The general purpose financial statements are as of and for the year ended December 31, 1990, except for those of the Oakland County Road Commission (Road Commission) whose statements are as of and for the year ended September 30, 1990.

Funds and account groups are used to report the County's financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Governmental Fund Types

General Fund records financial transactions not accounted for in another fund. Revenues are primarily derived from property taxes, state and federal distributions, and charges for services. Any excess of revenue over expenditures is available for appropriation.

Special Revenue Funds are used to ensure that specified resources (other than expendable trusts and major capital improvements) are used as required by legal, regulatory and/or administrative provisions.

Debt Service Funds record funding and payment of principal and interest on debt reported in the General Long-term Debt Account Group.

Capital Projects Funds account for the acquisition and construction of major capital facilities other than those financed by Proprietary funds.

Proprietary Fund Types

Internal Service Funds account for goods and services provided among departments, funds, and governmental units on a cost reimbursement basis. The Delinquent Tax Revolving fund provides financing of delinquent real property taxes for governmental units in the County.

Enterprise Funds report operations for services to the general public, financed primarily by user charges intended to recover the cost of services provided.

Fiduciary Fund Types

Fiduciary Funds (including Pension Trust, Expendable Trust and Agency Funds) account for assets held by the County in a trustee capacity or as an agent for others.

Account Groups

General Fixed Asset Account Group reports fixed assets other than those in the Proprietary Funds.

Long-term Debt Account Group reports long-term debt not reported in Proprietary Funds.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental funds and Expendable Trust funds are accounted for using primarily a current financial resources measurement focus. With this measurement focus, only current assets, except for certain miscellaneous receivables and special assessments, and current liabilities are included on the balance sheet. Governmental funds are used to account for all or most of the County's general activities, including the collection and disbursement of earmarked resources, and the servicing of long-term debt.

Proprietary and Pension Trust funds are accounted for on a flow of economic resources measurement focus. All assets and liabilities are included on the balance sheet with fund equities segregated into contributed capital and retained earnings. Proprietary funds account for activities similar to those found in the private sector where the determination of net income is necessary or useful to sound financial administration.

The financial statements have been prepared in conformity with generally accepted accounting principles. Governmental funds, Expendable Trust funds, and Agency funds use the modified accrual basis of accounting. Property Tax revenues are recognized in the accounting period in which they become available and measurable. Other significant revenues susceptible to accrual include expenditure reimbursement type grants, certain intergovernmental revenues and operating transfers. Expenditures are recorded when related fund liability is incurred, except interest on long-term debt, which is recorded when paid.

Proprietary funds and Pension Trust funds use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgets

Budgets and Budgetary Accounting are on the modified accrual basis which is consistent with generally accepted accounting principles, in that property tax revenue is recognized when made available by Board Resolution. The budget is legally adopted by the Board of Commissioners prior to December 31 and presented in a separate document. Annual appropriation budgets are adopted for the General and certain Special Revenue funds. Appropriations lapse at the end of the year. Project-length financial plans are adopted for all Capital Projects funds.

Encumbrances are recorded in the amount of outstanding purchase orders and contracts at the time the purchase orders and contracts are issued. The encumbrances are liquidated when the goods or services are received. Unliquidated encumbrances at the end of the year are set aside within fund balance to be carried forward. In the succeeding year, the budget is increased by an amount sufficient to cover the unliquidated encumbrances which are carried forward.

E. Cash and Cash Equivalents

For purposes of the statement of cash flows, the County considers demand deposits and short-term investments with a maturity date of three months or less when acquired to be cash equivalents.

F. Due to/Due from Other Funds

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

G. Advances to Other Funds

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable financial resources and therefore are not available for appropriation.

H. Inventories

Inventories in Proprietary funds are stated at the lower of cost or market using the first-in/first-out method. Governmental Fund Type inventories are valued at cost using the first-in/first-out method and are recorded as expenditures when purchased, except the Road Commission and Parks and Recreation (Special Revenue Funds) which record expenditures when consumed.

I. Prepaid Items

Payments made for services that will benefit periods beyond December, 1990 are recorded as prepaid items.

J. Fixed Assets

Fixed Assets are stated at cost or, if donated, at estimated fair market value at the time of donation. Expenditures materially extending the life of Proprietary fund fixed assets are capitalized. Interest, where applicable, is capitalized. Depreciation on fixed assets is computed on a straight line method. Fixed assets used in the general operation of the County are recorded as expenditures when purchased, not depreciated, and are accounted for in the General Fixed Asset Account Group. Infrastructure assets including roads, bridges, sanitary sewers, drains, curbs and gutters are not capitalized.

Fixed assets used in the general operation of the Road Commission (Special Revenue Fund) are depreciated under various methods, including straight line and sum-of-years-digits, and are included in the General Fixed Asset Account Group.

K. Compensated Absences

Compensated Absences which are allowed to accumulate, such as vested sick and annual leave are reported as an expenditure and fund liability of the Fringe Benefit Internal Service Fund, during the year that would normally be liquidated with expendable available financial resources, except for such amounts for the Road Commission. The current liability for sick and annual leave for Road Commission employees is recorded in that fund while the portion not expected to be liquidated with expendable available financial resources, is recorded in the Long-term Debt Account Group. No liability is recorded for non-vesting, accumulating rights to receive sick pay benefits.

L. Long-term Obligations

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the Debt Service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the General Long-term Debt Account Group. Long-term liabilities expected to be financed from Proprietary fund operations are accounted for in those funds.

M. Fund Equity

Contributed Capital as, a portion of fund equity, is recorded in Proprietary funds that have received capital grants or contributions from customers or other funds. Reserves represent portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

In certain Proprietary funds, depreciation related to assets that were constructed thru governmental grants is charged against Contributed Capital.

N. Property Taxes - Deferred

Property taxes levied December 1, 1990 (when they became a lien against the property) are recorded as deferred revenues in the accompanying balance sheet. These property taxes will be recognized as revenues in 1991 when they become available by Board of Commissioners Resolution.

O. Grant Revenues

Grant revenues are recognized when qualifying expenditures are incurred.

P. Deferred Revenue

Deferred revenue is reported on the County's combined balance sheet. Amounts are classified as deferred when they do not meet both the measureable and available criteria, such as grants received before the expenditure is incurred or taxes received which are allocated to a future budget.

Q. Investments

Investments are stated at amortized cost, except for Deferred Compensation Plan investments, which are stated at market.

R. Equity Transfers

Residual equity transfers are used to record transfers of equity between funds. Residual equity transfers to Proprietary Fund Types are recorded as Contributed Capital.

S. Memorandum Only - Total Columns

Total columns are captioned "Memorandum Only". They do not purport to present financial position, results of operations, or changes in financial position. Interfund eliminations have not been made on this aggregation of data.

Note 2. LEGAL COMPLIANCE - BUDGETS

The Board of Commissioners has legal level of control, by control groups as outlined in the County's General Appropriations Act, which states that expenditures shall not exceed the total appropriations for salaries and fringes, overtime, and operating expenditures respectively by division. The Board of Commissioners is authorized to make amendments to the various budgets as deemed necessary. Such amendments are not significant in relation to the original appropriations and are reflected in the financial statements. The combined statement of Revenues, Expenditures and Changes in Fund Balances, amended budget and actual General and Special Revenue funds presents only those funds as budgeted which receive an appropriation and can therefore be defined as an appropriated annual legally adopted budget, which include the County Health, Community Mental Health, Camp Oakland, Children's Village, Juvenile Maintenance, Social Services Foster Care, Social Services Relief Administration, Social Services Hospitalization, Land Sales, Friend of the Court, Parks and Recreation, and the Road Commission. These funds are presented at the legal level of control in the financial statements of individual funds portion of this report on the Statements of Revenue, Expenditures and changes in Fund Balances Amended Budget and Actual.

Transfers within and between budgeted funds and departments may be made by the Fiscal Officer in the following instances:

- a) Transfers may be made from the non-departmental overtime reserve account and fringe benefit adjustment account to the appropriate departmental budget as specific overtime requests are reviewed and approved by the Fiscal Officer. Additionally, overtime appropriations may be transferred between divisions within a department at the request of the Department Head, if authorized by the Fiscal Officer or his designee.
- b) Transfers may be made from the non-departmental appropriation reserve accounts for Maintenance Department Charges and Miscellaneous Capital Outlay to the appropriate departmental budgets as specific requests for these items are reviewed and approved by the Fiscal Officer.
- c) Transfers may be made from the non-departmental appropriation reserve accounts Emergency Salaries and Summer Help as specific requests for these items are reviewed and approved by the Personnel Department.

The Board of Commissioners adopts a year-end resolution which allows and closes any appropriation overdrafts against the balances in other appropriations and closes the remaining balance to General Fund Undesignated Fund Balance.

EXCESS OF EXPENDITURES OVER APPROPRIATIONS

During the year the County incurred expenditures over certain appropriations which are presented at the legal level of control as follows:

| | <u>Appropriation</u> | <u>Expenditures</u> | <u>Excess Expenditures</u> |
|--|----------------------|---------------------|--------------------------------|
| General Fund: | | | |
| Administrative: | | | |
| Auditing | | | |
| Operating Expenditures | \$ 52,731 | \$ 54,197 | \$ 1,466 |
| Community and Minority Affairs | | | |
| Salaries and Fringes | 72,194 | 73,843 | 1,649 |
| Operating Expenditures | 13,516 | 14,231 | 715 |
| Public Information | | | |
| Salaries and Fringes | 65,362 | 65,854 | 492 |
| Cultural Affairs | | | |
| Operating Expenditures | 64,202 | 74,460 | 10,258 |
| Management and Budget: | | | |
| Budget | | | |
| Operating Expenditures | 227,348 | 230,705 | 3,357 |
| Accounting | | | |
| Overtime | 7,500 | 7,918 | 418 |
| Purchasing | | | |
| Overtime | 2,100 | 2,107 | 7 |
| Equalization | | | |
| Overtime | 9,200 | 11,441 | 2,241 |
| Reimbursement | | | |
| Overtime | 7,500 | 35,130 | 27,630 |
| Operating Expenditures | 249,617 | 389,085 | 139,468 |
| Central Services: | | | |
| Administration | | | |
| Overtime | 12,310 | 13,319 | 1,009 |
| Safety | | | |
| Overtime | 25,600 | 44,705 | 19,105 |
| Public Works: | | | |
| Facilities Engineering | | | |
| Overtime | 10,000 | 19,409 | 9,409 |
| Personnel: | | | |
| Employee Relations | | | |
| Salaries and Fringes | 949,975 | 956,372 | 6,397 |
| Overtime | 4,400 | 4,601 | 201 |
| Institutional and Human Services: | | | |
| Administration | | | |
| Salaries and Fringes | 189,197 | 189,350 | 153 |
| Human Resources | | | |
| Operating Expenditures | 717,453 | 717,458 | 5 |
| Medical Examiner | | | |
| Overtime | 24,000 | 26,188 | 2,188 |
| Operating Expenditures | 621,339 | 742,517 | 121,178 |

| | <u>Appropriation</u> | <u>Expenditures</u> | <u>Excess Expenditures</u> |
|---|----------------------|---------------------|--------------------------------|
| General Fund: (Cont'd) | | | |
| Public Services: | | | |
| District Court Probation | | | |
| Overtime | \$ 1,000 | \$ 12,795 | \$ 11,795 |
| Operating Expenditures | 127,659 | 130,473 | 2,814 |
| Cooperative Extension | | | |
| Overtime | | 194 | 194 |
| Circuit Court Probation | | | |
| Salaries and Fringes | 12,706 | 14,874 | 2,168 |
| Operating Expenditures | 387,272 | 391,580 | 4,308 |
| Community and Economic Development: | | | |
| Economic Development | | | |
| Salaries and Fringes | 465,299 | 485,765 | 20,466 |
| Clerk: | | | |
| Administration | | | |
| Overtime | | 272 | 272 |
| Clerk | | | |
| Overtime | | 10,874 | 10,874 |
| Operating Expenditures | 954,586 | 980,146 | 25,560 |
| Elections | | | |
| Overtime | | 1,655 | 1,655 |
| Register of Deeds | | | |
| Overtime | | 22,158 | 22,158 |
| Jury Commission | | | |
| Operating Expenditures | 117,934 | 127,353 | 9,419 |
| Treasurer: | | | |
| Administration | | | |
| Overtime | 1,800 | 1,857 | 57 |
| Justice Administration: | | | |
| District Court I | | | |
| Overtime | 32,500 | 53,341 | 20,841 |
| Operating Expenditures | 604,866 | 605,408 | 542 |
| District Court II | | | |
| Salaries and Fringes | 483,373 | 492,517 | 9,144 |
| Overtime | 5,500 | 7,437 | 1,937 |
| District Court III | | | |
| Overtime | 9,500 | 34,066 | 24,566 |
| Probate Court Administration | | | |
| Overtime | 3,600 | 12,263 | 8,663 |
| Probate Court Legal Processing | | | |
| Operating Expenditures | 224 | 2,936 | 2,712 |
| Probate Court Training and Clinic Serv. | | | |
| Overtime | | 746 | 746 |
| Probate Court Field Services | | | |
| Operating Expenditures | 295,870 | 296,643 | 773 |

| | <u>Appropriation</u> | <u>Expenditures</u> | <u>Excess Expenditures</u> |
|--------------------------------|----------------------|---------------------|--------------------------------|
| General Fund: (Continued) | | | |
| Prosecuting Attorney: | | | |
| Administration | | | |
| Overtime | \$ 90,600 | \$ 91,183 | \$ 583 |
| Sheriff: | | | |
| Sheriff's Office | | | |
| Operating Expenditures | 2,370,254 | 2,394,684 | 24,430 |
| Administration | | | |
| Salaries and Fringes | 1,159,977 | 1,162,892 | 2,915 |
| Operating Expenditures | 736,771 | 838,663 | 101,892 |
| Corrective Services | | | |
| Overtime | 222,528 | 619,690 | 397,162 |
| Operating Expenditures | 4,834,709 | 5,017,670 | 182,961 |
| Corrective Services-Satellites | | | |
| Salaries and Fringes | 4,339,066 | 4,370,515 | 31,449 |
| Overtime | 231,425 | 354,673 | 123,248 |
| Protective Services | | | |
| Overtime | 848,715 | 945,186 | 96,471 |
| Operating Expenditures | 2,006,160 | 2,039,182 | 33,022 |
| Technical Services | | | |
| Overtime | 80,206 | 149,079 | 68,873 |
| Legislative: | | | |
| Library | | | |
| Operating Expenditures | 775,048 | 790,516 | 15,468 |
| Drain Commissioner: | | | |
| Administration | | | |
| Operating Expenditures | 435,890 | 446,425 | 10,535 |
| Special Revenue: | | | |
| County Health: | | | |
| Management and Budget: | | | |
| Accounting | | | |
| Operating Expenditures | 2,494 | 3,063 | 569 |
| Public Services: | | | |
| Emergency Medical Services | | | |
| Salaries and Fringes | 405,883 | 413,784 | 7,901 |
| Overtime | | 459 | 459 |
| Operating Expenditures | 512,243 | 516,991 | 4,748 |
| Animal Control | | | |
| Overtime | 17,300 | 31,953 | 14,653 |
| Operating Expenditures | 413,471 | 423,942 | 10,471 |

| | <u>Appropriation</u> | <u>Expenditures</u> | <u>Excess Expenditures</u> |
|--|----------------------|---------------------|--------------------------------|
| Special Revenue: (Continued) | | | |
| Community Mental Health: | | | |
| Institutional and Human Services: | | | |
| Community Mental Health | | | |
| Overtime | \$ 4,000 | \$ 12,978 | \$ 8,978 |
| Children's Village: | | | |
| Institutional and Human Services: | | | |
| Children's Village | | | |
| Overtime | 185,000 | 289,516 | 104,516 |
| Operating Expenditures | 3,905,854 | 4,051,250 | 145,396 |
| Legislative: | | | |
| Library | | | |
| Salaries and Fringes | 11,241 | 18,425 | 7,184 |
| Operating Expenditures | 68 | 108 | 40 |
| Juvenile Maintenance: | | | |
| Justice Administration | | | |
| Juvenile Maintenance | | | |
| Operating Expenditures | 2,955,000 | 3,475,099 | 520,099 |
| Field Services | | | |
| Salaries and Fringes | 393,878 | 402,769 | 8,891 |
| Social Services Relief Administration: | | | |
| Institutional and Human Services | | | |
| Relief Administration | | | |
| Salaries and Fringes | 5,000 | 5,393 | 393 |
| Social Services Hospitalization: | | | |
| Institutional and Human Services | | | |
| Hospitalization | | | |
| Operating Expenditures | 3,300,000 | 4,237,487 | 937,487 |
| Friend of the Court: | | | |
| Management and Budget | | | |
| Accounting | | | |
| Operating Expenditures | 514,061 | 521,146 | 7,085 |
| Justice Administration | | | |
| Friend of the Court | | | |
| Overtime | 15,675 | 22,626 | 6,951 |
| Parks and Recreation: | | | |
| Parks and Recreation | | | |
| Overtime | 85,600 | 98,967 | 13,367 |

These overexpenditures were closed against other appropriation balances in accordance with the County's policy and approved by Commissioner's Resolution No. 91-072 dated May 9, 1991.

Note 3. DEPOSITS AND INVESTMENTS

Investments, except those of the Retirement Systems and Deferred Compensation Plan are administered by the Treasurer under guidelines developed by the County Treasurer's Association. Significant policies include:

- Investments of the County are held in the County's name.
- Investments are in U.S. Treasury obligations, banker's acceptance and commercial paper rated A-1 by Standard and Poor's or P-1 by Moody's Commercial Paper Record.
- Only Federal and State chartered banks and savings institutions which are members of the Federal Deposit Insurance Corporation are utilized.
- State law requires the use of in-state banks and does not allow the County to collateralize investments.
- The County maintains a cash and investment pool that is available for use by all funds except Fiduciary Funds. Investments are also held separately for several funds.
- Investment income, except where required by law, such as Drain Funds or specific Board action, such as the Airport Funds, is credited to the General Fund and used to fund overall operations.

Investments of the Retirement Systems and Deferred Compensation are administered by their respective boards. Securities thereof are held in street name by safe-keeping agents under formal trust agreements or in the Retirement and Deferred Compensation systems' names.

**Cash and Investments Including the Retirement Systems
and Deferred Compensation, as of December 31, 1990**

| | <u>Risk Category</u> | <u>Cost</u> | <u>Market Value</u> | <u>Fund</u> |
|--|--------------------------|-----------------------|-------------------------|-------------|
| Deposits | | \$ 162,773,723 | \$ 162,773,723 | Pool |
| Investments: | | | | |
| U.S. Government Securities | 1 | 69,346,922 | 74,395,458 | Pool |
| Commercial Paper | 2 | 14,000,000 | 14,069,462 | Pool |
| Government Investment Pool | 1 | 75,166,532 | 75,166,532 | Pool |
| Invest. in Bank Trust Dept. | 2 | 2,378,252 | 2,378,252 | Pool |
| Government Investment Pool | 1 | 433,936 | 433,936 | Fiduciary |
| U.S. Government Securities | 1 | 42,647,388 | 43,462,366 | Fiduciary |
| Invest. in Bank Trust Dept. | 2 | 79,635,586 | 79,635,586 | Fiduciary |
| Real Estate | 2 | 26,585,000 | 26,585,000 | Fiduciary |
| Foreign Government Securities | 2 | 496,875 | 459,155 | Fiduciary |
| Common Stock | 2 | 73,947,053 | 81,009,787 | Fiduciary |
| Corporate and Public Utility Bond | 2 | 116,879,841 | 116,396,920 | Fiduciary |
| F.H.A. Mortgages and Other Institutional Money Market Mutual Funds | 2 | 5,072 | 5,072 | Fiduciary |
| | N/A | <u>30,215,090</u> | <u>30,215,090</u> | Fiduciary |
| | | <u>\$ 694,511,270</u> | <u>\$ 706,986,339</u> | |

The provisions of Governmental Accounting Standards Board (GASB) Statement 3 require certain disclosures regarding policies and practices with respect to deposits and investments and the credit risk associated with them.

Deposits

In accord with Statement 3, deposits are classified into three categories of credit risk as follows:

- Category 1: Insured or collateralized with securities held by the County or by its agent in the County's name.
- Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.
- Category 3: Uncollateralized (includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name).

Investments

In accord with Statement 3, investments are also classified into three categories of credit risk as follows:

- Category 1: Insured or registered, or securities held by the County or its agent in the County's name.
- Category 2: Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
- Category 3: Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the County's name. (This includes the portion of the carrying amount of any repurchase agreement that exceeds the market value of the underlying securities.)

At December 31, 1990, the County's deposits had a corresponding bank balance of \$184,235,365. Qualifying deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. Of the bank's balance, \$3,304,018 is insured (GASB credit risk category #1) and the remaining \$180,931,347 is uninsured and uncollateralized (GASB credit risk category #3).

At September 30, 1990, the Road Commission's deposits had a corresponding bank balance of \$10,898,516. Of the bank's balance, \$845,357 is insured (GASB credit risk category #1) and the remaining \$10,053,159 was uninsured and uncollateralized (GASB credit risk category #3).

Note 4. RECEIVABLES

Receivables at December 31, 1990 consist of the following:

| | <u>General</u> | <u>Special Revenue</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Internal Service</u> | <u>Enterprise</u> | <u>Trust and Agency</u> | <u>TOTAL</u> |
|---------------------------------------|----------------------|----------------------------|-------------------------|-----------------------------|-----------------------------|--------------------|-----------------------------|----------------------|
| Receivables: | | | | | | | | |
| Current and Delinquent | | | | | | | | |
| Property Tax | \$105,715,562 | \$ 5,024,525 | | | \$55,932,267 | | | \$166,672,354 |
| Special Assess- ments | | 748,901 | \$294,975,702 | \$ 71,068 | | | | 295,795,671 |
| Other Govern- mental Units | 4,020,157 | 8,684,707 | | 19,517,608 | 927,263 | \$6,656,398 | \$ 500,822 | 40,306,955 |
| Accounts and Interest | 13,794,483 | 8,911,977 | 636,478 | 288,548 | 11,009,494 | 1,471,282 | 8,490,825 | 44,603,087 |
| Gross Receivables | \$123,530,202 | \$23,370,110 | \$295,612,180 | \$19,877,224 | \$67,869,024 | \$8,127,680 | \$8,991,647 | \$547,378,067 |
| Less: Allow. for Doubtful Accounts | (13,894,700) | | | | | | | (13,894,700) |
| Net Total Receivables | <u>\$109,635,502</u> | <u>\$23,370,110</u> | <u>\$295,612,180</u> | <u>\$19,877,224</u> | <u>\$67,869,024</u> | <u>\$8,127,680</u> | <u>\$8,991,647</u> | <u>\$533,483,367</u> |

Property Taxes

Taxes are levied on December 1, on the assessed real and personal property as established the preceding December 31. Taxes become a lien on the property December 1, and are due and payable on that date thru February 28 of the following year. Taxes become delinquent and are subject to penalty on March 1. Assessed values are established annually by the County and are equalized by the State at an estimated 50 percent of current market value. Personal and real property in Oakland County for the 1989 levy was equalized at \$23,395,403,757. The County's operating tax rate for the 1989 levy, collected in 1990 was 4.6391 mills with an additional .2210 mills voted for Parks and Recreation.

Delinquent Taxes

As a business decision, the Treasurer purchases, at face amount, real property taxes receivables that are delinquent on March 1. These receivables (\$55,932,267) at December 31, 1990 are pledged for the repayment of notes, the proceeds of which were used to liquidate the amounts of delinquent real property taxes due to the County and other governmental agencies. Subsequent collections of delinquent taxes, interest penalty, collection fees thereon, and investment earnings are used to service the notes payable.

\$49,209,829 of fund balance in the delinquent tax revolving funds is pledged as security against the delinquent tax notes, and is, therefore, considered reserved.

Note 5. FIXED ASSETS**County**

Following is an analysis of property and equipment, and related accumulated depreciation, where applicable, at December 31, 1990:

| | <u>Estimated Useful Life in Years</u> | <u>Internal Service Funds</u> | <u>Enterprise Funds</u> | <u>General Fixed Asset Group</u> | <u>Total</u> |
|----------------------------|---|---------------------------------------|-----------------------------|--|----------------------|
| Land and Land Improvements | 10-15 | \$ 501,363 | \$ 10,606,609 | \$ 9,029,519 | \$ 20,137,491 |
| Buildings and Improvements | 35-45 | 950,143 | 15,857,802 | 72,575,244 | 89,383,189 |
| Furniture and Equipment | 3-50 | 25,908,122 | 1,379,045 | 15,175,867 | 42,463,034 |
| Vehicles | 3-5 | 7,630,567 | | | 7,630,567 |
| Sewage Disposal Equipment | 40-50 | | 141,760,381 | | 141,760,381 |
| Construction in Progress | | <u>696,513</u> | <u>1,818,256</u> | <u>26,754,321</u> | <u>29,269,090</u> |
| | | 35,686,708 | 171,422,093 | 123,534,951 | 330,643,752 |
| Accumulated Depreciation | | <u>(21,136,639)</u> | <u>(67,579,941)</u> | | <u>(88,716,580)</u> |
| | | <u>\$ 14,550,069</u> | <u>\$103,842,152</u> | <u>\$123,534,951</u> | <u>\$241,927,172</u> |

A summary of changes in general fixed assets follows:

| | <u>Balance Jan. 1, 1990</u> | <u>Additions</u> | <u>Disposals</u> | <u>Balance Dec. 31, 1990</u> |
|----------------------------|---------------------------------|---------------------|---------------------|----------------------------------|
| Land and Land Improvements | \$ 8,587,221 | \$ 442,298 | \$ | \$ 9,029,519 |
| Buildings and Improvements | 70,793,081 | 1,782,163 | | 72,575,244 |
| Furniture and Equipment | 14,666,582 | 824,871 | 315,586 | 15,175,867 |
| Construction in Progress | <u>20,451,796</u> | <u>8,087,975</u> | <u>1,785,450</u> | <u>26,754,321</u> |
| | <u>\$114,498,680</u> | <u>\$11,137,307</u> | <u>\$ 2,101,036</u> | <u>\$123,534,951</u> |

Road Commission

Cost and accumulated depreciation at September 30, 1990 were:

| | <u>Estimated Useful Life in Years</u> | <u>General Fixed Asset Account Group</u> |
|-------------------------------|---|--|
| Land and Land Improvements | 10-15 | \$ 1,425,986 |
| Buildings and Improvements | 35-45 | 7,086,675 |
| Furniture and Equipment | 5-10 | <u>22,216,078</u> |
| | | 30,728,739 |
| Accumulated Depreciation | | <u>(20,002,083)</u> |
| | | <u>\$ 10,726,656</u> |

A summary of changes in general fixed assets follows:

| | <u>Balance Oct. 1, 1989</u> | <u>Additions</u> | <u>Disposals</u> | <u>Balance Sept. 30, 1990</u> |
|-------------------------------|---------------------------------|---------------------|-------------------|-----------------------------------|
| Land and Land Improvements | \$ 1,425,986 | | | \$ 1,425,986 |
| Buildings and Improvements | 6,879,154 | \$ 207,521 | | 7,086,675 |
| Furniture and Equipment | <u>20,197,220</u> | <u>2,545,098</u> | <u>\$ 526,240</u> | <u>22,216,078</u> |
| | <u>\$ 28,502,360</u> | <u>\$ 2,752,619</u> | <u>\$ 526,240</u> | <u>\$ 30,728,739</u> |

Comparative Schedules of General Fixed Assets by Source

General fixed assets by source includes assets of the County as of December 31, and of the Road Commission as of September 30, for 1990 and 1989, as follows:

| | <u>1990</u> | <u>1989</u> |
|--|----------------------|----------------------|
| General Fixed Assets | | |
| Land | \$ 10,455,505 | \$ 10,013,207 |
| Buildings | 79,661,919 | 77,672,235 |
| Furniture and Equipment | 17,389,862 | 16,667,255 |
| Construction in Progress | <u>26,754,321</u> | <u>20,451,796</u> |
| Total General Fixed Assets | <u>\$134,261,607</u> | <u>\$124,804,493</u> |
| Investment in General Assets by Source | | |
| General | \$ 60,390,430 | \$ 61,879,995 |
| Special Revenue Fund | 47,775,101 | 44,958,585 |
| Federal Grants | 279,042 | |
| State Grants | 142 | |
| Gifts | 2,509 | |
| Local Government Contributions | 945,377 | |
| Bonds | <u>24,869,006</u> | <u>17,965,913</u> |
| Total Investment in General Fixed Assets | <u>\$134,261,607</u> | <u>\$124,804,493</u> |

Note 6. RISK MANAGEMENT

The County is self-insured for general liability claims and has a risk manager to assess its exposure. Amounts of estimated claims including those incurred but not reported have been accrued. Claims expense recorded in 1990 for the County amounted to \$619,783 and for the Road Commission, \$2,762,000 was recorded.

The County also is self-insured for worker's compensation claims, up to \$300,000 per claim. Claims in excess of \$300,000 are covered by re-insurance. Estimated liabilities resulting from such self-insurance are recorded in the Worker's Compensation Internal Service Fund. In 1988 the Board of Commissioners approved changes in the Employees Health and Optical Benefit and authorized the Risk Manager to enter into a contract with Blue Cross/Blue Shield under a minimum premium program which is a funding methodology and allows a third party administrator to manage the County's self insurance program for both health benefits.

Note 7. OPERATING LEASES

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

Fiscal Years

| | |
|------|---------------------|
| 1991 | \$ 1,034,975 |
| 1992 | 1,103,672 |
| 1993 | 1,019,693 |
| 1994 | 1,006,392 |
| 1995 | <u>712,335</u> |
| | <u>\$ 4,877,067</u> |

Rental expense for all operating leases aggregated was \$614,471 for the year ended December 31, 1990. There were no contingent rentals or sublease rentals associated with leases in effect at December 31, 1990.

Note 8. CAPITAL LEASES

The County leases certain equipment under noncancellable capital leases that expire over the next six years. Included in equipment are the following amounts applicable to capital leases:

| | <u>Convenience Copier</u> | <u>Computer Service Equipment</u> | <u>Total Internal Service Funds</u> |
|-------------------------------|-------------------------------|---|---|
| Equipment | \$ 196,932 | \$ 1,496,582 | \$ 1,693,514 |
| Less accumulated depreciation | <u>36,091</u> | <u>251,422</u> | <u>287,513</u> |
| Net leased equipment | <u>\$ 160,841</u> | <u>\$ 1,245,160</u> | <u>\$ 1,406,001</u> |

Changes in capital lease obligations for 1990 are as follows:

| | <u>January 1, 1990 Balance</u> | <u>Reductions</u> | <u>Additions</u> | <u>December 31, 1990 Balance</u> |
|---|------------------------------------|----------------------|--------------------|--------------------------------------|
| Computer Service-Mobile Data Terminals | \$1,233,579 | \$(1,233,579) | | |
| Computer Service Equipment Mobile Data Terminals | | (180,053) | \$1,273,579 | \$1,093,526 |
| Convenience Copier - Copy Machines | | <u>(42,365)</u> | <u>175,682</u> | <u>133,317</u> |
| Total | <u>\$1,233,579</u> | <u>\$(1,455,997)</u> | <u>\$1,449,261</u> | <u>\$1,226,843</u> |

The dollar value of future minimum capital lease payments as of December 31, 1990 are:

| | <u>Convenience Copier</u> | <u>Computer Service Equipment</u> | <u>Total Internal Service Funds</u> |
|--|-------------------------------|---|---|
| <u>Fiscal Years</u> | | | |
| 1991 | \$ 58,188 | \$ 290,517 | \$ 348,705 |
| 1992 | 58,187 | 290,517 | 348,704 |
| 1993 | 29,487 | 290,517 | 320,004 |
| 1994 | 1,035 | 290,517 | 291,552 |
| 1995 | | <u>228,450</u> | <u>228,450</u> |
| Total minimum lease payments | \$ 146,897 | \$ 1,390,518 | \$ 1,537,415 |
| Less amounts representing interest | <u>13,580</u> | <u>296,992</u> | <u>310,572</u> |
| Present value of minimum capital lease payments | \$ 133,317 | \$ 1,093,526 | \$ 1,226,843 |
| Less: Current Portion | <u>51,727</u> | <u>194,998</u> | <u>246,725</u> |
| Long-Term Capital Lease Payments | <u>\$ 81,590</u> | <u>\$ 898,528</u> | <u>\$ 980,118</u> |

Note 9. LONG-TERM DEBT

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

| County Long-Term Debt | | | | | | | | | |
|---|--------------|----------------------|----------------------|-----------------------|--------------------------------------|-----------------------|----------------------|------------------------------|-----------------------|
| Interest Rate | Jan. 1, 1990 | Additions | (Reductions) | Dec. 31, 1990 | General Long-Term Debt Account Group | Internal Service Fund | General Obligation | With Governmental Commitment | |
| Bonds and Notes With Unlimited Taxing Authority | | | | | | | | | |
| Bldg. Auth. | 4.10-6.90 | \$ 7,215,000 | \$ (785,000) | \$ 6,430,000 | \$ 6,430,000 | | \$ 6,430,000 | | |
| Drain Bonds | 1.00-9.00 | 58,332,720 | (6,738,719) | 51,594,001 | 51,594,001 | | 2,968,516 | \$ 48,625,485 | |
| Refunding Bonds | 3.00-6.25 | 28,375,000 | (2,025,000) | 26,350,000 | 26,350,000 | | 89,830 | 26,260,170 | |
| Water & Sewer | 3.50-7.90 | 88,135,000 | (6,055,000) | 82,080,000 | 82,080,000 | | | 82,080,000 | |
| Sewage Disp. | .125-7.25 | 70,675,000 | (3,810,000) | 66,865,000 | 66,865,000 | | | 66,865,000 | |
| | | <u>252,732,720</u> | <u>(19,413,719)</u> | <u>233,319,001</u> | <u>233,319,001</u> | | <u>9,488,346</u> | <u>223,830,655</u> | |
| Bonds and Notes With Limited Taxing Authority | | | | | | | | | |
| Building Auth. | 5.25-10.50 | 15,210,000 | 10,250,000 | (780,000) | 24,680,000 | 24,680,000 | | 24,680,000 | |
| Tax Notes | variable | 27,000,000 | 50,000,000 | (59,900,000) | 17,100,000 | | 17,100,000 | | |
| Drain Bonds | 5.625-10.50 | 6,150,000 | 3,670,000 | (225,000) | 9,595,000 | 9,595,000 | 449,524 | 9,145,476 | |
| Sewage Disp. | 5.00-11.00 | 30,165,000 | 28,510,000 | (500,000) | 58,175,000 | 58,175,000 | | 58,175,000 | |
| | | <u>78,525,000</u> | <u>92,430,000</u> | <u>(61,405,000)</u> | <u>109,550,000</u> | <u>92,450,000</u> | <u>17,100,000</u> | <u>42,229,524</u> | <u>67,320,476</u> |
| TOTAL | | <u>331,257,720</u> | <u>92,430,000</u> | <u>(80,818,719)</u> | <u>342,869,001</u> | <u>325,769,001</u> | <u>17,100,000</u> | <u>51,717,870</u> | <u>291,151,131</u> |
| Other Long-Term Debt | | | | | | | | | |
| Airport Rev. | 5.75 | 150,000 | | (150,000) | | | | | |
| County Retirants | | 92,864,959 | 46,985,792 | | 139,850,751 | 139,850,751 | | 139,850,751 | |
| Other Long-Term Debt - Road Commission | | | | | | | | | |
| Interest Rate | Oct. 1, 1989 | Additions | (Reductions) | Sep. 30, 1990 | General Long-Term Debt Account Group | Internal Service Fund | General Obligation | With Governmental Commitment | |
| Compensated Absences | | 699,000 | 6,000 | | 705,000 | 705,000 | | 705,000 | |
| Self Insured Losses | | 9,757,600 | | (3,908,000) | 5,849,600 | 5,849,600 | | 5,849,600 | |
| MDOT Bond | | | | | | | | | |
| Fund Loan | 10.22 | 1,989,500 | | (128,000) | 1,861,500 | 1,861,500 | | 1,861,500 | |
| Michigan Transp. Fund Rev. Notes | 4.25-11.00 | 16,300,000 | | (2,650,000) | 13,650,000 | 13,650,000 | | 5,550,000 | 8,100,000 |
| TOTAL | | <u>28,746,100</u> | <u>6,000</u> | <u>(6,686,000)</u> | <u>22,066,100</u> | <u>22,066,100</u> | | <u>13,966,100</u> | <u>8,100,000</u> |
| TOTAL | | <u>\$453,018,779</u> | <u>\$139,421,792</u> | <u>\$(87,654,719)</u> | <u>\$ 504,785,852</u> | <u>\$ 487,685,852</u> | <u>\$ 17,100,000</u> | <u>\$ 205,534,721</u> | <u>\$ 299,251,131</u> |

The annual requirements to pay principal and interest on County obligations outstanding at December 31, 1990 were:

| | <u>General</u> | <u>Road Commission</u> | <u>Delinquent Taxes</u> | <u>Total</u> |
|----------------|----------------------|----------------------------|-----------------------------|----------------------|
| 1991 | \$ 42,065,556 | \$ 3,942,204 | \$ 17,100,000 | \$ 63,107,760 |
| 1992 | 39,764,838 | 3,624,471 | | 43,389,309 |
| 1993 | 39,513,162 | 3,016,234 | | 42,529,396 |
| 1994 | 38,940,295 | 2,463,438 | | 41,403,733 |
| 1995 | 38,030,069 | 2,352,092 | | 40,382,161 |
| 1996-2000 | 170,632,453 | 4,417,769 | | 175,050,222 |
| 2001-2005 | 85,227,221 | | | 85,227,221 |
| Thereafter | <u>23,430,728</u> | <u>6,554,600</u> | | <u>29,985,328</u> |
| | 477,604,322 | 26,370,808 | 17,100,000 | 521,075,130 |
| Less: Interest | <u>151,835,321</u> | <u>4,304,708</u> | | <u>156,140,029</u> |
| | <u>\$325,769,001</u> | <u>\$ 22,066,100</u> | <u>\$ 17,100,000</u> | <u>\$364,935,101</u> |

The County has pledged its full faith and credit on debt totaling \$364,935,101. The General Fund is obligated if payments received on assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements of this debt when due.

By statute, general obligation debt is limited to 10 percent of the equalized value. As of December 31, 1990, the debt limit was \$2,576,598,537; general obligation debt adjusted for the matters discussed in the preceding paragraph was \$205,534,751

The aforementioned bonds are to be repaid as summarized in the following paragraphs.

Drain Bonds - Act 40

Act 40 provides for the creation of a Drain Board which has the power to assess State, County and local levels of government for debt and interest payments. Such assessments are to be funded from general fund revenues of the respective municipality. The County assessment is identified as a general obligation in the unlimited and limited tax categories. Further, the County is obligated if assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements when due. Such obligations are shown as With Governmental Commitment. These assessments are shown in their entirety in the Debt Service Fund with the corresponding deferred revenue.

Sewage Disposal and Water and Sewer Bonds - Act 185 and 342

These acts provide for a contract between the County and local municipalities which defines a schedule of annual payments to be made by the municipality to meet principal and interest obligations. Such contractual payments may be funded by revenues produced by the utility or tax revenues. The County is obligated upon the default of the local municipality and, therefore, such obligation is shown as With Governmental Commitment. The Collection of contractual payments are reflected in the Debt Service Fund for each Act.

Refunding Bonds - Act 202

Act 202 provides for the refunding of bonds based on the covenants contained in the Act they were originally issued under and are recorded in accordance with same. The bonds will be repaid from revenues of the utilities, or in the case of some bonds, from the general tax levy of the Municipalities involved.

Building Authority and Jail Bonds - Act 31

Act 31 provides for an authority to issue bonds to build and equip various buildings which are then leased to the County, proceeds from these leases are used to repay the bonds.

Tax Notes - Section 87B of Act 206

Act 206 allows the County to sell tax notes and fund the County and the various taxing units in the County, all delinquent and uncollected property taxes owed to the County and the other taxing units. The notes will be repaid from the proceeds of the delinquent taxes, interest and penalties collected by the County Treasurer.

Note 10. INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at December 31, 1990 were:

| <u>Fund</u> | <u>Interfund Receivables</u> | <u>Fund</u> | <u>Interfund Payables</u> |
|------------------------------|----------------------------------|------------------------------|-------------------------------|
| General | <u>\$ 24,341,103</u> | General | <u>\$ 9,136,807</u> |
| Special Revenue | | Special Revenue | |
| County Health | 39,290 | County Health | 3,001,878 |
| Children's Village | 2,929 | Community Mental Health | 737,712 |
| Juvenile Maintenance | 627,732 | Camp Oakland | 63,573 |
| Social Services | | Children's Village | 987,268 |
| Hospitalization | 1,687,151 | Juvenile Maintenance | 16,871 |
| County Reference Library | 310 | Social Services Foster Care | 27,280 |
| Land Sales | 4,685 | Social Services Relief Admin | 77,400 |
| Friend of the Court | 876,624 | Social Services | |
| County Markets | 209 | Hospitalization | 9,436 |
| Parks and Recreation | 681,453 | Housing and Community Dev. | 55,374 |
| Road Commission | 43,009 | Land Sales | 56,310 |
| Health W.I.C. | 315,051 | Friend of the Court | 623,252 |
| Health Family Planning | 78,029 | County Veteran's Trust | 107 |
| Health Medicaid Screening | 431,428 | County Markets | 13,790 |
| Health MDPH-OSAS | 3,899 | Parks and Recreation | 160,555 |
| Health MCH Block | 77,796 | Road Commission | 40,256 |
| Infant Mortality Reduction | 101,296 | Drain Act 40 | 621,555 |
| Sudden Infant Death Syndrome | 4,000 | Lakes Act 146 | 235,379 |
| Health Hypertension | 40,894 | Lakes Act 345 | 81,598 |
| Children's Health Services | 100,511 | Health W.I.C. | 404,600 |
| HIV Sero Prevalence Survey | 2,712 | Health Family Planning | 137,094 |

Notes to General Purpose Financial Statements

1990

| <u>Fund</u> | <u>Interfund Receivables</u> | <u>Fund</u> | <u>Interfund Payables</u> |
|------------------------------------|----------------------------------|--|-------------------------------|
| Special Revenue | | Special Revenue | |
| Prenatal Coord. Enrollment | \$ 34,541 | Health TB Outreach | \$ 9,104 |
| MIC/IHIP Local Agreement | 36,760 | Health Medicaid Screening | 510,164 |
| Prosecutor's Coop. Reimb. | 978 | Health MDPH-OSAS | 400,076 |
| Prosecutor's Anti Drug | 28,352 | Health MCH Block | 97,936 |
| Sheriff's Auto Theft Prev. | 1,542 | Infant Mortality Reduction | 163,154 |
| Sheriff's Anti Drug | 2,282 | Sudden Infant Death Syndrome | 6,000 |
| Road Patrol | 144,742 | Health Hypertension | 54,880 |
| Inmate Substance Abuse Coord. | 2,534 | Children's Health Services | 160,573 |
| Prob. Enhancement Discretionary | 32,677 | Aids Counsel Test Program | 40,693 |
| Probation Enhancement | 7,983 | HIV Sero Prevalence Survey | 48,791 |
| Small Business Center | 21,715 | Prenatal Coord. Enrollment | 52,556 |
| Area Development Office | 25,208 | Michigan Health Initiative | 5,579 |
| | | MIC/IHIP Local Agreement | 70,847 |
| | | Prosecutor's Coop. Reimb. | 280,830 |
| | | Prosecutor's Auto Theft Prev. | 34,997 |
| | | Prosecutor's Anti Drug | 44,524 |
| | | Sheriff's Auto Theft Prev. | 131,249 |
| | | Sheriff's Anti Drug | 2,274 |
| | | Road Patrol | 296,783 |
| | | Inmate Substance Abuse Coord. | 25,331 |
| | | Prob. Enhancement Discretionary | 1,011 |
| | | Probation Enhancement | 16,843 |
| | | C.M.H. Homeless Assist. | 24,919 |
| | | C.M.H. Adoptive Services | 64 |
| | | Small Business Center | 59,508 |
| | | Area Development Office | 37,797 |
| | | County Library Board | 348 |
| | | J.P.T.A. Administrative Pools | 42,989 |
| | | J.T.P.A. Title II A | 8,539 |
| | | | |
| Total Special Revenue | <u>5,458,322</u> | | <u>9,979,647</u> |
| Debt Service | | Debt Service | |
| Building Authority Computer Center | <u>287,354</u> | | <u>-0-</u> |
| Total Debt Services | <u>287,354</u> | | <u>-0-</u> |
| Capital Projects | | Capital Projects | |
| Utilities Improvement | 500,000 | Building Improvement | 400,821 |
| Work Projects | 27,191 | Work Projects | 202,904 |
| Computer Center Construction | 989 | Law Enforcement Complex Expansion Construction | 2,151 |
| Drain Act 40 | 1,190,000 | Computer Center Constr. | 537,354 |
| Water and Sewer Act 342 | 6,691,321 | Drain Act 40 | 1,855,474 |
| Drain Commissioner Revolving | 986,828 | Water and Sewer Act 343 | 8,689,188 |
| | | Dams Act 146 | 61,129 |
| | | Drain Commissioner Revolving | 125,535 |
| | | DPW Scada Telemeter | 3,326 |
| | | | |
| Total Capital Projects | <u>9,396,329</u> | | <u>11,877,882</u> |

| <u>Fund</u> | <u>Interfund Receivables</u> | <u>Fund</u> | <u>Interfund Payables</u> |
|--|----------------------------------|------------------------------|-------------------------------|
| Internal Service | | Internal Service | |
| Delinquent Tax Revolving | \$ 1,388,523 | Fringe Benefits | \$ 1,269,930 |
| Fringe Benefits | 5,107,863 | Workers' Compensation | 3,167 |
| Workers' Compensation | 241,563 | Retirees' Hospital Actuarial | 1,231 |
| Unemployment Compensation | 13,533 | Materials Management | 24,478 |
| Materials Management | 313,934 | Computer Services Equipment | 174,201 |
| Computer Services | 920,208 | Computer Services | 221,864 |
| Computer Serv. Equipment | 114,688 | Drain Equipment | 19,391 |
| Drain Equipment | 22,910 | Liability Insurance | 16,901 |
| Office Equipment | 185,328 | Office Equipment | 1,539 |
| Convenience Copier | 39,592 | Convenience Copier | 13,195 |
| Facilities and Operations | 1,272,979 | Facilities and Operations | 260,019 |
| Motor Pool | 312,988 | Motor Pool | 53,422 |
| Radio Communications | 43,617 | Radio Communications | 8,469 |
| Microfilming | 25,405 | Microfilming | 13,286 |
| Telephone Communications | 326,458 | Telephone Communications | 17,716 |
| Printing and Mailing | 111,996 | Printing and Mailing | 11,695 |
| DPW Water and Sewer | <u>106,685</u> | DPW Water and Sewer | <u>99,893</u> |
| | | | |
| Total Internal Service Funds | <u>10,548,270</u> | | <u>2,210,397</u> |
| | | | |
| Enterprise Funds | | Enterprise Funds | |
| Airport Facilities | 778,164 | Airport Facilities | 32,784 |
| Medical Care Facility | 92,876 | Airport T-Hangar | 304,470 |
| Evergreen Farmington SDS | 1,822,701 | Medical Care Facility | 832,530 |
| Clinton Oakland SDS | 370 | Food Service | 14,255 |
| Huron-Rouge SDS | 45 | Solid Waste Management | 3,730,637 |
| S.O.C.S.D.S. | 92,809 | Evergreen Farmington SDS | 200,808 |
| | | Clinton Oakland SDS | 160,575 |
| | | Huron-Rouge SDS | 20,834 |
| | | S.O.C.S.D.S. | <u>72,183</u> |
| | | | |
| Total Enterprise Funds | <u>2,786,965</u> | | <u>5,369,076</u> |
| | | | |
| Fiduciary | | Fiduciary | |
| O.C. Employees Retirement | 24,024 | Retirees' Hospital Benefit | 272,179 |
| Retirees' Hospital Benefits | 949,938 | Jail Inmate Commissary | 12,228 |
| Delinquent Personal Tax Administration | 33,724 | Skillman Foundation Trust | 3,409 |
| Water and Sewer Trust | 366,536 | Water and Sewer Trust | 1,206,502 |
| Public Library Trust | 7,690 | Public Library Trust | 310 |
| Undistributed Taxes | <u>245,993</u> | Undistributed Taxes | 14,377,321 |
| | | Circuit Court Trust | <u>490</u> |
| | | | |
| Total Fiduciary | <u>1,627,905</u> | | <u>15,872,439</u> |
| | | | |
| Total Due from Other Funds | <u>\$ 54,446,248</u> | Total Due to Other Funds | <u>\$ 54,446,248</u> |

Note 11. CASH OVERDRAFTS

Cash overdrafts occurring in funds participating in pooled cash accounts were recorded as a Due to Other Fund, and a corresponding Due from Other Fund was established in the appropriate funds.

