



# **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE**

**FISCAL YEAR ENDED DECEMBER 31, 1989**

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**COUNTY OF OAKLAND**  
**Comprehensive Annual Financial Report**  
**December 31, 1989**

OAKLAND COUNTY

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Prepared by:  
Department of Management and Budget

Accounting Division  
Thomas M. Duncan, Manager

**COUNTY OF OAKLAND  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 DECEMBER 31, 1989**

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# **I. INTRODUCTORY SECTION**

**The Introductory Section Contains:**

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



C O U N T Y M I C H I G A N  
D E P A R T M E N T O F M A N A G E M E N T & B U D G E T

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

April 27, 1990

To the citizens of Oakland County

Oakland County's comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 1989, is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the 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, management representation 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 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.

### **Economic Condition and Outlook**

The success and continued growth of Oakland County is attributed to: its people, geography, industry and government.

Oakland County's 1.2 million residents work hard to maintain the nation's third highest per capita personal income. Their education level is among the highest in the nation. Their technical expertise is evidenced by the highest concentration of engineers and other professionals in the Country. Their commitment to education is demonstrated by the quality of the primary and secondary schools and the number of universities and colleges within or in close proximity to the County's borders.

Consisting of over 900 diverse square miles, the County has urban, suburban and rural environments. With over 450 lakes and 4,000 acres of recreational land, our residents enjoy some of a beautiful peninsula's most pristine land. Yet for all its beauty, Oakland County is in easy reach of national and international markets via highway, rail, air and water as well as being in the heart of the world's largest market, the New York - Chicago corridor. Because of its people, geography and industry, Oakland's state equalized value (computed at 50% market value) exceeded \$23.3 billion in 1989 and is the highest in the State of Michigan.

Once heavily dependent on automobile manufacturing, the County continued its diversification into the technology and service industries. Today more than 211,500 of the more than 590,000 jobs are technology and service based. More than 215 foreign owned corporations are present. More than 200,000 jobs have been added since 1983. Economic Development promises to continue to be strong for the foreseeable future. Many corporations are constructing and designing facilities that will come on line well into the 1990's. All this should maintain or improve the County's already low unemployment rate for Michigan of 5.5%. Continued economic development with its corresponding increased demand for housing should maintain the 34% industrial-commercial 66% residential mix in state equalized value.

Government is an active partner in economic development and improving the quality of life for County residents. The services provided by the County are too expansive to describe in detail. Major services include: Judicial, consisting of Circuit, Probate and District Courts; Law Enforcement, including contracted and County supported road patrol, prosecution of offenders and jail space for 1300 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, drains and airports; Recreational with the operation of nine County Parks 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.

### **Major Initiatives**

Recognizing the growth demands, a \$10 million state of the art computer facility is being constructed in 1990 and expanded court facilities sufficient to meet most of our needs through the year 2008 are being designed with an ultimate cost of \$80 million. (The County began preparing for this project in 1987 and will have the financing in place by the anticipated start of construction in 1991). In addition to providing services traditional to County government, an extensive solid waste management program including source reduction, recycling, waste to energy and minimizing landfilling is approaching the construction stage. This effort is to be capitalized by a \$400 to \$500 million bond issue which will be supported entirely by user fees. It is anticipated that the bond will be issued in late 1990.

### **Financial Information, Management & Control**

A detailed understanding of the financial position and operating results of the County is provided in the CAFR. The following is a brief description of financial information, management of financial resources and obligations, and control techniques.



Basis of Accounting Basis of accounting refers to the timing of recognizing revenues and expenditures or expenses for financial statement purposes. Governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting in that tax revenues are recognized when they become measurable and available. Expenditures are recognized when the liability is incurred. All proprietary funds and Non-expendable Trust Funds and Pension Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when incurred.

Accounting Systems and Budgetary Control In developing and evaluating the County's accounting control system, consideration is 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.)

All internal control evaluations occur within the above framework. We believe that the County's internal accounting control structure adequately safeguards assets and provides reasonable assurance of proper recording of financial transactions.

General Government Function - The following schedule presents a summary of general fund, special revenue funds and debt service fund revenues for the fiscal year ended December 31, 1989 and the amount and percentage of increases and decreases in relation to prior year revenues.

| <u>Revenues</u>         | <u>Amount</u>        | <u>Percent of Total</u> | <u>(Decrease) from 1988</u> | <u>of Increase (Decrease)</u> |
|-------------------------|----------------------|-------------------------|-----------------------------|-------------------------------|
| Taxes                   | \$100,411,749        | 30.99%                  | \$ 11,329,566               | 12.72%                        |
| Special Assessments     | 40,818,075           | 12.60                   | 309,880                     | .76                           |
| Federal Grants          | 13,576,982           | 4.19                    | (2,631,862)                 | (16.24)                       |
| State Grants            | 71,619,304           | 22.10                   | 546,831                     | .77                           |
| Other Intergovernmental | 29,772,995           | 9.19                    | 3,010,638                   | 11.25                         |
| Charges for Services    | 37,890,656           | 11.70                   | 2,604,949                   | 7.38                          |
| Interest                | 17,359,442           | 5.36                    | 3,685,101                   | 26.95                         |
| Other                   | 12,531,432           | 3.87                    | 6,470,232                   | 106.75                        |
|                         | <u>\$323,980,635</u> | <u>100.00%</u>          | <u>\$ 25,325,335</u>        |                               |

The increase in tax revenue is attributable to the increase in state equalized value reflecting the tremendous increase in new construction both in business and residential properties accompanied by the increased value of all properties. State equalized value for the 1989 tax levy increased by \$2.462 billion over the 1988 levy. The County's tax levy of 4.6391 mills for General purpose and .23 mills for Parks and Recreation is well within the voted limits of 5.25 mills for General purpose and .25 mills for Parks and Recreation.

The appreciable increase in interest collections reflects the aggressive investment policy of the County Treasurer's Office and the overall increase in availability of County funds to invest.

A noticeable reduction in Federal Grant monies is mostly attributable to Road Grants. The reduction in Road Grant Funds is not attributable to any particular program but is more the result of how funds are distributed from year to year and payments to contractors for completion of various projects.

The following schedule presents a summary of General fund, Special Revenue funds and Debt Service fund expenditures for the fiscal year ended December 31, 1989 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 1988</u> | <u>Percent of Increase (Decrease)</u> |
|-----------------------------|----------------------|-------------------------|--------------------------------------|---------------------------------------|
| Current:                    |                      |                         |                                      |                                       |
| County Executive            | \$ 99,519,231        | 30.82%                  | \$ 8,548,323                         | 9.40%                                 |
| Clerk                       | 4,795,897            | 1.49                    | (515,722)                            | (9.71)                                |
| Treasurer                   | 2,235,687            | .69                     | 131,019                              | 6.23                                  |
| Justice Administration      | 33,429,409           | 10.35                   | 3,041,929                            | 10.01                                 |
| Law Enforcement             | 48,516,778           | 15.03                   | 6,328,845                            | 15.00                                 |
| Legislative                 | 2,744,176            | .85                     | 154,119                              | 5.95                                  |
| Drain Commissioner          | 4,876,675            | 1.51                    | 892,451                              | 22.40                                 |
| Parks and Recreation        | 9,308,939            | 2.88                    | (66,013)                             | (.70)                                 |
| Road Commission             | 58,876,867           | 18.24                   | (2,870,112)                          | (4.65)                                |
| Non-Departmental            | 15,125,653           | 4.68                    | 3,385,230                            | 28.83                                 |
| Debt Service:               |                      |                         |                                      |                                       |
| Intergovernmental           | 4,450,771            | 1.38                    | 1,375,787                            | 44.74                                 |
| Principal Payments          | 20,391,000           | 6.32                    | 651,000                              | 3.30                                  |
| Interest and Fiscal Charges | 18,598,210           | 5.76                    | 33,184                               | .18                                   |
|                             | <u>\$322,869,293</u> | <u>100.00%</u>          | <u>\$ 21,090,040</u>                 |                                       |

The County experienced a modest increase of 1989 expenditures over 1988 primarily because of overall salary increases (4.5%) and the normal cost of inflation.

The largest percentage increase is in the Debt Service category which was the result of an increase in the distribution of interest credits to various municipalities. The distribution results from investment of Debt Service funds held until payment is due.

The increase in Law Enforcement expenditures reflects the additional cost required to operate the addition to the County Jail and the equipping of Sheriff's vehicles with the latest in computerized equipment to communicate with the County and State Law Enforcement Information Network (LEIN)

Fund Descriptions The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund operations are accounted for by a separate set of self-balancing accounts that comprise a fund's assets, liabilities, equity, revenues, and, as applicable, expenditures and expenses. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations. The funds used by the County are grouped into three broad fund types and seven generic funds as follows:

Governmental Funds are used to account for the governmental programs and activities of the County. They include:

General Fund is used to account for all financial resources except those required to be accounted for in other funds. This fund serves as the general operating fund of the County.

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds are used to account for the resources devoted to the payment of interest and principal on long-term capital obligation other than those payable from specific governmental funds and Enterprise Funds.

Capital Projects Funds are used to account for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by Enterprise Funds).

Proprietary Funds are used to account for ongoing organizations and activities which are similar to those found in the private sector. They include:

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including amortizations, and depreciation), of providing goods and services to the general public on a continuing basis, be financed or recovered primarily through user charges.

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental units, or to other governmental units, on a cost reimbursement basis.

Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and other governmental units and funds.

Trust and Agency Funds are used to account for assets held by Expendable Trust Funds, Non-expendable Trust Funds, Pension Trust Funds and Agency Funds.

In addition to the funds described above, the County uses account groups to establish accounting control and accountability for the County's general fixed assets and general long-term capital debt. The two account groups are described below:

General Fixed Assets Account Group is used to account for all fixed assets of the County other than those accounted for in Proprietary funds and certain Fiduciary funds.

General Long-Term Debt Account Group is used to account for all long-term debt of the County except debt accounted for in specific Governmental funds, Proprietary funds, and certain Fiduciary funds.

### **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, 1988, 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 - The general purpose financial statements of the County for the year ended December 31, 1989, have been audited by the firm of KPMG Peat Marwick, Certified Public Accountants.

The financial statements are the responsibility of the County. The responsibility of the Independent Public Accountants is to express an opinion on the County's financial statements based on 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 mis-statements.

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 long, sweeping horizontal flourish extending to the right.

Russell D. Martin  
Director of Management & Budget



C O U N T Y M I C H I G A N  
DEPARTMENT OF MANAGEMENT & BUDGET

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

April 27, 1990

### MANAGEMENT REPRESENTATION

Management and Budget is responsible for the Financial Statements herein except for those of the Parks and Recreation Commission and the Road Commission who maintain their own accounting departments. The Financial Statements have been prepared in conformity with generally accepted accounting principles and some accounts, such as allowances, are based upon judgments.

Management & Budget is responsible for the internal accounting controls (except for those of the Road Commission and the Parks and Recreation Commission). These controls are designed to provide reasonable assurance that the books and records reflect the transactions of the County and that its established policies and procedures are followed.

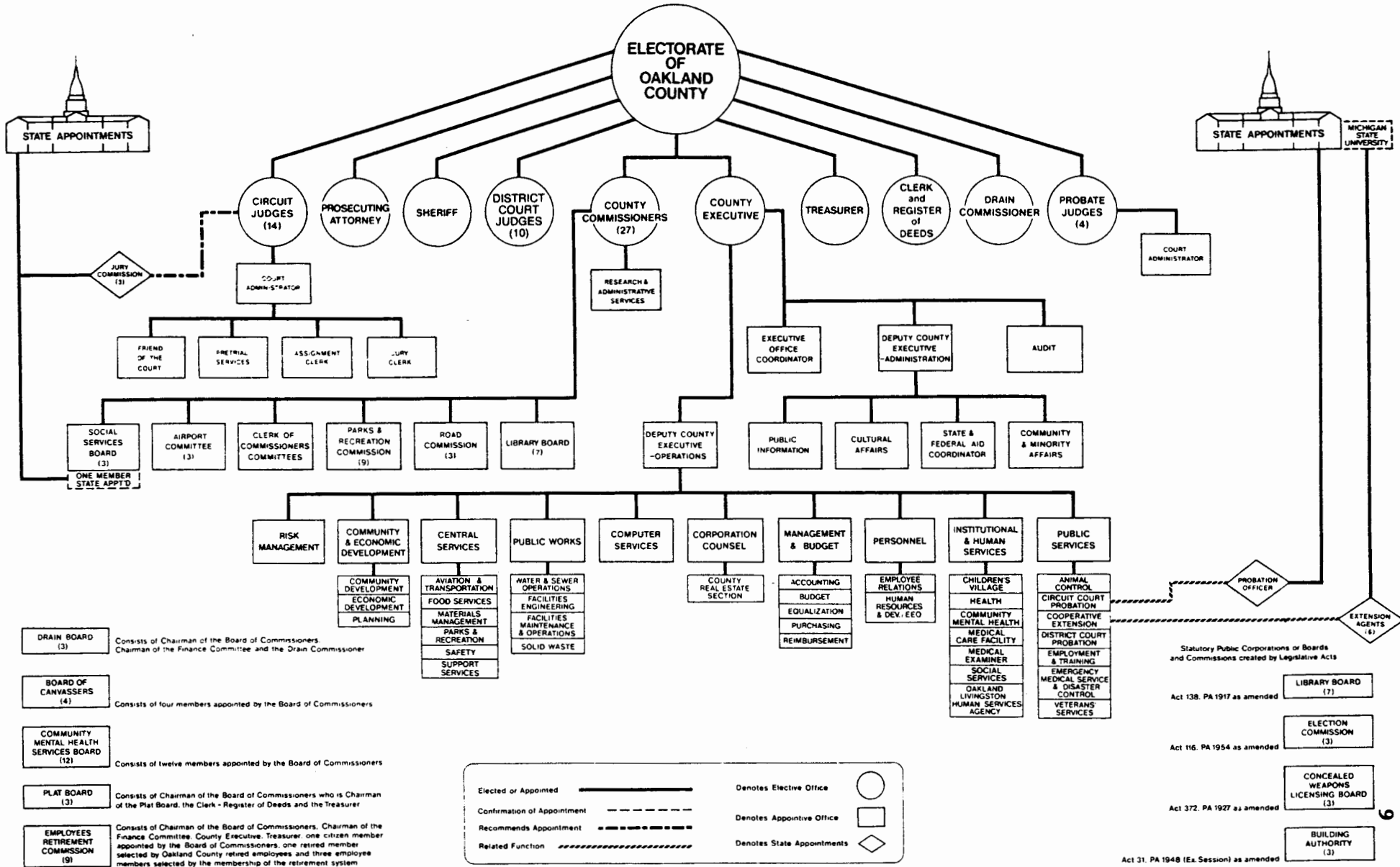
KPMG Peat Marwick, independent certified public accountants, were engaged to audit the Financial Statements (except for those of the Road Commission and Parks and Recreation which were audited by other independent accountants) and it is KPMG Peat Marwick's responsibility to express an opinion thereon. No restrictions were placed upon the scope of their audit. As stated in their report (pages 11 and 12), their audit was conducted in accordance with generally accepted auditing standards.

The Board of Commissioners, through its Audit Committee, is responsible for assuring that management fulfills its responsibilities in the preparation of the Financial Statements. The Audit Committee selected KPMG Peat Marwick as independent public accountants and submitted the selection to the Board of Commissioners for ratification. KPMG Peat Marwick and representatives of management meet with the Audit Committee to review the progress of their audit. To ensure complete independence, KPMG Peat Marwick has full and free access to meet with the Committee, without management representatives present, to discuss the results of their audit, the adequacy of accounting controls, and the quality of the financial reporting.

Russell D. Martin, Director  
Management & Budget Department

Thomas M. Duncan  
Chief Accounting Officer

# OAKLAND COUNTY GOVERNMENT ORGANIZATION CHART



**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

Anne M. Hobart  
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  
Robert C. Anderson

Chief Probate Judge  
Eugene A. Moore

Chief District Judge  
Dennis C. Drury

**AIRPORT COMMITTEE**

Richard G. Skarritt, Chairperson  
Lillian Jaffe Oaks, Vice-Chairperson  
Nancy McConnell, 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 Tomboulian  
John E. Olsen  
Richard V. Vogt

**ROAD COMMISSION**

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



## **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

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### 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, 1989, 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, 1989, 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 111 through 125 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 Peat Marwick*

April 26, 1990

**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

COUNTY OF OAKLAND  
 COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1989

|   | GOVERNMENTAL FUND TYPES |                      |                       | PROPRIETARY FUND TYPES |                       | FIDUCIARY             | ACCOUNT GROUPS        |                            | TOTAL<br>(MEMORANDUM<br>ONLY) |                              |
|---|-------------------------|----------------------|-----------------------|------------------------|-----------------------|-----------------------|-----------------------|----------------------------|-------------------------------|------------------------------|
|   | GENERAL                 | SPECIAL<br>REVENUE   | DEBT<br>SERVICE       | CAPITAL<br>PROJECTS    | INTERNAL<br>SERVICE   | ENTERPRISE            | TRUST AND<br>AGENCY   | GENERAL<br>FIXED<br>ASSETS |                               | GENERAL<br>LONG-TERM<br>DEBT |
| <b>ASSETS</b>   |                         |                      |                       |                        |                       |                       |                       |                            |                               |                              |
| <b>CURRENT:</b>   |                         |                      |                       |                        |                       |                       |                       |                            |                               |                              |
| CASH AND SHORT TERM INVESTMENTS                           | \$ 24,936,646           | \$ 38,714,179        | \$ 25,695,593         | \$ 49,838,175          | \$ 102,426,426        | \$ 29,794,812         | \$ 398,054,219        |                            | \$ 669,460,050                |                              |
| SPECIAL ASSESSMENTS RECEIVABLE                            |                         | 819,322              | 282,151,894           | 71,870                 |                       |                       |                       |                            | 283,043,086                   |                              |
| ACCOUNTS RECEIVABLE:                                      |                         |                      |                       |                        |                       |                       |                       |                            |                               |                              |
| OTHER GOVERNMENTS   | 3,261,096               | 5,296,947            |                       | 10,108,400             | 727,604               | 6,380,917             | 532,736               |                            | 26,307,700                    |                              |
| INTEREST AND OTHER  | 7,319,585               | 10,143,592           | 628,195               | 250,386                | 7,818,034             | 1,432,842             | 14,179,964            |                            | 41,772,598                    |                              |
| INTERFUND RECEIVABLE                                      | 5,731,018               | 5,264,768            |                       | 2,666,950              | 11,212,650            | 1,477,929             | 1,079,729             |                            | 27,432,984                    |                              |
| LESS: ALLOWANCE FOR DOUBTFUL ACCOUNTS                     | (7,721,979)             |                      |                       |                        |                       |                       |                       |                            | (7,721,979)                   |                              |
| INVENTORIES AND SUPPLIES                                  |                         | 1,983,334            |                       |                        | 873,082               | 8,828                 |                       |                            | 2,865,244                     |                              |
| OTHER ASSETS  | 36,536                  | 1,106,572            |                       | 19,408                 | 46,546                | 35,057                | 70,561                |                            | 1,314,680                     |                              |
| <b>TOTAL CURRENT</b>                                      | <b>33,562,902</b>       | <b>63,328,654</b>    | <b>308,475,682</b>    | <b>62,955,189</b>      | <b>123,104,342</b>    | <b>39,130,385</b>     | <b>413,917,209</b>    |                            | <b>1,044,474,363</b>          |                              |
| <b>FIXED ASSETS:</b>                                      |                         |                      |                       |                        |                       |                       |                       |                            |                               |                              |
| (NET, WHERE APPLICABLE, OF ACCUMULATED DEPRECIATION)      |                         |                      |                       |                        |                       |                       |                       |                            |                               |                              |
|   |                         |                      |                       |                        | 13,096,580            | 103,071,923           |                       | \$ 124,804,493             | 240,972,996                   |                              |
| <b>LONG-TERM:</b>   |                         |                      |                       |                        |                       |                       |                       |                            |                               |                              |
| ADVANCES TO OTHER GOVERNMENTS,<br>DRAINS, ENGINEERS, ETC. | 1,161,807               |                      |                       |                        |                       |                       | 555,000               |                            | 1,716,807                     |                              |
| CONTRACTS RECEIVABLE                                      | 162,265                 |                      |                       |                        |                       |                       |                       |                            | 162,265                       |                              |
| SPECIAL ASSESSMENTS RECEIVABLE                            |                         | 11,358,723           |                       | 219,377                |                       |                       |                       |                            | 11,578,100                    |                              |
| DELINQUENT PROPERTY TAXES RECEIVABLE                      |                         |                      |                       |                        | 43,062,958            |                       |                       |                            | 43,062,958                    |                              |
| OTHER RECEIVABLES   | 693,255                 |                      |                       |                        |                       |                       |                       |                            | 693,255                       |                              |
| <b>TOTAL LONG-TERM</b>                                    | <b>2,017,327</b>        | <b>11,358,723</b>    |                       | <b>219,377</b>         | <b>43,062,958</b>     |                       | <b>555,000</b>        |                            | <b>57,213,385</b>             |                              |
| <b>RESTRICTED:</b>  |                         |                      |                       |                        |                       |                       |                       |                            |                               |                              |
| SUBJECT TO 1990 APPROPRIATION:                            |                         |                      |                       |                        |                       |                       |                       |                            |                               |                              |
| TAXES RECEIVABLE  | 93,986,190              | 4,474,130            |                       |                        |                       |                       |                       |                            | 98,460,320                    |                              |
| INTERFUND RECEIVABLE                                      | 14,547,428              | 794,070              |                       |                        |                       |                       |                       |                            | 15,341,498                    |                              |
| <b>TOTAL RESTRICTED</b>                                   | <b>108,533,618</b>      | <b>5,268,200</b>     |                       |                        |                       |                       |                       |                            | <b>113,801,818</b>            |                              |
| <b>RETIRANTS HOSPITALIZATION</b>                          |                         |                      |                       |                        |                       |                       |                       |                            |                               |                              |
| BENEFITS  |                         |                      |                       |                        |                       |                       |                       | \$ 92,864,959              | 92,864,959                    |                              |
| AMOUNT AVAILABLE FOR DEBT SERVICE                         |                         |                      |                       |                        |                       |                       |                       | 26,314,718                 | 26,314,718                    |                              |
| <b>AMOUNTS TO BE PROVIDED:</b>                            |                         |                      |                       |                        |                       |                       |                       |                            |                               |                              |
| BONDS AND NOTES   |                         |                      |                       |                        |                       |                       |                       | 296,232,502                | 296,232,502                   |                              |
| OTHER   |                         |                      |                       |                        |                       |                       |                       | 10,456,600                 | 10,456,600                    |                              |
| <b>TOTAL ASSETS</b>                                       | <b>\$ 144,113,847</b>   | <b>\$ 79,955,577</b> | <b>\$ 308,475,682</b> | <b>\$ 63,174,566</b>   | <b>\$ 179,263,880</b> | <b>\$ 142,202,308</b> | <b>\$ 414,472,209</b> | <b>\$ 124,804,493</b>      | <b>\$ 425,868,779</b>         | <b>\$ 1,882,331,341</b>      |

CONTINUED

COUNTY OF OAKLAND  
COMBID BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS, CONTINUED  
DECEMBER 31, 1989

|  | GOVERNMENTAL FUND TYPES |                      |                       |                      | PROPRIETARY FUND TYPES |                       | FIDUCIARY             | ACCOUNT GROUPS             |                              | TOTAL<br>(MEMORANDUM<br>ONLY) |
|--|-------------------------|----------------------|-----------------------|----------------------|------------------------|-----------------------|-----------------------|----------------------------|------------------------------|-------------------------------|
|  | GENERAL                 | SPECIAL<br>REVENUE   | DEBT<br>SERVICE       | CAPITAL<br>PROJECTS  | INTERNAL<br>SERVICE    | ENTERPRISE            | TRUST AND<br>AGENCY   | GENERAL<br>FIXED<br>ASSETS | GENERAL<br>LONG-TERM<br>DEBT |                               |
| <b>LIABILITIES</b>                                 |                         |                      |                       |                      |                        |                       |                       |                            |                              |                               |
| <b>CURRENT:</b>                                    |                         |                      |                       |                      |                        |                       |                       |                            |                              |                               |
| <b>ACCOUNTS PAYABLE:</b>                           |                         |                      |                       |                      |                        |                       |                       |                            |                              |                               |
| OTHER GOVERNMENTS                                  | \$ 652,278              | \$ 7,717,693         |                       | \$ 790,015           |                        | \$ 6,353,306          | \$ 5,339,626          |                            |                              | \$ 20,852,918                 |
| TRADE AND VENDOR                                   | 1,420,280               | 6,479,915            |                       | 2,262,066            | \$ 2,196,922           | 194,374               | 17,277,231            |                            |                              | 29,830,788                    |
| INTERFUND PAYABLE                                  | 8,126,569               | 7,666,638            |                       | 3,857,297            | 3,416,079              | 1,777,433             | 17,930,466            |                            |                              | 42,774,482                    |
| DEFERRED REVENUE                                   |                         | 18,951,564           | \$ 282,151,789        | 8,746,971            |                        |                       | 162,000               |                            |                              | 310,012,324                   |
| CURRENT PORTION OF LONG-TERM DEBT                  |                         |                      |                       |                      | 27,000,000             | 75,000                |                       |                            |                              | 27,075,000                    |
| OTHER ACCRUED LIABILITIES                          | 5,910,415               | 13,111,021           | 9,175                 | 12,000               | 10,112,887             | 485,927               | 40                    |                            |                              | 29,641,465                    |
| <b>TOTAL CURRENT</b>                               | <b>16,109,542</b>       | <b>53,926,831</b>    | <b>282,160,964</b>    | <b>15,668,349</b>    | <b>42,725,888</b>      | <b>8,886,040</b>      | <b>40,709,363</b>     |                            |                              | <b>460,186,977</b>            |
| PROPERTY TAXES DEFERRED TO 1990                    | 108,540,918             | 5,170,000            |                       |                      |                        |                       |                       |                            |                              | 113,710,918                   |
| LONG-TERM DEBT                                     |                         |                      |                       |                      |                        | 75,000                |                       | \$ 333,003,820             |                              | 333,078,820                   |
| RETIRANTS HOSPITALIZATION BENEFITS                 |                         |                      |                       |                      |                        |                       |                       |                            | 92,864,959                   | 92,864,959                    |
| <b>OTHER:</b>                                      |                         |                      |                       |                      |                        |                       |                       |                            |                              |                               |
| DEFERRED COMPENSATION                              |                         |                      |                       |                      |                        |                       | 33,047,488            |                            |                              | 33,047,488                    |
| ACCRUED WORKERS COMPENSATION                       |                         |                      |                       |                      | 3,040,642              |                       |                       |                            |                              | 3,040,642                     |
| ACCRUED UNREPORTED HEALTH COSTS                    |                         |                      |                       |                      | 1,984,509              |                       |                       |                            |                              | 1,984,509                     |
| ACCRUED SICK AND ANNUAL LEAVE                      |                         |                      |                       |                      | 11,296,187             |                       |                       |                            |                              | 11,296,187                    |
| ADVANCES   |                         | 536,807              |                       | 1,180,000            |                        |                       |                       |                            |                              | 1,716,807                     |
| CONTRACTS PAYABLE                                  |                         |                      |                       |                      | 1,254,714              |                       |                       |                            |                              | 1,254,714                     |
| <b>TOTAL OTHER</b>                                 |                         | <b>536,807</b>       |                       | <b>1,180,000</b>     | <b>17,576,052</b>      |                       | <b>33,047,488</b>     |                            |                              | <b>52,340,347</b>             |
| <b>EQUITY AND OTHER CREDITS</b>                    |                         |                      |                       |                      |                        |                       |                       |                            |                              |                               |
| INVESTMENT IN GENERAL FIXED ASSETS                 |                         |                      |                       |                      |                        |                       |                       | \$ 124,804,493             |                              | 124,804,493                   |
| CONTRIBUTED CAPITAL                                |                         |                      |                       |                      | 3,224,201              | 101,003,420           | 700,000               |                            |                              | 104,927,621                   |
| <b>RETAINED EARNINGS:</b>                          |                         |                      |                       |                      |                        |                       |                       |                            |                              |                               |
| RESERVED   |                         |                      |                       |                      | 53,945,900             | 462,553               |                       |                            |                              | 54,408,453                    |
| UNRESERVED   |                         |                      |                       |                      | 61,791,839             | 31,775,295            |                       |                            |                              | 93,567,134                    |
| <b>TOTAL RETAINED EARNINGS</b>                     |                         |                      |                       |                      | <b>115,737,739</b>     | <b>32,237,848</b>     |                       |                            |                              | <b>147,975,587</b>            |
| <b>FUND BALANCES:</b>                              |                         |                      |                       |                      |                        |                       |                       |                            |                              |                               |
| RESERVED   | 3,799,913               | 338,765              | 26,314,718            | 39,269,568           |                        |                       | 337,502,542           |                            |                              | 407,225,506                   |
| <b>UNRESERVED:</b>                                 |                         |                      |                       |                      |                        |                       |                       |                            |                              |                               |
| DESIGNATED   | 12,854,380              | 17,148,615           |                       | 2,007,092            |                        |                       | 2,512,816             |                            |                              | 34,522,903                    |
| UNDESIGNATED                                       | 2,809,094               | 2,834,559            |                       | 5,049,557            |                        |                       |                       |                            |                              | 10,693,210                    |
| <b>TOTAL FUND BALANCES</b>                         | <b>19,463,387</b>       | <b>20,321,939</b>    | <b>26,314,718</b>     | <b>46,326,217</b>    |                        |                       | <b>340,015,358</b>    |                            |                              | <b>452,441,619</b>            |
| <b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b> | <b>\$ 144,113,847</b>   | <b>\$ 79,955,577</b> | <b>\$ 308,475,682</b> | <b>\$ 63,174,566</b> | <b>\$ 179,263,880</b>  | <b>\$ 142,202,308</b> | <b>\$ 414,472,209</b> | <b>\$ 124,804,493</b>      | <b>\$ 425,868,779</b>        | <b>\$ 1,882,331,341</b>       |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE 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, 1989

|                                    | GOVERNMENTAL FUND TYPES |                    |                 | FIDUCIARY           | TOTAL<br>(MEMORANDUM)<br>ONLY |
|------------------------------------|-------------------------|--------------------|-----------------|---------------------|-------------------------------|
|                                    | GENERAL                 | SPECIAL<br>REVENUE | DEBT<br>SERVICE | CAPITAL<br>PROJECTS |                               |
| REVENUES:                          |                         |                    |                 |                     |                               |
| TAXES                              | \$ 95,493,449           | \$ 4,918,300       |                 |                     | \$ 100,411,749                |
| SPECIAL ASSESSMENTS                |                         | 4,118,230          | \$ 36,699,845   | \$ 11,754,132       | 52,572,207                    |
| FEDERAL GRANTS                     |                         | 13,576,982         |                 | 6,509,328           | 20,086,310                    |
| STATE GRANTS                       |                         | 71,619,304         |                 |                     | 71,619,304                    |
| OTHER INTERGOVERNMENTAL REVENUES   | 23,554,829              | 6,218,166          |                 |                     | \$ 15,403,826                 |
| CHARGES FOR SERVICES               | 30,404,005              | 7,476,988          | 9,663           |                     | 37,890,656                    |
| INTEREST                           | 11,436,903              | 3,243,039          | 2,679,500       | 3,110,456           | 388,870                       |
| OTHER                              | 1,821,362               | 10,710,070         |                 | 94,206              | 789,722                       |
| TOTAL REVENUES                     | 162,710,548             | 121,881,079        | 39,389,008      | 21,468,122          | 16,582,418                    |
| EXPENDITURES:                      |                         |                    |                 |                     |                               |
| CURRENT OPERATIONS:                |                         |                    |                 |                     |                               |
| COUNTY EXECUTIVE:                  |                         |                    |                 |                     |                               |
| ADMINISTRATIVE                     | 2,673,968               |                    |                 |                     | 2,673,968                     |
| MANAGEMENT AND BUDGET              | 8,694,620               | 1,312,382          |                 |                     | 10,007,002                    |
| CENTRAL SERVICES                   | 3,150,454               |                    |                 |                     | 14,816,758                    |
| PUBLIC WORKS                       | 4,511,901               |                    |                 |                     | 4,511,901                     |
| PERSONNEL                          | 2,592,001               |                    |                 |                     | 2,592,001                     |
| INSTITUTIONAL AND HUMAN SERVICES   | 2,074,235               | 64,494,418         |                 |                     | 66,568,653                    |
| PUBLIC SERVICES                    | 3,028,292               | 2,711,915          |                 |                     | 5,740,207                     |
| COMPUTER SERVICES                  | 1,748,654               |                    |                 |                     | 1,748,654                     |
| COMMUNITY AND ECONOMIC DEVELOPMENT | 2,335,081               | 191,310            |                 |                     | 2,526,391                     |
|                                    | 30,809,206              | 68,710,025         |                 |                     | 14,816,758                    |
| CLERK                              | 4,795,897               |                    |                 |                     | 4,795,897                     |
| TREASURER                          | 2,235,687               |                    |                 |                     | 237,164                       |
| JUSTICE ADMINISTRATION:            |                         |                    |                 |                     |                               |
| CIRCUIT COURT                      | 8,544,352               | 4,803,537          |                 |                     | 13,347,889                    |
| DISTRICT COURT                     | 5,144,644               |                    |                 |                     | 5,144,644                     |
| PROBATE COURT                      | 11,321,690              | 3,615,186          |                 |                     | 158,338                       |
|                                    | 25,010,686              | 8,418,723          |                 |                     | 158,338                       |
| LAW ENFORCEMENT:                   |                         |                    |                 |                     |                               |
| PROSECUTING ATTORNEY               | 6,689,761               | 1,160,467          |                 |                     | 7,850,228                     |
| SHERIFF                            | 39,181,274              | 1,485,276          |                 |                     | 635,858                       |
|                                    | 45,871,035              | 2,645,743          |                 |                     | 635,858                       |

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, 1989

|  | GOVERNMENTAL FUND TYPES |                    |                 |                     | FIDUCIARY           | TOTAL<br>(MEMORANDUM)<br>ONLY |
|--|-------------------------|--------------------|-----------------|---------------------|---------------------|-------------------------------|
|  | GENERAL                 | SPECIAL<br>REVENUE | DEBT<br>SERVICE | CAPITAL<br>PROJECTS | EXPENDABLE<br>TRUST |                               |
| EXPENDITURES:  |                         |                    |                 |                     |                     |                               |
| CURRENT OPERATIONS:  |                         |                    |                 |                     |                     |                               |
| LEGISLATIVE:   |                         |                    |                 |                     |                     |                               |
| BOARD OF COMMISSIONERS   | \$ 2,676,776            |                    |                 |                     |                     | \$ 2,676,776                  |
| LIBRARY BOARD  |                         | \$ 67,400          |                 |                     |                     | 67,400                        |
|  | 2,676,776               | 67,400             |                 |                     |                     | 2,744,176                     |
| DRAIN COMMISSIONER   | 3,142,668               | 1,734,007          |                 |                     |                     | 4,876,675                     |
| PARKS AND RECREATION   |                         | 9,308,939          |                 |                     |                     | 9,308,939                     |
| ROAD COMMISSION  |                         | 58,876,867         |                 |                     |                     | 58,876,867                    |
| NON-DEPARTMENTAL:  |                         |                    |                 |                     |                     |                               |
| COMMUNITY ENRICHMENT AND DEVELOPMENT   |                         | 4,775,197          |                 |                     |                     | 4,775,197                     |
| PUBLIC SERVICES EMPLOYMENT PROGRAM   |                         | 5,213,349          |                 |                     |                     | 5,213,349                     |
| ASSESSMENTS  | 674,141                 |                    |                 |                     |                     | 674,141                       |
| BUILDING, MAINTENANCE AND OTHER SERVICES   | 1,165,886               |                    |                 |                     |                     | 1,165,886                     |
| OTHER  | 3,297,080               |                    |                 |                     |                     | 3,297,080                     |
|  | 5,137,107               | 9,988,546          |                 |                     |                     | 15,125,653                    |
| INTERGOVERNMENTAL:   |                         |                    |                 |                     |                     |                               |
| DISTRIBUTION TO MUNICIPALITIES   |                         |                    | \$ 4,450,771    | \$ 164,598          |                     | 4,615,369                     |
| CAPITAL OUTLAY   |                         |                    |                 | 37,635,788          |                     | 37,635,788                    |
| DEBT SERVICE:  |                         |                    |                 |                     |                     |                               |
| PRINCIPAL PAYMENTS   |                         |                    | 20,391,000      |                     |                     | 20,391,000                    |
| INTEREST AND FISCAL CHARGES  |                         |                    | 18,598,210      |                     |                     | 18,598,210                    |
|  |                         |                    | 38,989,210      |                     |                     | 38,989,210                    |
| TOTAL EXPENDITURES   | 119,679,062             | 159,750,250        | 43,439,981      | 37,800,386          | \$ 15,848,118       | 376,517,797                   |
| EXCESS OF REVENUE OVER (UNDER) EXPENDITURES                                      | 43,031,486              | (37,869,171)       | (4,050,973)     | (16,332,264)        | 734,300             | (14,486,622)                  |
| OTHER FINANCING SOURCES (USES):  |                         |                    |                 |                     |                     |                               |
| OPERATING TRANSFERS IN   | 3,395,829               | 39,851,346         | 3,312,881       | 9,942,385           | 27,315              | 56,529,756                    |
| OPERATING TRANSFERS OUT  | (45,456,028)            | (542,194)          | (160,973)       | (8,920,233)         |                     | (55,079,428)                  |
| PROCEEDS FROM BOND SALES   |                         |                    |                 | 24,015,000          |                     | 24,015,000                    |
| EXCESS OF REVENUES AND OTHER SOURCES<br>OVER (UNDER) EXPENDITURES AND OTHER USES | 971,287                 | 1,439,981          | (899,065)       | 8,704,888           | 761,615             | 10,978,706                    |
| FUND BALANCES AT BEGINNING OF YEAR   | 18,437,432              | 18,881,696         | 27,213,783      | 38,021,591          | 6,773,843           | 109,328,345                   |
| EQUITY TRANSFERS IN  | 54,668                  | 262                |                 |                     |                     | 54,930                        |
| EQUITY TRANSFERS OUT   |                         |                    |                 | (400,262)           |                     | (400,262)                     |
| FUND BALANCES AT END OF YEAR   | \$ 19,463,387           | \$ 20,321,939      | \$ 26,314,718   | \$ 46,326,217       | \$ 7,535,458        | \$ 119,961,719                |

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, 1989

|                                       | GENERAL FUND      |               |  | BUDGETED SPECIAL REVENUE FUNDS |              |  | NON-BUDGETED<br>SPECIAL<br>REVENUE<br>FUNDS | TOTAL<br>ACTUAL<br>SPECIAL<br>REVENUE<br>FUNDS |
|---------------------------------------|-------------------|---------------|--|--------------------------------|--------------|--|---|--|
|                                       | AMENDED<br>BUDGET | ACTUAL        | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) | AMENDED<br>BUDGET              | ACTUAL       | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |   |  |
| REVENUES:                             |                   |               |  |                                |              |  |   |  |
| TAXES                                 | \$ 95,094,000     | \$ 95,493,449 | \$ 399,449                             | \$ 4,870,000                   | \$ 4,918,300 | \$ 48,300                              |   | \$ 4,918,300                                   |
| SPECIAL ASSESSMENTS                   |                   |               |  | 3,432,000                      | 2,849,144    | (582,856)                              | \$ 1,269,086                                | 4,118,230                                      |
| FEDERAL GRANTS                        |                   |               |  | 4,394,752                      | 3,590,607    | (804,145)                              | 9,986,375                                   | 13,576,982                                     |
| STATE GRANTS                          |                   |               |  | 67,464,100                     | 63,486,817   | (3,977,283)                            | 8,132,487                                   | 71,619,304                                     |
| OTHER INTERGOVERNMENTAL<br>REVENUES   | 22,662,032        | 23,554,829    | 892,797                                | 7,624,543                      | 5,562,433    | (2,062,110)                            | 655,733                                     | 6,218,166                                      |
| CHARGES FOR SERVICES                  | 33,218,518        | 30,404,005    | (2,814,513)                            | 6,895,033                      | 7,055,851    | 160,818                                | 421,137                                     | 7,476,988                                      |
| INTEREST                              | 10,150,000        | 11,436,903    | 1,286,903                              | 2,268,700                      | 2,768,101    | 499,401                                | 474,938                                     | 3,243,039                                      |
| OTHER                                 | 300,000           | 1,821,362     | 1,521,362                              | 9,949,069                      | 10,666,930   | 717,861                                | 43,140                                      | 10,710,070                                     |
| TOTAL REVENUES                        | 161,424,550       | 162,710,548   | 1,285,998                              | 106,898,197                    | 100,898,183  | (6,000,014)                            | 20,982,896                                  | 121,881,079                                    |
| EXPENDITURES:                         |                   |               |  |                                |              |  |   |  |
| CURRENT OPERATIONS:                   |                   |               |  |                                |              |  |   |  |
| COUNTY EXECUTIVE:                     |                   |               |  |                                |              |  |   |  |
| ADMINISTRATIVE                        | 2,768,226         | 2,673,968     | 94,258                                 |                                |              |  |   |  |
| MANAGEMENT AND BUDGET                 | 9,259,232         | 8,694,620     | 564,612                                | 1,292,195                      | 1,312,382    | (20,187)                               |   | 1,312,382                                      |
| CENTRAL SERVICES                      | 3,228,186         | 3,150,454     | 77,732                                 |                                |              |  |   |  |
| PUBLIC WORKS                          | 6,744,960         | 4,511,901     | 2,233,059                              |                                |              |  |   |  |
| PERSONNEL                             | 2,630,015         | 2,592,001     | 38,014                                 |                                |              |  |   |  |
| INSTITUTIONAL AND HUMAN<br>SERVICES   | 2,066,933         | 2,074,235     | (7,302)                                | 60,475,051                     | 58,869,009   | 1,606,042                              | 5,625,409                                   | 64,494,418                                     |
| PUBLIC SERVICES                       | 3,164,231         | 3,028,292     | 135,939                                | 2,136,303                      | 1,995,234    | 141,069                                | 716,681                                     | 2,711,915                                      |
| COMPUTER SERVICES                     | 2,412,444         | 1,748,654     | 663,790                                |                                |              |  |   |  |
| COMMUNITY AND ECONOMIC<br>DEVELOPMENT | 2,478,977         | 2,335,081     | 143,896                                |                                |              |  | 191,310                                     | 191,310  |
|                                       | 34,753,204        | 30,809,206    | 3,943,998                              | 63,903,549                     | 62,176,625   | 1,726,924                              | 6,533,400                                   | 68,710,025                                     |
| CLERK                                 | 4,800,254         | 4,795,897     | 4,357                                  |                                |              |  |   |  |
| TREASURER                             | 2,310,248         | 2,235,687     | 74,561                                 |                                |              |  |   |  |
| JUSTICE ADMINISTRATION:               |                   |               |  |                                |              |  |   |  |
| CIRCUIT COURT                         | 8,472,308         | 8,544,352     | (72,044)                               | 4,956,566                      | 4,803,537    | 153,029                                |   | 4,803,537                                      |
| DISTRICT COURT                        | 5,162,450         | 5,144,644     | 17,806                                 |                                |              |  |   |  |
| PROBATE COURT                         | 11,632,009        | 11,321,690    | 310,319                                | 3,590,506                      | 3,615,186    | (24,680)                               |   | 3,615,186                                      |
|                                       | 25,266,767        | 25,010,686    | 256,081                                | 8,547,072                      | 8,418,723    | 128,349                                |   | 8,418,723                                      |
| LAW ENFORCEMENT:                      |                   |               |  |                                |              |  |   |  |
| PROSECUTING ATTORNEY                  | 7,254,360         | 6,689,761     | 564,599                                |                                |              |  | 1,160,467                                   | 1,160,467                                      |
| SHERIFF                               | 39,477,532        | 39,181,274    | 296,258                                |                                |              |  | 1,485,276                                   | 1,485,276                                      |
|                                       | 46,731,892        | 45,871,035    | 860,857                                |                                |              |  | 2,645,743                                   | 2,645,743                                      |