The following reconciles cash recorded on the general purpose financial statements at December 31, 1990 to the true cash balance:

| | |
|--|----------------------|
| General Fund True Balance | <u>\$ 20,872,984</u> |
| Less: | |
| Special Revenue | |
| Children's Village | 518,222 |
| Friend of the Court | 302,437 |
| Health W.I.C. | 364,795 |
| Health Family Planning | 114,537 |
| Health T.B. Outreach | 6,852 |
| Health Medicaid Screening | 449,449 |
| Health M.D.P.H.O.S.A.S. | 381,446 |
| Health MCH Block | 89,053 |
| Infant Mortality Reduction | 150,596 |
| Sudden Infant Death Syndrome | 2,092 |
| Hypertension | 46,308 |
| Children's Health Services | 145,492 |
| AIDS Counseling/Testing Program | 31,165 |
| HIV Sero-Prevalence Survey | 24,707 |
| Prenatal Coordination Enrollment | 47,553 |
| Michigan Health Initiative | 1,259 |
| MIC/IHIP Local Agreement | 63,159 |
| Prosecutor's Co-operative Reimbursement | 227,839 |
| Prosecutor's Auto Theft | 31,405 |
| Prosecutor's Anti Drug | 26,268 |
| Sheriff's Auto Theft Prevention | 108,128 |
| Sheriff's Anti Drug | 2,274 |
| Sheriff's Road Patrol | 265,319 |
| Probation Enhancement Discretionary | 1,011 |
| C.M.H. Homeless Asslst | 22,104 |
| Small Business Center | 47,985 |
| Area Development Office | 32,152 |
| County Library Board | 348 |
| J.T.P.A. Administration | 18,894 |
| J.T.P.A. Title IIA | 8,539 |
| Internal Services | |
| Computer Services Equipment | 196,873 |
| Enterprise Fund: | |
| Medical Care Facility | <u>255,030</u> |
| General Fund Balance as shown on Combined Balance Sheet | <u>\$ 16,889,693</u> |

Note 12. SEGMENT INFORMATION - ENTERPRISE FUNDS

Segment information for the six heterogeneous enterprise funds follows:

| | <u>Airport Facilities</u> | <u>Airport T-Hangars</u> | <u>Medical Care Facility</u> | <u>Food Services</u> | <u>Solid Waste Management</u> | <u>Sewage Disposal Systems</u> | <u>TOTAL</u> |
|-----------------------------------|-------------------------------|------------------------------|--------------------------------------|--------------------------|-----------------------------------|--|---------------|
| Operating Revenue | \$ 1,157,132 | \$ 546,196 | \$ 5,046,380 | \$ 255,573 | \$ 537 | \$ 34,796,829 | \$ 41,802,647 |
| Depreciation | 336,703 | 12,430 | 106,146 | 5,064 | | 3,032,163 | 3,492,506 |
| Operating Income or (Loss) | (193,760) | 341,813 | (1,914,100) | (80,920) | (2,275,764) | (6,897,000) | (11,019,731) |
| Operating Transfers In | 275,010 | | 1,800,178 | 65,460 | 3,034,940 | 25,000 | 5,200,588 |
| Operating Transfers Out | | (275,010) | | | | (145,891) | (420,901) |
| Net Income (Loss) | 381,825 | 102,458 | (113,894) | (15,460) | 759,176 | (5,192,133) | (4,078,028) |
| Contributed Capital | 400,000 | | | | | | 400,000 |
| Equity Transfers Out | | | | | (11,300) | (3,134) | (14,434) |
| Equipment Additions | 598,011 | | | 3,500 | 3,524,512 | 106,608 | 4,232,631 |
| Net Working Capital | 5,508,970 | 502,958 | 23,932 | 178,540 | (2,776,636) | 22,298,994 | 25,736,758 |
| Total Assets | 17,126,308 | 1,268,373 | 3,350,656 | 242,762 | 4,747,893 | 117,209,368 | 143,945,360 |
| Total Equity and Other Credits | 16,944,945 | 913,160 | 2,152,997 | 207,480 | 747,876 | 108,612,452 | 129,578,910 |

Types of Goods or Services are as follows:

Airport Facilities - Operates Oakland/Pontiac Airport

Airport T-Hangar - Rent T-Hangars Space

Medical Care Facility - Patient Care

Food Services - Operates Oakland Room Cafeteria

Solid Waste Management - Solid Waste Study and Planning

Sewage Disposal Systems - Shipment of Sewage

Note 13. CONTRIBUTED CAPITAL

Changes in contributed capital were as follows:

| | <u>Balance</u> <u>1-1-90</u> | <u>Additions</u> | <u>Depreciation</u> | <u>Balance</u> <u>12-31-90</u> |
|-------------------------------------|---------------------------------|---------------------|---------------------|-----------------------------------|
| Internal Services: | | | | |
| Fringe Benefits | \$ 1,536,217 | | | \$ 1,536,217 |
| Unemployment Compensation | 403,840 | | | 403,840 |
| Computer Services | 110,000 | \$ 126,789 | \$ 110,000 | 126,789 |
| Computer Services Equipment | | 200,915 | 200,915 | |
| Office Equipment | 50,845 | 288,490 | 39,949 | 299,386 |
| Motor Pool | 700,000 | 205,620 | 700,000 | 205,620 |
| Radio | 16,139 | 39,995 | 16,139 | 39,995 |
| Telephone | 150,000 | | 150,000 | |
| D.P.W. Water and Sewer Equipment | 257,160 | | 257,160 | |
| Enterprise: | | | | |
| Airport | 9,692,395 | 400,000 | 324,410 | 9,767,985 |
| Medical Care Facility | 2,205,107 | 30,104 | 106,146 | 2,129,065 |
| Evergreen Farmington S.D.S. | 18,021,824 | | 558,934 | 17,462,890 |
| Clinton Oakland S.D.S. | 29,819,281 | | 750,678 | 29,068,603 |
| Huron Rouge S.D.S. | 2,255,947 | | 66,216 | 2,189,731 |
| S.O.C.S.D.S. | 39,008,866 | | 1,630,294 | 37,378,572 |
| | <u>\$104,227,621</u> | <u>\$ 1,291,913</u> | <u>\$ 4,910,841</u> | <u>\$100,608,693</u> |

Note 14. FUND DEFICIT

There was one fund deficit at year end.

Capital Projects fund - Dams Act 146

\$ 320,762

The Dams Act 146 deficit is the result of work performed on various drains and will be cleared by special assessments.

Note 15. EMPLOYEE BENEFITSGeneral County

The County provides numerous benefits to its employees. Expenditures in 1990 for these benefits were: Medical insurance \$9,904,942, dental insurance \$1,436,709, optical insurance \$146,854, annual and sick leave \$786,449, disability \$1,636,152, tuition reimbursement \$140,488, social security \$8,175,940, workers' compensation \$1,863,721 and unemployment \$111,269.

Road Commission

The Road Commission provides medical, dental and optical insurance to its employees and the costs in 1990 for these benefits were \$2,155,582. The Commission provides medical insurance to its retiree's on a "pay-as-you-go-basis". The expenditures of these benefits in 1990 were \$553,024.

Note 16. POST EMPLOYMENT HEALTH CARE BENEFITS**County**

The County provides 1,031 retirees medical insurance and reimburses them for medicare premiums. In 1990, the County disbursed \$2,254,925 for this purpose. This benefit was started in 1966 when the Board of Commissioners made a contractual arrangement to provide medical insurance and pay medicare premiums. While health care costs for retirees have accrued since 1966, the County, prior to 1986, accounted for these costs on a "pay-as-you-go-basis". In 1986, the County changed its method of accounting for medical insurance, commonly used by governmental agencies, to a full accrual basis. Accordingly, it recorded the accrued liability for this benefit.

At December 31, 1990, the estimated unfunded liability was determined as follows:

| | | |
|---|------------------|----------------------|
| Retirees and Beneficiaries | | \$ 32,308,647 |
| Vested Terminated Employees who will be eligible when they collect retirement (age 60 in most cases) and their beneficiaries. | | 15,544,697 |
| Active Employees and Beneficiaries | | <u>111,613,398</u> |
| Total | | 159,466,742 |
| Less: | | |
| Trust Fund | \$ 14,299,857 | |
| Segregated Assets | <u>5,316,134</u> | |
| | | <u>19,615,991</u> |
| Unfunded Accrued Liability | | <u>\$139,850,751</u> |

The unfunded liability of \$139,850,751 is reflected in the accompanying balance sheet under General Long-Term Debt with the offset funds to be provided.

Funding

As of December 31, 1990, there was \$14,299,857 in a trust fund; \$7,954,731 was contributed in 1990 and investment income was \$763,685. There is also \$5,316,134 in a Retirees Hospitalization Actuarial Internal Service Fund which is subject to the general creditors of the County.

The Board of Commissioners in 1990, adopted an actuarial funding program for this benefit. Unfunded actuarial accrued liabilities are being amortized as a level percent of payroll over a period of twenty six (26) years. The actuary's adopted approach for contributions requires the equivalent of 9.05% of payroll or \$9.3 million beginning in 1990.

Note 17. EMPLOYEE RETIREMENT SYSTEMS

Plan Description

The County has two single employer defined benefit pension plans substantially covering all full time employees. One covers all County employees exclusive of the Road Commission (referred to as the County's Public Employer Retirement System/PERS), the other covers employees of the Road Commission. In compliance with State law, both plans are established as Trust Funds and are reported as "Pension Trust Funds." the County has no legal access to Trust Fund Assets.

The County's PERS covers 1,031 retirees and beneficiaries and 336 vested separated employees not yet receiving benefits; 1,669 vested employees and 1,766 non-vested employees, for a total of 4,802. The payroll for employees covered by the system for the year ended December 31, 1990 was \$103,261,438; the County's total payroll was \$108,724,376.

The Road Commission PERS covers 257 retirees, beneficiaries and vested separated not yet receiving benefits, 314 vested employees and 213 employees for a total of 784. The Road Commission's payroll for employees covered by the system for the year ended December 31, 1989 (the date of the most recent actuarial valuation) was \$18,148,719; the Road Commission's total payroll for this same period was \$18,552,746.

Both systems are funded as accrued. Contributions are independently determined by consulting actuaries using the "attained age" method. Actual valuations for the County and the Road Commission are as of December 31, 1990 and December 31, 1989 respectively. The County's PERS has an unfunded accrued liability of \$19,699,945 while the Road Commission PERS has an unfunded accrued liability of \$15,372,217 as of December 31, 1989.

Actuarial Assumptions

The County's System assumes:

- 7.5% long-term rate of return on investments.
- 5.25% annual salary increases.
- .17 - 3.99% additional salary increase for merit and longevity - this varies with member age.
- 1.5% post-retirement benefit increase.

The Road Commission assumes:

- 7% long-term rate of return on investments.
- 5.0% annual salary increases.
- 2-3.8% additional salary increase for merit and longevity - this varies with member age.
- Post retirement benefit will not increase

Benefit Description and Provisions

The plans provide retirement, deferred allowances, death and disability benefits. Members may retire at age 55 (except Sheriff's employees who may retire at age 50) with 25 years of service or at age 60 with 8 years of service. Members vest after 8 years of service.

Eligible employees under both the County and Road Commission plans are provided benefits based on 2.0% of the final average compensation times the number of years of credited service. Maximum County and Road Commission retirement is 75% of final average compensation being the average of the highest five consecutive years during the last 10 years.

Duty disability benefits provided by the County are computed as a regular retirement with additional service credited until attainment of age 60, less an amount offset by workers' compensation payments with a maximum payment of 75% of final average compensation. Non-duty disability benefits after 10 years of service are computed as a regular retirement. The Road Commission provides similar benefits except that for a duty disability benefit, additional years service are added for those years from the date of the employees' retirement to the date the member could have satisfied an age and service requirement for retirement.

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

Funding Status and Progress

Benefit obligations presented are the actuarial present value (the standardized value as established in GASB Statement 5) of projected benefit and reflect anticipated salary increases and any step rate benefits. (The actuarial present value of benefit obligations and the actuarial determined contribution are determined by independent actuaries.)

The amount below as the "pension benefit obligation" is a standardized disclosure measure of the present value of the pension benefits, adjusted for the effects of projected salary increases and any step rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to (1) help users assess the plans' funding status on a going concern basis, (2) assess progress being made in accumulating sufficient assets to pay benefits when due, and (3) allow comparisons among public employee retirement plans. The measure is independent of the actuarial funding method used to determine contributions to the plans.

The pension benefit obligation was determined as part of an actuarial valuation of the plans as of December 31, 1990 for the County and December 31, 1989 for the Road Commission, the most recent dates for which actuarial data was available.

| | <u>1990</u> | December 31, <u>1989</u> |
|--|----------------------|-----------------------------|
| | <u>County</u> | <u>Road Commission</u> |
| Pension benefit obligation: | | |
| Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits. | \$ 85,992,470 | \$ 19,478,391 |
| Current Employees -- | | |
| Accumulated employee contribution including allocated investment income | 6,255,473 | 1,062,738 |
| Employer financed -- vested | 162,978,541 | 31,209,639 |
| Employer financed -- non-vested | <u>12,619,818</u> | <u>2,935,251</u> |
| Total Pension Benefit Obligation | \$267,846,302 | \$ 54,686,019 |
| Net assets available for benefits, at cost (County market value was \$299,304,349 and Road Commission market value was \$50,538,442) | <u>293,034,261</u> | <u>43,103,565</u> |
| Excess/(deficiency) of Assets over (under) Pension Benefit Obligation | <u>\$ 25,187,959</u> | <u>\$(11,582,454)</u> |

Significant actuarial assumptions used to compute contribution requirements were the same as those used to compute the standardized measure of the pension benefit obligation.

OAKLAND COUNTY
REFERENCE LIBRARY

Contributions Required and Made

The government's funding policy is to provide for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are designed to accumulate sufficient assets to pay benefits when due. The required contributions are determined using an entry age actuarial funding method. Unfunded actuarial accrued liabilities are being amortized as a level percent of payroll over a period of 24 years.

The contributions for the General PER System consisted of \$10,471,157 for normal cost and \$4,829,841 for amortization of the unfunded actuarial accrued liability over a period of 24 years. The normal contribution for the Road Commission PER System was \$2,193,142 and \$336,725 was for amortization of the unfunded accrued liability over a period 29 years. The 1990 employer contribution to the General Public Employee Retirement System was \$15,300,998.

The 1989 employer contribution to the Road Commission System was \$2,529,867. In the General County System four members contribute 3% of salary to the system and the balance of the employees are not required to contribute. Road Commission employees make no contributions to their system.

Significant actuarial assumptions used to compute contribution requirements were the same as those used to compute the standardized measure of the pension benefit obligation.

Trend Information:

| County | Fiscal Year Ended December 31, | | |
|--|-----------------------------------|-------------|-------------|
| | <u>1988</u> | <u>1989</u> | <u>1990</u> |
| Net assets available for benefits, as a percentage of pension benefit obligation | 105.5 | 116.4 | 109.4 |
| Unfunded pension benefit obligation as a percentage of covered payroll | - | - | - |
| Employer contributions as a percentage of covered payroll | 16.40 | 12.43 | 12.34 |

| Road Commission | Fiscal Year Ended December 31, | | |
|--|-----------------------------------|-------------|-------------|
| | <u>1987</u> | <u>1988</u> | <u>1989</u> |
| Net assets available for benefits, as a percentage of pension benefit obligation | 87.9 | 79.6 | 78.8 |
| Unfunded pension benefit obligation as a percentage of covered payroll | 28.8 | 58.1 | 63.8 |
| Employer contributions as a percentage of covered payroll | 12.80 | 11.97 | 13.94 |

Historical Pension Information (Unaudited)

Like actuarial assumptions are used to compute contributions and obligations. Contributions made, payroll valuation obligations and assets available are as follows:

County
(dollar amount in thousands)

| Fiscal Year | Covered Payroll | Employer Contribution | Employer Contribution as Percent of Covered Payroll | Net Assets Available Cost/Market* | Pension Benefit Obligation P.B.O. | Percent Funded | P.B.O. Over-funded (Under-funded) | Percentage P.B.O. Over-funded (Under-funded) of Covered Payroll |
|-------------|-----------------|-----------------------|---|-----------------------------------|-----------------------------------|----------------|-----------------------------------|---|
| 1981 | \$ 60,874 | \$ 7,837 | 15.83% | \$ 78,525 | \$ 94,534 | 83.1% | \$ (16,009) | (26.3)% |
| 1982 | 63,351 | 9,534 | 15.07 | 90,941 | 108,219 | 84.0 | (17,278) | (27.3) |
| 1983 | 64,011 | 9,673 | 14.66 | 110,735 | 119,582 | 92.6 | (8,847) | (13.8) |
| 1984 | 68,972 | 9,547 | 15.47 | 127,309 | 139,260 | 91.4 | (11,951) | (17.3) |
| 1985 | 71,662 | 9,384 | 15.84 | 152,711 | 160,494 | 95.2 | (7,783) | (10.9) |
| 1986 | 75,546 | 10,672 | 16.59 | 189,061 | 179,741 | 105.2 | 9,320 | 12.3 |
| 1987 | 80,558 | 9,450 | 16.45 | 215,173 | 201,685 | 106.7 | 13,488 | 16.7 |
| 1988 | 90,592 | 12,533 | 16.40 | 240,174 | 227,624 | 105.5 | 12,550 | 13.9 |
| 1989 | 96,993 | 13,256 | 12.43 | 282,044 | 242,228 | 116.4 | 39,816 | 41.1 |
| 1990 | 103,261 | 10,471 | 12.34 | 293,034 | 267,846 | 109.4 | 25,188 | 24.3 |

Road Commission
(dollar amount in thousands)

| Fiscal Year | Covered Payroll | Employer Contribution | Employer Contribution as Percent of Covered Payroll | Net Assets Available Cost/Market* | Pension Benefit Obligation P.B.O. | Percent Funded | P.B.O. Over-funded (Under-funded) | Percentage P.B.O. Over-funded (Under-funded) of Covered Payroll |
|-------------|-----------------|-----------------------|---|-----------------------------------|-----------------------------------|----------------|-----------------------------------|---|
| 1980 | \$ 11,150 | \$ 1,378 | 12.59% | \$ 14,943 | \$ 20,979 | 71.2% | \$ (6,036) | (54.1)% |
| 1981 | 11,266 | 1,377 | 12.22 | 17,204 | 23,306 | 73.8 | (6,102) | (54.2) |
| 1982 | 11,676 | 1,455 | 12.46 | 19,840 | 25,823 | 76.8 | (5,983) | (51.2) |
| 1983 | 11,702 | 1,652 | 14.11 | 22,827 | 26,587 | 85.9 | (3,760) | (32.1) |
| 1984 | 13,191 | 1,484 | 11.25 | 25,679 | 28,863 | 89.0 | (3,184) | (24.1) |
| 1985 | 14,878 | 1,523 | 10.24 | 28,639 | 31,714 | 90.3 | (3,075) | (20.7) |
| 1986 | 15,554 | 1,711 | 11.00 | 31,653 | 35,373 | 89.5 | (3,720) | (23.9) |
| 1987 | 16,953 | 2,170 | 12.80 | 35,577 | 40,462 | 87.9 | (4,885) | (28.8) |
| 1988 | 17,134 | 2,075 | 11.97 | 39,307 | 49,364 | 79.6 | (10,057) | (58.1) |
| 1989 | 18,149 | 2,530 | 13.94 | 43,104 | 54,686 | 78.8 | (11,582) | (63.8) |

*Prior to 1986, cost was reported

Oakland County Employees Retirement System
Revenues by Source and Expenses by Type-Unaudited

County

Revenues by Source

| <u>Fiscal Year</u> | <u>Employee Contributions</u> | <u>Employer Contributions</u> | <u>Investment Income</u> | <u>Gain on Sale</u> | <u>TOTAL</u> |
|--------------------|-------------------------------|-------------------------------|--------------------------|---------------------|--------------|
| 1981 | \$ 24,900 | \$ 7,836,523 | \$ 6,648,091 | \$ 332,566 | \$14,842,080 |
| 1982 | 23,174 | 9,533,751 | 9,760,806 | 3,057,848 | 22,375,579 |
| 1983 | 18,714 | 9,672,490 | 10,231,660 | 5,758,490 | 25,681,804 |
| 1984 | 21,192 | 9,546,989 | 12,100,195 | 2,175,822 | 23,844,198 |
| 1985 | 32,020 | 9,384,081 | 12,830,333 | 9,562,854 | 31,809,288 |
| 1986 | 33,257 | 10,672,316 | 16,421,660 | 16,297,973 | 43,425,206 |
| 1987 | 15,030 | 9,450,000 | 13,737,761 | 14,175,963 | 37,378,754 |
| 1989 | 23,266 | 12,532,947 | 16,132,102 | 7,759,962 | 36,448,277 |
| 1989 | 770,407 | 13,256,000 | 17,293,274 | 21,762,064 | 53,081,745 |
| 1990 | 55,922 | 10,471,157 | 18,742,866 | 10,473,703 | 39,743,648 |

Expenses by Type

| <u>Fiscal Year</u> | <u>Benefit Payment</u> | <u>Administrative Expenses</u> | <u>Refunds</u> | <u>Loss on Sale</u> | <u>TOTAL</u> |
|--------------------|------------------------|--------------------------------|----------------|---------------------|--------------|
| 1981 | \$ 2,152,720 | \$ 555 | \$ 105,332 | \$ 6,303,057 | \$ 8,561,664 |
| 1982 | 2,489,144 | 753,596 | 70,394 | 6,646,971 | 9,960,105 |
| 1983 | 2,836,991 | 317,677 | 92,943 | 2,639,444 | 5,887,055 |
| 1984 | 3,257,278 | 80,567 | 99,020 | 3,833,352 | 7,270,217 |
| 1985 | 3,607,158 | 34,008 | 63,021 | 2,703,444 | 6,407,631 |
| 1986 | 4,378,009 | 4,078 | 25,289 | 2,668,147 | 7,075,523 |
| 1987 | 5,039,265 | 1,815 | 55,512 | 6,169,794 | 11,266,386 |
| 1988 | 5,807,077 | 15,290 | 210 | 5,624,441 | 11,447,018 |
| 1989 | 6,556,648 | 11,241 | 11,079 | 4,633,444 | 11,212,412 |
| 1990 | 7,307,862 | 1,567 | 13,925 | 21,429,780 | 28,753,134 |

Oakland County Employees Retirement System
Revenues by Source and Expenses by Type-Unaudited

Road Commission

Revenue by Source

| <u>Fiscal Year</u> | <u>Employer Contributions</u> | <u>Investment Income</u> | <u>TOTAL</u> |
|--------------------|-------------------------------|--------------------------|--------------|
| 1980 | \$ 1,377,961 | \$ 1,222,618 | \$ 2,600,579 |
| 1981 | 1,376,602 | 1,487,503 | 2,864,105 |
| 1982 | 1,455,243 | 1,942,002 | 3,397,245 |
| 1983 | 1,651,550 | 2,180,298 | 3,831,848 |
| 1984 | 1,483,585 | 2,204,160 | 3,687,745 |
| 1985 | 1,522,851 | 2,387,224 | 3,910,075 |
| 1986 | 1,710,986 | 2,418,277 | 4,129,263 |
| 1987 | 2,170,051 | 3,007,991 | 5,178,042 |
| 1988 | 2,074,800 | 3,077,688 | 5,152,488 |
| 1989 | 2,529,868 | 3,267,738 | 5,797,606 |

Expenses by Type

| <u>Fiscal Year</u> | <u>Benefit Payment</u> | <u>Administrative Expenses</u> | <u>TOTAL</u> |
|--------------------|------------------------|--------------------------------|--------------|
| 1980 | \$ 537,623 | \$ -0- | \$ 537,623 |
| 1981 | 617,093 | 6 | 617,099 |
| 1982 | 752,708 | 2,988 | 755,696 |
| 1983 | 807,027 | | 807,027 |
| 1984 | 883,241 | | 883,241 |
| 1985 | 953,721 | 3,715 | 957,436 |
| 1986 | 1,028,395 | | 1,028,395 |
| 1987 | 1,157,343 | 97,224 | 1,254,567 |
| 1988 | 1,347,190 | 75,071 | 1,422,261 |
| 1989 | 1,779,380 | 221,449 | 2,000,829 |

Investments

Pension investments are made in accordance with P.A. 55 of 1982 and are limited to no more than 60% common stock. No investments, loans or leases are with parties related to the pension plan. Investments in both systems at December 31, 1990 were:

| | County | | Road Commission | |
|--|----------------------|----------------------|----------------------|----------------------|
| | <u>Cost</u> | <u>Market Value</u> | <u>Cost</u> | <u>Market Value</u> |
| Common Stock | \$ 60,930,787 | \$ 64,175,801 | | |
| Equities | | | \$ 8,774,203 | \$ 12,630,548 |
| Corporate and Public Utility Bonds | 88,099,177 | 88,261,761 | 28,392,970 | 27,686,322 |
| U.S. Government Securities | 39,061,436 | 39,746,170 | 3,699,359 | 3,716,197 |
| Cash and Cash Equivalents | 74,930,825 | 77,146,301 | 5,504,148 | 5,504,148 |
| F.H.A. Mortgages and Other | 5,072 | 5,072 | | |
| Real Estate | 26,585,000 | 26,585,000 | | |
| Foreign Government Securities | 496,875 | 459,155 | | |
| Other | | | <u>139,861</u> | <u>139,861</u> |
| Total | <u>\$290,109,172</u> | <u>\$296,379,260</u> | <u>\$ 46,510,541</u> | <u>\$ 49,677,076</u> |

The market value of the County's Pension fund assets including receivables and payables in the net amount of \$2,925,089 (\$299,304,349) exceeded its pension obligation by \$31,458,047.

The pension obligation for the Road Commission for December 31, 1990 was not available at this date. The Road Commission pension obligation as of December 31, 1989, the latest date for which such information was available, exceeded the market value of pension assets by \$5,350,333.

Note 18. DEFERRED COMPENSATION PLAN**County**

The County, under Internal Revenue Code Section 457, offers its employees a Deferred Compensation Plan. The plan permits deferral of a portion of salary to future years. Deferred funds are not available to employees until termination, retirement, death or an unforeseeable emergency.

The assets in this fund, amounting to \$30,502,836 as of December 31, 1990, are the property of the County (until paid or made available to the employee), subject to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors in an amount equal to the fair value of the deferred account for each participant. The County believes that it is unlikely that it will use these assets to satisfy the claims of general creditors in the future.

In the County's opinion, it has no liability for losses under the plan but does have the responsibility of an ordinary prudent investor.

Fund investments at December 31, 1990 were:

| | <u>Cost</u> | <u>Market Value</u> |
|---------------------------|----------------------|----------------------|
| Cash and Cash Equivalents | \$ 17,128 | \$ 17,128 |
| Fidelity Investments | <u>30,215,090</u> | <u>30,215,090</u> |
| Total | <u>\$ 30,232,218</u> | <u>\$ 30,232,218</u> |

In addition, Oakland County Deferred Compensation Plan is the owner of seven life insurance policies, being paid from the plan, which have a cash surrender value of \$80,437.

Road Commission

The Road Commission offers its employees a deferred compensation plan similar to that of the General County. Assets of the plan at September 30, 1990 are \$7,406,387 and are the property of the Road Commission until paid or made available to employees. The assets are subject to claims of the Commission's general creditors.

Note 19. FUND EQUITIES

Reserved, Designated and Undesignated Fund Balances and Retained Earnings at December 31, 1990 were as follows:

| | <u>Reserved</u> | Unreserved | |
|---------------------------------------|----------------------|----------------------|----------------------|
| | | <u>Designated</u> | <u>Undesignated</u> |
| General Fund | | | |
| Encumbrances | \$ 2,333,209 | | |
| Long-Term Advances | 761,634 | | |
| Claims and Litigation | | \$ 5,351,682 | |
| Following Year Expenditures | | 3,200,000 | |
| Other Programs | | 5,253,025 | |
| Uncommitted | | | \$ 2,702,108 |
| | <u>\$ 3,094,843</u> | <u>\$ 13,804,707</u> | <u>\$ 2,702,108</u> |
| Special Revenue Funds | | | |
| Encumbrances | \$ 316,057 | | |
| Inventories and Supplies | 2,441,527 | | |
| Construction and Maintenance | | \$ 4,885,548 | |
| Specific Programs | | 8,681,465 | |
| | <u>\$ 2,757,584</u> | <u>\$ 13,567,013</u> | |
| Debt Service Funds | | | |
| Debt Service-General Obligations | <u>\$ 25,995,298</u> | | |
| Capital Project Funds | | | |
| Work Projects | <u>\$ 62,357,992</u> | <u>\$ 2,864,552</u> | |
| Uncommitted | | | <u>\$ 5,097,752</u> |
| Internal Service Funds | | | |
| Debt Service-Delinquent Tax Revolving | \$ 49,209,829 | | |
| Retirees Medical Benefits | | | 3,824,222 |
| Property and Equipment | | | 13,878,279 |
| Disability Premium Insurance | | | 671,177 |
| Uncommitted | | | 64,786,161 |
| | <u>\$ 49,209,829</u> | | <u>\$ 83,159,839</u> |
| Enterprise Funds | | | |
| Debt Service | \$ 502,028 | | |
| Construction and Operations | | | \$ 12,322,597 |
| Donations and Other | | | 23,932 |
| Uncommitted | | | 18,733,507 |
| | <u>\$ 502,028</u> | | <u>\$ 31,080,036</u> |
| Fiduciary Funds | | | |
| Pension Reserves | \$340,343,279 | | |
| Retirees Medical Benefits Programs | 14,299,857 | | |
| Programs - Municipal Equity | 7,671,726 | | |
| | <u>\$362,314,862</u> | <u>153,797</u> | |
| | | <u>\$ 153,797</u> | |

Note 20. RESIDUAL EQUITY TRANSFERS RECONCILIATION

| | <u>Equity Transfers</u> | |
|----------------------------------|-------------------------|-------------|
| | <u>In</u> | <u>Out</u> |
| General Fund | | \$ 490,292 |
| Special Revenue: | | |
| Friend of the Court | | 90,000 |
| Drains Act 40 | \$ 3,134 | 2 |
| Lakes Act 345 | | 16,265 |
| | | |
| Total Special Revenue | 3,134 | 106,267 |
| Capital Projects: | | |
| Building Improvement | | 400,000 |
| Drains Act 40 | 2 | |
| Dams Act 146 | 16,265 | |
| Drain Commission Revolving | 700,000 | |
| | | |
| Total Capital Projects | 716,267 | 400,000 |
| Internal Service: | | |
| Computer Service | | 200,915 |
| D.P.W. Water and Sewer Equipment | | 4,225 |
| | | |
| Total Internal Service | | 205,140 |
| Enterprise: | | |
| Solid Waste Management | | 11,300 |
| S.O.C.S.D.S. | | 3,134 |
| | | |
| Total Enterprise | | 14,434 |
| Expendable Trust: | | |
| Dam Replacement | | 700,000 |
| | | |
| Total Equity Transfers | 719,401 | 1,916,133 |
| Transfer to Contributed Capital: | | |
| Internal Service: | | |
| Computer Service | 126,789 | |
| Computer Service Equipment | 200,915 | |
| Office Equipment | 223,413 | |
| Motor Pool | 205,620 | |
| Radio Communications | 39,995 | |
| | | |
| Total Internal Service | 796,732 | |
| Enterprise: | | |
| Airport | 400,000 | |
| | | |
| | \$1,916,133 | \$1,916,133 |

Note 21. CONTINGENCIES

The County and the Road Commission are involved in several legal actions in which plaintiffs seek damages of indeterminable amounts which may exceed insurance coverage, where applicable. Litigation is subject to many uncertainties and the outcome of individual matters cannot be predicted. Accordingly, the amount of liability to the County or Road Commission pertaining to these matters cannot be determined. Management has taken steps to protect the County and believes any liability resulting from cases in which it is involved will not materially affect its financial position.

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

The County has recently entered into a contract with the Oakland County Building Authority to sell bonds backed by the full faith and credit of the County in the amount of \$10,500,000 to construct a Computer Center Facilities Building.

The County has expended considerable effort to develop a solid waste program with a potential ultimate cost of four hundred to five hundred million dollars. This program could include a two hundred million dollar waste to energy incinerator and will be financed by the sale of bonds which will be paid off by revenue generated by user fees.

Note 22. CASH FLOWS-NON CASH TRANSACTIONS

Noncash capital and related financing activities in the Internal Service Funds relate to transfer of certain equipment under capital lease from the Computer Service Fund to the Computer Service Equipment fund as follows:

| | |
|--------------------------|--------------|
| Property and Equipment | \$ 1,476,926 |
| Accumulated depreciation | 42,431 |
| Contracts payable | 1,233,579 |
| Equipment transfer out | 200,915 |
| Contributed Capital | 200,915 |

The Internal Service funds - Convenience Copier and Computer Service Equipment funds entered into capital lease agreements during 1990 for various equipment amounting to \$175,682 and \$40,000, respectively.

**FINANCIAL STATEMENTS
OF INDIVIDUAL FUNDS**

GENERAL FUND

G E N E R A L F U N D

The General Fund is the principal operating fund of the County. It is used to account for all revenues, expenditures and activities not specifically accounted for in another fund. The statutes of the State of Michigan require the use and existence of the General Fund.

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Amended Budget and Actual
For the Year Ended December 31, 1990

| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|---------------------------|--------------------|---|
| REVENUES: | | | |
| Taxes: | | | |
| Current Property Taxes | \$106,759,373 | \$106,486,590 | \$ (272,783) |
| Delinquent Taxes Prior Years | <u>577,000</u> | <u>481,304</u> | <u>(95,696)</u> |
| Total | <u>107,336,373</u> | <u>106,967,894</u> | <u>(368,479)</u> |
| Other Intergovernmental Revenues: | | | |
| Circuit Judges Salaries | 491,000 | 492,077 | 1,077 |
| Probate Judges Salaries | 334,800 | 334,083 | (717) |
| District Judges Salaries | 364,700 | 365,613 | 913 |
| Marine Safety | 180,000 | 192,848 | 12,848 |
| State Income Tax | 13,077,000 | 13,073,200 | (3,800) |
| State Reimbursement-P.A. 228 | 2,213,700 | 2,213,738 | 38 |
| Cigarette Tax Distribution | 2,238,600 | 2,194,033 | (44,567) |
| Trailer Tax | 88,000 | 88,032 | 32 |
| Other | <u>602,800</u> | <u>866,210</u> | <u>263,410</u> |
| Total | <u>19,590,600</u> | <u>19,819,834</u> | <u>229,234</u> |
| Charges for Services: | | | |
| Auditing | 55,000 | 48,752 | (6,248) |
| Economic Development | 47,500 | 62,895 | 15,395 |
| Equalization | 654,714 | 548,178 | (106,536) |
| Reimbursement | 162,750 | 163,631 | 881 |
| Safety Division | 129,941 | 123,924 | (6,017) |
| Sewer, Water & Solid Waste | 124,365 | 206,484 | 82,119 |
| District Court | 677,394 | 707,060 | 29,666 |
| Planning | 190,000 | 165,644 | (24,356) |
| Clerk/Register of Deeds | 7,300,000 | 7,542,813 | 242,813 |
| Treasurer | 2,162,384 | 2,359,031 | 196,647 |
| Circuit Court | 1,948,476 | 1,933,599 | (14,877) |
| Friend of the Court | 5,697,498 | 5,974,922 | 277,424 |
| District Court | 4,670,059 | 5,024,664 | 354,605 |
| Probate Court | 766,962 | 759,674 | (7,288) |
| Sheriff | 10,742,089 | 10,601,764 | (140,325) |
| Drain Commission | 2,063,074 | 1,906,064 | (157,010) |
| Other Services | <u>355,752</u> | <u>420,912</u> | <u>65,160</u> |
| Total | <u>37,747,958</u> | <u>38,550,011</u> | <u>802,053</u> |

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--------------------------------------|---------------------------|--------------------|---|
| REVENUES: | | | |
| Use of Money: | | | |
| Investment Income | \$ 10,505,405 | \$ 11,338,739 | \$ 833,334 |
| Other Revenues | 350,000 | 313,159 | (36,841) |
| Total Operating Revenue | <u>175,530,336</u> | <u>176,989,637</u> | <u>1,459,301</u> |
| Transfer In | <u>1,123,729</u> | <u>1,134,160</u> | <u>10,431</u> |
| TOTAL REVENUES | <u>176,654,065</u> | <u>178,123,797</u> | <u>1,469,732</u> |
| EXPENDITURES: | | | |
| County Executive: | | | |
| Administrative: | | | |
| Administration: | | | |
| Salaries and Fringes | 670,964 | 656,707 | 14,257 |
| Overtime | 600 | 5 | 595 |
| Operating Expenditures | <u>252,523</u> | <u>223,915</u> | <u>28,608</u> |
| Total Administration | <u>924,087</u> | <u>880,627</u> | <u>43,460</u> |
| Auditing: | | | |
| Salaries and Fringes | 501,378 | 467,670 | 33,708 |
| Operating Expenditures | <u>52,731</u> | <u>54,197</u> | <u>(1,466)</u> |
| Total Auditing | <u>554,109</u> | <u>521,867</u> | <u>32,242</u> |
| Community and Minority Affairs: | | | |
| Salaries and Fringes | 72,194 | 73,843 | (1,649) |
| Operating Expenditures | <u>13,516</u> | <u>14,231</u> | <u>(715)</u> |
| Total Community and Minority Affairs | <u>85,710</u> | <u>88,074</u> | <u>(2,364)</u> |
| Public Information: | | | |
| Salaries and Fringes | 65,362 | 65,854 | (492) |
| Operating Expenditures | <u>31,797</u> | <u>31,480</u> | <u>317</u> |
| Total Public Information | <u>97,159</u> | <u>97,334</u> | <u>(175)</u> |

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---------------------------------------|---------------------------|------------------|---|
| EXPENDITURES: | | | |
| County Executive: | | | |
| Administrative: | | | |
| Corporation Counsel: | | | |
| Salaries and Fringes | \$ 906,333 | \$ 890,317 | \$ 16,016 |
| Operating Expenditures | <u>180,024</u> | <u>147,286</u> | <u>32,738</u> |
| Total Corporation Counsel | <u>1,086,357</u> | <u>1,037,603</u> | <u>48,754</u> |
| State and Federal Aid Coord: | | | |
| Salaries and Fringes | 64,220 | 62,221 | 1,999 |
| Operating Expenditures | <u>11,602</u> | <u>8,868</u> | <u>2,734</u> |
| Total State and Federal Aid Coord. | <u>75,822</u> | <u>71,089</u> | <u>4,733</u> |
| Cultural Affairs: | | | |
| Salaries and Fringes | 87,763 | 64,221 | 23,542 |
| Operating Expenditures | <u>64,202</u> | <u>74,460</u> | <u>(10,258)</u> |
| Total Cultural Affairs | <u>151,965</u> | <u>138,681</u> | <u>13,284</u> |
| Total Administrative | <u>2,975,209</u> | <u>2,835,275</u> | <u>139,934</u> |
| Management and Budget: | | | |
| Administration: | | | |
| Salaries and Fringes | 101,978 | 99,916 | 2,062 |
| Operating Expenditures | <u>116,612</u> | <u>45,533</u> | <u>71,079</u> |
| Total Administration | <u>218,590</u> | <u>145,449</u> | <u>73,141</u> |
| Budget: | | | |
| Salaries and Fringes | 642,862 | 642,198 | 664 |
| Operating Expenditures | <u>227,348</u> | <u>230,705</u> | <u>(3,357)</u> |
| Total Budget | <u>870,210</u> | <u>872,903</u> | <u>(2,693)</u> |
| Accounting: | | | |
| Salaries and Fringes | 2,731,741 | 2,622,220 | 109,521 |
| Overtime | 7,500 | 7,918 | (418) |
| Operating Expenditures | <u>640,569</u> | <u>618,054</u> | <u>22,515</u> |
| Total Accounting | <u>3,379,810</u> | <u>3,248,192</u> | <u>131,618</u> |

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|-----------------------------|---------------------------|------------------|---|
| EXPENDITURES: | | | |
| County Executive: | | | |
| Management and Budget: | | | |
| Purchasing | | | |
| Salaries and Fringes | \$ 441,082 | \$ 400,688 | \$ 40,394 |
| Overtime | 2,100 | 2,107 | (7) |
| Operating Expenditures | <u>173,594</u> | <u>166,866</u> | <u>6,728</u> |
| Total Purchasing | <u>616,776</u> | <u>569,661</u> | <u>47,115</u> |
| Equalization | | | |
| Salaries and Fringes | 2,782,039 | 2,565,299 | 216,740 |
| Overtime | 9,200 | 11,441 | (2,241) |
| Operating Expenditures | <u>957,537</u> | <u>897,233</u> | <u>60,304</u> |
| Total Equalization | <u>3,748,776</u> | <u>3,473,973</u> | <u>274,803</u> |
| Reimbursement | | | |
| Salaries and Fringes | 920,560 | 757,773 | 162,787 |
| Overtime | 7,500 | 35,130 | (27,630) |
| Operating Expenditures | <u>249,617</u> | <u>389,085</u> | <u>(139,468)</u> |
| Total Reimbursement | <u>1,177,677</u> | <u>1,181,988</u> | <u>(4,311)</u> |
| Total Management and Budget | <u>10,011,839</u> | <u>9,492,166</u> | <u>519,673</u> |
| Central Services: | | | |
| Administration | | | |
| Salaries and Fringes | 541,659 | 535,107 | 6,552 |
| Overtime | 12,310 | 13,319 | (1,009) |
| Operating Expenditures | <u>223,106</u> | <u>199,924</u> | <u>23,182</u> |
| Total Administration | <u>777,075</u> | <u>748,350</u> | <u>28,725</u> |
| Safety | | | |
| Salaries and Fringes | 1,338,670 | 1,308,268 | 30,402 |
| Overtime | 25,600 | 44,705 | (19,105) |
| Operating Expenditures | <u>174,066</u> | <u>166,982</u> | <u>7,084</u> |
| Total Safety | <u>1,538,336</u> | <u>1,519,955</u> | <u>18,381</u> |

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|------------------------------|---------------------------|------------------|---|
| EXPENDITURES: | | | |
| County Executive: | | | |
| Central Services: | | | |
| Materials Management | | | |
| Salaries and Fringes | \$ 136,594 | \$ 133,843 | \$ 2,751 |
| Operating Expenditures | <u>41,563</u> | <u>34,995</u> | <u>6,568</u> |
| Total Materials Management | <u>178,157</u> | <u>168,838</u> | <u>9,319</u> |
| Total Central Services | <u>2,493,568</u> | <u>2,437,143</u> | <u>56,425</u> |
| Public Works: | | | |
| Administration | | | |
| Salaries and Fringes | 166,180 | 160,247 | 5,933 |
| Operating Expenditures | <u>202,793</u> | <u>166,599</u> | <u>36,194</u> |
| Total Administration | <u>368,973</u> | <u>326,846</u> | <u>42,127</u> |
| Facilities Engineering | | | |
| Salaries and Fringes | 869,021 | 804,528 | 64,493 |
| Overtime | 10,000 | 19,409 | (9,409) |
| Operating Expenditures | <u>104,258</u> | <u>98,875</u> | <u>5,383</u> |
| Total Facilities Engineering | <u>983,279</u> | <u>922,812</u> | <u>60,467</u> |
| Total Public Works | <u>1,352,252</u> | <u>1,249,658</u> | <u>102,594</u> |
| Personnel: | | | |
| Administration | | | |
| Salaries and Fringes | 100,562 | 100,523 | 39 |
| Operating Expenditures | <u>190,225</u> | <u>186,041</u> | <u>4,184</u> |
| Total Administration | <u>290,787</u> | <u>286,564</u> | <u>4,223</u> |
| Employee Relations | | | |
| Salaries and Fringes | 949,975 | 956,372 | (6,397) |
| Overtime | 4,400 | 4,601 | (201) |
| Operating Expenditures | <u>305,419</u> | <u>273,377</u> | <u>32,042</u> |
| Total Employee Relations | <u>1,259,794</u> | <u>1,234,350</u> | <u>25,444</u> |

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--|---------------------------|------------------|---|
| EXPENDITURES: | | | |
| County Executive: | | | |
| Personnel: | | | |
| Human Resources | | | |
| Salaries and Fringes | \$ 762,993 | \$ 723,814 | \$ 39,179 |
| Overtime | 500 | 218 | 282 |
| Operating Expenditures | <u>508,846</u> | <u>431,528</u> | <u>77,318</u> |
| Total Human Resources | <u>1,272,339</u> | <u>1,155,560</u> | <u>116,779</u> |
| Total Personnel | <u>2,822,920</u> | <u>2,676,474</u> | <u>146,446</u> |
| Institutional and Human Services: | | | |
| Administration | | | |
| Salaries and Fringes | 189,197 | 189,350 | (153) |
| Operating Expenditures | <u>82,024</u> | <u>42,142</u> | <u>39,882</u> |
| Total Administration | <u>271,221</u> | <u>231,492</u> | <u>39,729</u> |
| Human Resources | | | |
| Operating Expenditures | <u>717,453</u> | <u>717,458</u> | <u>(5)</u> |
| Total Human Resources | <u>717,453</u> | <u>717,458</u> | <u>(5)</u> |
| Medical Examiner | | | |
| Salaries and Fringes | 717,386 | 604,782 | 112,604 |
| Overtime | 24,000 | 26,188 | (2,188) |
| Operating Expenditures | <u>621,339</u> | <u>742,517</u> | <u>(121,178)</u> |
| Total Medical Examiner | <u>1,362,725</u> | <u>1,373,487</u> | <u>(10,762)</u> |
| Total Institutional and Human Services | <u>2,351,399</u> | <u>2,322,437</u> | <u>28,962</u> |
| Public Services: | | | |
| Administration | | | |
| Salaries and Fringes | 105,172 | 105,135 | 37 |
| Operating Expenditures | <u>11,580</u> | <u>11,225</u> | <u>355</u> |
| Total Administration | <u>116,752</u> | <u>116,360</u> | <u>392</u> |

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|-------------------------------------|---------------------------|------------------|---|
| EXPENDITURES: | | | |
| County Executive: | | | |
| Public Services: | | | |
| Veterans' Services | | | |
| Salaries and Fringes | \$ 821,412 | \$ 792,394 | \$ 29,018 |
| Overtime | 700 | 341 | 359 |
| Operating Expenditures | <u>400,411</u> | <u>377,874</u> | <u>22,537</u> |
| Total Veterans' Services | <u>1,222,523</u> | <u>1,170,609</u> | <u>51,914</u> |
| District Court Probation | | | |
| Salaries and Fringes | 888,937 | 870,809 | 18,128 |
| Overtime | 1,000 | 12,795 | (11,795) |
| Operating Expenditures | <u>127,659</u> | <u>130,473</u> | <u>(2,814)</u> |
| Total District Court Probation | <u>1,017,596</u> | <u>1,014,077</u> | <u>3,519</u> |
| Cooperative Extension | | | |
| Salaries and Fringes | 379,092 | 374,730 | 4,362 |
| Overtime | | 194 | (194) |
| Operating Expenditures | <u>263,085</u> | <u>237,728</u> | <u>25,357</u> |
| Total Cooperative Extension | <u>642,177</u> | <u>612,652</u> | <u>29,525</u> |
| Circuit Court Probation | | | |
| Salaries and Fringes | 12,706 | 14,874 | (2,168) |
| Operating Expenditures | <u>387,272</u> | <u>391,580</u> | <u>(4,308)</u> |
| Total Circuit Court Probation | <u>399,978</u> | <u>406,454</u> | <u>(6,476)</u> |
| Total Public Services | <u>3,399,026</u> | <u>3,320,152</u> | <u>78,874</u> |
| Computer Services: | | | |
| Operating Expenditures | <u>3,095,860</u> | <u>1,813,914</u> | <u>1,281,946</u> |
| Total Computer Services | <u>3,095,860</u> | <u>1,813,914</u> | <u>1,281,946</u> |
| Community and Economic Development: | | | |
| Administration | | | |
| Salaries and Fringes | 155,028 | 154,855 | 173 |
| Operating Expenditures | <u>37,749</u> | <u>35,631</u> | <u>2,118</u> |
| Total Administration | <u>192,777</u> | <u>190,486</u> | <u>2,291</u> |

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------|---|
| EXPENDITURES: | | | |
| County Executive: | | | |
| Community and Economic Development: | | | |
| Economic Development | | | |
| Salaries and Fringes | \$ 465,299 | \$ 485,765 | \$ (20,466) |
| Operating Expenditures | <u>554,814</u> | <u>546,294</u> | <u>8,520</u> |
| Total Economic Development | <u>1,020,113</u> | <u>1,032,059</u> | <u>(11,946)</u> |
| Planning | | | |
| Salaries and Fringes | 947,980 | 864,186 | 83,794 |
| Overtime | 6,000 | | 6,000 |
| Operating Expenditures | <u>337,814</u> | <u>277,746</u> | <u>60,068</u> |
| Total Planning | <u>1,291,794</u> | <u>1,141,932</u> | <u>149,862</u> |
| Total Community and Economic Development | <u>2,504,684</u> | <u>2,364,477</u> | <u>140,207</u> |
| Total County Executive | <u>31,006,757</u> | <u>28,511,696</u> | <u>2,495,061</u> |
| Clerk: | | | |
| Administration | | | |
| Salaries and Fringes | 250,981 | 248,381 | 2,600 |
| Overtime | | 272 | (272) |
| Operating Expenditures | <u>198,054</u> | <u>184,889</u> | <u>13,165</u> |
| Total Administration | <u>449,035</u> | <u>433,542</u> | <u>15,493</u> |
| Clerk | | | |
| Salaries and Fringes | 1,662,842 | 1,589,508 | 73,334 |
| Overtime | | 10,874 | (10,874) |
| Operating Expenditures | <u>954,586</u> | <u>980,146</u> | <u>(25,560)</u> |
| Total Clerk | <u>2,617,428</u> | <u>2,580,528</u> | <u>36,900</u> |
| Elections | | | |
| Salaries and Fringes | 231,400 | 222,306 | 9,094 |
| Overtime | | 1,655 | (1,655) |
| Operating Expenses | <u>859,067</u> | <u>707,413</u> | <u>151,654</u> |
| Total Elections | <u>1,090,467</u> | <u>931,374</u> | <u>159,093</u> |

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|-------------------------|---------------------------|------------------|---|
| EXPENDITURES: | | | |
| Clerk: | | | |
| Register of Deeds | | | |
| Salaries and Fringes | \$ 960,147 | \$ 882,731 | \$ 77,416 |
| Overtime | | 22,158 | (22,158) |
| Operating Expenditures | <u>622,567</u> | <u>462,456</u> | <u>160,111</u> |
| Total Register of Deeds | <u>1,582,714</u> | <u>1,367,345</u> | <u>215,369</u> |
| Jury Commission | | | |
| Salaries and Fringes | 14,662 | 9,960 | 4,702 |
| Operating Expenditures | <u>117,934</u> | <u>127,353</u> | <u>(9,419)</u> |
| Total Jury Commission | <u>132,596</u> | <u>137,313</u> | <u>(4,717)</u> |
| Total Clerk | <u>5,872,240</u> | <u>5,450,102</u> | <u>422,138</u> |
| Treasurer: | | | |
| Administration | | | |
| Salaries and Fringes | 1,768,490 | 1,724,931 | 43,559 |
| Overtime | 1,800 | 1,857 | (57) |
| Operating Expenditures | <u>616,173</u> | <u>606,848</u> | <u>9,325</u> |
| Total Treasurer | <u>2,386,463</u> | <u>2,333,636</u> | <u>52,827</u> |
| Justice Administration: | | | |
| Circuit Court: | | | |
| Administration | | | |
| Salaries and Fringes | 4,028,403 | 4,003,641 | 24,762 |
| Operating Expenditures | <u>5,441,341</u> | <u>5,130,672</u> | <u>310,669</u> |
| Total Circuit Court | <u>9,469,744</u> | <u>9,134,313</u> | <u>335,431</u> |
| District Court: | | | |
| Division I | | | |
| Salaries and Fringes | 1,076,346 | 1,076,210 | 136 |
| Overtime | 32,500 | 53,341 | (20,841) |
| Operating Expenditures | <u>604,866</u> | <u>605,408</u> | <u>(542)</u> |
| Total Division I | <u>1,713,712</u> | <u>1,734,959</u> | <u>(21,247)</u> |

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---------------------------------|---------------------------|------------------|---|
| EXPENDITURES: | | | |
| Justice Administration: | | | |
| District Court | | | |
| Division II | | | |
| Salaries and Fringes | \$ 483,373 | \$ 492,517 | \$ (9,144) |
| Overtime | 5,500 | 7,437 | (1,937) |
| Operating Expenditures | <u>331,409</u> | <u>315,919</u> | <u>15,490</u> |
| Total Division II | <u>820,282</u> | <u>815,873</u> | <u>4,409</u> |
| Division III | | | |
| Salaries and Fringes | 1,138,229 | 1,133,822 | 4,407 |
| Overtime | 9,500 | 34,066 | (24,566) |
| Operating Expenditures | <u>685,672</u> | <u>666,405</u> | <u>19,267</u> |
| Total Division III | <u>1,833,401</u> | <u>1,834,293</u> | <u>(892)</u> |
| Division IV | | | |
| Salaries and Fringes | 897,459 | 889,419 | 8,040 |
| Overtime | 9,500 | 8,739 | 761 |
| Operating Expenditures | <u>523,667</u> | <u>511,313</u> | <u>12,354</u> |
| Total Division IV | <u>1,430,626</u> | <u>1,409,471</u> | <u>21,155</u> |
| Total District Court | <u>5,798,021</u> | <u>5,794,596</u> | <u>3,425</u> |
| Probate Court: | | | |
| Administration | | | |
| Salaries and Fringes | 3,756,278 | 3,586,833 | 169,445 |
| Overtime | 3,600 | 12,263 | (8,663) |
| Operating Expenditures | <u>1,525,978</u> | <u>1,454,260</u> | <u>71,718</u> |
| Total Administration | <u>5,285,856</u> | <u>5,053,356</u> | <u>232,500</u> |
| Estates and Mental | | | |
| Salaries and Fringes | 1,078,003 | 1,030,030 | 47,973 |
| Overtime | 6,000 | 846 | 5,154 |
| Operating Expenditures | <u>830,418</u> | <u>796,393</u> | <u>34,025</u> |
| Total Estates and Mental | <u>1,914,421</u> | <u>1,827,269</u> | <u>87,152</u> |
| Legal Processing | | | |
| Salaries and Fringes | 3,544 | 1,355 | 2,189 |
| Operating Expenditures | <u>224</u> | <u>2,936</u> | <u>(2,712)</u> |
| Total Legal Processing | <u>3,768</u> | <u>4,291</u> | <u>(523)</u> |

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|--------------------------------------|---------------------------|-------------------|---|
| EXPENDITURES: | | | |
| Justice Administration: | | | |
| Probate Court: | | | |
| Training and Clinical Services | | | |
| Salaries and Fringes | \$ 473,331 | \$ 462,619 | \$ 10,712 |
| Overtime | | 746 | (746) |
| Operating Expenditures | <u>113,573</u> | <u>101,850</u> | <u>11,723</u> |
| Total Training and Clinical Services | <u>586,904</u> | <u>565,215</u> | <u>21,689</u> |
| Field Services: | | | |
| Salaries and Fringes | 3,987,817 | 3,980,075 | 7,742 |
| Overtime | 12,000 | 6,014 | 5,986 |
| Operating Expenditures | <u>295,870</u> | <u>296,643</u> | <u>(773)</u> |
| Total Field Services | <u>4,295,687</u> | <u>4,282,732</u> | <u>12,955</u> |
| Total Probate Court | <u>12,086,636</u> | <u>11,732,863</u> | <u>353,773</u> |
| Total Justice Administration | <u>27,354,401</u> | <u>26,661,772</u> | <u>692,629</u> |
| Law Enforcement: | | | |
| Prosecuting Attorney: | | | |
| Administration | | | |
| Salaries and Fringes | 6,051,903 | 5,781,382 | 270,521 |
| Overtime | 90,600 | 91,183 | (583) |
| Operating Expenses | <u>2,090,802</u> | <u>2,035,965</u> | <u>54,837</u> |
| Total Prosecuting Attorney | <u>8,233,305</u> | <u>7,908,530</u> | <u>324,775</u> |
| Sheriff: | | | |
| Sheriff's Office | | | |
| Salaries and Fringes | 441,208 | 438,329 | 2,879 |
| Overtime | 2,278 | 97 | 2,181 |
| Operating Expenditures | <u>2,370,254</u> | <u>2,394,684</u> | <u>(24,430)</u> |
| Total Sheriff's Office | <u>2,813,740</u> | <u>2,833,110</u> | <u>(19,370)</u> |

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------|---|
| EXPENDITURES: | | | |
| Law Enforcement: | | | |
| Sheriff: | | | |
| Administration | | | |
| Salaries and Fringes | \$ 1,159,977 | \$ 1,162,892 | \$ (2,915) |
| Overtime | 13,494 | 13,103 | 391 |
| Operating Expenditures | <u>736,771</u> | <u>838,663</u> | <u>(101,892)</u> |
| Total Administration | <u>1,910,242</u> | <u>2,014,658</u> | <u>(104,416)</u> |
| Corrective Services | | | |
| Salaries and Fringes | 10,061,780 | 9,602,088 | 459,692 |
| Overtime | 222,528 | 619,690 | (397,162) |
| Operating Expenditures | <u>4,834,709</u> | <u>5,017,670</u> | <u>(182,961)</u> |
| Total Corrective Services | <u>15,119,017</u> | <u>15,239,448</u> | <u>(120,431)</u> |
| Corrective Services-Satellites | | | |
| Salaries and Fringes | 4,339,066 | 4,370,515 | (31,449) |
| Overtime | 231,425 | 354,673 | (123,248) |
| Operating Expenditures | <u>619,885</u> | <u>606,915</u> | <u>12,970</u> |
| Total Corrective Services - Satellites | <u>5,190,376</u> | <u>5,332,103</u> | <u>(141,727)</u> |
| Protective Services | | | |
| Salaries and Fringes | 11,221,471 | 11,041,162 | 180,309 |
| Overtime | 848,715 | 945,186 | (96,471) |
| Operating Expenditures | <u>2,006,160</u> | <u>2,039,182</u> | <u>(33,022)</u> |
| Total Protective Services | <u>14,076,346</u> | <u>14,025,530</u> | <u>50,816</u> |
| Technical Services | | | |
| Salaries and Fringes | 2,800,350 | 2,603,247 | 197,103 |
| Overtime | 80,206 | 149,079 | (68,873) |
| Operating Expenditures | <u>797,996</u> | <u>785,854</u> | <u>12,142</u> |
| Total Technical Services | <u>3,678,552</u> | <u>3,538,180</u> | <u>140,372</u> |
| Total Sheriff | <u>42,788,273</u> | <u>42,983,029</u> | <u>(194,756)</u> |
| Total Law Enforcement | <u>51,021,578</u> | <u>50,891,559</u> | <u>130,019</u> |

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---------------------------------|---------------------------|--------------------|---|
| EXPENDITURES: | | | |
| Legislative: | | | |
| Board of Commissioners | | | |
| Salaries and Fringes | \$ 1,320,724 | \$ 1,275,644 | \$ 45,080 |
| Overtime | 600 | | 600 |
| Operating Expenditures | <u>568,398</u> | <u>391,836</u> | <u>176,562</u> |
| Total Board of Commissioners | <u>1,889,722</u> | <u>1,667,480</u> | <u>222,242</u> |
| Library | | | |
| Salaries and Fringes | 409,802 | 400,658 | 9,144 |
| Overtime | 5,039 | 5,039 | |
| Operating Expenditures | <u>775,048</u> | <u>790,516</u> | <u>(15,468)</u> |
| Total Library | <u>1,189,889</u> | <u>1,196,213</u> | <u>(6,324)</u> |
| Total Legislative | <u>3,079,611</u> | <u>2,863,693</u> | <u>215,918</u> |
| Drain Commissioner: | | | |
| Administration | | | |
| Salaries and Fringes | 3,233,935 | 3,033,282 | 200,653 |
| Overtime | 178,000 | 161,134 | 16,866 |
| Operating Expenditures | <u>435,890</u> | <u>446,425</u> | <u>(10,535)</u> |
| Total Drain Commissioner | <u>3,847,825</u> | <u>3,640,841</u> | <u>206,984</u> |
| Non-Departmental | | | |
| Assessments | 685,677 | 649,696 | 35,981 |
| Building Maintenance and Other | | | |
| Service | 1,416,001 | 1,374,879 | 41,122 |
| Other | <u>4,071,186</u> | <u>2,366,335</u> | <u>1,704,851</u> |
| Total Non-Departmental | <u>6,172,864</u> | <u>4,390,910</u> | <u>1,781,954</u> |
| TOTAL EXPENDITURES | <u>130,741,739</u> | <u>124,744,209</u> | <u>5,997,530</u> |
| OPERATING TRANSFERS OUT: | | | |
| Special Revenue: | | | |
| County Health | 16,570,921 | 15,210,309 | 1,360,612 |
| Community Mental Health | 7,501,504 | 7,220,549 | 280,955 |
| Camp Oakland | 1,598,800 | 1,535,227 | 63,573 |
| Children's Village | 4,054,400 | 3,906,561 | 147,839 |
| Juvenile Maintenance | <u>2,751,260</u> | <u>3,329,717</u> | <u>(578,457)</u> |

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|-------------------|---|
| OPERATING TRANSFERS OUT: | | | |
| Special Revenue: | | | |
| Social Welfare Foster Care | \$ 44,000 | \$ 16,720 | \$ 27,280 |
| Social Services Relief Admin. | 32,653 | 33,044 | (391) |
| Social Services Hospitalization | 3,300,000 | 4,237,487 | (937,487) |
| Land Sales | (2,253) | (4,447) | 2,194 |
| Friend of the Court | 6,337,465 | 6,181,874 | 155,591 |
| County Markets | 30,000 | 30,000 | |
| Parks and Recreation | 100,000 | 100,000 | |
| Road Commission | <u>2,236,243</u> | <u>1,225,853</u> | <u>1,010,390</u> |
| Total Special Revenue | <u>44,554,993</u> | <u>43,022,894</u> | <u>1,532,099</u> |
| Debt Service Funds: | | | |
| Building Authority Law Enforcement Complex | 655,250 | 655,250 | |
| Building Authority Medical Care Facility | 301,640 | 301,640 | |
| Law Enforcement Complex Expansion | 1,682,782 | 1,899,769 | (216,987) |
| Building Authority Computer Center | <u>278,966</u> | <u>278,966</u> | |
| Total Debt Service Funds | <u>2,918,638</u> | <u>3,135,625</u> | <u>(216,987)</u> |
| Capital Projects: | | | |
| Utilities Improvements | 750,000 | 500,000 | 250,000 |
| Project Work Order | 849,800 | 812,212 | 37,588 |
| Computer Center Construction | <u>250,000</u> | <u>250,000</u> | |
| Total Capital Projects | <u>1,849,800</u> | <u>1,562,212</u> | <u>287,588</u> |
| Internal Service Funds: | | | |
| Facilities and Operations | 85,500 | 85,500 | |
| Motor Pool | 8,000 | 8,000 | |
| Telephone Communications | 3,600 | 5,790 | (2,190) |
| Printing and Mailing | <u>3,426</u> | <u>3,426</u> | |
| Total Internal Service Funds | <u>100,526</u> | <u>102,716</u> | <u>(2,190)</u> |
| Enterprise Funds: | | | |
| Medical Care Facility | 2,203,716 | 1,800,178 | 403,538 |
| Food Services | 65,460 | 65,460 | |
| Solid Waste Management | <u>3,034,940</u> | <u>3,034,940</u> | |
| Total Enterprise Funds | <u>5,304,116</u> | <u>4,900,578</u> | <u>403,538</u> |

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
|---|---------------------------|----------------------|---|
| OPERATING TRANSFERS OUT: | | | |
| Fiduciary Funds: | | | |
| Jail Inmate Commissary | \$ 27,000 | \$ 27,000 | \$ -0- |
| TOTAL OPERATING TRANSFERS OUT | <u>54,755,073</u> | <u>52,751,025</u> | <u>2,004,048</u> |
| EQUITY TRANSFERS OUT: | | | |
| Internal Service Funds: | | | |
| Computer Services | 30,664 | 30,664 | |
| Motor Pool | 196,220 | 196,220 | |
| Office Equipment | 223,412 | 223,413 | |
| Radio Communications | <u>39,995</u> | <u>39,995</u> | |
| Total Internal Service Funds | <u>490,292</u> | <u>490,292</u> | |
| TOTAL EQUITY TRANSFERS OUT | <u>490,292</u> | <u>490,292</u> | |
| TOTAL EXPENDITURES, OPERATING TRANSFERS OUT AND EQUITY TRANSFERS OUT | <u>185,987,104</u> | <u>177,985,526</u> | <u>8,001,578</u> |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | (9,333,039) | 138,271 | 9,471,310 |
| Fund Balance at Beginning of Year | <u>19,463,387</u> | <u>19,463,387</u> | |
| Fund Balance at End of Year | <u>\$ 10,130,348</u> | <u>\$ 19,601,658</u> | <u>\$ 9,471,310</u> |

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

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

The County Health Fund is used to account for revenue reserved for the purpose of providing health protection, maintenance, and improvement for the people of Oakland County.

The Community Mental Health Fund is used to account for revenue reserved for providing mental health services within Oakland County.

The Camp Oakland Fund is used to account for revenue reserved for the placement of wards of the Probate Court at the Camp Oakland Child Care Facility.

The Children's Village Fund is used to account for revenue earmarked for the detention of children as prescribed by the Probate Court.

The Juvenile Maintenance Fund is used to account for revenue earmarked for the placement of children in foster care homes as ordered by Probate Court.

The Social Services Foster Care Fund is used to reimburse agencies and individuals for board and care expenses of foster care children. These expenses are partially reimbursed by the State.

The Social Services Relief Administration Fund is used to reimburse County board members who help oversee those activities of the Oakland County Department of Social Services. This fund, too, is used to account for various petty cash monies held by Social Services.

The Social Services Hospitalization Fund is used to reimburse the Department of Social Services for doctor and hospital expenses already reimbursed by the State but are a designated responsibility of the County.

The Housing and Community Development Fund accounts for block grants received from the U.S. Department of Housing and Urban Development for the use of low-income home improvement loans, municipal projects, and homeless assistance projects.

The County Reference Library Fund is used to account for County Revenue designated for library purposes.

The Land Sales Fund is used to account for the sale of land owned by Oakland County.

The Friend of the Court Fund is used to account for revenue reserved for the operation of this office of the Circuit Court.

The County Veteran's Trust Fund is used to account for revenue earmarked for aid to needy veterans.

SPECIAL REVENUE FUNDS

The County Markets Fund is used to account for revenue designated for the financial assistance of the Pontiac and Royal Oak Markets.

The Parks and Recreation Fund is used to account for revenue earmarked for the operation of the County Parks.

The Road Commission Fund is used to account for revenues received from Federal, State and County sources for the maintenance and repairs of the County road system.

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

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

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

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

The Health WIC Program utilizes State and Federal Funds to provide health assessment, nutrition education and nutritious food supplements for pregnant women, infants and children of low-income families.

The Health Family Planning Grant Fund accounts for State and Federal Funds utilized to provide information and counseling on Family Planning Matters.

The Health TB Outreach Grant Fund account for State and Federal Funds utilized to identify patients with the disease and refer them for follow-up care.

The Health Medicaid Screening Grant Fund accounts for State and Federal Funds expended for providing services to Medicaid Clients under 21 years of age.

The Health MDPH-OSAS Grant Fund utilizes State and Federal Funds to provide a coordinating agency with the State that is designed to develop comprehensive plans for substance abuse treatment, rehabilitation services and prevention services as well as providing statistical data to the State.

The Health MCH Block Grant Fund utilizes State and Federal Funds to provide well baby clinics for children age infants to six, a public information campaign and consultation and technical assistance to local loan-a-seat programs and risk assessment and counseling for high risk pregnant women.

The Health Infant Mortality Reduction Grant Fund utilizes State and Federal Funds in an effort to identify and remove barriers that exist to service for a specific targeted area and increase the awareness of high risk factors and preventative actions that can reduce those rick factors.

The Sudden Infant Death Syndrome Grant Fund utilizes State and Federal Funds to provide counseling services to families who have experienced a "SID's Death."

SPECIAL REVENUE FUNDS

The Health PreNatal Post Partum Fund utilizes State and Federal Funds in an effort to provide expectant mothers with information on nutrition, doctor visits and delivery services as needed.

The Health Hypertension Fund utilizes State and Federal Funds to provide a program of services including screening and follow up care in an effort to insure early diagnoses and prompt treatment.

The Children's Health Services Fund accounts for State and Federal Funds utilized to assist financially eligible families to pay for medical treatment supplies, and equipment for children, ages birth to 21 years of age, suspected of having a potentially disabling condition.

The AIDS Counseling and Testing Program Fund accounts for State and Federal Funds used to provide comprehensive AIDS prevention and control services.

The HIV Sero Prevalance Survey Fund utilizes State and Federal Funds in a program designed to determine the number of HIV positive and negative cases in Oakland County.

The PreNatal Coordination Enrollment Fund utilizes State and Federal Funds to enroll pregnant women in prenatal care and to assist them in applications for Medicaid.

The Michigan Health Initiative Fund utilizes Local Funds to initiate a cardiovascular risk reduction screening program which includes initial testing, follow up service and counseling.

The MIC/IHIP Local Agreement Fund utilizes State and Local Funds in promoting and coordinating services for pregnant clients as well as improving capabilities networking among community agencies concerned with improving pregnancy outcomes.

The Michigan Bicycle Helmet Fund utilizes State Funds for the purpose of distributing helmets to various schools located in Oakland County.

The Prosecutor's Co-Operative Reimbursement Grant Fund accounts for Federal, State and Local funds utilized to determine paternity and secure support for the minor children, thereby shifting the support of such children to those legally liable and financially able to do so.

The Prosecutor's Auto Theft Prevention Grant Fund utilizes State Funds to reduce auto theft in Oakland County by increasing auto theft arrests, seeking return of stolen vehicles and identifying possible insurance frauds.

The Prosecutor's Anti Drug Grant Fund utilizes Federal Funds in an effort to prosecute criminal drug cases to the fullest extent of the law.

The Sheriff's Auto Theft Prevention Grant Fund utilizes State Funds in an effort to reduce auto thefts in Oakland County Prevention through an aggressive prosecution of alleged auto theft cases.

The Sheriff's Anti Drug Grant Fund provides the City of Livonia, on a reimbursement basis, with personnel for the Southeast Michigan Major Drug Conspiracy Investigative unit.

SPECIAL REVENUE FUNDS

The Sheriff's Road Patrol Grant Fund utilizes State and Local Funds to provide Road Patrol Officers who will be responsible for enforcing all traffic laws under the Michigan Vehicle Code, all criminal laws investigating accidents and conducting Traffic Safety Education Programs.

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

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

The Probation Enhancement Discretionary Grant Fund utilizes Federal Funds to provide services to felons with substance abuse problems who are indigent and can not receive help through substance abuse centers due to lack of Health Benefits.

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

The CMH Homeless Assistance Grant Fund utilizes Federal Funds to identify homeless clients, provide services to the homeless and provide community education about the problem.

The CMH Adoptive Services Grant Fund utilizes State Funds in an effort to identify those existing services available to adoptive Children and determine ways in which to improve these same services.

The Small Business Center Grant Fund utilizes State and Local Funds for the purpose of providing service to small businesses who need assistance to survive, grow and create jobs.

The Area Development Office Grant Fund utilizes State and Local Funds to maintain a State-wide network of area development offices which are engaged in securing private investments which create and retain manufacturing and related services employment within their jurisdictions.

The County Library Board Grant Fund was established to utilize Federal Funds to purchase reference materials, books and equipment for use at Children's Village.

The J.T.P.A. Administrative Pools Fund accounts for administrative costs for operations of various J.T.P.A. programs.

The J.T.P.A. Title IIA Fund accounts for costs involved with training and placement of unemployed handicapped or low income individuals.

The J.T.P.A. Title IIB Fund accounts for costs involved with summer placement of youth ages 14 thru 21. This program provides work experience for handicapped or low income youth.

The J.T.P.A. Dislocated Workers Fund accounts for costs involved with retraining of laid off or long term unemployed workers.

COUNTY OF OAKLAND
COMBINING BALANCE SHEET-SPECIAL REVENUE FUNDS
DECEMBER 31, 1990

| ASSETS | COUNTY HEALTH | COMMUNITY MENTAL HEALTH | CAMP OAKLAND | CHILDREN'S VILLAGE | JUVENILE MAINTENANCE | SOCIAL SERVICES FOSTER CARE | SOCIAL SERVICES RELIEF ADMIN. | SOCIAL SERVICES HOSPITALIZATION | HOUSING AND COMMUNITY DEVELOPMENT | COUNTY REFERENCE LIBRARY | LAND SALES | FRIEND OF THE COURT |
|--|---------------------|-------------------------|-------------------|---------------------|----------------------|-----------------------------|-------------------------------|---------------------------------|-----------------------------------|--------------------------|------------------|---------------------|
| CURRENT ASSETS: | | | | | | | | | | | | |
| CASH AND CASH EQUIVALENTS | \$ 2,003,828 | \$ 5,017,861 | \$ 210,403 | | \$ 26,440 | \$ 33,453 | \$ 77,400 | \$ 9,436 | \$ 388,365 | \$ 488,444 | \$ 7,171 | |
| CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE | | | | | | | | | | | | |
| SPECIAL ASSESSMENTS RECEIVABLE DUE FROM OTHER GOVERNMENTAL UNITS | 1,490,178 | 2,215,036 | | \$ 1,131,130 | 8,814 | 6,327 | | | 80,931 | | | |
| ACCOUNTS AND INTEREST RECEIVABLE DUE FROM OTHER FUNDS | 47,250 | | | 90,710 | | | | | | 235 | 44,454 | \$ 227 |
| INVENTORIES AND SUPPLIES | 39,290 | | | 2,929 | 627,732 | | | 1,687,151 | | 310 | 4,685 | 876,624 |
| PREPAYMENTS AND OTHER ASSETS | 8,020 | | | 425 | | | | | | | | |
| TOTAL CURRENT ASSETS | 3,588,566 | 7,232,917 | 210,403 | 1,225,194 | 662,986 | 39,780 | 77,400 | 1,696,587 | 469,296 | 488,989 | 56,310 | 876,851 |
| LONG-TERM ASSETS: | | | | | | | | | | | | |
| SPECIAL ASSESSMENTS RECEIVABLE | | | | | | | | | | | | |
| TOTAL ASSETS | \$ 3,588,566 | \$ 7,232,917 | \$ 210,403 | \$ 1,225,194 | \$ 662,986 | \$ 39,780 | \$ 77,400 | \$ 1,696,587 | \$ 469,296 | \$ 488,989 | \$ 56,310 | \$ 876,851 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | | | |
| CURRENT LIABILITIES: | | | | | | | | | | | | |
| VOUCHERS PAYABLE | 32,792 | 326,055 | 146,830 | 26,716 | 12,894 | | | | | | | 19,823 |
| ACCRUED PAYROLL | 47,905 | 56,982 | | 16,266 | 1,286 | | | | 2,180 | | | 14,764 |
| DUE TO OTHER GOVERNMENTAL UNITS | 135,898 | 3,336,449 | | | 382,950 | | | | | | | |
| DUE TO OTHER FUNDS | 3,001,878 | 737,712 | 63,573 | 987,268 | 16,871 | 27,280 | 77,400 | 9,436 | 55,374 | | 56,310 | 623,252 |
| DEFERRED REVENUE | 390 | 2,756,906 | | | | | | | | | | |
| OTHER ACCRUED LIABILITIES | 69,261 | 9,707 | | 30,121 | 248,985 | 12,500 | | 1,687,151 | 381,742 | 21,697 | | |
| TOTAL CURRENT LIABILITIES | 3,288,124 | 7,223,811 | 210,403 | 1,060,371 | 662,986 | 39,780 | 77,400 | 1,696,587 | 439,296 | 21,697 | 56,310 | 657,839 |
| OTHER LIABILITIES: | | | | | | | | | | | | |
| ADVANCES | | | | | | | | | 30,000 | | | |
| TOTAL LIABILITIES | 3,288,124 | 7,223,811 | 210,403 | 1,060,371 | 662,986 | 39,780 | 77,400 | 1,696,587 | 469,296 | 21,697 | 56,310 | 657,839 |
| FUND BALANCES: | | | | | | | | | | | | |
| RESERVE FOR ENCUMBRANCES | 297,277 | 1,939 | | | | | | | | | | 16,842 |
| RESERVE FOR INVENTORIES AND SUPPLIES | | | | | | | | | | | | |
| TOTAL RESERVED | 297,277 | 1,939 | | | | | | | | | | 16,842 |
| UNRESERVED: | | | | | | | | | | | | |
| DESIGNATED FOR CONSTRUCTION AND MAINTENANCE | | | | | | | | | | | | |
| DESIGNATED FOR PROGRAMS | 3,165 | 7,167 | | 164,823 | | | | | | 467,292 | | 202,170 |
| TOTAL UNRESERVED | 3,165 | 7,167 | | 164,823 | | | | | | 467,292 | | 202,170 |
| TOTAL FUND BALANCES | 300,442 | 9,106 | | 164,823 | | | | | | 467,292 | | 219,012 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 3,588,566 | \$ 7,232,917 | \$ 210,403 | \$ 1,225,194 | \$ 662,986 | \$ 39,780 | \$ 77,400 | \$ 1,696,587 | \$ 469,296 | \$ 488,989 | \$ 56,310 | \$ 876,851 |

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS, CONTINUED
 DECEMBER 31, 1990

| ASSETS | COUNTY VETERAN'S TRUST | COUNTY MARKETS | PARKS AND RECREATION | ROAD COMMISSION | DRAINS ACT 40 | SEWER ACT 94 | LAKES ACT 146 | LAKES ACT 345 | HEALTH W.I.C. | HEALTH FAMILY PLANNING | HEALTH T.B. OUTREACH | HEALTH MEDICAID SCREENING |
|--|------------------------------|-------------------|----------------------------|----------------------|---------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|----------------------------|---------------------------------|
| CURRENT ASSETS: | | | | | | | | | | | | |
| CASH AND CASH EQUIVALENTS | \$ 23,923 | \$ 164,453 | \$ 3,993,919 | \$ 13,412,195 | \$ 5,140,300 | \$ 47,778 | \$ 47,144 | \$ 320,345 | | | | |
| CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE | | | 5,024,525 | | | | | | | | | |
| SPECIAL ASSESSMENTS RECEIVABLE | | | | | 48,225 | | 212,451 | 488,225 | | | | |
| DUE FROM OTHER GOVERNMENTAL UNITS | | | 61,128 | 573,029 | | | | | \$ 102,187 | \$ 61,902 | \$ 9,283 | \$ 212,353 |
| ACCOUNTS AND INTEREST RECEIVABLE | | | 269,467 | 8,284,451 | 60,288 | 184 | | 348 | | | | |
| DUE FROM OTHER FUNDS | | 209 | 681,453 | 43,009 | | | | | 315,051 | 78,029 | | 431,428 |
| INVENTORIES AND SUPPLIES | | | 15,097 | 2,426,430 | | | | | | | | |
| PREPAYMENTS AND OTHER ASSETS | | | | 244,917 | | 856,808 | | | | | | 17,796 |
| TOTAL CURRENT ASSETS | 23,923 | 164,662 | 10,045,589 | 24,984,031 | 5,256,813 | 904,770 | 259,595 | 816,918 | 417,238 | 139,931 | 9,283 | 661,577 |
| LONG-TERM ASSETS: | | | | | | | | | | | | |
| SPECIAL ASSESSMENTS RECEIVABLE | | | | 10,718,165 | | | | | | | | |
| TOTAL ASSETS | \$ 23,923 | \$ 164,662 | \$ 10,045,589 | \$ 35,702,196 | \$ 5,256,813 | \$ 904,770 | \$ 259,595 | \$ 816,918 | \$ 417,238 | \$ 139,931 | \$ 9,283 | \$ 661,577 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | | | |
| CURRENT LIABILITIES: | | | | | | | | | | | | |
| VOUCHERS PAYABLE | | | 94,306 | 4,196,138 | | | | | 459 | 161 | 55 | 525 |
| ACCRUED PAYROLL | 375 | 226 | | 1,582,956 | | | | | 1,864 | 2,587 | 124 | 2,267 |
| DUE TO OTHER GOVERNMENTAL UNITS | | | | | 20,000 | | | | | | | |
| DUE TO OTHER FUNDS | 107 | 13,790 | 160,555 | 40,256 | 621,555 | | 235,379 | 81,598 | 404,600 | 137,094 | 9,104 | 510,164 |
| DEFERRED REVENUE | | | 5,600,000 | 15,683,059 | | | | | 10,268 | | | 148,136 |
| OTHER ACCRUED LIABILITIES | | | 1,979,195 | 6,242,873 | 767,541 | 198,800 | 200 | | 47 | 89 | | 485 |
| TOTAL CURRENT LIABILITIES | 482 | 14,016 | 7,834,056 | 27,745,282 | 1,409,096 | 198,800 | 235,579 | 81,598 | 417,238 | 139,931 | 9,283 | 661,577 |
| OTHER LIABILITIES: | | | | | | | | | | | | |
| ADVANCES | | | | | | 306,808 | | 184,826 | | | | |
| TOTAL LIABILITIES | 482 | 14,016 | 7,834,056 | 27,745,282 | 1,409,096 | 505,608 | 235,579 | 266,424 | 417,238 | 139,931 | 9,283 | 661,577 |
| FUND BALANCES: | | | | | | | | | | | | |
| RESERVE FOR ENCUMBRANCES | | | | | | | | | | | | |
| RESERVE FOR INVENTORIES AND SUPPLIES | | | 15,097 | 2,426,430 | | | | | | | | |
| TOTAL RESERVED | | | 15,097 | 2,426,430 | | | | | | | | |
| UNRESERVED: | | | | | | | | | | | | |
| DESIGNATED FOR CONSTRUCTION AND MAINTENANCE | | 64,159 | | | 3,847,717 | 399,162 | 24,016 | 550,494 | | | | |
| DESIGNATED FOR PROGRAMS | 23,441 | 86,487 | 2,196,436 | 5,530,484 | | | | | | | | |
| TOTAL UNRESERVED | 23,441 | 150,646 | 2,196,436 | 5,530,484 | 3,847,717 | 399,162 | 24,016 | 550,494 | | | | |
| TOTAL FUND BALANCES | 23,441 | 150,646 | 2,211,533 | 7,956,914 | 3,847,717 | 399,162 | 24,016 | 550,494 | | | | |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 23,923 | \$ 164,662 | \$ 10,045,589 | \$ 35,702,196 | \$ 5,256,813 | \$ 904,770 | \$ 259,595 | \$ 816,918 | \$ 417,238 | \$ 139,931 | \$ 9,283 | \$ 661,577 |