CONTINUED

OAKLAND COUNTY  
REFERENCE LIBRARY

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, 1989

|   | GENERAL FUND      |               |  | BUDGETED SPECIAL REVENUE FUNDS |               |  | NON-BUDGETED<br>SPECIAL<br>REVENUE<br>FUNDS | TOTAL<br>ACTUAL<br>SPECIAL<br>REVENUE<br>FUNDS |
|---|-------------------|---------------|--|--------------------------------|---------------|--|---|--|
|   | AMENDED<br>BUDGET | ACTUAL        | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) | AMENDED<br>BUDGET              | ACTUAL        | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |   |  |
| EXPENDITURES:   |                   |               |  |                                |               |  |   |  |
| CURRENT OPERATIONS:   |                   |               |  |                                |               |  |   |  |
| LEGISLATIVE:  |                   |               |  |                                |               |  |   |  |
| BOARD OF COMMISSIONERS  | \$ 2,879,720      | \$ 2,676,776  | \$ 202,944                             | \$ 19,600                      | \$ 23,358     | \$ (3,758)                             | \$ 44,042                                   | \$ 67,400                                      |
| LIBRARY BOARD   |                   |               |  |                                |               |  |   |  |
|   | 2,879,720         | 2,676,776     | 202,944                                | 19,600                         | 23,358        | (3,758)                                | 44,042                                      | 67,400   |
| DRAIN COMMISSIONER  | 3,238,103         | 3,142,668     | 95,435                                 |                                |               |  | 1,734,007                                   | 1,734,007                                      |
| PARKS AND RECREATION  |                   |               |  | 9,324,500                      | 9,308,939     | 15,561                                 |   | 9,308,939                                      |
| ROAD COMMISSION   |                   |               |  | 66,005,395                     | 58,876,867    | 7,128,528                              |   | 58,876,867                                     |
| NON-DEPARTMENTAL:   |                   |               |  |                                |               |  |   |  |
| COMMUNITY ENRICHMENT AND<br>DEVELOPMENT   |                   |               |  |                                |               |  | 4,775,197                                   | 4,775,197                                      |
| PUBLIC SERVICES EMPLOYMENT<br>PROGRAM   |                   |               |  |                                |               |  | 5,213,349                                   | 5,213,349                                      |
| ASSESSMENTS   | 698,893           | 674,141       | 24,752                                 |                                |               |  |   |  |
| BUILDING, MAINTENANCE AND<br>OTHER SERVICES   | 1,328,962         | 1,165,886     | 163,076                                |                                |               |  |   |  |
| OTHER   | 3,750,300         | 3,297,080     | 453,220                                |                                |               |  |   |  |
|   | 5,778,155         | 5,137,107     | 641,048                                |                                |               |  | 9,988,546                                   | 9,988,546                                      |
| TOTAL EXPENDITURES  | 125,758,343       | 119,679,062   | 6,079,281                              | 147,800,116                    | 138,804,512   | 8,995,604                              | 20,945,738                                  | 159,750,250                                    |
| EXCESS OF REVENUE OVER (UNDER)<br>EXPENDITURES                                      | 35,666,207        | 43,031,486    | 7,365,279                              | (40,901,919)                   | (37,906,329)  | 2,995,590                              | 37,158                                      | (37,869,171)                                   |
| OTHER FINANCING SOURCES (USES):   |                   |               |  |                                |               |  |   |  |
| OPERATING TRANSFERS IN  | 3,404,625         | 3,395,829     | (8,796)                                | 40,392,832                     | 39,731,063    | (661,769)                              | 120,283                                     | 39,851,346                                     |
| OPERATING TRANSFERS OUT   | (46,565,364)      | (45,456,028)  | 1,109,336                              | (50,400)                       | (55,411)      | (5,011)                                | (486,783)                                   | (542,194)                                      |
| EXCESS OF REVENUES AND OTHER<br>SOURCES OVER (UNDER)<br>EXPENDITURES AND OTHER USES | (7,494,532)       | 971,287       | 8,465,819                              | (559,487)                      | 1,769,323     | 2,328,810                              | (329,342)                                   | 1,439,981                                      |
| FUND BALANCES AT BEGINNING OF YEAR  | 18,437,432        | 18,437,432    |  | 13,607,660                     | 13,607,660    |  | 5,274,036                                   | 18,881,696                                     |
| EQUITY TRANSFERS IN   |                   | 54,668        | 54,668                                 |                                |               |  | 262   | 262  |
| FUND BALANCES AT END OF YEAR  | \$ 10,942,900     | \$ 19,463,387 | \$ 8,520,487                           | \$ 13,048,173                  | \$ 15,376,983 | \$ 2,328,810                           | \$ 4,944,956                                | \$ 20,321,939                                  |

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, 1989

|   | PROPRIETARY FUND TYPES |                      | FIDUCIARY FUND TYPE             | TOTAL<br>(MEMORANDUM<br>ONLY) |
|---|------------------------|----------------------|---------------------------------|-------------------------------|
|   | INTERNAL<br>SERVICE    | ENTERPRISE           | EMPLOYEE BENEFIT<br>TRUST FUNDS |                               |
| OPERATING REVENUES:   |                        |                      |                                 |                               |
| CHARGES FOR SERVICES  | \$ 92,044,804          | \$ 36,404,540        |                                 | \$ 128,449,344                |
| LEASES, RENTALS AND CONCESSION SALES                        |                        | 1,647,265            |                                 | 1,647,265                     |
| FOOD SALES  |                        | 269,011              |                                 | 269,011                       |
| INTEREST INCOME   |                        |                      | \$ 42,745,330                   | 42,745,330                    |
| CONTRIBUTIONS   |                        |                      | 16,556,275                      | 16,556,275                    |
| OTHER   |                        | 953,079              |                                 | 953,079                       |
| <b>TOTAL OPERATING REVENUES</b>                             | <b>92,044,804</b>      | <b>39,273,895</b>    | <b>59,301,605</b>               | <b>190,620,304</b>            |
| OPERATING EXPENSES:   |                        |                      |                                 |                               |
| SALARIES  | 8,577,496              | 4,314,593            |                                 | 12,892,089                    |
| FRINGE BENEFITS   | 44,371,523             | 1,800,533            |                                 | 46,172,056                    |
| CONTRACTUAL SERVICES  | 19,168,284             | 33,593,950           |                                 | 52,762,234                    |
| COMMODITIES   | 1,260,011              | 1,117,789            |                                 | 2,377,800                     |
| DEPRECIATION  | 3,445,049              | 3,466,081            |                                 | 6,911,130                     |
| INTERNAL SERVICE  | 2,093,123              | 886,713              |                                 | 2,979,836                     |
| LOSS ON SALE OF INVESTMENTS                                 |                        |                      | 4,690,944                       | 4,690,944                     |
| BENEFIT PAYMENTS  |                        |                      | 8,347,106                       | 8,347,106                     |
| OTHER   |                        | 23,658               | 232,690                         | 256,348                       |
| <b>TOTAL OPERATING EXPENSES</b>                             | <b>78,915,486</b>      | <b>45,203,317</b>    | <b>13,270,740</b>               | <b>137,389,543</b>            |
| OPERATING INCOME (LOSS)                                     | 13,129,318             | (5,929,422)          | 46,030,865                      | 53,230,761                    |
| NON-OPERATING REVENUES (EXPENSES)-NET:                      |                        |                      |                                 |                               |
| INTEREST EARNED   | 6,872,733              | 2,517,741            |                                 | 9,390,474                     |
| INTEREST EXPENSE  | (3,849,204)            | (10,826)             |                                 | (3,860,030)                   |
| GAIN ON SALE OF PROPERTY AND EQUIPMENT                      | 152,105                | 18,662               |                                 | 170,767                       |
| DISTRIBUTION TO MUNICIPALITIES                              |                        | (1,499,468)          |                                 | (1,499,468)                   |
| <b>TOTAL NON-OPERATING REVENUES-NET</b>                     | <b>3,175,634</b>       | <b>1,026,109</b>     |                                 | <b>4,201,743</b>              |
| INCOME (LOSS) BEFORE OPERATING TRANSFERS                    | 16,304,952             | (4,903,313)          | 46,030,865                      | 57,432,504                    |
| OPERATING TRANSFERS IN                                      | 1,177,846              | 1,609,471            |                                 | 2,787,317                     |
| OPERATING TRANSFERS OUT                                     | (3,867,448)            | (370,197)            |                                 | (4,237,645)                   |
| NET INCOME (LOSS)   | 13,615,350             | (3,664,039)          | 46,030,865                      | 55,982,176                    |
| ADD BACK DEPRECIATION CLOSED TO CONTRIBUTED CAPITAL         |                        | 3,410,981            |                                 | 3,410,981                     |
| NET INCOME (LOSS) CLOSED TO RETAINED EARNINGS/FUND BALANCES | 13,615,350             | (253,058)            | 46,030,865                      | 59,393,157                    |
| RETAINED EARNINGS/FUND BALANCES AT BEGINNING OF YEAR        | 105,788,875            | 32,564,251           | 283,482,549                     | 421,835,675                   |
| EQUITY TRANSFERS IN   |                        | 400,000              | 3,666,486                       | 4,066,486                     |
| EQUITY TRANSFERS OUT  | (3,666,486)            | (54,668)             |                                 | (3,721,154)                   |
| TRANSFER TO CONTRIBUTED CAPITAL                             |                        | (418,677)            |                                 | (418,677)                     |
| <b>RETAINED EARNINGS/FUND BALANCES AT END OF YEAR</b>       | <b>\$ 115,737,739</b>  | <b>\$ 32,237,848</b> | <b>\$ 333,179,900</b>           | <b>\$ 481,155,487</b>         |

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, 1989

|  | PROPRIETARY FUND TYPES |                      | FIDUCIARY FUND TYPE          | TOTAL<br>(MEMORANDUM ONLY) |
|--|------------------------|----------------------|------------------------------|----------------------------|
|  | INTERNAL SERVICE       | ENTERPRISE           | EMPLOYEE BENEFIT TRUST FUNDS |                            |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                     |                        |                      |                              |                            |
| CASH RECEIVED FROM USERS   | \$ 86,831,794          | \$ 37,754,761        | \$ 16,530,364                | \$ 141,069,588             |
| CASH PAID TO SUPPLIERS AND EMPLOYEES                             | (67,194,371)           | (42,340,206)         | (9,212,022)                  | (118,746,599)              |
| OTHER OPERATING REVENUES   | (767,001)              |                      | 21,448,250                   | 20,681,249                 |
| <b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>       | <b>18,870,422</b>      | <b>(4,585,445)</b>   | <b>28,766,592</b>            | <b>43,004,238</b>          |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>          |                        |                      |                              |                            |
| OPERATING TRANSFERS IN   | 117,400                |                      |                              | 117,400                    |
| OPERATING TRANSFERS OUT  |                        | (225,472)            |                              | (225,472)                  |
| ISSUANCE OF LONG-TERM DEBT                                       | 40,000,000             |                      |                              | 40,000,000                 |
| INTEREST PAID ON LONG-TERM DEBT                                  | (4,137,700)            |                      |                              | (4,137,700)                |
| PRINCIPAL PAYMENT ON LONG-TERM DEBT                              | (69,850,000)           |                      |                              | (69,850,000)               |
| DISTRIBUTION TO MUNICIPALITIES                                   |                        | (1,499,468)          |                              | (1,499,468)                |
| <b>NET CASH USED IN NONCAPITAL FINANCING ACTIVITIES</b>          | <b>(33,870,300)</b>    | <b>(1,724,940)</b>   |                              | <b>(35,595,240)</b>        |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b> |                        |                      |                              |                            |
| CONTRIBUTIONS  |                        | 23,658               |                              | 23,658                     |
| PRINCIPAL PAYMENTS-BONDS   |                        | (75,000)             |                              | (75,000)                   |
| EQUITY TRANSFERS IN  | 24,928                 | 400,000              | 3,666,486                    | 4,091,414                  |
| EQUITY TRANSFERS OUT   | (3,666,486)            | (1,165)              |                              | (3,667,651)                |
| OPERATING TRANSFERS IN   | 1,060,446              | 1,609,471            |                              | 2,669,917                  |
| OPERATING TRANSFERS OUT  | (2,083,417)            | (144,725)            |                              | (2,228,142)                |
| GAIN ON SALE OF EQUIPMENT  | 152,105                | 58,815               |                              | 154,920                    |
| ACQUISITION OF CAPITAL ASSETS                                    | (5,629,103)            | (890,771)            |                              | (6,519,874)                |
| AMOUNT PAID ON LONG-TERM CONTRACTS                               | (19,979)               |                      |                              | (19,979)                   |
| INTEREST PAID ON EQUIPMENT CONTRACTS                             | (51,433)               | (15,139)             |                              | (62,259)                   |
| <b>NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES</b>       | <b>(10,212,939)</b>    | <b>965,144</b>       | <b>3,666,486</b>             | <b>(5,632,996)</b>         |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                     |                        |                      |                              |                            |
| PROCEEDS FROM THE SALE OF INVESTMENTS                            |                        |                      | 11,618,110                   | 11,674,110                 |
| INTEREST ON INVESTMENTS  | 48,568                 | 2,495,997            |                              | 2,544,565                  |
| PURCHASE OF INVESTMENTS  | 8,857,458              |                      |                              | 8,857,458                  |
| <b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>                 | <b>8,906,026</b>       | <b>2,495,997</b>     | <b>11,618,110</b>            | <b>23,076,133</b>          |
| <b>NET INCREASE (DECREASE) IN CASH</b>                           | <b>(16,306,791)</b>    | <b>(2,849,244)</b>   | <b>44,051,188</b>            | <b>24,852,135</b>          |
| CASH, JANUARY 1, 1989  | 118,733,217            | 32,644,056           | 279,915,226                  | 430,789,339                |
| <b>CASH, DECEMBER 31, 1989</b>                                   | <b>\$ 102,426,426</b>  | <b>\$ 29,794,812</b> | <b>\$ 323,966,414</b>        | <b>\$ 455,641,474</b>      |

CONTINUED

COUNTY OF OAKLAND  
 COMBINED STATEMENT OF CASH FLOWS, CONTINUED  
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1989

|  | PROPRIETARY FUND TYPES |                | FIDUCIARY FUND TYPE             | TOTAL<br>(MEMORANDUM<br>ONLY) |
|--|------------------------|----------------|---------------------------------|-------------------------------|
|  | INTERNAL<br>SERVICE    | ENTERPRISE     | EMPLOYEE BENEFIT<br>TRUST FUNDS |                               |
| OPERATING INCOME (LOSS)  | \$ 13,129,318          | \$ (5,929,422) | \$ 46,030,865                   | \$ 53,230,761                 |
| ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO<br>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES |                        |                |                                 |                               |
| (GAIN) OR LOSS ON SALE OF INVESTMENTS  |                        |                | (11,618,110)                    | (11,618,110)                  |
| DEPRECIATION EXPENSE   | 3,445,049              | 3,466,081      |                                 | 6,911,130                     |
| ( INCREASE ) DECREASE IN ACCOUNTS & INTEREST RECEIVABLE  | (6,526,283)            | (391,079)      | (6,920,294)                     | (13,837,656)                  |
| ( INCREASE ) DECREASE IN DUE FROM OTHER FUNDS  | 1,262,834              | (257,865)      | (3,829)                         | 1,001,140                     |
| ( INCREASE ) DECREASE IN DUE FROM OTHER<br>GOVERNMENTAL UNITS  | 162,382                | (870,120)      |                                 | (707,738)                     |
| ( INCREASE ) DECREASE IN INVENTORIES   | (76,831)               | (682)          |                                 | (77,513)                      |
| ( INCREASE ) DECREASE IN PREPAID EXPENSES  | (129,389)              | (1,643)        |                                 | (131,032)                     |
| INCREASE (DECREASE) IN VOUCHERS PAYABLE  | 1,331,733              | 75,810         |                                 | 1,407,543                     |
| INCREASE (DECREASE) IN ACCRUED PAYROLL   |                        | 228            |                                 | 228                           |
| INCREASE (DECREASE) IN OTHER ACCRUED LIABILITIES<br>AND DEPOSITS HELD                                      | 2,191,509              | 183,876        | 1,947,325                       | 4,322,710                     |
| INCREASE (DECREASE) IN DUE TO OTHER GOVERNMENTAL UNITS   |                        | 44,696         |                                 | 44,696                        |
| INCREASE (DECREASE) IN DUE TO OTHER FUNDS  | (425,876)              | (905,325)      | (669,365)                       | (2,000,566)                   |
| INCREASE (DECREASE) IN CONTRACTS PAYABLE   | 838,205                |                |                                 | 838,205                       |
| INCREASE (DECREASE) IN ACCRUED SICK AND<br>ANNUAL LEAVE  | 225,652                |                |                                 | 225,652                       |
| INCREASE (DECREASE) IN UNREPORTED HEALTH COSTS   | 1,984,509              |                |                                 | 1,984,509                     |
| INCREASE (DECREASE) IN CURRENT PORTION OF<br>WORKERS COMPENSATION  | 1,457,610              |                |                                 | 1,457,610                     |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES  | \$ 18,870,422          | \$ (4,585,445) | \$ 28,766,592                   | \$ 43,051,569                 |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

**COUNTY OF OAKLAND****NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS****A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The 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.

**Reporting Entity**

For financial reporting purposes, in conformance with GASB Codification Section 2100, 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:

The 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.

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

The 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. While the Road Commission's budget is not subject to the County's review and approval, the County has a legal responsibility for the debts of the Commission.

In preparing this report, the County examined a number of organizations, including the Oakland Intermediate School District. It was concluded that the County had no financial or oversight responsibility and exercises no control of that entity thru board appointment and it was therefore excluded from this report. Other organizations examined were excluded based upon oversight criteria found in GASB Codification Section 2100.

### **Basis of Presentation**

The financial statements are as of and for the year ended December 31, 1989, except for those of the Road Commission whose statements are as of and for the year ended September 30, 1989.

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

### **Governmental Funds**

**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 Fund** records 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 Funds**

**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, which are intended to recover the cost of services provided.

### **Fiduciary Funds**

**Fiduciary Funds** (including Retirement 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**

**Fixed Assets**, other than those reported in the Proprietary Funds, are presented in the General Fixed Asset Account Group.

**Long-term Debt**, except amounts reported in the Proprietary Funds, are accounted for in the Long-term Debt Account Group.

### **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 a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements present increase in revenues and other financing resources and decreases in net current assets by expenditures and other financing uses. 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 are on the modified accrual basis of accounting. Property Tax revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the period in which the fund liability is incurred.

Proprietary funds and Pension Trust funds are on the accrual basis of accounting.

**Property taxes** levied December 1, 1989 (when they became a lien against the property) are recorded as cash, or receivables and deferred revenues in the accompanying balance sheet; they will be recognized as a revenue in 1990 when they become available by Board of Commissioners resolution.

**Grant revenues** are recognized when qualifying expenditures are incurred.

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

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

**Inventories** in Proprietary Funds are stated at the lower of cost or market using the first-in/first-out method. Costs of Governmental type inventories are recorded as expenditures when purchased.



**Fixed Assets** are stated at cost or, if donated, at fair market value at the time of donation. Expenditures materially extending the life of an asset are capitalized. Interest where applicable is capitalized. Depreciation is computed on a straight line method. Fixed assets used in the general operation of the County are not depreciated and are accounted for in the General Fixed Asset Account Group. In accordance with past practice, infrastructure assets including roads, bridges, sanitary sewers, drains, curbs and gutters are not capitalized.

**Compensated Absences** such as vested sick and annual leave are reported as an expenditure and fund liability of the Fringe Benefit Internal Service Fund, 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 noncurrent portion is recorded in the Long-term Debt Account Group. No liability is recorded for non-vesting, accumulating rights to receive sick pay benefits.

**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 those 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.

### **Budgets**

Budgets and Budgetary Accounting are on the modified accrual basis 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. Formal budgetary integration is employed as a management control for the General, Special Revenue, Internal Service, Enterprise, Debt Service and Capital Project Funds. Appropriations lapse at the end of the year except for Capital Project Funds.

Budgets are controlled 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 or operating expenses respectively. 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 budget.

Budget amounts are as originally adopted or as amended; the amendments are not significant in relation to original appropriations.

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.

**B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

During the year the County incurred expenditures over certain appropriations as follows:

|   | <u>Appropriations</u> | <u>Expenditures</u> | <u>Excess<br/>Expenditures</u> |
|---|-----------------------|---------------------|--------------------------------|
| General Fund:                                       |                       |                     |                                |
| Sundry  | \$ 1,861,139          | \$ 1,980,622        | \$ (119,483)                   |
| Circuit Court Administration                        | 8,541,540             | 8,614,570           | (73,030)                       |
| Reimbursement Division                              | 1,012,168             | 1,071,439           | (59,271)                       |
| Probate Court-Estates and Mental                    | 1,700,144             | 1,737,905           | (37,761)                       |
| Personnel-Employee Relations                        | 1,119,031             | 1,152,300           | (33,269)                       |
| Budget Division                                     | 812,050               | 843,010             | (30,960)                       |
| Employees Deferred Compensation                     | 5,000                 | 33,044              | (28,044)                       |
| Economic Development                                | 942,856               | 969,709             | (26,853)                       |
| District Court - Division III                       | 1,614,759             | 1,640,058           | (25,299)                       |
| Medical Examiner                                    | 1,252,416             | 1,268,978           | (16,562)                       |
| Circuit Court Probation                             | 372,725               | 383,108             | (10,383)                       |
| Elections   | 321,773               | 329,581             | (7,808)                        |
| C.E.T.A. Audit-Legal Expense                        | 35,827                | 43,486              | (7,659)                        |
| S.E.M. Council of Governments                       | 206,700               | 212,150             | (5,450)                        |
| Institutional and Human Services-<br>Administration | 235,290               | 239,067             | (3,777)                        |
| Public Information                                  | 88,392                | 91,158              | (2,766)                        |
| Central Services-Administration                     | 692,191               | 694,743             | (2,552)                        |
| District Court - Division I                         | 1,459,884             | 1,460,120           | (236)                          |
| Personnel - Administration                          | 323,754               | 323,846             | (92)                           |
| Special Revenue:                                    |                       |                     |                                |
| Hospitalization                                     | 2,270,552             | 4,467,641           | (2,197,089)                    |
| Children's Village                                  | 9,217,672             | 9,300,458           | (82,786)                       |
| Juvenile Maintenance                                | 3,590,506             | 3,615,186           | (24,680)                       |

As previously noted, these overexpenditures were closed against other appropriation balances in accordance with the County's policy and approved by Commissioners Resolution No. 90-058 dated March 22, 1990.

**C. FUND DEFICIT**

There was one fund deficit at year end.

Capital Projects (Act 146)

\$ 181,606

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

## D.

**INVESTMENT POLICY**

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 FDIC or the FSLIC 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, 1989**

|   | Risk<br>Category | Cost                  | Market<br>Value       | Fund      |
|---|------------------|-----------------------|-----------------------|-----------|
| Deposits                                  |                  | \$ 247,824,592        | \$ 247,824,592        | Pool      |
| Investments:                              |                  |                       |                       |           |
| U.S. Government Securities                | 1                | 37,463,329            | 39,258,958            | Pool      |
| Bankers Acceptance                        | 2                | 5,924,325             | 6,000,000             | Pool      |
| Commercial Paper                          | 2                | 14,846,408            | 15,000,000            | Pool      |
| Government Investment Pool                | 1                | 57,844,088            | 57,844,088            | Pool      |
| U.S. Government Securities                | 1                | 42,186,093            | 42,905,386            | Fiduciary |
| Real Estate                               | 2                | 22,330,398            | 22,330,398            | Fiduciary |
| Foreign Government Securities             | 2                | 994,875               | 1,034,685             | Fiduciary |
| Common Stock                              | 2                | 101,844,828           | 112,373,628           | Fiduciary |
| Corporate and Public Utility<br>Bond      | 2                | 112,373,529           | 113,016,230           | Fiduciary |
| F.H.A. Mortgages and Other                | 2                | 6,457                 | 6,457                 | Fiduciary |
| Institutional Money Market<br>Mutual Fund | N/A              | 25,821,128            | 25,821,128            | Fiduciary |
|   |                  | <u>\$ 669,460,050</u> | <u>\$ 683,415,550</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 entity or by its agent in the entity's name.
- Category 2: Collateralized with securities held by the pledging financial institution's trust department or agent in the entity'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 entity'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 entity or its agent in the entity's name.
- Category 2: Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the entity's name.
- Category 3: Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the entity'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, 1989, the County's deposits had a corresponding bank balance of \$224,349,672. Qualifying deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. Of the bank's balance, \$3,568,631 is insured (GASB credit risk category #1) and the remaining \$220,781,041 is uninsured and uncollateralized (GASB credit risk category #3)

At September 30, 1989 the Road Commissions deposits had a corresponding bank balance of \$24,503,318. Of the bank's balance \$1,298,011 is insured (GASB credit risk category #1) and the remaining \$23,205,307 was uninsured and uncollateralized (GASB credit risk category #3).

## E. PROPERTY AND EQUIPMENT

### County

Cost and accumulated depreciation at December 31, 1989 were:

|                            | <u>Estimated<br/>Useful Life<br/>in Years</u> | <u>Internal<br/>Service<br/>Funds</u> | <u>Enterprise<br/>Funds</u> | <u>General<br/>Fixed Asset<br/>Group</u> | <u>Total</u>         |
|----------------------------|---|---------------------------------------|-----------------------------|--|----------------------|
| Land and Land Improvements | 10-15   | \$ 501,363                            | \$ 6,842,482                | \$ 8,587,221                             | \$ 15,931,066        |
| Buildings and Improvements | 35-45   | 950,143                               | 15,922,927                  | 70,793,081                               | 87,666,151           |
| Furniture and Equipment    | 3-50  | 23,051,632                            | 1,283,452                   | 14,666,582                               | 39,001,666           |
| Vehicles                   | 3-5   | 6,980,109                             |                             |  | 6,980,109            |
| Sewage Disposal Equipment  | 40-50   |                                       | 141,760,381                 |  | 141,760,381          |
| Construction in Progress   |   | <u>627,481</u>                        | <u>1,389,582</u>            | <u>20,451,796</u>                        | <u>22,468,859</u>    |
|                            |   | 32,110,728                            | 167,198,824                 | 114,498,680                              | 313,808,232          |
| Accumulated Depreciation   |   | <u>(19,014,148)</u>                   | <u>(64,126,901)</u>         |  | <u>(83,141,049)</u>  |
|                            |   | <u>\$ 13,096,580</u>                  | <u>\$103,071,923</u>        | <u>\$114,498,680</u>                     | <u>\$230,667,183</u> |

A summary of changes in general fixed assets follows:

|                            | <u>Balance<br/>Jan. 1, 1989</u> | <u>Additions</u>    | <u>Disposals</u>    | <u>Balance<br/>Dec. 31, 1989</u> |
|----------------------------|---------------------------------|---------------------|---------------------|----------------------------------|
| Land and Land Improvements | \$ 8,585,728                    | \$ 2,715            | \$ 1,222            | \$ 8,587,221                     |
| Buildings and Improvements | 69,474,932                      | 1,318,149           |                     | 70,793,081                       |
| Furniture and Equipment    | 16,305,078                      | 2,308,115           | 3,946,611           | 14,666,582                       |
| Construction in Progress   | <u>18,265,149</u>               | <u>3,507,511</u>    | <u>1,320,864</u>    | <u>20,451,796</u>                |
|                            | <u>\$112,630,887</u>            | <u>\$ 7,136,490</u> | <u>\$ 5,268,697</u> | <u>\$114,498,680</u>             |

**Road Commission**

Cost and accumulated depreciation at September 30, 1989 were:

|                            | <u>Estimated<br/>Useful Life<br/>in Years</u> | <u>Total</u>         |
|----------------------------|---|----------------------|
| Land and Land Improvements | 10-15   | \$ 1,425,986         |
| Buildings and Improvements | 35-45   | 6,879,154            |
| Furniture and Equipment    | 5-10  | <u>20,197,220</u>    |
|                            |   | 28,502,360           |
| Accumulated Depreciation   |   | <u>(18,196,547)</u>  |
|                            |   | <u>\$ 10,305,813</u> |

A summary of changes in fixed assets follows:

|                            | <u>Balance<br/>Oct. 1, 1988</u> | <u>Additions</u>    | <u>Disposals</u>  | <u>Balance<br/>Sept. 30, 1989</u> |
|----------------------------|---------------------------------|---------------------|-------------------|-----------------------------------|
| Land and Land Improvements | \$ 1,425,986                    |                     |                   | \$ 1,425,986                      |
| Buildings and Improvements | 6,529,796                       | \$ 349,358          |                   | 6,879,154                         |
| Furniture and Equipment    | <u>18,838,894</u>               | <u>2,022,598</u>    | <u>\$ 664,272</u> | <u>20,197,220</u>                 |
|                            | <u>\$ 26,794,676</u>            | <u>\$ 2,371,956</u> | <u>\$ 664,272</u> | <u>\$ 28,502,360</u>              |

**F. COUNTY LONG-TERM DEBT**

|  | Interest<br>Rate | Jan. 1, 1989         | Additions<br>(Reductions) | Dec. 31, 1989        | General<br>Obligation | With<br>Governmental<br>Commitment |
|--|------------------|----------------------|---------------------------|----------------------|-----------------------|------------------------------------|
| <b>Bonds and Notes With Unlimited Taxing Authority</b> |                  |                      |                           |                      |                       |                                    |
| Bldg. Auth.  | 6.00-6.90        | \$ 7,935,000         | \$ (720,000)              | \$ 7,215,000         | \$ 7,215,000          |                                    |
| Drain Bonds  | 1.00-9.00        | 64,943,066           | (6,610,346)               | 58,332,720           | 3,375,476             | \$ 54,957,244                      |
| Refunding Bonds  | 3.00-6.25        | 30,325,000           | (1,950,000)               | 28,375,000           | 101,074               | 28,273,926                         |
| Water & Sewer  | 3.50-7.95        | 94,646,000           | (6,511,000)               | 88,135,000           |                       | 88,135,000                         |
| Sewage Disp.   | .125-7.25        | <u>74,250,000</u>    | <u>(3,575,000)</u>        | <u>70,675,000</u>    |                       | <u>70,675,000</u>                  |
|  |                  | <u>272,099,066</u>   | <u>(19,366,346)</u>       | <u>252,732,720</u>   | <u>10,691,550</u>     | <u>242,041,170</u>                 |
| <b>Bonds and Notes With Limited Taxing Authority</b>   |                  |                      |                           |                      |                       |                                    |
| Jail Bonds   | 6.4-10.40        | 15,940,000           | (730,000)                 | 15,210,000           | 15,210,000            |                                    |
| Tax Notes  | 4.5-9.85         | 56,850,000           | (29,850,000)              | 27,000,000           | 27,000,000            |                                    |
| Drain Bonds  | 5.5-8.00         | 6,320,000            | (170,000)                 | 6,150,000            | 263,326               | 5,886,674                          |
| Sewage Disp.   | 6.25-9.50        | <u>6,300,000</u>     | <u>23,865,000</u>         | <u>30,165,000</u>    |                       | <u>30,165,000</u>                  |
|  |                  | <u>85,410,000</u>    | <u>(6,885,000)</u>        | <u>78,525,000</u>    | <u>42,473,326</u>     | <u>36,051,674</u>                  |
| <b>TOTAL</b>   |                  | <u>357,509,066</u>   | <u>(26,251,346)</u>       | <u>331,257,720</u>   | <u>53,164,876</u>     | <u>278,092,844</u>                 |
| <b>Other Long-Term Debt</b>                            |                  |                      |                           |                      |                       |                                    |
| Airport Rev.   | 5.75             | <u>225,000</u>       | <u>(75,000)</u>           | <u>150,000</u>       |                       | <u>150,000</u>                     |
| County Retirants                                       |                  | <u>79,821,831</u>    | <u>13,043,128</u>         | <u>92,864,959</u>    | <u>92,864,959</u>     |                                    |
| <b>Other Long-Term Debt - Road Commission</b>          |                  |                      |                           |                      |                       |                                    |
|  | Interest<br>Rate | Oct. 1, 1988         | Additions<br>(Reductions) | Sep. 30, 1989        | General<br>Obligation | With<br>Governmental<br>Commitment |
| Compensated<br>Absences                                |                  | \$ 651,000           | \$ 48,000                 | \$ 699,000           | \$ 699,000            |                                    |
| Self Insured Losses                                    |                  | 11,321,000           | (1,563,400)               | 9,757,600            | 9,757,600             |                                    |
| MDOT Bond<br>Fund Loan                                 | 10.22            | 2,107,500            | (118,000)                 | 1,989,500            | 1,989,500             |                                    |
| Michigan Transp.<br>Fund Rev. Notes                    | 4.25-11.00       | <u>14,550,000</u>    | <u>1,750,000</u>          | <u>16,300,000</u>    | <u>6,500,000</u>      | <u>\$ 9,800,000</u>                |
|  |                  | <u>28,629,500</u>    | <u>116,600</u>            | <u>28,746,100</u>    | <u>18,946,100</u>     | <u>9,800,000</u>                   |
| <b>TOTAL</b>   |                  | <u>\$466,185,397</u> | <u>\$(13,166,618)</u>     | <u>\$453,018,779</u> | <u>\$164,975,935</u>  | <u>\$288,042,844</u>               |

The annual requirements to pay principal and interest on County obligations outstanding at December 31, 1989 were:

|                | <u>General</u>       | <u>Road<br/>Commission</u> | <u>Delinquent<br/>Taxes</u> | <u>Oakland<br/>Pontiac<br/>Airport</u> | <u>Total</u>         |
|----------------|----------------------|----------------------------|-----------------------------|--|----------------------|
| 1990           | \$ 39,194,667        | \$ 4,113,939               | \$ 28,500,875               | \$ 81,469                              | \$ 71,890,950        |
| 1991           | 38,763,943           | 3,897,256                  |                             | 77,156                                 | 42,738,355           |
| 1992           | 36,043,038           | 3,599,362                  |                             |  | 39,642,400           |
| 1993           | 35,423,256           | 3,008,258                  |                             |  | 38,431,514           |
| 1994           | 34,847,327           | 2,454,475                  |                             |  | 37,301,802           |
| 1995-1999      | 157,753,815          | 6,705,310                  |                             |  | 164,459,125          |
| 2000-2004      | 85,678,664           |                            |                             |  | 85,678,664           |
| Thereafter     | 13,508,288           | 10,456,600                 |                             |  | 23,964,888           |
|                | 441,212,998          | 34,235,200                 | 28,500,875                  | 158,625                                | 504,107,698          |
| Less: Interest | 136,955,278          | 5,489,100                  | 1,500,875                   | 8,625                                  | 143,953,878          |
|                | <u>\$304,257,720</u> | <u>\$ 28,746,100</u>       | <u>\$ 27,000,000</u>        | <u>\$ 150,000</u>                      | <u>\$360,153,820</u> |

The County has pledged its faith and credit on debt totaling \$360,153,820. The General Fund is obligated if 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, 1989, the debt limit was \$2,339,540,375; general obligation debt adjusted for the matters discussed in the preceding paragraph was \$53,164,876.

## G.

### PROPERTY TAXES

Taxes are levied on December 1, on personal and real property assessed valuations as of the preceding December 31. Assessed values are equalized annually by the County and the State at an estimated 50 percent of market value. State equalized value of property (personal and real) in the County for the 1988 levy was \$20,834,957,169. The operating tax rate is 4.6391 mills with an additional .2300 mill 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 (\$43,062,958) at December 31, 1989 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.

\$53,945,900 of fund balance in the delinquent tax revolving funds is pledged as security against the delinquent tax notes, and is, therefore, considered reserved.



## H. HEALTH CARE BENEFITS

### County

The County provides medical, dental and optical insurance to its employees. Costs in 1989 for these benefits were: Medical insurance \$8,842,819, dental insurance \$1,246,071 optical insurance \$189,843. Such amounts are recorded as the liability is incurred.

The County also provides 997 retirees medical insurance and reimburses them for medicare premiums. In 1989, the County disbursed \$2,146,669 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. (Although the Financial Accounting Standards Board (FASB) and the Government Accounting Standards Board (GASB) have not issued formal pronouncements on this issue, the County accounts for vested benefit (retirement allowances and retirement medical benefits) in the same manner.)

At December 31, 1989, the estimated unfunded liability was determined as follows:

|   |                  |                      |
|---|------------------|----------------------|
| Retirees and Beneficiaries  |                  | \$ 26,118,502        |
| Vested Terminated Employees who will be eligible when they collect retirement (age 60 in most cases) and their beneficiaries. |                  | 4,013,431            |
| Active Employees and Beneficiaries  |                  | <u>76,081,747</u>    |
| Total   |                  | 106,213,680          |
| Less:   |                  |                      |
| Trust Fund  | \$ 8,032,587     |                      |
| Segregated Assets   | <u>5,316,134</u> |                      |
|   |                  | <u>13,348,721</u>    |
| Estimated Unfunded Liability  |                  | <u>\$ 92,864,959</u> |

The unfunded liability of \$92,864,959 is reflected in the accompanying Balance Sheet under General Long-Term Debt with the offset funds to be provided.

### **Funding**

As of December 31, 1989, there was \$8,032,587 in a trust fund; \$3,666,486 transferred in 1989 and investment income of \$364,754. There is also \$3,824,222 in a Retirees Hospitalization Actuarial Internal Service Fund which is subject to the general creditors of the County.

The Board of Commissioners has in 1990, adopted an actuarial funding program for this benefit. The County's actuary proposes \$27,721,340 be funded over the working lives of the current employees and the balance be treated as an actuarial unfunded liability to be funded over twenty seven (27) years. The actuary's approach adopted requires the equivalent of 6.51% of payroll or \$6.3 million beginning 1990.

### **Road Commission**

The Road Commission provides medical, dental and optical insurance to its employees and the cost for the fiscal year 1989 was \$2,240,400. As to its retirees the Commission provides medical insurance on a pay as you go basis; the cost for the fiscal year 1989 was \$463,614.

## **I. OTHER EMPLOYEE BENEFITS**

### **County**

The County provides several other benefits. These benefits and costs associated thereto were: Annual and Sick Leave \$928,428, Disability \$1,437,444, Tuition Reimbursement \$163,627, Social Security \$7,718,643, Worker's Compensation \$2,618,752 and Unemployment \$107,377.

### **Road Commission**

The Commission grants benefits similar to those provided by the County and the cost thereof for the fiscal year 1989 was \$2,771,285.

**J. 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 \$26,132,573 as of December 31, 1989, are the property of the County (until paid or made available to the employee), subject to the claims of the County's general creditors.

In the County's opinion, it has no liability for losses under the plan but does have the responsibility of an ordinary prudent investor. 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: it is unlikely that it will use these assets to satisfy the claims of general creditors in the future.

Fund investments at December 31, 1989 were:

|                           | <u>Cost</u>         | <u>Market Value</u> |
|---------------------------|---------------------|---------------------|
| Cash and Cash Equivalents | \$ 13,075           | \$ 13,075           |
| Fidelity Investments      | <u>25,821,128</u>   | <u>25,821,128</u>   |
| Total                     | <u>\$25,834,203</u> | <u>\$25,834,203</u> |

In addition Oakland County Deferred Compensation Plan is the owner of six life insurance policies, being paid from the plan, which have a cash surrender value of \$74,294.

**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, 1989 are \$7,113,511 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.

**K. RETIREMENT ALLOWANCES****Plan Description**

Essentially all full-time County employees are provided retirement benefits under one of two single public employer retirement systems - one covers all County employees exclusive of the Road Commission (referred to as the County's 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 997 retirees, beneficiaries and vested separated employees not yet receiving benefits; 1,849 vested employees and 1,536 non-vested employees for a total of 4,382. The payroll for employees covered by the system for the year ended December 31, 1989 was \$93,062,600; the County's total payroll was \$102,165,550.

The Road Commission PERS covers 240 retirees, beneficiaries and vested separated not yet receiving benefits, 315 vested employees and 218 non-vested employees for a total of 773. The Road Commission's payroll for employees covered by the system for the year ended December 31, 1988 (the date of the most recent actuarial valuation) was \$17,321,062; the Road Commission's total payroll for this same period was \$17,420,566.

Both systems are funded as accrued. Contributions are independently determined by consulting actuaries using the "attained age" method. Actual valuation for the County and the Road Commission are as of December 31, 1989 and December 31, 1988 respectively. The County's PERS is fully funded while the Road Commission PERS has an unfunded liability of \$10,056,811 as of December 31, 1988.

**Actuarial Assumptions**

The County's System assumes:

- 7.5% long-term rate of return.
- 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.
- 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**

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.

Employees under both the County and Road Commission plans are provided benefits vesting at age 55, or 50 in the case of Sheriff's employees, with 25 years of service or at age 60 with 8 or more years of service based on 2.0% of the final average compensation times the number of years of credited service. Maximum County and Road portion is 75% with final average compensation being the average of the highest five consecutive years during the last 10.

Duty disability benefits provided by the County are computed as a regular retirement with additional service credited until attainment of age 60 less amount offset by worker's 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

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 and the actuarial determined contribution are determined by independent actuaries).

|  | December 31          |                            |
|--|----------------------|----------------------------|
|  | <u>1989</u>          | <u>1988</u>                |
|  | <u>County</u>        | <u>Road<br/>Commission</u> |
| Pension benefit obligation:  |                      |                            |
| Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits.                         | \$ 78,648,738        | \$ 16,466,436              |
| Current Employees --   |                      |                            |
| Accumulated employee contribution including allocated investment income  | 6,424,978            | 1,149,007                  |
| Employer financed - vested   | 146,750,962          | 29,496,293                 |
| Employer financed - non-vested   | <u>10,403,065</u>    | <u>2,251,863</u>           |
| Total Pension Benefit Obligation   | \$242,227,743        | \$ 49,363,599              |
| Net assets available for benefits, at cost (County market value was \$291,806,827 and Road Commission market value was \$39,900,000) | <u>282,043,747</u>   | <u>39,306,788</u>          |
| Excess/(deficiency) of Assets over (under) Pension Benefit Obligation  | <u>\$ 39,816,004</u> | <u>\$(10,056,811)</u>      |

## Historical Pension Information (Unaudited)

Like actuarial assumptions are used to compute contributions and obligations.

Contributions made, payroll valuation obligations and assets available are:  
(expressed in thousands)

| <u>COUNTY</u> |                        |              |   |                        |                            |                |                                   |  |
|---------------|------------------------|--------------|---|------------------------|----------------------------|----------------|-----------------------------------|--|
| Fiscal Year   | Payroll Valuation Used | Contribution | Contribution Rates as Percents of Valuation Payroll | Available Cost/Market* | Pension Benefit Obligation | Percent Funded | Amount Over-funded (Under-funded) | Percentage Over-funded (Under-funded) of Payroll |
| 1981          | \$46,763               | \$ 7,837     | 16.60%  |                        |                            |                |                                   |  |
| 1982          | 56,957                 | 9,534        | 16.70   | \$ 72,245              | \$ 88,956                  | 81.2%          | \$(16,711)                        | (29.3)%  |
| 1983          | 60,874                 | 9,673        | 15.83   | 78,525                 | 94,534                     | 83.1           | (16,009)                          | (26.3)   |
| 1984          | 63,351                 | 9,547        | 15.07   | 90,941                 | 108,219                    | 84.0           | (17,278)                          | (27.3)   |
| 1985          | 64,011                 | 9,384        | 14.66   | 110,735                | 119,582                    | 92.6           | (8,847)                           | (13.8)   |
| 1986*         | 68,972                 | 10,672       | 15.47   | 127,309                | 139,260                    | 91.4           | (11,951)                          | (17.3)   |
| 1987          | 71,662                 | 9,450        | 15.84   | 152,711                | 160,494                    | 95.2           | (7,783)                           | (10.9)   |
| 1988          | 75,546                 | 12,533       | 16.59   | 189,061                | 179,741                    | 105.2          | 9,320                             | 12.3   |
| 1989          | 80,558                 | 13,256       | 16.45   | 215,173                | 201,685                    | 106.7          | 13,488                            | 16.7   |
| 1990          | 90,592                 |              | 16.40   | 240,174                | 227,624                    | 105.5          | 12,550                            | 13.9   |
| 1991          | 96,993                 |              | 12.43   | 282,044                | 242,228                    | 116.4          | 39,816                            | 41.1   |

\*Prior to 1986, cost was reported

| <u>ROAD COMMISSION</u> |                        |              |   |                        |                            |                |                                   |  |
|------------------------|------------------------|--------------|---|------------------------|----------------------------|----------------|-----------------------------------|--|
| Fiscal Year            | Payroll Valuation Used | Contribution | Contribution Rates as Percents of Valuation Payroll | Available Cost/Market* | Pension Benefit Obligation | Percent Funded | Amount Over-funded (Under-funded) | Percentage Over-funded (Under-funded) of Payroll |
| 1981                   | \$11,266               | \$ 1,377     | 12.2%   | \$ 14,943              | 20,979                     | 71.23          | (6,036)                           | (54.14)  |
| 1982                   | 11,676                 | 1,455        | 12.5  | 17,204                 | 23,306                     | 73.82          | (6,102)                           | (54.16)  |
| 1983                   | 11,702                 | 1,652        | 14.1  | 19,840                 | 25,823                     | 76.83          | (5,983)                           | (51.24)  |
| 1984                   | 13,191                 | 1,484        | 11.2  | 22,827                 | 26,587                     | 85.86          | (3,760)                           | (32.13)  |
| 1985                   | 14,878                 | 1,523        | 10.2  | 25,679                 | 28,863                     | 88.97          | (3,184)                           | (24.14)  |
| 1986                   | 15,554                 | 1,711        | 11.0  | 28,639                 | 31,714                     | 90.30          | (3,075)                           | (20.67)  |
| 1987                   | 16,953                 | 2,170        | 12.8  | 31,653                 | 35,373                     | 89.48          | (3,720)                           | (23.92)  |
| 1988                   | 17,134                 | 2,075        | 12.0  | 35,577                 | 40,462                     | 87.93          | (4,885)                           | (28.82)  |
| 1989                   | 18,149                 | 2,530        | 13.9  | 39,307                 | 49,364                     | 79.63          | (10,057)                          | (58.06)  |
| 1990                   |                        |              |   | 43,104                 |                            |                |                                   |  |

**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, 1989 were:

|                                  | County               |                      | Road Commission      |                      |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                  | <u>Cost</u>          | <u>Market Value</u>  | <u>Cost</u>          | <u>Market Value</u>  |
| Common Stock                     | \$ 93,174,152        | \$ 99,202,490        |                      |                      |
| Equities                         |                      |                      | \$ 6,972,166         | \$ 11,165,125        |
| Corporate and<br>Public Utility  |                      |                      |                      |                      |
| Bonds                            | 87,419,630           | 88,728,888           | 24,482,206           | 23,812,886           |
| U.S. Government<br>Securities    | 34,253,630           | 34,752,125           | 3,454,847            | 3,603,514            |
| Cash and cash<br>Equivalents     | 35,471,629           | 37,358,807           | 7,188,584            | 7,188,584            |
| F.H.A. Mortgages<br>and Other    | 6,457                | 6,457                |                      |                      |
| Real Estate                      | 22,330,398           | 22,330,398           |                      |                      |
| Foreign Government<br>Securities | 994,875              | 1,034,685            |                      |                      |
| Other                            |                      |                      | 257,169              | 257,169              |
| Total                            | <u>\$273,650,771</u> | <u>\$283,413,850</u> | <u>\$ 42,354,972</u> | <u>\$ 46,027,278</u> |

The market value of the County's Pension Fund assets including receivable and payables in the net amount of \$8,392,977 (\$291,806,827) exceeded its pension obligation by \$49,579,084.

The pension obligation for the Road Commission for December 31, 1989 was not available at this date. The Road Commission pension obligation as of December 31, 1988, the latest date for which such information was available, exceeded the market value of pension assets by \$9,463,599.

**L.****SELF INSURANCE**

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 1989 amounted to \$2,509,602.

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.