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS, CONTINUED
 DECEMBER 31, 1990

| ASSETS | HEALTH M.D.P.H. O.S.A.S. | HEALTH M.C.H. BLOCK | INFANT MORTALITY REDUCTION | SUDDEN INFANT DEATH SYNDROME | HEALTH PRENATAL POST PARTUM | HEALTH HYPER- TENSION | CHILDREN'S HEALTH SERVICES | AIDS COUNSEL TEST PROGRAM | H.I.V. SERO- PREVALENCE SURVEY | PRENATAL COORDINATION ENROLLMENT | MICHIGAN HEALTH INITIATIVE | NIC/IRIP LOCAL AGREEMENT |
|---|--------------------------------|---------------------------|----------------------------------|------------------------------------|-----------------------------------|-----------------------------|----------------------------------|---------------------------------|--------------------------------------|--|----------------------------------|--------------------------------|
| CURRENT ASSETS: | | | | | | | | | | | | |
| CASH AND CASH EQUIVALENTS | | | | | \$ 64,086 | | | | | | | |
| CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE | | | | | | | | | | | | |
| SPECIAL ASSESSMENTS RECEIVABLE | | | | | | | | | | | | |
| DUE FROM OTHER GOVERNMENTAL UNITS | \$ 689,739 | \$ 21,216 | \$ 62,376 | \$ 2,000 | | \$ 14,333 | \$ 60,709 | \$ 41,824 | \$ 46,790 | \$ 18,244 | | \$ 34,485 |
| ACCOUNTS AND INTEREST RECEIVABLE | 88,901 | | | | | | | | | | \$ 14,672 | |
| DUE FROM OTHER FUNDS | 3,899 | 77,796 | 101,296 | 4,000 | | 40,894 | 100,511 | | 2,712 | 34,541 | | 36,760 |
| INVENTORIES AND SUPPLIES | | | | | | | | | | | | |
| PREPAYMENTS AND OTHER ASSETS | | | | | | | | | | | | |
| TOTAL CURRENT ASSETS | 782,539 | 99,012 | 163,672 | 6,000 | 64,086 | 55,227 | 161,220 | 41,824 | 49,502 | 52,785 | 14,672 | 71,245 |
| LONG-TERM ASSETS: | | | | | | | | | | | | |
| SPECIAL ASSESSMENTS RECEIVABLE | | | | | | | | | | | | |
| TOTAL ASSETS | \$ 782,539 | \$ 99,012 | \$ 163,672 | \$ 6,000 | \$ 64,086 | \$ 55,227 | \$ 161,220 | \$ 41,824 | \$ 49,502 | \$ 52,785 | \$ 14,672 | \$ 71,245 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | | | |
| CURRENT LIABILITIES: | | | | | | | | | | | | |
| VOUCHERS PAYABLE | 14,832 | 149 | 116 | | | 107 | 35 | 568 | | | | |
| ACCRUED PAYROLL | 680 | 902 | 402 | | | 240 | 612 | 563 | 711 | 165 | | 398 |
| DUE TO OTHER GOVERNMENTAL UNITS | 364,963 | 25 | | | | | | | | | | |
| DUE TO OTHER FUNDS | 400,076 | 97,936 | 163,154 | 6,000 | | 54,880 | 160,573 | 40,693 | 48,791 | 52,556 | 5,579 | 70,847 |
| DEFERRED REVENUE | | | | | | | | | | | | |
| OTHER ACCRUED LIABILITIES | 1,988 | | | | 64,086 | | | | | 64 | 9,093 | |
| TOTAL CURRENT LIABILITIES | 782,539 | 99,012 | 163,672 | 6,000 | 64,086 | 55,227 | 161,220 | 41,824 | 49,502 | 52,785 | 14,672 | 71,245 |
| OTHER LIABILITIES: | | | | | | | | | | | | |
| ADVANCES | | | | | | | | | | | | |
| TOTAL LIABILITIES | 782,539 | 99,012 | 163,672 | 6,000 | 64,086 | 55,227 | 161,220 | 41,824 | 49,502 | 52,785 | 14,672 | 71,245 |
| FUND BALANCES: | | | | | | | | | | | | |
| RESERVE FOR ENCUMBRANCES | | | | | | | | | | | | |
| RESERVE FOR INVENTORIES AND SUPPLIES | | | | | | | | | | | | |
| TOTAL RESERVED | | | | | | | | | | | | |
| UNRESERVED: | | | | | | | | | | | | |
| DESIGNATED FOR CONSTRUCTION AND MAINTENANCE | | | | | | | | | | | | |
| DESIGNATED FOR PROGRAMS | | | | | | | | | | | | |
| TOTAL UNRESERVED | | | | | | | | | | | | |
| TOTAL FUND BALANCES | | | | | | | | | | | | |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 782,539 | \$ 99,012 | \$ 163,672 | \$ 6,000 | \$ 64,086 | \$ 55,227 | \$ 161,220 | \$ 41,824 | \$ 49,502 | \$ 52,785 | \$ 14,672 | \$ 71,245 |

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS, CONTINUED
 DECEMBER 31, 1990

| ASSETS | MICHIGAN BICYCLE HELMET | PROSECUTOR'S COOPERATIVE REIMBURSEMENT | PROSECUTOR'S AUTO THEFT PREVENTION | PROSECUTOR'S ANTI DRUG | SHERIFF'S AUTO THEFT PREVENTION | SHERIFF'S ANTI DRUG | ROAD PATROL | INMATE SUBSTANCE ABUSE COORDINATION | PROBATION COMMUNITY CORRECTIONS PLANNING | PROBATION ENHANCEMENT DISCRETIONARY | PROBATION ENHANCEMENT | C. N. H. HOMELESS ASSIST |
|--|-------------------------------|--|--|---------------------------|---------------------------------------|------------------------|-------------------|--|---|---|--------------------------|--------------------------------|
| CURRENT ASSETS: | | | | | | | | | | | | |
| CASH AND CASH EQUIVALENTS | | | | | | | | \$ 20,232 | \$ 31,165 | | \$ 20,335 | |
| CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE | | | | | | | | | | | | |
| SPECIAL ASSESSMENTS RECEIVABLE | | | | | | | | | | | | |
| DUE FROM OTHER GOVERNMENTAL UNITS | | \$ 294,330 | \$ 35,489 | \$ 14,252 | \$ 203,108 | | \$ 149,430 | 3,913 | | | | \$ 25,220 |
| ACCOUNTS AND INTEREST RECEIVABLE | | | | | 9,670 | | | | | | | |
| DUE FROM OTHER FUNDS | | 978 | | 28,352 | 1,542 | \$ 2,282 | 144,742 | 2,534 | | \$ 32,677 | 7,983 | |
| INVENTORIES AND SUPPLIES | | | | | | | | | | | | |
| PREPAYMENTS AND OTHER ASSETS | | | | 3,304 | | | 4,129 | | | | | |
| TOTAL CURRENT ASSETS | | 295,308 | 35,489 | 45,908 | 214,320 | 2,282 | 298,301 | 26,679 | 31,165 | 32,677 | 28,318 | 25,220 |
| LONG-TERM ASSETS: | | | | | | | | | | | | |
| SPECIAL ASSESSMENTS RECEIVABLE | | | | | | | | | | | | |
| TOTAL ASSETS | \$ 0 | \$ 295,308 | \$ 35,489 | \$ 45,908 | \$ 214,320 | \$ 2,282 | \$ 298,301 | \$ 26,679 | \$ 31,165 | \$ 32,677 | \$ 28,318 | \$ 25,220 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | | | |
| CURRENT LIABILITIES: | | | | | | | | | | | | |
| VOUCHERS PAYABLE | | 392 | 100 | 128 | 28,103 | | | | | | | |
| ACCRUED PATROLL | | 2,207 | 392 | 557 | 790 | | 1,518 | 118 | | | | 301 |
| DUE TO OTHER GOVERNMENTAL UNITS | | | | | | 8 | | | | | | |
| DUE TO OTHER FUNDS | | 280,830 | 34,997 | 44,524 | 131,249 | 2,274 | 296,783 | 25,331 | | 1,011 | 16,843 | 24,919 |
| DEFERRED REVENUE | | 11,879 | | 699 | | | | 1,230 | 31,165 | 31,666 | 11,475 | |
| OTHER ACCRUED LIABILITIES | | | | | 54,178 | | | | | | | |
| TOTAL CURRENT LIABILITIES | | 295,308 | 35,489 | 45,908 | 214,320 | 2,282 | 298,301 | 26,679 | 31,165 | 32,677 | 28,318 | 25,220 |
| OTHER LIABILITIES: | | | | | | | | | | | | |
| ADVANCES | | | | | | | | | | | | |
| TOTAL LIABILITIES | | 295,308 | 35,489 | 45,908 | 214,320 | 2,282 | 298,301 | 26,679 | 31,165 | 32,677 | 28,318 | 25,220 |
| FUND BALANCES: | | | | | | | | | | | | |
| RESERVE FOR ENCUMBRANCES | | | | | | | | | | | | |
| RESERVE FOR INVENTORIES AND SUPPLIES | | | | | | | | | | | | |
| TOTAL RESERVED | | | | | | | | | | | | |
| UNRESERVED: | | | | | | | | | | | | |
| DESIGNATED FOR CONSTRUCTION AND MAINTENANCE | | | | | | | | | | | | |
| DESIGNATED FOR PROGRAMS | | | | | | | | | | | | |
| TOTAL UNRESERVED | | | | | | | | | | | | |
| TOTAL FUND BALANCES | | | | | | | | | | | | |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 0 | \$ 295,308 | \$ 35,489 | \$ 45,908 | \$ 214,320 | \$ 2,282 | \$ 298,301 | \$ 26,679 | \$ 31,165 | \$ 32,677 | \$ 28,318 | \$ 25,220 |

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS, CONTINUED
 DECEMBER 31, 1990

| ASSETS | C.M.H. ADOPTIVE SERVICES | SMALL BUSINESS CENTER | AREA DEVELOPMENT OFFICE | COUNTY LIBRARY BOARD | J.T.P.A. ADMINISTRA- TIVE POOLS | J.T.P.A. TITLE II A | J.T.P.A. TITLE II B | J.T.P.A. DISLOCATED WORKERS | TOTAL |
|--|--------------------------------|-----------------------------|-------------------------------|----------------------------|---------------------------------------|---------------------------|---------------------------|-----------------------------------|----------------------|
| CURRENT ASSETS: | | | | | | | | | |
| CASH AND CASH EQUIVALENTS | \$ 6,504 | | | | | | \$ 8,563 | \$ 9,007 | \$ 31,588,770 |
| CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE | | | | | | | | | 5,024,525 |
| SPECIAL ASSESSMENTS RECEIVABLE | | | | | | | | | 748,901 |
| DUE FROM OTHER GOVERNMENTAL UNITS | \$ 38,103 | \$ 12,899 | \$ 348 | \$ 53,508 | \$ 865,001 | | 45,092 | | 8,684,707 |
| ACCOUNTS AND INTEREST RECEIVABLE | | | | | 1,120 | | | | 8,911,977 |
| DUE FROM OTHER FUNDS | | 21,715 | 25,208 | | | | | | 5,458,322 |
| INVENTORIES AND SUPPLIES | | | | | | | | | 2,441,527 |
| PREPAYMENTS AND OTHER ASSETS | | | | | | | | | 1,135,399 |
| TOTAL CURRENT ASSETS | 6,504 | 59,818 | 38,107 | 348 | 54,628 | 865,001 | 8,563 | 54,099 | 63,994,128 |
| LONG-TERM ASSETS: | | | | | | | | | |
| SPECIAL ASSESSMENTS RECEIVABLE | | | | | | | | | 10,718,165 |
| TOTAL ASSETS | \$ 6,504 | \$ 59,818 | \$ 38,107 | \$ 348 | \$ 54,628 | \$ 865,001 | \$ 8,563 | \$ 54,099 | \$ 74,712,293 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | |
| CURRENT LIABILITIES: | | | | | | | | | |
| VOUCHERS PAYABLE | 53 | | | | 1,804 | 181,257 | | | 5,084,398 |
| ACCRUED PAYROLL | 55 | 310 | 310 | | 1,303 | | | | 1,742,316 |
| DUE TO OTHER GOVERNMENTAL UNITS | | | | | | | 8,563 | | 4,248,856 |
| DUE TO OTHER FUNDS | 64 | 59,508 | 37,797 | 348 | 42,989 | 8,539 | | | 9,979,647 |
| DEFERRED REVENUE | 6,332 | | | | | | | | 24,293,205 |
| OTHER ACCRUED LIABILITIES | | | | | 8,532 | 675,205 | | 54,099 | 12,517,639 |
| TOTAL CURRENT LIABILITIES | 6,504 | 59,818 | 38,107 | 348 | 54,628 | 865,001 | 8,563 | 54,099 | 57,866,061 |
| OTHER LIABILITIES: | | | | | | | | | |
| ADVANCES | | | | | | | | | 521,634 |
| TOTAL LIABILITIES | 6,504 | 59,818 | 38,107 | 348 | 54,628 | 865,001 | 8,563 | 54,099 | 58,387,695 |
| FUND BALANCES: | | | | | | | | | |
| RESERVE FOR ENCUMBRANCES | | | | | | | | | 316,058 |
| RESERVE FOR INVENTORIES AND SUPPLIES | | | | | | | | | 2,441,527 |
| TOTAL RESERVED | | | | | | | | | 2,757,585 |
| UNRESERVED: | | | | | | | | | |
| DESIGNATED FOR CONSTRUCTION AND MAINTENANCE | | | | | | | | | 4,885,548 |
| DESIGNATED FOR PROGRAMS | | | | | | | | | 8,681,465 |
| TOTAL UNRESERVED | | | | | | | | | 13,567,013 |
| TOTAL FUND BALANCES | | | | | | | | | 16,324,598 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 6,504 | \$ 59,818 | \$ 38,107 | \$ 348 | \$ 54,628 | \$ 865,001 | \$ 8,563 | \$ 54,099 | \$ 74,712,293 |

OAKLAND COUNTY
REFERENCE LIBRARY

COUNTY OF OAKLAND
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1990

| | COUNTY HEALTH | COMMUNITY MENTAL HEALTH | CAMP OAKLAND | CHILDREN'S VILLAGE | JUVENILE MAINTENANCE | SOCIAL SERVICES FOSTER CARE | SOCIAL SERVICES RELIEF ADMIN. | SOCIAL SERVICES HOSPITALIZATION | HOUSING AND COMMUNITY DEVELOPMENT | COUNTY REFERENCE LIBRARY | LAND SALES | FRIEND OF THE COURT |
|--|-------------------|-------------------------|------------------|--------------------|----------------------|-----------------------------|-------------------------------|---------------------------------|-----------------------------------|--------------------------|--------------|---------------------|
| REVENUES: | | | | | | | | | | | | |
| TAXES | | | | | | | | | | | | |
| SPECIAL ASSESSMENTS | | | | | | | | | | | | |
| FEDERAL GRANTS | \$ 18,611 | | | \$ 180,324 | | | | | \$ 4,047,724 | | | |
| STATE GRANTS | 2,380,710 | \$ 15,953,370 | | 4,086,674 | | \$ 23,025 | | | | | | \$ 304,481 |
| OTHER INTERGOVERNMENTAL REVENUE | | | | 1,255,574 | | | | | | | | |
| CHARGES FOR SERVICES | 2,151,278 | | | 507,000 | \$ 623,614 | | | | | \$ 326 | | 129,552 |
| USE OF MONEY | | | | | | | | | | 90,977 | | |
| OTHER | | 5,673,553 | | 2,296 | 1,136 | | | \$ 9,436 | | 341 | \$ 4,447 | |
| TOTAL REVENUES | 4,550,599 | 21,626,923 | | 6,031,868 | 624,750 | 23,025 | | 9,436 | 4,047,724 | 91,644 | 4,447 | 434,033 |
| EXPENDITURES: | | | | | | | | | | | | |
| SALARIES | 11,156,241 | 7,130,691 | | 4,014,045 | 286,218 | | \$ 4,808 | | 324,638 | | | 3,560,667 |
| FRINGE BENEFITS | 4,544,457 | 2,760,869 | | 1,683,994 | 116,551 | | 585 | | 130,596 | | | 1,400,356 |
| CONTRACTUAL SERVICES | 1,281,496 | 17,427,677 | \$ 1,535,227 | 2,203,992 | 3,512,607 | 39,745 | 27,651 | 4,237,487 | 3,511,864 | 2,468 | | 483,891 |
| COMMODITIES | 380,075 | 344,664 | | 208,866 | 21,051 | | | | 6,058 | | | 175,270 |
| CAPITAL OUTLAY | 83,407 | 28,857 | | 16,212 | | | | | | | | 5,007 |
| INTERNAL SERVICES | 2,330,536 | 1,144,455 | | 1,622,288 | 18,040 | | | | 74,568 | 25 | | 884,067 |
| TOTAL EXPENDITURES | 19,776,212 | 28,837,213 | 1,535,227 | 9,749,397 | 3,954,467 | 39,745 | 33,044 | 4,237,487 | 4,047,724 | 2,493 | | 6,509,258 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | | | | | | | | | | | | |
| | (15,225,613) | (7,210,290) | (1,535,227) | (3,717,529) | (3,329,717) | (16,720) | (33,044) | (4,228,051) | | 89,151 | 4,447 | (6,075,225) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | | | | |
| OPERATING TRANSFERS IN | 15,210,309 | 7,220,549 | 1,535,227 | 3,906,561 | 3,329,717 | 16,720 | 33,044 | 4,237,487 | | | | 6,181,874 |
| OPERATING TRANSFERS OUT | (9,200) | (9,000) | | (41,000) | | | | (9,436) | | (185) | (4,447) | |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | | | | | | | | | | | | |
| | (24,504) | 1,259 | | 148,032 | | | | | | 88,966 | | 106,649 |
| FUND BALANCES AT BEGINNING OF YEAR | | | | | | | | | | | | |
| RESIDUAL EQUITY TRANSFERS IN | 324,946 | 7,847 | | 16,791 | | | | | | 378,326 | | 202,363 |
| RESIDUAL EQUITY TRANSFERS OUT | | | | | | | | | | | | (90,000) |
| FUND BALANCES AT END OF YEAR | \$ 300,442 | \$ 9,106 | \$ 0 | \$ 164,823 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 467,292 | \$ 0 | \$ 219,012 |

CONTINUED

COUNTY OF OAKLAND
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1990

| | COUNTY VETERAN'S TRUST | COUNTY MARKETS | PARKS AND RECREATION | ROAD COMMISSION | DRAINS ACT 40 | SEWER ACT 94 | LAKES ACT 146 | LAKES ACT 345 | HEALTH W.I.C. | HEALTH FAMILY PLANNING | HEALTH T.B. OUTREACH | HEALTH MEDICAID SCREENING |
|--|------------------------------|-------------------|----------------------------|---------------------|---------------------|-------------------|------------------|-------------------|------------------|------------------------------|----------------------------|---------------------------------|
| REVENUES: | | | | | | | | | | | | |
| TAXES | | | \$ 5,251,652 | | | | | | | | | |
| SPECIAL ASSESSMENTS | | | | \$ 3,160,351 | \$ 328,766 | | | \$ 516,644 | | | | |
| FEDERAL GRANTS | | | | 4,531,321 | | | | | | | | |
| STATE GRANTS | \$ 374,205 | | | 42,462,393 | | | | | \$ 641,608 | \$ 180,967 | \$ 35,192 | \$ 831,721 |
| OTHER INTERGOVERNMENTAL REVENUE | | | | 3,518,133 | | | | | | | | |
| CHARGES FOR SERVICES | | \$ 261,224 | 4,269,650 | | 7,657 | | \$ 235,337 | 6,768 | | 109,933 | | |
| USE OF MONEY | | | 421,726 | 2,154,854 | 328,239 | \$ 3,545 | 9,197 | 23,062 | | | | |
| OTHER | | | 54,410 | 967,566 | 1,109 | | | | | | | |
| TOTAL REVENUES | 374,205 | 261,224 | 9,997,438 | 56,794,618 | 665,771 | 3,545 | 244,534 | 546,474 | 641,608 | 290,900 | 35,192 | 831,721 |
| EXPENDITURES: | | | | | | | | | | | | |
| SALARIES | 27,540 | 68,973 | 3,641,667 | | 198,404 | | 88,821 | | 387,641 | 148,221 | 23,061 | 498,837 |
| FRINGE BENEFITS | 3,366 | 25,112 | 1,203,750 | | 117,991 | | 53,675 | | 171,152 | 35,241 | 6,492 | 198,058 |
| CONTRACTUAL SERVICES | 349,715 | | 2,785,259 | 63,141,930 | 185,848 | 23,110 | 45,793 | 485,126 | 47,068 | 52,079 | 4,122 | 59,907 |
| COMMODITIES | 360 | | 233,042 | | 8,643 | | 3,753 | 3,719 | 2,679 | 32,132 | 137 | 15,080 |
| CAPITAL OUTLAY | 543 | | 1,750,490 | | 63,979 | | | | | | | |
| INTERNAL SERVICES | | 151,042 | | | | | 43,968 | 222 | 33,068 | 23,227 | 1,380 | 59,839 |
| TOTAL EXPENDITURES | 381,524 | 245,127 | 9,614,208 | 63,141,930 | 574,865 | 23,110 | 236,010 | 489,067 | 641,608 | 290,900 | 35,192 | 831,721 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | (7,319) | 16,097 | 383,230 | (6,347,312) | 90,906 | (19,565) | 8,524 | 57,407 | | | | |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | | | | |
| OPERATING TRANSFERS IN | | 30,000 | 100,000 | 1,225,853 | 294,952 | | | | | | | |
| OPERATING TRANSFERS OUT | | (8,000) | (18,360) | | (21,023) | | | | | | | |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | (7,319) | 38,097 | 464,870 | (5,121,459) | 364,835 | (19,565) | 8,524 | 57,407 | | | | |
| FUND BALANCES AT BEGINNING OF YEAR | 30,760 | 112,549 | 1,746,663 | 13,078,373 | 3,479,750 | 418,727 | 31,757 | 493,087 | | | | |
| RESIDUAL EQUITY TRANSFERS IN | | | | | 3,134 | | | | | | | |
| RESIDUAL EQUITY TRANSFERS OUT | | | | | (2) | | (16,265) | | | | | |
| FUND BALANCES AT END OF YEAR | \$ 23,441 | \$ 150,646 | \$ 2,211,533 | \$ 7,956,914 | \$ 3,847,717 | \$ 399,162 | \$ 24,016 | \$ 550,494 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

CONTINUED

COUNTY OF OAKLAND
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1990

| | HEALTH M.D.P.H. O.S.A.S. | HEALTH M.C.H. BLOCK | INFANT MORTALITY REDUCTION | SUDDEN INFANT DEATH SYNDROME | HEALTH PRENATAL POST PARTUM | HEALTH HYPER- TENSION | CHILDREN'S HEALTH SERVICES | AIDS COUNSEL TEST PROGRAM | H.I.V. SERO- PREVALENCE SURVEY | PRENATAL COORDINATION ENROLLMENT | MICHIGAN HEALTH INITIATIVE | MIC/IBIP LOCAL AGREEMENT |
|--|--------------------------------|---------------------------|----------------------------------|------------------------------------|-----------------------------------|-----------------------------|----------------------------------|---------------------------------|--------------------------------------|--|----------------------------------|--------------------------------|
| REVENUES: | | | | | | | | | | | | |
| TAXES | | | | | | | | | | | | |
| SPECIAL ASSESSMENTS | | | | | | | | | | | | |
| FEDERAL GRANTS | | | | | | | | | | | | |
| STATE GRANTS | \$ 3,369,943 | \$ 111,729 | \$ 193,887 | \$ 8,000 | | \$ 68,187 | \$ 229,802 | \$ 150,415 | \$ 81,693 | \$ 67,555 | | \$ 86,824 |
| OTHER INTERGOVERNMENTAL REVENUE | | | | | | | | | | | | |
| CHARGES FOR SERVICES | 8,780 | | | | | | | | | | | |
| USE OF MONEY | | | | | | | | | | | | |
| OTHER | | | | | | | | | | | \$ 4,672 | |
| TOTAL REVENUES | 3,378,723 | 111,729 | 193,887 | 8,000 | | 68,187 | 229,802 | 150,415 | 81,693 | 67,555 | 4,672 | 86,824 |
| EXPENDITURES: | | | | | | | | | | | | |
| SALARIES | 167,225 | 80,316 | 40,412 | 6,974 | | 39,582 | 130,952 | 93,944 | 69,826 | 40,631 | 3,576 | 58,671 |
| FRINGE BENEFITS | 68,669 | 19,150 | 8,599 | 405 | | 14,679 | 54,811 | 27,067 | 4,530 | 20,186 | 368 | 14,924 |
| CONTRACTUAL SERVICES | 2,917,768 | 10,929 | 142,117 | 529 | | 4,664 | 15,952 | 15,147 | 7,264 | 3,231 | 376 | 6,189 |
| COMMODITIES | 196,988 | 158 | 1,696 | | | 2,000 | 6,429 | 7,083 | | 27 | 352 | 1,496 |
| CAPITAL OUTLAY | | | | | | | | | | | | |
| INTERNAL SERVICES | 28,073 | 1,176 | 1,063 | 92 | | 7,262 | 21,658 | 7,174 | 73 | 3,480 | | 5,544 |
| TOTAL EXPENDITURES | 3,378,723 | 111,729 | 193,887 | 8,000 | | 68,187 | 229,802 | 150,415 | 81,693 | 67,555 | 4,672 | 86,824 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | | | | | | | | | | | | |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | | | | |
| OPERATING TRANSFERS IN | | | | | | | | | | | | |
| OPERATING TRANSFERS OUT | | | | | | | | | | | | |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | | | | | | | | | | | | |
| FUND BALANCES AT BEGINNING OF YEAR | | | | | | | | | | | | |
| RESIDUAL EQUITY TRANSFERS IN | | | | | | | | | | | | |
| RESIDUAL EQUITY TRANSFERS OUT | | | | | | | | | | | | |
| FUND BALANCES AT END OF YEAR | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

CONTINUED

COUNTY OF OAKLAND
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1990

| | MICHIGAN BICYCLE HELMET | PROSECUTOR'S COOPERATIVE REIMBURSEMENT | PROSECUTOR'S AUTO THEFT PREVENTION | PROSECUTOR'S ANTI DRUG | SHERIFF'S AUTO THEFT PREVENTION | SHERIFF'S ANTI DRUG | SHERIFF'S ROAD PATROL | INMATE SUBSTANCE ABUSE COORDINATION | PROBATION COMMUNITY CORRECTIONS PLANNING | PROBATION ENHANCEMENT DISCRETIONARY | PROBATION ENHANCEMENT | C.N.E. HOMELESS ASSIST |
|---|-------------------------------|--|--|---------------------------|---------------------------------------|------------------------|-----------------------------|--|---|---|--------------------------|------------------------------|
| REVENUES: | | | | | | | | | | | | |
| TAXES | | | | | | | | | | | | |
| SPECIAL ASSESSMENTS | | | | | | | | | | | | |
| FEDERAL GRANTS | | | | | | | | | | | | |
| STATE GRANTS | \$ 11,188 | \$ 703,746 | \$ 126,435 | \$ 64,256 | \$ 659,587 | | \$ 527,523 | \$ 5,218 | | \$ 84,541 | \$ 46,279 | \$ 110,534 |
| OTHER INTERGOVERNMENTAL REVENUE | | 230,471 | | 69,032 | | \$ 34,641 | 151,257 | | | | | |
| CHARGES FOR SERVICES | | | | | | | | | | | | |
| USE OF MONEY | | | | | | | | | | | | |
| OTHER | | | | | | | | | | | | |
| TOTAL REVENUES | 11,188 | 934,217 | 126,435 | 133,288 | 659,587 | 34,641 | 678,780 | 5,218 | | 84,541 | 46,279 | 110,534 |
| EXPENDITURES: | | | | | | | | | | | | |
| SALARIES | | 553,025 | 92,683 | 93,739 | 219,499 | 24,407 | 406,364 | 3,508 | | 13,200 | 42,244 | 50,689 |
| FRINGE BENEFITS | | 226,804 | 32,022 | 32,809 | 91,230 | 8,509 | 168,573 | 1,515 | | | | 20,977 |
| CONTRACTUAL SERVICES | | 65,808 | 1,130 | 1,359 | 310,687 | | 15,846 | 195 | | 71,323 | 3,930 | 38,859 |
| COMMODITIES | 11,188 | 5,561 | | | 1,488 | | | | | | | |
| CAPITAL OUTLAY | | 3,974 | | 375 | | | | | | | | |
| INTERNAL SERVICES | | 79,045 | 600 | 5,006 | 36,683 | 1,725 | 87,997 | | | 18 | 105 | 9 |
| TOTAL EXPENDITURES | 11,188 | 934,217 | 126,435 | 133,288 | 659,587 | 34,641 | 678,780 | 5,218 | | 84,541 | 46,279 | 110,534 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | | | | | | | | | | | | |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | | | | |
| OPERATING TRANSFERS IN | | | | | | | | | | | | |
| OPERATING TRANSFERS OUT | | | | | | | | | | | | |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | | | | | | | | | | | | |
| FUND BALANCES AT BEGINNING OF YEAR | | | | | | | | | | | | |
| RESIDUAL EQUITY TRANSFERS IN | | | | | | | | | | | | |
| RESIDUAL EQUITY TRANSFERS OUT | | | | | | | | | | | | |
| FUND BALANCES AT END OF YEAR | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

CONTINUED

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1990

| | County Health | | |
|--|-------------------|-------------------|--|
| | Amended Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUES: | | | |
| Federal Grants | \$ 16,000 | \$ 18,611 | \$ 2,611 |
| State Grants | 2,526,755 | 2,380,710 | (146,045) |
| Charges for Services | <u>2,085,872</u> | <u>2,151,278</u> | <u>65,406</u> |
| TOTAL REVENUES | <u>4,628,627</u> | <u>4,550,599</u> | <u>(78,028)</u> |
| EXPENDITURES: | | | |
| CURRENT OPERATIONS: | | | |
| COUNTY EXECUTIVE: | | | |
| MANAGEMENT AND BUDGET: | | | |
| ACCOUNTING: | | | |
| Salaries and Fringes | 78,333 | 64,718 | 13,615 |
| Operating Expenditures | <u>2,494</u> | <u>3,063</u> | <u>(569)</u> |
| TOTAL ACCOUNTING | <u>80,827</u> | <u>67,781</u> | <u>13,046</u> |
| TOTAL MANAGEMENT AND BUDGET | <u>80,827</u> | <u>67,781</u> | <u>13,046</u> |
| CENTRAL SERVICES: | | | |
| PUBLIC SAFETY: | | | |
| Salaries and Fringes | 27,027 | 18,538 | 8,489 |
| Overtime | 1,600 | 1,477 | 123 |
| Operating Expenditures | <u>600</u> | <u>600</u> | <u>600</u> |
| TOTAL PUBLIC SAFETY | <u>29,227</u> | <u>20,015</u> | <u>9,212</u> |
| TOTAL CENTRAL SERVICES | <u>29,227</u> | <u>20,015</u> | <u>9,212</u> |
| INSTITUTIONAL AND HUMAN SERVICES: | | | |
| HEALTH DIVISION | | | |
| Salaries and Fringes | 15,359,527 | 14,231,096 | 1,128,431 |
| Overtime | 22,000 | 20,939 | 1,061 |
| Operating Expenditures | <u>3,425,106</u> | <u>3,131,520</u> | <u>293,586</u> |
| TOTAL HEALTH DIVISION | <u>18,806,633</u> | <u>17,383,555</u> | <u>1,423,078</u> |
| TOTAL INSTITUTIONAL AND HUMAN SERVICES | <u>18,806,633</u> | <u>17,383,555</u> | <u>1,423,078</u> |
| PUBLIC SERVICES: | | | |
| EMERGENCY MEDICAL SERVICES: | | | |
| Salaries and Fringes | 405,883 | 413,784 | (7,901) |
| Overtime | 512,243 | 459 | (459) |
| Operating Expenditures | <u>512,243</u> | <u>516,991</u> | <u>(4,748)</u> |
| TOTAL EMERGENCY MEDICAL SERVICES | <u>918,126</u> | <u>931,234</u> | <u>(13,108)</u> |

Continued

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | County Health | | |
|--|-------------------|--------------|--|
| | Amended Budget | Actual | Variance Favorable (Unfavorable) |
| EXPENDITURES: | | | |
| COUNTY EXECUTIVE: | | | |
| PUBLIC SERVICES: | | | |
| ANIMAL CONTROL: | | | |
| Salaries and Fringes | \$ 924,765 | \$ 917,732 | \$ 7,033 |
| Overtime | 17,300 | 31,953 | (14,653) |
| Operating Expenses | 413,471 | 423,942 | (10,471) |
| TOTAL ANIMAL CONTROL | 1,355,536 | 1,373,627 | (18,091) |
| TOTAL PUBLIC SERVICES | 2,273,662 | 2,304,861 | (31,199) |
| TOTAL COUNTY EXECUTIVE | 21,190,349 | 19,776,212 | 1,414,137 |
| TOTAL EXPENDITURES | 21,190,349 | 19,776,212 | 1,414,137 |
| Excess of Revenues Over (Under) Expenditures | (16,561,722) | (15,225,613) | 1,336,109 |
| Other Financing Sources (Uses): | | | |
| Operating Transfers In | 16,570,922 | 15,210,309 | (1,360,613) |
| Operating Transfers Out | (9,200) | (9,200) | |
| Excess of Revenues and Other Sources Under Expenditures and Other Uses | -0- | (24,504) | (24,504) |
| Fund Balance at Beginning of Year | 324,946 | 324,946 | -0- |
| Fund Balance at End of Year | \$ 324,946 | \$ 300,442 | \$ (24,504) |

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1990

| | Community Mental Health | | |
|---|-------------------------|---------------|--|
| | Amended Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUES: | | | |
| State Grants | \$ 17,436,691 | \$ 15,953,370 | \$ (1,483,321) |
| Other | 5,469,775 | 5,673,553 | 203,778 |
| TOTAL REVENUES | 22,906,466 | 21,626,923 | (1,279,543) |
| EXPENDITURES: | | | |
| CURRENT OPERATIONS: | | | |
| COUNTY EXECUTIVE: | | | |
| INSTITUTIONAL AND HUMAN SERVICES: | | | |
| COMMUNITY MENTAL HEALTH: | | | |
| Salaries and Fringes | 10,567,362 | 9,878,582 | 688,780 |
| Overtime | 4,000 | 12,978 | (8,978) |
| Operating Expenditures | 19,827,608 | 18,945,653 | 881,955 |
| TOTAL COMMUNITY MENTAL HEALTH | 30,398,970 | 28,837,213 | 1,561,757 |
| TOTAL INSTITUTIONAL AND HUMAN SERVICES | 30,398,970 | 28,837,213 | 1,561,757 |
| TOTAL COUNTY EXECUTIVE | 30,398,970 | 28,837,213 | 1,561,757 |
| TOTAL EXPENDITURES | 30,398,970 | 28,837,213 | 1,561,757 |
| Excess of Revenue Over (Under) Expenditures | (7,492,504) | (7,210,290) | 282,214 |
| Other Financing Sources (Uses): | | | |
| Operating Transfers In | 7,501,504 | 7,220,549 | (280,955) |
| Operating Transfers Out | (9,000) | (9,000) | |
| Excess of Revenues and Other Sources Over Expenditures and Other Uses | -0- | 1,259 | 1,259 |
| Fund Balance at Beginning of Year | 7,847 | 7,847 | -0- |
| Fund Balance at End of Year | \$ 7,847 | \$ 9,106 | \$ 1,259 |

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1990

| | Camp Oakland | | |
|--|-------------------|-------------|--|
| | Amended Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUES: | | | |
| TOTAL REVENUES: | \$ -0- | \$ -0- | \$ -0- |
| EXPENDITURES: | | | |
| CURRENT OPERATIONS: | | | |
| COUNTY EXECUTIVE: | | | |
| INSTITUTIONAL AND HUMAN SERVICES: | | | |
| ADMINISTRATION: | | | |
| Operating Expenditures | 1,598,800 | 1,535,227 | 63,573 |
| TOTAL ADMINISTRATION | 1,598,800 | 1,535,227 | 63,573 |
| TOTAL INSTITUTIONAL AND HUMAN SERVICES | 1,598,800 | 1,535,227 | 63,573 |
| TOTAL COUNTY EXECUTIVE | 1,598,800 | 1,535,227 | 63,573 |
| TOTAL EXPENDITURES | 1,598,800 | 1,535,227 | 63,573 |
| Excess of Revenues Over (Under) Expenditures | (1,598,800) | (1,535,227) | 63,573 |
| Other Financing Sources: | | | |
| Operating Transfers In | 1,598,800 | 1,535,227 | (63,573) |
| Excess of Revenues and Other Sources Over (Under) Expenditures | -0- | -0- | -0- |
| Fund Balance at Beginning of Year | -0- | -0- | -0- |
| Fund Balance at End of Year | \$ -0- | \$ -0- | \$ -0- |

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1990

| | Children's Village | | |
|--|---------------------------|-------------------|---|
| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
| REVENUES: | | | |
| Special Assessments | \$ 181,644 | \$ 180,324 | \$ (1,320) |
| Federal Grants | 4,096,125 | 4,086,674 | (9,451) |
| Other Intergovernmental Revenues | 1,167,000 | 1,255,574 | 88,574 |
| Charges for Services | 400,000 | 507,000 | 107,000 |
| Other | 1,200 | 2,296 | 1,096 |
| TOTAL REVENUES | <u>5,845,969</u> | <u>6,031,868</u> | <u>185,899</u> |
| EXPENDITURES: | | | |
| CURRENT OPERATIONS: | | | |
| COUNTY EXECUTIVE: | | | |
| INSTITUTIONAL AND HUMAN SERVICES: | | | |
| CHILDREN'S VILLAGE: | | | |
| Salaries and Fringes | 5,757,206 | 5,390,098 | 367,108 |
| Overtime | 185,000 | 289,516 | (104,516) |
| Operating Expenditures | 3,905,854 | 4,051,250 | (145,396) |
| TOTAL CHILDREN'S VILLAGE | <u>9,848,060</u> | <u>9,730,864</u> | <u>117,196</u> |
| TOTAL INSTITUTIONAL AND HUMAN SERVICES | <u>9,848,060</u> | <u>9,730,864</u> | <u>117,196</u> |
| TOTAL COUNTY EXECUTIVE | <u>9,848,060</u> | <u>9,730,864</u> | <u>117,196</u> |
| LEGISLATIVE: | | | |
| LIBRARY BOARD: | | | |
| Salaries and Fringes | 11,241 | 18,425 | (7,184) |
| Operating Expenditures | 68 | 108 | (40) |
| TOTAL LIBRARY BOARD | <u>11,309</u> | <u>18,533</u> | <u>(7,224)</u> |
| TOTAL LEGISLATIVE | <u>11,309</u> | <u>18,533</u> | <u>(7,224)</u> |
| TOTAL EXPENDITURES | <u>9,859,369</u> | <u>9,749,397</u> | <u>109,972</u> |
| Excess of Revenue Over (Under) Expenditures | (4,013,400) | (3,717,529) | 295,871 |
| Other Financing Sources (Uses): | | | |
| Operating Transfers In | 4,054,400 | 3,906,561 | (147,839) |
| Operating Transfers Out | (41,000) | (41,000) | |
| Excess of Revenues and Other Sources Over Expenditures and Other Uses | <u>-0-</u> | <u>148,032</u> | <u>148,032</u> |
| Fund Balance at Beginning of Year | 16,791 | 16,791 | -0- |
| Fund Balance at End of Year | <u>\$ 16,791</u> | <u>\$ 164,823</u> | <u>\$ 148,032</u> |

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1990

| | <u>Juvenile Maintenance</u> | | Variance Favorable (Unfavorable) |
|---|-----------------------------|------------------|--|
| | <u>Amended Budget</u> | <u>Actual</u> | |
| REVENUES: | | | |
| Charges for Services | \$ 702,264 | \$ 624,750 | \$ (77,514) |
| TOTAL REVENUES | <u>702,264</u> | <u>624,750</u> | <u>(77,514)</u> |
| EXPENDITURES: | | | |
| CURRENT OPERATIONS: | | | |
| JUSTICE ADMINISTRATION: | | | |
| PROBATE COURT: | | | |
| JUVENILE MAINTENANCE: | | | |
| Operating Expenditures | <u>2,955,000</u> | <u>3,475,099</u> | <u>(520,099)</u> |
| TOTAL JUVENILE MAINTENANCE | <u>2,955,000</u> | <u>3,475,099</u> | <u>(520,099)</u> |
| FIELD SERVICES: | | | |
| Salaries and Fringes | 393,878 | 402,769 | (8,891) |
| Operating Expenditures | <u>104,646</u> | <u>76,599</u> | <u>28,047</u> |
| TOTAL FIELD SERVICES | <u>498,524</u> | <u>479,368</u> | <u>19,156</u> |
| TOTAL PROBATE COURT | <u>3,453,524</u> | <u>3,954,467</u> | <u>(500,943)</u> |
| TOTAL JUSTICE ADMINISTRATION | <u>3,453,524</u> | <u>3,954,467</u> | <u>(500,943)</u> |
| TOTAL EXPENDITURES | <u>3,453,524</u> | <u>3,954,467</u> | <u>(500,943)</u> |
| Excess of Revenue Under Expenditures | (2,751,260) | (3,329,717) | (578,457) |
| Other Financing Sources: | | | |
| Operating Transfers In | <u>2,751,260</u> | <u>3,329,717</u> | <u>578,457</u> |
| Excess of Revenues and Other Sources Over Expenditures | -0- | -0- | -0- |
| Fund Balance at Beginning of Year | <u>-0-</u> | <u>-0-</u> | <u>-0-</u> |
| Fund Balance at End of Year | <u>\$ -0-</u> | <u>\$ -0-</u> | <u>\$ -0-</u> |

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1990

| | Social Services Foster Care | | |
|--|-----------------------------|-----------|--|
| | Amended Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUES: | | | |
| State Grants | \$ 44,000 | \$ 23,025 | \$ (20,975) |
| TOTAL REVENUES | 44,000 | 23,025 | (20,975) |
| EXPENDITURES: | | | |
| CURRENT OPERATIONS: | | | |
| COUNTY EXECUTIVE: | | | |
| INSTITUTIONAL AND HUMAN SERVICES: | | | |
| SOCIAL WELFARE FOSTER CARE: | | | |
| Operating Expenditures | 88,000 | 39,745 | 48,255 |
| TOTAL SOCIAL WELFARE FOSTER CARE | 88,000 | 39,745 | 48,255 |
| TOTAL INSTITUTIONAL AND HUMAN SERVICES | 88,000 | 39,745 | 48,255 |
| TOTAL COUNTY EXECUTIVE | 88,000 | 39,745 | 48,255 |
| TOTAL EXPENDITURES | 88,000 | 39,745 | 48,255 |
| Excess of Revenue Over (Under) | | | |
| Expenditures | (44,000) | (16,720) | 27,280 |
| Other Financing Sources (Uses): | | | |
| Operating Transfers In | 44,000 | 16,720 | (27,280) |
| Excess of Revenues and Other Sources | | | |
| Over Expenditures | -0- | -0- | -0- |
| Fund Balance at Beginning of Year | -0- | -0- | -0- |
| Fund Balance at End of Year | \$ -0- | \$ -0- | \$ -0- |

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1990

| | Social Services Relief Administration | | |
|--------------------------------------|---------------------------------------|----------|--|
| | Amended Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUES: | \$ -0- | \$ -0- | \$ -0- |
| TOTAL REVENUES | -0- | -0- | -0- |
| EXPENDITURES: | | | |
| CURRENT OPERATIONS: | | | |
| COUNTY EXECUTIVE: | | | |
| INSTITUTIONAL AND HUMAN SERVICES: | | | |
| SOCIAL SERVICES RELIEF | | | |
| ADMINISTRATION: | | | |
| Salaries and Fringes | 5,000 | 5,393 | (393) |
| Operating Expenditures | 27,653 | 27,651 | 2 |
| TOTAL SOCIAL SERVICES RELIEF | | | |
| ADMINISTRATION | 32,653 | 33,044 | (391) |
| TOTAL INSTITUTIONAL AND HUMAN | | | |
| SERVICES | 32,653 | 33,044 | (391) |
| TOTAL COUNTY EXECUTIVE | 32,653 | 33,044 | (391) |
| TOTAL EXPENDITURES | 32,653 | 33,044 | (391) |
| Excess of Revenue Under | | | |
| Expenditures | (32,653) | (33,044) | (391) |
| Other Financing Sources: | | | |
| Operating Transfers In | 32,653 | 33,044 | 391 |
| Excess of Revenues and Other Sources | | | |
| Over Expenditures | -0- | -0- | -0- |
| Fund Balance at Beginning of Year | -0- | -0- | -0- |
| Fund Balance at End of Year | \$ -0- | \$ -0- | \$ -0- |

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1990

| | <u>Social Services Hospitalization</u> | | |
|--|--|------------------|---|
| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
| REVENUES: | | | |
| Other | \$ -0- | \$ 9,436 | \$ 9,436 |
| TOTAL REVENUES | <u>-0-</u> | <u>9,436</u> | <u>9,436</u> |
| EXPENDITURES: | | | |
| CURRENT OPERATIONS: | | | |
| COUNTY EXECUTIVE: | | | |
| INSTITUTIONAL AND HUMAN SERVICES: | | | |
| SOCIAL SERVICES HOSPITALIZATION: | | | |
| Operating Expenditures | <u>3,300,000</u> | <u>4,237,487</u> | <u>(937,487)</u> |
| TOTAL SOCIAL SERVICES HOSPITALI- ZATION | <u>3,300,000</u> | <u>4,237,487</u> | <u>(937,487)</u> |
| TOTAL INSTITUTIONAL AND HUMAN SERVICES | <u>3,300,000</u> | <u>4,237,487</u> | <u>(937,487)</u> |
| TOTAL COUNTY EXECUTIVE | <u>3,300,000</u> | <u>4,237,487</u> | <u>(937,487)</u> |
| TOTAL EXPENDITURES | <u>3,300,000</u> | <u>4,237,487</u> | <u>(937,487)</u> |
| Excess of Revenue Under Expenditures | (3,300,000) | (4,228,051) | (928,051) |
| Other Financing Sources (Uses): | | | |
| Operating Transfers In | 3,300,000 | 4,237,487 | 937,487 |
| Operating Transfers Out | <u> </u> | <u>(9,436)</u> | <u>(9,436)</u> |
| Excess of Revenues and Other Sources Over Expenditures and Other Uses | -0- | -0- | -0- |
| Fund Balance at Beginning of Year | <u>-0-</u> | <u>-0-</u> | <u>-0-</u> |
| Fund Balance at End of Year | <u>\$ -0-</u> | <u>\$ -0-</u> | <u>\$ -0-</u> |