**M. FUND EQUITIES**

Reserved, Designated and Undesignated Fund Balances and Retained Earnings at December 31, 1989 were as follows:

|                                  | <u>Reserved</u>       | <u>Unreserved</u>    |                      |
|----------------------------------|-----------------------|----------------------|----------------------|
|                                  |                       | <u>Designated</u>    | <u>Undesignated</u>  |
| General Fund                     |                       |                      |                      |
| Commitments                      | \$ 3,188,105          |                      |                      |
| Long-Term Advances               | 611,807               |                      |                      |
| Claims and Litigation            |                       | \$ 5,851,682         |                      |
| Following Year Expenditures      |                       | 2,200,000            |                      |
| Other Programs                   |                       | 4,802,698            |                      |
| Uncommitted                      |                       |                      | \$ 2,809,094         |
|                                  | <u>\$ 3,799,912</u>   | <u>\$ 12,854,380</u> | <u>\$ 2,809,094</u>  |
| Special Revenue Funds            |                       |                      |                      |
| Commitments                      | \$ 338,765            |                      |                      |
| Specific Programs                |                       | \$ 17,148,615        |                      |
| Uncommitted                      |                       |                      | \$ 2,834,559         |
|                                  | <u>\$ 338,765</u>     | <u>\$ 17,148,615</u> | <u>\$ 2,834,559</u>  |
| Debt Service Funds               |                       |                      |                      |
| Debt Service-General Obligations | <u>\$ 26,314,718</u>  |                      |                      |
| Capital Project Funds            |                       |                      |                      |
| Work Projects                    | <u>\$ 39,269,568</u>  | <u>\$ 2,007,092</u>  |                      |
| Uncommitted                      |                       |                      | <u>\$ 5,049,557</u>  |
| Fiduciary Funds                  |                       |                      |                      |
| Pension Reserves                 | \$ 325,147,313        |                      |                      |
| Retirees Medical Benefits        | 8,032,587             |                      |                      |
| Programs                         | 4,322,642             |                      |                      |
| Programs - Municipal Equity      |                       | \$ 2,512,816         |                      |
|                                  | <u>\$ 337,502,542</u> | <u>\$ 2,512,816</u>  |                      |
| Internal Service Funds           |                       |                      |                      |
| Debt Service-Delinquent Tax      |                       |                      |                      |
| Revolving                        | \$ 53,945,900         |                      |                      |
| Retirees Medical Benefits        |                       |                      | \$ 3,824,222         |
| Property and Equipment           |                       |                      | 13,096,579           |
| Disability Premium Insurance     |                       |                      | 671,177              |
| Uncommitted                      |                       |                      | 44,199,861           |
|                                  | <u>\$ 53,945,900</u>  |                      | <u>\$ 61,791,839</u> |
| Enterprise Funds                 |                       |                      |                      |
| Debt Service                     | \$ 462,553            |                      |                      |
| Construction and Operations      |                       |                      | \$ 11,550,162        |
| Donations and Other              |                       |                      | 31,680               |
| Uncommitted                      |                       |                      | 20,193,453           |
|                                  | <u>\$ 462,553</u>     |                      | <u>\$ 31,775,295</u> |



**N. INTERFUND RECEIVABLES AND PAYABLES**

Interfund receivables and payables at December 31, 1989 were:

| <u>Interfund<br/>Receivables</u> |                      | <u>Interfund<br/>Payables</u> |                      |
|----------------------------------|----------------------|-------------------------------|----------------------|
| General                          | <u>\$ 20,278,446</u> | Special Revenue               | \$ 2,601,327         |
|                                  |                      | Capital Project               | 824,428              |
|                                  |                      | Internal Service              | 1,805,687            |
|                                  |                      | Enterprise                    | 328,551              |
|                                  |                      | Fiduciary Funds               | <u>14,718,453</u>    |
|                                  |                      |                               | <u>20,278,446</u>    |
| Special Revenue                  | <u>6,058,778</u>     | General                       | 3,159,738            |
|                                  |                      | Special Revenue               | 2,178,572            |
|                                  |                      | Internal Service              | 22,452               |
|                                  |                      | Enterprise                    | 3,502                |
|                                  |                      | Fiduciary Funds               | <u>694,514</u>       |
|                                  |                      |                               | <u>6,058,778</u>     |
| Capital Project                  | <u>2,666,950</u>     | Special Revenue               | 851,166              |
|                                  |                      | Capital Projects              | 1,812,095            |
|                                  |                      | Enterprise                    | <u>3,689</u>         |
|                                  |                      |                               | <u>2,666,950</u>     |
| Internal Service                 | <u>11,212,650</u>    | General                       | 4,938,474            |
|                                  |                      | Special Revenue               | 1,965,087            |
|                                  |                      | Capital Projects              | 133,049              |
|                                  |                      | Internal Service              | 1,565,385            |
|                                  |                      | Enterprise                    | 262,901              |
|                                  |                      | Fiduciary Funds               | <u>2,347,754</u>     |
|                                  |                      |                               | <u>11,212,650</u>    |
| Enterprise                       | <u>1,477,929</u>     | General                       | 28,357               |
|                                  |                      | Special Revenue               | 70,486               |
|                                  |                      | Capital Project               | 1,087,725            |
|                                  |                      | Enterprise                    | 270,697              |
|                                  |                      | Fiduciary Funds               | <u>20,664</u>        |
|                                  |                      |                               | <u>1,477,929</u>     |
| Fiduciary Funds                  | <u>1,079,729</u>     | Internal Service              | 22,555               |
|                                  |                      | Enterprise                    | 908,093              |
|                                  |                      | Fiduciary Funds               | <u>149,081</u>       |
|                                  |                      |                               | <u>1,079,729</u>     |
|                                  | <u>\$ 42,774,482</u> |                               | <u>\$ 42,774,482</u> |

**SEGMENT INFORMATION - ENTERPRISE FUNDS**

O.

Segment information for the six heterogeneous enterprise funds follows:

|   | <u>Airport<br/>Facilities</u> | <u>Airport<br/>T-Hangars</u> | <u>Medical<br/>Care<br/>Facility</u> | <u>Sewage<br/>Disposal<br/>Systems</u> | <u>Food<br/>Services</u> | <u>Indigent<br/>Housing</u> | <u>Total</u>  |
|---|-------------------------------|------------------------------|--------------------------------------|--|--------------------------|-----------------------------|---------------|
| Operating Revenue                             | \$ 1,152,589                  | \$ 494,576                   | \$ 4,720,518                         | \$ 32,652,674                          | \$ 253,438               | \$ 100                      | \$ 39,273,895 |
| Depreciation                                  | 315,000                       | 12,430                       | 106,711                              | 3,027,037                              | 4,903                    |                             | 3,466,081     |
| Operating Income or<br>(Loss)                 | (173,558)                     | 296,583                      | (1,418,637)                          | (4,560,999)                            | (71,479)                 | (1,332)                     | (5,929,422)   |
| Operating Transfers In                        | 225,472                       |                              | 1,311,999                            | 3,000                                  | 69,000                   |                             | 1,609,471     |
| Operating Transfers Out                       |                               | (225,472)                    |                                      | (144,725)                              |                          |                             | (370,197)     |
| Net Income (Loss)                             | 386,348                       | 101,970                      | (106,638)                            | (4,057,755)                            | (2,479)                  | 14,515                      | (3,664,039)   |
| Current Capital Construction<br>and Transfers | 400,000                       |                              |                                      |  |                          | (54,668)                    | 345,332       |
| Property and Equipment:<br>Additions          | 765,656                       |                              | 25,605                               | 100,557                                | 899                      |                             | 892,717       |
| Deletions                                     |                               |                              | (309)                                | (6,298)                                |                          | (179,451)                   | (186,058)     |
| Net Working Capital                           | 4,988,453                     | 517                          | 31,680                               | 24,568,706                             | 192,436                  |                             | 29,781,792    |
| Total Assets                                  | 16,363,650                    | 1,257,591                    | 3,408,965                            | 121,272,315                            | 257,250                  | 54,668                      | 142,614,439   |
| Long-Term Liabilities                         |                               | 75,000                       |                                      |  |                          |                             | 75,000        |
| Total Equity                                  | 16,163,120                    | 810,702                      | 2,236,787                            | 113,807,719                            | 222,940                  |                             | 133,241,268   |

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
- Sewage Disposal Systems - Shipment of Sewage
- Food Services - Operates Oakland Room Cafeteria
- Indigent Housing - Rental of Property

**P. CONTRIBUTED CAPITAL**

Changes in contributed capital were as follows:

|                                     | <u>Balance<br/>1-1-89</u> | <u>Additions</u>    | <u>Depreciation</u>  | <u>Balance<br/>12-31-89</u> |
|-------------------------------------|---------------------------|---------------------|----------------------|-----------------------------|
| Fringe Benefits                     | \$ 1,536,217              |                     |                      | \$ 1,536,217                |
| Unemployment Compensation           | 403,840                   |                     |                      | 403,840                     |
| Computer Services                   | 110,000                   |                     |                      | 110,000                     |
| Office Equipment                    | 25,917                    | \$ 24,928           |                      | 50,845                      |
| Motor Pool                          | 700,000                   |                     |                      | 700,000                     |
| Radio                               | 16,139                    |                     |                      | 16,139                      |
| Telephone                           | 150,000                   |                     |                      | 150,000                     |
| D.P.W. Water and Sewer<br>Equipment | 257,160                   |                     |                      | 257,160                     |
| Airport                             | 9,590,542                 | 400,000             | \$ (298,147)         | 9,692,395                   |
| Medical Care Facility               | 2,286,241                 | 25,577              | (106,711)            | 2,205,107                   |
| Evergreen Farmington S.D.S.         | 18,562,081                | 18,677              | (558,934)            | 18,021,824                  |
| Clinton Oakland S.D.S.              | 30,569,960                |                     | (750,679)            | 29,819,281                  |
| Huron Rouge S.D.S.                  | 2,322,163                 |                     | (66,216)             | 2,255,947                   |
| S.O.C.S.D.S.                        | 18,604,322                | 22,034,838          | (1,630,294)          | 39,008,866                  |
| Dam Replacement Revolving           | <u>700,000</u>            |                     |                      | <u>700,000</u>              |
|                                     | <u>\$85,834,582</u>       | <u>\$22,504,020</u> | <u>\$(3,410,981)</u> | <u>\$104,927,621</u>        |

Q.

**LEASE COMMITMENTS**

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>Internal<br/>Service<br/>Funds</u> |
|-------------------------------|---------------------------------------|
| Equipment                     | \$ 1,456,582                          |
| Less accumulated depreciation | <u>41,913</u>                         |
| Net leased equipment          | <u>\$ 1,414,669</u>                   |

The present value of future minimum capital lease payments as of December 31, 1989 are:

Fiscal Years

|                                    |                |
|------------------------------------|----------------|
| 1990                               | \$ 290,517     |
| 1991                               | 290,517        |
| 1992                               | 290,517        |
| 1993                               | 290,517        |
| 1994                               | 290,517        |
| Thereafter                         | <u>185,130</u> |
| Total minimum lease payments       | \$ 1,637,715   |
| Less amounts representing interest | <u>404,136</u> |

|   |                     |
|---|---------------------|
| Present value of minimum capital lease payments | <u>\$ 1,233,579</u> |
|---|---------------------|

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

Fiscal Years

|            |                     |
|------------|---------------------|
| 1990       | \$ 506,356          |
| 1991       | 486,287             |
| 1992       | 448,087             |
| 1993       | 334,987             |
| 1994       | 274,387             |
| Thereafter | <u>191,649</u>      |
|            | <u>\$ 2,241,753</u> |

Rental expense for all operating leases aggregated was \$557,966 for the year ended December 31, 1989. There were no contingent rentals or subleases rentals associated with leases in effect at December 31, 1989.

**R. 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 also contracted with an architect to design an addition to the Court Tower complex with an estimated cost of \$80,000,000. Construction will begin in 1991-92. Bonds to finance the construction are also expected to be backed by the County's full faith and credit.

The County has additionally expended considerable effort to develop a solid waste program with a potential ultimate cost of four hundred to five hundred million dollars. This program will 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.

# **GENERAL FUND**

County of Oakland  
General Fund  
Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 1989

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|-------------------|---|
| <b>REVENUES:</b>                         |                           |                   |   |
| <b>Taxes:</b>                            |                           |                   |   |
| Current Property Taxes                   | \$ 94,694,000             | \$ 94,835,980     | \$ 141,980                                      |
| Delinquent Taxes Prior Years             | <u>400,000</u>            | <u>657,469</u>    | <u>257,469</u>                                  |
| <b>Total</b>                             | <u>95,094,000</u>         | <u>95,493,449</u> | <u>399,449</u>                                  |
| <b>Other Intergovernmental Revenues:</b> |                           |                   |   |
| Circuit Judges Salaries                  | 476,674                   | 478,856           | 2,182   |
| Probate Judges Salaries                  | 324,380                   | 324,803           | 423   |
| District Judges Salaries                 | 354,120                   | 352,892           | (1,228)   |
| Marine Safety                            | 150,000                   | 173,308           | 23,308  |
| State Income Tax                         | 12,172,406                | 12,587,884        | 415,478   |
| State Reimbursement-P.A. 228             | 2,213,738                 | 2,213,738         |   |
| Cigarette Tax Disb.                      | 2,500,000                 | 2,335,583         | (164,417)                                       |
| Trailer Tax                              | 88,000                    | 91,340            | 3,340   |
| Land Transfer Tax                        | 4,000,000                 | 4,431,487         | 431,487   |
| Other                                    | <u>382,714</u>            | <u>564,938</u>    | <u>182,224</u>                                  |
| <b>Total</b>                             | <u>22,662,032</u>         | <u>23,554,829</u> | <u>892,797</u>                                  |
| <b>Charges for Services:</b>             |                           |                   |   |
| Auditing                                 | 35,000                    | 43,344            | 8,344   |
| Economic Development Group               | 64,400                    | 62,200            | (2,200)   |
| Equalization                             | 645,896                   | 505,404           | (140,492)                                       |
| Reimbursement                            | 150,050                   | 157,238           | 7,188   |
| Safety Division                          | 463,795                   | 464,902           | 1,107   |
| Probation                                | 558,325                   | 570,429           | 12,104  |
| Sewer, Water & Solid Waste               | 403,945                   | 182,966           | (220,979)                                       |
| Planning                                 | 149,793                   | 164,122           | 14,329  |
| Clerk/Register of Deeds                  | 3,050,000                 | 3,024,167         | (25,833)  |
| Treasurer                                | 3,093,306                 | 2,357,798         | (735,508)                                       |
| Circuit Court                            | 1,520,130                 | 1,685,297         | 165,167   |
| Friend of the Court                      | 5,750,830                 | 5,548,042         | (202,788)                                       |
| District Court                           | 4,146,348                 | 4,455,630         | 309,282   |
| Probate Court                            | 652,800                   | 548,894           | (103,906)                                       |
| Juvenile Court                           | 185,763                   | 157,120           | (28,643)  |
| Sheriff                                  | 10,527,727                | 8,884,725         | (1,643,002)                                     |
| Drain Commission                         | 1,505,148                 | 1,394,604         | (110,544)                                       |
| Other Services                           | <u>315,262</u>            | <u>197,123</u>    | <u>(118,139)</u>                                |
| <b>Total</b>                             | <u>33,218,518</u>         | <u>30,404,005</u> | <u>(2,814,513)</u>                              |

Continued

County of Oakland  
General Fund  
Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual, Continued  
For the Year Ended December 31, 1989

|                                    | <u>Amended<br/>Budget</u> | <u>Actual</u>      | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|------------------------------------|---------------------------|--------------------|---|
| <b>REVENUES:</b>                   |                           |                    |   |
| Use of Money:                      |                           |                    |   |
| Investment Income                  | \$ 10,150,000             | \$ 11,436,903      | \$ 1,286,903                                    |
| Other Revenues                     | <u>300,000</u>            | <u>1,821,362</u>   | <u>1,521,362</u>                                |
| Total Operating Revenue            | <u>161,424,550</u>        | <u>162,710,548</u> | <u>1,285,998</u>                                |
| Transfer In                        | <u>3,404,625</u>          | <u>3,395,829</u>   | <u>(8,796)</u>                                  |
| <b>TOTAL REVENUES</b>              | <u>164,829,175</u>        | <u>166,106,377</u> | <u>1,277,202</u>                                |
| <b>EXPENDITURES:</b>               |                           |                    |   |
| County Executive:                  |                           |                    |   |
| Administrative:                    |                           |                    |   |
| Administration                     | 864,565                   | 837,315            | 27,250  |
| Auditing                           | 484,197                   | 479,824            | 4,373   |
| Community & Minority Affairs       | 83,399                    | 81,706             | 1,693   |
| Public Information                 | 88,392                    | 91,157             | (2,765)   |
| Corporation Counsel                | 1,031,459                 | 985,972            | 45,487  |
| State & Federal Aid<br>Coordinator | 73,129                    | 71,606             | 1,523   |
| Cultural Affairs                   | <u>143,085</u>            | <u>126,388</u>     | <u>16,697</u>                                   |
| Total                              | <u>2,768,226</u>          | <u>2,673,968</u>   | <u>94,258</u>                                   |
| Management & Budget:               |                           |                    |   |
| Administration                     | 137,949                   | 130,221            | 7,728   |
| Budget                             | 812,050                   | 840,735            | (28,685)  |
| Accounting                         | 3,426,730                 | 3,148,067          | 278,663   |
| Purchasing                         | 489,739                   | 475,221            | 14,518  |
| Equalization                       | 3,380,596                 | 3,028,937          | 351,659   |
| Reimbursement                      | <u>1,012,168</u>          | <u>1,071,439</u>   | <u>(59,271)</u>                                 |
| Total                              | <u>9,259,232</u>          | <u>8,694,620</u>   | <u>564,612</u>                                  |
| Central Services:                  |                           |                    |   |
| Administration                     | 692,191                   | 694,743            | (2,552)   |
| Safety Division                    | 2,389,347                 | 2,330,284          | 59,063  |
| Materials Management               | <u>146,648</u>            | <u>125,427</u>     | <u>21,221</u>                                   |
| Total                              | <u>3,228,186</u>          | <u>3,150,454</u>   | <u>77,732</u>                                   |

Continued



County of Oakland  
General Fund  
Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual, Continued  
For the Year Ended December 31, 1989

|                                  | <u>Amended<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|----------------------------------|---------------------------|-------------------|---|
| EXPENDITURES:                    |                           |                   |   |
| County Executive:                |                           |                   |   |
| Public Works:                    |                           |                   |   |
| Administration                   | \$ 152,040                | \$ 150,054        | \$ 1,986  |
| Facilities Engineering           | 897,748                   | 842,367           | 55,381  |
| Sewer & Water Division           | 166,816                   | 133,021           | 33,795  |
| Solid Waste Unit                 | <u>5,528,356</u>          | <u>3,386,459</u>  | <u>2,141,897</u>                                |
| Total                            | <u>6,744,960</u>          | <u>4,511,901</u>  | <u>2,233,059</u>                                |
| Personnel:                       |                           |                   |   |
| Administration                   | 323,755                   | 323,846           | (91)  |
| Employees Relations              | 1,113,031                 | 1,145,800         | (32,769)  |
| Human Resources                  | <u>1,193,229</u>          | <u>1,122,355</u>  | <u>70,874</u>                                   |
| Total                            | <u>2,630,015</u>          | <u>2,592,001</u>  | <u>38,014</u>                                   |
| Institutional & Human Services   |                           |                   |   |
| Administration                   | 201,430                   | 196,257           | 5,173   |
| Human Services Agency            | 613,087                   | 613,087           |   |
| Medical Examiner                 | <u>1,252,416</u>          | <u>1,264,891</u>  | <u>(12,475)</u>                                 |
| Total                            | <u>2,066,933</u>          | <u>2,074,235</u>  | <u>(7,302)</u>                                  |
| Public Services:                 |                           |                   |   |
| Administration                   | 112,262                   | 111,341           | 921   |
| Veterans' Services               | 1,195,745                 | 1,104,620         | 91,125  |
| District Court Probation         | 908,365                   | 865,137           | 43,228  |
| Cooperative Extension            | 575,134                   | 564,086           | 11,048  |
| Circuit Court Probation          | <u>372,725</u>            | <u>383,108</u>    | <u>(10,383)</u>                                 |
| Total                            | <u>3,164,231</u>          | <u>3,028,292</u>  | <u>135,939</u>                                  |
| Computer Services                | <u>2,412,444</u>          | <u>1,748,654</u>  | <u>663,790</u>                                  |
| Community & Economic Development |                           |                   |   |
| Administration                   | 230,182                   | 229,915           | 267   |
| Economic Development             | 942,856                   | 969,709           | (26,853)  |
| Planning                         | <u>1,305,939</u>          | <u>1,135,457</u>  | <u>170,482</u>                                  |
| Total                            | <u>2,478,977</u>          | <u>2,335,081</u>  | <u>143,896</u>                                  |
| Total County Executive           | <u>34,753,204</u>         | <u>30,809,206</u> | <u>3,943,998</u>                                |

Continued

County of Oakland  
General Fund  
Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual, Continued  
For the Year Ended December 31, 1989

|                              | <u>Amended<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|------------------------------|---------------------------|-------------------|---|
| <b>EXPENDITURES:</b>         |                           |                   |   |
| Clerk:                       |                           |                   |   |
| Administration               | \$ 413,994                | \$ 401,536        | \$ 12,458                                       |
| Clerk                        | 2,566,517                 | 2,630,540         | (64,023)  |
| Elections                    | 321,773                   | 329,582           | (7,809)   |
| Register of Deeds            | 1,399,593                 | 1,340,281         | 59,312  |
| Jury Commission              | <u>98,377</u>             | <u>93,958</u>     | <u>4,419</u>                                    |
| Total                        | <u>4,800,254</u>          | <u>4,795,897</u>  | <u>4,357</u>                                    |
| Treasurers:                  |                           |                   |   |
| Administration               | <u>2,310,248</u>          | <u>2,235,687</u>  | <u>74,561</u>                                   |
| Justice Administration:      |                           |                   |   |
| Circuit Court:               |                           |                   |   |
| Administration               | <u>8,472,308</u>          | <u>8,544,352</u>  | <u>(72,044)</u>                                 |
| District Court:              |                           |                   |   |
| Division I                   | 1,459,884                 | 1,458,996         | 888   |
| Division II                  | 731,249                   | 724,658           | 6,591   |
| Division III                 | 1,614,759                 | 1,639,193         | (24,434)  |
| Division IV                  | <u>1,356,558</u>          | <u>1,321,797</u>  | <u>34,761</u>                                   |
| Total                        | <u>5,162,450</u>          | <u>5,144,644</u>  | <u>17,806</u>                                   |
| Probate Court:               |                           |                   |   |
| Administration               | 2,689,046                 | 2,498,125         | 190,921   |
| Estates and Mental           | 1,700,145                 | 1,724,652         | (24,507)  |
| Legal Processing             | 2,480,137                 | 2,442,862         | 37,275  |
| Training & Clinic Services   | 608,737                   | 569,259           | 39,478  |
| Field Services               | <u>4,153,944</u>          | <u>4,086,792</u>  | <u>67,152</u>                                   |
| Total                        | <u>11,632,009</u>         | <u>11,321,690</u> | <u>310,319</u>                                  |
| Total Justice Administration | <u>25,266,767</u>         | <u>25,010,686</u> | <u>256,081</u>                                  |
| Law Enforcement:             |                           |                   |   |
| Prosecuting Attorney:        |                           |                   |   |
| Administration               | <u>7,254,360</u>          | <u>6,689,761</u>  | <u>564,599</u>                                  |

Continued

County of Oakland  
General Fund  
Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual, Continued  
For the Year Ended December 31, 1989

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>      | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|--------------------|---|
| <b>EXPENDITURES:</b>                       |                           |                    |   |
| Law Enforcement:                           |                           |                    |   |
| Sheriff:                                   |                           |                    |   |
| Sheriff's Office                           | \$ 2,927,046              | \$ 2,909,707       | \$ 17,339                                       |
| Administrative Services                    | 1,780,727                 | 1,857,602          | (76,875)  |
| Corrective Services                        | 14,881,315                | 14,734,575         | 146,740   |
| Corrective Services Satellites             | 4,456,121                 | 4,357,436          | 98,685  |
| Protective Services                        | 11,950,126                | 12,213,715         | (263,589)                                       |
| Technical Services                         | <u>3,482,197</u>          | <u>3,108,239</u>   | <u>373,958</u>                                  |
| Total                                      | <u>39,477,532</u>         | <u>39,181,274</u>  | <u>296,258</u>                                  |
| Total Law Enforcement                      | <u>46,731,892</u>         | <u>45,871,035</u>  | <u>860,857</u>                                  |
| Legislative:                               |                           |                    |   |
| Board of Commissioners                     | 1,787,657                 | 1,598,081          | 189,576   |
| Library Board                              | <u>1,092,063</u>          | <u>1,078,695</u>   | <u>13,368</u>                                   |
| Total                                      | <u>2,879,720</u>          | <u>2,676,776</u>   | <u>202,944</u>                                  |
| Drain Commissioner:                        |                           |                    |   |
| Administration                             | <u>3,238,103</u>          | <u>3,142,668</u>   | <u>95,435</u>                                   |
| Non-Departmental:                          |                           |                    |   |
| Assessments                                | 698,893                   | 674,141            | 24,752  |
| Building Maintenance & Other<br>Services   | 1,328,962                 | 1,165,886          | 163,076   |
| Other                                      | <u>3,750,300</u>          | <u>3,297,080</u>   | <u>453,220</u>                                  |
| Total Non-Departmental                     | <u>5,778,155</u>          | <u>5,137,107</u>   | <u>641,048</u>                                  |
| <b>TOTAL EXPENDITURES</b>                  | <u>125,758,343</u>        | <u>119,679,062</u> | <u>6,079,281</u>                                |
| <b>APPROPRIATIONS &amp; TRANSFERS OUT:</b> |                           |                    |   |
| Special Revenue:                           |                           |                    |   |
| Health                                     | 16,073,629                | 14,701,059         | 1,372,570                                       |
| Community Mental Health                    | 7,261,631                 | 6,385,338          | 876,293   |
| Camp Oakland                               | 1,302,742                 | 1,157,637          | 145,105   |
| Children's Village                         | 3,620,093                 | 3,440,456          | 179,637   |
| Juvenile Maintenance                       | 2,981,406                 | 3,028,645          | (47,239)  |
| Social Welfare Foster Care                 | 44,113                    | 25,121             | 18,992  |
| Social Services Relief<br>Administration   | 31,310                    | 22,791             | 8,519   |

Continued

County of Oakland  
General Fund  
Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual, Continued  
For the Year Ended December 31, 1989

|                                 | <u>Amended<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---------------------------------|---------------------------|-------------------|---|
| APPROPRIATIONS & TRANSFERS OUT: |                           |                   |   |
| Special Revenue:                |                           |                   |   |
| Friend of the Court             | \$ 5,682,308              | \$ 5,616,654      | \$ 65,654                                       |
| Parks & Recreation              | 100,000                   | 100,000           |   |
| Road Commission                 | 1,025,048                 | 788,805           | 236,243   |
| Markets                         | 60,000                    | 60,000            |   |
| Land Sales                      | (3,700)                   | (3,627)           | (73)  |
| Social Services Hospitalization | <u>2,270,552</u>          | <u>4,464,557</u>  | <u>(2,194,005)</u>                              |
| Total                           | <u>40,449,132</u>         | <u>39,787,436</u> | <u>661,696</u>                                  |
| Enterprise Funds:               |                           |                   |   |
| Medical Care Facility           | 1,597,541                 | 1,311,999         | 285,542   |
| Food Services                   | <u>69,000</u>             | <u>69,000</u>     |   |
| Total                           | <u>1,666,541</u>          | <u>1,380,999</u>  | <u>285,542</u>                                  |
| Internal Services Fund:         |                           |                   |   |
| Computer Services               | 62,822                    | 62,822            |   |
| Facilities & Operations         | 127,170                   | 80,120            | 47,050  |
| Motor Pool                      | 214,260                   | 201,060           | 13,200  |
| Radio Communications            | 90,669                    | 90,669            |   |
| Office Equipment                | 132,002                   | 132,002           |   |
| Microfilm                       | <u>35,000</u>             | <u>35,000</u>     |   |
| Total                           | <u>661,923</u>            | <u>601,673</u>    | <u>60,250</u>                                   |
| Fiduciary Funds                 |                           |                   |   |
| Jail Commissary                 | <u>27,000</u>             | <u>27,315</u>     | <u>(315)</u>                                    |
| Capital Projects Fund           |                           |                   |   |
| Capital Improvements            | 500,000                   | 500,000           |   |
| Work Orders                     | 392,500                   | 378,346           | 14,154  |
| L.E.C. Exp. Construction        | <u>          </u>         | <u>15,000</u>     | <u>(15,000)</u>                                 |
| Total                           | <u>892,500</u>            | <u>893,346</u>    | <u>(846)</u>                                    |
| Debt Service Funds              |                           |                   |   |
| Law Enforcement                 | 661,750                   | 661,750           |   |
| Medical Care Facility           | 283,760                   | 283,760           |   |
| L.E.C. Expansion Construction   | <u>1,922,758</u>          | <u>1,819,749</u>  | <u>103,009</u>                                  |
| Total                           | <u>2,868,268</u>          | <u>2,765,259</u>  | <u>103,009</u>                                  |

Continued

County of Oakland  
 General Fund  
 Statement of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual, Continued  
 For the Year Ended December 31, 1989

|   | <u>Amended<br/>Budget</u> | <u>Actual</u>        | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|---------------------------|----------------------|---|
| TOTAL APPROPRIATIONS AND<br>TRANSFERS OUT   | \$ 46,565,364             | \$ 45,456,028        | \$ 1,109,336                                    |
| TOTAL EXPENDITURES, APPROPRIATIONS<br>AND TRANSFERS OUT                             | <u>172,323,707</u>        | <u>165,135,090</u>   | <u>7,188,617</u>                                |
| Excess of Revenues and Other Sources<br>Over (Under) Expenditures and Other<br>Uses | (7,494,532)               | 971,287              | 8,465,819                                       |
| Fund Balance at Beginning of Year   | 18,437,432                | 18,437,432           |   |
| Equity Transfers In   | <u>54,668</u>             | <u>54,668</u>        | <u>54,668</u>                                   |
| Fund Balance at End of Year   | <u>\$ 10,942,900</u>      | <u>\$ 19,463,387</u> | <u>\$ 8,520,487</u>                             |

# **SPECIAL REVENUE FUNDS**

COUNTY OF OAKLAND  
COMBINING BALANCE SHEET-SPECIAL REVENUE FUNDS  
DECEMBER 31, 1989

|  | COUNTY<br>HEALTH    | COMMUNITY<br>MENTAL<br>HEALTH | CAMP<br>OAKLAND   | CHILDRENS<br>VILLAGE | JUVENILE<br>MAINTENANCE | SOCIAL<br>SERVICES<br>FOSTER CARE | SOCIAL<br>SERVICES<br>RELIEF<br>ADMIN. | SOCIAL<br>SERVICES<br>HOSPITAL-<br>IZATION | HOUSING AND<br>COMMUNITY<br>DEVELOPMENT | COUNTY<br>REFERENCE<br>LIBRARY | LAND<br>SALES    |
|--|---------------------|-------------------------------|-------------------|----------------------|-------------------------|-----------------------------------|--|--|---|--------------------------------|------------------|
| <b>ASSETS</b>                                    |                     |                               |                   |                      |                         |                                   |  |  |   |                                |                  |
| CASH AND SHORT TERM INVESTMENTS                  | \$ 2,997,859        | \$ 8,095,538                  | \$ 231,897        |                      | \$ 389,627              | \$ 19,416                         | \$ 77,400                              | \$ 3,084                                   | \$ 1,200,714                            | \$ 416,378                     | \$ 7,355         |
| CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE |                     |                               |                   |                      |                         |                                   |  |  |   |                                |                  |
| ACCOUNTS AND INTEREST RECEIVABLE                 | 39,281              | 1,842,414                     |                   |                      |                         |                                   |  |  | 4,938                                   | 270                            | 87,248           |
| DUE FROM OTHER GOVERNMENTAL UNITS                | 524,563             |                               |                   | \$ 1,004,298         | 13,981                  | 12,076                            |  |  |   |                                |                  |
| DUE FROM OTHER FUNDS                             | 49,980              |                               |                   | 155,860              | 47,258                  |                                   |  | 1,907,942                                  |   | 444                            |                  |
| SPECIAL ASSESSMENT RECEIVABLE-CURRENT            |                     |                               |                   |                      |                         |                                   |  |  |   |                                |                  |
| SPECIAL ASSESSMENT RECEIVABLE-DEFERRED           |                     |                               |                   |                      |                         |                                   |  |  |   |                                |                  |
| SUPPLIES INVENTORY                               |                     |                               |                   |                      |                         |                                   |  |  |   |                                |                  |
| OTHER ASSETS                                     |                     |                               |                   |                      |                         |                                   |  |  |   |                                |                  |
| <b>TOTAL</b>                                     | <b>\$ 3,611,683</b> | <b>\$ 10,737,952</b>          | <b>\$ 231,897</b> | <b>\$ 1,160,158</b>  | <b>\$ 450,866</b>       | <b>\$ 31,492</b>                  | <b>\$ 77,400</b>                       | <b>\$ 1,911,026</b>                        | <b>\$ 1,205,652</b>                     | <b>\$ 417,092</b>              | <b>\$ 94,603</b> |
| <b>LIABILITIES AND FUND BALANCE</b>              |                     |                               |                   |                      |                         |                                   |  |  |   |                                |                  |
| <b>LIABILITIES:</b>                              |                     |                               |                   |                      |                         |                                   |  |  |   |                                |                  |
| VOUCHERS PAYABLE                                 | 24,012              | 409,039                       | 86,792            | 10,962               | 51,470                  |                                   |  |  | 109,106                                 | 15,000                         |                  |
| ACCRUED PAYROLL                                  |                     | 599                           |                   | 8,362                |                         |                                   |  |  |   |                                |                  |
| OTHER ACCRUED LIABILITIES AND DEPOSITS HELD      | 51,301              | 532,649                       |                   |                      | 66,781                  | 12,500                            |  | 1,907,942                                  | 355,544                                 | 23,766                         |                  |
| DUE TO OTHER GOVERNMENTAL UNITS                  | 136,317             | 6,300,670                     |                   | 807                  | 173,415                 |                                   |  |  | 682,428                                 |                                |                  |
| DUE TO OTHER FUNDS                               | 3,075,107           | 1,255,448                     | 145,105           | 448,143              | 159,200                 | 18,992                            | 77,400                                 | 3,084                                      | 28,574                                  |                                | 94,603           |
| DEFERRED REVENUE                                 |                     | 2,231,700                     |                   |                      |                         |                                   |  |  |   |                                |                  |
| LONG-TERM ADVANCE                                |                     |                               |                   |                      |                         |                                   |  |  | 30,000                                  |                                |                  |
| CASH OVERDRAFT                                   |                     |                               |                   | 675,093              |                         |                                   |  |  |   |                                |                  |
| <b>TOTAL</b>                                     | <b>3,286,737</b>    | <b>10,730,105</b>             | <b>231,897</b>    | <b>1,143,367</b>     | <b>450,866</b>          | <b>31,492</b>                     | <b>77,400</b>                          | <b>1,911,026</b>                           | <b>1,205,652</b>                        | <b>38,766</b>                  | <b>94,603</b>    |
| <b>FUND BALANCE:</b>                             |                     |                               |                   |                      |                         |                                   |  |  |   |                                |                  |
| RESERVED FOR ENCUMBRANCES                        | 321,781             |                               |                   | 16,791               |                         |                                   |  |  |   |                                |                  |
| UNRESERVED:                                      |                     |                               |                   |                      |                         |                                   |  |  |   |                                |                  |
| DESIGNATED FOR CONSTRUCTION & MAINTENANCE        |                     |                               |                   |                      |                         |                                   |  |  |   |                                |                  |
| DESIGNATED FOR PROGRAMS                          | 3,165               | 7,847                         |                   |                      |                         |                                   |  |  |   | 378,326                        |                  |
| UNDESIGNATED                                     |                     |                               |                   |                      |                         |                                   |  |  |   |                                |                  |
| <b>TOTAL</b>                                     | <b>324,946</b>      | <b>7,847</b>                  |                   | <b>16,791</b>        |                         |                                   |  |  |   | <b>378,326</b>                 |                  |
| <b>TOTAL</b>                                     | <b>\$ 3,611,683</b> | <b>\$ 10,737,952</b>          | <b>\$ 231,897</b> | <b>\$ 1,160,158</b>  | <b>\$ 450,866</b>       | <b>\$ 31,492</b>                  | <b>\$ 77,400</b>                       | <b>\$ 1,911,026</b>                        | <b>\$ 1,205,652</b>                     | <b>\$ 417,092</b>              | <b>\$ 94,603</b> |

CONTINUED

COUNTY OF OAKLAND  
 COMBINING BALANCE SHEET-SPECIAL REVENUE FUNDS, CONTINUED  
 DECEMBER 31, 1989

|  | FRIEND<br>OF THE<br>COURT | COUNTY<br>VETERAN'S<br>TRUST | COUNTY<br>MARKETS | PARKS<br>AND<br>RECREATION | ROAD<br>COMMISSION   | DRAINS<br>ACT 40    | SEWER<br>ACT 94   | LAKES<br>ACT 146  | LAKES<br>ACT 345  | HEALTH<br>W.I.C.  | HEALTH<br>FAMILY<br>PLANNING |
|--|---------------------------|------------------------------|-------------------|----------------------------|----------------------|---------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|
| <b>ASSETS</b>                                    |                           |                              |                   |                            |                      |                     |                   |                   |                   |                   |                              |
| CASH AND SHORT TERM INVESTMENTS                  |                           | \$ 30,847                    | \$ 128,642        | \$ 3,127,909               | \$ 20,021,725        | \$ 4,471,676        | \$ 44,169         | \$ 80,519         | \$ 316,883        |                   |                              |
| CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE |                           |                              |                   | 4,474,130                  |                      |                     |                   |                   |                   |                   |                              |
| ACCOUNTS AND INTEREST RECEIVABLE                 |                           |                              |                   | 281,583                    | 7,756,202            | 72,092              | 254               |                   |                   |                   |                              |
| DUE FROM OTHER GOVERNMENTAL UNITS                | \$ 61,011                 |                              |                   | 74,542                     | 646,976              | 1,231               |                   |                   |                   | \$ 167,761        | \$ 78,529                    |
| DUE FROM OTHER FUNDS                             | 959,707                   |                              |                   | 794,070                    | 21,321               | 13,084              |                   |                   |                   | 365,046           | 110,021                      |
| SPECIAL ASSESSMENT RECEIVABLE-CURRENT            |                           |                              |                   |                            |                      | 95,115              |                   | 227,057           | 497,150           |                   |                              |
| SPECIAL ASSESSMENT RECEIVABLE-DEFERRED           |                           |                              |                   |                            | 11,358,723           |                     |                   |                   |                   |                   |                              |
| SUPPLIES INVENTORY                               |                           |                              |                   | 9,482                      | 1,973,852            |                     |                   |                   |                   |                   |                              |
| OTHER ASSETS                                     |                           |                              |                   | 800                        | 234,696              |                     | 856,808           |                   |                   |                   |                              |
| <b>TOTAL</b>                                     | <b>\$ 1,020,718</b>       | <b>\$ 30,847</b>             | <b>\$ 128,642</b> | <b>\$ 8,762,516</b>        | <b>\$ 42,013,495</b> | <b>\$ 4,653,198</b> | <b>\$ 901,231</b> | <b>\$ 307,576</b> | <b>\$ 814,033</b> | <b>\$ 532,807</b> | <b>\$ 188,550</b>            |
| <b>LIABILITIES AND FUND BALANCE</b>              |                           |                              |                   |                            |                      |                     |                   |                   |                   |                   |                              |
| <b>LIABILITIES:</b>                              |                           |                              |                   |                            |                      |                     |                   |                   |                   |                   |                              |
| VOUCHERS PAYABLE                                 | 710                       |                              |                   | 89,249                     | 5,145,210            |                     |                   |                   |                   | 1,251             | 4,922                        |
| ACCRUED PAYROLL                                  |                           |                              |                   |                            | 1,537,946            |                     |                   |                   |                   |                   |                              |
| OTHER ACCRUED LIABILITIES AND DEPOSITS HELD      |                           |                              |                   | 1,583,797                  | 5,700,153            | 719,826             | 175,697           | 3,003             | 20,376            |                   |                              |
| DUE TO OTHER GOVERNMENTAL UNITS                  |                           |                              |                   |                            |                      |                     |                   |                   |                   | 59,511            |                              |
| DUE TO OTHER FUNDS                               | 369,187                   | 87                           | 16,093            | 172,807                    | 40,986               | 453,622             |                   | 272,816           | 100,570           | 92,594            | 13,237                       |
| DEFERRED REVENUE                                 |                           |                              |                   | 5,170,000                  | 16,510,827           |                     |                   |                   |                   | 10,268            |                              |
| LONG-TERM ADVANCE                                |                           |                              |                   |                            |                      |                     | 306,807           |                   | 200,000           |                   |                              |
| CASH OVERDRAFT                                   | 448,458                   |                              |                   |                            |                      |                     |                   |                   |                   | 369,183           | 170,391                      |
| <b>TOTAL</b>                                     | <b>818,355</b>            | <b>87</b>                    | <b>16,093</b>     | <b>7,015,853</b>           | <b>28,935,122</b>    | <b>1,173,448</b>    | <b>482,504</b>    | <b>275,819</b>    | <b>320,946</b>    | <b>532,807</b>    | <b>188,550</b>               |
| <b>FUND BALANCE:</b>                             |                           |                              |                   |                            |                      |                     |                   |                   |                   |                   |                              |
| RESERVED FOR ENCUMBRANCES                        | 193                       |                              |                   |                            |                      |                     |                   |                   |                   |                   |                              |
| UNRESERVED:                                      |                           |                              |                   |                            |                      |                     |                   |                   |                   |                   |                              |
| DESIGNATED FOR CONSTRUCTION & MAINTENANCE        |                           |                              | 38,347            |                            |                      | 3,479,750           | 418,727           | 31,757            | 493,087           |                   |                              |
| DESIGNATED FOR PROGRAMS                          | 202,170                   | 30,760                       | 74,202            | 1,746,663                  | 10,243,814           |                     |                   |                   |                   |                   |                              |
| UNDESIGNATED                                     |                           |                              |                   |                            | 2,834,559            |                     |                   |                   |                   |                   |                              |
| <b>TOTAL</b>                                     | <b>202,363</b>            | <b>30,760</b>                | <b>112,549</b>    | <b>1,746,663</b>           | <b>13,078,373</b>    | <b>3,479,750</b>    | <b>418,727</b>    | <b>31,757</b>     | <b>493,087</b>    |                   |                              |
| <b>TOTAL</b>                                     | <b>\$ 1,020,718</b>       | <b>\$ 30,847</b>             | <b>\$ 128,642</b> | <b>\$ 8,762,516</b>        | <b>\$ 42,013,495</b> | <b>\$ 4,653,198</b> | <b>\$ 901,231</b> | <b>\$ 307,576</b> | <b>\$ 814,033</b> | <b>\$ 532,807</b> | <b>\$ 188,550</b>            |

CONTINUED



COUNTY OF OAKLAND  
 COMBINING BALANCE SHEET-SPECIAL REVENUE FUNDS, CONTINUED  
 DECEMBER 31, 1989

|  | HEALTH<br>T.B.<br>OUTREACH | HEALTH<br>MEDICAID<br>SCREENING | HEALTH<br>H.D.P.H.<br>O.S.A.S. | HEALTH<br>H.C.H.<br>BLOCK | INFANT<br>MORTALITY<br>REDUCTION | SUDDEN INFANT<br>DEATH<br>SYNDROME | HEALTH<br>PRENATAL<br>POST PARTUM | HEALTH<br>HYPER-<br>TENSION | HEALTH<br>S.V.C.<br>CRIPPLED<br>CHILDREN | H.I.V. SERO-<br>PREVALENCE<br>FAMILY<br>PLANNING | H.I.V. SERO-<br>PREVALENCE<br>SURVEY |
|--|----------------------------|---------------------------------|--------------------------------|---------------------------|----------------------------------|------------------------------------|-----------------------------------|-----------------------------|--|--|--------------------------------------|
| ASSETS   |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| CASH AND SHORT TERM INVESTMENTS                  |                            |                                 |                                |                           |                                  |                                    | \$ 23,167                         |                             |  |  |                                      |
| CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| ACCOUNTS AND INTEREST RECEIVABLE                 |                            |                                 | \$ 47,945                      |                           |                                  |                                    |                                   |                             |  |  |                                      |
| DUE FROM OTHER GOVERNMENTAL UNITS                | \$ 6,339                   | \$ 196,444                      | \$ 516,471                     | \$ 30,321                 | \$ 59,679                        | \$ 2,000                           |                                   | \$ 18,882                   | \$ 59,254                                | \$ 4,818   | \$ 19,576                            |
| DUE FROM OTHER FUNDS                             |                            | 543,208                         | 377,827                        | 159,141                   | 113,526                          | 4,000                              | 40,920                            | 34,023                      | 111,230                                  |  |                                      |
| SPECIAL ASSESSMENT RECEIVABLE-CURRENT            |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| SPECIAL ASSESSMENT RECEIVABLE-DEFERRED           |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| SUPPLIES INVENTORY                               |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| OTHER ASSETS                                     |                            | 8,039                           |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| <b>TOTAL</b>                                     | <b>\$ 6,339</b>            | <b>\$ 747,691</b>               | <b>\$ 942,243</b>              | <b>\$ 189,462</b>         | <b>\$ 173,205</b>                | <b>\$ 6,000</b>                    | <b>\$ 64,087</b>                  | <b>\$ 52,905</b>            | <b>\$ 170,484</b>                        | <b>\$ 4,818</b>                                  | <b>\$ 19,576</b>                     |
| LIABILITIES AND FUND BALANCE                     |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| LIABILITIES:                                     |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| VOUCHERS PAYABLE                                 | 64                         | 647                             | 16,872                         | 124                       |                                  |                                    | 64,087                            |                             | 21                                       |  |                                      |
| ACCRUED PAYROLL                                  |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| OTHER ACCRUED LIABILITIES AND DEPOSITS HELD      |                            | 35                              | 8                              |                           | 11,842                           |                                    |                                   |                             |  |  |                                      |
| DUE TO OTHER GOVERNMENTAL UNITS                  |                            |                                 | 364,520                        | 25                        |                                  |                                    |                                   |                             |  |  |                                      |
| DUE TO OTHER FUNDS                               | 942                        | 154,560                         | 375,662                        | 149,902                   | 857                              | 2,000                              |                                   | 4,869                       | 8,119                                    |  | 2,232                                |
| DEFERRED REVENUE                                 |                            | 126,724                         |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| LONG-TERM ADVANCE                                |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| CASH OVERDRAFT                                   | 5,333                      | 465,725                         | 185,181                        | 39,411                    | 160,506                          | 4,000                              |                                   | 48,036                      | 162,344                                  | 4,818  | 17,344                               |
| <b>TOTAL</b>                                     | <b>6,339</b>               | <b>747,691</b>                  | <b>942,243</b>                 | <b>189,462</b>            | <b>173,205</b>                   | <b>6,000</b>                       | <b>64,087</b>                     | <b>52,905</b>               | <b>170,484</b>                           | <b>4,818</b>                                     | <b>19,576</b>                        |
| FUND BALANCE:                                    |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| RESERVED FOR ENCUMBRANCES                        |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| UNRESERVED:                                      |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| DESIGNATED FOR CONSTRUCTION & MAINTENANCE        |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| DESIGNATED FOR PROGRAMS                          |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| UNDESIGNATED                                     |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| <b>TOTAL</b>                                     |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| <b>TOTAL</b>                                     | <b>\$ 6,339</b>            | <b>\$ 747,691</b>               | <b>\$ 942,243</b>              | <b>\$ 189,462</b>         | <b>\$ 173,205</b>                | <b>\$ 6,000</b>                    | <b>\$ 64,087</b>                  | <b>\$ 52,905</b>            | <b>\$ 170,484</b>                        | <b>\$ 4,818</b>                                  | <b>\$ 19,576</b>                     |