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1990

| | Land Sales | | |
|---|-------------------|----------|--|
| | Amended Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUES: | | | |
| Other | \$ 2,253 | \$ 4,447 | \$ 2,194 |
| TOTAL REVENUES | 2,253 | 4,447 | 2,194 |
| EXPENDITURES: | | | |
| TOTAL EXPENDITURES | -0- | -0- | -0- |
| Excess of Revenues Over Expenditures | 2,253 | 4,447 | 2,194 |
| Other Financing Uses: | | | |
| Operating Transfers Out | (2,253) | (4,447) | (2,194) |
| Excess of Revenues and Other Sources Over Expenditures | -0- | -0- | -0- |
| Fund Balance at Beginning of Year | -0- | -0- | -0- |
| Fund Balance at End of Year | \$ -0- | \$ -0- | \$ -0- |

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1990

| | <u>Friend of the Court</u> | | |
|--|----------------------------|------------------|---|
| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
| REVENUES: | | | |
| State Grants | \$ 306,000 | \$ 304,481 | \$ (1,519) |
| Charges for Services | <u>132,500</u> | <u>129,552</u> | <u>(2,948)</u> |
| TOTAL REVENUES | <u>438,500</u> | <u>434,033</u> | <u>(4,467)</u> |
| EXPENDITURES: | | | |
| CURRENT OPERATIONS: | | | |
| COUNTY EXECUTIVE: | | | |
| MANAGEMENT AND BUDGET: | | | |
| ACCOUNTING: | | | |
| Salaries and Fringes | 787,948 | 772,597 | 15,351 |
| Overtime | 1,100 | 201 | 899 |
| Operating Expenditures | <u>514,061</u> | <u>521,146</u> | <u>(7,085)</u> |
| TOTAL ACCOUNTING | <u>1,303,109</u> | <u>1,293,944</u> | <u>9,165</u> |
| TOTAL MANAGEMENT AND BUDGET | <u>1,303,109</u> | <u>1,293,944</u> | <u>9,165</u> |
| TOTAL COUNTY EXECUTIVE | <u>1,303,109</u> | <u>1,293,944</u> | <u>9,165</u> |
| JUSTICE ADMINISTRATION: | | | |
| CIRCUIT COURT: | | | |
| FRIEND OF THE COURT: | | | |
| Salaries and Fringes | 4,292,730 | 4,165,600 | 127,130 |
| Overtime | 15,675 | 22,626 | (6,951) |
| Operating Expenditures | <u>1,074,451</u> | <u>1,027,088</u> | <u>47,363</u> |
| TOTAL FRIEND OF THE COURT | <u>5,382,856</u> | <u>5,215,314</u> | <u>167,542</u> |
| TOTAL CIRCUIT COURT | <u>5,382,856</u> | <u>5,215,314</u> | <u>167,542</u> |
| TOTAL JUSTICE ADMINISTRATION | <u>5,382,856</u> | <u>5,215,314</u> | <u>167,542</u> |
| TOTAL EXPENDITURES | <u>6,685,965</u> | <u>6,509,258</u> | <u>176,707</u> |
| Excess of Revenues Over (Under) Expenditures | (6,247,465) | (6,075,225) | 172,240 |
| Operating Financing Sources: Operating Transfers In | <u>6,337,465</u> | <u>6,181,874</u> | <u>(155,591)</u> |

Continued

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | Friend of the Court | | |
|---|---------------------|------------|--|
| | Amended Budget | Actual | Variance Favorable (Unfavorable) |
| Excess of Revenues and Other Sources Over Expenditures | \$ 90,000 | \$ 106,649 | \$ 16,649 |
| Fund Balance at Beginning of Year | 202,363 | 202,363 | |
| Residual Equity Transfers Out | (90,000) | (90,000) | |
| Fund Balance at End of Year | \$ 202,363 | \$ 219,012 | \$ 16,649 |

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1990

| | <u>Road Commission</u> | | |
|---|---------------------------|---------------------|---|
| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
| REVENUES: | | | |
| Special Assessments | \$ 2,966,000 | \$ 3,160,351 | \$ 194,351 |
| Federal Grant | 6,705,232 | 4,531,321 | (2,173,911) |
| State Grants | 43,054,297 | 42,462,393 | (591,904) |
| Other Intergovernmental Revenues | 4,362,424 | 3,518,133 | (844,291) |
| Use of Money | 1,117,543 | 967,566 | (149,977) |
| Other | <u>2,350,000</u> | <u>2,154,854</u> | <u>(195,146)</u> |
| TOTAL REVENUES | <u>60,555,496</u> | <u>56,794,618</u> | <u>(3,760,878)</u> |
| EXPENDITURES: | | | |
| CURRENT OPERATIONS: | | | |
| ROAD COMMISSION: | | | |
| Operating Expenditures | <u>70,286,635</u> | <u>63,141,930</u> | <u>7,144,705</u> |
| TOTAL ROAD COMMISSION | <u>70,286,635</u> | <u>63,141,930</u> | <u>7,144,705</u> |
| TOTAL EXPENDITURES | <u>70,286,635</u> | <u>63,141,930</u> | <u>7,144,705</u> |
| Excess of Revenues Over (Under) Expenditures | (9,731,139) | (6,347,312) | 3,383,827 |
| Other Financing Sources: | | | |
| Operating Transfers In | <u>2,236,243</u> | <u>1,225,853</u> | <u>(1,010,390)</u> |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | (7,494,896) | (5,121,459) | 2,373,437 |
| Fund Balance at Beginning of Year | <u>13,078,373</u> | <u>13,078,373</u> | <u></u> |
| Fund Balance at End of Year | <u>\$ 5,583,477</u> | <u>\$ 7,956,914</u> | <u>\$ 2,373,437</u> |

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1990

| | <u>Total Budgeted Special Revenue Funds</u> | | |
|--|---|--------------------|---|
| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
| REVENUES: | | | |
| Taxes | \$ 5,170,000 | \$ 5,251,652 | \$ 81,652 |
| Special Assessments | 2,966,000 | 3,160,351 | 194,351 |
| Federal Grants | 6,902,876 | 4,730,256 | (2,172,620) |
| State Grants | 67,463,868 | 65,210,653 | (2,253,215) |
| Other Intergovernmental Revenues | 5,529,424 | 4,773,707 | (755,717) |
| Charges for Services | 7,461,326 | 7,681,094 | 219,768 |
| Use of Money | 1,417,943 | 2,576,580 | 1,158,637 |
| Other | <u>7,851,178</u> | <u>6,712,844</u> | <u>(1,138,334)</u> |
| TOTAL REVENUES | <u>104,762,615</u> | <u>100,097,137</u> | <u>(4,665,478)</u> |
| EXPENDITURES: | | | |
| CURRENT OPERATIONS: | | | |
| COUNTY EXECUTIVE: | | | |
| MANAGEMENT AND BUDGET: | | | |
| ACCOUNTING: | | | |
| Salaries and Fringes | 866,281 | 837,315 | 28,966 |
| Overtime | 1,100 | 201 | 899 |
| Operating Expenditures | <u>516,555</u> | <u>524,209</u> | <u>(7,654)</u> |
| TOTAL ACCOUNTING | <u>1,383,936</u> | <u>1,361,725</u> | <u>22,211</u> |
| TOTAL MANAGEMENT AND BUDGET | <u>1,383,936</u> | <u>1,361,725</u> | <u>22,211</u> |
| CENTRAL SERVICES: | | | |
| PUBLIC SAFETY: | | | |
| Salaries and Fringes | 27,027 | 18,538 | 8,489 |
| Overtime | 1,600 | 1,477 | 123 |
| Operating Expenditures | <u>600</u> | <u>600</u> | <u>600</u> |
| TOTAL PUBLIC SAFETY | <u>29,227</u> | <u>20,015</u> | <u>9,212</u> |
| TOTAL CENTRAL SERVICES | <u>29,227</u> | <u>20,015</u> | <u>9,212</u> |
| INSTITUTIONAL AND HUMAN SERVICES: | | | |
| ADMINISTRATION: | | | |
| Operating Expenditures | <u>1,598,800</u> | <u>1,535,227</u> | <u>63,573</u> |
| TOTAL ADMINISTRATION | <u>1,598,800</u> | <u>1,535,227</u> | <u>63,573</u> |
| HEALTH DIVISION | | | |
| Salaries and Fringes | 15,359,527 | 14,231,096 | 1,128,431 |
| Overtime | 22,000 | 20,939 | 1,061 |
| Operating Expenditures | <u>3,425,106</u> | <u>3,131,520</u> | <u>293,586</u> |
| TOTAL HEALTH DIVISION | <u>18,806,633</u> | <u>17,383,555</u> | <u>1,423,078</u> |

Continued

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | Total Budgeted Special Revenue Funds | | |
|--|--------------------------------------|--------------|--|
| | Amended Budget | Actual | Variance Favorable (Unfavorable) |
| EXPENDITURES: | | | |
| CURRENT OPERATIONS: | | | |
| COUNTY EXECUTIVE: | | | |
| INSTITUTIONAL AND HUMAN SERVICES: | | | |
| CHILDREN'S VILLAGE: | | | |
| Salaries and Fringes | \$ 5,757,206 | \$ 5,390,098 | \$ 367,108 |
| Overtime | 185,000 | 289,516 | (104,516) |
| Operating Expenditures | 3,905,854 | 4,051,250 | (145,396) |
| TOTAL CHILDREN'S VILLAGE | 9,848,060 | 9,730,864 | 117,196 |
| COMMUNITY MENTAL HEALTH: | | | |
| Salaries and Fringes | 10,567,362 | 9,878,582 | 688,780 |
| Overtime | 4,000 | 12,978 | (8,978) |
| Operating Expenditures | 19,827,608 | 18,945,653 | 881,955 |
| TOTAL COMMUNITY MENTAL HEALTH | 30,398,970 | 28,837,213 | 1,561,757 |
| SOCIAL SERVICES FOSTER CARE: | | | |
| Operating Expenditures | 88,000 | 39,745 | 48,255 |
| TOTAL SOCIAL SERVICES FOSTER CARE | 88,000 | 39,745 | 48,255 |
| SOCIAL SERVICES RELIEF ADMINISTRATION: | | | |
| Salaries and Fringes | 5,000 | 5,393 | (393) |
| Operating Expenditures | 27,653 | 27,651 | 2 |
| TOTAL SOCIAL SERVICES RELIEF ADMINISTRATION | 32,653 | 33,044 | (391) |
| SOCIAL SERVICES HOSPITALIZATION: | | | |
| Operating Expenditures | 3,300,000 | 4,237,487 | (937,487) |
| TOTAL SOCIAL SERVICES HOSPITALIZATION | 3,300,000 | 4,237,487 | (937,487) |
| TOTAL INSTITUTIONAL AND HUMAN SERVICES | 64,073,116 | 61,797,135 | 2,275,981 |
| PUBLIC SERVICES: | | | |
| EMERGENCY MEDICAL SERVICES: | | | |
| Salaries and Fringes | 405,883 | 413,784 | (7,901) |
| Overtime | 512,243 | 459 | (459) |
| Operating Expenditures | 512,243 | 516,991 | (4,748) |
| TOTAL EMERGENCY MEDICAL SERVICES | 918,126 | 931,234 | (13,108) |

Continued

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | Total Budgeted Special Revenue Funds | | |
|------------------------------|--------------------------------------|------------|--|
| | Amended Budget | Actual | Variance Favorable (Unfavorable) |
| EXPENDITURES: | | | |
| CURRENT OPERATIONS: | | | |
| COUNTY EXECUTIVE: | | | |
| PUBLIC SERVICES: | | | |
| ANIMAL CONTROL: | | | |
| Salaries and Fringes | \$ 924,765 | \$ 917,732 | \$ 7,033 |
| Overtime | 17,300 | 31,953 | (14,653) |
| Operating Expenditures | 413,471 | 423,942 | (10,471) |
| TOTAL ANIMAL CONTROL | 1,355,536 | 1,373,627 | (18,091) |
| TOTAL PUBLIC SERVICES | 2,273,662 | 2,304,861 | (31,199) |
| TOTAL COUNTY EXECUTIVE | 67,759,941 | 65,483,736 | 2,276,205 |
| JUSTICE ADMINISTRATION: | | | |
| CIRCUIT COURT: | | | |
| FRIEND OF THE COURT: | | | |
| Salaries and Fringes | 4,292,730 | 4,165,600 | 127,130 |
| Overtime | 15,675 | 22,626 | (6,951) |
| Operating Expenditures | 1,074,451 | 1,027,088 | 47,363 |
| TOTAL FRIEND OF THE COURT | 5,382,856 | 5,215,314 | 167,542 |
| TOTAL CIRCUIT COURT | 5,382,856 | 5,215,314 | 167,542 |
| PROBATE COURT: | | | |
| JUVENILE MAINTENANCE: | | | |
| Operating Expenditures | 2,955,000 | 3,475,099 | (520,099) |
| TOTAL JUVENILE MAINTENANCE | 2,955,000 | 3,475,099 | (520,099) |
| FIELD SERVICES: | | | |
| Salaries and Fringes | 393,878 | 402,769 | (8,891) |
| Operating Expenditures | 104,646 | 76,599 | 28,047 |
| TOTAL FIELD SERVICES | 498,524 | 479,368 | 19,156 |
| TOTAL PROBATE COURT | 3,453,524 | 3,954,467 | (500,943) |
| TOTAL JUSTICE ADMINISTRATION | 8,836,380 | 9,169,781 | (333,401) |

Continued

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual, Continued
For the Year Ended December 31, 1990

| | <u>Total Budgeted Special Revenue Funds</u> | | |
|---|---|----------------------|---|
| | <u>Amended Budget</u> | <u>Actual</u> | <u>Variance Favorable (Unfavorable)</u> |
| EXPENDITURES: | | | |
| CURRENT OPERATIONS: | | | |
| LEGISLATIVE: | | | |
| LIBRARY BOARD: | | | |
| Salaries and Fringes | 11,241 | 18,425 | (7,184) |
| Operating Expenditures | <u>68</u> | <u>108</u> | <u>(40)</u> |
| TOTAL LIBRARY BOARD | <u>11,309</u> | <u>18,533</u> | <u>(7,224)</u> |
| TOTAL LEGISLATIVE | <u>11,309</u> | <u>18,533</u> | <u>(7,224)</u> |
| PARKS AND RECREATION: | | | |
| Salaries and Fringes | 4,783,760 | 4,746,450 | 37,310 |
| Overtime | 85,600 | 98,967 | (13,367) |
| Operating Expenditures | <u>4,851,320</u> | <u>4,768,791</u> | <u>82,529</u> |
| TOTAL PARKS AND RECREATION | <u>9,720,680</u> | <u>9,614,208</u> | <u>106,472</u> |
| ROAD COMMISSION | | | |
| Operating Expenditures | <u>70,286,635</u> | <u>63,141,930</u> | <u>7,144,705</u> |
| TOTAL ROAD COMMISSION | <u>70,286,635</u> | <u>63,141,930</u> | <u>7,144,705</u> |
| TOTAL EXPENDITURES | <u>156,614,945</u> | <u>147,428,188</u> | <u>9,186,757</u> |
| Excess of Revenues Over (Under) Expenditures | (51,852,330) | (47,331,051) | 4,521,279 |
| Other Financing Sources (Uses): | | | |
| Operating Transfers In | 44,527,247 | 42,997,341 | (1,529,906) |
| Operating Transfers Out | <u>(79,813)</u> | <u>(91,443)</u> | <u>(11,630)</u> |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | (7,404,896) | (4,425,153) | 2,979,743 |
| Fund Balances at Beginning of Year | 15,376,983 | 15,376,983 | |
| Residual Equity Transfers Out | <u>(90,000)</u> | <u>(90,000)</u> | |
| Fund Balances at End of Year | <u>\$ 7,882,087</u> | <u>\$ 10,861,830</u> | <u>\$ 2,979,743</u> |

DEBT SERVICE FUNDS

D E B T S E R V I C E F U N D S

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The Building Authority East Wing Fund was established to accumulate resources for the payment of bonded debt issued to construct the Court House East Wing addition.

The Building Authority Law Enforcement Complex Fund was established to accumulate resources for the payment of bonded debt issued to construct the Oakland County Law Enforcement Complex.

The Building Authority Medical Care Facility Fund was established to accumulate resources for the payment of bonded debt issued to construct the Oakland County Medical Care Facility.

The Building Authority Law Enforcement Complex Expansion Fund was established to accumulate resources for the payment of bonded debt issued to construct an addition to the Oakland County Law Enforcement Complex.

The Building Authority Computer Center Fund was established to accumulate resources for the payment of bonded debt issued to construct the Oakland County Computer Center.

The Drain's Act 40 Funds were established to accumulate resources for the payment of bonded debt issued for the construction of various Chapter 20 and 21 drains.

The Water and Sewer Act 185 Funds were established to accumulate resources for the payment of bonded debt issued for the construction of Water and Sewer Systems.

The Refunding Act 202 Funds were established to accumulate resources for the payment of bonded debt issued for the refinancing of debt obligations for construction of various drains and Water and Sewer Systems.

The Water and Sewer Act 342 Funds were established to accumulate resources for the payment of bonded debt issued for the construction of Water and Sewer Systems.

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - DEBT SERVICE FUNDS
 DECEMBER 31, 1990

| | BUILDING AUTHORITY EAST WING | BUILDING AUTHORITY LAW ENFORCE- MENT COMPLEX | BUILDING AUTHORITY MEDICAL CARE FACILITY | LAW ENFORCE- MENT COMPLEX EXPANSION | BUILDING AUTHORITY COMPUTER CENTER | DRAINS ACT 40 | WATER AND SEWER ACT 185 | REFUNDING ACT 202 | WATER AND SEWER ACT 342 | TOTAL |
|--|------------------------------------|---|---|---|---|----------------------|-------------------------------|----------------------|-------------------------------|-----------------------|
| ASSETS | | | | | | | | | | |
| CASH AND CASH EQUIVALENTS | \$ 3,036,342 | \$ 701,011 | \$ 1,009,620 | | | \$ 4,196,661 | \$ 12,886,241 | \$ 1,336,880 | \$ 1,923,272 | \$ 25,090,027 |
| SPECIAL ASSESSMENTS RECEIVABLE | | | | | | 61,509,097 | 82,080,105 | 26,350,000 | 125,036,500 | 294,975,702 |
| ACCOUNTS AND INTEREST RECEIVABLE | 368,246 | 576 | 830 | | | 29,225 | 197,147 | 20,049 | 20,405 | 636,478 |
| DUE FROM OTHER FUNDS | | | | | \$ 287,354 | | | | | 287,354 |
| TOTAL ASSETS | \$ 3,404,588 | \$ 701,587 | \$ 1,010,450 | | \$ 287,354 | \$ 65,734,983 | \$ 95,163,493 | \$ 27,706,929 | \$ 126,980,177 | \$ 320,989,561 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | | |
| LIABILITIES: | | | | | | | | | | |
| DEFERRED REVENUE | | | | | | 61,509,097 | 82,080,000 | 26,350,000 | 125,036,500 | 294,975,597 |
| OTHER ACCRUED LIABILITIES | | | | | | | | | 18,666 | 18,666 |
| TOTAL LIABILITIES | | | | | | 61,509,097 | 82,080,000 | 26,350,000 | 125,055,166 | 294,994,263 |
| FUND BALANCES: | | | | | | | | | | |
| RESERVED | 3,404,588 | 701,587 | 1,010,450 | | 287,354 | 4,225,886 | 13,083,493 | 1,356,929 | 1,925,011 | 25,995,298 |
| TOTAL FUND BALANCES | 3,404,588 | 701,587 | 1,010,450 | | 287,354 | 4,225,886 | 13,083,493 | 1,356,929 | 1,925,011 | 25,995,298 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 3,404,588 | \$ 701,587 | \$ 1,010,450 | \$ 0 | \$ 287,354 | \$ 65,734,983 | \$ 95,163,493 | \$ 27,706,929 | \$ 126,980,177 | \$ 320,989,561 |

COUNTY OF OAKLAND
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1990

| | BUILDING AUTHORITY EAST WING | BUILDING AUTHORITY LAW ENFORCE- MENT COMPLEX | BUILDING AUTHORITY MEDICAL CARE FACILITY | LAW ENFORCE- MENT COMPLEX EXPANSION | BUILDING AUTHORITY COMPUTER CENTER | DRAIN ACT 40 | WATER AND SEWER ACT 185 | REFUNDING ACT 202 | WATER AND SEWER ACT 342 | TOTAL |
|--|------------------------------------|---|---|---|---|---------------------|-------------------------------|----------------------|-------------------------------|----------------------|
| REVENUES: | | | | | | | | | | |
| SPECIAL ASSESSMENTS | | | | | | \$ 11,501,234 | \$ 11,105,246 | \$ 3,556,394 | \$ 10,967,095 | \$ 37,129,969 |
| CHARGES FOR SERVICES | | | | | | 600 | 10,508 | | 6,347 | 17,455 |
| INTEREST FROM INVESTMENTS | \$ 270,968 | \$ 54,691 | \$ 79,013 | | \$ 4,535 | 447,630 | 1,049,098 | 110,365 | 297,021 | 2,313,321 |
| TOTAL REVENUES | 270,968 | 54,691 | 79,013 | | 4,535 | 11,949,464 | 12,164,852 | 3,666,759 | 11,270,463 | 39,460,745 |
| EXPENDITURES: | | | | | | | | | | |
| RETIREMENT OF BONDS | 160,000 | 425,000 | 200,000 | \$ 780,000 | | 6,980,000 | 6,055,000 | 2,025,000 | 4,310,000 | 20,935,000 |
| INTEREST | 58,835 | 230,250 | 101,640 | 1,116,747 | 433,796 | 3,844,798 | 5,029,453 | 1,479,056 | 6,507,853 | 18,802,428 |
| PAYING AGENT FEES | 208 | 1,404 | 619 | 3,022 | 500 | 19,450 | 12,456 | 6,285 | 18,568 | 62,512 |
| TOTAL EXPENDITURES | 219,043 | 656,654 | 302,259 | 1,899,769 | 434,296 | 10,844,248 | 11,096,909 | 3,510,341 | 10,836,421 | 39,799,940 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | 51,925 | (601,963) | (223,246) | (1,899,769) | (429,761) | 1,105,216 | 1,067,943 | 156,418 | 434,042 | (339,195) |
| OTHER FINANCING SOURCES (USES): | | | | | | | | | | |
| OPERATING TRANSFERS IN | | 655,250 | 301,640 | 1,899,769 | 717,115 | | | | 88,575 | 3,662,349 |
| OPERATING TRANSFERS OUT | | | | | | (944,397) | | | | (944,397) |
| DISTRIBUTION TO MUNICIPALITIES | | | | | | (964,876) | (1,541,061) | (68,361) | (123,879) | (2,698,177) |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | 51,925 | 53,287 | 78,394 | | 287,354 | (804,057) | (473,118) | 88,057 | 398,738 | (319,420) |
| FUND BALANCES AT BEGINNING OF YEAR | 3,352,663 | 648,300 | 932,056 | | | 5,029,943 | 13,556,611 | 1,268,872 | 1,526,273 | 26,314,718 |
| FUND BALANCES AT END OF YEAR | \$ 3,404,588 | \$ 701,587 | \$ 1,010,450 | \$ 0 | \$ 287,354 | \$ 4,225,886 | \$ 13,083,493 | \$ 1,356,929 | \$ 1,925,011 | \$ 25,995,298 |

CAPITAL PROJECTS FUNDS

C A P I T A L P R O J E C T F U N D S

Capital Project Funds account for the purchase or construction of major capital facilities which are not financed by proprietary funds.

The Building Improvement Fund was established to account for the funding of major County building programs.

The Utilities Improvement Fund was established to account for the funding of major utilities building programs.

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

The Building Authority Law Enforcement Complex Expansion Construction Fund was established to account for the proceeds of bonds issued for the construction of the Law Enforcement Complex Expansion.

The Building Authority Computer Center Construction Fund was established to account for the proceeds of bonds issued for the construction of the Computer Center.

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

The Water and Sewer Act 185 Construction Funds were established for the proceeds of bonds issued for construction of Water and Sewer Systems.

The Water and Sewer Act 342 Construction Funds were to account for the proceeds of bonds issued for the construction of Water and Sewer Systems.

The Dams Act 146 Construction Funds were established to account for the costs of construction or reconstruction of various dam structures for purposes of lake level control.

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

The DPW Scada Telemeter Fund was established to account for costs of acquisition of a telemetering system.

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - CAPITAL PROJECTS FUNDS
 DECEMBER 31, 1990

| | BUILDING IMPROVEMENT | UTILITIES IMPROVEMENT | WORK PROJECTS | LAW ENFORCE- MENT COMPLEX EXPANSION CONSTRUCTION | COMPUTER CENTER CONSTRUCTION | DRAIN ACT 40 |
|---|-------------------------|--------------------------|---------------------|---|------------------------------------|---------------------|
| ASSETS | | | | | | |
| CURRENT ASSETS: | | | | | | |
| CASH AND CASH EQUIVALENTS | \$ 3,241,020 | \$ 1,507,553 | \$ 1,984,801 | \$ 422,545 | \$ 5,861,763 | \$ 8,241,159 |
| SPECIAL ASSESSMENTS RECEIVABLE DUE FROM OTHER GOVERNMENTAL UNITS | | | | | | |
| ACCOUNTS AND INTEREST RECEIVABLE DUE FROM OTHER FUNDS | | 500,000 | 7,000 27,191 | 5,581 | 6,604 989 | 53,864 1,190,000 |
| PREPAYMENTS AND OTHER ASSETS | | | | | | |
| TOTAL CURRENT ASSETS | 3,241,020 | 2,007,553 | 2,018,992 | 428,126 | 5,869,356 | 9,485,023 |
| LONG-TERM ASSETS: | | | | | | |
| ADVANCES RECEIVABLE SPECIAL ASSESSMENTS RECEIVABLE | | | | | | |
| TOTAL LONG-TERM ASSETS | | | | | | |
| TOTAL ASSETS | \$ 3,241,020 | \$ 2,007,553 | \$ 2,018,992 | \$ 428,126 | \$ 5,869,356 | \$ 9,485,023 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| CURRENT LIABILITIES: | | | | | | |
| VOUCHERS PAYABLE DUE TO OTHER GOVERNMENTAL UNITS | | | 13,526 | 100,711 | | 4,352 1,647,489 |
| DUE TO OTHER FUNDS | 400,821 | | 202,904 | 2,151 | 537,354 | 1,855,474 |
| DEFERRED REVENUE OTHER ACCRUED LIABILITIES | | | 92,707 | | 947,490 | 262,682 |
| TOTAL CURRENT LIABILITIES | 400,821 | | 309,137 | 102,862 | 1,484,844 | 3,769,997 |
| OTHER LIABILITIES: | | | | | | |
| ADVANCES | | | | | | |
| TOTAL OTHER LIABILITIES | | | | | | |
| TOTAL LIABILITIES | 400,821 | | 309,137 | 102,862 | 1,484,844 | 3,769,997 |
| FUND BALANCES: | | | | | | |
| RESERVED | | | | | 4,134,512 | 5,715,026 |
| UNRESERVED: | | | | | | |
| DESIGNATED | | | 1,709,855 | 325,264 | | |
| UNDESIGNATED | 2,840,199 | 2,007,553 | | | 250,000 | |
| TOTAL FUND BALANCES | 2,840,199 | 2,007,553 | 1,709,855 | 325,264 | 4,384,512 | 5,715,026 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 3,241,020 | \$ 2,007,553 | \$ 2,018,992 | \$ 428,126 | \$ 5,869,356 | \$ 9,485,023 |

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - CAPITAL PROJECTS, CONTINUED
 DECEMBER 31, 1990

| | WATER AND SEWER ACT 185 | WATER AND SEWER ACT 342 | DAMS ACT 146 | DRAIN COMMISSIONER REVOLVING | DPW SCADA TELEMETER | TOTAL |
|--|-------------------------------|-------------------------------|-------------------|------------------------------------|---------------------------|-----------------------|
| ASSETS | | | | | | |
| CURRENT ASSETS: | | | | | | |
| CASH AND CASH EQUIVALENTS | \$ 4,922,091 | \$ 50,093,596 | \$ 181,466 | \$ 183,282 | \$ 923,444 | \$ 77,562,720 |
| SPECIAL ASSESSMENTS RECEIVABLE | | | 71,068 | | | 71,068 |
| DUE FROM OTHER GOVERNMENTAL UNITS | | 19,517,608 | | | | 19,517,608 |
| ACCOUNTS AND INTEREST RECEIVABLE | 47,730 | 164,295 | 127 | | 3,347 | 288,548 |
| DUE FROM OTHER FUNDS | | 6,691,321 | | 986,828 | | 9,396,329 |
| PREPAYMENTS AND OTHER ASSETS | 19,408 | 38,293 | | 522 | | 58,223 |
| TOTAL CURRENT ASSETS | 4,989,229 | 76,505,113 | 252,661 | 1,170,632 | 926,791 | 106,894,496 |
| LONG-TERM ASSETS: | | | | | | |
| ADVANCES RECEIVABLE | | | | 280,000 | | 280,000 |
| SPECIAL ASSESSMENTS RECEIVABLE | | | 144,666 | | | 144,666 |
| TOTAL LONG-TERM ASSETS | | | 144,666 | 280,000 | | 424,666 |
| TOTAL ASSETS | \$ 4,989,229 | \$ 76,505,113 | \$ 397,327 | \$ 1,450,632 | \$ 926,791 | \$ 107,319,162 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| CURRENT LIABILITIES: | | | | | | |
| VOUCHERS PAYABLE | 985 | 477,374 | | 97 | | 496,334 |
| DUE TO OTHER GOVERNMENTAL UNITS | | | 22,857 | | | 1,771,057 |
| DUE TO OTHER FUNDS | | 8,689,188 | 61,129 | 125,535 | 3,326 | 11,877,882 |
| DEFERRED REVENUE | | 18,840,013 | 144,666 | | | 18,984,679 |
| OTHER ACCRUED LIABILITIES | | 1,357,566 | 44,437 | | 94,032 | 2,798,914 |
| TOTAL CURRENT LIABILITIES | 985 | 29,364,141 | 273,089 | 125,632 | 97,358 | 35,928,866 |
| OTHER LIABILITIES: | | | | | | |
| ADVANCES | | | 445,000 | 625,000 | | 1,070,000 |
| TOTAL OTHER LIABILITIES | | | 445,000 | 625,000 | | 1,070,000 |
| TOTAL LIABILITIES | 985 | 29,364,141 | 718,089 | 750,632 | 97,358 | 36,998,866 |
| FUND BALANCES: | | | | | | |
| RESERVED | 4,988,244 | 47,140,972 | (320,762) | 700,000 | | 62,357,992 |
| UNRESERVED: | | | | | | |
| DESIGNATED | | | | | 829,433 | 2,864,552 |
| UNDESIGNATED | | | | | | 5,097,752 |
| TOTAL FUND BALANCES | 4,988,244 | 47,140,972 | (320,762) | 700,000 | 829,433 | 70,320,296 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 4,989,229 | \$ 76,505,113 | \$ 397,327 | \$ 1,450,632 | \$ 926,791 | \$ 107,319,162 |

COUNTY OF OAKLAND
 CAPITAL PROJECTS FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 1990

| | BUILDING IMPROVEMENT | UTILITIES IMPROVEMENT | WORK PROJECTS | LAW ENFORCE- MENT COMPLEX EXPANSION CONSTRUCTION | COMPUTER CENTER CONSTRUCTION | DRAIN ACT 40 |
|---|-------------------------|--------------------------|------------------|---|------------------------------------|-----------------|
| REVENUES: | | | | | | |
| SPECIAL ASSESSMENTS | | | | | | \$ 262,276 |
| FEDERAL GRANTS | | | | | | |
| USE OF MONEY | | | | \$ 14,903 | \$ 444,753 | 572,099 |
| OTHER | \$ 549,539 | \$ 5,040 | \$ 7,000 | | | 300 |
| TOTAL REVENUES | 549,539 | 5,040 | 7,000 | 14,903 | 444,753 | 834,675 |
| EXPENDITURES: | | | | | | |
| CAPITAL OUTLAY | | | 2,579,672 | 176,360 | 6,122,092 | 5,894,645 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | 549,539 | 5,040 | (2,572,672) | (161,457) | (5,677,339) | (5,059,970) |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| OPERATING TRANSFERS IN | 1,000,000 | 500,000 | 2,762,156 | | 250,000 | 957,551 |
| OPERATING TRANSFERS OUT | (1,645,464) | (210,920) | | | (438,149) | (287,083) |
| PROCEEDS FROM BOND SALES | | | | | 10,250,000 | 3,670,000 |
| DISTRIBUTION TO MUNICIPALITIES | | | | | | (8,863) |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | (95,925) | 294,120 | 189,484 | (161,457) | 4,384,512 | (728,365) |
| FUND BALANCES AT BEGINNING OF YEAR | 3,336,124 | 1,713,433 | 1,520,371 | 486,721 | | 6,443,389 |
| RESIDUAL EQUITY TRANSFERS IN | | | | | | 2 |
| RESIDUAL EQUITY TRANSFERS OUT | (400,000) | | | | | |
| FUND BALANCES (DEFICIT) AT END OF YEAR | \$ 2,840,199 | \$ 2,007,553 | \$ 1,709,855 | \$ 325,264 | \$ 4,384,512 | \$ 5,715,026 |

CONTINUED

COUNTY OF OAKLAND
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1990

| | WATER AND SEWER ACT 185 | WATER AND SEWER ACT 342 | DAMS ACT 146 | DRAIN COMMISSIONER REVOLVING | DPW SCADA TELEMETER | TOTAL |
|--|-------------------------------|-------------------------------|---------------------|------------------------------------|---------------------------|----------------------|
| REVENUES: | | | | | | |
| SPECIAL ASSESSMENTS | | \$ 7,846,541 | \$ 93,491 | | | \$ 8,202,308 |
| FEDERAL GRANTS | | 4,526,511 | | | | 4,526,511 |
| USE OF MONEY | \$ 390,446 | 2,212,707 | 5,035 | | \$ 38,364 | 3,678,307 |
| OTHER | | 27,968 | 635 | | | 590,482 |
| TOTAL REVENUES | 390,446 | 14,613,727 | 99,161 | | 38,364 | 16,997,608 |
| EXPENDITURES: | | | | | | |
| CAPITAL OUTLAY | 255,542 | 24,102,982 | 231,725 | | 123,175 | 39,486,193 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | 134,904 | (9,489,255) | (132,564) | | (84,811) | (22,488,585) |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| OPERATING TRANSFERS IN | | 182 | | | 914,244 | 6,384,133 |
| OPERATING TRANSFERS OUT | | (88,757) | | | | (2,670,373) |
| PROCEEDS FROM BOND SALES | | 28,695,953 | | | | 42,615,953 |
| DISTRIBUTION TO MUNICIPALITIES | | (131,596) | (22,857) | | | (163,316) |
| EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES | 134,904 | 18,986,527 | (155,421) | | 829,433 | 23,677,812 |
| FUND BALANCES AT BEGINNING OF YEAR | 4,853,340 | 28,154,445 | (181,606) | | | 46,326,217 |
| RESIDUAL EQUITY TRANSFERS IN | | | 16,265 | \$ 700,000 | | 716,267 |
| RESIDUAL EQUITY TRANSFERS OUT | | | | | | (400,000) |
| FUND BALANCES (DEFICIT) AT END OF YEAR | \$ 4,988,244 | \$47,140,972 | \$ (320,762) | \$ 700,000 | \$ 829,433 | \$ 70,320,296 |

INTERNAL SERVICE FUNDS

I N T E R N A L S E R V I C E F U N D S

Internal Service Funds account for the financing of goods or services provided by one county department or agency to other departments or agencies on a cost reimbursed basis.

The Delinquent Tax Revolving Fund is used to account for money advanced by the County to cities, townships and villages for unpaid property taxes.

The Fringe Benefit Fund is used as a clearing account for the Counties payroll and related fringe benefits. Monies are accumulated in this fund as a result of payroll allocations made on a departmental and/or bargaining unit basis.

The Workers Compensation Fund was established to accumulate and disburse monies related to worker's compensation claims.

The Unemployment Compensation Fund was established to accumulate and disburse monies to the Michigan Employment Commission for unemployment claims.

The Retirees' Hospital Actuarial Fund was established to fund future retirees' hospitalization costs.

The Materials Management Fund centrally assembles materials and supplies for redistribution to other departments. The user departments are billed for the cost of the requisitioned supplies and for the cost of operating Materials Management.

The Computer Services Center Fund distributes the costs of central data processing services to the various user departments.

The Computer Services Equipment Fund accumulates the costs of purchasing, servicing and operating Mobil Data Terminals and their base station. These terminals are leased by the County Sheriffs Department, Prosecutors Office and various Police Departments. It recovers costs by developing rates and billing users.

The Drain Equipment Fund accounts for the costs of vehicles and other equipment used for the construction and maintenance of various Drains and Lake Level projects. The fund is reimbursed as the accumulated costs are distributed to specific projects or funds.

The Liability Insurance Fund was established to accumulate monies which are available to settle claims against the County when no insurance coverage exists and to make insurance premium payments. The fund is reimbursed by the user departments for insurance premium payments made and monies accumulated for self-insurance.

The Office Equipment Fund accumulates the costs of servicing and operating county-owned office equipment. It recovers these costs by developing rates and billing user departments.

The Convenience Copier Fund accumulates the costs of servicing and operating county owned and leased copier machines. It recovers these costs by developing rates and billing user departments.

I N T E R N A L S E R V I C E F U N D S

The Facilities and Operations Fund accumulates the costs of operating and maintaining the county's buildings, grounds and utilities. It recovers costs by developing rates and billing user departments.

The Motor Pool Fund accumulates the costs of purchasing, servicing and operating county-owned vehicles. It recovers these costs by developing rates and billing user departments.

The Radio Communications Fund accumulates the costs of purchasing, servicing and operating county-owned short wave radio equipment. It recovers costs by developing rates and billing user departments.

The Microfilming Fund accumulates the costs of microfilming and photo copying county records. It recovers costs by developing rates and billing user departments and Title Insurance Companies.

The Telephone Communication's Fund accumulates the costs of operating the county telephone system. The fund is reimbursed for the accumulated costs by distributing the charges to the specific fund or department.

The Printing and Mailing Fund accumulates the costs of county mail and printing services. It recovers these costs by developing rates and billing user departments.

The DPW Water and Sewer Equipment Fund accounts for the costs of vehicles and other equipment used for the operation and maintenance of various water and sewer systems. It recovers costs by developing rates and billing users.