CONTINUED

COUNTY OF OAKLAND  
 COMBINING BALANCE SHEET-SPECIAL REVENUE FUNDS, CONTINUED  
 DECEMBER 31, 1989

|  | PRENATAL<br>COORDINATION<br>ENROLLMENT | MICHIGAN<br>HEALTH<br>INITIATIVE | NIC/IHIP<br>LOCAL<br>AGREEMENT | HEALTH AIDS<br>COUNSEL<br>TESTING<br>PROGRAM | PROSECUTOR'S<br>COOPERATIVE<br>REIMBURSEMENT<br>GRANT | PROSECUTOR'S<br>AUTO THEFT<br>PREVENTION<br>GRANT | PROSECUTOR'S<br>ANTI DRUG<br>GRANT | SHERIFF'S<br>AUTO THEFT<br>PREVENTION<br>GRANT | SHERIFF'S<br>ANTI DRUG<br>GRANT | ROAD<br>PATROL<br>GRANT | PROBATION<br>ENHANCEMENT<br>DISCRETIONARY<br>GRANT |
|--|--|----------------------------------|--------------------------------|--|---|---|------------------------------------|--|---------------------------------|-------------------------|--|
| <b>ASSETS</b>                                    |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| CASH AND SHORT TERM INVESTMENTS                  |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| ACCOUNTS AND INTEREST RECEIVABLE                 |  | \$ 10,000                        |                                |  |   |   |                                    |  |                                 |                         |  |
| DUE FROM OTHER GOVERNMENTAL UNITS                | \$ 22,801                              |                                  | \$ 22,415                      | \$ 23,679                                    | \$ 225,087  | \$ 28,471   | \$ 27,668                          | \$ 247,093                                     | \$ 37,113                       | \$ 195,156              | \$ 1,200   |
| DUE FROM OTHER FUNDS                             | 48,475                                 |                                  | 99,445                         | 183  |   |   | 12,217                             | 1,301  |                                 | 44,668                  |  |
| SPECIAL ASSESSMENT RECEIVABLE-CURRENT            |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| SPECIAL ASSESSMENT RECEIVABLE-DEFERRED           |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| SUPPLIES INVENTORY                               |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| OTHER ASSETS                                     |  |                                  |                                |  |   |   | 6,229                              |  |                                 |                         |  |
| <b>TOTAL</b>                                     | <b>\$ 71,276</b>                       | <b>\$ 10,000</b>                 | <b>\$ 121,860</b>              | <b>\$ 23,862</b>                             | <b>\$ 225,087</b>                                     | <b>\$ 28,471</b>                                  | <b>\$ 46,114</b>                   | <b>\$ 248,394</b>                              | <b>\$ 37,113</b>                | <b>\$ 239,824</b>       | <b>\$ 1,200</b>                                    |
| <b>LIABILITIES AND FUND BALANCE</b>              |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| <b>LIABILITIES:</b>                              |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| VOUCHERS PAYABLE                                 | 53                                     |                                  |                                | 50   | 1,125   | 142   | 203                                | 4,929  |                                 |                         |  |
| ACCRUED PAYROLL                                  |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| OTHER ACCRUED LIABILITIES AND DEPOSITS HELD      |  | 9,093                            |                                |  | 802   |   |                                    | 108,220  |                                 |                         |  |
| DUE TO OTHER GOVERNMENTAL UNITS                  |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| DUE TO OTHER FUNDS                               | 6,713                                  | 907                              | 2,520                          | 3,561  | 32,006  | 2,992   | 5,037                              | 12,916   | 1,769                           | 29,927                  |  |
| DEFERRED REVENUE                                 |  |                                  |                                |  | 16,721  |   |                                    |  |                                 | 44,668                  |  |
| LONG-TERM ADVANCE                                |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| CASH OVERDRAFT                                   | 64,510                                 |                                  | 119,340                        | 20,251                                       | 174,433   | 25,337  | 40,874                             | 122,329  | 35,344                          | 165,229                 | 1,200  |
| <b>TOTAL</b>                                     | <b>71,276</b>                          | <b>10,000</b>                    | <b>121,860</b>                 | <b>23,862</b>                                | <b>225,087</b>  | <b>28,471</b>                                     | <b>46,114</b>                      | <b>248,394</b>                                 | <b>37,113</b>                   | <b>239,824</b>          | <b>1,200</b>                                       |
| <b>FUND BALANCE:</b>                             |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| RESERVED FOR ENCUMBRANCES                        |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| UNRESERVED:                                      |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| DESIGNATED FOR CONSTRUCTION & MAINTENANCE        |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| DESIGNATED FOR PROGRAMS                          |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| UNDESIGNATED                                     |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| <b>TOTAL</b>                                     |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| <b>TOTAL</b>                                     | <b>\$ 71,276</b>                       | <b>\$ 10,000</b>                 | <b>\$ 121,860</b>              | <b>\$ 23,862</b>                             | <b>\$ 225,087</b>                                     | <b>\$ 28,471</b>                                  | <b>\$ 46,114</b>                   | <b>\$ 248,394</b>                              | <b>\$ 37,113</b>                | <b>\$ 239,824</b>       | <b>\$ 1,200</b>                                    |

CONTINUED

COUNTY OF OAKLAND  
COMBINING BALANCE SHEET-SPECIAL REVENUE FUNDS, CONTINUED  
DECEMBER 31, 1989

|  | PROBATION<br>ENHANCEMENT<br>GRANT | C.M.H.<br>HOMELESS<br>ASSIST<br>GRANT | TORNADO<br>SIREN WARNING<br>PROGRAM | SMALL<br>BUSINESS<br>CENTER<br>GRANT | AREA<br>DEVELOPMENT<br>OFFICE<br>GRANT | PREVENTIVE<br>HEALTH<br>BLOCK<br>GRANT | J.T.P.A.<br>ADMINISTRA-<br>TIVE POOLS | J.T.P.A.<br>TITLE II<br>A | J.T.P.A.<br>TITLE II<br>B | J.T.P.A.<br>OLDER<br>WORKERS | TOTAL                |
|--|-----------------------------------|---------------------------------------|-------------------------------------|--------------------------------------|--|--|---------------------------------------|---------------------------|---------------------------|------------------------------|----------------------|
| <b>ASSETS</b>                                    |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              |                      |
| CASH AND SHORT TERM INVESTMENTS                  |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              | \$ 42,484,805        |
| CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              | 4,474,130            |
| ACCOUNTS AND INTEREST RECEIVABLE                 |                                   |                                       |                                     |                                      |  | \$ 1,365                               |                                       |                           |                           |                              | 10,143,592           |
| DUE FROM OTHER GOVERNMENTAL UNITS                | \$ 9,131                          | \$ 26,359                             |                                     | \$ 19,758                            | \$ 35,277                              | \$ 10,048                              | 75,773                                | \$ 578,747                | \$ 130,687                | \$ 81,732                    | 5,296,947            |
| DUE FROM OTHER FUNDS                             |                                   | 2,502                                 |                                     | 12,750                               | 12,750                                 | 15,879                                 |                                       |                           |                           |                              | 6,058,778            |
| SPECIAL ASSESSMENT RECEIVABLE-CURRENT            |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              | 819,322              |
| SPECIAL ASSESSMENT RECEIVABLE-DEFERRED           |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              | 11,358,723           |
| SUPPLIES INVENTORY                               |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              | 1,983,334            |
| OTHER ASSETS                                     |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              | 1,106,572            |
| <b>TOTAL</b>                                     | <b>\$ 9,131</b>                   | <b>\$ 28,861</b>                      |                                     | <b>\$ 32,508</b>                     | <b>\$ 48,027</b>                       | <b>\$ 25,927</b>                       | <b>\$ 77,138</b>                      | <b>\$ 578,747</b>         | <b>\$ 130,687</b>         | <b>\$ 81,732</b>             | <b>\$ 83,726,203</b> |
| <b>LIABILITIES AND FUND BALANCE</b>              |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              |                      |
| <b>LIABILITIES:</b>                              |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              |                      |
| VOUCHERS PAYABLE                                 | 8,712                             | 3,190                                 |                                     |                                      |  |  | 12,040                                | 305,711                   | 112,737                   | 1,485                        | 6,479,915            |
| ACCRUED PAYROLL                                  |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              | 1,546,907            |
| OTHER ACCRUED LIABILITIES AND DEPOSITS HELD      |                                   |                                       |                                     |                                      |  |  | 3,338                                 | 229,041                   |                           | 48,400                       | 11,564,114           |
| DUE TO OTHER GOVERNMENTAL UNITS                  |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              | 7,717,693            |
| DUE TO OTHER FUNDS                               |                                   | 4,649                                 |                                     | 2,752                                | \$ 2,937                               |  | 21,154                                |                           |                           |                              | 7,666,638            |
| DEFERRED REVENUE                                 |                                   |                                       |                                     | 1,498                                | 9,158                                  |  |                                       |                           |                           |                              | 24,121,564           |
| LONG-TERM ADVANCE                                |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              | 536,807              |
| CASH OVERDRAFT                                   | 419                               | 21,022                                |                                     | 28,258                               | 35,932                                 | 25,927                                 | 40,606                                | 43,995                    | 17,950                    | 31,847                       | 3,770,626            |
| <b>TOTAL</b>                                     | <b>9,131</b>                      | <b>28,861</b>                         |                                     | <b>32,508</b>                        | <b>48,027</b>                          | <b>25,927</b>                          | <b>77,138</b>                         | <b>578,747</b>            | <b>130,687</b>            | <b>81,732</b>                | <b>63,404,264</b>    |
| <b>FUND BALANCE:</b>                             |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              |                      |
| RESERVED FOR ENCUMBRANCES                        |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              | 338,765              |
| <b>UNRESERVED:</b>                               |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              |                      |
| DESIGNATED FOR CONSTRUCTION & MAINTENANCE        |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              | 4,461,668            |
| DESIGNATED FOR PROGRAMS                          |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              | 12,686,947           |
| UNDESIGNATED                                     |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              | 2,834,559            |
| <b>TOTAL</b>                                     |                                   |                                       |                                     |                                      |  |  |                                       |                           |                           |                              | <b>20,321,939</b>    |
| <b>TOTAL</b>                                     | <b>\$ 9,131</b>                   | <b>\$ 28,861</b>                      |                                     | <b>\$ 32,508</b>                     | <b>\$ 48,027</b>                       | <b>\$ 25,927</b>                       | <b>\$ 77,138</b>                      | <b>\$ 578,747</b>         | <b>\$ 130,687</b>         | <b>\$ 81,732</b>             | <b>\$ 83,726,203</b> |

COUNTY OF OAKLAND  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 1989

|  | COUNTY HEALTH     | COMMUNITY MENTAL HEALTH | CAMP OAKLAND     | CHILDRENS VILLAGE | JUVENILE MAINTENANCE | SOCIAL SERVICES FOSTER CARE | SOCIAL SERVICES RELIEF ADMIN. | SOCIAL SERVICES HOSPITALIZATION | HOUSING AND COMMUNITY DEVELOPMENT | COUNTY REFERENCE LIBRARY | LAND SALES   |
|--|-------------------|-------------------------|------------------|-------------------|----------------------|-----------------------------|-------------------------------|---------------------------------|-----------------------------------|--------------------------|--------------|
| <b>REVENUES:</b>   |                   |                         |                  |                   |                      |                             |                               |                                 |                                   |                          |              |
| TAXES  |                   |                         |                  |                   |                      |                             |                               |                                 |                                   |                          |              |
| FEDERAL GRANTS   | \$ 16,933         |                         |                  | \$ 177,217        |                      |                             |                               |                                 | \$ 4,775,197                      |                          |              |
| STATE GRANTS   | 2,319,974         | \$ 15,243,549           |                  | 3,947,661         |                      | \$ 24,614                   |                               |                                 |                                   |                          |              |
| OTHER INTERGOVERNMENTAL REVENUE  |                   |                         |                  | 1,039,617         |                      |                             |                               |                                 |                                   |                          |              |
| SPECIAL ASSESSMENTS  |                   |                         |                  |                   |                      |                             |                               |                                 |                                   |                          |              |
| CHARGES FOR SERVICES   | 1,777,097         |                         |                  | 655,920           | \$ 584,616           |                             |                               |                                 |                                   | \$ 255                   |              |
| USE OF MONEY   |                   |                         |                  |                   |                      |                             |                               |                                 |                                   | 83,236                   |              |
| OTHER  |                   | 5,626,115               | \$ 13,651        | 1,532             | 1,925                |                             |                               | \$ 3,084                        |                                   | 6,119                    | \$ 3,627     |
| <b>TOTAL</b>   | <b>4,114,004</b>  | <b>20,869,664</b>       | <b>13,651</b>    | <b>5,821,947</b>  | <b>584,616</b>       | <b>24,614</b>               |                               | <b>3,084</b>                    | <b>4,775,197</b>                  | <b>89,610</b>            | <b>3,627</b> |
| <b>EXPENDITURES:</b>   |                   |                         |                  |                   |                      |                             |                               |                                 |                                   |                          |              |
| SALARIES   | 10,508,012        | 6,884,831               |                  | 3,989,738         | 267,620              |                             | \$ 5,052                      |                                 | 267,403                           |                          |              |
| FRINGE BENEFITS  | 4,322,945         | 2,608,176               |                  | 1,690,576         | 111,951              |                             |                               |                                 | 103,644                           |                          |              |
| CONTRACTUAL SERVICES   | 1,167,520         | 16,346,098              | 1,171,288        | 1,832,047         | 3,199,708            | 49,735                      | 17,739                        | 4,464,557                       | 4,325,021                         | 44,042                   |              |
| COMMODITIES  | 381,728           | 293,884                 |                  | 169,386           | 17,322               |                             |                               |                                 | 6,247                             |                          |              |
| CAPITAL OUTLAY   | 108,169           | 29,282                  |                  | 32,450            |                      |                             |                               |                                 |                                   |                          |              |
| INTERNAL SERVICES  | 2,252,896         | 1,080,960               |                  | 1,558,470         | 18,585               |                             |                               |                                 | 72,882                            |                          |              |
| <b>TOTAL</b>   | <b>18,741,270</b> | <b>27,243,231</b>       | <b>1,171,288</b> | <b>9,272,667</b>  | <b>3,615,186</b>     | <b>49,735</b>               | <b>22,791</b>                 | <b>4,464,557</b>                | <b>4,775,197</b>                  | <b>44,042</b>            |              |
| <b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>                                  |                   |                         |                  |                   |                      |                             |                               |                                 |                                   |                          |              |
|  | (14,627,266)      | (6,373,567)             | (1,157,637)      | (3,450,720)       | (3,028,645)          | (25,121)                    | (22,791)                      | (4,461,473)                     |                                   | 45,568                   | 3,627        |
| <b>OTHER FINANCING SOURCES (USES):</b>   |                   |                         |                  |                   |                      |                             |                               |                                 |                                   |                          |              |
| OPERATING TRANSFERS IN   | 14,701,059        | 6,385,338               | 1,157,637        | 3,440,456         | 3,028,645            | 25,121                      | 22,791                        | 4,464,557                       |                                   |                          |              |
| OPERATING TRANSFERS (OUT)  | (22,600)          | (12,300)                |                  | (11,000)          |                      |                             |                               | (3,084)                         |                                   |                          | (3,627)      |
| <b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b> |                   |                         |                  |                   |                      |                             |                               |                                 |                                   |                          |              |
|  | 51,193            | (529)                   |                  | (21,264)          |                      |                             |                               |                                 |                                   | 45,568                   |              |
| <b>FUND BALANCES AT BEGINNING OF YEAR</b>  |                   |                         |                  |                   |                      |                             |                               |                                 |                                   |                          |              |
|  | 273,753           | 8,376                   |                  | 38,055            |                      |                             |                               |                                 |                                   | 332,758                  |              |
| <b>EQUITY TRANSFERS IN</b>   |                   |                         |                  |                   |                      |                             |                               |                                 |                                   |                          |              |
| <b>FUND BALANCES AT END OF YEAR</b>  |                   |                         |                  |                   |                      |                             |                               |                                 |                                   |                          |              |
|  | \$ 324,946        | \$ 7,847                |                  | \$ 16,791         |                      |                             |                               |                                 |                                   | \$ 378,326               |              |

CONTINUED

COUNTY OF OAKLAND  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 1989

|   | FRIEND<br>OF THE<br>COURT | COUNTY<br>VETERAN'S<br>TRUST | COUNTY<br>MARKETS | PARKS<br>AND<br>RECREATION | ROAD<br>COMMISSION | DRAINS<br>ACT 40 | SEWER<br>ACT 94 | LAKES<br>ACT 146 | LAKES<br>ACT 345 | HEALTH<br>W.I.C. | HEALTH<br>FAMILY<br>PLANNING |
|---|---------------------------|------------------------------|-------------------|----------------------------|--------------------|------------------|-----------------|------------------|------------------|------------------|------------------------------|
| REVENUES:   |                           |                              |                   |                            |                    |                  |                 |                  |                  |                  |                              |
| TAXES   |                           |                              |                   | \$ 4,918,300               |                    |                  |                 |                  |                  |                  |                              |
| FEDERAL GRANTS  |                           |                              |                   |                            | \$ 3,396,457       |                  |                 |                  |                  |                  |                              |
| STATE GRANTS  | \$ 287,123                | \$ 359,695                   |                   |                            | 41,663,896         |                  |                 |                  |                  | \$ 618,873       | \$ 242,837                   |
| OTHER INTERGOVERNMENTAL REVENUE   |                           |                              |                   |                            | 4,522,816          |                  |                 |                  |                  |                  |                              |
| SPECIAL ASSESSMENTS   |                           |                              |                   |                            | 2,849,144          | \$ 484,355       |                 | \$ 245,341       | \$ 539,390       |                  |                              |
| CHARGES FOR SERVICES  | 126,680                   |                              | \$ 252,910        | 3,911,538                  |                    | 27,759           |                 | 465              |                  |                  | 121,568                      |
| USE OF MONEY  |                           |                              |                   | 384,390                    | 2,383,711          | 359,015          | \$ 3,693        | 113              | 26,710           |                  |                              |
| OTHER   |                           |                              |                   | 45,718                     | 4,971,278          | 2,436            |                 | 3,942            |                  | 19,110           |                              |
| TOTAL   | 413,803                   | 359,695                      | 252,910           | 9,259,946                  | 59,787,302         | 873,565          | 3,693           | 245,919          | 570,042          | 637,983          | 364,405                      |
| EXPENDITURES:   |                           |                              |                   |                            |                    |                  |                 |                  |                  |                  |                              |
| SALARIES  | 3,286,205                 |                              | 49,197            | 3,406,079                  |                    | 202,369          |                 | 71,654           | 393              | 386,935          | 198,137                      |
| FRINGE BENEFITS   | 1,285,302                 |                              | 18,303            | 1,149,904                  |                    | 106,043          |                 | 38,025           | 210              | 173,124          | 52,929                       |
| CONTRACTUAL SERVICES  | 433,067                   | 348,312                      |                   | 2,753,505                  | 58,876,867         | 250,194          | 23,111          | 105,215          | 713,341          | 42,766           | 57,185                       |
| COMMODITIES   | 169,990                   | 384                          | 1,412             | 224,804                    |                    | 6,375            |                 | 2,827            | 3,623            | 4,066            | 34,288                       |
| CAPITAL OUTLAY  | 11,107                    |                              |                   | 1,774,647                  |                    |                  |                 | 118,008          |                  |                  |                              |
| INTERNAL SERVICES   | 852,310                   | 996                          | 161,623           |                            |                    | 65,024           | 2               | 27,271           | 322              | 31,092           | 21,866                       |
| TOTAL   | 6,037,981                 | 349,692                      | 230,535           | 9,308,939                  | 58,876,867         | 630,005          | 23,113          | 363,000          | 717,889          | 637,983          | 364,405                      |
| EXCESS OF REVENUES OVER (UNDER)<br>EXPENDITURES                                     | (5,624,178)               | 10,003                       | 22,375            | (48,993)                   | 910,435            | 243,560          | (19,420)        | (117,081)        | (147,847)        |                  |                              |
| OTHER FINANCING SOURCES (USES):   |                           |                              |                   |                            |                    |                  |                 |                  |                  |                  |                              |
| OPERATING TRANSFERS IN  | 5,616,654                 |                              | 60,000            | 100,000                    | 788,805            | 60,283           |                 |                  |                  |                  |                              |
| OPERATING TRANSFERS (OUT)   |                           |                              | (35,000)          | (2,800)                    |                    | (451,783)        |                 |                  |                  |                  |                              |
| EXCESS OF REVENUES AND OTHER<br>SOURCES OVER (UNDER) EXPENDITURES<br>AND OTHER USES | (7,524)                   | 10,003                       | 47,375            | 48,207                     | 1,699,240          | (147,940)        | (19,420)        | (117,081)        | (147,847)        |                  |                              |
| FUND BALANCES AT BEGINNING OF YEAR  | 209,887                   | 20,757                       | 65,174            | 1,698,456                  | 11,379,133         | 3,627,428        | 438,147         | 148,838          | 640,934          |                  |                              |
| EQUITY TRANSFERS IN   |                           |                              |                   |                            |                    | 262              |                 |                  |                  |                  |                              |
| FUND BALANCES AT END OF YEAR  | \$ 202,363                | \$ 30,760                    | \$ 112,549        | \$ 1,746,663               | \$ 13,078,373      | \$ 3,479,750     | \$ 418,727      | \$ 31,757        | \$ 493,087       |                  |                              |

CONTINUED

OAKLAND COUNTY  
REFERENCE LIBRARY

COUNTY OF OAKLAND  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 1989

|   | HEALTH<br>T.B.<br>OUTREACH | HEALTH<br>MEDICAID<br>SCREENING | HEALTH<br>M.D.P.H.<br>O.S.A.S. | HEALTH<br>M.C.H.<br>BLOCK | INFANT<br>MORTALITY<br>REDUCTION | SUDDEN INFANT<br>DEATH<br>SYNDROME | HEALTH<br>PRENATAL<br>POST PARTUM | HEALTH<br>HYPER-<br>TENSION | HEALTH<br>S.V.C.<br>CRIPPLED<br>CHILDREN | H.I.V. SERO-<br>PREVALENCE<br>FAMILY<br>PLANNING | H.I.V. SERO-<br>PREVALENCE<br>SURVEY |
|---|----------------------------|---------------------------------|--------------------------------|---------------------------|----------------------------------|------------------------------------|-----------------------------------|-----------------------------|--|--|--------------------------------------|
| REVENUES:   |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| TAXES   |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| FEDERAL GRANTS  |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| STATE GRANTS  | \$ 34,418                  | \$ 785,760                      | \$ 2,601,170                   | \$ 131,562                | \$ 197,858                       | \$ 8,000                           | \$ 91,630                         | \$ 71,913                   | \$ 213,690                               | \$ 2,889   | \$ 10,098                            |
| OTHER INTERGOVERNMENTAL REVENUE   |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| SPECIAL ASSESSMENTS   |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| CHARGES FOR SERVICES  |                            |                                 | 16,845                         |                           |                                  |                                    |                                   |                             |  |  |                                      |
| USE OF MONEY  |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| OTHER   |                            |                                 | 1,533                          |                           |                                  |                                    |                                   |                             |  |  |                                      |
| <b>TOTAL</b>  | <b>34,418</b>              | <b>785,760</b>                  | <b>2,619,548</b>               | <b>131,562</b>            | <b>197,858</b>                   | <b>8,000</b>                       | <b>91,630</b>                     | <b>71,913</b>               | <b>213,690</b>                           | <b>2,889</b>                                     | <b>10,098</b>                        |
| EXPENDITURES:   |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| SALARIES  | 22,948                     | 467,667                         | 142,314                        | 92,449                    | 36,822                           | 6,891                              |                                   | 43,542                      | 125,459                                  | 2,281  | 8,558                                |
| FRINGE BENEFITS   | 6,234                      | 190,638                         | 57,871                         | 24,222                    | 6,938                            | 404                                |                                   | 15,424                      | 49,766                                   | 406  | 706                                  |
| CONTRACTUAL SERVICES  | 3,675                      | 50,449                          | 2,226,860                      | 12,713                    | 153,262                          | 613                                | 91,630                            | 5,604                       | 11,826                                   | 202  | 761                                  |
| COMMODITIES   | 77                         | 15,270                          | 171,305                        | 495                       |                                  |                                    |                                   | 960                         | 4,297                                    |  |                                      |
| CAPITAL OUTLAY  |                            | 225                             |                                |                           |                                  |                                    |                                   |                             | 1,210                                    |  |                                      |
| INTERNAL SERVICES   | 1,484                      | 61,511                          | 21,198                         | 1,683                     | 836                              | 92                                 |                                   | 6,383                       | 21,132                                   |  | 73                                   |
| <b>TOTAL</b>  | <b>34,418</b>              | <b>785,760</b>                  | <b>2,619,548</b>               | <b>131,562</b>            | <b>197,858</b>                   | <b>8,000</b>                       | <b>91,630</b>                     | <b>71,913</b>               | <b>213,690</b>                           | <b>2,889</b>                                     | <b>10,098</b>                        |
| EXCESS OF REVENUES OVER (UNDER)<br>EXPENDITURES                                     |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| OTHER FINANCING SOURCES (USES):   |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| OPERATING TRANSFERS IN  |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| OPERATING TRANSFERS (OUT)   |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| EXCESS OF REVENUES AND OTHER<br>SOURCES OVER (UNDER) EXPENDITURES<br>AND OTHER USES |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| FUND BALANCES AT BEGINNING OF YEAR  |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| EQUITY TRANSFERS IN   |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |
| FUND BALANCES AT END OF YEAR  |                            |                                 |                                |                           |                                  |                                    |                                   |                             |  |  |                                      |

CONTINUED

COUNTY OF OAKLAND  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 1989

|   | PRENATAL<br>COORDINATION<br>ENROLLMENT | MICHIGAN<br>HEALTH<br>INITIATIVE | MIC/IHIP<br>LOCAL<br>AGREEMENT | HEALTH AIDS<br>COUNSEL<br>TESTING<br>PROGRAM | PROSECUTOR'S<br>COOPERATIVE<br>REIMBURSEMENT<br>GRANT | PROSECUTOR'S<br>AUTO THEFT<br>PREVENTION<br>GRANT | PROSECUTOR'S<br>ANTI DRUG<br>GRANT | SHERIFF'S<br>AUTO THEFT<br>PREVENTION<br>GRANT | SHERIFF'S<br>ANTI DRUG<br>GRANT | ROAD<br>PATROL<br>GRANT | PROBATION<br>ENHANCEMENT<br>DISCRETIONARY<br>GRANT |
|---|--|----------------------------------|--------------------------------|--|---|---|------------------------------------|--|---------------------------------|-------------------------|--|
| REVENUES:   |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| TAXES   |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| FEDERAL GRANTS  |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| STATE GRANTS  | \$ 64,194                              |                                  | \$ 97,624                      | \$ 172,424                                   | \$ 659,205  | \$ 119,194  | \$ 101,956                         | \$ 667,192                                     |                                 | \$ 537,150              | \$ 81,369  |
| OTHER INTERGOVERNMENTAL REVENUE   |  |                                  |                                |  | 197,271   |   | 82,841                             |  | \$ 60,713                       | 220,221                 |  |
| SPECIAL ASSESSMENTS   |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| CHARGES FOR SERVICES  |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| USE OF MONEY  |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| OTHER   |  | \$ 10,000                        |                                |  |   |   |                                    |  |                                 |                         |  |
| TOTAL   | 64,194                                 | 10,000                           | 97,624                         | 172,424                                      | 856,476   | 119,194   | 184,797                            | 667,192  | 60,713                          | 757,371                 | 81,369   |
| EXPENDITURES:   |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| SALARIES  | 32,419                                 |                                  | 63,553                         | 103,859                                      | 510,871   | 87,421  | 131,350                            | 227,849  | 44,878                          | 494,024                 | 11,320   |
| FRINGE BENEFITS   | 15,918                                 |                                  | 24,433                         | 30,972                                       | 213,627   | 29,817  | 46,623                             | 92,857   | 15,679                          | 193,722                 |  |
| CONTRACTUAL SERVICES  | 7,613                                  |                                  | 6,010                          | 14,768                                       | 56,236  | 996   | 2,141                              | 310,538  | 156                             | 25,224                  | 70,031   |
| COMMODITIES   | 2,896                                  | 4,127                            | 1,731                          | 10,733                                       | 8,232   |   |                                    | 2,028  |                                 |                         |  |
| CAPITAL OUTLAY  | 404                                    | 5,873                            |                                | 5,264  | 970   |   |                                    | 1,329  |                                 |                         |  |
| INTERNAL SERVICES   | 4,944                                  |                                  | 1,897                          | 6,828  | 66,540  | 960   | 4,683                              | 32,591   |                                 | 44,401                  | 18   |
| TOTAL   | 64,194                                 | 10,000                           | 97,624                         | 172,424                                      | 856,476   | 119,194   | 184,797                            | 667,192  | 60,713                          | 757,371                 | 81,369   |
| EXCESS OF REVENUES OVER (UNDER)<br>EXPENDITURES                                     |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| OTHER FINANCING SOURCES (USES):   |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| OPERATING TRANSFERS IN  |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| OPERATING TRANSFERS (OUT)   |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| EXCESS OF REVENUES AND OTHER<br>SOURCES OVER (UNDER) EXPENDITURES<br>AND OTHER USES |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| FUND BALANCES AT BEGINNING OF YEAR  |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| EQUITY TRANSFERS IN   |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |
| FUND BALANCES AT END OF YEAR  |  |                                  |                                |  |   |   |                                    |  |                                 |                         |  |

CONTINUED





County of Oakland  
 Special Revenue Fund - County Health  
 Statement of Revenue, Expenditures and Changes in  
 Fund Balance - Budget and Actual  
 For the Year Ended December 31, 1989

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|-------------------|---|
| REVENUES:  |                           |                   |   |
| Federal Grants   | \$ 12,000                 | \$ 16,933         | \$ 4,933  |
| State Grants   | 2,460,837                 | 2,319,974         | (140,863)                                       |
| Charges for Services   | <u>1,765,466</u>          | <u>1,777,097</u>  | <u>11,631</u>                                   |
| TOTAL  | <u>4,238,303</u>          | <u>4,114,004</u>  | <u>(124,299)</u>                                |
| EXPENDITURES:  |                           |                   |   |
| Salaries   | 11,219,062                | 10,508,012        | 711,050   |
| Fringe Benefits  | 4,613,541                 | 4,322,945         | 290,596   |
| Contractual Services   | 1,507,863                 | 1,167,520         | 340,343   |
| Commodities  | 450,477                   | 381,728           | 68,749  |
| Capital Outlay   | 190,556                   | 108,169           | 82,387  |
| Internal Services  | <u>2,307,833</u>          | <u>2,252,896</u>  | <u>54,937</u>                                   |
| TOTAL  | <u>20,289,332</u>         | <u>18,741,270</u> | <u>1,548,062</u>                                |
| Excess of Revenues Over (Under)<br>Expenditures                      | (16,051,029)              | (14,627,266)      | 1,423,763                                       |
| Other Financing Sources (Uses):                                      |                           |                   |   |
| Operating Transfers In   | 16,073,629                | 14,701,059        | (1,372,570)                                     |
| Operating Transfers (Out)  | <u>(22,600)</u>           | <u>(22,600)</u>   | <u></u>   |
| Excess of Revenues & Other Sources<br>Over Expenditures & Other Uses | -0-                       | 51,193            | 51,193  |
| Fund Balance at Beginning of Year                                    | <u>273,753</u>            | <u>273,753</u>    | <u></u>   |
| Fund Balance at End of Year  | <u>\$ 273,753</u>         | <u>\$ 324,946</u> | <u>\$ 51,193</u>                                |

County of Oakland  
 Special Revenue Fund - Community Mental Health  
 Statement of Revenue, Expenditures and Changes in  
 Fund Balance - Budget and Actual  
 For the Year Ended December 31, 1989

|   | <u>Amended<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|---------------------------|-------------------|---|
| REVENUES:   |                           |                   |   |
| State Grants  | \$ 17,760,633             | \$ 15,243,549     | \$ (2,517,084)                                  |
| Other   | <u>4,510,505</u>          | <u>5,626,115</u>  | <u>1,115,610</u>                                |
| TOTAL   | <u>22,271,138</u>         | <u>20,869,664</u> | <u>(1,401,474)</u>                              |
| EXPENDITURES:   |                           |                   |   |
| Salaries  | 7,010,915                 | 6,884,831         | 126,084   |
| Fringe Benefits   | 2,827,151                 | 2,608,176         | 218,975   |
| Contractual Services  | 18,428,317                | 16,346,098        | 2,082,219                                       |
| Commodities   | 233,755                   | 293,884           | (60,129)  |
| Capital Outlay  | 12,028                    | 29,282            | (17,254)  |
| Internal Services   | <u>1,010,303</u>          | <u>1,080,960</u>  | <u>(70,657)</u>                                 |
| TOTAL   | <u>29,522,469</u>         | <u>27,243,231</u> | <u>2,279,238</u>                                |
| Excess of Revenues Over (Under)   |                           |                   |   |
| Expenditures  | (7,251,331)               | (6,373,567)       | 877,764   |
| Other Financing Sources (Uses):   |                           |                   |   |
| Operating Transfers In  | 7,261,631                 | 6,385,338         | (876,293)                                       |
| Operating Transfers (Out)   | <u>(10,300)</u>           | <u>(12,300)</u>   | <u>(2,000)</u>                                  |
| Excess of Revenues & Other Sources<br>(Under) Expenditures & Other Uses | -0-                       | (529)             | (529)   |
| Fund Balance at Beginning of Year                                       | <u>10,282</u>             | <u>8,376</u>      | <u>(1,906)</u>                                  |
| Fund Balance at End of Year   | <u>\$ 10,282</u>          | <u>\$ 7,847</u>   | <u>\$ (2,435)</u>                               |

County of Oakland  
 Special Revenue Fund - Camp Oakland  
 Statement of Revenue, Expenditures and Changes in  
 Fund Balance - Budget and Actual  
 For the Year Ended December 31, 1989

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|------------------|---|
| REVENUES:  |                           |                  |   |
| Other  | \$ <u>-0-</u>             | \$ <u>13,651</u> | \$ <u>13,651</u>                                |
| EXPENDITURES:  |                           |                  |   |
| Contractual Services   | <u>1,302,742</u>          | <u>1,171,288</u> | <u>131,454</u>                                  |
| Excess of Revenues Over (Under)<br>Expenditures                      | (1,302,742)               | (1,157,637)      | 145,105   |
| Other Financing Sources (Uses):                                      |                           |                  |   |
| Operating Transfers In   | <u>1,302,742</u>          | <u>1,157,637</u> | <u>(145,105)</u>                                |
| Excess of Revenues & Other Sources<br>Over Expenditures & 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  
 Special Revenue Fund - Children's Village  
 Statement of Revenue, Expenditures and Changes in  
 Fund Balance - Budget and Actual  
 For the Year Ended December 31, 1989

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|------------------|---|
| <b>REVENUES:</b>   |                           |                  |   |
| Federal Grants   | \$ 151,544                | \$ 177,217       | \$ 25,673                                       |
| State Grants   | 4,096,125                 | 3,947,661        | (148,464)                                       |
| Other Intergovernmental Revenues                                     | 1,129,910                 | 1,039,617        | (90,293)  |
| Charges for Services   | 220,000                   | 655,920          | 435,920   |
| Other  | <u>1,532</u>              | <u>1,532</u>     | <u>1,532</u>                                    |
| <b>TOTAL</b>   | <u>5,597,579</u>          | <u>5,821,947</u> | <u>224,368</u>                                  |
| <b>EXPENDITURES:</b>   |                           |                  |   |
| Salaries   | 3,996,574                 | 3,989,738        | 6,836   |
| Fringe Benefits  | 1,686,544                 | 1,690,576        | (4,032)   |
| Contractual Services   | 1,793,598                 | 1,832,047        | (38,449)  |
| Commodities  | 172,493                   | 169,386          | 3,107   |
| Capital Outlay   | 42,731                    | 32,450           | 10,281  |
| Internal Services  | <u>1,514,732</u>          | <u>1,558,470</u> | <u>(43,738)</u>                                 |
| <b>TOTAL</b>   | <u>9,206,672</u>          | <u>9,272,667</u> | <u>(65,995)</u>                                 |
| Excess of Revenues Over (Under)<br>Expenditures                      | (3,609,093)               | (3,450,720)      | 158,373   |
| Other Financing Sources (Uses):                                      |                           |                  |   |
| Operating Transfers In   | 3,620,093                 | 3,440,456        | (179,637)                                       |
| Operating Transfers (Out)  | <u>(11,000)</u>           | <u>(11,000)</u>  | <u></u>   |
| Excess of Revenues & Other Sources<br>Over Expenditures & Other Uses | -0-                       | (21,264)         | (21,264)  |
| Fund Balance at Beginning of Year                                    | <u>38,055</u>             | <u>38,055</u>    | <u></u>   |
| Fund Balance at End of Year  | <u>\$ 38,055</u>          | <u>\$ 16,791</u> | <u>\$ (21,264)</u>                              |

County of Oakland  
 Special Revenue Fund - Juvenile Maintenance  
 Statement of Revenue, Expenditures and Changes in  
 Fund Balance - Budget and Actual  
 For the Year Ended December 31, 1989

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|------------------|---|
| <b>REVENUES:</b>   |                           |                  |   |
| Charges for Services   | \$ 609,100                | \$ 584,616       | \$ (24,484)                                     |
| Other  |                           | <u>1,925</u>     | <u>1,925</u>                                    |
| <b>TOTAL</b>   | <u>609,100</u>            | <u>586,541</u>   | <u>(22,559)</u>                                 |
| <b>EXPENDITURES:</b>   |                           |                  |   |
| Salaries   | 274,113                   | 267,620          | 6,493   |
| Fringe Benefits  | 104,108                   | 111,951          | (7,843)   |
| Contractual Services   | 3,165,250                 | 3,199,708        | (34,458)  |
| Commodities  | 25,525                    | 17,322           | 8,203   |
| Internal Services  | <u>21,510</u>             | <u>18,585</u>    | <u>2,925</u>                                    |
| <b>TOTAL</b>   | <u>3,590,506</u>          | <u>3,615,186</u> | <u>(24,680)</u>                                 |
| Excess of Revenues Over (Under)<br>Expenditures                      | (2,981,406)               | (3,028,645)      | (47,239)  |
| Other Financing Sources (Uses):<br>Operating Transfers In            | <u>2,981,406</u>          | <u>3,028,645</u> | <u>47,239</u>                                   |
| Excess of Revenues & Other Sources<br>Over Expenditures & 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  
 Special Revenue Fund - Social Welfare Foster Care  
 Statement of Revenue, Expenditures and Changes in  
 Fund Balance - Budget and Actual  
 For the Year Ended December 31, 1989

|                                    | <u>Amended<br/>Budget</u> | <u>Actual</u> | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|------------------------------------|---------------------------|---------------|---|
| REVENUES:                          |                           |               |   |
| State Grants                       | \$ 44,200                 | \$ 24,614     | \$ (19,586)                                     |
| EXPENDITURES:                      |                           |               |   |
| Contractual Services               | 88,313                    | 49,735        | 38,578  |
| Excess of Revenues Over (Under)    |                           |               |   |
| Expenditures                       | (44,113)                  | (25,121)      | 18,992  |
| Other Financing Sources (Uses):    |                           |               |   |
| Operating Transfers In             | 44,113                    | 25,121        | (18,992)  |
| Excess of Revenues & Other Sources |                           |               |   |
| Over Expenditures & Other Uses     | -0-                       | -0-           | -0-   |
| Fund Balance at Beginning of Year  | -0-                       | -0-           | -0-   |
| Fund Balance at End of Year        | <u>\$ -0-</u>             | <u>\$ -0-</u> | <u>\$ -0-</u>                                   |

County of Oakland  
 Special Revenue Fund - Social Services Relief Administration  
 Statement of Revenue, Expenditures and Changes in  
 Fund Balance - Budget and Actual  
 For the Year Ended December 31, 1989

|  | <u>Amended<br/>Budget</u> | <u>Actual</u> | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|---------------|---|
| REVENUES:  | \$ -0-                    | \$ -0-        | \$ -0-  |
| EXPENDITURES:  |                           |               |   |
| Salaries   | 5,000                     | 5,052         | (52)  |
| Contractual Services   | <u>26,310</u>             | <u>17,739</u> | <u>8,571</u>                                    |
| TOTAL  | <u>31,310</u>             | <u>22,791</u> | <u>8,519</u>                                    |
| Excess of Revenues Over (Under)<br>Expenditures                      | (31,310)                  | (22,791)      | 8,519   |
| Other Financing Sources (Uses):<br>Operating Transfers In            | <u>31,310</u>             | <u>22,791</u> | <u>(8,519)</u>                                  |
| Excess of Revenues & Other Sources<br>Over Expenditures & 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  
 Special Revenue Fund - Hospitalization  
 Statement of Revenue, Expenditures and Changes in  
 Fund Balance - Budget and Actual  
 For the Year Ended December 31, 1989

|  | <u>Amended<br/>Budget</u>   | <u>Actual</u>    | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|-----------------------------|------------------|---|
| REVENUES:  |                             |                  |   |
| Other  | \$ <u>-0-</u>               | \$ <u>3,084</u>  | \$ <u>3,084</u>                                 |
| EXPENDITURES:  |                             |                  |   |
| Contractual Services   | <u>2,270,552</u>            | <u>4,464,557</u> | <u>(2,194,005)</u>                              |
| Excess of Revenues Over (Under)<br>Expenditures                      | (2,270,552)                 | (4,461,473)      | (2,190,921)                                     |
| Other Financing Sources (Uses):                                      |                             |                  |   |
| Operating Transfers In   | 2,270,552                   | 4,464,557        | 2,194,005                                       |
| Operating Transfers (Out)  | <u>                    </u> | <u>(3,084)</u>   | <u>(3,084)</u>                                  |
| Excess of Revenues & Other Sources<br>Over Expenditures & 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  
 Special Revenue Fund - Land Sales  
 Statement of Revenue, Expenditures and Changes in  
 Fund Balance - Budget and Actual  
 For the Year Ended December 31, 1989

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>  | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|----------------|---|
| REVENUES:  |                           |                |   |
| Other  | \$ 3,700                  | \$ 3,627       | \$ (73)   |
| Excess of Revenues Over (Under)<br>Expenditures                      | 3,700                     | 3,627          | (73)  |
| Other Financing Sources (Uses):                                      |                           |                |   |
| Operating Transfers (Out)  | <u>(3,700)</u>            | <u>(3,627)</u> | <u>73</u>                                       |
| Excess of Revenues & Other Sources<br>Over Expenditures & 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  
 Special Revenue Fund - Friend of the Court  
 Statement of Revenue, Expenditures and Changes in  
 Fund Balance - Budget and Actual  
 For the Year Ended December 31, 1989

|  | <u>Amended<br/>Budget</u> | <u>Actual</u>     | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|---------------------------|-------------------|---|
| <b>REVENUES:</b>   |                           |                   |   |
| State Grants   | \$ 315,950                | \$ 287,123        | \$ (28,827)                                     |
| Charges for Services   | <u>170,067</u>            | <u>126,680</u>    | <u>(43,387)</u>                                 |
| <b>TOTAL</b>   | <u>486,017</u>            | <u>413,803</u>    | <u>(72,214)</u>                                 |
| <b>EXPENDITURES:</b>   |                           |                   |   |
| Salaries   | 3,345,700                 | 3,286,205         | 59,495  |
| Fringe Benefits  | 1,304,210                 | 1,285,302         | 18,908  |
| Contractual Services   | 442,700                   | 433,067           | 9,633   |
| Commodities  | 184,979                   | 169,990           | 14,989  |
| Capital Outlay   | 8,883                     | 11,107            | (2,224)   |
| Internal Services  | <u>881,853</u>            | <u>852,310</u>    | <u>29,543</u>                                   |
| <b>TOTAL</b>   | <u>6,168,325</u>          | <u>6,037,981</u>  | <u>130,344</u>                                  |
| Excess of Revenues Over (Under)<br>Expenditures                      | (5,682,308)               | (5,624,178)       | 58,130  |
| Other Financing Sources (Uses):<br>Operating Transfers In            | <u>5,682,308</u>          | <u>5,616,654</u>  | <u>(65,654)</u>                                 |
| Excess of Revenues & Other Sources<br>Over Expenditures & Other Uses | -0-                       | (7,524)           | (7,524)   |
| Fund Balance at Beginning of Year                                    | <u>209,887</u>            | <u>209,887</u>    | <u>          </u>                               |
| Fund Balance at End of Year  | <u>\$ 209,887</u>         | <u>\$ 202,363</u> | <u>\$ (7,524)</u>                               |

County of Oakland  
Special Revenue Fund - Parks and Recreation  
Statement of Revenue, Expenditures and Changes in  
Fund Balance - Budget and Actual  
For the Year Ended December 31, 1989

|   | <u>Amended<br/>Budget</u> | <u>Actual</u>       | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|---------------------------|---------------------|---|
| REVENUES:   |                           |                     |   |
| Taxes   | \$ 4,870,000              | \$ 4,918,300        | \$ 48,300                                       |
| Charges for Services  | 4,130,400                 | 3,911,538           | (218,862)                                       |
| Other   | 26,200                    | 45,718              | 19,518  |
| Use of Money  | <u>200,700</u>            | <u>384,390</u>      | <u>183,690</u>                                  |
| TOTAL   | <u>9,227,300</u>          | <u>9,259,946</u>    | <u>32,646</u>                                   |
| EXPENDITURES:   |                           |                     |   |
| Salaries  | 3,472,870                 | 3,406,079           | 66,791  |
| Fringe Benefits   | 1,049,800                 | 1,149,904           | (100,104)                                       |
| Contractual Services  | 4,523,280                 | 2,753,505           | 1,769,775                                       |
| Commodities   | 227,750                   | 224,804             | 2,946   |
| Capital Outlay  | <u>50,800</u>             | <u>1,774,647</u>    | <u>(1,723,847)</u>                              |
| TOTAL   | <u>9,324,500</u>          | <u>9,308,939</u>    | <u>15,561</u>                                   |
| Excess of Revenues Over (Under)<br>Expenditures                         | (97,200)                  | (48,993)            | 48,207  |
| Other Financing Sources (Uses):   |                           |                     |   |
| Operating Transfers In  | 100,000                   | 100,000             |   |
| Operating Transfers (Out)   | <u>(2,800)</u>            | <u>(2,800)</u>      |   |
| Excess of Revenues & Other Sources<br>(Under) Expenditures & Other Uses | -0-                       | 48,207              | 48,207  |
| Fund Balance at Beginning of Year                                       | <u>1,698,456</u>          | <u>1,698,456</u>    |   |
| Fund Balance at End of Year   | <u>\$ 1,698,456</u>       | <u>\$ 1,746,663</u> | <u>\$ 48,207</u>                                |

County of Oakland  
 Special Revenue Fund - Road Commission  
 Statement of Revenue, Expenditures and Changes in  
 Fund Balance - Budget and Actual  
 For the Year Ended December 31, 1989

|   | <u>Amended<br/>Budget</u> | <u>Actual</u>        | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|---|---------------------------|----------------------|---|
| <b>REVENUES:</b>  |                           |                      |   |
| Federal Grants  | \$ 4,231,208              | \$ 3,396,457         | \$ (834,751)                                    |
| State Grants  | 42,786,355                | 41,663,896           | (1,122,459)                                     |
| Other Intergovernmental Revenue   | 6,494,633                 | 4,522,816            | (1,971,817)                                     |
| Special Assessments   | 3,432,000                 | 2,849,144            | (582,856)                                       |
| Other   | 5,408,664                 | 4,971,278            | (437,386)                                       |
| Use of Money  | <u>2,068,000</u>          | <u>2,383,711</u>     | <u>315,711</u>                                  |
| <b>TOTAL</b>  | <u>64,420,860</u>         | <u>59,787,302</u>    | <u>(4,633,558)</u>                              |
| <b>EXPENDITURES:</b>  |                           |                      |   |
| General Administration  | 3,570,537                 | 3,423,500            | 147,037   |
| Engineering   | 3,955,513                 | 3,783,203            | 172,310   |
| Traffic Department  | 6,500,757                 | 6,322,300            | 178,457   |
| Maintenance   | 18,264,744                | 18,177,512           | 87,232  |
| Non-Departmental  | 15,707,226                | 15,694,986           | 12,240  |
| Road Improvement Program  | <u>18,006,618</u>         | <u>11,475,366</u>    | <u>6,531,252</u>                                |
| <b>TOTAL</b>  | <u>66,005,395</u>         | <u>58,876,867</u>    | <u>7,128,528</u>                                |
| Excess of Revenues Over (Under)<br>Expenditures                                 | (1,584,535)               | 910,435              | 2,494,970                                       |
| Other Financing Sources (Uses):<br>Operating Transfers In                       | <u>1,025,048</u>          | <u>788,805</u>       | <u>(236,243)</u>                                |
| Excess of Revenues & Other Sources<br>Over (Under) Expenditures & Other<br>Uses | (559,487)                 | 1,699,240            | 2,258,727                                       |
| Fund Balance at Beginning of Year   | <u>11,379,133</u>         | <u>11,379,133</u>    | <u></u>   |
| Fund Balance at End of Year   | <u>\$ 10,819,646</u>      | <u>\$ 13,078,373</u> | <u>\$ 2,258,727</u>                             |

# **DEBT SERVICE FUNDS**

COUNTY OF OAKLAND  
 COMBINING BALANCE SHEET - DEBT SERVICE FUNDS  
 DECEMBER 31, 1989

|                                     | BUILDING<br>AUTHORITY<br>EAST WING | BUILDING<br>AUTHORITY<br>LAW ENFORCE-<br>MENT COMPLEX | BUILDING<br>AUTHORITY<br>MEDICAL CARE<br>FACILITY | LAW ENFORCE-<br>MENT COMPLEX<br>EXPANSION | DRAINS<br>ACT 40     | WATER &<br>SEWER<br>ACT 185 | REFUNDING<br>ACT 202 | WATER &<br>SEWER<br>ACT 342 | TOTAL                 |
|-------------------------------------|------------------------------------|---|---|---|----------------------|-----------------------------|----------------------|-----------------------------|-----------------------|
| <b>ASSETS</b>                       |                                    |   |   |   |                      |                             |                      |                             |                       |
| CASH AND SHORT TERM INVESTMENTS     | \$ 3,066,101                       | \$ 648,011  | \$ 931,637  |   | \$ 4,936,875         | \$ 13,347,343               | \$ 1,250,599         | \$ 1,515,027                | \$ 25,695,593         |
| ACCOUNTS & INTEREST RECEIVABLE      |                                    |   |   |   | 93,068               | 209,163                     | 18,273               | 20,421                      | 340,925               |
| SPECIAL ASSESSMENTS RECEIVABLE      |                                    |   |   |   | 64,805,189           | 88,135,105                  | 28,375,000           | 100,836,600                 | 282,151,894           |
| ACCRUED INTEREST RECEIVABLE         | 286,562                            | 289   | 419   |   |                      |                             |                      |                             | 287,270               |
| <b>TOTAL</b>                        | <b>\$ 3,352,663</b>                | <b>\$ 648,300</b>                                     | <b>\$ 932,056</b>                                 |   | <b>\$ 69,835,132</b> | <b>\$ 101,691,611</b>       | <b>\$ 29,643,872</b> | <b>\$102,372,048</b>        | <b>\$ 308,475,682</b> |
| <b>LIABILITIES AND FUND BALANCE</b> |                                    |   |   |   |                      |                             |                      |                             |                       |
| <b>LIABILITIES:</b>                 |                                    |   |   |   |                      |                             |                      |                             |                       |
| ACCRUED LIABILITIES                 |                                    |   |   |   |                      |                             |                      | 9,175                       | 9,175                 |
| DEFERRED REVENUE                    |                                    |   |   |   | 64,805,189           | 88,135,000                  | 28,375,000           | 100,836,600                 | 282,151,789           |
| <b>TOTAL</b>                        |                                    |   |   |   | <b>64,805,189</b>    | <b>88,135,000</b>           | <b>28,375,000</b>    | <b>100,845,775</b>          | <b>282,160,964</b>    |
| <b>FUND BALANCE:</b>                |                                    |   |   |   |                      |                             |                      |                             |                       |
| RESERVE FOR DEBT SERVICE            | 3,352,663                          | 648,300   | 932,056   |   | 5,029,943            | 13,556,611                  | 1,268,872            | 1,526,273                   | 26,314,718            |
| <b>TOTAL</b>                        | <b>\$ 3,352,663</b>                | <b>\$ 648,300</b>                                     | <b>\$ 932,056</b>                                 |   | <b>\$ 69,835,132</b> | <b>\$ 101,691,611</b>       | <b>\$ 29,643,872</b> | <b>\$102,372,048</b>        | <b>\$ 308,475,682</b> |

COUNTY OF OAKLAND  
DEBT SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 1989

|  | BUILDING<br>AUTHORITY<br>EAST WING | BUILDING<br>AUTHORITY<br>LAW ENFORCE-<br>MENT COMPLEX | BUILDING<br>AUTHORITY<br>MEDICAL CARE<br>FACILITY | LAW ENFORCE-<br>MENT COMPLEX<br>EXPANSION | DRAIN<br>ACT 40     | WATER &<br>SEWER<br>ACT 185 | REFUNDING<br>ACT 202 | WATER &<br>SEWER<br>ACT 342 | TOTAL                |
|--|------------------------------------|---|---|---|---------------------|-----------------------------|----------------------|-----------------------------|----------------------|
| <b>REVENUES:</b>   |                                    |   |   |   |                     |                             |                      |                             |                      |
| SPECIAL ASSESSMENTS  |                                    |   |   |   | \$ 11,789,362       | \$ 11,938,458               | \$ 3,595,765         | \$ 9,376,260                | \$ 36,699,845        |
| CHARGES FOR SERVICES   |                                    |   |   |   |                     | 4,072                       | 190                  | 5,401                       | 9,663                |
| INTEREST FROM INVESTMENTS  | \$ 285,886                         | \$ 62,421   | \$ 80,021   |   | 507,782             | 1,218,216                   | 114,914              | 410,260                     | 2,679,500            |
| <b>TOTAL</b>   | <b>285,886</b>                     | <b>62,421</b>   | <b>80,021</b>                                     |   | <b>12,297,144</b>   | <b>13,160,746</b>           | <b>3,710,869</b>     | <b>9,791,921</b>            | <b>39,389,008</b>    |
| <b>EXPENDITURES:</b>   |                                    |   |   |   |                     |                             |                      |                             |                      |
| RETIREMENT OF BONDS  | 150,000                            | 400,000   | 170,000   | \$ 730,000                                | 6,755,000           | 6,511,000                   | 1,950,000            | 3,725,000                   | 20,391,000           |
| INTEREST   | 65,190                             | 255,000   | 113,480   | 1,192,668                                 | 4,284,724           | 5,379,520                   | 1,591,287            | 5,655,429                   | 18,537,298           |
| PAYING AGENT FEES  | 214                                | 1,310   | 626   | 3,022                                     | 20,589              | 13,616                      | 6,153                | 15,382                      | 60,912               |
| <b>TOTAL</b>   | <b>215,404</b>                     | <b>656,310</b>  | <b>284,106</b>                                    | <b>1,925,690</b>                          | <b>11,060,313</b>   | <b>11,904,136</b>           | <b>3,547,440</b>     | <b>9,395,811</b>            | <b>38,989,210</b>    |
| <b>EXCESS OF REVENUES OVER (UNDER)<br/>EXPENDITURES</b>                                      | <b>70,482</b>                      | <b>(593,889)</b>                                      | <b>(204,085)</b>                                  | <b>(1,925,690)</b>                        | <b>1,236,831</b>    | <b>1,256,610</b>            | <b>163,429</b>       | <b>396,110</b>              | <b>399,798</b>       |
| <b>OTHER FINANCING SOURCES (USES):</b>   |                                    |   |   |   |                     |                             |                      |                             |                      |
| OPERATING TRANSFERS IN   |                                    | 661,750   | 283,760   | 1,849,324                                 |                     | 280,356                     |                      | 237,691                     | 3,312,881            |
| OPERATING TRANSFERS (OUT)  |                                    |   |   |   | (160,973)           |                             |                      |                             | (160,973)            |
| DISTRIBUTION TO MUNICIPALITIES   |                                    |   |   |   | (1,001,909)         | (2,955,362)                 | (65,779)             | (427,721)                   | (4,450,771)          |
| <b>EXCESS OF REVENUES AND OTHER<br/>SOURCES OVER (UNDER) EXPENDITURES<br/>AND OTHER USES</b> | <b>70,482</b>                      | <b>67,861</b>   | <b>79,675</b>                                     | <b>(76,366)</b>                           | <b>73,949</b>       | <b>(1,418,396)</b>          | <b>97,650</b>        | <b>206,080</b>              | <b>(899,065)</b>     |
| <b>FUND BALANCES AT BEGINNING OF YEAR</b>  | <b>3,282,181</b>                   | <b>580,439</b>  | <b>852,381</b>                                    | <b>76,366</b>                             | <b>4,955,994</b>    | <b>14,975,007</b>           | <b>1,171,222</b>     | <b>1,320,193</b>            | <b>27,213,783</b>    |
| <b>FUND BALANCES AT END OF YEAR</b>  | <b>\$ 3,352,663</b>                | <b>\$ 648,300</b>                                     | <b>\$ 932,056</b>                                 |   | <b>\$ 5,029,943</b> | <b>\$ 13,556,611</b>        | <b>\$ 1,268,872</b>  | <b>\$ 1,526,273</b>         | <b>\$ 26,314,718</b> |

# **CAPITAL PROJECTS FUNDS**



COUNTY OF OAKLAND  
 COMBINING BALANCE SHEET - CAPITAL PROJECTS FUNDS  
 DECEMBER 31, 1989

|   | BUILDING<br>IMPROVEMENT | UTILITIES<br>IMPROVEMENT | WORK<br>PROJECTS    | LAW ENFORCE-<br>MENT COMPLEX<br>EXPANSION<br>CONSTRUCTION | DRAIN<br>ACT 40     | WATER &<br>SEWER<br>ACT 185 | WATER &<br>SEWER<br>ACT 342 | DAMS<br>ACT 146   | DRAIN<br>REVOLVING | LAKE<br>LEVEL<br>ADVANCE | LAKE<br>IMPROVEMENT<br>REVOLVING | TOTAL                |
|---|-------------------------|--------------------------|---------------------|---|---------------------|-----------------------------|-----------------------------|-------------------|--------------------|--------------------------|----------------------------------|----------------------|
| <b>ASSETS</b>                             |                         |                          |                     |   |                     |                             |                             |                   |                    |                          |                                  |                      |
| CASH AND SHORT TERM INVESTMENTS           | \$ 3,351,124            | \$ 1,698,433             | \$ 1,796,231        | \$ 496,721  | \$ 6,902,327        | \$ 4,789,577                | \$30,671,820                | \$ 101,385        | \$ 7,843           | \$ 48,020                |                                  | \$ 49,863,481        |
| ACCOUNTS RECEIVABLE                       |                         |                          | 12                  |   | 62,737              | 44,355                      | 143,143                     | 139               |                    |                          |                                  | 250,386              |
| DUE FROM OTHER GOVERNMENTAL UNITS         |                         |                          |                     |   | 368,994             |                             | 9,739,406                   |                   |                    |                          |                                  | 10,108,400           |
| DUE FROM OTHER FUNDS                      |                         | 15,000                   | 24,208              |   | 40,000              |                             | 1,707,941                   |                   | 506,415            | 272,816                  | \$ 100,570                       | 2,666,950            |
| SPECIAL ASSESSMENTS RECEIVABLE-CURRENT    |                         |                          |                     |   |                     |                             |                             | 71,870            |                    |                          |                                  | 71,870               |
| SPECIAL ASSESSMENTS RECEIVABLE-DEFERRED   |                         |                          |                     |   |                     |                             |                             | 219,377           |                    |                          |                                  | 219,377              |
| OTHER ASSETS                              |                         |                          |                     |   |                     | 19,408                      |                             |                   |                    |                          |                                  | 19,408               |
| <b>TOTAL</b>                              | <b>\$ 3,351,124</b>     | <b>\$ 1,713,433</b>      | <b>\$ 1,820,451</b> | <b>\$ 496,721</b>   | <b>\$ 7,374,058</b> | <b>\$ 4,853,340</b>         | <b>\$42,262,310</b>         | <b>\$ 392,771</b> | <b>\$ 514,258</b>  | <b>\$ 320,836</b>        | <b>\$ 100,570</b>                | <b>\$ 63,199,872</b> |
| <b>LIABILITIES AND FUND BALANCES</b>      |                         |                          |                     |   |                     |                             |                             |                   |                    |                          |                                  |                      |
| <b>LIABILITIES:</b>                       |                         |                          |                     |   |                     |                             |                             |                   |                    |                          |                                  |                      |
| VOUCHERS PAYABLE                          |                         |                          |                     |   |                     |                             | 2,061,823                   |                   | 194                | 9,412                    | 224                              | 2,071,653            |
| ACCRUED LIABILITIES                       |                         |                          |                     |   | 12,000              |                             |                             |                   |                    |                          |                                  | 12,000               |
| ACCOUNTS PAYABLE                          |                         |                          | 105,963             | 10,000  | 39,450              |                             | 35,000                      |                   |                    |                          |                                  | 190,413              |
| DUE TO OTHER GOVERNMENTAL UNITS           |                         |                          |                     |   | 790,015             |                             |                             |                   |                    |                          |                                  | 790,015              |
| DUE TO OTHER FUNDS                        | 15,000                  |                          | 194,117             |   | 89,204              |                             | 3,483,448                   |                   | 64,064             | 11,424                   | 40                               | 3,857,297            |
| LONG TERM ADVANCES                        |                         |                          |                     |   |                     |                             |                             | 355,000           | 450,000            | 300,000                  | 75,000                           | 1,180,000            |
| DEFERRED REVENUE                          |                         |                          |                     |   |                     |                             | 8,527,594                   | 219,377           |                    |                          |                                  | 8,746,971            |
| CASH OVERDRAFT                            |                         |                          |                     |   |                     |                             |                             |                   |                    |                          | 25,306                           | 25,306               |
| <b>TOTAL</b>                              | <b>15,000</b>           |                          | <b>300,080</b>      | <b>10,000</b>   | <b>930,669</b>      |                             | <b>14,107,865</b>           | <b>574,377</b>    | <b>514,258</b>     | <b>320,836</b>           | <b>100,570</b>                   | <b>16,873,655</b>    |
| <b>FUND BALANCES:</b>                     |                         |                          |                     |   |                     |                             |                             |                   |                    |                          |                                  |                      |
| RESERVED FOR CONSTRUCTION AND MAINTENANCE |                         |                          |                     |   | 6,443,389           | 4,853,340                   | 28,154,445                  | (181,606)         |                    |                          |                                  | 39,269,568           |
| UNRESERVED:                               |                         |                          |                     |   |                     |                             |                             |                   |                    |                          |                                  |                      |
| DESIGNATED FOR CAPITAL PROJECTS           |                         |                          | 1,520,371           | 486,721   |                     |                             |                             |                   |                    |                          |                                  | 2,007,092            |
| UNDESIGNATED                              | 3,336,124               | 1,713,433                |                     |   |                     |                             |                             |                   |                    |                          |                                  | 5,049,557            |
| <b>TOTAL</b>                              | <b>3,336,124</b>        | <b>1,713,433</b>         | <b>1,520,371</b>    | <b>486,721</b>  | <b>6,443,389</b>    | <b>4,853,340</b>            | <b>28,154,445</b>           | <b>(181,606)</b>  |                    |                          |                                  | <b>46,326,217</b>    |
| <b>TOTAL</b>                              | <b>\$ 3,351,124</b>     | <b>\$ 1,713,433</b>      | <b>\$ 1,820,451</b> | <b>\$ 496,721</b>   | <b>\$ 7,374,058</b> | <b>\$ 4,853,340</b>         | <b>\$42,262,310</b>         | <b>\$ 392,771</b> | <b>\$ 514,258</b>  | <b>\$ 320,836</b>        | <b>\$ 100,570</b>                | <b>\$ 63,199,872</b> |

COUNTY OF OAKLAND  
CAPITAL PROJECTS FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 1989

|   | BUILDING<br>IMPROVEMENT | UTILITIES<br>IMPROVEMENT | WORK<br>PROJECTS | LAW ENFORCE-<br>MENT COMPLEX<br>EXPANSION<br>CONSTRUCTION | DRAIN<br>ACT 40 | WATER &<br>SEWER<br>ACT 185 | WATER &<br>SEWER<br>ACT 342 | DAMS<br>ACT 146 | DRAIN<br>REVOLVING | LAKE<br>LEVEL<br>ADVANCE | LAKE<br>IMPROVEMENT<br>REVOLVING | TOTAL             |
|---|-------------------------|--------------------------|------------------|---|-----------------|-----------------------------|-----------------------------|-----------------|--------------------|--------------------------|----------------------------------|-------------------|
| REVENUES:   |                         |                          |                  |   |                 |                             |                             |                 |                    |                          |                                  |                   |
| SPECIAL ASSESSMENTS   |                         |                          |                  | \$ 35,500   |                 | \$11,643,600                | \$ 75,032                   |                 |                    |                          |                                  | \$ 11,754,132     |
| FEDERAL GRANTS  |                         |                          |                  |   |                 | 6,509,328                   |                             |                 |                    |                          |                                  | 6,509,328         |
| USE OF MONEY  |                         |                          |                  | \$ 29,575   | 850,751         | \$ 434,225                  | 1,787,552                   | 8,353           |                    |                          |                                  | 3,110,456         |
| OTHER   | \$ 18,423               | \$ 46,313                |                  |   | 21,174          |                             | 8,296                       |                 |                    |                          |                                  | 94,206            |
| <b>TOTAL</b>  | <b>18,423</b>           | <b>46,313</b>            |                  | <b>29,575</b>   | <b>907,425</b>  | <b>434,225</b>              | <b>19,948,776</b>           | <b>83,385</b>   |                    |                          |                                  | <b>21,468,122</b> |
| EXPENDITURES:   |                         |                          |                  |   |                 |                             |                             |                 |                    |                          |                                  |                   |
| CAPITAL OUTLAY  |                         |                          | \$ 2,999,054     | 1,896,811   | 2,167,397       | 16,417                      | 30,556,109                  |                 |                    |                          |                                  | 37,635,788        |
| EXCESS OF REVENUES OVER (UNDER)<br>EXPENDITURES                                     | 18,423                  | 46,313                   | (2,999,054)      | (1,867,236)   | (1,259,972)     | 417,808                     | (10,607,333)                | 83,385          |                    |                          |                                  | (16,167,666)      |
| OTHER FINANCING SOURCES (USES):   |                         |                          |                  |   |                 |                             |                             |                 |                    |                          |                                  |                   |
| OPERATING TRANSFERS IN  | 1,496,244               | 500,000                  | 1,407,196        | 15,000  | 600,000         |                             | 5,923,945                   |                 |                    |                          |                                  | 9,942,385         |
| OPERATING TRANSFERS (OUT)   | (2,037,864)             | (505,000)                | (3,000)          | (29,575)  | (47,528)        | (1,944,893)                 | (4,352,373)                 |                 |                    |                          |                                  | (8,920,233)       |
| PROCEEDS FROM BOND SALES  |                         |                          |                  |   |                 |                             | 24,015,000                  |                 |                    |                          |                                  | 24,015,000        |
| DISTRIBUTION TO MUNICIPALITIES  |                         |                          |                  |   |                 |                             | (164,598)                   |                 |                    |                          |                                  | (164,598)         |
| EXCESS OF REVENUES AND OTHER<br>SOURCES OVER (UNDER) EXPENDITURES<br>AND OTHER USES | (523,197)               | 41,313                   | (1,594,858)      | (1,881,811)   | (707,500)       | (1,527,085)                 | 14,814,641                  | 83,385          |                    |                          |                                  | 8,704,888         |
| FUND BALANCES AT BEGINNING OF YEAR  | 4,259,321               | 1,672,120                | 3,115,229        | 2,368,532   | 7,151,151       | 6,380,425                   | 13,339,804                  | (264,991)       |                    |                          |                                  | 38,021,591        |
| EQUITY TRANSFERS (OUT)  | (400,000)               |                          |                  |   | (262)           |                             |                             |                 |                    |                          |                                  | (400,262)         |
| FUND BALANCES (DEFICIT) AT END OF YEAR  | \$ 3,336,124            | \$ 1,713,433             | \$ 1,520,371     | \$ 486,721  | \$ 6,443,389    | \$ 4,853,340                | \$28,154,445                | \$ (181,606)    |                    |                          |                                  | \$ 46,326,217     |

COUNTY OF OAKLAND  
COMBINING BALANCE SHEET - CAPITAL PROJECTS FUNDS  
DECEMBER 31, 1989

|   | BUILDING<br>IMPROVEMENT | UTILITIES<br>IMPROVEMENT | WORK<br>PROJECTS    | LAW ENFORCE-<br>MENT COMPLEX<br>EXPANSION<br>CONSTRUCTION | DRAIN<br>ACT 40     | WATER &<br>SEWER<br>ACT 185 | WATER &<br>SEWER<br>ACT 342 | DAMS<br>ACT 146   | DRAIN<br>REVOLVING | LAKE<br>LEVEL<br>ADVANCE | LAKE<br>IMPROVEMENT<br>REVOLVING | TOTAL                |
|---|-------------------------|--------------------------|---------------------|---|---------------------|-----------------------------|-----------------------------|-------------------|--------------------|--------------------------|----------------------------------|----------------------|
| <b>ASSETS</b>                             |                         |                          |                     |   |                     |                             |                             |                   |                    |                          |                                  |                      |
| CASH AND SHORT TERM INVESTMENTS           | \$ 3,351,124            | \$ 1,698,433             | \$ 1,796,231        | \$ 496,721  | \$ 6,902,327        | \$ 4,789,577                | \$30,671,820                | \$ 101,385        | \$ 7,843           | \$ 48,020                |                                  | \$ 49,863,481        |
| ACCOUNTS RECEIVABLE                       |                         |                          | 12                  |   | 62,737              | 44,355                      | 143,143                     | 139               |                    |                          |                                  | 250,386              |
| DUE FROM OTHER GOVERNMENTAL UNITS         |                         |                          |                     |   | 368,994             |                             | 9,739,406                   |                   |                    |                          |                                  | 10,108,400           |
| DUE FROM OTHER FUNDS                      |                         | 15,000                   | 24,208              |   | 40,000              |                             | 1,707,941                   |                   | 506,415            | 272,816                  | \$ 100,570                       | 2,666,950            |
| SPECIAL ASSESSMENTS RECEIVABLE-CURRENT    |                         |                          |                     |   |                     |                             |                             | 71,870            |                    |                          |                                  | 71,870               |
| SPECIAL ASSESSMENTS RECEIVABLE-DEFERRED   |                         |                          |                     |   |                     |                             |                             | 219,377           |                    |                          |                                  | 219,377              |
| OTHER ASSETS                              |                         |                          |                     |   |                     | 19,408                      |                             |                   |                    |                          |                                  | 19,408               |
| <b>TOTAL</b>                              | <b>\$ 3,351,124</b>     | <b>\$ 1,713,433</b>      | <b>\$ 1,820,451</b> | <b>\$ 496,721</b>   | <b>\$ 7,374,058</b> | <b>\$ 4,853,340</b>         | <b>\$42,262,310</b>         | <b>\$ 392,771</b> | <b>\$ 514,258</b>  | <b>\$ 320,836</b>        | <b>\$ 100,570</b>                | <b>\$ 63,199,872</b> |
| <b>LIABILITIES AND FUND BALANCES</b>      |                         |                          |                     |   |                     |                             |                             |                   |                    |                          |                                  |                      |
| <b>LIABILITIES:</b>                       |                         |                          |                     |   |                     |                             |                             |                   |                    |                          |                                  |                      |
| VOUCHERS PAYABLE                          |                         |                          |                     |   |                     |                             | 2,061,823                   |                   | 194                | 9,412                    | 224                              | 2,071,653            |
| ACCRUED LIABILITIES                       |                         |                          |                     |   | 12,000              |                             |                             |                   |                    |                          |                                  | 12,000               |
| ACCOUNTS PAYABLE                          |                         |                          | 105,963             | 10,000  | 39,450              |                             | 35,000                      |                   |                    |                          |                                  | 190,413              |
| DUE TO OTHER GOVERNMENTAL UNITS           |                         |                          |                     |   | 790,015             |                             |                             |                   |                    |                          |                                  | 790,015              |
| DUE TO OTHER FUNDS                        | 15,000                  |                          | 194,117             |   | 89,204              |                             | 3,483,448                   |                   | 64,064             | 11,424                   | 40                               | 3,857,297            |
| LONG TERM ADVANCES                        |                         |                          |                     |   |                     |                             |                             | 355,000           | 450,000            | 300,000                  | 75,000                           | 1,180,000            |
| DEFERRED REVENUE                          |                         |                          |                     |   |                     |                             | 8,527,594                   | 219,377           |                    |                          |                                  | 8,746,971            |
| CASH OVERDRAFT                            |                         |                          |                     |   |                     |                             |                             |                   |                    |                          | 25,306                           | 25,306               |
| <b>TOTAL</b>                              | <b>15,000</b>           |                          | <b>300,080</b>      | <b>10,000</b>   | <b>930,669</b>      |                             | <b>14,107,865</b>           | <b>574,377</b>    | <b>514,258</b>     | <b>320,836</b>           | <b>100,570</b>                   | <b>16,873,655</b>    |
| <b>FUND BALANCES:</b>                     |                         |                          |                     |   |                     |                             |                             |                   |                    |                          |                                  |                      |
| RESERVED FOR CONSTRUCTION AND MAINTENANCE |                         |                          |                     |   | 6,443,389           | 4,853,340                   | 28,154,445                  | (181,606)         |                    |                          |                                  | 39,269,568           |
| UNRESERVED:                               |                         |                          |                     |   |                     |                             |                             |                   |                    |                          |                                  |                      |
| DESIGNATED FOR CAPITAL PROJECTS           |                         |                          | 1,520,371           | 486,721   |                     |                             |                             |                   |                    |                          |                                  | 2,007,092            |
| UNDESIGNATED                              | 3,336,124               | 1,713,433                |                     |   |                     |                             |                             |                   |                    |                          |                                  | 5,049,557            |
| <b>TOTAL</b>                              | <b>3,336,124</b>        | <b>1,713,433</b>         | <b>1,520,371</b>    | <b>486,721</b>  | <b>6,443,389</b>    | <b>4,853,340</b>            | <b>28,154,445</b>           | <b>(181,606)</b>  |                    |                          |                                  | <b>46,326,217</b>    |
| <b>TOTAL</b>                              | <b>\$ 3,351,124</b>     | <b>\$ 1,713,433</b>      | <b>\$ 1,820,451</b> | <b>\$ 496,721</b>   | <b>\$ 7,374,058</b> | <b>\$ 4,853,340</b>         | <b>\$42,262,310</b>         | <b>\$ 392,771</b> | <b>\$ 514,258</b>  | <b>\$ 320,836</b>        | <b>\$ 100,570</b>                | <b>\$ 63,199,872</b> |

COUNTY OF OAKLAND  
CAPITAL PROJECTS FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 1989

|   | BUILDING<br>IMPROVEMENT | UTILITIES<br>IMPROVEMENT | WORK<br>PROJECTS | LAW ENFORCE-<br>MENT COMPLEX<br>EXPANSION<br>CONSTRUCTION | DRAIN<br>ACT 40 | WATER &<br>SEWER<br>ACT 185 | WATER &<br>SEWER<br>ACT 342 | DAMS<br>ACT 146 | DRAIN<br>REVOLVING | LAKE<br>LEVEL<br>ADVANCE | LAKE<br>IMPROVEMENT<br>REVOLVING | TOTAL         |
|---|-------------------------|--------------------------|------------------|---|-----------------|-----------------------------|-----------------------------|-----------------|--------------------|--------------------------|----------------------------------|---------------|
| REVENUES:   |                         |                          |                  |   |                 |                             |                             |                 |                    |                          |                                  |               |
| SPECIAL ASSESSMENTS   |                         |                          |                  |   | \$ 35,500       |                             | \$11,643,600                | \$ 75,032       |                    |                          |                                  | \$ 11,754,132 |
| FEDERAL GRANTS  |                         |                          |                  |   |                 |                             | 6,509,328                   |                 |                    |                          |                                  | 6,509,328     |
| USE OF MONEY  |                         |                          |                  | \$ 29,575   | 850,751         | \$ 434,225                  | 1,787,552                   | 8,353           |                    |                          |                                  | 3,110,456     |
| OTHER   | \$ 18,423               | \$ 46,313                |                  |   | 21,174          |                             | 8,296                       |                 |                    |                          |                                  | 94,206        |
| TOTAL   | 18,423                  | 46,313                   |                  | 29,575  | 907,425         | 434,225                     | 19,940,776                  | 83,385          |                    |                          |                                  | 21,468,122    |
| EXPENDITURES:   |                         |                          |                  |   |                 |                             |                             |                 |                    |                          |                                  |               |
| CAPITAL OUTLAY  |                         |                          | \$ 2,999,054     | 1,896,811   | 2,167,397       | 16,417                      | 30,556,109                  |                 |                    |                          |                                  | 37,635,788    |
| EXCESS OF REVENUES OVER (UNDER)<br>EXPENDITURES                                     | 18,423                  | 46,313                   | (2,999,054)      | (1,867,236)   | (1,259,972)     | 417,808                     | (10,607,333)                | 83,385          |                    |                          |                                  | (16,167,666)  |
| OTHER FINANCING SOURCES (USES):   |                         |                          |                  |   |                 |                             |                             |                 |                    |                          |                                  |               |
| OPERATING TRANSFERS IN  | 1,496,244               | 500,000                  | 1,407,196        | 15,000  | 600,000         |                             | 5,923,945                   |                 |                    |                          |                                  | 9,942,385     |
| OPERATING TRANSFERS (OUT)   | (2,037,864)             | (505,000)                | (3,000)          | (29,575)  | (47,528)        | (1,944,893)                 | (4,352,373)                 |                 |                    |                          |                                  | (8,920,233)   |
| PROCEEDS FROM BOND SALES  |                         |                          |                  |   |                 |                             | 24,015,000                  |                 |                    |                          |                                  | 24,015,000    |
| DISTRIBUTION TO MUNICIPALITIES  |                         |                          |                  |   |                 |                             | (164,598)                   |                 |                    |                          |                                  | (164,598)     |
| EXCESS OF REVENUES AND OTHER<br>SOURCES OVER (UNDER) EXPENDITURES<br>AND OTHER USES | (523,197)               | 41,313                   | (1,594,858)      | (1,881,811)   | (707,500)       | (1,527,085)                 | 14,814,641                  | 83,385          |                    |                          |                                  | 8,704,888     |
| FUND BALANCES AT BEGINNING OF YEAR  | 4,259,321               | 1,672,120                | 3,115,229        | 2,368,532   | 7,151,151       | 6,380,425                   | 13,339,804                  | (264,991)       |                    |                          |                                  | 38,021,591    |
| EQUITY TRANSFERS (OUT)  | (400,000)               |                          |                  |   | (262)           |                             |                             |                 |                    |                          |                                  | (400,262)     |
| FUND BALANCES (DEFICIT) AT END OF YEAR  | \$ 3,336,124            | \$ 1,713,433             | \$ 1,520,371     | \$ 486,721  | \$ 6,443,389    | \$ 4,853,340                | \$28,154,445                | \$ (181,606)    |                    |                          |                                  | \$ 46,326,217 |

# **INTERNAL SERVICE FUNDS**

COUNTY OF OAKLAND  
COMBINING BALANCE SHEET-INTERNAL SERVICE FUNDS  
DECEMBER 31, 1989

|   | DELINQUENT<br>TAX<br>REVENUE | FRINGE<br>BENEFITS   | WORKERS<br>COMPENSATION | UNEMPLOYMENT<br>COMPENSATION | RETIREES'<br>HOSPITAL<br>ACTUARIAL | MATERIALS<br>MANAGEMENT | COMPUTER<br>SERVICES | DRAIN<br>EQUIPMENT | LIABILITY<br>INSURANCE | OFFICE<br>EQUIPMENT |
|---|------------------------------|----------------------|-------------------------|------------------------------|------------------------------------|-------------------------|----------------------|--------------------|------------------------|---------------------|
| <b>ASSETS</b>                               |                              |                      |                         |                              |                                    |                         |                      |                    |                        |                     |
| <b>CURRENT:</b>                             |                              |                      |                         |                              |                                    |                         |                      |                    |                        |                     |
| CASH AND SHORT TERM INVESTMENTS             | \$ 64,449,191                | \$ 12,546,697        | \$ 4,828,249            | \$ 1,007,197                 | \$ 5,332,806                       | \$ 440,158              | \$ 2,182,816         | \$ 104,673         | \$ 5,002,589           | \$ 1,777,786        |
| DELINQUENT PROPERTY TAXES RECEIVABLE        | 43,062,958                   |                      |                         |                              |                                    |                         |                      |                    |                        |                     |
| ACCOUNTS AND INTEREST RECEIVABLE            | 6,055,010                    | 1,258,688            | 151,449                 |                              |                                    | 29,784                  | 59,149               | 59                 |                        | 277                 |
| DUE FROM OTHER GOVERNMENTAL UNITS           | 433,730                      |                      |                         |                              |                                    | 11,571                  | 238,390              |                    |                        |                     |
| DUE FROM OTHER FUNDS                        | 2,112,816                    | 4,735,034            | 305,574                 | 10,914                       | 347,884                            | 252,879                 | 1,155,200            | 21,928             | 166,162                | 59,781              |
| INVENTORY AT COST                           |                              |                      |                         |                              |                                    | 375,411                 | 151,194              | 1,262              |                        |                     |
| PREPAYMENTS & OTHER ASSETS                  |                              | 31,755               |                         |                              |                                    |                         |                      | 1,860              |                        |                     |
| <b>TOTAL</b>                                | <b>116,113,705</b>           | <b>18,572,174</b>    | <b>5,285,272</b>        | <b>1,018,111</b>             | <b>5,680,690</b>                   | <b>1,109,803</b>        | <b>3,786,749</b>     | <b>129,782</b>     | <b>5,168,751</b>       | <b>1,837,844</b>    |
| <b>PROPERTY &amp; EQUIPMENT AT COST:</b>    |                              |                      |                         |                              |                                    |                         |                      |                    |                        |                     |
| PROPERTY AND EQUIPMENT                      |                              |                      |                         |                              |                                    | 65,563                  | 10,611,187           | 648,129            | 9,605                  | 3,390,540           |
| LESS: ACCUMULATED DEPRECIATION              |                              |                      |                         |                              |                                    | 53,839                  | 6,726,717            | 306,986            | 9,605                  | 2,069,271           |
| <b>PROPERTY AND EQUIPMENT-NET</b>           |                              |                      |                         |                              |                                    | <b>11,724</b>           | <b>3,884,470</b>     | <b>341,143</b>     |                        | <b>1,321,269</b>    |
| <b>TOTAL</b>                                | <b>\$ 116,113,705</b>        | <b>\$ 18,572,174</b> | <b>\$ 5,285,272</b>     | <b>\$ 1,018,111</b>          | <b>\$ 5,680,690</b>                | <b>\$ 1,121,527</b>     | <b>\$ 7,671,219</b>  | <b>\$ 470,925</b>  | <b>\$ 5,168,751</b>    | <b>\$ 3,159,113</b> |
| <b>LIABILITIES AND FUND EQUITY</b>          |                              |                      |                         |                              |                                    |                         |                      |                    |                        |                     |
| <b>CURRENT LIABILITIES:</b>                 |                              |                      |                         |                              |                                    |                         |                      |                    |                        |                     |
| VOUCHERS PAYABLE                            |                              | 1,320,658            | 5,301                   |                              |                                    | 23,450                  | 104,507              | 935                | 20,512                 | 9,888               |
| ACCRUED LIABILITIES                         | 502,372                      | 1,094,638            | 63,289                  | 107,378                      |                                    | 5,904                   | 466,383              | 26,040             | 5,133,497              | 597                 |
| DUE TO OTHER FUNDS                          | 1,784,031                    | 667,793              | 2,508                   |                              | 364,556                            | 25,748                  | 152,842              | 15,027             | 14,742                 | 1,433               |
| CURRENT PORTION OF LONG-TERM DEBT           | 27,000,000                   |                      |                         |                              |                                    |                         |                      |                    |                        |                     |
| CURRENT PORTION OF WORKER'S<br>COMPENSATION |                              |                      | 2,173,532               |                              |                                    |                         |                      |                    |                        |                     |
| <b>TOTAL</b>                                | <b>29,286,403</b>            | <b>3,083,089</b>     | <b>2,244,630</b>        | <b>107,378</b>               | <b>364,556</b>                     | <b>55,102</b>           | <b>723,732</b>       | <b>42,002</b>      | <b>5,168,751</b>       | <b>11,918</b>       |
| <b>LONG-TERM DEBT</b>                       |                              |                      |                         |                              |                                    |                         |                      |                    |                        |                     |
| ACCRUED SICK & ANNUAL LEAVE                 |                              | 11,296,187           |                         |                              |                                    |                         |                      |                    |                        |                     |
| ACCRUED WORKER'S COMPENSATION               |                              |                      | 3,040,642               |                              |                                    |                         |                      |                    |                        |                     |
| ACCRUED UNREPORTED HEALTH COSTS             |                              | 1,984,509            |                         |                              |                                    |                         |                      |                    |                        |                     |
| CONTRACTS PAYABLE                           |                              |                      |                         |                              |                                    |                         | 1,237,421            | 17,293             |                        |                     |
| <b>TOTAL</b>                                | <b>29,286,403</b>            | <b>16,363,785</b>    | <b>5,285,272</b>        | <b>107,378</b>               | <b>364,556</b>                     | <b>55,102</b>           | <b>1,961,153</b>     | <b>59,295</b>      | <b>5,168,751</b>       | <b>11,918</b>       |
| <b>FUND EQUITY:</b>                         |                              |                      |                         |                              |                                    |                         |                      |                    |                        |                     |
| CONTRIBUTED CAPITAL                         |                              | 1,536,217            |                         | 403,840                      |                                    |                         | 110,000              |                    |                        | 50,845              |
| <b>RETAINED EARNINGS:</b>                   |                              |                      |                         |                              |                                    |                         |                      |                    |                        |                     |
| RESERVED FOR DEBT SERVICE                   | 53,945,900                   |                      |                         |                              |                                    |                         |                      |                    |                        |                     |
| UNRESERVED:                                 |                              |                      |                         |                              |                                    |                         |                      |                    |                        |                     |
| PROPERTY AND EQUIPMENT                      |                              |                      |                         |                              |                                    | 11,724                  | 3,884,470            | 341,143            |                        | 1,321,268           |
| DISABILITY PREMIUM INCREASE                 |                              | 671,177              |                         |                              |                                    |                         |                      |                    |                        |                     |
| ACTUARIAL FUNDING REQUIREMENTS              |                              |                      |                         |                              | 3,824,222                          |                         |                      |                    |                        |                     |
| OTHER                                       | 32,881,402                   | 995                  |                         | 506,893                      | 1,491,912                          | 1,054,701               | 1,715,596            | 70,487             |                        | 1,775,082           |
| <b>TOTAL</b>                                | <b>86,827,302</b>            | <b>672,172</b>       |                         | <b>506,893</b>               | <b>5,316,134</b>                   | <b>1,066,425</b>        | <b>5,600,066</b>     | <b>411,630</b>     |                        | <b>3,096,350</b>    |
| <b>TOTAL</b>                                | <b>\$ 116,113,705</b>        | <b>\$ 18,572,174</b> | <b>\$ 5,285,272</b>     | <b>\$ 1,018,111</b>          | <b>\$ 5,680,690</b>                | <b>\$ 1,121,527</b>     | <b>\$ 7,671,219</b>  | <b>\$ 470,925</b>  | <b>\$ 5,168,751</b>    | <b>\$ 3,159,113</b> |