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - INTERNAL SERVICE FUNDS
 DECEMBER 31, 1990

| | DELINQUENT TAX REVOLVING | FRINGE BENEFITS | WORKERS' COMPENSATION | UNEMPLOYMENT COMPENSATION | RETIRES' HOSPITAL ACTUARIAL | MATERIALS MANAGEMENT | COMPUTER SERVICES | COMPUTER SERVICES EQUIPMENT | DRAIN EQUIPMENT | LIABILITY INSURANCE | OFFICE EQUIPMENT |
|--|--------------------------------|----------------------|--------------------------|------------------------------|-----------------------------------|-------------------------|----------------------|-----------------------------------|--------------------|------------------------|---------------------|
| ASSETS | | | | | | | | | | | |
| CURRENT ASSETS: | | | | | | | | | | | |
| CASH AND CASH EQUIVALENTS | \$ 50,262,740 | \$ 12,556,160 | \$ 5,576,520 | \$ 1,012,392 | \$ 5,317,365 | \$ 434,740 | \$ 1,047,557 | | \$ 96,988 | \$ 6,488,177 | \$ 2,061,660 |
| CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE | 55,932,267 | | | | | | | | | | |
| DUE FROM OTHER GOVERNMENTAL UNITS | 632,029 | | | | | 10,661 | 217,357 | \$ 33,000 | | | |
| ACCOUNTS AND INTEREST RECEIVABLE | 7,920,069 | 2,357,176 | 150,290 | | | 28,944 | 57,713 | | 270 | | 578 |
| DUE FROM OTHER FUNDS | 1,388,523 | 5,107,863 | 241,563 | 13,533 | | 313,934 | 920,208 | 114,688 | 22,910 | | 185,328 |
| INVENTORIES AND SUPPLIES | | | | | | 318,855 | 137,588 | | 1,405 | | |
| PREPAYMENTS AND OTHER ASSETS | | | | | | | | | 1,798 | | |
| TOTAL CURRENT ASSETS | 116,135,628 | 20,021,199 | 5,968,373 | 1,025,925 | 5,317,365 | 1,107,134 | 3,180,423 | 147,688 | 123,371 | 6,488,177 | 2,247,566 |
| PROPERTY AND EQUIPMENT AT COST: | | | | | | | | | | | |
| LAND IMPROVEMENT | | | | | | | | | | | |
| BUILDING AND IMPROVEMENTS | | | | | | | | | | | |
| EQUIPMENT | | | | | | 69,439 | 11,071,521 | 1,707,000 | 714,573 | 15,105 | 3,647,794 |
| | | | | | | 69,439 | 11,071,521 | 1,707,000 | 714,573 | 15,105 | 3,647,794 |
| LESS: ACCUMULATED DEPRECIATION | | | | | | 55,480 | 7,434,247 | 258,361 | 373,753 | 15,105 | 2,272,799 |
| PROPERTY AND EQUIPMENT-NET | | | | | | 13,959 | 3,637,274 | 1,448,639 | 340,820 | | 1,374,995 |
| TOTAL ASSETS | \$ 116,135,628 | \$ 20,021,199 | \$ 5,968,373 | \$ 1,025,925 | \$ 5,317,365 | \$ 1,121,093 | \$ 6,817,697 | \$ 1,596,327 | \$ 464,191 | \$ 6,488,177 | \$ 3,622,561 |

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - INTERNAL SERVICES FUNDS, CONTINUED
 DECEMBER 31, 1990

| | DELINQUENT TAX REVOLVING | FRINGE BENEFITS | WORKERS' COMPENSATION | UNEMPLOYMENT COMPENSATION | RETIRES' HOSPITAL ACTUARIAL | MATERIALS MANAGEMENT | COMPUTER SERVICES | COMPUTER SERVICES EQUIPMENT | DRAIN EQUIPMENT | LIABILITY INSURANCE | OFFICE EQUIPMENT |
|--|--------------------------------|----------------------|--------------------------|------------------------------|-----------------------------------|-------------------------|----------------------|-----------------------------------|--------------------|------------------------|---------------------|
| LIABILITIES AND EQUITY | | | | | | | | | | | |
| CURRENT LIABILITIES: | | | | | | | | | | | |
| VOUCHERS PAYABLE | | \$ 993,462 | \$ 14,144 | | | \$ 27,895 | \$ 177,151 | \$ 4,845 | | \$ 25,565 | \$ 2,559 |
| ACCRUED PAYROLL | | | | | | 830 | 13,116 | 72 | | | |
| DUE TO OTHER FUNDS | | 1,269,930 | 3,167 | | \$ 1,231 | 24,478 | 174,201 | 221,864 | \$ 19,391 | 16,901 | 1,539 |
| CURRENT PORTION OF LONG-TERM DEBT | \$ 17,100,000 | | | | | | | | | | |
| CURRENT PORTION OF WORKER'S COMPENSATION | | | 1,383,174 | | | | | | | | |
| CURRENT PORTION OF CAPITAL LEASE OBLIGATIONS | | | | | | | | 194,998 | | | |
| OTHER ACCRUED LIABILITIES | 64,696 | 1,077,291 | 319 | \$ 111,269 | | 14,658 | 395,897 | 4,918 | 19,575 | 6,410,583 | 727 |
| TOTAL CURRENT LIABILITIES | 17,164,696 | 3,340,683 | 1,400,804 | 111,269 | 1,231 | 67,861 | 760,365 | 426,697 | 38,966 | 6,453,049 | 4,825 |
| OTHER LIABILITIES: | | | | | | | | | | | |
| ACCRUED WORKERS COMPENSATION | | | 4,410,071 | | | | | | | | |
| ACCRUED UNREPORTED HEALTH COSTS | | 1,984,509 | | | | | | | | | |
| ACCRUED SICK AND ANNUAL LEAVE | | 11,696,561 | | | | | | | | | |
| CAPITAL LEASE OBLIGATIONS | | | | | | | | 898,528 | | | |
| CONTRACTS PAYABLE | | | | | | | 1,537 | | 4,340 | | |
| TOTAL OTHER LIABILITIES | | 13,681,070 | 4,410,071 | | | | 1,537 | 898,528 | 4,340 | | |
| TOTAL LIABILITIES | 17,164,696 | 17,021,753 | 5,810,875 | 111,269 | 1,231 | 67,861 | 761,902 | 1,325,225 | 43,306 | 6,453,049 | 4,825 |
| EQUITY: | | | | | | | | | | | |
| CONTRIBUTED CAPITAL | | 1,536,217 | | 403,840 | | | 126,789 | | | | 299,386 |
| RETAINED EARNINGS: | | | | | | | | | | | |
| RESERVED FOR DEBT SERVICE | 49,299,829 | | | | | | | | | | |
| UNRESERVED: | | | | | | | | | | | |
| PROPERTY AND EQUIPMENT | | | | | | 13,959 | 3,510,485 | 1,448,639 | 340,820 | | 1,075,609 |
| DISABILITY PREMIUM INCREASE | | 671,177 | | | | | | | | | |
| ACTUARIAL FUNDING REQUIREMENTS | | | | | 5,316,134 | | | | | | |
| OTHER | 49,761,103 | 792,052 | 157,498 | 510,816 | | 1,039,273 | 2,418,521 | (1,177,537) | 80,065 | 35,128 | 2,242,741 |
| TOTAL UNRESERVED | 49,761,103 | 1,463,229 | 157,498 | 510,816 | 5,316,134 | 1,053,232 | 5,929,006 | 271,102 | 420,885 | 35,128 | 3,318,350 |
| TOTAL RETAINED EARNINGS | 98,970,932 | 1,463,229 | 157,498 | 510,816 | 5,316,134 | 1,053,232 | 5,929,006 | 271,102 | 420,885 | 35,128 | 3,318,350 |
| TOTAL LIABILITIES AND EQUITY | \$ 116,135,628 | \$ 20,021,199 | \$ 5,968,373 | \$ 1,025,925 | \$ 5,317,365 | \$ 1,121,093 | \$ 6,817,697 | \$ 1,596,327 | \$ 464,191 | \$ 6,488,177 | \$ 3,622,561 |

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - INTERNAL SERVICE FUNDS, CONTINUED
 DECEMBER 31, 1990

| | CONVENIENCE COPIER | FACILITIES AND OPERATIONS | MOTOR POOL | RADIO COMMUNICATIONS | MICROFILMING | TELEPHONE COMMUNICATIONS | PRINTING AND MAILING | DPW WATER AND SEWER EQUIPMENT | TOTAL |
|--|-----------------------|---------------------------------|---------------------|-------------------------|-------------------|-----------------------------|----------------------------|-------------------------------------|-----------------------|
| ASSETS | | | | | | | | | |
| CURRENT ASSETS: | | | | | | | | | |
| CASH AND CASH EQUIVALENTS | \$ 503,061 | \$ 2,562,462 | \$ 690,459 | \$ 492,067 | \$ 113,293 | \$ 769,206 | \$ 354,374 | \$ 625,879 | \$ 91,765,100 |
| CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE | | | | | | | | | 55,932,267 |
| DUE FROM OTHER GOVERNMENTAL UNITS | | | 6,164 | 398 | | 21,009 | 6,645 | | 927,263 |
| ACCOUNTS AND INTEREST RECEIVABLE | 6,118 | 399,634 | 13,977 | | 21,697 | 12,861 | 1,285 | 38,882 | 11,009,494 |
| DUE FROM OTHER FUNDS | 39,592 | 1,272,979 | 312,988 | 43,617 | 25,405 | 326,458 | 111,996 | 106,685 | 10,548,270 |
| INVENTORIES AND SUPPLIES | | 122,538 | 92,802 | 83,246 | | | 65,859 | | 822,293 |
| PREPAYMENTS AND OTHER ASSETS | | | 79,607 | | | | 5,978 | | 87,383 |
| TOTAL CURRENT ASSETS | 548,771 | 4,357,613 | 1,195,997 | 619,328 | 160,395 | 1,129,534 | 546,137 | 771,446 | 171,092,070 |
| PROPERTY AND EQUIPMENT AT COST: | | | | | | | | | |
| LAND IMPROVEMENT | | 598,657 | | | | | | | 598,657 |
| BUILDING AND IMPROVEMENTS | | 3,036,495 | 424,860 | | | | | | 3,461,355 |
| EQUIPMENT | 656,296 | 1,212,861 | 6,969,377 | 2,374,969 | 276,857 | 1,613,765 | 201,485 | 1,095,654 | 31,626,696 |
| | 656,296 | 4,848,013 | 7,394,237 | 2,374,969 | 276,857 | 1,613,765 | 201,485 | 1,095,654 | 35,686,708 |
| LESS: ACCUMULATED DEPRECIATION | 339,031 | 3,001,447 | 4,438,762 | 1,521,060 | 72,269 | 592,445 | 130,703 | 631,177 | 21,136,639 |
| PROPERTY AND EQUIPMENT-NET | 317,265 | 1,846,566 | 2,955,475 | 853,909 | 204,588 | 1,021,320 | 70,782 | 464,477 | 14,550,069 |
| TOTAL ASSETS | \$ 866,036 | \$ 6,204,179 | \$ 4,151,472 | \$ 1,473,237 | \$ 364,983 | \$ 2,150,854 | \$ 616,919 | \$ 1,235,923 | \$ 185,642,139 |

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - INTERNAL SERVICE FUNDS, CONTINUED
 DECEMBER 31, 1990

| | CONVENIENCE COPIER | FACILITIES AND OPERATIONS | MOTOR POOL | RADIO COMMUNICATIONS | MICROFILMING | TELEPHONE COMMUNICATIONS | PRINTING AND MAILING | DPW WATER AND SEWER EQUIPMENT | TOTAL |
|--|-----------------------|---------------------------------|---------------------|-------------------------|-------------------|-----------------------------|----------------------------|-------------------------------------|-----------------------|
| LIABILITIES AND EQUITY | | | | | | | | | |
| CURRENT LIABILITIES: | | | | | | | | | |
| VOUCHERS PAYABLE | \$ 16,571 | \$ 297,214 | \$ 11,620 | \$ 48,063 | | \$ 159,160 | \$ 31,399 | \$ 6,496 | \$ 1,816,144 |
| ACCRUED PAYROLL | | 16,412 | 1,712 | | | | | | 32,142 |
| DUE TO OTHER FUNDS | 13,195 | 260,019 | 53,422 | 8,469 | \$ 13,286 | 17,716 | 11,695 | 99,893 | 2,210,397 |
| CURRENT PORTION OF LONG-TERM DEBT | | | | | | | | | 17,100,000 |
| CURRENT PORTION OF WORKER'S COMPENSATION | | | | | | | | | 1,383,174 |
| CURRENT PORTION OF CAPITAL LEASE OBLIGATIONS | 51,727 | | | | | | | | 246,725 |
| OTHER ACCRUED LIABILITIES | 1,030 | 2,471 | 673,744 | 1,030 | 777 | 552 | 1,635 | 13734.00 | 8,794,906 |
| TOTAL CURRENT LIABILITIES | 82,523 | 576,116 | 740,498 | 57,562 | 14,063 | 177,428 | 44,729 | 120,123 | 31,583,488 |
| OTHER LIABILITIES: | | | | | | | | | |
| ACCRUED WORKERS COMPENSATION | | | | | | | | | 4,410,071 |
| ACCRUED UNREPORTED HEALTH COSTS | | | | | | | | | 1,984,509 |
| ACCRUED SICK AND ANNUAL LEAVE | | | | | | | | | 11,696,561 |
| CAPITAL LEASE OBLIGATIONS | 81,590 | | | | | | | | 980,118 |
| CONTRACTS PAYABLE | | | | | | | | | 5,877 |
| TOTAL OTHER LIABILITIES | 81,590 | | | | | | | | 19,077,136 |
| TOTAL LIABILITIES | 164,113 | 576,116 | 740,498 | 57,562 | 14,063 | 177,428 | 44,729 | 120,123 | 50,660,624 |
| EQUITY: | | | | | | | | | |
| CONTRIBUTED CAPITAL | | | 205,620 | 39,995 | | | | | 2,611,847 |
| RETAINED EARNINGS: | | | | | | | | | |
| RESERVED FOR DEBT SERVICE | | | | | | | | | 49,209,829 |
| UNRESERVED: | | | | | | | | | |
| PROPERTY AND EQUIPMENT | 317,265 | 1,846,566 | 2,749,855 | 813,914 | 204,588 | 1,021,320 | 70,782 | 464,477 | 13,878,279 |
| DISABILITY PREMIUM INCREASE | | | | | | | | | 671,177 |
| ACTUARIAL FUNDING REQUIREMENTS | | | | | | | | | 5,316,134 |
| OTHER | 384,658 | 3,781,497 | 455,499 | 561,766 | 146,332 | 952,106 | 501,408 | 651,323 | 63,294,249 |
| TOTAL UNRESERVED | 701,923 | 5,628,063 | 3,205,354 | 1,375,680 | 350,920 | 1,973,426 | 572,190 | 1,115,800 | 83,159,839 |
| TOTAL RETAINED EARNINGS | 701,923 | 5,628,063 | 3,205,354 | 1,375,680 | 350,920 | 1,973,426 | 572,190 | 1,115,800 | 132,369,668 |
| TOTAL LIABILITIES AND EQUITY | \$ 866,036 | \$ 6,204,179 | \$ 4,151,472 | \$ 1,473,237 | \$ 364,983 | \$ 2,150,854 | \$ 616,919 | \$ 1,235,923 | \$ 185,642,139 |

COUNTY OF OAKLAND
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1990

| | DELINQUENT TAX REVOLVING | FRINGE BENEFITS | WORKERS' COMPENSATION | UNEMPLOYMENT COMPENSATION | RETIREES' HOSPITAL ACTUARIAL | MATERIALS MANAGEMENT | COMPUTER SERVICES | COMPUTER SERVICES EQUIPMENT | DRAIN EQUIPMENT | LIABILITY INSURANCE | OFFICE EQUIPMENT |
|---|--------------------------------|--------------------|--------------------------|------------------------------|------------------------------------|-------------------------|------------------------|-----------------------------------|--------------------|------------------------|---------------------|
| OPERATING REVENUE: | | | | | | | | | | | |
| CHARGES FOR SERVICES | \$ 10,954,179 | \$ 34,658,146 | \$ 2,021,219 | \$ 115,192 | | \$ 3,080,724 | \$ 8,785,279 | \$ 487,688 | \$ 277,039 | \$ 2,424,577 | \$ 780,691 |
| OPERATING EXPENSES: | | | | | | | | | | | |
| SALARIES | | | 69,532 | | | 198,776 | 3,077,715 | 14,782 | | 194,931 | 32,524 |
| FRINGE BENEFITS | | 33,055,901 | 1,601,389 | 111,269 | 88,637 | 1,147,219 | 5,970 | | | 70,733 | 13,803 |
| CONTRACTUAL SERVICES | 187,264 | 811,188 | 192,800 | | | 2,707,022 | 2,032,592 | 31,999 | 34,774 | 2,076,615 | 209,787 |
| COMMODITIES | | | | | 2,848 | 445,301 | | | 33,054 | 2,533 | 46 |
| DEPRECIATION | | | | | 1,640 | 1,055,185 | 215,929 | 80,892 | 80,892 | 5,499 | 344,115 |
| INTERNAL SERVICES | | | | | 94,994 | 562,179 | 37,981 | 121,134 | | 39,138 | 1,478 |
| TOTAL OPERATING EXPENSES | 187,264 | 33,867,089 | 1,863,721 | 111,269 | | 3,093,917 | 8,320,191 | 306,661 | 269,854 | 2,389,449 | 601,753 |
| OPERATING INCOME | 10,766,915 | 791,057 | 157,498 | 3,923 | | (13,193) | 465,088 | 181,027 | 7,185 | 35,128 | 178,938 |
| NON-OPERATING REVENUES (EXPENSES): | | | | | | | | | | | |
| INTEREST REVENUE | 4,983,465 | | | | | | | | 5,561 | | |
| INTEREST EXPENSE | (2,505,331) | | | | | | (42,987) | (110,840) | (6,040) | | |
| GAIN (LOSS) ON SALE OF PROPERTY AND EQUIPMENT | | | | | | | (2,246) | | 2,549 | | 3,113 |
| NET NON-OPERATING REVENUES (EXPENSES) | 2,478,134 | | | | | | (45,233) | (110,840) | 2,070 | | 3,113 |
| INCOME (LOSS) BEFORE OPERATING TRANSFERS | 13,245,049 | 791,057 | 157,498 | 3,923 | | (13,193) | 419,855 | 70,187 | 9,255 | 35,128 | 182,051 |
| OPERATING TRANSFERS IN OPERATING TRANSFERS OUT | (1,101,419) | | | | | | | | | | |
| NET INCOME (LOSS) | 12,143,630 | 791,057 | 157,498 | 3,923 | | (13,193) | 419,855 | 70,187 | 9,255 | 35,128 | 182,051 |
| ADD BACK DEPRECIATION CLOSED TO CONTRIBUTED CAPITAL | | | | | | | 110,000 | 200,915 | | | 39,949 |
| NET INCOME (LOSS) CLOSED TO RETAINED EARNINGS | 12,143,630 | 791,057 | 157,498 | 3,923 | | (13,193) | 529,855 | 271,102 | 9,255 | 35,128 | 222,000 |
| RETAINED EARNINGS AT BEGINNING OF YEAR RESIDUAL EQUITY TRANSFERS OUT | 86,827,302 | 672,172 | | 506,893 | \$ 5,316,134 | 1,066,425 | 5,600,066 (200,915) | | 411,630 | | 3,096,350 |
| RETAINED EARNINGS AT END OF YEAR | \$ 98,970,932 | \$ 1,463,229 | \$ 157,498 | \$ 510,816 | \$ 5,316,134 | \$ 1,053,232 | \$ 5,929,066 | \$ 271,102 | \$ 420,885 | \$ 35,128 | \$ 3,318,350 |

CONTINUED

COUNTY OF OAKLAND
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1990

| | CONVENIENCE COPIER | FACILITIES AND OPERATIONS | MOTOR POOL | RADIO COMMUNICATIONS | MICROFILMING | TELEPHONE COMMUNICATIONS | PRINTING AND MAILING | DPT WATER AND SEWER EQUIPMENT | TOTAL |
|---|-----------------------|---------------------------------|---------------------|-------------------------|-------------------|-----------------------------|----------------------------|-------------------------------------|-----------------------|
| OPERATING REVENUE: | | | | | | | | | |
| CHARGES FOR SERVICES | \$ 544,098 | \$ 15,840,893 | \$ 5,070,949 | \$ 504,098 | \$ 513,621 | \$ 2,459,547 | \$ 1,158,748 | \$ 849,082 | \$ 90,525,770 |
| OPERATING EXPENSES: | | | | | | | | | |
| SALARIES | | 4,471,168 | 265,435 | 121,382 | 206,525 | 131,850 | 167,695 | 90,446 | 9,042,761 |
| FRINGE BENEFITS | | 1,966,545 | 192,659 | 58,953 | 82,310 | 48,156 | 72,683 | 38,640 | 38,554,867 |
| CONTRACTUAL SERVICES | 214,844 | 5,982,742 | 3,011,124 | 83,536 | 64,265 | 1,992,380 | 803,807 | 90,371 | 20,527,110 |
| COMMODITIES | 1,374 | 725,408 | 6,532 | 55,154 | 75,541 | 4,053 | 580 | 42,948 | 1,395,372 |
| DEPRECIATION | 130,584 | 126,211 | 1,297,167 | 140,073 | 27,413 | 256,171 | 9,931 | 107,567 | 3,790,377 |
| INTERNAL SERVICES | 139,569 | 588,668 | 149,924 | 34,989 | 67,300 | 18,580 | 52,717 | 500,471 | 2,409,122 |
| TOTAL OPERATING EXPENSES | 486,371 | 13,860,742 | 4,922,841 | 494,087 | 523,354 | 2,451,190 | 1,107,413 | 870,443 | 75,727,609 |
| OPERATING INCOME | 57,727 | 1,980,151 | 148,108 | 10,011 | (9,733) | 8,357 | 51,335 | (21,361) | 14,798,161 |
| NON-OPERATING REVENUES (EXPENSES): | | | | | | | | | |
| INTEREST REVENUE | | | | | | | | 37,195 | 5,026,221 |
| INTEREST EXPENSE | (5,807) | | | | | | | | (2,671,005) |
| GAIN (LOSS) ON SALE OF PROPERTY AND EQUIPMENT | 26,323 | 19,957 | 102,593 | 634 | (3,123) | (498) | 1,500 | 65,430 | 216,232 |
| NET NON-OPERATING REVENUES (EXPENSES) | 20,516 | 19,957 | 102,593 | 634 | (3,123) | (498) | 1,500 | 102,625 | 2,571,448 |
| INCOME (LOSS) BEFORE OPERATING TRANSFERS | 78,243 | 2,000,108 | 250,701 | 10,645 | (12,856) | 7,859 | 52,835 | 81,264 | 17,369,609 |
| OPERATING TRANSFERS IN | | 85,500 | 8,000 | | | 98,309 | 3,426 | | 195,235 |
| OPERATING TRANSFERS OUT | | (1,000,000) | (8,000) | | | (92,519) | | | (2,201,938) |
| NET INCOME (LOSS) | 78,243 | 1,085,608 | 250,701 | 10,645 | (12,856) | 13,649 | 56,261 | 81,264 | 15,362,906 |
| ADD BACK DEPRECIATION CLOSD TO CONTRIBUTED CAPITAL | | | 700,000 | 16,139 | | 150,000 | | 257,160 | 1,474,163 |
| NET INCOME (LOSS) CLOSD TO RETAINED EARNINGS | 78,243 | 1,085,608 | 950,701 | 26,784 | (12,856) | 163,649 | 56,261 | 338,424 | 16,837,069 |
| RETAINED EARNINGS AT BEGINNING OF YEAR | 623,680 | 4,542,455 | 2,254,653 | 1,348,896 | 363,776 | 1,809,777 | 515,929 | 781,601 | 115,737,739 |
| RESIDUAL EQUITY TRANSFERS OUT | | | | | | | | (4,225) | (205,140) |
| RETAINED EARNINGS AT END OF YEAR | \$ 701,923 | \$ 5,628,063 | \$ 3,205,354 | \$ 1,375,680 | \$ 350,920 | \$ 1,973,426 | \$ 572,190 | \$ 1,115,800 | \$ 132,369,668 |

COUNTY OF OAKLAND
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1990

| | DELINQUENT TAX REVOLVING | FRINGE BENEFITS | WORKERS COMPENSATION | UNEMPLOYMENT COMPENSATION | RETIRES' HOSPITAL ACTUARIAL | MATERIALS MANAGEMENT | COMPUTER SERVICES | COMPUTER SERVICES EQUIPMENT | TRAIN EQUIPMENT | LIABILITY INSURANCE | OFFICE EQUIPMENT |
|--|--------------------------------|----------------------|-------------------------|------------------------------|-----------------------------------|-------------------------|----------------------|-----------------------------------|--------------------|------------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | | | | | | | | |
| CASH RECEIVED FROM USERS | \$ (1,389,136) | \$ 33,186,829 | \$ 2,886,388 | \$ 112,573 | \$ 347,884 | \$ 3,877,975 | \$ 9,842,740 | \$ 340,800 | \$ 276,857 | \$ 2,590,739 | \$ 654,843 |
| CASH PAID TO SUPPLIERS | (1,971,295) | (33,177,366) | (1,338,117) | (187,378) | (363,325) | (2,881,572) | (3,936,594) | (41,196) | (192,879) | (1,899,652) | (264,730) |
| CASH PAID TO EMPLOYEES | | | | | | (197,946) | (3,865,845) | (14,710) | | | |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | (3,368,431) | 9,463 | 748,271 | 5,195 | (15,441) | (1,543) | 2,841,181 | 284,894 | 83,978 | 1,491,087 | 390,113 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | | | | | | | | |
| ISSUANCE OF LONG-TERM DEBT | 50,888,888 | | | | | | | | | | |
| INTEREST PAID ON LONG-TERM DEBT | (2,943,886) | | | | | | | | | | |
| PRINCIPAL PAYMENT ON LONG-TERM DEBT | (59,988,888) | | | | | | | | | | |
| NET CASH USED IN NONCAPITAL FINANCING ACTIVITIES | (12,843,886) | | | | | | | | | | |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | | | | | | | |
| CONTRIBUTED CAPITAL | | | | | | | 126,789 | | | | 288,490 |
| RESIDUAL EQUITY TRANSFERS OUT | | | | | | | | | | | |
| OPERATING TRANSFERS IN | | | | | | | | | | | |
| OPERATING TRANSFERS OUT | (1,181,419) | | | | | | | | | | |
| LOSS ON SALE OF EQUIPMENT | | | | | | | (2,246) | | 2,549 | | 3,113 |
| ACQUISITION OF FIXED ASSETS | | | | | | (3,875) | (2,242,483) | (68,813) | (88,569) | (5,499) | (397,842) |
| AMOUNT PAID ON EQUIPMENT CONTRACTS | | | | | | | (215,433) | | (12,953) | | |
| PRINCIPAL PAID ON CAPITAL LEASES | | | | | | | | (188,853) | | | |
| INTEREST PAID ON EQUIPMENT CONTRACTS AND CAPITAL LEASES | | | | | | | (42,987) | (36,828) | (6,848) | | |
| NET CASH USED IN FINANCING ACTIVITIES | (1,181,419) | | | | | (3,875) | (2,376,368) | (284,894) | (97,813) | (5,499) | (186,239) |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | | | | | | | | |
| INTEREST ON INVESTMENTS | 3,118,485 | | | | | | | | 5,350 | | |
| NET CASH PROVIDED BY INVESTING ACTIVITIES | 3,118,485 | | | | | | | | 5,350 | | |
| NET INCREASE (DECREASE) IN CASH | (14,186,451) | 9,463 | 748,271 | 5,195 | (15,441) | (5,418) | (335,259) | | (7,685) | 1,485,588 | 283,874 |
| CASH AND CASH EQUIVALENTS AT JANUARY 1, 1990 | 64,449,191 | 12,546,697 | 4,828,249 | 1,887,197 | 5,332,886 | 448,158 | 2,182,816 | | 184,673 | 5,882,589 | 1,777,786 |
| CASH AND CASH EQUIVALENTS AT DECEMBER 31, 1990 | \$ 50,262,740 | \$ 12,556,160 | \$ 5,576,520 | \$ 1,892,392 | \$ 5,317,365 | \$ 434,740 | \$ 1,847,557 | \$ 0 | \$ 96,988 | \$ 6,488,177 | \$ 2,061,660 |

CONTINUED

COUNTY OF OAKLAND
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1990

| | CONVENIENCE COPIER | FACILITIES AND OPERATIONS | MOTOR POOL | RADIO COMMUNICATIONS | MICROFILMING | TELEPHONE COMMUNICATIONS | PRINTING AND MAILING | DPW WATER AND SEWER EQUIPMENT | TOTAL |
|--|-----------------------|---------------------------------|--------------------|-------------------------|-------------------|-----------------------------|----------------------------|-------------------------------------|----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | | | | | | |
| CASH RECEIVED FROM USERS | \$ 539,760 | \$ 15,485,739 | \$ 4,968,882 | \$ 510,012 | \$ 512,859 | \$ 2,463,962 | \$ 1,155,825 | \$ 818,721 | \$ 76,782,652 |
| CASH PAID TO SUPPLIERS | (383,502) | (9,414,181) | (3,212,629) | (244,044) | (294,050) | (1,958,634) | (936,785) | (639,785) | (62,456,914) |
| CASH PAID TO EMPLOYEES | | (4,454,871) | (265,435) | (120,952) | (205,748) | (131,298) | (167,054) | (90,446) | (8,713,505) |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | 156,258 | 1,616,687 | 1,490,818 | 145,016 | 13,061 | 374,030 | 51,986 | 88,490 | 5,612,233 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | | | | | | |
| ISSUANCE OF LONG-TERM DEBT | | | | | | | | | 50,000,000 |
| INTEREST PAID ON LONG-TERM DEBT | | | | | | | | | (2,943,006) |
| PRINCIPAL PAYMENT ON LONG-TERM DEBT | | | | | | | | | (59,900,000) |
| NET CASH USED IN NONCAPITAL FINANCING ACTIVITIES | | | | | | | | | (12,843,006) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | | | | | |
| CONTRIBUTED CAPITAL | | | 205,620 | 39,995 | | | | | 660,894 |
| RESIDUAL EQUITY TRANSFERS OUT | | | | | | | | (4,225) | (4,225) |
| OPERATING TRANSFERS IN | | 85,500 | 8,000 | | | 98,309 | 3,426 | | 195,235 |
| OPERATING TRANSFERS OUT | | (1,000,000) | (8,000) | | | (92,519) | | | (2,201,938) |
| LOSS ON SALE OF EQUIPMENT | 26,323 | 19,957 | 102,593 | 634 | (3,123) | (498) | 1,500 | 65,430 | 216,232 |
| ACQUISITION OF FIXED ASSETS | (36,635) | (152,820) | (1,546,793) | (141,318) | (53,537) | (106,959) | (27,608) | (50,170) | (4,914,121) |
| AMOUNT PAID ON EQUIPMENT CONTRACTS | | | | | | | | | (228,386) |
| PRINCIPAL PAID ON CAPITAL LEASES | (42,365) | | | | | | | | (222,418) |
| INTEREST PAID ON EQUIPMENT CONTRACTS AND CAPITAL LEASES | (5,807) | | | | | | | | (90,862) |
| NET CASH USED IN FINANCING ACTIVITIES | (58,484) | (1,047,363) | (1,238,580) | (100,689) | (56,660) | (101,667) | (22,682) | 11,035 | (6,589,589) |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | | | | | | |
| INTEREST ON INVESTMENTS | | | | | | | | 35,281 | 3,159,836 |
| NET CASH PROVIDED BY INVESTING ACTIVITIES | | | | | | | | 35,281 | 3,159,836 |
| NET INCREASE (DECREASE) IN CASH | 97,774 | 569,324 | 252,238 | 44,327 | (43,599) | 272,363 | 29,304 | 134,806 | (10,661,326) |
| CASH AND CASH EQUIVALENTS AT JANUARY 1, 1990 | 405,287 | 1,993,138 | 438,221 | 447,740 | 156,892 | 496,843 | 325,070 | 491,073 | 102,426,426 |
| CASH AND CASH EQUIVALENTS AT DECEMBER 31, 1990 | \$ 503,061 | \$ 2,562,462 | \$ 690,459 | \$ 492,067 | \$ 113,293 | \$ 769,206 | \$ 354,374 | \$ 625,879 | \$ 91,765,100 |

CONTINUED

COUNTY OF OAKLAND
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1990

| | DELINQUENT TAX REVOLVING | FRINGE BENEFITS | WORKERS' COMPENSATION | UNEMPLOYMENT COMPENSATION | RETIRES' HOSPITAL ACTUARIAL | MATERIAL MANAGEMENT | COMPUTER SERVICES | COMPUTER SERVICES EQUIPMENT | DRAIN EQUIPMENT | LIABILITY INSURANCE | OFFICE EQUIPMENT |
|---|--------------------------------|--------------------|--------------------------|------------------------------|-----------------------------------|------------------------|----------------------|-----------------------------------|--------------------|------------------------|---------------------|
| OPERATING INCOME (LOSS) | \$ 10,766,915 | \$ 791,057 | \$ 157,498 | \$ 3,923 | | \$ (13,193) | \$ 465,008 | \$ 181,027 | \$ 7,185 | \$ 35,128 | \$ 178,938 |
| ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | | | | | | | | | | | |
| DEPRECIATION EXPENSE | | | | | | 1,640 | 1,055,185 | 215,929 | 80,892 | 5,499 | 344,115 |
| (INCREASE) DECREASE IN ACCOUNTS AND INTEREST RECEIVABLE | (12,869,309) | | | | | 840 | 1,436 | | | | (301) |
| (INCREASE) DECREASE IN ACCOUNTS RECEIVABLE | | (1,098,488) | 1,159 | | | | | | | | |
| (INCREASE) DECREASE IN DUE FROM OTHER FUNDS | 724,293 | (372,828) | 64,810 | (2,610) | \$ 347,884 | (61,855) | 234,992 | (33,000) | | 166,162 | |
| (INCREASE) DECREASE IN DUE FROM OTHER GOVERNMENTAL UNITS | (198,299) | | | | | 910 | 21,033 | (114,688) | (982) | | (125,547) |
| (INCREASE) DECREASE IN INVENTORIES | | | | | | 56,556 | 13,606 | | (143) | | |
| (INCREASE) DECREASE IN PREPAID EXPENSES | | 31,754 | | | | | | | 62 | | |
| INCREASE (DECREASE) IN VOUCHERS PAYABLE | | (327,196) | 8,843 | | | 4,445 | 72,644 | 4,845 | (935) | 5,053 | (7,328) |
| INCREASE IN ACCRUED PAYROLL | | | | | | 830 | 13,116 | 72 | | | |
| INCREASE (DECREASE) IN OTHER ACCRUED LIABILITIES AND DEPOSITS HELD | | (17,347) | (62,970) | 3,890 | | 8,754 | 142,642 | 4,918 | (6,465) | 1,277,087 | 130 |
| INCREASE (DECREASE) IN DUE TO OTHER FUNDS | (1,784,831) | 602,137 | 659 | | (363,325) | (1,270) | 21,359 | 24,991 | 4,364 | 2,158 | 106 |
| INCREASE IN ACCRUED SICK AND ANNUAL LEAVE | | 400,374 | | | | | | | | | |
| INCREASE IN CURRENT PORTION OF WORKERS COMPENSATION | | | 579,872 | | | | | | | | |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | \$ (3,360,431) | \$ 9,463 | \$ 748,271 | \$ 5,195 | \$ (15,441) | \$ (1,543) | \$ 2,041,101 | \$ 284,894 | \$ 83,978 | \$ 1,491,087 | \$ 398,113 |

CONTINUED

COUNTY OF OAKLAND
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1990

| | CONVENIENCE COPIER | FACILITIES AND OPERATIONS | MOTOR POOL | RADIO COMMUNICATIONS | MICROFILMING | TELEPHONE COMMUNICATIONS | PRINTING AND MAILING | DPW WATER AND SEWER EQUIPMENT | TOTAL |
|---|-----------------------|---------------------------------|---------------|-------------------------|--------------|-----------------------------|----------------------------|-------------------------------------|---------------|
| OPERATING INCOME (LOSS) | \$ 57,727 | \$ 1,980,151 | \$ 140,108 | \$ 10,011 | \$ (9,733) | \$ 8,357 | \$ 51,335 | \$ (21,361) | \$ 14,798,161 |
| ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | | | | | | | | | |
| DEPRECIATION EXPENSE | 130,584 | 126,211 | 1,297,167 | 140,073 | 27,413 | 256,171 | 9,931 | 107,567 | 3,798,377 |
| (INCREASE) DECREASE IN ACCOUNTS AND INTEREST RECEIVABLE | (5,946) | (196,746) | (7,122) | | (5,570) | (3,609) | 923 | (10,844) | (13,096,256) |
| (INCREASE) DECREASE IN ACCOUNTS RECEIVABLE | | | | | | | | | (1,097,329) |
| (INCREASE) DECREASE IN DUE FROM OTHER FUNDS | 1,608 | (158,408) | (21,778) | 5,076 | 4,816 | (1,438) | (5,602) | (19,517) | 872,597 |
| (INCREASE) DECREASE IN DUE FROM OTHER GOVERNMENTAL UNITS | | | (2,360) | 838 | | 9,462 | 1,757 | | (407,876) |
| (INCREASE) DECREASE IN INVENTORIES | | 1,394 | (4,132) | (8,134) | | | (8,358) | | 50,789 |
| (INCREASE) DECREASE IN PREPAID EXPENSES | | | (66,675) | | | | (5,978) | | (40,837) |
| INCREASE (DECREASE) IN VOUCHERS PAYABLE | (21,700) | (165,410) | (14,027) | (2,515) | (2,533) | 92,435 | 7,728 | (35,127) | (300,778) |
| INCREASE IN ACCRUED PAYROLL | | 16,290 | 1,712 | | | 552 | | | 32,580 |
| INCREASE (DECREASE) IN OTHER ACCRUED LIABILITIES AND DEPOSITS HELD | (9,735) | 2,471 | 159,117 | 430 | 777 | | (479) | 2,697 | 1,505,917 |
| INCREASE (DECREASE) IN DUE TO OTHER FUNDS | 3,720 | 10,726 | 800 | (763) | (2,101) | 12,100 | 729 | 65,075 | (1,402,558) |
| INCREASE IN ACCRUED SICK AND ANNUAL LEAVE | | | | | | | | | 400,374 |
| INCREASE IN CURRENT PORTION OF WORKERS COMPENSATION | | | | | | | | | 579,072 |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | \$ 156,258 | \$ 1,616,687 | \$ 1,490,818 | \$ 145,016 | \$ 13,061 | \$ 374,030 | \$ 51,986 | \$ 88,490 | \$ 5,612,233 |

ENTERPRISE FUNDS

ENTERPRISE FUNDS

Enterprise Funds account for operations and services provided for county residents and are financed primarily through user charges.

The Airport Facilities Fund is used to account for operations of the County's Oakland/Pontiac and Troy Executive Airport. Most revenues are derived from leases and rentals received from users or fixed-based operators at the airports.

The Airport T-Hangar Funds were established to account for the revenues, operations and retirement of the bonds used to construct these particular T-Hangars. Separate funds are maintained to account revenues (user charges), expenditures and bond and interest payments.

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

Thee Food Service Fund was established to account for the operations of the Oakland Room Cafeteria at the Oakland County Court House. Most revenues are received from users and vending machine rental.

The Solid Waste Management Fund was established to account for costs of the ungoing studies of the Oakland County Solid Waste Master Plan.

The Evergreen Farmington S.D.S. Funds were established to record the operations and maintenance of the system which is used to move sewage to the City of Detroit for treatment. The funds recover costs by developing rates and billing services municipalities.

The Clinton Oakland S.D.S. Fund was established to record operations and maintenance of the system which is used to move sewage to the City of Detroit for treatment. Costs are recovered by developing rates and billing serviced municipalities.

The Huron Rouge S.D.S. Fund was established to record operations and maintenance of the system which is used to move sewage to Wayne County for treatment. Costs are recovered by developing rates and billing serviced municipalities.

The S.O.C.S.D.S. Funds were established to record operations and maintenance of the system which is used to move sewage and storm water overflow to the City of Detroit for treatment. Costs are recovered by developing rates and billing serviced municipalities.

COUNTY OF OAKLAND
COMBINING BALANCE SHEET-ENTERPRISE FUNDS
DECEMBER 31, 1990

| | AIRPORT FACILITIES | AIRPORT T-RANGER | MEDICAL CARE FACILITY | FOOD SERVICE | SOLID WASTE MANAGEMENT | EVERGREEN FARMINGTON S.D.S. | CLINTON OAKLAND S.D.S. | HURON- ROUGE S.D.S. | S.O.C.S.D.S. | TOTAL |
|---|-----------------------|---------------------|-----------------------------|-------------------|------------------------------|-----------------------------------|------------------------------|---------------------------|----------------------|-----------------------|
| ASSETS | | | | | | | | | | |
| CURRENT ASSETS: | | | | | | | | | | |
| CASH AND CASH EQUIVALENTS | \$ 4,625,621 | \$ 840,427 | | \$ 204,660 | \$ 1,223,381 | \$ 2,402,439 | \$ 14,051,174 | \$ 1,194,682 | \$ 4,614,075 | \$ 29,164,459 |
| DOE FROM OTHER GOVERNMENTAL UNITS | 174,440 | | | | | 1,724,482 | 1,650,720 | 249,595 | 2,857,145 | 6,656,390 |
| ACCOUNTS AND INTEREST RECEIVABLE | 112,100 | 9,744 | \$ 1,128,715 | | | 16,768 | 162,391 | 17,476 | 24,088 | 1,471,282 |
| DOE FROM OTHER FUNDS | 778,164 | | 92,876 | | | 1,822,701 | 370 | 45 | 92,809 | 2,786,965 |
| INVENTORIES AND SUPPLIES | | | | 9,162 | | | | | | 9,162 |
| PREPAYMENTS AND OTHER ASSETS | | | | | | | | | 14,942 | 14,942 |
| TOTAL CURRENT ASSETS | 5,690,333 | 858,171 | 1,221,591 | 213,822 | 1,223,381 | 5,966,390 | 15,864,663 | 1,461,798 | 7,603,059 | 40,103,200 |
| FIXED ASSETS; NET, WHERE APPLICABLE, OF ACCUMULATED DEPRECIATION | | | | | | | | | | |
| | 11,435,975 | 410,202 | 2,129,065 | 28,940 | 3,524,512 | 17,470,686 | 29,068,603 | 2,189,731 | 37,584,438 | 103,842,152 |
| TOTAL ASSETS | \$ 17,126,308 | \$ 1,268,373 | \$ 3,350,656 | \$ 242,762 | \$ 4,747,893 | \$ 23,437,076 | \$ 44,933,266 | \$ 3,651,529 | \$ 45,187,497 | \$ 143,945,360 |
| LIABILITIES AND EQUITY | | | | | | | | | | |
| LIABILITIES: | | | | | | | | | | |
| VOUCHERS PAYABLE | 3,907 | | 119,791 | 3,102 | 63,076 | 6,139 | 32,713 | 45 | 2,324 | 231,097 |
| ACCRUED PAYROLL | 2,000 | | 12,502 | 425 | 781 | | | | 1,641 | 17,357 |
| DUE TO OTHER GOVERNMENTAL UNITS | 13,225 | | 1 | | | 2,997,034 | 405,457 | 172,331 | 4,328,184 | 7,916,232 |
| DOE TO OTHER FUNDS | 32,784 | 304,470 | 832,530 | 14,255 | 3,730,637 | 200,808 | 160,575 | 20,834 | 72,183 | 5,369,076 |
| OTHER ACCRUED LIABILITIES | 129,439 | 50,743 | 232,835 | 17,500 | 205,523 | | | | 196,648 | 832,680 |
| TOTAL LIABILITIES | 181,363 | 355,213 | 1,197,659 | 35,282 | 4,000,017 | 3,203,981 | 598,745 | 193,210 | 4,600,980 | 14,366,450 |
| EQUITY: | | | | | | | | | | |
| CONTRIBUTED CAPITAL | 9,767,985 | | 2,129,065 | | | 17,462,890 | 29,068,603 | 2,189,731 | 37,378,572 | 97,996,846 |
| RETAINED EARNINGS: | | | | | | | | | | |
| RESERVED | | 502,028 | | | | | | | | 502,028 |
| UNRESERVED: | | | | | | | | | | |
| DONATIONS | | | 23,932 | | | | | | | 23,932 |
| CONSTRUCTION AND OPERATION | 1,066,907 | | | | 3,524,512 | 2,770,205 | 2,943,677 | 365,996 | 1,750,000 | 12,421,297 |
| OTHER | 6,110,053 | 411,132 | | 207,480 | (2,776,636) | | 12,322,241 | 902,592 | 1,457,945 | 18,634,807 |
| TOTAL UNRESERVED | 7,176,960 | 411,132 | 23,932 | 207,480 | 747,876 | 2,770,205 | 15,265,918 | 1,268,588 | 3,207,945 | 31,080,836 |
| TOTAL RETAINED EARNINGS | 7,176,960 | 913,160 | 23,932 | 207,480 | 747,876 | 2,770,205 | 15,265,918 | 1,268,588 | 3,207,945 | 31,582,064 |
| TOTAL LIABILITIES AND EQUITY | \$ 17,126,308 | \$ 1,268,373 | \$ 3,350,656 | \$ 242,762 | \$ 4,747,893 | \$ 23,437,076 | \$ 44,933,266 | \$ 3,651,529 | \$ 45,187,497 | \$ 143,945,360 |

COUNTY OF OAKLAND
 ENTERPRISE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
 FOR THE YEAR ENDED DECEMBER 31, 1990

| | AIRPORT FACILITIES | AIRPORT T-HANGER | MEDICAL CARE FACILITY | FOOD SERVICES | SOLID WASTE MANAGEMENT | EVERGREEN FARMINGTON S.D.S. | CLINTON-OAKLAND S.D.S. | HURON-ROUGE S.D.S. | S.O.C.S.D.S. | TOTAL |
|--|--------------------|------------------|-----------------------|---------------|------------------------|-----------------------------|------------------------|--------------------|---------------|---------------|
| OPERATING REVENUE: | | | | | | | | | | |
| SERVICE REVENUE | | | \$ 6,037,318 | | | \$ 10,821,345 | \$ 6,585,877 | \$ 1,288,878 | \$ 15,517,398 | \$ 40,250,816 |
| PROVISION FOR DOUBTFUL ACCOUNTS AND CONTRACTUAL DISCOUNTS | | | (1,462,535) | | | | | | | (1,462,535) |
| TOTAL CHARGES FOR SERVICES | | | 4,574,783 | | | 10,821,345 | 6,585,877 | 1,288,878 | 15,517,398 | 38,788,281 |
| LEASES, RENTALS AND CONCESSION SALES | \$ 1,157,132 | \$ 546,196 | | | | | | | | 1,703,328 |
| FOOD SALES | | | 16,576 | \$ 255,299 | | | | | | 271,875 |
| OTHER | | | 455,021 | 274 | \$ 537 | 33,214 | 462,035 | 14,450 | 73,624 | 1,039,163 |
| TOTAL OPERATING REVENUE | 1,157,132 | 546,196 | 5,046,380 | 255,573 | 537 | 10,854,559 | 7,047,912 | 1,303,336 | 15,591,022 | 41,002,647 |
| OPERATING EXPENSES: | | | | | | | | | | |
| SALARIES | 474,535 | 66,960 | 3,067,499 | 94,675 | 196,951 | 405,493 | 309,932 | 55,804 | 457,497 | 5,129,346 |
| FRINGE BENEFITS | 192,088 | 23,040 | 1,285,445 | 35,270 | 67,020 | 155,920 | 127,207 | 22,923 | 183,007 | 2,091,920 |
| CONTRACTUAL SERVICES | 271,928 | 101,953 | 890,771 | 66,742 | 1,948,527 | 14,727,207 | 5,537,238 | 924,820 | 15,288,576 | 39,757,762 |
| COMMODITIES | 13,682 | | 1,022,828 | 12,794 | 12,906 | 117,259 | 17,282 | 3,000 | 144,848 | 1,344,599 |
| DEPRECIATION | 336,703 | 12,430 | 186,146 | 5,064 | | 558,934 | 750,678 | 66,216 | 1,656,335 | 3,492,506 |
| INTERNAL SERVICES | 61,956 | | 568,837 | 121,948 | 50,897 | 94,447 | 54,353 | 9,555 | 25,298 | 979,291 |
| OTHER | | | 26,954 | | | | | | | 26,954 |
| TOTAL OPERATING EXPENSES | 1,350,892 | 204,383 | 6,960,480 | 336,493 | 2,276,301 | 16,059,260 | 6,796,690 | 1,082,318 | 17,755,561 | 52,822,378 |
| OPERATING INCOME (LOSS) | (193,760) | 341,813 | (1,914,100) | (80,920) | (2,275,764) | (5,204,701) | 251,222 | 221,018 | (2,164,539) | (11,019,731) |
| NON-OPERATING REVENUE (EXPENSES): | | | | | | | | | | |
| INTEREST REVENUE | 300,693 | 39,967 | 28 | | | 315,026 | 1,098,760 | 77,842 | 344,062 | 2,176,378 |
| INTEREST EXPENSE | (1,518) | (4,312) | | | | | | | | (5,830) |
| GAIN ON SALE OF PROPERTY AND EQUIPMENT | 1,400 | | | | | | | | 3,355 | 4,755 |
| DISTRIBUTION TO MUNICIPALITIES | | | | | | | | | (13,287) | (13,287) |
| NET NON-OPERATING REVENUES | 300,575 | 35,655 | 28 | | | 315,026 | 1,098,760 | 77,842 | 334,130 | 2,162,816 |
| INCOME (LOSS) BEFORE OPERATING TRANSFERS | 106,815 | 377,468 | (1,914,072) | (80,920) | (2,275,764) | (4,889,675) | 1,349,982 | 298,860 | (1,830,409) | (8,857,215) |
| OPERATING TRANSFERS IN | 275,010 | | 1,800,178 | 65,460 | 3,034,940 | | | | 25,000 | 5,200,588 |
| OPERATING TRANSFERS OUT | | (275,010) | | | | (105,780) | (7,556) | (7,555) | (25,000) | (420,901) |
| NET INCOME (LOSS) | 381,825 | 102,458 | (113,894) | (15,460) | 759,176 | (4,995,455) | 1,342,426 | 291,305 | (1,830,409) | (4,078,028) |
| ADD BACK DEPRECIATION CLOSED TO CONTRIBUTED CAPITAL | 324,410 | | 186,146 | | | 558,934 | 750,678 | 66,216 | 1,630,294 | 3,436,678 |
| NET INCOME (LOSS) CLOSED TO RETAINED EARNINGS | 706,235 | 102,458 | (7,748) | (15,460) | 759,176 | (4,436,521) | 2,093,104 | 357,521 | (200,115) | (641,350) |
| RETAINED EARNINGS AT BEGINNING OF YEAR | 6,470,725 | 810,702 | 31,680 | 222,940 | | 7,206,726 | 13,172,814 | 911,067 | 3,411,194 | 32,237,848 |
| RESIDUAL EQUITY TRANSFERS OUT | | | | | (11,300) | | | | (3,134) | (14,434) |
| RETAINED EARNINGS AT END OF YEAR | \$ 7,176,960 | \$ 913,160 | \$ 23,932 | \$ 207,480 | \$ 747,876 | \$ 2,770,205 | \$ 15,265,918 | \$ 1,268,588 | \$ 3,207,945 | \$ 31,582,064 |