CONTINUED

COUNTY OF OAKLAND  
 COMBINING BALANCE SHEET-INTERNAL SERVICE FUNDS; CONTINUED  
 DECEMBER 31, 1989

|   | CONVENIENCE<br>COPIER | FACILITIES<br>AND<br>OPERATIONS | MOTOR<br>POOL       | RADIO<br>COMMUNICATIONS | MICROFILMING      | TELEPHONE<br>COMMUNICATIONS | PRINTING<br>AND<br>MAILING | DPW WATER<br>AND SEWER<br>EQUIPMENT | TOTAL                 |
|---|-----------------------|---------------------------------|---------------------|-------------------------|-------------------|-----------------------------|----------------------------|-------------------------------------|-----------------------|
| <b>ASSETS</b>                               |                       |                                 |                     |                         |                   |                             |                            |                                     |                       |
| <b>CURRENT:</b>                             |                       |                                 |                     |                         |                   |                             |                            |                                     |                       |
| CASH AND SHORT TERM INVESTMENTS             | \$ 405,287            | \$ 1,993,138                    | \$ 438,221          | \$ 447,740              | \$ 156,892        | \$ 496,843                  | \$ 325,070                 | \$ 491,073                          | \$ 102,426,426        |
| DELINQUENT PROPERTY TAXES RECEIVABLE        |                       |                                 |                     |                         |                   |                             |                            |                                     | 43,062,958            |
| ACCOUNTS AND INTEREST RECEIVABLE            | 172                   | 202,888                         | 6,855               |                         | 16,119            | 9,252                       | 2,208                      | 26,124                              | 7,818,034             |
| DUE FROM OTHER GOVERNMENTAL UNITS           |                       |                                 | 3,804               | 1,236                   |                   | 30,471                      | 8,402                      |                                     | 727,604               |
| DUE FROM OTHER FUNDS                        | 41,200                | 1,114,571                       | 291,211             | 48,693                  | 30,221            | 325,020                     | 106,394                    | 87,168                              | 11,212,650            |
| INVENTORY AT COST                           |                       | 123,932                         | 88,670              | 75,112                  |                   |                             | 57,501                     |                                     | 873,082               |
| PREPAYMENTS & OTHER ASSETS                  |                       |                                 | 12,931              |                         |                   |                             |                            |                                     | 46,546                |
| <b>TOTAL</b>                                | <b>446,659</b>        | <b>3,434,529</b>                | <b>841,692</b>      | <b>572,781</b>          | <b>203,232</b>    | <b>861,586</b>              | <b>499,575</b>             | <b>604,365</b>                      | <b>166,167,300</b>    |
| <b>PROPERTY &amp; EQUIPMENT AT COST:</b>    |                       |                                 |                     |                         |                   |                             |                            |                                     |                       |
| PROPERTY AND EQUIPMENT                      | 514,886               | 4,717,736                       | 6,798,928           | 2,284,239               | 229,808           | 1,506,544                   | 182,872                    | 1,150,691                           | 32,110,728            |
| LESS: ACCUMULATED DEPRECIATION              | 279,354               | 2,897,780                       | 4,093,080           | 1,431,575               | 51,345            | 336,012                     | 29,767                     | 628,817                             | 19,014,148            |
| <b>PROPERTY AND EQUIPMENT-NET</b>           | <b>235,532</b>        | <b>1,819,956</b>                | <b>2,705,848</b>    | <b>852,664</b>          | <b>178,463</b>    | <b>1,170,532</b>            | <b>53,105</b>              | <b>521,874</b>                      | <b>13,096,580</b>     |
| <b>TOTAL</b>                                | <b>\$ 682,191</b>     | <b>\$ 5,254,485</b>             | <b>\$ 3,547,540</b> | <b>1,425,445</b>        | <b>\$ 381,695</b> | <b>\$ 2,032,118</b>         | <b>\$ 552,680</b>          | <b>\$ 1,126,239</b>                 | <b>\$ 179,263,880</b> |
| <b>LIABILITIES AND FUND EQUITY</b>          |                       |                                 |                     |                         |                   |                             |                            |                                     |                       |
| <b>CURRENT LIABILITIES:</b>                 |                       |                                 |                     |                         |                   |                             |                            |                                     |                       |
| VOUCHERS PAYABLE                            | 38,271                | 462,623                         | 25,647              | 50,578                  | 2,533             | 66,725                      | 23,671                     | 41,623                              | 2,196,922             |
| ACCRUED LIABILITIES                         | 10,765                | 115                             | 514,626             | 600                     |                   |                             | 2,114                      | 11,037                              | 7,939,355             |
| DUE TO OTHER FUNDS                          | 9,475                 | 249,292                         | 52,614              | 9,232                   | 15,386            | 5,616                       | 10,966                     | 34,818                              | 3,416,079             |
| CURRENT PORTION OF LONG-TERM DEBT           |                       |                                 |                     |                         |                   |                             |                            |                                     | 27,000,000            |
| CURRENT PORTION OF WORKER'S<br>COMPENSATION |                       |                                 |                     |                         |                   |                             |                            |                                     | 2,173,532             |
| <b>TOTAL</b>                                | <b>58,511</b>         | <b>712,030</b>                  | <b>592,887</b>      | <b>60,410</b>           | <b>17,919</b>     | <b>72,341</b>               | <b>36,751</b>              | <b>87,478</b>                       | <b>42,725,888</b>     |
| <b>LONG-TERM DEBT</b>                       |                       |                                 |                     |                         |                   |                             |                            |                                     |                       |
| ACCRUED SICK & ANNUAL LEAVE                 |                       |                                 |                     |                         |                   |                             |                            |                                     | 11,296,187            |
| ACCRUED WORKER'S COMPENSATION               |                       |                                 |                     |                         |                   |                             |                            |                                     | 3,040,642             |
| ACCRUED UNREPORTED HEALTH COSTS             |                       |                                 |                     |                         |                   |                             |                            |                                     | 1,984,509             |
| CONTRACTS PAYABLE                           |                       |                                 |                     |                         |                   |                             |                            |                                     | 1,254,714             |
| <b>TOTAL</b>                                | <b>58,511</b>         | <b>712,030</b>                  | <b>592,887</b>      | <b>60,410</b>           | <b>17,919</b>     | <b>72,341</b>               | <b>36,751</b>              | <b>87,478</b>                       | <b>60,301,940</b>     |
| <b>FUND EQUITY:</b>                         |                       |                                 |                     |                         |                   |                             |                            |                                     |                       |
| CONTRIBUTED CAPITAL                         |                       |                                 | 700,000             | 16,139                  |                   | 150,000                     |                            | 257,160                             | 3,224,201             |
| <b>RETAINED EARNINGS:</b>                   |                       |                                 |                     |                         |                   |                             |                            |                                     |                       |
| RESERVED FOR DEBT SERVICE                   |                       |                                 |                     |                         |                   |                             |                            |                                     | 53,945,900            |
| UNRESERVED:                                 |                       |                                 |                     |                         |                   |                             |                            |                                     |                       |
| PROPERTY AND EQUIPMENT                      | 235,532               | 1,819,956                       | 2,705,848           | 852,664                 | 178,463           | 1,170,532                   | 53,105                     | 521,874                             | 13,096,579            |
| DISABILITY PREMIUM INCREASE                 |                       |                                 |                     |                         |                   |                             |                            |                                     | 671,177               |
| ACTUARIAL FUNDING REQUIREMENTS              |                       |                                 |                     |                         |                   |                             |                            |                                     | 3,824,222             |
| OTHER                                       | 388,148               | 2,722,499                       | (451,195)           | 496,232                 | 185,313           | 639,245                     | 462,824                    | 259,727                             | 44,199,861            |
| <b>TOTAL</b>                                | <b>623,680</b>        | <b>4,542,455</b>                | <b>2,254,653</b>    | <b>1,348,896</b>        | <b>363,776</b>    | <b>1,809,777</b>            | <b>515,929</b>             | <b>781,601</b>                      | <b>115,737,739</b>    |
| <b>TOTAL</b>                                | <b>\$ 682,191</b>     | <b>\$ 5,254,485</b>             | <b>\$ 3,547,540</b> | <b>\$ 1,425,445</b>     | <b>\$ 381,695</b> | <b>\$ 2,032,118</b>         | <b>\$ 552,680</b>          | <b>\$ 1,126,239</b>                 | <b>\$ 179,263,880</b> |

COUNTY OF OAKLAND  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
FOR THE YEAR ENDED DECEMBER 31, 1989

|  | DELINQUENT<br>TAX<br>REVOLVING | FRINGE<br>BENEFITS | WORKERS<br>COMPENSATION | UNEMPLOYMENT<br>COMPENSATION | RETIREES'<br>HOSPITAL<br>ACTUARIAL | MATERIALS<br>MANAGEMENT | COMPUTER<br>SERVICES | DRAIN<br>EQUIPMENT | LIABILITY<br>INSURANCE | OFFICE<br>EQUIPMENT |
|--|--------------------------------|--------------------|-------------------------|------------------------------|------------------------------------|-------------------------|----------------------|--------------------|------------------------|---------------------|
| OPERATING REVENUE:<br>CHARGES FOR SERVICES                       | \$ 9,039,952                   | \$ 37,493,187      | \$ 2,234,107            | \$ 109,454                   | \$ 3,003,929                       | \$ 2,896,797            | \$ 9,266,281         | \$ 243,859         | \$ 2,543,896           | \$ 688,318          |
| OPERATING EXPENSES:  |                                |                    |                         |                              |                                    |                         |                      |                    |                        |                     |
| SALARIES   |                                |                    | 41,171                  |                              |                                    | 192,132                 | 2,957,848            |                    | 166,721                | 30,396              |
| FRINGE BENEFITS  |                                | 36,087,829         | 2,410,305               | 107,378                      | 2,146,669                          | 82,745                  | 1,105,195            |                    | 59,475                 | 13,051              |
| CONTRACTUAL SERVICES   | 112,399                        | 931,440            | 167,276                 |                              |                                    | 2,488,463               | 1,518,766            | 24,090             | 2,281,366              | 198,198             |
| COMMODITIES  |                                |                    |                         |                              |                                    | 3,498                   | 353,199              | 28,014             | 1,144                  | 130                 |
| DEPRECIATION   |                                |                    |                         |                              |                                    | 1,640                   | 1,093,174            | 80,291             |                        | 294,521             |
| INTERNAL SERVICES  |                                |                    |                         |                              |                                    | 78,302                  | 500,295              | 106,356            | 35,190                 | 1,363               |
| TOTAL  | 112,399                        | 37,019,269         | 2,618,752               | 107,378                      | 2,146,669                          | 2,846,780               | 7,528,477            | 238,751            | 2,543,896              | 537,659             |
| OPERATING INCOME   | 8,927,553                      | 473,918            | (384,645)               | 2,076                        | 857,260                            | 50,017                  | 1,737,804            | 5,108              |                        | 150,659             |
| NON-OPERATING REVENUES (EXPENSES):                               |                                |                    |                         |                              |                                    |                         |                      |                    |                        |                     |
| INTEREST REVENUE   | 6,824,137                      |                    |                         |                              |                                    |                         |                      | 5,399              |                        |                     |
| GAIN (LOSS) ON SALE OF PROPERTY<br>& EQUIPMENT                   |                                |                    |                         |                              |                                    |                         | 1,650                | 10,755             |                        | 6,490               |
| INTEREST EXPENSE   | (3,797,695)                    |                    |                         |                              |                                    |                         | (45,351)             | (6,062)            |                        | (20)                |
| TOTAL  | 3,026,442                      |                    |                         |                              |                                    |                         | (43,701)             | 10,092             |                        | 6,470               |
| INCOME (LOSS) BEFORE OPERATING<br>TRANSFERS                      | 11,953,995                     | 473,918            | (384,645)               | 2,076                        | 857,260                            | 50,017                  | 1,694,103            | 15,200             |                        | 157,129             |
| OPERATING TRANSFERS IN<br>OPERATING TRANSFERS (OUT)              | (1,784,031)                    |                    |                         |                              |                                    |                         | 82,400               |                    |                        | 132,002             |
| NET INCOME (LOSS)  | 10,169,964                     | 473,918            | (384,645)               | 2,076                        | 857,260                            | 50,017                  | 1,776,503            | 15,200             |                        | 289,131             |
| RETAINED EARNINGS AT BEGINNING OF YEAR<br>EQUITY TRANSFERS (OUT) | 76,657,338                     | 198,254            | 384,645                 | 504,817                      | 8,125,360<br>(3,666,486)           | 1,016,408               | 3,823,563            | 396,430            |                        | 2,807,219           |
| RETAINED EARNINGS AT END OF YEAR                                 | \$ 86,827,302                  | \$ 672,172         |                         | \$ 506,893                   | \$ 5,316,134                       | \$ 1,066,425            | \$ 5,600,066         | \$ 411,630         |                        | \$ 3,096,350        |

CONTINUED



COUNTY OF OAKLAND  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS, CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 1989

|  | CONVENIENCE<br>COPIER | FACILITIES<br>AND<br>OPERATIONS | MOTOR<br>POOL | RADIO<br>COMMUNICATIONS | MICROFILMING | TELEPHONE<br>COMMUNICATIONS | PRINTING<br>AND<br>MAILING | DPW WATER<br>AND SEWER<br>EQUIPMENT | TOTAL          |
|--|-----------------------|---------------------------------|---------------|-------------------------|--------------|-----------------------------|----------------------------|-------------------------------------|----------------|
| OPERATING REVENUE:                             |                       |                                 |               |                         |              |                             |                            |                                     |                |
| CHARGES FOR SERVICES                           | \$ 547,254            | \$ 14,351,563                   | \$ 4,660,345  | \$ 463,995              | \$ 467,339   | \$ 2,259,515                | \$ 1,052,091               | \$ 722,922                          | \$ 92,044,804  |
| OPERATING EXPENSES:                            |                       |                                 |               |                         |              |                             |                            |                                     |                |
| SALARIES                                       |                       | 4,311,509                       | 266,212       | 133,118                 | 175,578      | 127,209                     | 154,619                    | 20,983                              | 8,577,496      |
| FRINGE BENEFITS                                |                       | 1,915,020                       | 190,649       | 58,590                  | 79,104       | 47,101                      | 68,412                     |                                     | 44,371,523     |
| CONTRACTUAL SERVICES                           | 212,521               | 5,800,934                       | 2,731,330     | 26,944                  | 25,470       | 1,811,799                   | 726,436                    | 110,852                             | 19,168,284     |
| COMMODITIES                                    | 1,309                 | 669,036                         | 6,447         | 107,676                 | 58,785       | 3,626                       | 939                        | 30,208                              | 1,260,011      |
| DEPRECIATION                                   | 116,597               | 115,921                         | 1,313,575     | 13,773                  | 14,873       | 170,800                     | 8,430                      | 111,404                             | 3,445,049      |
| INTERNAL SERVICES                              | 129,386               | 524,577                         | 135,937       | 44,412                  | 60,514       | 7,145                       | 50,370                     | 419,276                             | 2,093,123      |
| TOTAL  | 459,813               | 13,336,997                      | 4,644,150     | 490,513                 | 414,324      | 2,167,680                   | 1,009,256                  | 692,723                             | 78,915,486     |
| OPERATING INCOME                               | 87,441                | 1,014,566                       | 16,195        | (26,518)                | 53,015       | 91,835                      | 42,835                     | 30,199                              | 13,129,318     |
| NON-OPERATING REVENUES (EXPENSES):             |                       |                                 |               |                         |              |                             |                            |                                     |                |
| INTEREST REVENUE                               |                       |                                 |               |                         |              |                             |                            | 43,197                              | 6,872,733      |
| GAIN (LOSS) ON SALE OF PROPERTY<br>& EQUIPMENT | (1,184)               | 21,121                          | 110,391       |                         | 200          | (298)                       | 2,980                      | (76)                                | 152,105        |
| INTEREST EXPENSE                               |                       |                                 |               |                         |              |                             |                            |                                     | (3,849,204)    |
| TOTAL  | (1,184)               | 21,121                          | 110,391       |                         | 200          | (298)                       |                            | 46,101                              | 3,175,634      |
| INCOME (LOSS) BEFORE OPERATING<br>TRANSFERS    | 86,257                | 1,035,687                       | 126,586       | (26,518)                | 53,215       | 91,537                      | 42,835                     | 76,300                              | 16,304,952     |
| OPERATING TRANSFERS IN                         |                       | 80,120                          | 201,060       | 90,669                  | 35,000       | 556,595                     |                            |                                     | 1,177,846      |
| OPERATING TRANSFERS (OUT)                      |                       | (1,515,822)                     | (11,000)      |                         |              | (556,595)                   |                            |                                     | (3,867,448)    |
| NET INCOME (LOSS)                              | 86,257                | (400,015)                       | 316,646       | 64,151                  | 88,215       | 91,537                      | 42,835                     | 76,300                              | 13,615,350     |
| RETAINED EARNINGS AT BEGINNING OF YEAR         | 537,423               | 4,942,470                       | 1,938,007     | 1,284,745               | 275,561      | 1,718,240                   | 473,094                    | 705,301                             | 105,788,875    |
| EQUITY TRANSFERS (OUT)                         |                       |                                 |               |                         |              |                             |                            |                                     | (3,666,486)    |
| RETAINED EARNINGS AT END 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 |

COUNTY OF OAKLAND  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 1989

|  | DELINQUENT<br>TAX<br>REVOLVING | FRINGE<br>BENEFITS | WORKERS<br>COMPENSATION | UNEMPLOYMENT<br>COMPENSATION | RETIREES'<br>HOSPITAL<br>ACTUARIAL | MATERIALS<br>MANAGEMENT | COMPUTER<br>SERVICES | DRAIN<br>EQUIPMENT | LIABILITY<br>INSURANCE | OFFICE<br>EQUIPMENT |
|--|--------------------------------|--------------------|-------------------------|------------------------------|------------------------------------|-------------------------|----------------------|--------------------|------------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES:                          |                                |                    |                         |                              |                                    |                         |                      |                    |                        |                     |
| CASH RECEIVED FROM USERS                                       | \$ 3,935,565                   | \$ 37,355,319      | \$ 2,089,245            | \$ 113,226                   | \$ 3,620,505                       | \$ 2,861,500            | \$ 9,003,160         | \$ 239,199         | \$ 2,377,734           | \$ 681,566          |
| CASH PAID TO SUPPLIERS AND EMPLOYEES                           | (112,399)                      | (33,647,823)       | (1,106,460)             | (99,999)                     | (2,242,022)                        | (2,867,146)             | (5,447,823)          | (156,020)          |                        | (249,591)           |
| OTHER OPERATING REVENUES                                       |                                |                    |                         |                              |                                    |                         |                      |                    | (767,001)              |                     |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES            | 3,823,166                      | 3,707,496          | 982,785                 | 13,227                       | 1,378,483                          | (5,646)                 | 3,555,337            | 83,179             | 1,610,733              | 431,975             |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:               |                                |                    |                         |                              |                                    |                         |                      |                    |                        |                     |
| OPERATING TRANSFERS IN   |                                |                    |                         |                              |                                    |                         | 82,400               |                    |                        |                     |
| ISSUANCE OF LONG TERM DEBT                                     | 40,000,000                     |                    |                         |                              |                                    |                         |                      |                    |                        |                     |
| INTEREST PAID ON LONG TERM DEBT                                | (4,137,700)                    |                    |                         |                              |                                    |                         |                      |                    |                        |                     |
| PRINCIPAL PAYMENT ON LONG TERM DEBT                            | (69,850,000)                   |                    |                         |                              |                                    |                         |                      |                    |                        |                     |
| NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES | (33,987,700)                   |                    |                         |                              |                                    |                         | 82,400               |                    |                        |                     |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:      |                                |                    |                         |                              |                                    |                         |                      |                    |                        |                     |
| EQUITY TRANSFERS IN  |                                |                    |                         |                              |                                    |                         |                      |                    |                        | 24,928              |
| EQUITY TRANSFERS (OUT)   |                                |                    |                         |                              | (3,666,486)                        |                         |                      |                    |                        |                     |
| OPERATING TRANSFERS IN   |                                |                    |                         |                              |                                    |                         |                      |                    |                        | 132,002             |
| OPERATING TRANSFERS (OUT)                                      |                                |                    |                         |                              |                                    |                         |                      |                    |                        |                     |
| GAIN OR (LOSS) ON SALE OF EQUIPMENT                            |                                |                    |                         |                              |                                    |                         | 1,650                | 10,755             |                        | 6,490               |
| ACQUISITION OF CAPITAL ASSETS                                  |                                |                    |                         |                              |                                    |                         | (2,132,517)          | (80,510)           |                        | (509,234)           |
| AMOUNT PAID ON LONG TERM CONTRACTS                             |                                |                    |                         |                              |                                    |                         | (45,351)             | (19,979)           |                        |                     |
| INTEREST PAID ON EQUIPMENT CONTRACTS                           |                                |                    |                         |                              |                                    |                         | (45,351)             | (6,062)            |                        | (20)                |
| NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES            |                                |                    |                         |                              | (3,666,486)                        |                         | (2,176,218)          | (95,796)           |                        | (345,834)           |
| CASH FLOWS FROM INVESTING ACTIVITIES:                          |                                |                    |                         |                              |                                    |                         |                      |                    |                        |                     |
| INTEREST ON INVESTMENTS  |                                |                    |                         |                              |                                    |                         |                      | 5,522              |                        |                     |
| PURCHASE OF INVESTMENTS  | 8,857,458                      |                    |                         |                              |                                    |                         |                      |                    |                        |                     |
| NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES            | 8,857,458                      |                    |                         |                              |                                    |                         |                      | 5,522              |                        |                     |
| NET INCREASE (DECREASE) IN CASH                                | (21,307,076)                   | 3,707,496          | 982,785                 | 13,227                       | (2,288,003)                        | (5,646)                 | 1,461,519            | (7,095)            | 1,610,733              | 86,141              |
| CASH, JANUARY 1, 1989  | 85,756,267                     | 8,839,201          | 3,845,464               | 993,970                      | 7,620,809                          | 445,804                 | 721,297              | 111,768            | 3,391,856              | 1,691,645           |
| CASH, DECEMBER 31, 1989  | \$ 64,449,191                  | \$ 12,546,697      | \$ 4,828,249            | \$ 1,007,197                 | \$ 5,332,806                       | \$ 440,158              | \$ 2,182,816         | \$ 104,673         | \$ 5,002,589           | \$ 1,777,786        |

CONTINUED

COUNTY OF OAKLAND  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS, CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 1989

|  | CONVENIENCE<br>COPIER | FACILITIES<br>AND<br>OPERATIONS | MOTOR<br>POOL | RADIO<br>COMMUNICATIONS | MICROFILMING | TELEPHONE<br>COMMUNICATIONS | PRINTING<br>AND<br>MAILING | DPW WATER<br>AND SEWER<br>EQUIPMENT | TOTAL         |
|--|-----------------------|---------------------------------|---------------|-------------------------|--------------|-----------------------------|----------------------------|-------------------------------------|---------------|
| CASH FLOWS FROM OPERATING ACTIVITIES:                          |                       |                                 |               |                         |              |                             |                            |                                     |               |
| CASH RECEIVED FROM USERS                                       | \$ 538,640            | \$ 14,113,956                   | \$ 4,608,115  | \$ 461,484              | \$ 460,292   | \$ 2,652,356                | \$ 1,024,021               | \$ 695,911                          | \$ 86,831,794 |
| CASH PAID TO SUPPLIERS AND EMPLOYEES                           | (347,580)             | (13,282,602)                    | (3,308,297)   | (308,203)               | (395,238)    | (2,005,160)                 | (987,830)                  | (630,178)                           | (67,194,371)  |
| OTHER OPERATING REVENUES                                       |                       |                                 |               |                         |              |                             |                            |                                     | (767,001)     |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES            | 191,060               | 831,354                         | 1,299,818     | 153,281                 | 65,054       | 647,196                     | 36,191                     | 65,733                              | 18,870,422    |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:               |                       |                                 |               |                         |              |                             |                            |                                     |               |
| OPERATING TRANSFERS IN   |                       |                                 |               |                         | 35,000       |                             |                            |                                     | 117,400       |
| ISSUANCE OF LONG TERM DEBT                                     |                       |                                 |               |                         |              |                             |                            |                                     | 40,000,000    |
| INTEREST PAID ON LONG TERM DEBT                                |                       |                                 |               |                         |              |                             |                            |                                     | (4,137,700)   |
| PRINCIPAL PAYMENT ON LONG TERM DEBT                            |                       |                                 |               |                         |              |                             |                            |                                     | (69,850,000)  |
| NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES |                       |                                 |               |                         | 35,000       |                             |                            |                                     | (33,870,300)  |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:      |                       |                                 |               |                         |              |                             |                            |                                     |               |
| EQUITY TRANSFERS IN  |                       |                                 |               |                         |              |                             |                            |                                     | 24,928        |
| EQUITY TRANSFERS (OUT)   |                       |                                 |               |                         |              |                             |                            |                                     | (3,666,486)   |
| OPERATING TRANSFERS IN   |                       | 80,120                          | 201,060       | 90,669                  |              | 556,595                     |                            |                                     | 1,060,446     |
| OPERATING TRANSFERS (OUT)                                      |                       | (1,515,822)                     | (11,000)      |                         |              | (556,595)                   |                            |                                     | (2,083,417)   |
| GAIN OR (LOSS) ON SALE OF EQUIPMENT                            | (1,184)               | 21,121                          | 110,391       |                         | 200          | (298)                       |                            | 2,980                               | 152,105       |
| ACQUISITION OF CAPITAL ASSETS                                  | (214,269)             | (64,831)                        | (1,312,678)   | (366,686)               | (112,116)    | (624,123)                   |                            | (212,139)                           | (5,629,103)   |
| AMOUNT PAID ON LONG TERM CONTRACTS                             |                       |                                 |               |                         |              |                             |                            |                                     | (19,979)      |
| INTEREST PAID ON EQUIPMENT CONTRACTS                           |                       |                                 |               |                         |              |                             |                            |                                     | (51,433)      |
| NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES            | (215,453)             | (1,479,412)                     | (1,012,227)   | (276,017)               | (111,916)    | (624,421)                   |                            | (209,159)                           | (10,212,939)  |
| CASH FLOWS FROM INVESTING ACTIVITIES:                          |                       |                                 |               |                         |              |                             |                            |                                     |               |
| INTEREST ON INVESTMENTS  |                       |                                 |               |                         |              |                             |                            | 43,046                              | 48,568        |
| PURCHASE OF INVESTMENTS  |                       |                                 |               |                         |              |                             |                            |                                     | 8,857,458     |
| NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES            |                       |                                 |               |                         |              |                             |                            | 43,046                              | 8,906,026     |
| NET INCREASE (DECREASE) IN CASH                                | (24,393)              | (648,058)                       | 287,591       | (122,736)               | (11,862)     | 22,775                      | 36,191                     | (100,380)                           | (16,306,791)  |
| CASH, JANUARY 1, 1989  | 429,680               | 2,641,196                       | 150,630       | 570,476                 | 168,754      | 474,068                     | 288,879                    | 591,453                             | 118,733,217   |
| CASH, DECEMBER 31, 1989  | \$ 405,287            | \$ 1,993,138                    | \$ 438,221    | \$ 447,740              | \$ 156,892   | \$ 496,843                  | \$ 325,070                 | \$ 491,073                          | \$102,426,426 |

CONTINUED

COUNTY OF OAKLAND  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS, CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 1989

|   | DELINQUENT<br>TAX<br>REVOLVING | FRINGE<br>BENEFITS | WORKERS<br>COMPENSATION | UNEMPLOYMENT<br>COMPENSATION | RETIREES'<br>HOSPITAL<br>ACTUARIAL | MATERIAL<br>MANAGEMENT | COMPUTER<br>SERVICES | DRAIN<br>EQUIPMENT | LIABILITY<br>INSURANCE | OFFICE<br>EQUIPMENT |
|---|--------------------------------|--------------------|-------------------------|------------------------------|------------------------------------|------------------------|----------------------|--------------------|------------------------|---------------------|
| OPERATING INCOME (LOSS)   | \$ 8,927,553                   | \$ 473,918         | \$ (384,645)            | \$ 2,076                     | \$ 857,260                         | \$ 50,017              | \$ 1,737,804         | \$ 5,108           |                        | \$ 150,659          |
| ADJUSTMENTS TO RECONCILE OPERATING INCOME TO<br>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES |                                |                    |                         |                              |                                    |                        |                      |                    |                        |                     |
| DEPRECIATION EXPENSE  |                                |                    |                         |                              |                                    | 1,640                  | 1,093,174            | 80,291             |                        | 294,521             |
| ( INCREASE ) DECREASE IN ACCOUNTS & INTEREST RECEIVABLE   | (6,177,065)                    | (240,000)          | 38,551                  |                              |                                    | (6,249)                | (21,352)             |                    |                        | 74                  |
| ( INCREASE ) DECREASE IN DUE FROM OTHER FUNDS   | 831,128                        | 101,125            | (183,413)               | 3,772                        | 615,138                            | (27,125)               | (160,394)            | (4,660)            | (166,162)              | (6,827)             |
| ( INCREASE ) DECREASE IN DUE FROM OTHER<br>GOVERNMENTAL UNITS                                       | 241,550                        | 1,007              |                         |                              | 1,438                              | (1,923)                | (81,375)             |                    |                        |                     |
| ( INCREASE ) DECREASE IN INVENTORIES  |                                |                    |                         |                              |                                    | (30,808)               | (58,480)             | (255)              |                        |                     |
| ( INCREASE ) DECREASE IN PREPAID EXPENSES   |                                | (9,859)            |                         |                              |                                    |                        |                      | 204                |                        | 3,290               |
| INCREASE (DECREASE) IN VOUCHERS PAYABLE   |                                | 1,294,639          | (9,793)                 |                              |                                    | (3,808)                | (6,009)              | 611                | 13,268                 | (779)               |
| INCREASE (DECREASE) IN OTHER ACCRUED LIABILITIES<br>AND DEPOSITS HELD                               |                                | 106,823            | 63,289                  | 7,379                        |                                    | 5,904                  | 223,791              | (1,444)            | 1,757,596              | (9,024)             |
| INCREASE (DECREASE) IN DUE TO OTHER FUNDS   |                                | (230,318)          | 1,186                   |                              | (95,353)                           | 6,706                  | (10,027)             | 3,324              | 6,031                  | 61                  |
| INCREASE (DECREASE) IN CONTRACTS PAYABLE  |                                |                    |                         |                              |                                    |                        | 838,205              |                    |                        |                     |
| INCREASE (DECREASE) IN ACCRUED SICK AND<br>ANNUAL LEAVE   |                                | 225,652            |                         |                              |                                    |                        |                      |                    |                        |                     |
| INCREASE (DECREASE) IN UNREPORTED HEALTH COSTS  |                                | 1,984,509          |                         |                              |                                    |                        |                      |                    |                        |                     |
| INCREASE (DECREASE) IN CURRENT PORTION OF<br>WORKERS COMPENSATION                                   |                                |                    | 1,457,610               |                              |                                    |                        |                      |                    |                        |                     |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES   | \$ 3,823,166                   | \$ 3,707,496       | \$ 982,785              | \$ 13,227                    | \$ 1,378,483                       | \$ (5,646)             | \$ 3,555,337         | \$ 83,179          | \$ 1,610,733           | \$ 431,975          |

CONTINUED

COUNTY OF OAKLAND  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS, CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 1989

|   | CONVENIENCE<br>COPIER | FACILITIES<br>AND<br>OPERATIONS | MOTOR<br>POOL | RADIO<br>COMMUNICATIONS | MICROFILMING | TELEPHONE<br>COMMUNICATIONS | PRINTING<br>AND<br>MAILING | DPW WATER<br>AND SEWER<br>EQUIPMENT | TOTAL         |
|---|-----------------------|---------------------------------|---------------|-------------------------|--------------|-----------------------------|----------------------------|-------------------------------------|---------------|
| OPERATING INCOME (LOSS)   | \$ 87,441             | \$ 1,014,566                    | \$ 16,195     | \$ (26,518)             | \$ 53,015    | \$ 91,835                   | \$ 42,835                  | \$ 30,199                           | \$ 13,129,318 |
| ADJUSTMENTS TO RECONCILE OPERATING INCOME TO<br>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES |                       |                                 |               |                         |              |                             |                            |                                     |               |
| DEPRECIATION EXPENSE  | 116,597               | 115,921                         | 1,313,575     | 123,773                 | 14,873       | 170,800                     | 8,480                      | 111,404                             | 3,445,049     |
| ( INCREASE ) DECREASE IN ACCOUNTS & INTEREST RECEIVABLE   | (51)                  | (96,395)                        | (3,745)       |                         | (3,964)      | 5,412                       | (1,268)                    | (20,227)                            | (6,526,283)   |
| ( INCREASE ) DECREASE IN DUE FROM OTHER FUNDS   | (8,563)               | (141,211)                       | 62,569        | (2,826)                 | (3,083)      | 382,608                     | (22,458)                   | (6,784)                             | 1,262,834     |
| ( INCREASE ) DECREASE IN DUE FROM OTHER<br>GOVERNMENTAL UNITS                                       |                       |                                 | 890           | 316                     |              | 4,821                       | (4,342)                    |                                     | 162,382       |
| ( INCREASE ) DECREASE IN INVENTORIES  |                       | (3,181)                         | 2,114         | 15,787                  |              |                             | (2,008)                    |                                     | (76,831)      |
| ( INCREASE ) DECREASE IN PREPAID EXPENSES   |                       |                                 | (127,194)     | 4,170                   |              |                             |                            |                                     | (129,389)     |
| INCREASE (DECREASE) IN VOUCHERS PAYABLE   | 18,663                | (54,710)                        | (3,133)       | 50,422                  | 910          | (9,175)                     | 13,162                     | 27,465                              | 1,331,733     |
| INCREASE (DECREASE) IN OTHER ACCRUED LIABILITIES<br>AND DEPOSITS HELD                               | (8,472)               | (512)                           | 33,059        |                         |              |                             | 2,084                      | 11,036                              | 2,191,509     |
| INCREASE (DECREASE) IN DUE TO OTHER FUNDS   | (14,555)              | (3,124)                         | 5,492         | (11,843)                | 3,303        | 895                         | (294)                      | (87,360)                            | (425,876)     |
| INCREASE (DECREASE) IN CONTRACTS PAYABLE  |                       |                                 |               |                         |              |                             |                            |                                     | 838,205       |
| INCREASE (DECREASE) IN ACCRUED SICK AND<br>ANNUAL LEAVE   |                       |                                 |               |                         |              |                             |                            |                                     | 225,652       |
| INCREASE (DECREASE) IN UNREPORTED HEALTH COSTS  |                       |                                 |               |                         |              |                             |                            |                                     | 1,984,509     |
| INCREASE (DECREASE) IN CURRENT PORTION OF<br>WORKERS COMPENSATION                                   |                       |                                 |               |                         |              |                             |                            |                                     | 1,457,610     |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES   | \$ 191,060            | \$ 831,354                      | \$ 1,299,818  | \$ 153,281              | \$ 65,054    | \$ 647,196                  | \$ 36,191                  | \$ 65,733                           | \$ 18,870,422 |

# **ENTERPRISE FUNDS**

COUNTY OF OAKLAND  
COMBINING BALANCE SHEET-ENTERPRISE FUNDS  
DECEMBER 31, 1989

|  | AIRPORT<br>FACILITIES | AIRPORT<br>T-HANGER | MEDICAL<br>CARE<br>FACILITY | FOOD<br>SERVICE   | INDIGENT<br>HOUSING | EVERGREEN<br>FARMINGTON<br>S.D.S. | CLINTON<br>OAKLAND<br>S.D.S. | HURON-<br>ROUGE<br>S.D.S. | S.O.C.S.D.S.         | TOTAL                 |
|--|-----------------------|---------------------|-----------------------------|-------------------|---------------------|-----------------------------------|------------------------------|---------------------------|----------------------|-----------------------|
| ASSETS   |                       |                     |                             |                   |                     |                                   |                              |                           |                      |                       |
| CURRENT:   |                       |                     |                             |                   |                     |                                   |                              |                           |                      |                       |
| CASH AND SHORT TERM INVESTMENTS                          | \$ 4,741,076          | \$ 275,754          |                             | \$ 217,918        | \$ 54,668           | \$ 6,714,159                      | \$ 12,137,573                | \$ 878,119                | \$ 4,641,498         | \$ 29,660,765         |
| PATIENT ACCOUNTS RECEIVABLE, LESS<br>VALUATION ALLOWANCE |                       |                     | \$ 1,115,895                |                   |                     |                                   |                              |                           |                      | 1,115,895             |
| OTHER ACCOUNTS & INTEREST<br>RECEIVABLE                  | 129,832               | 13,027              |                             |                   |                     | 65,525                            | 68,387                       | 6,964                     | 33,212               | 316,947               |
| INVENTORIES  |                       |                     |                             | 8,828             |                     |                                   |                              |                           |                      | 8,828                 |
| DUE FROM OTHER FUNDS                                     | 299,472               |                     | 87,963                      |                   |                     | 1,013,006                         | 6,793                        | 865                       | 69,830               | 1,477,929             |
| DUE FROM OTHER GOVERNMENTAL UNITS                        |                       |                     |                             |                   |                     | 2,120,105                         | 1,751,867                    | 255,328                   | 2,253,617            | 6,380,917             |
| PREPAID EXPENSES AND OTHER<br>CURRENT ASSETS             | 18,603                |                     |                             |                   |                     |                                   |                              |                           | 16,454               | 35,057                |
| <b>TOTAL</b>   | <b>5,188,983</b>      | <b>288,781</b>      | <b>1,203,858</b>            | <b>226,746</b>    | <b>54,668</b>       | <b>9,912,795</b>                  | <b>13,964,620</b>            | <b>1,141,276</b>          | <b>7,014,611</b>     | <b>38,996,338</b>     |
| RESTRICTED ASSETS:                                       |                       |                     |                             |                   |                     |                                   |                              |                           |                      |                       |
| BOND DEBT SERVICE:                                       |                       |                     |                             |                   |                     |                                   |                              |                           |                      |                       |
| CASH HELD BY PAYING AGENT                                |                       | 83,625              |                             |                   |                     |                                   |                              |                           |                      | 83,625                |
| CONSTRUCTION AND INITIAL OPERATIONS:                     |                       |                     |                             |                   |                     |                                   |                              |                           |                      |                       |
| CASH AND CERTIFICATES OF DEPOSIT                         |                       | 462,553             |                             |                   |                     |                                   |                              |                           |                      | 462,553               |
| <b>TOTAL</b>   |                       | <b>546,178</b>      |                             |                   |                     |                                   |                              |                           |                      | <b>546,178</b>        |
| PROPERTY AND EQUIPMENT AT COST:                          |                       |                     |                             |                   |                     |                                   |                              |                           |                      |                       |
| LAND   | 3,606,440             |                     |                             |                   |                     | 29,281                            | 25,725                       | 19,748                    | 613,529              | 4,294,723             |
| LAND IMPROVEMENTS  | 2,474,599             |                     | 60,691                      |                   |                     |                                   |                              |                           | 12,469               | 2,547,759             |
| BUILDING AND IMPROVEMENTS                                | 6,378,784             | 559,366             | 3,002,826                   |                   |                     | 2,074,653                         | 734,721                      | 348,504                   | 2,824,073            | 15,922,927            |
| EQUIPMENT  | 390,721               |                     | 426,380                     | 69,980            |                     | 17,600                            |                              |                           | 378,771              | 1,283,452             |
| SEWAGE DISPOSAL SYSTEMS - TRUNK<br>AND INTERCEPTORS      |                       |                     |                             |                   |                     | 25,784,033                        | 36,799,208                   | 2,962,297                 | 76,214,843           | 141,760,381           |
| CONSTRUCTION-IN-PROGRESS                                 | 523,591               |                     |                             |                   |                     | 865,991                           |                              |                           |                      | 1,389,582             |
|  | 13,374,135            | 559,366             | 3,489,897                   | 69,980            |                     | 28,771,558                        | 37,559,654                   | 3,330,549                 | 80,043,685           | 167,198,824           |
| LESS: ACCUMULATED DEPRECIATION                           | 2,199,468             | 136,734             | 1,284,790                   | 39,476            |                     | 10,749,734                        | 7,740,373                    | 1,074,602                 | 40,901,724           | 64,126,901            |
| <b>PROPERTY &amp; EQUIPMENT-NET</b>                      | <b>11,174,667</b>     | <b>422,632</b>      | <b>2,205,107</b>            | <b>30,504</b>     |                     | <b>18,021,824</b>                 | <b>29,819,281</b>            | <b>2,255,947</b>          | <b>39,141,961</b>    | <b>103,071,923</b>    |
| <b>TOTAL</b>   | <b>\$ 16,363,650</b>  | <b>\$ 1,257,591</b> | <b>\$ 3,408,965</b>         | <b>\$ 257,250</b> | <b>\$ 54,668</b>    | <b>\$ 27,934,619</b>              | <b>\$ 43,783,901</b>         | <b>\$ 3,397,223</b>       | <b>\$ 46,156,572</b> | <b>\$ 142,614,439</b> |

CONTINUED

COUNTY OF OAKLAND  
 COMBINING BALANCE SHEET-ENTERPRISE FUNDS, CONTINUED  
 DECEMBER 31, 1989

|  | AIRPORT<br>FACILITIES | AIRPORT<br>T-HANGER | MEDICAL<br>CARE<br>FACILITY | FOOD<br>SERVICE | INDIGENT<br>HOUSING | EVERGREEN<br>FARMINGTON<br>S.D.S. | CLINTON<br>OAKLAND<br>S.D.S. | HURON-<br>ROUGE<br>S.D.S. | S.O.C.S.D.S.  | TOTAL          |
|--|-----------------------|---------------------|-----------------------------|-----------------|---------------------|-----------------------------------|------------------------------|---------------------------|---------------|----------------|
| LIABILITIES AND FUND EQUITY                  |                       |                     |                             |                 |                     |                                   |                              |                           |               |                |
| CURRENT LIABILITIES:                         |                       |                     |                             |                 |                     |                                   |                              |                           |               |                |
| PAYABLE FROM CURRENT ASSETS:                 |                       |                     |                             |                 |                     |                                   |                              |                           |               |                |
| VOUCHERS PAYABLE                             | \$ 8,076              | \$ 39,465           | \$ 94,349                   | \$ 4,273        |                     | \$ 10,385                         | \$ 18,587                    | \$ 581                    | \$ 18,658     | \$ 194,374     |
| ACCRUED PAYROLL                              | 434                   |                     | 4,335                       |                 |                     |                                   |                              |                           |               | 4,769          |
| OTHER ACCRUED LIABILITIES AND DEPOSITS HELD  | 123,841               | 45,988              | 212,232                     | 16,875          |                     |                                   |                              |                           | 73,597        | 472,533        |
| DUE TO OTHER GOVERNMENTAL UNITS              | 25,294                |                     |                             |                 |                     | 2,189,997                         | 360,041                      | 169,121                   | 3,608,553     | 6,353,306      |
| DUE TO OTHER FUNDS                           | 42,885                | 202,811             | 449,131                     | 13,162          | 54,668              | 505,687                           | 413,178                      | 60,207                    | 35,704        | 1,777,433      |
| CASH OVERDRAFT                               |                       |                     | 412,131                     |                 |                     |                                   |                              |                           |               | 412,131        |
| TOTAL  | 200,530               | 288,264             | 1,172,178                   | 34,310          | 54,668              | 2,706,069                         | 791,806                      | 230,209                   | 3,736,512     | 9,214,546      |
| PAYABLE FROM RESTRICTED ASSETS:              |                       |                     |                             |                 |                     |                                   |                              |                           |               |                |
| ACCRUED INTEREST PAYABLE                     |                       | 8,625               |                             |                 |                     |                                   |                              |                           |               | 8,625          |
| CURRENT PORTION OF LONG-TERM DEBT            |                       | 75,000              |                             |                 |                     |                                   |                              |                           |               | 75,000         |
| TOTAL  |                       | 83,625              |                             |                 |                     |                                   |                              |                           |               | 83,625         |
| TOTAL  | 200,530               | 371,889             | 1,172,178                   | 34,310          | 54,668              | 2,706,069                         | 791,806                      | 230,209                   | 3,736,512     | 9,298,171      |
| LONG-TERM DEBT, EXCLUSIVE OF CURRENT PORTION |                       |                     |                             |                 |                     |                                   |                              |                           |               |                |
|  |                       | 75,000              |                             |                 |                     |                                   |                              |                           |               | 75,000         |
| FUND EQUITY:                                 |                       |                     |                             |                 |                     |                                   |                              |                           |               |                |
| CONTRIBUTED CAPITAL                          | 9,692,395             |                     | 2,205,107                   |                 |                     | 18,021,824                        | 29,819,281                   | 2,255,947                 | 39,008,866    | 101,003,420    |
| RETAINED EARNINGS:                           |                       |                     |                             |                 |                     |                                   |                              |                           |               |                |
| RESERVED FOR DEBT SERVICE                    |                       | 462,553             |                             |                 |                     |                                   |                              |                           |               | 462,553        |
| UNRESERVED:                                  |                       |                     |                             |                 |                     |                                   |                              |                           |               |                |
| DONATIONS                                    |                       |                     | 31,680                      |                 |                     |                                   |                              |                           |               | 31,680         |
| CONSTRUCTION AND OPERATION                   | 1,263,846             | 348,149             |                             |                 |                     | 5,086,524                         | 2,753,869                    | 347,774                   | 1,750,000     | 11,550,162     |
| OTHER  | 5,206,879             |                     |                             | 222,940         |                     | 2,120,202                         | 10,418,945                   | 563,293                   | 1,661,194     | 20,193,453     |
| TOTAL  | 6,470,725             | 810,702             | 31,680                      | 222,940         |                     | 7,206,726                         | 13,172,814                   | 911,067                   | 3,411,194     | 32,237,848     |
| TOTAL  | \$ 16,363,650         | \$ 1,257,591        | \$ 3,408,965                | \$ 257,250      | \$ 54,668           | \$ 27,934,619                     | \$ 43,783,901                | \$ 3,397,223              | \$ 46,156,572 | \$ 142,614,439 |