**COUNTY OF OAKLAND
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1990**

| | AIRPORT FACILITIES | AIRPORT Y-WANGAR | MEDICAL CARE FACILITY | FOOD SERVICES | SOLID WASTE MANAGEMENT | EVERGREEN FARMINGTON S.D.S. | CLINTON- OAKLAND S.D.S. | HURON- ROUGE S.D.S. | S.O.C.S.D.S. | TOTAL |
|---|-----------------------|---------------------|-----------------------------|-------------------|------------------------------|-----------------------------------|-------------------------------|---------------------------|---------------------|----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | | | | | | | |
| CASH RECEIVED FROM USERS | \$ 521,724 | \$ 559,226 | \$ 5,028,647 | \$ 256,198 | \$ 537 | \$ 10,440,487 | \$ 7,155,474 | \$ 1,309,889 | \$ 14,969,082 | \$ 40,241,264 |
| CASH PAID TO SUPPLIERS | (362,557) | (44,338) | (3,357,390) | (237,167) | (1,660,114) | (14,613,689) | (6,891,532) | (997,297) | (14,777,400) | (42,141,484) |
| CASH PAID TO EMPLOYEES | (665,049) | (90,000) | (3,059,332) | (94,249) | (196,170) | (405,493) | (309,932) | (55,804) | (455,856) | (5,331,085) |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | (505,882) | 424,888 | (1,388,075) | (75,218) | (1,855,747) | (4,578,695) | 754,010 | 256,788 | (264,174) | (7,232,105) |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | | | | | | | |
| OPERATING TRANSFERS IN | | | | | 3,034,940 | | | | 25,000 | 3,059,940 |
| OPERATING TRANSFERS OUT | | (275,010) | | | | (105,780) | (7,556) | (7,555) | (25,000) | (420,901) |
| DISTRIBUTION TO MUNICIPALITIES | | | | | | | | | (13,287) | (13,287) |
| NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES | | (275,010) | | | 3,034,940 | (105,780) | (7,556) | (7,555) | (13,287) | 2,625,752 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | | | | | | |
| CONTRIBUTED CAPITAL | 400,000 | | | | | | | | | 400,000 |
| LOANS FROM OTHER FUNDS | | | | | 3,500,000 | | | | | 3,500,000 |
| PRINCIPAL PAYMENTS-BONDS | | (75,000) | | | | | | | | (75,000) |
| RESIDUAL EQUITY TRANSFERS OUT | | | | | (11,300) | | | | (3,134) | (14,434) |
| OPERATING TRANSFERS IN | 275,010 | | 1,800,178 | 65,460 | | | | | | 2,140,648 |
| GAIN ON SALE OF EQUIPMENT | 1,400 | | | | | | | 3,355 | | 4,755 |
| ACQUISITION OF FIXED ASSETS | (598,011) | | | (3,500) | (3,524,512) | (7,796) | | (98,812) | | (4,232,631) |
| INTEREST PAID ON EQUIPMENT CONTRACTS | (1,518) | (4,312) | | | | | | | | (5,830) |
| NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES | 76,881 | (79,312) | 1,800,178 | 61,960 | 44,188 | (7,796) | | | (98,591) | 1,797,508 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | | | | | | | |
| INTEREST ON INVESTMENTS | 313,546 | 39,554 | 28 | | | 380,551 | 1,167,147 | 67,330 | 348,629 | 2,316,785 |
| NET CASH PROVIDED BY INVESTING ACTIVITIES | 313,546 | 39,554 | 28 | | | 380,551 | 1,167,147 | 67,330 | 348,629 | 2,316,785 |
| NET INCREASE (DECREASE) IN CASH | (115,455) | 110,120 | 412,131 | (13,258) | 1,223,381 | (4,311,720) | 1,913,601 | 316,563 | (27,423) | (492,060) |
| CASH AND CASH EQUIVALENTS AT JANUARY 1, 1990 | 4,741,076 | 738,307 | (412,131) | 217,918 | | 6,714,159 | 12,137,573 | 878,119 | 4,641,498 | 29,656,519 |
| CASH AND CASH EQUIVALENTS AT DECEMBER 31, 1990 | \$ 4,625,621 | \$ 848,427 | \$ 0 | \$ 204,660 | \$ 1,223,381 | \$ 2,402,439 | \$ 14,051,174 | \$ 1,194,682 | \$ 4,614,075 | \$ 29,164,459 |

CONTINUED

COUNTY OF OAKLAND
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1996

| | AIRPORT FACILITIES | AIRPORT T-RANGER | MEDICAL CARE FACILITY | FOOD SERVICES | SOLID WASTE MANAGEMENT | EVERGREEN FARMINGTON S.D.S | CLINTON OAKLAND S.D.S | HURON- ROUGE S.D.S | S.O.C.S.D.S. | TOTAL |
|---|-----------------------|---------------------|-----------------------------|------------------|------------------------------|----------------------------------|-----------------------------|--------------------------|----------------|-----------------|
| OPERATING INCOME (LOSS) | \$ (193,760) | \$ 341,813 | \$ (1,914,100) | \$ (80,920) | \$ (2,275,764) | \$ (5,204,701) | \$ 251,222 | \$ 221,018 | \$ (2,164,539) | \$ (11,019,731) |
| ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | | | | | | | | | | |
| DEPRECIATION EXPENSE | 336,703 | 12,430 | 106,146 | 5,064 | | 558,934 | 750,678 | 66,216 | 1,656,335 | 3,492,506 |
| (INCREASE) DECREASE IN ACCOUNTS AND INTEREST RECEIVABLE | 4,879 | 3,696 | (12,820) | | | (16,768) | (162,391) | | | (183,404) |
| DECREASE IN ACCOUNTS RECEIVABLE | | | | | | | | | 4,557 | 4,557 |
| (INCREASE) DECREASE IN DUE FROM OTHER FUNDS | (478,691) | | (4,913) | | | (809,695) | 6,423 | 820 | (22,979) | (1,309,835) |
| (INCREASE) DECREASE IN DUE FROM OTHER GOVERNMENTAL UNITS | (174,448) | | | | | 395,623 | 101,139 | 5,733 | (603,520) | (275,481) |
| (INCREASE) IN INVENTORIES | | | | (333) | | | | | | (333) |
| DECREASE IN PREPAID EXPENSES | 18,603 | | | | | | | | 1,512 | 20,115 |
| INCREASE (DECREASE) IN VOUCHERS PAYABLE | (4,169) | (39,465) | 25,442 | (1,173) | 63,076 | (4,246) | 14,126 | (536) | (16,334) | 36,721 |
| INCREASE IN ACCRUED PAYROLL | 1,573 | | 8,167 | 425 | 781 | | | | 1,641 | 12,587 |
| INCREASE IN OTHER ACCRUED LIABILITIES AND DEPOSITS HELD | 5,597 | 4,755 | 20,604 | 625 | 205,523 | | | | 123,051 | 360,155 |
| INCREASE (DECREASE) IN DUE TO OTHER GOVERNMENTAL UNITS | (12,069) | | | | | 807,037 | 45,416 | 2,910 | 719,631 | 1,562,925 |
| INCREASE (DECREASE) IN DUE TO OTHER FUNDS | (10,100) | 101,659 | 383,399 | 1,094 | 150,637 | (304,879) | (252,603) | (39,373) | 36,479 | 66,313 |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | \$ (505,882) | \$ 424,888 | \$ (1,388,075) | \$ (75,218) | \$ (1,855,747) | \$ (4,578,695) | \$ 754,010 | \$ 256,788 | \$ (264,174) | \$ (7,232,105) |

FIDUCIARY FUNDS

F I D U C I A R Y F U N D S

Fiduciary Funds account for assets held by the County in a trustee capacity. Disbursements from these funds are contingent upon the trust agreement or applicable legislative enactment for each particular fund. The Oakland County fiduciary funds encompass three broad categories: Employee Benefit Trust, Expendable Trust and Agency Funds. Employee Benefit Trust Funds accepts payments made by the County, invest fund resources and calculate and pay pensions to beneficiaries. Expendable Trust Funds result from the County's agreement to accept resources and spend them in ways specified by the donor. Agency Funds are generally clearance devices for monies collected for others, held briefly, and then disbursed to authorized recipients.

The Oakland County Employees' Retirement Fund is used to account for the financial operations of the Oakland County Employees' Retirement System. The system is administered by a nine-member board of trustees while the County acts as the custodian of the system.

The Road Commission Retirement Fund is used to account for the financial operations of the Oakland County Road Commission Retirement System. The system is administered by a five-member board of trustees while the County acts as the custodian of the system.

The Retirees Hospital Benefits Fund is used to account for deposits made by Oakland County to this fund for current retiree hospitalization benefits and their subsequent disbursement.

The Delinquent Personal Tax Administration Fund is used to account for the collection of delinquent personal property taxes and their subsequent disbursement to various municipalities, school districts and other governmental units. Cost-related activities involving the collection of taxes are handled by this fund, too.

The Jail Inmate Commissary Fund is used to account for monies held by the County for inmates at the Sheriff's Department. Inmates may make commissary purchases which are then deducted from their individual fund balance. Cost-related activities involving the Commissary are handled by this fund, too.

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

The Skillman Foundation Trust Fund is used to account for monies received from the Skillman Foundation to fund positions for a youth assistance program.

The Water and Sewer Trust Fund is used to account for monies received from those county residents whose water and sewer systems are maintained for their townships or municipalities by Oakland County.

The Dam Replacement Revolving Fund is used to account for the cost of repair reconstruction, and replacement of County dams.

The Act 40 Debt Fund is used to account for various County drain projects.

The Act 94 Debt Fund is used to account for a sewer project in Auburn Hills.

F I D U C I A R Y F U N D S

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

The Restricted Funds Fund is used to account for various donations made to and their disbursements from Children's Village.

The Special Trust Fund is used to account for monies that are deposited with the County Treasurer that are released at a later date. Court bonds, auctioneer and transient merchant licenses, and overbids on Sheriff land sales are included.

The Public Library Trust Fund is used to account for monies received by district and circuit courts from court fines and disbursed to public libraries based on a percentage of the current census.

The Register of Deeds Trust Fund is used to account for redemption monies received from the sale of real estate by the Sheriff's Department and their subsequent disbursement.

The District Court Trust Fund is used for appearance bonds and other trust monies in the County's district court system.

The O.C.S.D. Seized Funds Fund is used to account for monies relinquished to the Sheriff's Department as a result of an investigation by the department, and their disbursement pending trial.

The Prosecutor Citizens Reward Fund is used to account for monies received from public donations and awarded to citizens for their special assistance on major cases initiated by the Prosecutor's Office.

The Prosecutor Forfeiture Evidence Fund is used to account for the sale of confiscated property by the Prosecutor's Office. Disbursements made by this fund are used to purchase surveillance equipment needed by investigators.

The C.E.T.A. Retirement Fund is used to account for assets held pending litigation regarding C.E.T.A. Retirement.

The County Deferred Compensation Plan Fund is used to account for the assets of deferred compensation plans created in accordance with Internal code Section 457. The Oakland County employees may elect to be involved in any one of five plans offered.

The Road Deferred Compensation Plan Fund is used to account for the assets of a deferred compensation plan created in accordance with Internal Code Section 457. The Road Commission employees are offered one plan.

The Probate Court Trust Fund is used to account for individual donations made to the court and their subsequent disbursement to assist youths.

The Child Support Account Fund is used to account for child support payments as ordered by the Friend of the Court and their subsequent disbursement.

F I D U C I A R Y F U N D S

The Escheats Trust Fund is used to account for monies that have not been claimed. This includes payroll, retirement, and other checks issued by the County. Also, monies from the Legatee Trust account are deposited here after seven years. All monies go to the State of Michigan.

The Inheritance Tax-State Share Fund is used to account for inheritance tax monies received per probate court order that are sent to the State.

The Undistributed Taxes Fund is a conglomerate of various tax funds that receive tax monies and disburse them to municipalities, school districts and other governmental units.

The Children's Village Investment Fund is used to account for individual donations made to Children's Village to benefit youths. Assets of this fund are invested and investment revenues earned remain in this fund.

The Circuit Court Trust Fund is used to account for monies received per Circuit Court order by the Clerk's Office and disbursed pending Court order.

The Litigation Child Care Fund is used to account for legal fees paid in a lawsuit case, initiated by Oakland County and several other Michigan counties, against the State of Michigan involving child care.

The Contractor's Retainage Fund is used to account for a portion of those monies due to a particular contractor who is involved with an Oakland County project. Disbursement is made to the contractor upon completion of the project.

The Legatee Trust Fund is used to account for estate assets that remain unclaimed. After seven years, these monies are transferred to the Oakland County Escheats Trust Fund.

COUNTY OF OAKLAND
COMBINING BALANCE SHEET - FIDUCIARY FUNDS
DECEMBER 31, 1990

| | PENSION TRUST FUNDS | | | EXPENDABLE TRUST FUNDS | | | | | |
|--|-------------------------------------|----------------------------|---------------------------|--|------------------------|------------------|---------------------------|-----------------------|---------------------------|
| | OAKLAND COUNTY EMPLOYERS RETIREMENT | ROAD COMMISSION RETIREMENT | RETIRES HOSPITAL BENEFITS | DELINQUENT PERSONAL TAX ADMINISTRATION | JAIL INMATE COMMISSARY | CRIME PREVENTION | SKILLMAN FOUNDATION TRUST | WATER AND SEWER TRUST | DAM REPLACEMENT REVOLVING |
| ASSETS | | | | | | | | | |
| CASH AND CASH EQUIVALENTS | \$ 74,930,825 | \$ 5,504,148 | \$ 13,504,229 | \$ 2,747,314 | \$ 186,965 | \$ 3,585 | \$ 104,850 | \$ 3,357,720 | |
| INVESTMENTS | 215,178,347 | 41,006,393 | | | | | | | |
| DUE FROM OTHER GOVERNMENTAL UNITS | | | | | | | | 499,919 | |
| ACCOUNTS AND INTEREST RECEIVABLE | 2,901,065 | 861,366 | 117,869 | 38,324 | 1,014 | | | 3,882,453 | |
| DUE FROM OTHER FUNDS | 24,024 | | 949,938 | 33,724 | | | | 366,536 | |
| PREPAYMENTS AND OTHER ASSETS | | | | | 13,092 | | | 62,593 | |
| TOTAL ASSETS | \$ 293,034,261 | \$ 47,371,907 | \$ 14,572,036 | \$ 2,819,362 | \$ 201,071 | \$ 3,585 | \$ 104,850 | \$ 8,169,221 | \$ 0 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | |
| CURRENT LIABILITIES: | | | | | | | | | |
| VOUCHERS PAYABLE | | | | | 32,775 | | 1,111 | 175,997 | |
| DUE TO OTHER GOVERNMENTAL UNITS | | | | | | | | 1,337,555 | |
| DUE TO OTHER FUNDS | | | 272,179 | | 12,228 | | 3,409 | 1,206,502 | |
| DEFERRED REVENUE | | | | | | | 41,000 | | |
| OTHER ACCRUED LIABILITIES | | 62,889 | | | 5,856 | | 268 | 655,865 | |
| TOTAL CURRENT LIABILITIES | | 62,889 | 272,179 | | 50,859 | | 45,788 | 3,375,919 | |
| OTHER LIABILITIES: | | | | | | | | | |
| DEFERRED COMPENSATION | | | | | | | | | |
| TOTAL OTHER LIABILITIES | | | | | | | | | |
| TOTAL LIABILITIES | | 62,889 | 272,179 | | 50,859 | | 45,788 | 3,375,919 | |
| FUND BALANCES: | | | | | | | | | |
| RESERVED: | | | | | | | | | |
| ANNUITY SAVINGS RESERVE | 6,255,473 | | | | | | | | |
| PENSION ACCUMULATION RESERVE | 200,607,999 | 47,309,018 | | | | | | | |
| PENSION RESERVE | 86,090,789 | | | | | | | | |
| ACTUARIAL FUNDING REQUIREMENTS PROGRAMS | | | 14,299,857 | | | | 59,062 | 4,793,302 | |
| TOTAL RESERVED | 293,034,261 | 47,309,018 | 14,299,857 | 2,819,362 | | | 59,062 | 4,793,302 | |
| UNRESERVED: | | | | | | | | | |
| DESIGNATED | | | | | 150,212 | 3,585 | | | |
| TOTAL FUND BALANCES | 293,034,261 | 47,309,018 | 14,299,857 | 2,819,362 | 150,212 | 3,585 | 59,062 | 4,793,302 | |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 293,034,261 | \$ 47,371,907 | \$ 14,572,036 | \$ 2,819,362 | \$ 201,071 | \$ 3,585 | \$ 104,850 | \$ 8,169,221 | \$ 0 |

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - FIDUCIARY FUNDS, CONTINUED
 DECEMBER 31, 1990

AGENCY FUNDS

| | ACT 40 DEBT | ACT 94 DEBT | ACT 105 DEBT | RESTRICTED FUNDS | SPECIAL TRUST | PUBLIC LIBRARY TRUST | REGISTER OF DEEDS TRUST | DISTRICT COURT TRUST | O.C.S.D. SEIZED FUNDS |
|--|------------------|----------------|-------------------|---------------------|-------------------|----------------------------|-------------------------------|----------------------------|-----------------------------|
| ASSETS | | | | | | | | | |
| CASH AND CASH EQUIVALENTS | \$ 21,784 | | \$ 564,660 | \$ 33,389 | \$ 472,474 | \$ 692,598 | \$ 258,775 | \$ 388,645 | \$ 65,932 |
| INVESTMENTS | | | | | | | | | |
| DUE FROM OTHER GOVERNMENTAL UNITS | | | | | | | | | |
| ACCOUNTS AND INTEREST RECEIVABLE | | | 13,613 | | | 310 | | | |
| DUE FROM OTHER FUNDS | | | | | | 7,690 | | | |
| PREPAYMENTS AND OTHER ASSETS | | | | | | | | | |
| TOTAL ASSETS | \$ 21,784 | | \$ 578,273 | \$ 33,389 | \$ 472,474 | \$ 700,598 | \$ 258,775 | \$ 388,645 | \$ 65,932 |
| LIABILITIES AND FUND BALANCES | | | | | | | | | |
| CURRENT LIABILITIES: | | | | | | | | | |
| VOUCHERS PAYABLE | | | | 210 | | | | | |
| DUE TO OTHER GOVERNMENTAL UNITS | 21,784 | | 578,273 | | | 700,200 | | 230,074 | |
| DUE TO OTHER FUNDS | | | | | | 310 | | | |
| DEFERRED REVENUE | | | | | | | | | |
| OTHER ACCRUED LIABILITIES | | | | 33,179 | 472,474 | | 258,775 | 158,571 | 65,932 |
| TOTAL CURRENT LIABILITIES | 21,784 | | 578,273 | 33,389 | 472,474 | 700,598 | 258,775 | 388,645 | 65,932 |
| OTHER LIABILITIES: | | | | | | | | | |
| DEFERRED COMPENSATION | | | | | | | | | |
| TOTAL OTHER LIABILITIES | | | | | | | | | |
| TOTAL LIABILITIES | 21,784 | | 578,273 | 33,389 | 472,474 | 700,598 | 258,775 | 388,645 | 65,932 |
| FUND BALANCES: | | | | | | | | | |
| RESERVED: | | | | | | | | | |
| ANNUITY SAVINGS RESERVE | | | | | | | | | |
| PENSION ACCUMULATION RESERVE | | | | | | | | | |
| PENSION RESERVE | | | | | | | | | |
| ACTUARIAL FUNDING REQUIREMENTS PROGRAMS | | | | | | | | | |
| TOTAL RESERVED | | | | | | | | | |
| UNRESERVED: | | | | | | | | | |
| DESIGNATED | | | | | | | | | |
| TOTAL FUND BALANCES | | | | | | | | | |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 21,784 | \$ 0 | \$ 578,273 | \$ 33,389 | \$ 472,474 | \$ 700,598 | \$ 258,775 | \$ 388,645 | \$ 65,932 |

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - FIDUCIARY FUNDS, CONTINUED
 DECEMBER 31, 1990

AGENCY FUNDS

| | PROSECUTOR CITIZENS REWARD | PROSECUTOR FORFEITURE EVIDENCE | C. E. T. A. RETIREMENT | COUNTY DEFERRED COMPENSATION PLAN | ROAD DEFERRED COMPENSATION PLAN | PROBATE COURT TRUST | CHILD SUPPORT ACCOUNT | ESCHEATS TRUST |
|--|----------------------------------|--------------------------------------|---------------------------|---|---------------------------------------|---------------------------|-----------------------------|-------------------|
| ASSETS | | | | | | | | |
| CASH AND CASH EQUIVALENTS | \$ 4,840 | \$ 1,784,792 | \$ 127,590 | \$ 17,120 | | \$ 4,825 | \$ 765,311 | \$ 119,271 |
| INVESTMENTS | | | | 30,215,090 | \$ 7,406,387 | | | |
| DUE FROM OTHER GOVERNMENTAL UNITS | | | | | | | | |
| ACCOUNTS AND INTEREST RECEIVABLE | | | | 270,618 | | | | |
| DUE FROM OTHER FUNDS | | | | | | | | |
| PREPAYMENTS AND OTHER ASSETS | | | | | | | | |
| TOTAL ASSETS | \$ 4,840 | \$ 1,784,792 | \$ 127,590 | \$ 30,502,836 | \$ 7,406,387 | \$ 4,825 | \$ 765,311 | \$ 119,271 |
| LIABILITIES AND FUND BALANCES | | | | | | | | |
| CURRENT LIABILITIES: | | | | | | | | |
| VOUCHERS PAYABLE | | | | | | | | |
| DUE TO OTHER GOVERNMENTAL UNITS | | | 127,590 | | | | | 119,271 |
| DUE TO OTHER FUNDS | | | | | | | | |
| DEFERRED REVENUE | | | | | | | | |
| OTHER ACCRUED LIABILITIES | 4,840 | 1,784,792 | | 90,413 | | 4,825 | 765,311 | |
| TOTAL CURRENT LIABILITIES | 4,840 | 1,784,792 | 127,590 | 90,413 | | 4,825 | 765,311 | 119,271 |
| OTHER LIABILITIES: | | | | | | | | |
| DEFERRED COMPENSATION | | | | 30,412,423 | 7,406,387 | | | |
| TOTAL OTHER LIABILITIES | | | | 30,412,423 | 7,406,387 | | | |
| TOTAL LIABILITIES | 4,840 | 1,784,792 | 127,590 | 30,502,836 | 7,406,387 | 4,825 | 765,311 | 119,271 |
| FUND BALANCES: | | | | | | | | |
| RESERVED: | | | | | | | | |
| ANNUITY SAVINGS RESERVE | | | | | | | | |
| PENSION ACCUMULATION RESERVE | | | | | | | | |
| PENSION RESERVE | | | | | | | | |
| ACTUARIAL FUNDING REQUIREMENTS | | | | | | | | |
| PROGRAMS | | | | | | | | |
| TOTAL RESERVED | | | | | | | | |
| UNRESERVED: | | | | | | | | |
| DESIGNATED | | | | | | | | |
| TOTAL FUND BALANCES | | | | | | | | |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 4,840 | \$ 1,784,792 | \$ 127,590 | \$ 30,502,836 | \$ 7,406,387 | \$ 4,825 | \$ 765,311 | \$ 119,271 |

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - FIDUCIARY FUNDS, CONTINUED
 DECEMBER 31, 1990

| AGENCY FUNDS | | | | | | | | |
|--|-----------------------------------|------------------------|-------------------------------------|---------------------------|--------------------------|---------------------------|-------------------|-----------------------|
| | INHERITANCE TAX-STATE SHARE | UNDISTRIBUTED TAXES | CHILDREN'S VILLAGE INVESTMENT | CIRCUIT COURT TRUST | LITIGATION CHILD CARE | CONTRACTOR'S RETAINAGE | LEGATRE TRUST | TOTAL |
| ASSETS | | | | | | | | |
| CASH AND CASH EQUIVALENTS | | \$ 15,209,780 | \$ 3,361 | \$ 5,660,330 | \$ 33,120 | \$ 1,959,030 | \$ 117,013 | \$ 128,644,284 |
| INVESTMENTS | | | | | | | | 293,806,217 |
| DUE FROM OTHER GOVERNMENTAL UNITS | | 903 | | | | | | 500,822 |
| ACCOUNTS AND INTEREST RECEIVABLE | | 404,193 | | | | | | 8,490,825 |
| DUE FROM OTHER FUNDS | | 245,993 | | | | | | 1,627,905 |
| PREPAYMENTS AND OTHER ASSETS | | | | | | | | 75,685 |
| TOTAL ASSETS | | \$ 15,860,869 | \$ 3,361 | \$ 5,660,330 | \$ 33,120 | \$ 1,959,030 | \$ 117,013 | \$ 433,145,738 |
| LIABILITIES AND FUND BALANCES | | | | | | | | |
| CURRENT LIABILITIES: | | | | | | | | |
| VOUCHERS PAYABLE | | 18,280 | 3,361 | | | | | 231,734 |
| DUE TO OTHER GOVERNMENTAL UNITS | | 1,375,258 | | | | | | 4,490,893 |
| DUE TO OTHER FUNDS | | 14,377,321 | | 490 | | | | 15,872,439 |
| DEFERRED REVENUE | | | | | | | | 41,000 |
| OTHER ACCRUED LIABILITIES | | 90,010 | | 5,659,840 | 33,120 | 1,959,030 | 117,013 | 12,223,003 |
| TOTAL CURRENT LIABILITIES | | 15,860,869 | 3,361 | 5,660,330 | 33,120 | 1,959,030 | 117,013 | 32,858,269 |
| OTHER LIABILITIES: | | | | | | | | |
| DEFERRED COMPENSATION | | | | | | | | 37,818,810 |
| TOTAL OTHER LIABILITIES | | | | | | | | 37,818,810 |
| TOTAL LIABILITIES | | 15,860,869 | 3,361 | 5,660,330 | 33,120 | 1,959,030 | 117,013 | 70,677,079 |
| FUND BALANCES: | | | | | | | | |
| RESERVED: | | | | | | | | |
| ANNUITY SAVINGS RESERVE | | | | | | | | 6,255,473 |
| PENSION ACCUMULATION RESERVE | | | | | | | | 247,997,017 |
| PENSION RESERVE | | | | | | | | 86,090,789 |
| ACTUARIAL FUNDING REQUIREMENTS PROGRAMS | | | | | | | | 14,299,857 |
| | | | | | | | | 7,671,726 |
| TOTAL RESERVED | | | | | | | | 362,314,862 |
| UNRESERVED: | | | | | | | | |
| DESIGNATED | | | | | | | | 153,797 |
| TOTAL FUND BALANCES | | | | | | | | 362,468,659 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 0 | \$ 15,860,869 | \$ 3,361 | \$ 5,660,330 | \$ 33,120 | \$ 1,959,030 | \$ 117,013 | \$ 433,145,738 |

COUNTY OF OAKLAND
PENSION TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1990

| | OAKLAND COUNTY EMPLOYEES RETIREMENT | ROAD COMMISSION RETIREMENT | RETIREEES' HOSPITAL BENEFITS | TOTAL |
|---|--|-------------------------------|---------------------------------|-----------------------|
| OPERATING REVENUES: | | | | |
| USE OF MONEY | \$ 29,216,570 | \$ 3,354,537 | \$ 763,685 | \$ 33,334,792 |
| CONTRIBUTIONS | 10,527,079 | 3,082,170 | 7,954,731 | 21,563,980 |
| TOTAL OPERATING REVENUES | 39,743,649 | 6,436,707 | 8,718,416 | 54,898,772 |
| OPERATING EXPENSES: | | | | |
| LOSS ON SALE OF INVESTMENTS | 21,429,780 | | 196,221 | 21,626,001 |
| BENEFIT PAYMENTS | 7,321,788 | 1,987,032 | 2,254,925 | 11,563,745 |
| OTHER | 1,568 | 244,222 | | 245,790 |
| TOTAL OPERATING EXPENSES | 29,753,036 | 2,231,254 | 2,254,925 | 34,239,215 |
| NET INCOME | 32,420,293 | 4,205,453 | 6,463,491 | 43,089,237 |
| FUND BALANCES AT BEGINNING OF YEAR | 282,043,748 | 43,103,565 | 8,032,587 | 333,179,900 |
| FUND BALANCES AT END OF YEAR | \$ 314,464,041 | \$ 47,309,018 | \$ 14,496,078 | \$ 376,269,137 |

COUNTY OF OAKLAND
PENSION TRUST FUNDS
COMBINING STATEMENT OF CASH FLOW
FOR THE YEAR ENDED DECEMBER 31, 1990

| | OAKLAND COUNTY EMPLOYEES RETIREMENT | ROAD COMMISSION RETIREMENT | RETIREES' HOSPITAL BENEFIT | TOTAL |
|---|---|----------------------------------|----------------------------------|----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| CASH RECEIVED FROM USERS | \$ 10,527,079 | \$ 3,073,600 | \$ 7,004,793 | \$ 20,605,472 |
| CASH PAID TO SUPPLIERS | (1,567) | (244,222) | (1,983,215) | (2,229,004) |
| CASH PAID TO EMPLOYEES | (7,321,788) | (1,987,032) | | (9,308,820) |
| INTEREST RECEIVED | 18,645,558 | 3,306,550 | 538,942 | 22,491,050 |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | 21,849,282 | 4,148,896 | 5,560,520 | 31,558,698 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| PURCHASE OF INVESTMENTS | (532,705,517) | (18,379,516) | (9,268,391) | (560,353,424) |
| PROCEEDS FROM THE SALE OF INVESTMENTS | 550,315,431 | 12,546,184 | 9,251,429 | 572,113,044 |
| NET CASH USED IN INVESTING ACTIVITIES | 17,609,914 | (5,833,332) | (16,962) | 11,759,620 |
| NET INCREASE IN CASH | 39,459,196 | (1,684,436) | 5,543,558 | 43,318,318 |
| CASH AND CASH EQUIVALENTS AT JANUARY 1, 1990 | 35,471,629 | 7,188,584 | 7,960,671 | 50,620,884 |
| CASH AND CASH EQUIVALENTS AT DECEMBER 31, 1990 | \$ 74,930,825 | \$ 5,504,148 | \$ 13,504,229 | \$ 93,939,202 |

CONTINUED

COUNTY OF OAKLAND
 PENSION TRUST FUNDS
 COMBINING STATEMENT OF CASH FLOWS, CONTINUED
 FOR THE YEAR ENDED DECEMBER 31, 1990

| | OAKLAND COUNTY EMPLOYEES RETIREMENT | ROAD COMMISSION RETIREMENT | RETIREES' HOSPITAL BENEFIT | TOTAL |
|---|---|----------------------------------|----------------------------------|---------------|
| | | | | |
| NET OPERATING INCOME | \$ 10,990,513 | \$ 4,205,453 | \$ 6,267,270 | \$ 21,463,236 |
| ADJUSTMENTS TO RECONCILE NET OPERATING INCOME TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | | | | |
| LOSS ON SALE OF INVESTMENTS | 5,390,881 | | 16,962 | 5,407,843 |
| (INCREASE) DECREASE IN ACCOUNTS AND INTEREST RECEIVABLE | 7,379,694 | (56,557) | (45,484) | 7,277,653 |
| (INCREASE) IN DUE FROM OTHER FUNDS | (1,620) | | (949,938) | (951,558) |
| (DECREASE) IN OTHER ACCRUED LIABILITIES AND DEPOSITS HELD | (1,910,186) | | (469) | (1,910,655) |
| INCREASE (DECREASE) IN DUE TO OTHER FUNDS | | | 272,179 | 272,179 |
| | | | | |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | \$ 21,849,282 | \$ 4,148,896 | \$ 5,560,520 | \$ 31,558,698 |
| | | | | |

COUNTY OF OAKLAND
EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1990

| | DELINQUENT PERSONAL TAX ADMINISTRATION | JAIL INMATE COMMISSARY | CRIME PREVENTION | SKILLMAN FOUNDATION TRUST | WATER AND SEWER TRUST | DAM REPLACEMENT REVOLVING | TOTAL |
|---|--|------------------------------|---------------------|---------------------------------|-----------------------------|---------------------------------|---------------------|
| REVENUES: | | | | | | | |
| DONATIONS | | | | \$ 162,000 | | | \$ 162,000 |
| OTHER INTERGOVERNMENTAL REVENUE | \$ 698,015 | | | | \$ 15,378,245 | | 16,076,260 |
| USE OF MONEY | | \$ 7,542 | | | 187,323 | | 194,865 |
| OTHER | | 701,877 | \$ 60 | 2,000 | 493,301 | | 1,197,238 |
| TOTAL REVENUES | 698,015 | 709,419 | 60 | 164,000 | 16,058,869 | | 17,630,363 |
| EXPENDITURES: | | | | | | | |
| SALARIES | | 111,995 | | 68,180 | | | 180,175 |
| FRINGE BENEFITS | | 46,042 | | 29,554 | | | 75,596 |
| PUBLIC WORKS | | | | | 13,775,469 | | 13,775,469 |
| CONTRACTUAL SERVICES | 269,931 | 30,796 | | 30,709 | | | 331,436 |
| COMMODITIES | 1,558 | 458,237 | | | | | 459,795 |
| INTERNAL SERVICES | 1,464 | 23,991 | | | | | 25,455 |
| CAPITAL OUTLAY | | 7,017 | | | | | 7,017 |
| DISTRIBUTION TO MUNICIPALITIES | | | | | 995,882 | | 995,882 |
| TOTAL EXPENDITURES | 272,953 | 678,078 | | 128,443 | 14,771,351 | | 15,850,825 |
| EXCESS OF REVENUES OVER EXPENDITURES | 425,062 | 31,341 | 60 | 35,557 | 1,287,518 | | 1,779,538 |
| OPERATING TRANSFERS IN | | 27,000 | | | | | 27,000 |
| OPERATING TRANSFERS OUT | | (23,120) | | | (793,353) | | (816,473) |
| NET INCOME | 425,062 | 35,221 | 60 | 35,557 | 494,165 | | 990,065 |
| FUND BALANCES AT BEGINNING OF YEAR | 2,394,300 | 114,991 | 3,525 | 23,505 | 4,299,137 | \$ 700,000 | 7,535,458 |
| RESIDUAL EQUITY TRANSFERS OUT | | | | | | (700,000) | (700,000) |
| FUND BALANCES AT END OF YEAR | \$ 2,819,362 | \$ 150,212 | \$ 3,585 | \$ 59,062 | \$ 4,793,302 | \$ 0 | \$ 7,825,523 |

County of Oakland
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended December 31, 1990

| | <u>Balance</u> <u>January 1, 1990</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>December 31, 1990</u> |
|----------------------------------|--|-------------------|-------------------|--|
| <u>Act 40 Debt Funds</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 26,013 | \$ 206,621 | \$ 210,850 | \$ 21,784 |
| Accounts and Interest Receivable | <u>155</u> | <u> </u> | <u>155</u> | <u> </u> |
| Total | <u>\$ 26,168</u> | <u>\$ 206,621</u> | <u>\$ 211,005</u> | <u>\$ 21,784</u> |
| | | | | |
| LIABILITIES | | | | |
| Accounts Payable | | \$ 210,636 | \$ 210,636 | |
| Due to Other Governmental Units | <u>\$ 26,168</u> | <u>13,598</u> | <u>17,982</u> | <u>\$ 21,784</u> |
| Total | <u>\$ 26,168</u> | <u>\$ 224,234</u> | <u>\$ 228,618</u> | <u>\$ 21,784</u> |
| | | | | |
| <u>Act 94 Debt Funds</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | <u>\$ 288</u> | <u>\$ 1,689</u> | <u>\$ 1,977</u> | <u> </u> |
| | | | | |
| LIABILITIES | | | | |
| Accounts Payable | | \$ 1,977 | \$ 1,977 | |
| Due to Other Governmental Units | <u>\$ 288</u> | <u> </u> | <u>288</u> | <u> </u> |
| Total | <u>\$ 288</u> | <u>\$ 1,977</u> | <u>\$ 2,265</u> | <u> </u> |

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1990

| | <u>Balance</u> <u>January 1, 1990</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>December 31, 1990</u> |
|----------------------------------|--|-------------------|-------------------|--|
| <u>Act 185 Debt Funds</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 588,340 | \$ 544,796 | \$ 568,476 | \$ 564,660 |
| Accounts and Interest Receivable | <u>14,398</u> | <u>13,613</u> | <u>14,398</u> | <u>13,613</u> |
| Total | <u>\$ 602,738</u> | <u>\$ 558,409</u> | <u>\$ 582,874</u> | <u>\$ 578,273</u> |
| LIABILITIES | | | | |
| Accounts Payable | | \$ 568,476 | \$ 568,476 | |
| Due to Other Governmental Units | <u>\$ 602,738</u> | <u>39,235</u> | <u>63,700</u> | <u>\$ 578,273</u> |
| Total | <u>\$ 602,738</u> | <u>\$ 607,711</u> | <u>\$ 632,176</u> | <u>\$ 578,273</u> |
| <u>Restricted Funds</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | <u>\$ 35,590</u> | <u>\$ 25,628</u> | <u>\$ 27,829</u> | <u>\$ 33,389</u> |
| LIABILITIES | | | | |
| Vouchers Payable | \$ 36 | \$ 27,971 | \$ 27,797 | \$ 210 |
| Due to Other Funds | | 32 | 32 | |
| Other Accrued Liabilities | <u>35,554</u> | <u>25,470</u> | <u>27,845</u> | <u>33,179</u> |
| Total | <u>\$ 35,590</u> | <u>\$ 53,473</u> | <u>\$ 55,674</u> | <u>\$ 33,389</u> |

Continued

County of Oakland
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities, Continued
 For the Year Ended December 31, 1990

| | <u>Balance</u> <u>January 1, 1990</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>December 31, 1990</u> |
|----------------------------------|--|----------------------|----------------------|--|
| <u>Special Trust</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 769,669 | \$ 12,334,132 | \$ 12,631,327 | \$ 472,474 |
| LIABILITIES | | | | |
| Vouchers Payable | | \$ 1,237,782 | \$ 1,237,782 | |
| Due to Other Governmental Units | \$ 6,735 | 64,570 | 71,305 | |
| Due to Other Funds | 4,143 | | 4,143 | |
| Other Accrued Liabilities | <u>758,791</u> | <u>5,640,026</u> | <u>5,926,343</u> | <u>\$ 472,474</u> |
| Total | <u>\$ 769,669</u> | <u>\$ 6,942,378</u> | <u>\$ 7,239,573</u> | <u>\$ 472,474</u> |
| <u>Public Library Trust</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 682,697 | \$ 18,112,716 | \$ 18,102,815 | \$ 692,598 |
| Accounts and Interest Receivable | 444 | 310 | 444 | 310 |
| Due from Other Funds | | <u>41,576</u> | <u>33,886</u> | <u>7,690</u> |
| Total | <u>\$ 683,141</u> | <u>\$ 18,154,602</u> | <u>\$ 18,137,145</u> | <u>\$ 700,598</u> |
| LIABILITIES | | | | |
| Due to Other Governmental Units | \$ 682,697 | \$ 2,711,536 | \$ 2,693,945 | \$ 700,288 |
| Due to Other Funds | 444 | 310 | 444 | 310 |
| Vouchers Payable | | <u>1,328,251</u> | <u>\$ 1,328,251</u> | |
| Total | <u>\$ 683,141</u> | <u>\$ 4,040,097</u> | <u>\$ 4,022,640</u> | <u>\$ 700,598</u> |

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1990

| | <u>Balance</u> <u>January 1, 1990</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>December 31, 1990</u> |
|---------------------------------|--|------------------|-------------------|--|
| <u>Register of Deeds Trust</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 13,019 | \$ 9,896,348 | \$ 9,650,592 | \$ 258,775 |
| LIABILITIES | | | | |
| Vouchers Payable | | \$ 9,650,593 | \$ 9,650,593 | |
| Other Accrued Liabilities | \$ 13,019 | 10,380,166 | 10,134,410 | \$ 258,775 |
| Total | \$ 13,019 | \$ 20,030,759 | \$ 19,785,003 | \$ 258,775 |
| <u>District Court Trust</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 103,050 | \$ 3,551,774 | \$ 3,266,179 | \$ 388,645 |
| LIABILITIES | | | | |
| Vouchers Payable | | \$ 7,128 | \$ 7,128 | |
| Due to Other Governmental Units | \$ 103,050 | 136,586 | 9,562 | \$ 230,074 |
| Other Accrued Liabilities | | 158,571 | | 158,571 |
| Total | \$ 103,050 | \$ 302,285 | \$ 16,690 | \$ 388,645 |

Continued

County of Oakland
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities, Continued
 For the Year Ended December 31, 1990

| | <u>Balance</u> <u>January 1, 1990</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>December 31, 1990</u> |
|--|--|-------------------|-------------------|--|
| <u>O.C.S.D. Seized Funds</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 74,534 | \$ 1,239,197 | \$ 1,247,799 | \$ 65,932 |
| LIABILITIES | | | | |
| Vouchers Payable | | \$ 37,980 | \$ 37,980 | |
| Other Accrued Liabilities | \$ 74,534 | 67,404 | 76,006 | \$ 65,932 |
| Total | <u>\$ 74,534</u> | <u>\$ 105,384</u> | <u>\$ 113,986</u> | <u>\$ 65,932</u> |
| <u>Prosecutor's Citizen Reward</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 4,606 | \$ 19,124 | \$ 18,890 | \$ 4,840 |
| LIABILITIES | | | | |
| Other Accrued Liabilities | \$ 4,606 | \$ 234 | _____ | \$ 4,840 |

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1990

| | <u>Balance</u> <u>January 1, 1990</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>December 31, 1990</u> |
|---|--|-----------------------------|-----------------------------|--|
| <u>Prosecutor Forfeiture Evidence Money</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ <u>1,574,759</u> | \$ <u>39,293,664</u> | \$ <u>39,083,631</u> | \$ <u>1,784,792</u> |
| LIABILITIES | | | | |
| Vouchers Payable | | \$ 219,340 | \$ 219,340 | |
| Other Accrued Liabilities | \$ <u>1,574,759</u> | <u>595,492</u> | <u>385,459</u> | \$ <u>1,784,792</u> |
| Total | \$ <u>1,574,759</u> | \$ <u>814,832</u> | \$ <u>604,799</u> | \$ <u>1,784,792</u> |
| <u>C.E.T.A. Retirement</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ <u>127,590</u> | <u> </u> | <u> </u> | \$ <u>127,590</u> |
| LIABILITIES | | | | |
| Due to Other Governmental Units | \$ <u>127,590</u> | <u> </u> | <u> </u> | \$ <u>127,590</u> |

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1990

| | <u>Balance</u> <u>January 1, 1990</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>December 31, 1990</u> |
|-----------------------------------|--|-----------------------------|-----------------------------|--|
| <u>Deferred Compensation Plan</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 13,075 | \$ 5,268,995 | \$ 5,264,942 | \$ 17,128 |
| Investments | 25,821,128 | 10,814,970 | 6,421,008 | 30,215,090 |
| Accounts and Interest Receivable | <u>298,370</u> | <u>270,618</u> | <u>298,370</u> | <u>270,618</u> |
| Total | <u>\$ 26,132,573</u> | <u>\$ 16,354,583</u> | <u>\$ 11,984,320</u> | <u>\$ 30,502,836</u> |
| LIABILITIES | | | | |
| Other Accrued Liabilities | \$ 212,119 | \$ 76,890 | \$ 198,596 | \$ 90,413 |
| Deferred Compensation | <u>25,920,454</u> | <u>6,519,232</u> | <u>2,027,263</u> | <u>30,412,423</u> |
| Total | <u>\$ 26,132,573</u> | <u>\$ 6,596,122</u> | <u>\$ 2,225,859</u> | <u>\$ 30,502,836</u> |
| <u>Probate Court Trust</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | <u>\$ 4,825</u> | <u> </u> | <u> </u> | <u>\$ 4,825</u> |
| LIABILITIES | | | | |
| Other Accrued Liabilities | <u>\$ 4,825</u> | <u> </u> | <u> </u> | <u>\$ 4,825</u> |

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1990

| | <u>Balance</u> <u>January 1, 1990</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>December 31, 1990</u> |
|---------------------------------|--|------------------|-------------------|--|
| <u>Child Support Account</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 713,985 | \$ 91,877,971 | \$ 91,826,645 | \$ 765,311 |
| LIABILITIES | | | | |
| Other Accrued Liabilities | \$ 713,985 | \$ 91,877,971 | \$ 91,826,645 | \$ 765,311 |
| <u>Escheats Trust</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 97,769 | \$ 1,882,907 | \$ 1,861,405 | \$ 119,271 |
| LIABILITIES | | | | |
| Vouchers Payable | | \$ 22,389 | \$ 22,389 | |
| Accounts Payable | \$ 613 | | 613 | |
| Due to Other Governmental Units | 97,156 | 152,727 | 130,612 | \$ 119,271 |
| Total | \$ 97,769 | \$ 175,116 | \$ 153,614 | \$ 119,271 |

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1990

| | <u>Balance</u> <u>January 1, 1990</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>December 31, 1990</u> |
|--------------------------------------|--|-----------------------|-----------------------|--|
| <u>Inheritance Tax - State Share</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ <u>1,663,107</u> | \$ <u>20,591,014</u> | \$ <u>22,254,121</u> | <u> </u> |
| LIABILITIES | | | | |
| Vouchers Payable | \$ 1,662,574 | \$ 20,584,194 | \$ 22,246,768 | <u> </u> |
| Due to Other Governmental Units | <u>533</u> | <u>20,592,014</u> | <u>20,592,547</u> | <u> </u> |
| Total | <u>\$ 1,663,107</u> | <u>\$ 41,176,208</u> | <u>\$ 42,839,315</u> | <u> </u> |
| <u>Undistributed Taxes</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 19,563,018 | \$ 216,233,232 | \$ 220,586,470 | \$ 15,209,780 |
| Due from Other Governmental Units | | 279,480,782 | 279,479,879 | 903 |
| Accounts and Interest Receivable | | 4,628,198 | 4,224,005 | 404,193 |
| Due from Other Funds | <u>131,617</u> | <u>4,721,629</u> | <u>4,607,253</u> | <u>245,993</u> |
| Total | <u>\$ 19,694,635</u> | <u>\$ 505,063,841</u> | <u>\$ 508,897,607</u> | <u>\$ 15,860,869</u> |
| LIABILITIES | | | | |
| Vouchers Payable | \$ 17,063 | \$ 101,241,974 | \$ 101,240,757 | \$ 18,280 |
| Due to Other Governmental Units | 2,130,133 | 13,464,220 | 14,219,095 | 1,375,258 |
| Due to Other Funds | 17,531,120 | 187,394,086 | 190,547,885 | 14,377,321 |
| Other Accrued Liabilities | <u>16,319</u> | <u>297,291,190</u> | <u>297,217,499</u> | <u>90,010</u> |
| Total | <u>\$ 19,694,635</u> | <u>\$ 599,391,470</u> | <u>\$ 603,225,236</u> | <u>\$ 15,860,869</u> |

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1990

| | <u>Balance</u> <u>January 1, 1990</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>December 31, 1990</u> |
|---------------------------------------|--|------------------|-------------------|--|
| <u>Children's Village Investments</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 3,224 | \$ 32,803 | \$ 32,666 | \$ 3,361 |
| LIABILITIES | | | | |
| Vouchers Payable | \$ 3,224 | \$ 137 | | \$ 3,361 |
| <u>Circuit Court Trust</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 7,051,251 | \$ 95,198,478 | \$ 96,589,399 | \$ 5,660,330 |
| LIABILITIES | | | | |
| Vouchers Payable | | \$ 8,630,361 | \$ 8,630,361 | |
| Due to Other Funds | | 490 | | \$ 490 |
| Other Accrued Liabilities | \$ 7,051,251 | 7,378,388 | 8,769,799 | 5,659,840 |
| Total | \$ 7,051,251 | \$ 16,009,239 | \$ 17,400,160 | \$ 5,660,330 |
| <u>Litigation - Child Care</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 36,056 | \$ 818,706 | \$ 821,642 | \$ 33,120 |
| LIABILITIES | | | | |
| Vouchers Payable | | \$ 5,168 | \$ 5,168 | |
| Other Accrued Liabilities | \$ 36,056 | 2,682 | 5,618 | \$ 33,120 |
| Total | \$ 36,056 | \$ 7,850 | \$ 10,786 | \$ 33,120 |

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1990

| | <u>Balance</u> <u>January 1, 1990</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>December 31, 1990</u> |
|-------------------------------|--|----------------------|----------------------|--|
| <u>Contractor's Retainage</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ <u>1,527,161</u> | \$ <u>43,266,938</u> | \$ <u>42,835,069</u> | \$ <u>1,959,030</u> |
| LIABILITIES | | | | |
| Vouchers Payable | | \$ 1,128,700 | \$ 1,128,700 | |
| Due to Other Funds | | 53 | 53 | |
| Other Accrued Liabilities | \$ <u>1,527,161</u> | <u>1,567,742</u> | <u>1,135,873</u> | \$ <u>1,959,030</u> |
| Total | \$ <u>1,527,161</u> | \$ <u>2,696,495</u> | \$ <u>2,264,626</u> | \$ <u>1,959,030</u> |
| <u>Legatee Trust</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ <u>139,246</u> | \$ <u>2,804,641</u> | \$ <u>2,826,874</u> | \$ <u>117,013</u> |
| LIABILITIES | | | | |
| Vouchers Payable | | \$ 36,651 | \$ 36,651 | |
| Other Accrued Liabilities | \$ <u>139,246</u> | <u>64,745</u> | <u>86,978</u> | \$ <u>117,013</u> |
| Total | \$ <u>139,246</u> | \$ <u>101,396</u> | \$ <u>123,629</u> | \$ <u>117,013</u> |

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1990

| | <u>Balance</u> <u>January 1, 1990</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u> <u>December 31, 1990</u> |
|---------------------------------------|--|-----------------------|-----------------------|--|
| <u>Total All Agency Funds</u> | | | | |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 34,812,872 | \$ 563,201,374 | \$ 569,709,598 | \$ 28,304,648 |
| Investments | 25,821,128 | 10,814,970 | 6,421,008 | 30,215,090 |
| Due from Other Governmental Units | | 279,480,782 | 279,479,879 | 903 |
| Accounts and Interest Receivable | 313,367 | 4,912,739 | 4,537,372 | 688,734 |
| Due from Other Funds | <u>131,617</u> | <u>4,763,205</u> | <u>4,641,139</u> | <u>253,683</u> |
| Total | <u>\$ 61,078,984</u> | <u>\$ 863,173,070</u> | <u>\$ 864,788,996</u> | <u>\$ 59,463,058</u> |
| LIABILITIES | | | | |
| Vouchers Payable | \$ 1,682,897 | \$ 144,158,619 | \$ 145,819,665 | \$ 21,851 |
| Accounts Payable | 613 | 781,089 | 781,702 | |
| Due to Other Governmental Units | 3,777,088 | 37,174,486 | 37,799,036 | 3,152,538 |
| Due to Other Funds | 17,535,707 | 187,394,971 | 190,552,557 | 14,378,121 |
| Other Accrued Liabilities | 12,162,225 | 415,126,971 | 415,791,071 | 11,498,125 |
| Deferred Compensation | <u>25,920,454</u> | <u>6,519,232</u> | <u>2,027,263</u> | <u>30,412,423</u> |
| Total | <u>\$ 61,078,984</u> | <u>\$ 791,155,368</u> | <u>\$ 792,771,294</u> | <u>\$ 59,463,058</u> |
| Road Commission Deferred Compensation | | | | |
| ASSETS | | | | |
| Investments | <u>\$ 7,113,511</u> | <u>\$ 1,650,948</u> | <u>\$ 1,358,072</u> | <u>\$ 7,406,387</u> |
| LIABILITIES | | | | |
| Deferred Compensation | <u>\$ 7,113,511</u> | <u>\$ 1,650,948</u> | <u>\$ 1,358,072</u> | <u>\$ 7,406,387</u> |

III. STATISTICAL SECTION

County of Oakland
 General Governmental Expenditures by Function - Unaudited (1)
 Last Ten Fiscal Years

TABLE I

| | <u>1990</u> | <u>1989</u> | <u>1988</u> | <u>1987</u> | <u>1986</u> | <u>1985</u> | <u>1984</u> | <u>1983</u> | <u>1982</u> | <u>1981</u> |
|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| County Executive | \$101,259,689 | \$ 99,519,231 | \$ 90,970,908 | \$ 80,421,822 | \$ 74,294,815 | \$ 69,017,667 | \$ 62,584,738 | \$ 57,716,998 | \$ 54,192,428 | \$ 51,656,165 |
| Clerk | 5,450,102 | 4,795,897 | 5,311,619 | 4,392,056 | 4,526,732 | 3,495,399 | 3,897,325 | 3,117,652 | 3,592,863 | 2,736,605 |
| Treasurer | 2,333,636 | 2,235,687 | 2,104,668 | 1,954,717 | 1,887,058 | 1,760,555 | 1,757,100 | 1,606,645 | 1,527,157 | 1,461,778 |
| Justice | | | | | | | | | | |
| Administration | 35,831,553 | 33,429,409 | 30,387,480 | 27,921,440 | 27,269,587 | 25,599,510 | 24,096,392 | 24,261,691 | 21,121,195 | 17,370,305 |
| Law Enforcement | 53,463,725 | 48,516,778 | 42,187,933 | 36,466,240 | 31,983,316 | 29,058,450 | 29,559,217 | 24,570,020 | 23,691,097 | 21,294,534 |
| Legislative | 2,885,067 | 2,744,176 | 2,590,057 | 2,397,403 | 2,106,127 | 1,222,877 | 1,085,787 | 997,479 | 1,313,193 | 1,181,920 |
| Drain Commission | 4,963,893 | 4,876,675 | 3,984,224 | 3,291,692 | 2,167,659 | 2,105,768 | 1,981,316 | 1,699,100 | 1,516,671 | 1,351,375 |
| Parks & Recreation | 9,614,208 | 9,308,939 | 9,374,952 | 8,307,823 | 9,519,205 | 7,231,016 | 5,783,884 | 5,113,576 | 5,598,024 | 4,812,842 |
| Road Commission | 63,141,930 | 58,876,867 | 61,746,979 | 62,013,538 | 54,847,346 | 41,324,839 | 30,593,328 | 30,559,248 | | |
| Non-Departmental | 14,883,567 | 15,125,653 | 11,740,423 | 14,952,289 | 15,972,008 | 22,187,792 | 14,906,061 | 21,800,076 | 25,562,290 | 33,557,706 |
| Distributions to | | | | | | | | | | |
| Municipalities | 2,698,177 | 4,450,771 | 3,074,984 | 5,616,982 | | | | | | |
| Principal Payments | 20,935,000 | 20,391,000 | 19,740,000 | 18,060,000 | 605,000 | 600,000 | 570,000 | 485,000 | 480,000 | 450,000 |
| Interest and Fiscal | | | | | | | | | | |
| Charges | 18,864,940 | 18,598,210 | 18,565,026 | 18,728,081 | 549,540 | 584,759 | 618,993 | 649,895 | 676,928 | 715,251 |
| | <u>\$336,325,487</u> | <u>\$322,869,293</u> | <u>\$301,779,253</u> | <u>\$284,524,083</u> | <u>\$225,728,393</u> | <u>\$204,188,632</u> | <u>\$177,434,141</u> | <u>\$172,577,380</u> | <u>\$139,271,846</u> | <u>\$136,588,481</u> |

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

County of Oakland
General Governmental Revenue by Function - Unaudited (1)
Last Ten Fiscal Years

TABLE II

| | <u>1990</u> | <u>1989</u> | <u>1988</u> | <u>1987</u> | <u>1986</u> | <u>1985</u> | <u>1984</u> | <u>1983</u> | <u>1982</u> | <u>1981</u> |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Taxes | \$112,219,546 | \$100,411,749 | \$ 89,082,183 | \$ 80,030,554 | \$ 74,652,999 | \$ 73,831,996 | \$ 68,415,728 | \$ 69,613,209 | \$ 64,476,014 | \$ 57,547,844 |
| Special | | | | | | | | | | |
| Assessments (2) | 41,135,730 | 40,818,075 | 40,508,195 | 41,922,983 | | | | | | |
| Federal Grants | 15,224,448 | 13,576,982 | 16,208,844 | 12,225,743 | 14,541,600 | 16,436,764 | 15,053,013 | 21,467,174 | 25,203,055 | 32,452,347 |
| State Grants | 74,077,495 | 71,619,304 | 71,072,473 | 62,630,909 | 58,805,949 | 50,579,096 | 39,706,964 | 18,979,294 | 17,870,319 | 16,532,666 |
| Other | | | | | | | | | | |
| Intergovernmental | 25,184,146 | 29,772,995 | 26,762,357 | 25,750,657 | 27,667,584 | 24,801,062 | 25,136,673 | 45,426,475 | 8,873,249 | 9,907,391 |
| Charges for Services | 46,878,585 | 37,890,656 | 35,285,707 | 34,004,742 | 27,989,474 | 22,177,643 | 20,413,938 | 18,574,943 | 16,015,842 | 15,053,372 |
| Use of Money | 16,685,618 | 17,359,442 | 13,674,341 | 11,823,815 | 9,885,160 | 10,703,619 | 10,323,839 | 8,350,996 | 9,689,206 | 10,525,023 |
| Other | 7,032,125 | 12,531,432 | 6,061,200 | 12,913,465 | 8,320,892 | 7,706,469 | 2,412,208 | 1,946,882 | 2,282,169 | 1,435,507 |
| | <u>\$338,437,693</u> | <u>\$323,980,635</u> | <u>\$298,655,300</u> | <u>\$281,302,868</u> | <u>\$221,863,658</u> | <u>\$206,236,649</u> | <u>\$181,462,363</u> | <u>\$184,358,973</u> | <u>\$144,409,854</u> | <u>\$143,454,150</u> |

- (1) Includes General, Special Revenue and Debt Service Funds
(2) Special Assessment collections previously recorded in the Special Assessment Fund Type have been excluded.

County of Oakland
 County Operating Property Tax Collection and Levy Record - Unaudited
 Last Ten Fiscal Years

TABLE III

| <u>Year of Levy</u> | <u>Tax Levy</u> | <u>Collections to March 1, Each Year</u> | | <u>Collections thru December 31, 1990</u> | |
|---------------------|-----------------|--|----------------|---|----------------|
| | | <u>Amount</u> | <u>Percent</u> | <u>Amount</u> | <u>Percent</u> |
| 1980 | 54,797,950 | 50,879,932 | 92.85 | 54,796,664 | 100.00 |
| 1981 | 61,457,994 | 56,272,487 | 91.56 | 61,457,943 | 100.00 |
| 1982 | 66,234,125 | 60,693,723 | 91.64 | 66,230,206 | 100.00 |
| 1983 | 64,998,580 | 60,036,499 | 92.37 | 64,993,345 | 100.00 |
| 1984 | 66,844,171 | 61,921,251 | 92.63 | 66,788,664 | 99.92 |
| 1985 | 71,070,831 | 66,217,129 | 93.14 | 71,007,483 | 99.91 |
| 1986 | 76,609,222 | 71,381,425 | 93.18 | 76,541,820 | 99.91 |
| 1987 | 85,251,146 | 79,704,049 | 93.49 | 85,174,958 | 99.91 |
| 1988 | 96,655,511 | 89,564,172 | 92.66 | 96,476,679 | 99.81 |
| 1989 | 108,533,679 | 99,696,970 | 91.87 | 108,250,334 | 99.74 |

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

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

TABLE IV

| Year of Levy | REAL PROPERTY | | PERSONAL PROPERTY | TOTAL | | Ratio of Total Equalized to Total Estimated Actual Value |
|--------------------|-------------------|--------------------|-------------------------------|--------------------|---------------------------|---|
| | Assessed Value | Equalized Value | Assessed & Equalized Value | Equalized Value | Estimated Amount Value | |
| 1981 | 11,947,261,060 | 12,129,752,472 | 1,118,074,387 | 13,247,826,859 | 26,649,072,309 | 49.7 |
| 1982 | 12,527,707,864 | 13,079,363,323 | 1,198,001,927 | 14,277,365,250 | 27,726,167,099 | 51.5 |
| 1983 | 12,772,683,105 | 12,779,073,610 | 1,231,958,859 | 14,011,032,469 | 28,206,083,694 | 49.7 |
| 1984 | 13,068,238,420 | 13,086,130,258 | 1,322,735,883 | 14,408,866,141 | 29,077,930,366 | 49.6 |
| 1985 | 13,829,032,797 | 13,829,032,797 | 1,490,913,755 | 15,319,946,552 | 30,639,893,104 | 50.0 |
| 1986 | 14,724,478,331 | 14,724,478,331 | 1,789,333,030 | 16,513,811,361 | 33,187,269,213 | 49.8 |
| 1987 | 16,359,214,975 | 16,359,214,975 | 2,013,106,949 | 18,372,321,924 | 36,787,718,771 | 49.9 |
| 1988 | 18,681,725,009 | 18,681,725,009 | 2,153,232,160 | 20,834,957,169 | 41,763,373,747 | 49.9 |
| 1989 | 21,105,990,752 | 21,105,990,752 | 2,289,413,005 | 23,395,403,757 | 46,992,278,446 | 49.8 |
| 1990 | 23,333,368,394 | 23,333,368,394 | 2,432,616,980 | 25,765,985,374 | 51,829,467,595 | 49.7 |

County of Oakland
Property Tax Rate
Direct and Overlapping Governments - Unaudited
Last Ten Fiscal Years

TABLE V

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> |
|---------------------|--------------------------|--------------|------------------------|----------------------------------|--------------------------------|
| 1981 | 4.6391 | .2466 | 1.7261 | 1.5362 | .2500 |
| 1982 | 4.6391 | .2466 | 1.4973 | 1.5000 | .2500 |
| 1983 | 4.6391 | .2500 | 1.7500 | 1.5000 | .2500 |
| 1984 | 4.6391 | .2500 | 1.7500 | 1.5000 | .2500 |
| 1985 | 4.6391 | .2500 | 2.5000 | 1.4000 | .2500 |
| 1986 | 4.6391 | .2500 | 2.5000 | 1.4000 | .2500 |
| 1987 | 4.6391 | .2409 | 2.4103 | 1.3641 | .2460 |
| 1988 | 4.6391 | .2300 | 2.3028 | 1.3210 | .2400 |
| 1989 | 4.6391 | .2210 | 2.2124 | 1.2850 | .2332 |
| 1990 | 4.5720 | .2173 | 2.1744 | 1.1697 | .2292 |

TAX LEVIES

| <u>Year of Levy</u> | <u>County Operating</u> | <u>County Special Assessments</u> | <u>County Parks</u> | <u>Schools</u> | <u>Community Colleges</u> | <u>Intermediate Schools</u> | <u>Huron Clinton Authority</u> | <u>Township City Village</u> | <u>Total</u> |
|---------------------|-------------------------|-----------------------------------|---------------------|----------------|---------------------------|-----------------------------|--------------------------------|------------------------------|---------------|
| 1980 | 54,797,950 | 293,723 | 2,797,514 | 413,985,927 | 19,208,114 | 20,544,648 | 2,912,863 | 146,362,218 | 660,902,957 |
| 1981 | 61,457,993 | 237,220 | 3,266,914 | 471,906,826 | 20,222,269 | 22,907,770 | 3,311,957 | 164,688,270 | 747,999,219 |
| 1982 | 66,234,125 | 293,221 | 3,520,798 | 499,270,670 | 21,288,254 | 24,962,155 | 3,569,341 | 174,903,871 | 794,042,435 |
| 1983 | 64,998,580 | 386,658 | 3,502,758 | 496,682,772 | 20,887,737 | 24,542,624 | 3,502,758 | 179,214,762 | 793,718,649 |
| 1984 | 66,844,171 | 442,312 | 3,602,217 | 526,371,891 | 21,481,005 | 25,239,459 | 3,602,217 | 184,396,802 | 831,980,074 |
| 1985 | 71,070,831 | 710,806 | 3,829,990 | 564,226,095 | 21,325,508 | 38,134,139 | 3,829,990 | 195,830,326 | 898,957,685 |
| 1986 | 76,610,602 | 926,583 | 4,128,453 | 608,023,393 | 23,055,850 | 41,110,442 | 4,128,453 | 218,356,817 | 976,340,593 |
| 1987 | 85,251,146 | 1,268,209 | 4,425,908 | 659,452,798 | 24,980,295 | 44,122,526 | 4,519,600 | 243,005,025 | 1,067,025,507 |
| 1988 | 96,655,511 | 1,264,306 | 4,792,043 | 739,756,933 | 27,449,253 | 47,948,931 | 5,000,393 | 265,883,873 | 1,188,751,243 |
| 1989 | 108,533,679 | 1,406,750 | 5,170,387 | 821,931,017 | 29,987,670 | 51,739,168 | 5,455,811 | 286,207,436 | 1,310,431,918 |

County of Oakland
Principal Taxpayers - Unaudited
December 31, 1990

TABLE VI

LIST OF MAJOR TAXPAYERS IN OAKLAND COUNTY

| <u>Taxpayer</u> | <u>Principal Products or Services</u> | <u>1990 State Equalized Valuation</u> | <u>1990 % State Equalized Valuation</u> |
|----------------------------------|---|---|---|
| General Motors Corporation | Automobiles, Trucks & Buses | \$ 774,853,000 | 3.01% |
| Detroit Edison Company | Electric Utility | 271,680,000 | 1.05 |
| Ford Motor Corporation | Automobiles, Tractors & Parts | 202,917,000 | .79 |
| Consumers Power | Gas & Electric Utility | 130,244,000 | .51 |
| Electronic Data Systems | Computer Systems | 104,695,000 | .41 |
| Prudential Insurance Company | Real Estate | 99,360,000 | .39 |
| Beztak Company | Real Estate | 90,546,000 | .35 |
| W.R.C. Properties | Real Estate | 86,374,000 | .34 |
| Chrysler Corp. | Auto, Trucks | 77,300,000 | .30 |
| Frankel and Associates | Real Estate | 71,865,000 | .28 |
| Hartman and Tyner Company | Real Estate | 67,055,000 | .26 |
| Kirco Development Co. | Real Estate | 66,298,000 | .26 |
| Samuelson Development Co. | Real Estate | 63,535,000 | .25 |
| Etkin and Associates | Real Estate & Land Development | 62,143,000 | .24 |
| Kojaian Properties | Real Estate | 61,931,000 | .24 |
| Biltmore Development Company | Real Estate & Apartment Complexes | 61,075,000 | .24 |
| K-Mart Corporation | International Corporate Headquarters | 57,334,000 | .22 |
| Ramco-Gershensen Inc. | Real Estate | 52,280,000 | .20 |
| Bellemead of Michigan | Real Estate | 49,213,000 | .19 |
| Edward Rose & Associates | Land & Banking | 47,640,000 | .18 |
| Novi Associates | Real Estate | 33,698,000 | .13 |
| Koppy-Nemer Company | Real Estate | 33,637,000 | .13 |
| Equitable Life Assurance Society | Real Estate | 32,178,000 | .12 |
| Standard Federal Bank | Banking | 31,857,000 | .12 |

County of Oakland
 Special Assessment Billings and Collections - Unaudited
 Last Ten Fiscal Years

TABLE VII

| <u>Year</u> | <u>Special Assessment Billings</u> | <u>Special Assessment Collections</u> |
|-------------|--|---|
| 1981 | \$ 11,464,717 | \$ 11,464,717 |
| 1982 | 12,401,566 | 12,401,566 |
| 1983 | 14,211,225 | 14,211,225 |
| 1984 | 15,049,500 | 15,049,500 |
| 1985 | 15,794,117 | 15,794,117 |
| 1986 | 16,604,825 | 16,604,825 |
| 1987 | 17,424,258 | 17,424,258 |
| 1988 | 18,344,241 | 18,344,241 |
| 1989 | 18,946,025 | 18,946,025 |
| 1990 | 19,356,191 | 19,356,191 |

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

TABLE VIII

| <u>Calendar Year - A</u> | <u>Population - B</u> | <u>Equalized Value</u> | | <u>Net Long-Term Debt</u> | <u>Percentage of Net Long-Term Debt to Equalized Value</u> | <u>Net Long- Term Debt Per Capita</u> |
|------------------------------|-----------------------|----------------------------|-----|-----------------------------------|--|---|
| 1981 | 1,011,793 | 13,247,826,859 | (c) | 387,954,798 | 2.928 | 383 |
| 1982 | 1,011,793 | 14,277,365,250 | (d) | 476,441,752 | 3.337 | 470 |
| 1983 | 1,011,793 | 14,011,032,469 | (d) | 469,311,930 | 3.349 | 463 |
| 1984 | 1,011,793 | 14,408,866,141 | (d) | 445,431,194 | 3.091 | 440 |
| 1985 | 1,011,793 | 15,319,946,552 | (d) | 466,941,257 | 3.047 | 461 |
| 1986 | 1,011,793 | 16,513,811,361 | (d) | 421,697,804 | 2.553 | 416 |
| 1987 | 1,011,793 | 18,372,321,924 | (d) | 410,930,916 | 2.237 | 406 |
| 1988 | 1,011,793 | 20,834,957,169 | (d) | 364,034,288 | 1.747 | 360 |
| 1989 | 1,011,793 | 23,395,403,757 | (d) | 331,267,723 | 1.416 | 327 |
| 1990 | 1,076,234 | 25,765,985,374 | (d) | 342,869,001 | 1.331 | 318 |

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

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

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

D - General Obligation Indebtedness; including Delinquent Tax Revolving Notes

County of Oakland
Computation of Legal Debt Limit - Unaudited
December 31, 1990

TABLE IX

BONDS & NOTES WITH COUNTY CREDIT AND UNLIMITED TAX

| | |
|--|---------------------------|
| Building Authority - Act 31 | \$ 6,430,000 |
| Drain Bonds - Chapter 20, Act 40 | 50,060,000 |
| Drain Bonds - Chapter 21, Act 40 | 1,534,001 |
| Refunding Bonds - Water & Sewer/Chapter 20 | 26,350,000 |
| Sewage Disposal Bonds - Act 185 | 59,475,000 |
| Sewage Disposal Bonds - Act 342 | 66,865,000 |
| Water Supply Bonds - Act 185 | <u>22,605,000</u> |
| Total | <u>\$ 233,319,001</u> |

BONDS & NOTES WITH COUNTY CREDIT AND LIMITED TAX

| | |
|--|--------------------------|
| General Obligation Limited Tax Drain Bonds | \$ 9,595,000 |
| General Obligation Limited Tax Sewage Disposal Bonds | 58,175,000 |
| General Obligation Limited Tax Building Authority | <u>24,680,000</u> |
| Total | <u>\$ 92,450,000</u> |

BONDS & NOTES WITH COUNTY CREDIT AND LIMITED TAX-TAXABLE

| | |
|--|----------------------|
| General Obligation Limited Tax Notes Taxable Obligation | <u>\$ 17,100,000</u> |
|--|----------------------|

BONDS & NOTES WITH NO COUNTY CREDITS

| | |
|--|--------------------------|
| Drain Bonds - Chapter 20, Act 40 | \$ 375,000 |
| Motor Vehicle Highway Fund Revenue Notes | 13,650,000 |
| Sewage Disposal Bonds - Act 185 | 780,000 |
| Water Supply Bonds - Act 185 | <u>1,125,000</u> |
| Total | <u>\$ 15,930,000</u> |

LEASE PURCHASE AGREEMENTS

| | |
|---------------------------------------|-----------------------------|
| Computer Services | \$ 1,093,526 |
| Convenience Copier | <u>133,317</u> |
| | <u>\$ 1,226,843</u> |
| Statutory Limit - 10% of 1989 SEV | \$ 2,576,598,537 |
| Less Outstanding Debt with Credit | <u>342,869,001</u> |
| Available Balance | <u>\$ 2,233,729,536</u> |

County of Oakland
 Ratio of Annual Debt Service Expenditures for General
 Bonded Debt to Total General Government Expenditures - Unaudited
 Last Ten Fiscal Years

TABLE X

| <u>Fiscal Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total Debt Service</u> | <u>Total General Governmental Expenditures</u> | <u>Ratio of Debt Service to Total General Governmental Expenditures</u> |
|------------------------|-------------------|-------------------|-----------------------------------|--|---|
| 1981 | \$ 450,000 | \$ 715,251 | \$ 1,165,251 | \$ 139,442,023 | .8% |
| 1982 | 480,000 | 676,928 | 1,156,928 | 140,856,021 | .8 |
| 1983 | 485,000 | 20,278,022 | 20,763,022 | 214,100,900 | 9.7 |
| 1984 | 570,000 | 19,490,675 | 20,060,675 | 217,138,666 | 9.2 |
| 1985 | 15,890,000 | 1,854,631 | 17,744,631 | 246,035,392 | 7.2 |
| 1986 | 625,000 | 18,148,450 | 18,773,450 | 273,260,146 | 6.9 |
| 1987 | 18,060,000 | 18,728,081 | 36,788,081 | 324,122,676 | 11.4 |
| 1988 | 19,740,000 | 18,565,026 | 38,305,026 | 337,341,407 | 11.4 |
| 1989 | 20,391,000 | 18,537,298 | 38,928,298 | 376,517,797 | 10.4 |
| 1990 | <u>20,935,000</u> | <u>18,864,940</u> | <u>39,799,940</u> | <u>391,825,821</u> | <u>10.2</u> |

County of Oakland
 Net County Direct and Overlapping Debt - Unaudited
 December 31, 1990

TABLE XI

| Bonds & Notes With County Credit and Unlimited Tax | Gross | Municipalities Share of Funds on Hand with County Treasurer | Self-Supporting or Portion Paid Directly by Benefited Municipalities | Net | County Share of Funds on Hand | Net County Debt |
|--|--------------------|--|--|-------------------|-------------------------------------|-------------------------------|
| Building Authority - Act 31 | \$ 6,430,000 | | | \$ 6,430,000 | (d) | \$ 1,683,026 |
| Drain Bonds - Chapter 20, Act 40 | 50,060,000 | (d) \$ 3,743,194 | (a) \$ 43,433,946 | 2,882,860 | (d) | 2,650,699 |
| Drain Bonds - Chapter 20 - Refunding | 9,125,000 | (d) 65,466 | (a) 8,969,704 | 89,830 | (d) | 89,102 |
| Drain Bonds - Chapter 21 | 1,534,001 | (d) 15,107 | (a) 1,433,238 | 85,656 | (d) | 84,743 |
| Sewage Disposal Bonds - Act 185 | 59,475,000 | (d) 11,434,380 | (a) 48,040,620 | | | |
| Sewage Disposal Bonds - Act 342 | 66,865,000 | (d) 1,502,547 | (a) 65,362,453 | | | |
| Water Supply Bonds - Act 185 | 22,605,000 | (d) 1,322,203 | (a) 21,282,797 | | | |
| Refunding Bonds - Water & Sewer | 17,225,000 | (d) 1,270,685 | (a) 15,954,315 | | | |
| Total | <u>233,319,001</u> | <u>19,353,582</u> | <u>204,477,073</u> | <u>9,488,346</u> | | <u>4,507,570</u> |
| <u>With County Credit and Limited Tax</u> | | | | | | |
| General Obligation Building Authority | 24,680,000 | | | 24,680,000 | (d) | 24,680,000 |
| Drain Bonds - Chapter 20, Act 40 | 9,595,000 | (d) 45,241 | (a) 9,100,235 | 449,524 | (d) | 446,286 |
| Sewage Disposal Bonds | 58,175,000 | (d) 420,725 | (a) 57,754,275 | | 3,238 | |
| Total | <u>92,450,000</u> | <u>465,966</u> | <u>66,854,510</u> | <u>25,129,524</u> | <u>3,238</u> | <u>25,126,286</u> |
| <u>Bonds & Notes With County Credit and Limited Tax - Taxable</u> | | | | | | |
| General Obligation Limited Taxable | 17,100,000 | | | 17,100,000 | (d) | 15,693,000 |
| <u>Bonds and Notes with No County Credit</u> | | | | | | |
| Drain Bonds - Chapter 20, Act 40 | 375,000 | (d) 20,674 | (a) 354,326 | | | |
| Sewage Disposal Bonds - Act 185 | 780,000 | (d) 514,284 | (a) 265,716 | | | |
| Water Supply Bonds - Act 185 | 1,125,000 | (d) 27,041 | (a) 1,097,959 | | | |
| Michigan Transportation Fund | 13,650,000 | | (c) 13,650,000 | | | |
| Total | <u>15,930,000</u> | <u>561,999</u> | <u>15,368,001</u> | | | |
| <u>Leased/Purchased</u> | | | | | | |
| Computer Services | 1,093,526 | | | 1,093,526 | | 1,093,526 |
| Convenience Copier | 133,317 | | | 133,317 | | 133,317 |
| Total | <u>1,226,843</u> | | | <u>1,226,843</u> | | <u>1,226,843</u> |
| <u>Overlapping Debt of County</u> | | | | | | |
| Cities, Villages and Townships | | | | | (e) | 302,264,669 |
| School Districts | | | | | (e) | 536,990,545 |
| Community College and Intermediate School Districts | | | | | (e) | 28,365,103 |
| County Issued Bonds Paid by Local Municipalities | | | | | (b) | 273,049,584 |
| Net County Overlapping Debt | | | | | | <u>1,140,669,901</u> |
| NET COUNTY DIRECT AND OVERLAPPING DEBT | | | | | | <u>\$1,187,223,600</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 Obligation | | | | | | |
| (d) December 31, 1990 fund balance | | | | | | |
| (e) Amount as of December 31, 1990 | | | | | | |

County of Oakland
Oakland/Pontiac T-Hangar System - Bond and Interest Redemptions - Unaudited
Last Ten Fiscal Years

TABLE XII

| <u>Year</u> | <u>Gross Revenue</u> | <u>Direct Operating Expenses</u> | <u>Net Revenue Available for Debt Service</u> | <u>Debt Service Requirements</u> | | | <u>Coverage</u> |
|-------------|----------------------|----------------------------------|---|----------------------------------|-----------------|---------------|-----------------|
| | | | | <u>Principal</u> | <u>Interest</u> | <u>Total</u> | |
| 1981 | \$ 440,184 | \$ 217,744 | \$ 222,440 | \$ 40,000 | \$ 32,125 | \$ 72,125 | 3.08 |
| 1982 | 623,962 | 365,139 | 258,823 | 45,000 | 30,225 | 75,225 | 3.44 |
| 1983 | 729,394 | 443,320 | 286,074 | 50,000 | 28,087 | 78,087 | 3.66 |
| 1984 | 837,422 | 519,124 | 318,298 | 50,000 | 25,512 | 75,512 | 4.22 |
| 1985 | 945,920 | 602,303 | 343,617 | 60,000 | 23,089 | 83,089 | 4.14 |
| 1986 | 1,050,998 | 682,328 | 368,670 | 60,000 | 19,937 | 79,937 | 4.61 |
| 1987 | 1,163,294 | 769,203 | 394,091 | 70,000 | 16,787 | 86,787 | 4.54 |
| 1988 | 1,280,867 | 857,197 | 423,670 | 75,000 | 12,937 | 87,937 | 4.82 |
| 1989 | 1,403,976 | 940,906 | 463,070 | 75,000 | 8,625 | 83,625 | 5.54 |
| 1990 | <u>1,523,256</u> | <u>1,020,297</u> | <u>502,959</u> | <u>75,000</u> | <u>4,312</u> | <u>79,312</u> | <u>6.34</u> |

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

TABLE XIII

Population Count:

| | |
|------|-----------|
| 1940 | 254,068 |
| 1950 | 396,001 |
| 1960 | 690,259 |
| 1970 | 907,858 |
| 1975 | 966,562 |
| 1980 | 1,011,793 |
| 1990 | 1,083,592 |

Source: Oakland County Department of Community and Economic Development

Age Distribution:

| | <u>Under 5</u> | <u>5-9</u> | <u>10-14</u> | <u>15-19</u> | <u>20-24</u> | <u>25-44</u> | <u>45-64</u> | <u>Over 64</u> |
|------|----------------|------------|--------------|--------------|--------------|--------------|--------------|----------------|
| 1940 | 23,509 | 23,274 | 24,262 | 22,436 | 20,506 | 82,900 | 45,213 | 11,968 |
| 1950 | 49,285 | 40,217 | 31,173 | 25,678 | 28,171 | 126,499 | 74,157 | 20,821 |
| 1960 | 93,057 | 85,914 | 69,424 | 47,048 | 33,779 | 199,697 | 123,686 | 37,654 |
| 1970 | 81,038 | 96,181 | 106,298 | 88,131 | 63,386 | 228,193 | 184,268 | 60,363 |
| 1975 | 66,204 | 92,536 | 109,922 | 100,512 | 62,534 | 238,934 | 222,741 | 73,179 |
| 1980 | 67,489 | 75,580 | 88,087 | 91,920 | 88,238 | 300,206 | 210,480 | 89,793 |

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

Source: Department of Commerce, Bureau of Census

County of Oakland
Property Value, Construction and Bank Deposits - Unaudited
Last Ten Fiscal Years

TABLE XIV

| Fiscal Year | Commercial (1) Construction | | Residential (1) Construction | | Bank Deposits (2) (in thousands) | Property Value (in thousands) (3) | | | | |
|-------------|--------------------------------|----------------------|---------------------------------|----------------------|-------------------------------------|-----------------------------------|--------------|---------------|---------------|--------------|
| | Number of Units | Value (in thousands) | Number of Units | Value (in thousands) | | Commercial | Industrial | Residential | Developmental | Agricultural |
| 1981 | 917 | \$ 195,395 | 2,995 | \$ 143,095 | \$ 5,091,814 | \$ 4,309,865 | \$ 1,960,853 | \$ 17,652,050 | \$ 145,009 | \$ 343,911 |
| 1982 | 834 | 86,315 | 2,934 | 92,308 | 5,446,438 | 4,648,509 | 1,871,194 | 18,366,269 | 85,181 | 359,007 |
| 1983 | 211 | 157,000 | 3,665 | 235,000 | 6,166,618 | 4,785,094 | 1,900,875 | 18,589,808 | 113,279 | 353,108 |
| 1984 | 342 | 286,000 | 5,661 | 326,000 | 6,755,995 | 4,960,883 | 1,938,258 | 19,071,138 | 111,136 | 351,043 |
| 1985 | 463 | 376,000 | 10,313 | 574,000 | 7,559,525 | 5,672,712 | 2,120,617 | 19,408,672 | 110,274 | 345,791 |
| 1986 | 504 | 525,000 | 10,330 | 689,000 | 8,077,121 | 6,295,009 | 2,280,131 | 20,576,969 | 109,665 | 346,828 |
| 1987 | 400 | 318,000 | 9,850 | 663,000 | 8,672,975 | 7,473,158 | 2,541,247 | 22,296,651 | 112,956 | 337,490 |
| 1988 | 377 | 428,000 | 8,570 | 657,000 | 8,792,127 | 8,734,244 | 2,939,868 | 25,342,848 | 89,911 | 349,969 |
| 1989 | 366 | 637,000 | 7,927 | 213,000 | 12,102,766 | 9,738,996 | 3,261,621 | 28,958,786 | 102,648 | 351,435 |
| 1990 | 213 | 161,773 | 5,847 | 502,735 | N/A | 10,662,835 | 3,522,092 | 32,325,314 | 101,760 | 352,266 |

Sources:

- (1) Oakland County Public Works
Planning Division
- (2) State Financial Institution Bureau
Bank and Trust Division
- (3) Oakland County Management & Budget
Equalization Division

County of Oakland
Miscellaneous Statistics - Unaudited

TABLE XV

| Education: | <u>Grade</u> | <u>No. of Students</u> |
|------------|--------------|--------------------------|
| | Kdg. | 14,389 |
| | 1 | 12,338 |
| | 2 | 11,165 |
| | 3 | 10,848 |
| | 4 | 10,389 |
| | 5 | 9,926 |
| | 6 | 10,604 |
| | 7 | 10,895 |
| | 8 | 11,216 |
| | 9 | 12,488 |
| | 10 | 13,586 |
| | 11 | 13,984 |
| | 12 | 12,616 |
| | Other | <u>22,560</u> |
| | | Total Enrollment 177,004 |
| | | Number of Districts 28 |

Source: Oakland County Board of Education

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

Source: Oakland County Economic Development Division

Elections

| | | | |
|------|-------------------------------------|---------|--------|
| 1984 | Primary Election - August 7, 1984 | | |
| | Registered Voters | 659,135 | |
| | Ballots Case | 96,663 | 14.67% |
| 1984 | General Election - November 6, 1984 | | |
| | Registered Voters | 682,841 | |
| | Ballots Case | 466,009 | 68.25 |
| 1986 | Primary Election - August 5, 1986 | | |
| | Registered Voters | 641,259 | |
| | Ballots Cast | 131,932 | 20.57 |
| 1986 | General Election - November 4, 1986 | | |
| | Registered Voters | 668,306 | |
| | Ballots Cast | 292,283 | 43.73 |

Continued

County of Oakland
Miscellaneous Statistics - Unaudited, Continued

TABLE XV

Elections

| | | | |
|------|-------------------------------------|---------|--------|
| 1988 | Primary Election - August 2, 1988 | | |
| | Registered Voters | 680,322 | |
| | Ballots Cast | 112,554 | 16.54% |
| 1988 | General Election - November 8, 1988 | | |
| | Registered Voters | 711,526 | |
| | Ballots Cast | 470,362 | 66.2 |
| 1990 | Primary Election - August 7, 1990 | | |
| | Registered Voters | 714,393 | |
| | Ballots Cast | 130,622 | 18.28 |
| 1990 | General Election - November 6, 1990 | | |
| | Registered Voters | 724,277 | |
| | Ballots Cast | 337,766 | 46.64 |

Source: Oakland County Clerk-Register/Elections Division

County of Oakland
Building Authority Data - Unaudited
December 31, 1990

TABLE XVI

| | <u>East Wing</u> | <u>Law Enforcement Complex</u> | <u>Medical Care Facility</u> | <u>Law Enforcement Expansion</u> | <u>Computer Center</u> | <u>TOTAL</u> |
|---|----------------------|--|--------------------------------------|--|----------------------------|---------------------|
| Cash and Short Term Investments | \$ 3,036,342 | \$ 701,011 | \$ 1,009,620 | \$ -0- | \$ -0- | \$ 4,746,973 |
| Lease Receivable | 1,355,000 | 3,625,000 | 1,450,000 | 14,430,000 | 10,250,000 | 31,110,000 |
| Bonds Payable | 1,355,000 | 3,625,000 | 1,450,000 | 14,430,000 | 10,250,000 | 31,110,000 |
| Year Ended December 31, 1990 | | | | | | |
| Lease Revenue | <u>270,968</u> | <u>655,250</u> | <u>301,640</u> | <u>1,899,769</u> | <u>717,115</u> | <u>2,856,659</u> |
| Operating Transfers In | <u>270,968</u> | <u>54,691</u> | <u>79,014</u> | <u>-0-</u> | <u>4,534</u> | <u>717,115</u> |
| Interest Income | <u>270,968</u> | <u>54,691</u> | <u>79,014</u> | <u>-0-</u> | <u>4,534</u> | <u>409,207</u> |
| Debt Service: | | | | | | |
| Principal | 160,000 | 425,000 | 200,000 | 780,000 | | 1,565,000 |
| Interest | 58,835 | 230,250 | 101,640 | 1,116,747 | 433,796 | 1,941,268 |
| Fiscal Charge | <u>208</u> | <u>1,404</u> | <u>619</u> | <u>3,022</u> | <u>500</u> | <u>5,753</u> |
| | <u>\$ 219,043</u> | <u>\$ 656,654</u> | <u>\$ 302,259</u> | <u>\$ 1,899,769</u> | <u>\$ 434,296</u> | <u>\$ 3,512,021</u> |
| Principal and Interest Requirements | | | | | | |
| 1991 | \$ 220,115 | \$ 667,500 | \$ 295,240 | \$ 1,865,628 | \$ 743,650 | \$ 3,792,133 |
| 1992 | 223,790 | 665,500 | 312,240 | 1,834,307 | 743,650 | 3,779,487 |
| 1993 | 226,615 | 662,000 | 297,060 | 1,814,967 | 1,051,994 | 4,052,636 |
| 1994 | 229,030 | 657,000 | 301,650 | 1,819,808 | 1,042,400 | 4,049,888 |
| 1995 | 221,035 | 625,500 | 284,650 | 1,818,980 | 1,030,244 | 3,980,409 |
| Thereafter | <u>470,575</u> | <u>1,262,500</u> | <u>307,400</u> | <u>12,584,740</u> | <u>13,660,912</u> | <u>28,286,127</u> |
| | <u>\$ 1,591,160</u> | <u>\$ 4,540,000</u> | <u>\$ 1,798,240</u> | <u>\$21,738,430</u> | <u>\$18,272,850</u> | <u>\$47,940,680</u> |