COUNTY OF OAKLAND  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
FOR THE YEAR ENDED DECEMBER 31, 1989

|  | AIRPORT<br>FACILITIES | AIRPORT<br>T-HANGER | MEDICAL<br>CARE<br>FACILITY | FOOD<br>SERVICES | INDIGENT<br>HOUSING | EVERGREEN<br>FARMINGTON<br>S.O.S. | CLINTON-<br>OAKLAND<br>S.O.S. | HURON-<br>ROUGE<br>S.O.S. | S.O.C.S.O.S.  | TOTAL         |
|--|-----------------------|---------------------|-----------------------------|------------------|---------------------|-----------------------------------|-------------------------------|---------------------------|---------------|---------------|
| OPERATING REVENUE:   |                       |                     |                             |                  |                     |                                   |                               |                           |               |               |
| SERVICE REVENUE  |                       |                     | \$ 5,909,515                |                  |                     | \$ 9,880,129                      | \$ 6,208,262                  | \$ 1,140,453              | \$ 14,758,408 | \$ 37,896,767 |
| PROVISION FOR DOUBTFUL ACCOUNTS AND<br>CONTRACTUAL DISCOUNTS |                       |                     | (1,492,227)                 |                  |                     |                                   |                               |                           |               | (1,492,227)   |
| NET SERVICE REVENUE  |                       |                     | 4,417,288                   |                  |                     | 9,880,129                         | 6,208,262                     | 1,140,453                 | 14,758,408    | 36,404,540    |
| LEASES, RENTALS AND CONCESSION SALES                         | \$ 1,152,589          | \$ 494,576          |                             |                  | \$ 100              |                                   |                               |                           |               | 1,647,265     |
| FOOD SALES   |                       |                     | 16,145                      | \$ 252,866       |                     |                                   |                               |                           |               | 269,011       |
| OTHER OPERATING REVENUE                                      |                       |                     | 287,085                     | 572              |                     | 116,022                           | 428,082                       | 16,120                    | 105,198       | 953,079       |
| TOTAL  | 1,152,589             | 494,576             | 4,720,518                   | 253,438          | 100                 | 9,996,151                         | 6,636,344                     | 1,156,573                 | 14,863,606    | 39,273,895    |
| OPERATING EXPENSES:  |                       |                     |                             |                  |                     |                                   |                               |                           |               |               |
| SALARIES   | 427,879               | 66,960              | 2,782,845                   | 89,829           |                     | 266,112                           | 243,763                       | 51,828                    | 385,377       | 4,314,593     |
| FRINGE BENEFITS  | 177,275               | 23,040              | 1,209,308                   | 33,776           |                     | 93,025                            | 91,089                        | 18,735                    | 154,285       | 1,800,533     |
| CONTRACTUAL SERVICES   | 302,315               | 95,563              | 524,007                     | 76,108           | 1,432               | 13,015,927                        | 4,504,777                     | 838,399                   | 14,235,422    | 33,593,950    |
| COMMODITIES  | 15,559                |                     | 942,720                     | 10,045           |                     | 31,682                            | 12,432                        | 16,263                    | 89,088        | 1,117,789     |
| DEPRECIATION   | 315,000               | 12,430              | 106,711                     | 4,903            |                     | 558,934                           | 750,679                       | 66,216                    | 1,651,208     | 3,466,081     |
| OTHER  |                       |                     | 23,658                      |                  |                     |                                   |                               |                           |               | 23,658        |
| INTERNAL SERVICES  | 88,119                |                     | 549,906                     | 110,256          |                     | 61,211                            | 43,655                        | 8,938                     | 24,628        | 886,713       |
| TOTAL  | 1,326,147             | 197,993             | 6,139,155                   | 324,917          | 1,432               | 14,026,891                        | 5,646,395                     | 1,000,379                 | 16,540,008    | 45,203,317    |
| OPERATING INCOME (LOSS)                                      | (173,558)             | 296,583             | (1,418,637)                 | (71,479)         | (1,332)             | (4,030,740)                       | 989,949                       | 156,194                   | (1,676,402)   | (5,929,422)   |
| NON-OPERATING REVENUE (EXPENSES):                            |                       |                     |                             |                  |                     |                                   |                               |                           |               |               |
| SALE OF LAND AND EQUIPMENT                                   | 515                   |                     |                             |                  | 15,847              |                                   |                               |                           | 2,300         | 18,662        |
| INTEREST EARNED  | 336,120               | 39,484              |                             |                  |                     | 758,280                           | 1,000,346                     | 57,493                    | 326,018       | 2,517,741     |
| INTEREST EXPENSE   | (2,201)               | (8,625)             |                             |                  |                     |                                   |                               |                           | (10,826)      | (10,826)      |
| DISTRIBUTION TO MUNICIPALITIES                               |                       |                     |                             |                  |                     | (1,485,941)                       |                               |                           | (13,527)      | (1,499,468)   |
| TOTAL  | 334,434               | 30,859              |                             |                  | 15,847              | (727,661)                         | 1,000,346                     | 57,493                    | 314,791       | 1,026,109     |
| INCOME (LOSS) BEFORE OPERATING TRANSFERS                     | 160,876               | 327,442             | (1,418,637)                 | (71,479)         | 14,515              | (4,758,401)                       | 1,990,295                     | 213,687                   | (1,361,611)   | (4,903,313)   |
| OPERATING TRANSFERS IN                                       | 225,472               |                     | 1,311,999                   | 69,000           |                     | 3,000                             |                               |                           |               | 1,609,471     |
| OPERATING TRANSFERS (OUT)                                    |                       | (225,472)           |                             |                  |                     |                                   |                               |                           | (144,725)     | (370,197)     |
| NET INCOME (LOSS)  | 386,348               | 101,970             | (106,638)                   | (2,479)          | 14,515              | (4,755,401)                       | 1,990,295                     | 213,687                   | (1,506,336)   | (3,664,039)   |
| ADD BACK DEPRECIATION CLOSED TO<br>CONTRIBUTED CAPITAL       | 298,147               |                     | 106,711                     |                  |                     | 558,934                           | 750,679                       | 66,216                    | 1,630,294     | 3,410,981     |
| NET INCOME (LOSS) CLOSED TO RETAINED EARNINGS                | 684,495               | 101,970             | 73                          | (2,479)          | 14,515              | (4,196,467)                       | 2,740,974                     | 279,903                   | 123,958       | (253,058)     |
| RETAINED EARNINGS AT BEGINNING OF YEAR                       | 5,786,230             | 708,732             | 31,607                      | 225,419          | 40,153              | 11,421,870                        | 10,431,840                    | 631,164                   | 3,287,236     | 32,564,251    |
| EQUITY TRANSFERS IN  | 400,000               |                     |                             |                  |                     |                                   |                               |                           |               | 400,000       |
| EQUITY TRANSFERS (OUT)                                       |                       |                     |                             |                  | (54,668)            |                                   |                               |                           |               | (54,668)      |
| TRANSFERS (TO) FROM CONTRIBUTED CAPITAL                      | (400,000)             |                     |                             |                  |                     | (18,677)                          |                               |                           |               | (418,677)     |
| RETAINED EARNINGS AT END 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 |

COUNTY OF OAKLAND  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 1989

|  | AIRPORT<br>FACILITIES | AIRPORT<br>T-HANGAR | MEDICAL<br>CARE<br>FACILITY | FOOD<br>SERVICES | INDIGENT<br>HOUSING | EVERGREEN<br>FARMINGTON<br>S.D.S. | CLINTON-<br>OAKLAND<br>S.D.S. | HURON-<br>ROUGE<br>S.D.S. | S.O.C.S.D.S.  | TOTAL         |
|--|-----------------------|---------------------|-----------------------------|------------------|---------------------|-----------------------------------|-------------------------------|---------------------------|---------------|---------------|
| CASH FLOWS FROM OPERATING ACTIVITIES:                          |                       |                     |                             |                  |                     |                                   |                               |                           |               |               |
| CASH RECEIVED FROM USERS                                       | \$ 1,426,561          | \$ 489,245          | \$ 4,192,724                | \$ 253,438       | \$ 100              | \$ 9,123,349                      | \$ 6,373,660                  | \$ 1,106,912              | \$ 14,788,772 | \$ 37,754,761 |
| CASH PAID TO SUPPLIERS AND EMPLOYEES                           | (1,012,233)           | (106,129)           | (6,197,152)                 | (311,304)        | (1,432)             | (13,518,780)                      | (5,224,753)                   | (957,032)                 | (15,011,391)  | (42,340,206)  |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES            | 414,328               | 383,116             | (2,004,428)                 | (57,866)         | (1,332)             | (4,395,431)                       | 1,148,907                     | 149,880                   | (222,619)     | (4,585,445)   |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:               |                       |                     |                             |                  |                     |                                   |                               |                           |               |               |
| OPERATING TRANSFERS (OUT)                                      |                       | (225,472)           |                             |                  |                     |                                   |                               |                           |               | (225,472)     |
| DISTRIBUTION TO MUNICIPALITIES                                 |                       |                     |                             |                  |                     | (1,485,941)                       |                               |                           | (13,527)      | (1,499,468)   |
| NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES |                       | (225,472)           |                             |                  |                     | (1,485,941)                       |                               |                           | (13,527)      | (1,724,940)   |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:      |                       |                     |                             |                  |                     |                                   |                               |                           |               |               |
| CONTRIBUTIONS  |                       |                     | 23,658                      |                  |                     |                                   |                               |                           |               | 23,658        |
| PRINCIPAL PAYMENTS-BONDS                                       |                       | (75,000)            |                             |                  |                     |                                   |                               |                           |               | (75,000)      |
| EQUITY TRANSFERS IN  | 400,000               |                     |                             |                  |                     |                                   |                               |                           |               | 400,000       |
| EQUITY TRANSFERS (OUT)   |                       |                     |                             |                  | (1,165)             |                                   |                               |                           |               | (1,165)       |
| OPERATING TRANSFERS IN   | 225,472               |                     | 1,311,999                   | 69,000           |                     | 3,000                             |                               |                           |               | 1,609,471     |
| OPERATING TRANSFERS (OUT)                                      |                       |                     |                             |                  |                     |                                   |                               |                           | (144,725)     | (144,725)     |
| GAIN ON SALE OF EQUIPMENT                                      | 515                   |                     |                             |                  | 56,000              |                                   |                               |                           | 2,300         | 58,815        |
| (ACQUISITION) OR DISPOSAL OF CAPITAL ASSETS                    | (765,656)             |                     | (23,658)                    | (899)            |                     | (18,677)                          |                               |                           | (81,881)      | (890,771)     |
| INTEREST PAID ON EQUIPMENT CONTRACTS                           | (2,201)               | (12,938)            |                             |                  |                     |                                   |                               |                           |               | (15,139)      |
| NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES            | (141,870)             | (87,938)            | 1,311,999                   | 68,101           | 54,835              | (15,677)                          |                               |                           | (224,306)     | 965,144       |
| CASH FLOWS FROM INVESTING ACTIVITIES:                          |                       |                     |                             |                  |                     |                                   |                               |                           |               |               |
| INTEREST ON INVESTMENTS  | 336,120               | 39,484              |                             |                  |                     | 778,564                           | 977,311                       | 56,413                    | 308,105       | 2,495,997     |
| NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES            | 336,120               | 39,484              |                             |                  |                     | 778,564                           | 977,311                       | 56,413                    | 308,105       | 2,495,997     |
| NET INCREASE (DECREASE) IN CASH                                | 608,578               | 109,190             | (692,429)                   | 10,235           | 53,503              | (5,118,485)                       | 2,126,218                     | 206,293                   | (152,347)     | (2,849,244)   |
| CASH, JANUARY 1, 1989  | 4,132,498             | 712,742             | 280,298                     | 207,683          | 1,165               | 11,832,644                        | 10,011,355                    | 671,826                   | 4,793,845     | 32,644,056    |
| CASH, DECEMBER 31, 1989  | \$ 4,741,076          | \$ 821,932          | \$ (412,131)                | \$ 217,918       | \$ 54,668           | \$ 6,714,159                      | \$ 12,137,573                 | \$ 878,119                | \$ 4,641,498  | \$ 29,794,812 |

CONTINUED

COUNTY OF OAKLAND  
ENTERPRISE FUNDS  
COMBINING STATEMENT OF CASH FLOWS, CONTINUED  
FOR THE YEAR ENDED DECEMBER 31, 1989

|   | AIRPORT<br>FACILITIES | AIRPORT<br>T-HANGER | MEDICAL<br>CARE<br>FACILITY | FOOD<br>SERVICES | INDIGENT<br>HOUSING | EVERGREEN<br>FARMINGTON<br>S.D.S | CLINTON<br>OAKLAND<br>S.D.S | HURON-<br>ROUGE<br>S.D.S | S.O.C.S.D.S.   | TOTAL          |
|---|-----------------------|---------------------|-----------------------------|------------------|---------------------|----------------------------------|-----------------------------|--------------------------|----------------|----------------|
| OPERATING INCOME (LOSS)   | \$ (173,558)          | \$ 296,583          | \$ (1,418,637)              | \$ (71,479)      | \$ (1,332)          | \$ (4,030,740)                   | \$ 989,949                  | \$ 156,194               | \$ (1,676,402) | \$ (5,929,422) |
| ADJUSTMENTS TO RECONCILE OPERATING INCOME TO<br>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES |                       |                     |                             |                  |                     |                                  |                             |                          |                |                |
| DEPRECIATION EXPENSE  | 315,000               | 12,430              | 106,711                     | 4,903            |                     | 558,934                          | 750,679                     | 66,216                   | 1,651,208      | 3,466,081      |
| ( INCREASE ) DECREASE IN ACCOUNTS & INTEREST RECEIVABLE   | 87,354                | (5,331)             | (470,232)                   |                  |                     | 1,687                            |                             |                          | (4,557)        | (391,079)      |
| ( INCREASE ) DECREASE IN DUE FROM OTHER FUNDS   | 186,688               |                     | (57,562)                    |                  |                     | (373,700)                        | (1,473)                     | (181)                    | (11,637)       | (257,865)      |
| ( INCREASE ) DECREASE IN DUE FROM OTHER<br>GOVERNMENTAL UNITS                                       |                       |                     |                             |                  |                     | (500,789)                        | (261,211)                   | (49,480)                 | (58,640)       | (870,120)      |
| ( INCREASE ) DECREASE IN INVENTORIES  |                       |                     |                             | (682)            |                     |                                  |                             |                          |                | (682)          |
| ( INCREASE ) DECREASE IN PREPAID EXPENSES   | (70)                  |                     |                             |                  |                     |                                  |                             |                          | (1,573)        | (1,643)        |
| INCREASE (DECREASE) IN VOUCHERS PAYABLE   | (1,494)               | 39,243              | 49,132                      | 3,656            |                     | 6,934                            | (32,002)                    | (69)                     | 10,410         | 75,810         |
| INCREASE (DECREASE) IN ACCRUED PAYROLL  | 21                    |                     | 207                         |                  |                     |                                  |                             |                          |                | 228            |
| INCREASE (DECREASE) IN OTHER ACCRUED LIABILITIES<br>AND DEPOSITS HELD                               | (3,896)               | 5,056               | 104,722                     | 4,397            |                     |                                  |                             |                          | 73,597         | 183,876        |
| INCREASE (DECREASE) IN DUE TO OTHER GOVERNMENTAL UNITS  | (11,386)              |                     |                             |                  |                     | 232,703                          | 4,228                       | 27,286                   | (208,135)      | 44,696         |
| INCREASE (DECREASE) IN DUE TO OTHER FUNDS   | 15,669                | 35,135              | (318,769)                   | 1,339            |                     | (290,460)                        | (301,263)                   | (50,086)                 | 3,110          | (905,325)      |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES   | \$ 414,328            | \$ 383,116          | \$ (2,004,428)              | \$ (57,866)      | \$ (1,332)          | \$ (4,395,431)                   | \$ 1,148,907                | \$ 149,880               | \$ (222,619)   | \$ (4,585,445) |

# **FIDUCIARY FUNDS**

COUNTY OF OAKLAND  
COMBINING BALANCE SHEET-FIDUCIARY FUNDS  
DECEMBER 31, 1989

|   | EMPLOYEES BENEFIT TRUST FUNDS             |                                  |                                 |  | EXPENDABLE TRUST FUNDS       |                     |                                 |                             | AGENCY FUNDS                    |                  |                |
|---|---|----------------------------------|---------------------------------|--|------------------------------|---------------------|---------------------------------|-----------------------------|---------------------------------|------------------|----------------|
|   | OAKLAND COUNTY<br>EMPLOYEES<br>RETIREMENT | ROAD<br>COMMISSION<br>RETIREMENT | RETIRES<br>HOSPITAL<br>BENEFITS | DELINQUENT<br>PERSONAL TAX<br>ADMINISTRATION | JAIL<br>INMATE<br>COMMISSARY | CRIME<br>PREVENTION | SKILLMAN<br>FOUNDATION<br>TRUST | WATER<br>AND SEWER<br>TRUST | DAM<br>REPLACEMENT<br>REVOLVING | ACT 40<br>DEBT   | ACT 94<br>DEBT |
| <b>ASSETS</b>                           |   |                                  |                                 |  |                              |                     |                                 |                             |                                 |                  |                |
| CASH AND SHORT TERM INVESTMENTS         | \$ 35,471,629                             | \$ 7,188,584                     | \$ 3,396,280                    | \$ 2,376,195                                 | \$ 78,792                    | \$ 3,525            | \$ 192,218                      | \$ 3,477,564                | \$ 145,000                      | \$ 26,013        | \$ 288         |
| INVESTMENTS                             | 238,179,142                               | 35,166,388                       | 4,564,391                       |  | 67,000                       |                     |                                 |                             |                                 |                  |                |
| ACCOUNTS RECEIVABLE                     |   | 116,238                          |                                 |  |                              |                     |                                 | 2,707,129                   |                                 |                  |                |
| ACCRUED INTEREST RECEIVABLE             | 10,280,759                                | 688,571                          | 72,385                          | 1,457  | 58                           |                     |                                 |                             |                                 | 155              |                |
| DUE FROM OTHER GOVERNMENTAL UNITS       |   |                                  |                                 |  |                              |                     | 532,736                         |                             |                                 |                  |                |
| DUE FROM OTHER FUNDS                    | 22,404                                    |                                  |                                 | 17,465                                       |                              |                     | 908,243                         |                             |                                 |                  |                |
| OTHER ASSETS                            |   |                                  |                                 |  | 14,136                       |                     | 56,425                          |                             |                                 |                  |                |
| LONG-TERM ADVANCE                       |   |                                  |                                 |  |                              |                     |                                 | 555,000                     |                                 |                  |                |
| <b>TOTAL</b>                            | <b>\$ 283,953,934</b>                     | <b>\$ 43,159,781</b>             | <b>\$ 8,033,056</b>             | <b>\$ 2,395,117</b>                          | <b>\$ 159,986</b>            | <b>\$ 3,525</b>     | <b>\$ 192,218</b>               | <b>\$ 7,682,097</b>         | <b>\$ 700,000</b>               | <b>\$ 26,168</b> | <b>\$ 288</b>  |
| <b>LIABILITIES AND FUND BALANCES</b>    |   |                                  |                                 |  |                              |                     |                                 |                             |                                 |                  |                |
| <b>LIABILITIES:</b>                     |   |                                  |                                 |  |                              |                     |                                 |                             |                                 |                  |                |
| VOUCHERS PAYABLE                        |   |                                  |                                 |  | 38,461                       |                     |                                 | 133,610                     |                                 |                  |                |
| DEPOSITS HELD                           |   |                                  |                                 |  |                              |                     |                                 | 450,356                     |                                 |                  |                |
| ACCOUNTS PAYABLE                        | 1,910,186                                 | 56,216                           | 469                             | 53   |                              |                     | 2,000                           | 853,668                     |                                 |                  |                |
| DUE TO OTHER GOVERNMENTAL UNITS         |   |                                  |                                 |  |                              |                     |                                 | 1,562,538                   |                                 | 26,168           | 288            |
| DUE TO OTHER FUNDS                      |   |                                  |                                 | 764  | 6,494                        |                     | 4,713                           | 382,788                     |                                 |                  |                |
| ACCRUED LIABILITIES                     |   |                                  |                                 |  | 40                           |                     |                                 |                             |                                 |                  |                |
| EMPLOYEE SAVINGS                        |   |                                  |                                 |  |                              |                     |                                 |                             |                                 |                  |                |
| DEFERRED REVENUE                        |   |                                  |                                 |  |                              |                     | 162,000                         |                             |                                 |                  |                |
| <b>TOTAL</b>                            | <b>1,910,186</b>                          | <b>56,216</b>                    | <b>469</b>                      | <b>817</b>                                   | <b>44,995</b>                |                     | <b>168,713</b>                  | <b>3,382,960</b>            |                                 | <b>26,168</b>    | <b>288</b>     |
| <b>FUND BALANCES:</b>                   |   |                                  |                                 |  |                              |                     |                                 |                             |                                 |                  |                |
| CONTRIBUTED CAPITAL                     |   |                                  |                                 |  |                              |                     |                                 |                             | 700,000                         |                  |                |
| RESERVED:                               |   |                                  |                                 |  |                              |                     |                                 |                             |                                 |                  |                |
| ANNUITY SAVINGS RESERVE                 | 6,424,978                                 |                                  |                                 |  |                              |                     |                                 |                             |                                 |                  |                |
| PENSION ACCUMULATION RESERVE            | 194,855,848                               | 43,103,565                       |                                 |  |                              |                     |                                 |                             |                                 |                  |                |
| PENSION RESERVE                         | 80,762,922                                |                                  |                                 |  |                              |                     |                                 |                             |                                 |                  |                |
| ACTUARIAL FUNDING REQUIREMENTS PROGRAMS |   |                                  | 8,032,587                       |  |                              |                     | 23,505                          | 4,299,137                   |                                 |                  |                |
| UNRESERVED:                             |   |                                  |                                 |  |                              |                     |                                 |                             |                                 |                  |                |
| DESIGNATED                              |   |                                  |                                 | 2,394,300                                    | 114,991                      | 3,525               |                                 |                             |                                 |                  |                |
| <b>TOTAL</b>                            | <b>282,043,748</b>                        | <b>43,103,565</b>                | <b>8,032,587</b>                | <b>2,394,300</b>                             | <b>114,991</b>               | <b>3,525</b>        | <b>23,505</b>                   | <b>4,299,137</b>            |                                 |                  |                |
| <b>TOTAL</b>                            | <b>282,043,748</b>                        | <b>43,103,565</b>                | <b>8,032,587</b>                | <b>2,394,300</b>                             | <b>114,991</b>               | <b>3,525</b>        | <b>23,505</b>                   | <b>4,299,137</b>            | <b>700,000</b>                  |                  |                |
| <b>TOTAL</b>                            | <b>\$ 283,953,934</b>                     | <b>\$ 43,159,781</b>             | <b>\$ 8,033,056</b>             | <b>\$ 2,395,117</b>                          | <b>\$ 159,986</b>            | <b>\$ 3,525</b>     | <b>\$ 192,218</b>               | <b>\$ 7,682,097</b>         | <b>\$ 700,000</b>               | <b>\$ 26,168</b> | <b>\$ 288</b>  |

CONTINUED

COUNTY OF OAKLAND  
 COMBINING BALANCE SHEET-FIDUCIARY FUNDS, CONTINUED  
 DECEMBER 31, 1989

AGENCY FUNDS

|                                      | ACT 185<br>DEBT   | RESTRICTED<br>FUNDS | SPECIAL<br>TRUST  | PUBLIC<br>LIBRARY<br>TRUST | REGISTER<br>OF DEEDS<br>TRUST | DISTRICT<br>COURT<br>TRUST | O.C.S.D.<br>SEIZED<br>FUNDS | PROSECUTOR<br>CITIZENS<br>REWARD | PROSECUTOR<br>FORFEITURE<br>EVIDENCE | C.E.T.A.<br>RETIREMENT | COUNTY DEFERRED<br>COMPENSATION<br>PLAN | ROAD DEFERRED<br>COMPENSATION<br>PLAN |
|--------------------------------------|-------------------|---------------------|-------------------|----------------------------|-------------------------------|----------------------------|-----------------------------|----------------------------------|--------------------------------------|------------------------|---|---------------------------------------|
| <b>ASSETS</b>                        |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| CASH AND SHORT TERM INVESTMENTS      | \$ 588,340        | \$ 35,590           | \$ 769,669        | \$ 682,697                 | \$ 13,019                     | \$ 103,050                 | \$ 74,534                   | \$ 4,606                         | \$ 1,574,759                         | \$ 127,590             | \$ 25,834,203                           | \$ 7,113,511                          |
| INVESTMENTS                          |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| ACCOUNTS RECEIVABLE                  |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| ACCRUED INTEREST RECEIVABLE          | 14,398            |                     |                   | 444                        |                               |                            |                             |                                  |                                      |                        | 298,370                                 |                                       |
| DUE FROM OTHER GOVERNMENTAL UNITS    |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| DUE FROM OTHER FUNDS                 |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| OTHER ASSETS                         |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| LONG-TERM ADVANCE                    |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| <b>TOTAL</b>                         | <b>\$ 602,738</b> | <b>\$ 35,590</b>    | <b>\$ 769,669</b> | <b>\$ 683,141</b>          | <b>\$ 13,019</b>              | <b>\$ 103,050</b>          | <b>\$ 74,534</b>            | <b>\$ 4,606</b>                  | <b>\$ 1,574,759</b>                  | <b>\$ 127,590</b>      | <b>\$ 26,132,573</b>                    | <b>\$ 7,113,511</b>                   |
| <b>LIABILITIES AND FUND BALANCES</b> |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| <b>LIABILITIES:</b>                  |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| VOUCHERS PAYABLE                     |                   | 36                  |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| DEPOSITS HELD                        |                   |                     |                   |                            |                               |                            | 59,375                      |                                  | 1,483,047                            |                        |   |                                       |
| ACCOUNTS PAYABLE                     |                   | 35,554              | 758,791           |                            | 13,019                        |                            | 15,159                      | 4,606                            | 91,712                               |                        | 198,596                                 |                                       |
| DUE TO OTHER GOVERNMENTAL UNITS      | 602,738           |                     | 6,735             | 682,697                    |                               | 103,050                    |                             |                                  |                                      | 127,590                |   |                                       |
| DUE TO OTHER FUNDS                   |                   |                     | 4,143             | 444                        |                               |                            |                             |                                  |                                      |                        |   |                                       |
| ACCRUED LIABILITIES                  |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        | 13,523                                  |                                       |
| EMPLOYEE SAVINGS                     |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        | 25,920,454                              | 7,113,511                             |
| DEFERRED REVENUE                     |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| <b>TOTAL</b>                         | <b>602,738</b>    | <b>35,590</b>       | <b>769,669</b>    | <b>683,141</b>             | <b>13,019</b>                 | <b>103,050</b>             | <b>74,534</b>               | <b>4,606</b>                     | <b>1,574,759</b>                     | <b>127,590</b>         | <b>26,132,573</b>                       | <b>7,113,511</b>                      |
| <b>FUND BALANCES:</b>                |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| CONTRIBUTED CAPITAL                  |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| RESERVED:                            |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| ANNUITY SAVINGS RESERVE              |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| PENSION ACCUMULATION RESERVE         |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| PENSION RESERVE                      |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| ACTUARIAL FUNDING REQUIREMENTS       |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| PROGRAMS                             |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| UNRESERVED:                          |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| DESIGNATED                           |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| <b>TOTAL</b>                         |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| <b>TOTAL</b>                         |                   |                     |                   |                            |                               |                            |                             |                                  |                                      |                        |   |                                       |
| <b>TOTAL</b>                         | <b>\$ 602,738</b> | <b>\$ 35,590</b>    | <b>\$ 769,669</b> | <b>\$ 683,141</b>          | <b>\$ 13,019</b>              | <b>\$ 103,050</b>          | <b>\$ 74,534</b>            | <b>\$ 4,606</b>                  | <b>\$ 1,574,759</b>                  | <b>\$ 127,590</b>      | <b>\$ 26,132,573</b>                    | <b>\$ 7,113,511</b>                   |

CONTINUED

COUNTY OF OAKLAND  
COMBINING BALANCE SHEET-FIDUCIARY FUNDS, CONTINUED  
DECEMBER 31, 1989

AGENCY FUNDS

|                                      | PROBATE<br>COURT<br>TRUST | CHILD<br>SUPPORT<br>ACCOUNT | ESCHEATS<br>TRUST | INHERITANCE<br>TAX-STATE<br>SHARE | UNDISTRIBUTED<br>TAXES | CHILDREN'S<br>VILLAGE<br>INVESTMENT | CIRCUIT<br>COURT<br>TRUST | LITIGATION<br>CHILD CARE | CONTRACTOR'S<br>RETAINAGE | LEGATEE<br>TRUST  | TOTAL                 |
|--------------------------------------|---------------------------|-----------------------------|-------------------|-----------------------------------|------------------------|-------------------------------------|---------------------------|--------------------------|---------------------------|-------------------|-----------------------|
| <b>ASSETS</b>                        |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   |                       |
| CASH AND SHORT TERM INVESTMENTS      | \$ 4,825                  | \$ 713,985                  | \$ 97,769         | \$ 1,663,107                      | \$ 19,563,018          | \$ 3,224                            | \$ 7,051,251              | \$ 36,056                | \$ 1,527,161              | \$ 139,246        | \$ 120,077,298        |
| INVESTMENTS                          |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | 277,976,921           |
| ACCOUNTS RECEIVABLE                  |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | 2,823,367             |
| ACCRUED INTEREST RECEIVABLE          |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | 11,356,597            |
| DUE FROM OTHER GOVERNMENTAL UNITS    |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | 532,736               |
| DUE FROM OTHER FUNDS                 |                           |                             |                   |                                   | 131,617                |                                     |                           |                          |                           |                   | 1,079,729             |
| OTHER ASSETS                         |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | 70,561                |
| LONG-TERM ADVANCE                    |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | 555,000               |
| <b>TOTAL</b>                         | <b>\$ 4,825</b>           | <b>\$ 713,985</b>           | <b>\$ 97,769</b>  | <b>\$ 1,663,107</b>               | <b>\$ 19,694,635</b>   | <b>\$ 3,224</b>                     | <b>\$ 7,051,251</b>       | <b>\$ 36,056</b>         | <b>\$ 1,527,161</b>       | <b>\$ 139,246</b> | <b>\$ 414,472,209</b> |
| <b>LIABILITIES AND FUND BALANCES</b> |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   |                       |
| <b>LIABILITIES:</b>                  |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   |                       |
| VOUCHERS PAYABLE                     |                           |                             |                   | 1,662,574                         | 17,063                 |                                     |                           |                          |                           |                   | 1,851,744             |
| DEPOSITS HELD                        |                           | 713,985                     |                   |                                   |                        |                                     | 7,051,251                 | 36,056                   |                           |                   | 9,794,070             |
| ACCOUNTS PAYABLE                     | 4,825                     |                             | 613               |                                   | 16,319                 | 3,224                               |                           |                          | 1,527,161                 | 139,246           | 5,631,417             |
| DUE TO OTHER GOVERNMENTAL UNITS      |                           |                             | 97,156            | 533                               | 2,130,133              |                                     |                           |                          |                           |                   | 5,339,626             |
| DUE TO OTHER FUNDS                   |                           |                             |                   |                                   | 17,531,120             |                                     |                           |                          |                           |                   | 17,930,466            |
| ACCRUED LIABILITIES                  |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | 13,563                |
| EMPLOYEE SAVINGS                     |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | 33,033,965            |
| DEFERRED REVENUE                     |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | 162,000               |
| <b>TOTAL</b>                         | <b>4,825</b>              | <b>713,985</b>              | <b>97,769</b>     | <b>1,663,107</b>                  | <b>19,694,635</b>      | <b>3,224</b>                        | <b>7,051,251</b>          | <b>36,056</b>            | <b>1,527,161</b>          | <b>139,246</b>    | <b>73,756,851</b>     |
| <b>FUND BALANCES:</b>                |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   |                       |
| CONTRIBUTED CAPITAL                  |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | 700,000               |
| RESERVED:                            |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   |                       |
| ANNUITY SAVINGS RESERVE              |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | 6,424,978             |
| PENSION ACCUMULATION RESERVE         |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | 237,959,413           |
| PENSION RESERVE                      |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | 80,762,922            |
| ACTUARIAL FUNDING REQUIREMENTS       |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | 8,032,587             |
| PROGRAMS                             |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | 4,322,642             |
| UNRESERVED:                          |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   |                       |
| DESIGNATED                           |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | 2,512,816             |
| <b>TOTAL</b>                         |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | <b>340,015,358</b>    |
| <b>TOTAL</b>                         |                           |                             |                   |                                   |                        |                                     |                           |                          |                           |                   | <b>340,715,358</b>    |
| <b>TOTAL</b>                         | <b>\$ 4,825</b>           | <b>\$ 713,985</b>           | <b>\$ 97,769</b>  | <b>\$ 1,663,107</b>               | <b>\$ 19,694,635</b>   | <b>\$ 3,224</b>                     | <b>\$ 7,051,251</b>       | <b>\$ 36,056</b>         | <b>\$ 1,527,161</b>       | <b>\$ 139,246</b> | <b>\$ 414,472,209</b> |

COUNTY OF OAKLAND  
EMPLOYEE BENEFIT TRUST FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 1989

|                                    | OAKLAND COUNTY<br>EMPLOYEES RETIREMENT | ROAD COMMISSION<br>RETIREMENT | RETIREEES HOSPITAL<br>BENEFITS | TOTAL          |
|------------------------------------|--|-------------------------------|--------------------------------|----------------|
| OPERATING REVENUES:                |  |                               |                                |                |
| INVESTMENT INCOME                  | \$ 17,293,274                          | \$ 3,267,738                  | \$ 310,069                     | \$ 20,871,081  |
| CONTRIBUTIONS                      | 14,026,407                             | 2,529,868                     |                                | 16,556,275     |
| GAIN ON SALE OF INVESTMENTS        | 21,762,064                             |                               | 112,185                        | 21,874,249     |
| TOTAL                              | 53,081,745                             | 5,797,606                     | 422,254                        | 59,301,605     |
| OPERATING EXPENSES:                |  |                               |                                |                |
| BENEFIT PAYMENTS                   | 6,567,726                              | 1,779,380                     |                                | 8,347,106      |
| LOSS ON SALE OF INVESTMENTS        | 4,633,444                              |                               | 57,500                         | 4,690,944      |
| OTHER                              | 11,241                                 | 221,449                       |                                | 232,690        |
| TOTAL                              | 11,212,411                             | 2,000,829                     | 57,500                         | 13,270,740     |
| NET INCOME                         | 41,869,334                             | 3,796,777                     | 364,754                        | 46,030,865     |
| FUND BALANCES AT BEGINNING OF YEAR | 240,174,414                            | 39,306,788                    | 4,001,347                      | 283,482,549    |
| EQUITY TRANSFERS IN                |  |                               | 3,666,486                      | 3,666,486      |
| FUND BALANCES AT END OF YEAR       | \$ 282,043,748                         | \$ 43,103,565                 | \$ 8,032,587                   | \$ 333,179,900 |



COUNTY OF OAKLAND  
 EMPLOYEE BENEFIT TRUST FUNDS  
 COMBINING STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED DECEMBER 31, 1989

|  | OAKLAND COUNTY<br>EMPLOYEES<br>RETIREMENT | ROAD<br>COMMISSION<br>RETIREMENT | RETIREES<br>HOSPITAL<br>BENEFIT | TOTAL          |
|--|---|----------------------------------|---------------------------------|----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES:                        |   |                                  |                                 |                |
| CASH RECEIVED FROM USERS                                     | \$ 14,026,407                             | \$ 2,503,957                     |                                 | \$ 16,530,364  |
| CASH PAID TO SUPPLIERS AND EMPLOYEES                         | (6,596,779)                               | (1,963,690)                      | (651,553)                       | (9,212,022)    |
| INTEREST RECEIVED  | 17,994,191                                | 3,146,859                        | 307,200                         | 21,448,250     |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES          | 25,423,819                                | 3,687,126                        | (344,353)                       | 28,766,592     |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING<br>ACTIVITIES: |   |                                  |                                 |                |
| EQUITY TRANSFERS IN  |   |                                  | 3,666,486                       | 3,666,486      |
| NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES          |   |                                  | 3,666,486                       | 3,666,486      |
| CASH FLOWS FROM INVESTING ACTIVITIES:                        |   |                                  |                                 |                |
| PROCEEDS FROM THE SALE OF INVESTMENTS                        | 11,563,424                                |                                  | 54,686                          | 11,618,110     |
| NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES          | 11,563,424                                |                                  | 54,686                          | 11,618,110     |
| NET INCREASE IN CASH   | 36,987,243                                | 3,687,126                        | 3,376,819                       | 44,051,188     |
| CASH, JANUARY 1, 1989  | 236,663,528                               | 38,667,846                       | 4,583,852                       | 279,915,226    |
| CASH, DECEMBER 31, 1989                                      | \$ 273,650,771                            | \$ 42,354,972                    | \$ 7,960,671                    | \$ 323,966,414 |

CONTINUED

COUNTY OF OAKLAND  
 EMPLOYEE BENEFIT TRUST FUNDS  
 COMBINING STATEMENT OF CASH FLOWS, CONTINUED  
 FOR THE YEAR ENDED DECEMBER 31, 1989

|   | OAKLAND COUNTY<br>EMPLOYEES<br>RETIREMENT | ROAD<br>COMMISSION<br>RETIREMENT | RETIREEES<br>HOSPITAL<br>BENEFIT | TOTAL         |
|---|---|----------------------------------|----------------------------------|---------------|
| NET OPERATING INCOME  | \$ 41,869,334                             | \$ 3,796,777                     | \$ 364,754                       | \$ 46,030,865 |
| ADJUSTMENTS TO RECONCILE NET OPERATING INCOME TO<br>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES |   |                                  |                                  |               |
| (GAIN) OR LOSS ON SALE OF INVESTMENTS   | (11,563,424)                              |                                  | (54,686)                         | (11,618,110)  |
| (INCREASE) DECREASE IN ACCOUNTS & INTEREST RECEIVABLE   | (6,770,636)                               | (146,790)                        | (2,868)                          | (6,920,294)   |
| (INCREASE) DECREASE IN DUE FROM OTHER FUNDS   | (3,829)                                   |                                  |                                  | (3,829)       |
| INCREASE (DECREASE) IN OTHER ACCRUED LIABILITIES<br>AND DEPOSITS HELD                                   | 1,910,186                                 | 37,139                           |                                  | 1,947,325     |
| INCREASE (DECREASE) IN DUE TO OTHER FUNDS   | (17,812)                                  |                                  | (651,553)                        | (669,365)     |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES   | \$ 25,423,819                             | \$ 3,687,126                     | \$ (344,353)                     | \$ 28,766,592 |

COUNTY OF OAKLAND  
EXPENDABLE TRUST FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 1989

|   | DELINQUENT<br>PERSONAL TAX<br>ADMINISTRATION | JAIL<br>INMATE<br>COMMISSARY | CRIME<br>PREVENTION | SKILLMAN<br>FOUNDATION<br>TRUST | WATER AND<br>SEWER<br>TRUST | DAM<br>REPLACEMENT<br>REVOLVING | TOTAL        |
|---|--|------------------------------|---------------------|---------------------------------|-----------------------------|---------------------------------|--------------|
| REVENUES:                                       |  |                              |                     |                                 |                             |                                 |              |
| DONATIONS                                       |  |                              |                     | \$ 187,000                      |                             |                                 | \$ 187,000   |
| OTHER INTERGOVERNMENTAL REVENUE                 | \$ 433,017                                   |                              |                     |                                 | \$ 14,970,809               |                                 | 15,403,826   |
| USE OF MONEY                                    | 196,204                                      | \$ 6,008                     |                     |                                 | 186,658                     |                                 | 388,870      |
| OTHER   |  | 601,122                      | \$ 1,600            |                                 |                             |                                 | 602,722      |
| TOTAL   | 629,221                                      | 607,130                      | 1,600               | 187,000                         | 15,157,467                  |                                 | 16,582,418   |
| EXPENDITURES:                                   |  |                              |                     |                                 |                             |                                 |              |
| SALARIES  |  | 86,785                       |                     | 103,113                         |                             |                                 | 189,898      |
| FRINGE BENEFITS                                 |  | 34,094                       |                     | 44,355                          |                             |                                 | 78,449       |
| PUBLIC WORKS                                    |  |                              |                     |                                 | 13,117,222                  |                                 | 13,117,222   |
| CONTRACTUAL SERVICES                            | 233,729                                      | 37,211                       |                     | 10,870                          |                             |                                 | 281,810      |
| COMMODITIES                                     | 1,122  | 443,401                      |                     |                                 |                             |                                 | 444,523      |
| INTERNAL SERVICES                               | 2,313  | 24,590                       |                     |                                 |                             |                                 | 26,903       |
| CAPITAL OUTLAY                                  |  | 9,777                        |                     |                                 |                             |                                 | 9,777        |
| DISTRIBUTION TO MUNICIPALITIES                  |  |                              |                     |                                 | 1,699,536                   |                                 | 1,699,536    |
| TOTAL   | 237,164                                      | 635,858                      |                     | 158,338                         | 14,816,758                  |                                 | 15,848,118   |
| EXCESS OF REVENUES OVER (UNDER)<br>EXPENDITURES | 392,057                                      | (28,728)                     | 1,600               | 28,662                          | 340,709                     |                                 | 734,300      |
| OPERATING TRANSFERS IN                          |  | 27,315                       |                     |                                 |                             |                                 | 27,315       |
| NET INCOME (LOSS)                               | 392,057                                      | (1,413)                      | 1,600               | 28,662                          | 340,709                     |                                 | 761,615      |
| FUND BALANCES AT BEGINNING OF YEAR              | 2,002,243                                    | 116,404                      | 1,925               | (5,157)                         | 3,958,428                   | \$ 700,000                      | 6,773,843    |
| FUND BALANCES AT END OF YEAR                    | \$ 2,394,300                                 | \$ 114,991                   | \$ 3,525            | \$ 23,505                       | \$ 4,299,137                | \$ 700,000                      | \$ 7,535,458 |

County of Oakland  
Agency Funds  
Combining Statement of Changes in Assets and Liabilities  
For the Year Ended December 31, 1989

|                                 | <u>Balance</u><br><u>January 1, 1989</u> | <u>Additions</u>  | <u>Deductions</u> | <u>Balance</u><br><u>December 31, 1989</u> |
|---------------------------------|--|-------------------|-------------------|--|
| <u>Act 40 Debt Funds</u>        |  |                   |                   |  |
| ASSETS                          |  |                   |                   |  |
| Cash and Short-Term Investments | \$ 36,204                                | \$ 243,389        | \$ 253,580        | \$ 26,013                                  |
| Accrued Interest Receivable     | <u>239</u>                               | <u>155</u>        | <u>239</u>        | <u>155</u>                                 |
| Total                           | <u>\$ 36,443</u>                         | <u>\$ 243,544</u> | <u>\$ 253,819</u> | <u>\$ 26,168</u>                           |
| LIABILITIES                     |  |                   |                   |  |
| Accounts Payable                |  | \$ 253,580        | \$ 253,580        |  |
| Due to Other Governmental Units | <u>\$ 36,443</u>                         | <u>13,649</u>     | <u>23,924</u>     | <u>\$ 26,168</u>                           |
| Total                           | <u>\$ 36,443</u>                         | <u>\$ 267,229</u> | <u>\$ 277,504</u> | <u>\$ 26,168</u>                           |
| <u>Act 94 Debt Funds</u>        |  |                   |                   |  |
| ASSETS                          |  |                   |                   |  |
| Cash and Short Term Investments | <u>\$ 679</u>                            | <u>          </u> | <u>\$ 391</u>     | <u>\$ 288</u>                              |
| LIABILITIES                     |  |                   |                   |  |
| Accounts Payable                |  | \$ 391            | \$ 391            |  |
| Due to Other Governmental Units | <u>\$ 679</u>                            | <u>          </u> | <u>391</u>        | <u>\$ 288</u>                              |
| Total                           | <u>\$ 679</u>                            | <u>\$ 391</u>     | <u>\$ 782</u>     | <u>\$ 288</u>                              |

Continued

County of Oakland  
 Agency Funds  
 Combining Statement of Changes in Assets and Liabilities, Continued  
 For the Year Ended December 31, 1989

|                                 | <u>Balance</u><br><u>January 1, 1989</u> | <u>Additions</u>  | <u>Deductions</u> | <u>Balance</u><br><u>December 31, 1989</u> |
|---------------------------------|--|-------------------|-------------------|--|
| <u>Act 185 Debt Funds</u>       |  |                   |                   |  |
| ASSETS                          |  |                   |                   |  |
| Cash and Short Term Investments | \$ 666,627                               | \$ 588,586        | \$ 666,873        | \$ 588,340                                 |
| Accrued Interest Receivable     | <u>17,784</u>                            | <u>14,398</u>     | <u>17,784</u>     | <u>14,398</u>                              |
| Total                           | <u>\$ 684,411</u>                        | <u>\$ 602,984</u> | <u>\$ 684,657</u> | <u>\$ 602,738</u>                          |
|                                 |  |                   |                   |  |
| LIABILITIES                     |  |                   |                   |  |
| Accounts Payable                |  | \$ 666,873        | \$ 666,873        |  |
| Due to Other Governmental Units | <u>\$ 684,411</u>                        | <u>72,577</u>     | <u>154,250</u>    | <u>\$ 602,738</u>                          |
| Total                           | <u>\$ 684,411</u>                        | <u>\$ 739,450</u> | <u>\$ 821,123</u> | <u>\$ 602,738</u>                          |
|                                 |  |                   |                   |  |
| <u>Restricted Funds</u>         |  |                   |                   |  |
| ASSETS                          |  |                   |                   |  |
| Cash and Short Term Investments | <u>\$ 38,819</u>                         | <u>\$ 11,398</u>  | <u>\$ 14,627</u>  | <u>\$ 35,590</u>                           |
|                                 |  |                   |                   |  |
| LIABILITIES                     |  |                   |                   |  |
| Accounts Payable                | \$ 38,375                                | \$ 11,398         | \$ 14,219         | \$ 35,554                                  |
| Vouchers Payable                | 412                                      | 14,514            | 14,890            | 36   |
| Due to Other Funds              | <u>32</u>                                | <u>53</u>         | <u>85</u>         | <u>          </u>                          |
| Total                           | <u>\$ 38,819</u>                         | <u>\$ 25,965</u>  | <u>\$ 29,194</u>  | <u>\$ 35,590</u>                           |

Continued

County of Oakland  
Agency Funds  
Combining Statement of Changes in Assets and Liabilities, Continued  
For the Year Ended December 31, 1989

|                                 | <u>Balance</u><br><u>January 1, 1989</u> | <u>Additions</u>     | <u>Deductions</u>    | <u>Balance</u><br><u>December 31, 1989</u> |
|---------------------------------|--|----------------------|----------------------|--|
| <u>Special Trust</u>            |  |                      |                      |  |
| ASSETS                          |  |                      |                      |  |
| Cash and Short Term Investments | \$ 355,199                               | \$ 4,261,965         | \$ 3,847,495         | \$ 769,669                                 |
| LIABILITIES                     |  |                      |                      |  |
| Due to Other Funds              |  | \$ 4,143             |                      | \$ 4,143                                   |
| Vouchers Payable                |  | 357,870              | \$ 357,870           |  |
| Accounts Payable                | \$ 353,283                               | 3,086,058            | 2,680,550            | 758,791                                    |
| Due to Other Governmental Units | <u>1,916</u>                             | <u>4,819</u>         |                      | <u>6,735</u>                               |
| Total                           | <u>\$ 355,199</u>                        | <u>\$ 3,452,890</u>  | <u>\$ 3,038,420</u>  | <u>\$ 769,669</u>                          |
| <br><u>Public Library Trust</u> |  |                      |                      |  |
| ASSETS                          |  |                      |                      |  |
| Cash and Short Term Investments | \$ 554,979                               | \$ 15,079,966        | \$ 14,952,248        | \$ 682,697                                 |
| Accrued Interest Receivable     |  | <u>444</u>           |                      | <u>444</u>                                 |
| Total                           | <u>\$ 554,979</u>                        | <u>\$ 15,080,410</u> | <u>\$ 14,952,248</u> | <u>\$ 683,141</u>                          |
| LIABILITIES                     |  |                      |                      |  |
| Due to Other Governmental Units | \$ 518,619                               | \$ 1,445,487         | \$ 1,281,409         | \$ 682,697                                 |
| Due to Other Funds              | 36,360                                   | 444                  | 36,360               | 444  |
| Vouchers Payable                |  | <u>1,042,262</u>     | <u>1,042,262</u>     |  |
| Total                           | <u>\$ 554,979</u>                        | <u>\$ 2,488,193</u>  | <u>\$ 2,360,031</u>  | <u>\$ 683,141</u>                          |

Continued

County of Oakland  
 Agency Funds  
 Combining Statement of Changes in Assets and Liabilities, Continued  
 For the Year Ended December 31, 1989

|                                  | <u>Balance</u><br><u>January 1, 1989</u> | <u>Additions</u>     | <u>Deductions</u>    | <u>Balance</u><br><u>December 31, 1989</u> |
|----------------------------------|--|----------------------|----------------------|--|
| <u>Register of Deeds Trust</u>   |  |                      |                      |  |
| ASSETS                           |  |                      |                      |  |
| Cash and Short Term Investments  | \$ <u>154,301</u>                        | \$ <u>8,192,541</u>  | \$ <u>8,333,823</u>  | \$ <u>13,019</u>                           |
| LIABILITIES                      |  |                      |                      |  |
| Vouchers Payable                 |  | \$ 8,270,552         | \$ 8,270,552         |  |
| Accounts Payable                 | \$ <u>154,301</u>                        | <u>8,080,550</u>     | <u>8,221,832</u>     | \$ <u>13,019</u>                           |
| Total                            | \$ <u>154,301</u>                        | \$ <u>16,351,102</u> | \$ <u>16,492,384</u> | \$ <u>13,019</u>                           |
| <br><u>District Court Trust</u>  |  |                      |                      |  |
| ASSETS                           |  |                      |                      |  |
| Cash and Short Term Investments  | \$ <u>99,832</u>                         | \$ <u>2,093,458</u>  | \$ <u>2,090,240</u>  | \$ <u>103,050</u>                          |
| LIABILITIES                      |  |                      |                      |  |
| Due to Other Governmental Units  | \$ <u>99,832</u>                         | \$ <u>3,657</u>      | \$ <u>439</u>        | \$ <u>103,050</u>                          |
| <br><u>O.C.S.D. Seized Funds</u> |  |                      |                      |  |
| ASSETS                           |  |                      |                      |  |
| Cash and Short Term Investments  | \$ <u>70,026</u>                         | \$ <u>1,825,895</u>  | \$ <u>1,821,387</u>  | \$ <u>74,534</u>                           |

Continued

County of Oakland  
Agency Funds  
Combining Statement of Changes in Assets and Liabilities, Continued  
For the Year Ended December 31, 1989

|   | <u>Balance</u><br><u>January 1, 1989</u> | <u>Additions</u>     | <u>Deductions</u>    | <u>Balance</u><br><u>December 31, 1989</u> |
|---|--|----------------------|----------------------|--|
| <u>O.C.S.D. Seized Funds</u>                    |  |                      |                      |  |
| LIABILITIES                                     |  |                      |                      |  |
| Vouchers Payable                                |  | \$ 22,670            | \$ 22,670            |  |
| Deposits Held                                   | \$ 61,731                                | 20,314               | 22,670               | \$ 59,375                                  |
| Accounts Payable                                | <u>8,295</u>                             | <u>6,864</u>         | <u>          </u>    | <u>15,159</u>                              |
| Total   | <u>\$ 70,026</u>                         | <u>\$ 49,848</u>     | <u>\$ 45,340</u>     | <u>\$ 74,534</u>                           |
| <br><u>Prosecutor's Citizen Reward</u>          |  |                      |                      |  |
| ASSETS  |  |                      |                      |  |
| Cash and Short Term Investments                 | <u>          </u>                        | <u>\$ 45,327</u>     | <u>\$ 40,721</u>     | <u>\$ 4,606</u>                            |
| LIABILITIES                                     |  |                      |                      |  |
| Accounts Payable                                | <u>          </u>                        | <u>\$ 4,606</u>      | <u>          </u>    | <u>\$ 4,606</u>                            |
| <br><u>Prosecutor Forfeiture Evidence Money</u> |  |                      |                      |  |
| ASSETS  |  |                      |                      |  |
| Cash and Short Term Investments                 | <u>\$ 382,617</u>                        | <u>\$ 27,456,096</u> | <u>\$ 26,263,954</u> | <u>\$ 1,574,759</u>                        |
| LIABILITIES                                     |  |                      |                      |  |
| Vouchers Payable                                |  | \$ 246,845           | \$ 246,845           |  |
| Deposits Held                                   | \$ 371,880                               | 1,349,118            | 237,951              | \$ 1,483,047                               |
| Accounts Payable                                | <u>10,737</u>                            | <u>307,711</u>       | <u>226,736</u>       | <u>91,712</u>                              |
| Total   | <u>\$ 382,617</u>                        | <u>\$ 1,903,674</u>  | <u>\$ 711,532</u>    | <u>\$ 1,574,759</u>                        |

Continued



County of Oakland  
 Agency Funds  
 Combining Statement of Changes in Assets and Liabilities, Continued  
 For the Year Ended December 31, 1989

|                                       | <u>Balance</u><br><u>January 1, 1989</u> | <u>Additions</u>            | <u>Deductions</u>           | <u>Balance</u><br><u>December 31, 1989</u> |
|---------------------------------------|--|-----------------------------|-----------------------------|--|
| <u>C.E.T.A. Retirement</u>            |  |                             |                             |  |
| ASSETS                                |  |                             |                             |  |
| Cash and Short Term Investments       | \$ <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>                          |
| <br><u>Deferred Compensation Plan</u> |  |                             |                             |  |
| ASSETS                                |  |                             |                             |  |
| Cash and Short Term Investments       | \$ 23,178,796                            | \$ 5,800,367                | \$ 3,144,960                | \$ 25,834,203                              |
| Accrued Interest Receivables          | 92,611                                   | 298,370                     | 92,611                      | 298,370                                    |
| Due from Other Funds                  | 17,812                                   |                             | 17,812                      |  |
| Due from Federal Government           | <u>8,176</u>                             | <u>                    </u> | <u>8,176</u>                | <u>                    </u>                |
| Total                                 | \$ <u>23,297,395</u>                     | \$ <u>6,098,737</u>         | \$ <u>3,263,559</u>         | \$ <u>26,132,573</u>                       |
| LIABILITIES                           |  |                             |                             |  |
| Accounts Payable                      |  | \$ 198,596                  |                             | \$ 198,596                                 |
| Vouchers Payable                      |  | 287,309                     | \$ 287,309                  |  |
| Accrued Liabilities                   | \$ 176,994                               |                             | 163,471                     | 13,523                                     |
| Employee Savings                      | <u>23,120,401</u>                        | <u>6,130,469</u>            | <u>3,330,416</u>            | <u>25,920,454</u>                          |
| Total                                 | \$ <u>23,297,395</u>                     | \$ <u>6,616,374</u>         | \$ <u>3,781,196</u>         | \$ <u>26,132,573</u>                       |

Continued

County of Oakland  
Agency Funds  
Combining Statement of Changes in Assets and Liabilities, Continued  
For the Year Ended December 31, 1989

|                                 | <u>Balance</u><br><u>January 1, 1989</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance</u><br><u>December 31, 1989</u> |
|---------------------------------|--|------------------|-------------------|--|
| <u>Probate Court Trust</u>      |  |                  |                   |  |
| ASSETS                          |  |                  |                   |  |
| Cash and Short Term Investments | \$ 75                                    | \$ 4,750         | _____             | \$ 4,825                                   |
| LIABILITIES                     |  |                  |                   |  |
| Accounts Payable                | \$ 75                                    | \$ 4,750         | _____             | \$ 4,825                                   |
| <u>Child Support Account</u>    |  |                  |                   |  |
| ASSETS                          |  |                  |                   |  |
| Cash and Short Term Investments | \$ 642,070                               | \$ 87,442,773    | \$ 87,370,858     | \$ 713,985                                 |
| LIABILITIES                     |  |                  |                   |  |
| Deposits Held                   | \$ 642,070                               | \$ 87,442,773    | \$ 87,370,858     | \$ 713,985                                 |
| <u>Escheats Trust</u>           |  |                  |                   |  |
| ASSETS                          |  |                  |                   |  |
| Cash and Short Term Investments | \$ 78,405                                | \$ 1,631,357     | \$ 1,611,993      | \$ 97,769                                  |

County of Oakland  
 Agency Funds  
 Combining Statement of Changes in Assets and Liabilities, Continued  
 For the Year Ended December 31, 1989

|  | <u>Balance</u><br><u>January 1, 1989</u> | <u>Additions</u>            | <u>Deductions</u>           | <u>Balance</u><br><u>December 31, 1989</u> |
|--|--|-----------------------------|-----------------------------|--|
| <u>Escheats Trust</u>                    |  |                             |                             |  |
| LIABILITIES                              |  |                             |                             |  |
| Vouchers Payable                         |  | \$ 6,923                    | \$ 6,923                    |  |
| Due to Other Governmental Units          | \$ 78,405                                | 34,233                      | 15,482                      | \$ 97,156                                  |
| Accounts Payable                         |  | <u>613</u>                  |                             | <u>613</u>                                 |
| <b>Total</b>                             | <b><u>\$ 78,405</u></b>                  | <b><u>\$ 41,769</u></b>     | <b><u>\$ 22,405</u></b>     | <b><u>\$ 97,769</u></b>                    |
| <br><u>Inheritance Tax - State Share</u> |  |                             |                             |  |
| ASSETS                                   |  |                             |                             |  |
| Cash and Short Term Investments          |  | <u>\$ 24,358,862</u>        | <u>\$ 22,695,755</u>        | <u>\$ 1,663,107</u>                        |
| <br>LIABILITIES                          |  |                             |                             |  |
| Vouchers Payable                         |  | \$ 24,526,856               | \$ 22,864,282               | \$ 1,662,574                               |
| Due to Other Governmental Units          |  | <u>24,813,080</u>           | <u>24,812,547</u>           | <u>533</u>                                 |
| <b>Total</b>                             |  | <b><u>\$ 49,339,936</u></b> | <b><u>\$ 47,676,829</u></b> | <b><u>\$ 1,663,107</u></b>                 |

Continued

County of Oakland  
Agency Funds  
Combining Statement of Changes in Assets and Liabilities, Continued  
For the Year Ended December 31, 1989

|                                       | <u>Balance</u><br><u>January 1, 1989</u> | <u>Additions</u>      | <u>Deductions</u>     | <u>Balance</u><br><u>December 31, 1989</u> |
|---------------------------------------|--|-----------------------|-----------------------|--|
| <u>Undistributed Taxes</u>            |  |                       |                       |  |
| ASSETS                                |  |                       |                       |  |
| Cash and Short Term Investments       | \$ 15,974,952                            | \$ 260,991,505        | \$ 257,403,439        | \$ 19,563,018                              |
| Accounts Receivable                   |  | 4,060,621             | 4,060,621             |  |
| Due from Other Funds                  | <u>227,347</u>                           | <u>5,165,544</u>      | <u>5,261,274</u>      | <u>131,617</u>                             |
| Total                                 | <u>\$ 16,202,299</u>                     | <u>\$ 270,217,670</u> | <u>\$ 266,725,334</u> | <u>\$ 19,694,635</u>                       |
| LIABILITIES                           |  |                       |                       |  |
| Vouchers Payable                      | \$ 14,676                                | \$ 89,140,525         | \$ 89,138,138         | \$ 17,063                                  |
| Accounts Payable                      | 800,165                                  | 261,743,832           | 262,527,678           | 16,319                                     |
| Due to Other Governmental Units       | 179,320                                  | 272,682,103           | 270,731,290           | 2,130,133                                  |
| Due to Other Funds                    | <u>15,208,138</u>                        | <u>171,700,565</u>    | <u>169,377,583</u>    | <u>17,531,120</u>                          |
| Total                                 | <u>\$ 16,202,299</u>                     | <u>\$ 795,267,025</u> | <u>\$ 791,774,689</u> | <u>\$ 19,694,635</u>                       |
| <u>Children's Village Investments</u> |  |                       |                       |  |
| ASSETS                                |  |                       |                       |  |
| Cash and Short Term Investments       | <u>\$ 3,065</u>                          | <u>\$ 72,684</u>      | <u>\$ 72,525</u>      | <u>\$ 3,224</u>                            |

Continued

County of Oakland  
 Agency Funds  
 Combining Statement of Changes in Assets and Liabilities, Continued  
 For the Year Ended December 31, 1989

|                                      | <u>Balance</u><br><u>January 1, 1989</u> | <u>Additions</u>     | <u>Deductions</u>    | <u>Balance</u><br><u>December 31, 1989</u> |
|--------------------------------------|--|----------------------|----------------------|--|
| <u>Children's Village Investment</u> |  |                      |                      |  |
| <u>LIABILITIES</u>                   |  |                      |                      |  |
| Accounts Payable                     | \$ <u>3,065</u>                          | \$ <u>159</u>        | <u>          </u>    | \$ <u>3,224</u>                            |
| <br><u>Circuit Court Trust</u>       |  |                      |                      |  |
| <u>ASSETS</u>                        |  |                      |                      |  |
| Cash and Short Term Investments      | \$ <u>6,034,021</u>                      | \$ <u>95,252,365</u> | \$ <u>94,235,135</u> | \$ <u>7,051,251</u>                        |
| <u>LIABILITIES</u>                   |  |                      |                      |  |
| Vouchers Payable                     |  | \$ 9,838,040         | \$ 9,838,040         |  |
| Deposits Held                        | \$ <u>6,034,021</u>                      | <u>10,974,406</u>    | <u>9,957,176</u>     | \$ <u>7,051,251</u>                        |
| Total                                | \$ <u>6,034,021</u>                      | \$ <u>20,812,446</u> | \$ <u>19,795,216</u> | \$ <u>7,051,251</u>                        |
| <br><u>Litigation - Child Care</u>   |  |                      |                      |  |
| <u>ASSETS</u>                        |  |                      |                      |  |
| Cash and Short Term Investments      | \$ <u>8,112</u>                          | \$ <u>883,589</u>    | \$ <u>855,645</u>    | \$ <u>36,056</u>                           |
| <u>LIABILITIES</u>                   |  |                      |                      |  |
| Deposits Held                        | \$ 8,112                                 | \$ 35,775            | \$ 7,831             | \$ 36,056                                  |
| Vouchers Payable                     | <u>          </u>                        | <u>7,281</u>         | <u>7,281</u>         | <u>          </u>                          |
| Total                                | \$ <u>8,112</u>                          | \$ <u>43,056</u>     | \$ <u>15,112</u>     | \$ <u>36,056</u>                           |

Continued

County of Oakland  
 Agency Funds  
 Combining Statement of Changes in Assets and Liabilities, Continued  
 For the Year Ended December 31, 1989

|                                 | <u>Balance</u><br><u>January 1, 1989</u> | <u>Additions</u>     | <u>Deductions</u>    | <u>Balance</u><br><u>December 31, 1989</u> |
|---------------------------------|--|----------------------|----------------------|--|
| <u>Contractor's Retainage</u>   |  |                      |                      |  |
| ASSETS                          |  |                      |                      |  |
| Cash and Short Term Investments | \$ <u>1,277,352</u>                      | \$ <u>30,719,451</u> | \$ <u>30,469,642</u> | \$ <u>1,527,161</u>                        |
| LIABILITIES                     |  |                      |                      |  |
| Vouchers Payable                | \$ 1,994                                 | \$ 1,174,817         | \$ 1,176,811         |  |
| Accounts Payable                | 1,267,975                                | 1,650,857            | 1,391,671            | \$ 1,527,161                               |
| Due to Other Funds              | <u>7,383</u>                             | <u>91</u>            | <u>7,474</u>         | <u>          </u>                          |
| Total                           | \$ <u>1,277,352</u>                      | \$ <u>2,825,765</u>  | \$ <u>2,575,956</u>  | \$ <u>1,527,161</u>                        |
| <br><u>Legatee Trust</u>        |  |                      |                      |  |
| ASSETS                          |  |                      |                      |  |
| Cash and Short Term Investments | \$ <u>141,880</u>                        | \$ <u>2,362,286</u>  | \$ <u>2,364,920</u>  | \$ <u>139,246</u>                          |
| LIABILITIES                     |  |                      |                      |  |
| Accounts Payable                | \$ 141,880                               | \$ 62,468            | \$ 65,102            | \$ 139,246                                 |
| Vouchers Payable                | <u>          </u>                        | <u>39,470</u>        | <u>39,470</u>        | <u>          </u>                          |
| Total                           | \$ <u>141,880</u>                        | \$ <u>101,938</u>    | \$ <u>104,572</u>    | \$ <u>139,246</u>                          |

Continued

County of Oakland  
 Agency Funds  
 Combining Statement of Changes in Assets and Liabilities, Continued  
 For the Year Ended December 31, 1989

|  | <u>Balance</u><br><u>January 1, 1989</u> | <u>Additions</u>          | <u>Deductions</u>         | <u>Balance</u><br><u>December 31, 1989</u> |
|--|--|---------------------------|---------------------------|--|
| <u>Total All Agency Funds</u>                    |  |                           |                           |  |
| <u>ASSETS</u>                                    |  |                           |                           |  |
| Cash and Short Term Investments                  | \$ 49,825,601                            | \$ 569,318,610            | \$ 558,510,211            | \$ 60,634,000                              |
| Accounts Receivable                              |  | 4,060,621                 | 4,060,621                 |  |
| Due from Other Funds                             | 245,159                                  | 5,165,544                 | 5,279,086                 | 131,617                                    |
| Accrued Interest Receivable                      | 110,634                                  | 313,367                   | 110,634                   | 313,367                                    |
| Due from Federal Government                      | <u>8,176</u>                             |                           | <u>8,176</u>              |  |
| <br>Total  | <br><u>\$ 50,189,570</u>                 | <br><u>\$ 578,858,142</u> | <br><u>\$ 567,968,728</u> | <br><u>\$ 61,078,984</u>                   |
| <br><u>LIABILITIES</u>                           |  |                           |                           |  |
| Due to Other Governmental Units                  | \$ 1,727,215                             | \$ 299,069,605            | \$ 297,019,732            | \$ 3,777,088                               |
| Vouchers Payable                                 | 17,082                                   | 134,975,934               | 133,313,343               | 1,679,673                                  |
| Accounts Payable                                 | 2,778,151                                | 276,079,306               | 276,048,632               | 2,808,825                                  |
| Due to Other Funds                               | 15,251,913                               | 171,705,296               | 169,421,502               | 17,535,707                                 |
| Deposits Held                                    | 7,117,814                                | 99,822,386                | 97,596,486                | 9,343,714                                  |
| Accrued Liabilities                              | 176,994                                  |                           | 163,471                   | 13,523                                     |
| Employee Savings                                 | <u>23,120,401</u>                        | <u>6,130,469</u>          | <u>3,330,416</u>          | <u>25,920,454</u>                          |
| <br>Total  | <br><u>\$ 50,189,570</u>                 | <br><u>\$ 987,782,996</u> | <br><u>\$ 976,893,582</u> | <br><u>\$ 61,078,984</u>                   |
| <br><u>Road Commission Deferred Compensation</u> |  |                           |                           |  |
| <u>ASSETS</u>                                    |  |                           |                           |  |
| Cash and Short Term Investments                  | <u>\$ 6,468,340</u>                      | <u>\$ 1,606,986</u>       | <u>\$ 961,815</u>         | <u>\$ 7,113,511</u>                        |
| <u>LIABILITIES</u>                               |  |                           |                           |  |
| Employee Savings                                 | <u>\$ 6,468,340</u>                      | <u>\$ 1,606,986</u>       | <u>\$ 961,815</u>         | <u>\$ 7,113,511</u>                        |

### **III. STATISTICAL SECTION**



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

TABLE I

| Year<br>of<br>Levy | Tax Levy      | Collections to<br>March 1, Each Year |         | Collections thru<br>December 31, 1989 |         |
|--------------------|---------------|--------------------------------------|---------|---------------------------------------|---------|
|                    |               | Amount                               | Percent | Amount                                | Percent |
| 1979               | \$ 48,254,235 | \$ 45,307,714                        | 93.89%  | \$ 48,254,035                         | 100.00% |
| 1980               | 54,797,950    | 50,879,932                           | 92.85   | 54,796,664                            | 100.00  |
| 1981               | 61,457,994    | 56,272,487                           | 91.56   | 61,453,672                            | 100.00  |
| 1982               | 66,234,125    | 60,693,723                           | 91.64   | 66,176,718                            | 99.91   |
| 1983               | 64,998,580    | 60,036,499                           | 92.37   | 64,926,577                            | 99.89   |
| 1984               | 66,844,171    | 61,921,251                           | 92.63   | 66,785,682                            | 99.91   |
| 1985               | 71,070,831    | 66,217,129                           | 93.14   | 71,002,963                            | 99.90   |
| 1986               | 76,609,222    | 71,381,425                           | 93.18   | 76,525,127                            | 99.89   |
| 1987               | 85,251,146    | 79,704,049                           | 93.49   | 85,099,598                            | 99.82   |
| 1988               | 96,655,511    | 89,564,172                           | 92.66   | 96,419,044                            | 99.76   |

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

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

TABLE II

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| Year<br>of<br>Levy | REAL PROPERTY     |                    | PERSONAL PROPERTY             | TOTAL              |                           | Ratio<br>of Total<br>Equalized<br>to Total<br>Estimated<br>Actual Value |
|--------------------|-------------------|--------------------|-------------------------------|--------------------|---------------------------|---|
|                    | Assessed<br>Value | Equalized<br>Value | Assessed & Equalized<br>Value | Equalized<br>Value | Estimated Amount<br>Value |   |
| 1980               | \$ 10,431,731,000 | \$ 10,614,279,649  | \$ 1,037,173,633              | \$ 11,651,453,282  | \$ 23,302,906,564         | 50.0  |
| 1981               | 11,947,261,060    | 12,129,752,472     | 1,118,074,387                 | 13,247,826,859     | 26,649,072,309            | 49.7  |
| 1982               | 12,527,707,864    | 13,079,363,323     | 1,198,001,927                 | 14,277,365,250     | 27,726,167,099            | 51.5  |
| 1983               | 12,772,683,105    | 12,779,073,610     | 1,231,958,859                 | 14,011,032,469     | 28,206,083,694            | 49.7  |
| 1984               | 13,068,238,420    | 13,086,130,258     | 1,322,735,883                 | 14,408,866,141     | 29,077,930,366            | 49.6  |
| 1985               | 13,829,032,797    | 13,829,032,797     | 1,490,913,755                 | 15,319,946,552     | 30,639,893,104            | 50.0  |
| 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  |

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

TABLE III

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> |
|---------------------|--------------------------|--------------|------------------------|----------------------------------|--------------------------------|
| 1980                | 4.7031                   | .2401        | 1.7605                 | 1.6604                           | .2500                          |
| 1981                | 4.6391                   | .2466        | 1.7261                 | 1.5362                           | .2500                          |
| 1982                | 4.6391                   | .2466        | 1.4973                 | 1.5000                           | .2500                          |
| 1983                | 4.6391                   | .2500        | 1.7500                 | 1.5000                           | .2500                          |
| 1984                | 4.6391                   | .2500        | 1.7500                 | 1.5000                           | .2500                          |
| 1985                | 4.6391                   | .2500        | 2.5000                 | 1.4000                           | .2500                          |
| 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                          |

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>  |
|---------------------|-------------------------|-----------------------------------|---------------------|----------------|---------------------------|-----------------------------|--------------------------------|------------------------------|---------------|
| 1979                | 48,254,235              | 251,130                           | 2,411,727           | 362,084,950    | 16,412,035                | 18,478,486                  | \$2,461,951                    | 131,697,336                  | 582,051,850   |
| 1980                | 54,797,950              | 293,723                           | 2,797,514           | 413,985,927    | 19,208,114                | 20,544,648                  | 2,912,863                      | 146,362,218                  | 660,902,957   |
| 1981                | 61,457,993              | 237,220                           | 3,266,914           | 471,906,826    | 20,222,269                | 22,907,770                  | 3,311,957                      | 164,688,270                  | 747,999,219   |
| 1982                | 66,234,125              | 293,221                           | 3,520,798           | 499,270,670    | 21,288,254                | 24,962,155                  | 3,569,341                      | 174,903,871                  | 794,042,435   |
| 1983                | 64,998,580              | 386,658                           | 3,502,758           | 496,682,772    | 20,887,737                | 24,542,624                  | 3,502,758                      | 179,214,762                  | 793,718,649   |
| 1984                | 66,844,171              | 442,312                           | 3,602,217           | 526,371,891    | 21,481,005                | 25,239,459                  | 3,602,217                      | 184,396,802                  | 831,980,074   |
| 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 |

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

| <u>Calendar Year - A</u> | <u>Population - B</u> | <u>Equalized Value</u> |     | <u>Net Long-Term Debt</u> | <u>Percentage of Net Long-Term Debt to Equalized Value</u> | <u>Net Long-Term Debt Per Capita</u> |
|--------------------------|-----------------------|------------------------|-----|---------------------------|--|--------------------------------------|
| 1980                     | 1,011,793             | 11,651,453,282         | (c) | 406,126,807               | 3.486  | 401                                  |
| 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) | 331,257,720               | 1.416  | 327                                  |

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

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

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

D - General Obligation Indebtedness; including Delinquent Tax Revolving Notes

County of Oakland  
Net County Debt - Unaudited  
December 31, 1989

TABLE V

| Bonds & Notes<br>With County Credit and Unlimited Tax | Gross              | Municipalities<br>Share of Funds<br>on Hand with<br>County Treasurer | Self-Supporting<br>or Portion Paid<br>Directly by<br>Benefited<br>Municipalities | Net               | County Share<br>of Funds on<br>Hand | Net<br>County Debt     |
|---|--------------------|--|--|-------------------|-------------------------------------|------------------------|
| Building Authority - Act 31                           | \$ 7,215,000       |  |  | \$ 7,215,000      | (d)                                 | \$ 2,569,251           |
| Drain Bonds - Chapter 20, Act 40                      | 56,625,000         | (d) \$ 4,477,085   | (a) \$ 48,870,005  | 3,277,910         | (d)                                 | 3,000,232              |
| Drain Bonds - Chapter 20 - Refunding                  | 9,925,000          | (d) 54,886   | (a) 9,769,040  | 101,074           | (d)                                 | 100,464                |
| Drain Bonds - Chapter 21                              | 1,707,720          | (d) 17,932   | (a) 1,592,225  | 97,563            | (d)                                 | 96,479                 |
| Sewage Disposal Bonds - Act 185                       | 64,150,000         | (d) 12,029,684   | (a) 52,120,316   |                   |                                     |                        |
| Sewage Disposal Bonds - Act 342                       | 70,675,000         | (d) 1,398,981  | (a) 69,276,019   |                   |                                     |                        |
| Water Supply Bonds - Act 185                          | 23,985,000         | (d) 1,263,105  | (a) 22,721,895   |                   |                                     |                        |
| Refunding Bonds - Water & Sewer                       | 18,450,000         | (d) 1,179,196  | (a) 17,270,804   |                   |                                     |                        |
| Total   | <u>252,732,720</u> | <u>20,420,869</u>  | <u>221,620,304</u>   | <u>10,691,547</u> |                                     | <u>5,766,426</u>       |
| <br>  |                    |  |  |                   |                                     |                        |
| <u>With County Credit and Limited Tax</u>             |                    |  |  |                   |                                     |                        |
| General Obligation Limited Tax Notes                  | 4,900,000          |  |  | 4,900,000         | (d)                                 |                        |
| General Obligation Limited Jail Bonds                 | 15,210,000         |  |  | 15,210,000        | (d)                                 | 15,210,000             |
| Drain Bonds - Chapter 20, Act 40                      | 6,150,000          | (d) 17,562   | (a) 5,869,112  | 263,326           | (d)                                 | 262,069                |
| Sewage Disposal Bonds                                 | 30,165,000         | (d) 116,046  | (a) 30,048,954   |                   |                                     |                        |
| Total   | <u>56,425,000</u>  | <u>133,608</u>   | <u>35,918,066</u>  | <u>20,373,326</u> |                                     | <u>15,472,069</u>      |
| <br>  |                    |  |  |                   |                                     |                        |
| <u>Bonds &amp; Notes</u>                              |                    |  |  |                   |                                     |                        |
| <u>With County Credit and Limited Tax - Taxable</u>   |                    |  |  |                   |                                     |                        |
| General Obligation Limited Taxable                    | 22,100,000         |  |  | 22,100,000        | (d)                                 | 22,100,000             |
| <br>  |                    |  |  |                   |                                     |                        |
| <u>Bonds and Notes with No County Credit</u>          |                    |  |  |                   |                                     |                        |
| Drain Bonds - Chapter 20, Act 40                      | 568,000            | (d) 26,013   | (a) 541,987  |                   |                                     |                        |
| Sewage Disposal Bonds - Act 185                       | 910,000            | (d) 536,273  | (a) 373,727  |                   |                                     |                        |
| Water Supply Bonds - Act 185                          | 1,475,000          | (d) 52,067   | (a) 1,422,933  |                   |                                     |                        |
| Revenue Bonds   | 150,000            | (d) 150,000  | (c)  |                   |                                     |                        |
| Michigan Transportation Fund                          | 16,300,000         |  | (c) 16,300,000   |                   |                                     |                        |
| Total   | <u>19,403,000</u>  | <u>764,353</u>   | <u>18,638,647</u>  |                   |                                     |                        |
| <br>  |                    |  |  |                   |                                     |                        |
| <u>Leased/Purchased</u>                               |                    |  |  |                   |                                     |                        |
| Leased/Purchased - Computer                           | 1,330,889          | (d) 1,330,889  | (c)  |                   |                                     |                        |
| <br>  |                    |  |  |                   |                                     |                        |
| <u>Overlapping Debt of County</u>                     |                    |  |  |                   |                                     |                        |
| Cities, Villages and Townships                        |                    |  |  |                   |                                     | 259,997,104            |
| School Districts                                      |                    |  |  |                   |                                     | 488,610,603            |
| Community College and Intermediate School Districts   |                    |  |  |                   |                                     | 31,857,299             |
| County Issued Bonds Paid by Local Municipalities      |                    |  |  |                   | (b)                                 | <u>259,877,017</u>     |
| Net County Overlapping Debt                           |                    |  |  |                   |                                     | <u>1,040,342,023</u>   |
| NET COUNTY DIRECT AND OVERLAPPING DEBT                |                    |  |  |                   |                                     | <u>\$1,061,580,518</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, 1989 fund balance

County of Oakland  
Computation of Legal Debt Limit - Unaudited  
December 31, 1989

TABLE VI

BONDS & NOTES WITH COUNTY CREDIT AND UNLIMITED TAX

|  |                           |
|--|---------------------------|
| Building Authority - Act 31                | \$ 7,215,000              |
| Drain Bonds - Chapter 20, Act 40           | 56,625,000                |
| Drain Bonds - Chapter 21, Act 40           | 1,707,720                 |
| Refunding Bonds - Water & Sewer/Chapter 20 | 28,375,000                |
| Sewage Disposal Bonds - Act 185            | 64,150,000                |
| Sewage Disposal Bonds - Act 342            | 70,675,000                |
| Water Supply Bonds - Act 185               | <u>23,985,000</u>         |
| <br>Total                                  | <br><u>\$ 252,732,720</u> |

BONDS & NOTES WITH COUNTY CREDIT AND LIMITED TAX

|  |                          |
|--|--------------------------|
| General Obligation Limited Tax Notes                 | \$ 4,900,000             |
| General Obligation Limited Tax Drain Bonds           | 6,150,000                |
| General Obligation Limited Tax Sewage Disposal Bonds | 30,165,000               |
| General Obligation Limited Tax Building Authority    | <u>15,210,000</u>        |
| <br>Total  | <br><u>\$ 56,425,000</u> |

BONDS & NOTES WITH COUNTY CREDIT AND LIMITED TAX-TAXABLE

|  |                      |
|--|----------------------|
| General Obligation Limited Tax Notes Taxable<br>Obligation | <u>\$ 22,100,000</u> |
|--|----------------------|

BONDS & NOTES WITH NO COUNTY CREDITS

|  |                          |
|--|--------------------------|
| Drain Bonds - Chapter 20, Act 40         | \$ 568,000               |
| Motor Vehicle Highway Fund Revenue Notes | 16,300,000               |
| Revenue Bonds                            | 150,000                  |
| Sewage Disposal Bonds - Act 185          | 910,000                  |
| Water Supply Bonds - Act 185             | <u>1,475,000</u>         |
| <br>Total                                | <br><u>\$ 19,403,000</u> |

LEASE PURCHASE AGREEMENTS

|                                       |                             |
|---------------------------------------|-----------------------------|
| Computer Services                     | <u>\$ 1,330,889</u>         |
| <br>Statutory Limit - 10% of 1989 SEV | <br>\$ 2,339,540,375        |
| Less Outstanding Debt with Credit     | <u>331,257,720</u>          |
| <br>Available Balance                 | <br><u>\$ 2,008,282,655</u> |

County of Oakland  
 Building Authority Data - Unaudited  
 December 31, 1989

TABLE VII

|  | <u>East<br/>Wing</u> | <u>Law<br/>Enforcement<br/>Complex</u> | <u>Medical<br/>Care<br/>Facility</u> | <u>Law<br/>Enforcement<br/>Expansion</u> | <u>TOTAL</u>        |
|--|----------------------|--|--------------------------------------|--|---------------------|
| Cash and Short Term Investments            | \$ 3,066,101         | \$ 648,011                             | \$ 931,636                           | \$ -0-                                   | \$ 4,645,748        |
| Lease Receivable                           | 1,515,000            | 4,050,000                              | 1,650,000                            | 15,210,000                               | 22,425,000          |
| Bonds Payable                              | 1,515,000            | 4,050,000                              | 1,650,000                            | 15,210,000                               | 22,425,000          |
| <br>Year Ended December 31, 1989           |                      |  |                                      |  |                     |
| Lease Revenue                              |                      | 661,750                                | 283,760                              | 1,849,323                                | 2,794,833           |
| Interest Income                            | <u>285,886</u>       | <u>62,421</u>                          | <u>80,021</u>                        | <u>-0-</u>                               | <u>428,328</u>      |
| Debt Service:                              |                      |  |                                      |  |                     |
| Principal                                  | 150,000              | 400,000                                | 170,000                              | 730,000                                  | 1,450,000           |
| Interest                                   | 65,190               | 255,000                                | 113,480                              | 1,192,667                                | 1,626,337           |
| Fiscal Charge                              | <u>214</u>           | <u>1,310</u>                           | <u>626</u>                           | <u>3,022</u>                             | <u>5,172</u>        |
|  | <u>\$ 215,404</u>    | <u>\$ 656,310</u>                      | <u>\$ 284,106</u>                    | <u>\$ 1,925,689</u>                      | <u>\$ 3,081,509</u> |
| <br>Principal and Interest<br>Requirements |                      |  |                                      |  |                     |
| 1990                                       | \$ 222,115           | \$ 668,000                             | \$ 308,040                           | \$ 1,896,747                             | \$ 3,094,902        |
| 1991                                       | 220,555              | 667,500                                | 295,240                              | 1,865,628                                | 3,048,923           |
| 1992                                       | 223,790              | 665,500                                | 312,240                              | 1,834,307                                | 3,035,837           |
| 1993                                       | 226,615              | 662,000                                | 297,060                              | 1,814,967                                | 3,000,642           |
| 1994                                       | 229,030              | 657,000                                | 301,650                              | 1,819,808                                | 3,007,488           |
| Thereafter                                 | <u>691,170</u>       | <u>1,888,000</u>                       | <u>592,050</u>                       | <u>14,403,720</u>                        | <u>17,574,940</u>   |
|  | <u>\$ 1,813,275</u>  | <u>\$ 5,208,000</u>                    | <u>\$ 2,106,280</u>                  | <u>\$23,635,177</u>                      | <u>\$32,762,732</u> |

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

TABLE VIII

## Population Count:

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

## Age Distribution:

|      | <u>Under 5</u> | <u>5-9</u> | <u>10-14</u> | <u>15-19</u> | <u>20-24</u> | <u>25-44</u> | <u>45-64</u> | <u>Over 64</u> |
|------|----------------|------------|--------------|--------------|--------------|--------------|--------------|----------------|
| 1940 | 23,509         | 23,274     | 24,262       | 22,436       | 20,506       | 82,900       | 45,213       | 11,968         |
| 1950 | 49,285         | 40,217     | 31,173       | 25,678       | 28,171       | 126,499      | 74,157       | 20,821         |
| 1960 | 93,057         | 85,914     | 69,424       | 47,048       | 33,779       | 199,697      | 123,686      | 37,654         |
| 1970 | 81,038         | 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<br>Over | <u>12,172</u>     | <u>2.5</u>     | <u>23,012</u>     | <u>4.4</u>    |
| TOTAL      |   |                   | <u>493,665</u>    | <u>100.0%</u>  | <u>518,128</u>    | <u>100.0%</u> |



County of Oakland  
Principal Taxpayers - Unaudited  
December 31, 1989

TABLE IX

LIST OF MAJOR TAXPAYERS IN OAKLAND COUNTY

| <u>Taxpayer</u>                  | <u>Principal Products<br/>or Services</u> | <u>1989<br/>State<br/>Equalized<br/>Valuation</u> | <u>1989 %<br/>State<br/>Equalized<br/>Valuation</u> |
|----------------------------------|---|---|---|
| General Motors Corporation       | Automobiles, Trucks & Buses               | \$ 876,354,000                                    | 3.75%   |
| Detroit Edison Company           | Electric Utility                          | 252,318,000                                       | 1.08  |
| Ford Motor Corporation           | Automobiles, Tractors & Parts             | 142,128,000                                       | .61   |
| Consumers Power                  | Gas & Electric Utility                    | 127,600,000                                       | .55   |
| Electronic Data Systems          | Computer Systems                          | 97,533,000  | .42   |
| W.R.C. Properties                | Real Estate                               | 88,136,000  | .38   |
| Prudential Insurance Company     | Real Estate                               | 79,963,000  | .34   |
| Beztak Company                   | Real Estate                               | 77,255,000  | .33   |
| Frankel and Associates           | Real Estate                               | 74,669,000  | .32   |
| K-Mart Corporation               | International Corporate Headquarters      | 56,964,000  | .24   |
| Hartman & Tyner Company          | Real Estate                               | 56,857,000  | .24   |
| Biltmore Development Company     | Real Estate & Apartment Complexes         | 56,133,000  | .24   |
| Kirco Development Co.            | Real Estate                               | 54,301,000  | .23   |
| Etkin and Associates             | Real Estate & Land Development            | 53,714,000  | .23   |
| Chrysler Corp.                   | Auto, Trucks                              | 50,417,000  | .22   |
| Bellemead of Michigan            | Real Estate                               | 44,075,000  | .19   |
| Samuelson Development Co.        | Real Estate                               | 41,833,000  | .18   |
| Edward Rose & Associates         | Land & Banking                            | 41,717,000  | .18   |
| Ramco-Gershensen Inc.            | Real Estate                               | 37,583,000  | .16   |
| Kojaian Properties               | Real Estate                               | 35,826,000  | .15   |
| Koppy-Nemer Company              | Real Estate                               | 33,833,000  | .14   |
| International Business Machines  | Data Processing Equipment                 | 32,847,000  | .14   |
| Novi Associates                  | Real Estate                               | 31,586,000  | .14   |
| Equitable Life Assurance Society | Real Estate                               | 31,268,000  | .13   |

County of Oakland  
Miscellaneous Statistics - Unaudited

TABLE X

| Education: | Grade               | No. of Students |
|------------|---------------------|-----------------|
|            | 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               | 22,560          |
|            | Total Enrollment    | 177,004         |
|            | Number of Districts | 28              |

Colleges

Oakland University  
Oakland Community College -  
Auburn Hills  
Highland Lakes  
Orchard Ridge  
Southeast  
Southfield  
Dun Scotus College  
Michigan Christian J.C.  
Mid-Western Baptist College  
St. Mary's College  
Walsh College  
Cranbrook Academy of Art  
Lawrence Technological University

Locations

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

Elections

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

County of Oakland  
 General Governmental Expenditures by Function - Unaudited  
 Last Nine Fiscal Years

TABLE XI

|                                    | <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                   | \$114,335,989        | \$106,748,805        | \$ 93,196,253        | \$ 86,868,246        | \$ 78,714,521        | \$ 72,034,968        | \$ 66,140,077        | \$ 54,307,387        | \$ 51,800,034        |
| Clerk                              | 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                          | 2,472,851            | 2,329,721            | 2,105,532            | 2,013,825            | 1,793,162            | 1,762,338            | 1,606,645            | 1,527,157            | 1,461,778            |
| Justice Administration             | 33,587,747           | 30,387,480           | 29,086,627           | 27,269,587           | 25,599,510           | 24,096,392           | 24,261,691           | 21,121,195           | 17,370,305           |
| Law Enforcement                    | 49,152,636           | 42,674,676           | 36,466,240           | 31,983,316           | 29,058,450           | 29,559,217           | 24,570,020           | 23,691,097           | 21,294,534           |
| Legislative                        | 2,744,176            | 2,590,057            | 2,402,403            | 2,106,127            | 1,222,877            | 1,085,787            | 997,479              | 1,313,193            | 1,181,920            |
| Drain Commission                   | 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                 | 9,308,939            | 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                    | 58,876,867           | 61,746,979           | 62,013,538           | 54,847,346           | 41,324,839           | 30,593,328           | 30,559,248           |                      |                      |
| Non-Departmental                   | 15,125,653           | 11,740,423           | 14,952,289           | 16,938,796           | 24,018,524           | 15,571,157           | 22,272,548           | 25,562,290           | 33,557,706           |
| Capital Outlay                     | 37,635,788           | 19,010,210           | 25,503,160           | 13,632,219           | 10,192,732           | 10,712,279           | 12,999,842           | 1,469,216            | 2,709,673            |
| Debt Service                       | 38,989,210           | 38,305,026           | 36,788,081           | 18,773,450           | 17,744,631           | 20,060,675           | 20,763,022           | 1,156,928            | 1,165,251            |
| Distributions to<br>Municipalities | <u>4,615,369</u>     | <u>3,137,235</u>     | <u>5,616,982</u>     | <u>2,613,638</u>     | <u>3,533,963</u>     |                      |                      |                      |                      |
|                                    | <u>\$376,517,797</u> | <u>\$337,341,407</u> | <u>\$324,122,676</u> | <u>\$273,260,146</u> | <u>\$246,035,392</u> | <u>\$217,138,666</u> | <u>\$214,100,900</u> | <u>\$140,856,021</u> | <u>\$139,442,023</u> |

County of Oakland  
General Governmental Revenue by Function - Unaudited  
Last Nine Fiscal Years

TABLE XII

|                          | <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                    | \$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      | 52,572,207           | 42,709,570           | 44,971,441           | 40,251,649           | 21,400,737           |                      |                      |                      |                      |
| Federal Grants           | 20,086,310           | 16,808,912           | 12,225,743           | 14,541,600           | 16,436,764           | 15,053,013           | 21,467,174           | 25,203,055           | 32,452,347           |
| State Grants             | 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  | 45,176,821           | 42,683,059           | 38,895,637           | 40,230,574           | 36,081,185           | 35,960,559           | 55,114,981           | 8,873,249            | 9,907,391            |
| Charges for Services     | 37,890,656           | 35,285,707           | 34,004,742           | 28,099,224           | 22,649,958           | 23,752,184           | 26,229,815           | 16,015,842           | 15,053,372           |
| Use of Money             | 20,858,768           | 16,227,337           | 14,237,864           | 14,189,291           | 35,321,699           | 35,292,675           | 31,849,814           | 9,689,206            | 10,525,023           |
| Other                    | 13,415,360           | 6,808,728            | 33,450,552           | 9,216,032            | 12,246,046           | 3,833,654            | 3,068,151            | 3,177,341            | 2,589,623            |
| Proceeds from Bond Sales | 24,015,000           | 5,995,000            |                      |                      |                      |                      |                      |                      |                      |
|                          | <u>\$386,046,175</u> | <u>\$326,672,969</u> | <u>\$320,447,442</u> | <u>\$279,987,318</u> | <u>\$268,547,481</u> | <u>\$222,014,777</u> | <u>\$226,322,438</u> | <u>\$145,305,026</u> | <u>\$144,608,266</u> |

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

TABLE XIII

| <u>Fiscal<br/>Year</u> | <u>Principal</u>  | <u>Interest</u>   | <u>Total<br/>Debt<br/>Service</u> | <u>Total General<br/>Governmental<br/>Expenditures</u> | <u>Ratio of Debt<br/>Service to<br/>Total General<br/>Governmental<br/>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                   | <u>20,391,000</u> | <u>18,537,298</u> | <u>38,928,298</u>                 | <u>376,517,797</u>                                     | <u>10.4</u>   |

TABLE XIV

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

| <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        | <u>1,403,976</u>     | <u>940,906</u>                   | <u>463,070</u>                                | <u>75,000</u>                    | <u>8,625</u>    | <u>83,625</u> | <u>5.54</u>     |

Prior Years not Available

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

TABLE XV

| Fiscal Year | Commercial (1)<br>Construction |                      | Residential (1)<br>Construction |                      | Bank Deposits (2)<br>(in thousands) | Property Value (in thousands) (3) |                  |                   |                |                |
|-------------|--------------------------------|----------------------|---------------------------------|----------------------|-------------------------------------|-----------------------------------|------------------|-------------------|----------------|----------------|
|             | Number of Units                | Value (in thousands) | Number of Units                 | Value (in thousands) |                                     | Commercial                        | Industrial       | Residential       | Developmental  | Agricultural   |
| 1980        | 728                            | \$ 258,585           | 5,636                           | \$ 235,420           | \$ 4,796,432                        | \$ 3,996,681                      | \$ 1,714,664     | \$ 15,212,271     | \$ 104,791     | \$ 344,030     |
| 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        | <u>366</u>                     | <u>637,000</u>       | <u>7,927</u>                    | <u>213,000</u>       |                                     | <u>9,738,996</u>                  | <u>3,261,621</u> | <u>28,958,786</u> | <u>102,648</u> | <u>351,435</u> |

Sources:

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