



COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2000**

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**COUNTY OF OAKLAND
COMPREHENSIVE ANNUAL FINANCIAL REPORT
Year Ended September 30, 2000
(With Independent Auditors' Report Thereon)**

Prepared by:

**Department of Management and Budget
Fiscal Services Division**

County of Oakland
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I. INTRODUCTORY SECTION

The Introductory section contains:

- A. Letter of Transmittal**
- B. Organization Chart**
- C. List of Principal Officials**
- D. Government Financial Officers Association
Of the United States and Canada
Certificate of Achievement for
Excellence in Financial Reporting**



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

L. BROOKS PATTERSON, OAKLAND COUNTY EXECUTIVE

Jeffrey C. Pardee, Director
Laurie Van Pelt, Deputy Director

March 16, 2001

To the Citizens of Oakland County

Oakland County's Comprehensive Annual Financial Report (CAFR) for the year ended September 30, 2000 is hereby submitted. This report was prepared by Oakland County Department of Management and Budget. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with Oakland County (the County). To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are 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 County's financial activities have been included.

The CAFR is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the County's organization chart, a list of principal officials, and the prior year's Certificate of Achievement for Excellence in Financial Reporting. The financial section includes the general-purpose financial statements; the combining, individual fund, and account group statements and schedules; and the independent auditors' report thereon. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

A basis for preparing the CAFR for the County was the identification of the financial reporting entity. All 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 met the criteria as outlined by the Governmental Accounting Standards Board (GASB) in Statement No. 14, *The Financial Reporting Entity*.

As defined by generally accepted accounting principles established by GASB, the financial reporting entity consists of the primary government, as well as its component units that are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either (a) the ability to impose will by the primary government, or (b) the possibility that the component unit will provide a financial benefit to, or impose a financial burden on, the primary government.

The CAFR includes all County funds and account groups that are controlled by or dependent upon the County's Board of Commissioners. The Oakland County Parks and Recreation Commission is reported as if it were part of the primary government because it is not a separate legal entity nor does it possess corporate powers. The Oakland County Building Authority is reported as if it was part of the County and blended into the appropriate funds because its sole purpose is to finance the construction of the County's public buildings. The Oakland County Road Commission, while appointed by the Board of Commissioners, is not under the Board's appropriation authority. The Road Commission is reported discretely in the County's CAFR as a separate entity since the County is ultimately responsible for Road Commission debts. The Community Mental Health Authority, also appointed by the Board of Commissioners, is not under the Board's appropriation authority. The Community Mental Health Authority is reported discretely in the County's CAFR as a separate entity since the County makes an

annual appropriation for funding its operations. The Drain Board, consisting of the Oakland County Drain Commissioner, the Chairman of the County Board of Commissioners, and the Chairperson of the County Board of Commissioners Finance Committee, is responsible for the administration of the many Drainage districts created under Chapter 20 of Michigan Public Act 40 of 1956. These drainage districts (currently 177) are separate legal entities with the power to assess, and therefore are reported as a separate entity in the County's CAFR (beginning in year 2000).

Organizational Structure

Incorporated in 1820, Oakland County, Michigan covers approximately 900 square miles, with the County seat in Pontiac, and has an annual budget of approximately \$557 million.

The County operates under Michigan Public Act 139 of 1973, the Unified Form of County Government. An elected County Executive is responsible for the management of County affairs not specifically the responsibility of other elected officials.

The Treasurer, Clerk/Register of Deeds, Prosecutor, and Sheriff are offices established by the State's constitution. A Drain Commissioner was established as an elected position in 1909 and currently operates under Public Act 40 of 1956. These offices are countywide elected four-year terms. The Treasurer is responsible for cash, investments, and collection of taxes; the Clerk/Register of Deeds is responsible for recording vital statistics, court records, and documents affecting property ownership; the Sheriff and Prosecutor are responsible for law enforcement; and the Drain Commissioner is responsible for construction and maintenance of drains, lake level control, and sewer interceptors. The Oakland County Courts consist of Sixth Judicial Circuit (including Family Division), Probate, and 52nd District courts. The Circuit Court, with seventeen judges, has jurisdiction over criminal cases where the minimum penalty is over one year, civil damage cases where the controversy exceeds \$25,000, and domestic relation matters. The Probate Court, with four judges, is responsible for estates and mental health matters. The District Court, with ten judges, has jurisdiction over misdemeanors, ordinance and charter violations, civil cases under \$25,000, and preliminary examinations in felony cases.

The Board of Commissioners is comprised of 25 members elected to two-year terms by their respective districts, and serves as the legislative body responsible for establishing policy and appropriating funds.

A three-member Road Commission, established under Public Act 283 of 1909 and appointed by the County's Board of Commissioners, is responsible for approximately 2,500 miles of roads, and its \$80 million budget is funded principally by the State-collected vehicle fuel and registration taxes under Public Act 51 of 1951. Other sources of funds are provided by federal and local governments and proceeds from the sale of bonds. The Road Commission is not subject to the Board of Commissioners' appropriation process, and is reflected in the County's CAFR separately from general County data.

A twelve-member Community Mental Health Authority, created under an agreement authorized by Public Act 267 of 1976, is responsible for providing services related to mental health and development disability needs of Oakland County residents. The Authority's activities are funded through federal grants, state allocations, County appropriations, service fees, and local gifts and grants. The Authority's financial information is reflected in the County's CAFR separately from general County data.

A three-member Drain Board as authorized by Michigan Public Act 40 of 1956, consists of the Oakland County Drain Commissioner, Chairman of the County Board of Commissioners, and the Chairperson of the County Board of Commissioners Finance Committee. This board is responsible for the construction and maintenance of drainage districts created under Chapter 20 of Act 40, and funding is provided by assessments against the benefiting municipalities. Debt issued is backed by the full faith and credit of Oakland County.

A ten-member commission appointed by the Board of Commissioners is responsible for Parks and Recreation, which acquires, develops, maintains, and operates 11 parks that provide camping, golf, swimming, and a variety of other recreational activities. Parks and Recreation is supported, in part, by a separately voted 1/4-mill tax levy, and its activity is reflected directly into the County's CAFR due to the specific agency relationship established by State statute.

Oakland County is an active partner in numerous economic developments and improvements for quality of life for County residents. This includes human services in the form of public health, childcare, skilled nursing care, and resident hospitalization; community and economic development and planning; public safety; public records; public works such as water and sewer; airports; and a wide range of other services, such as Michigan State University cooperative extension, animal control, job training, and veterans' services. All of these activities are supported by administrative services, including personnel, payroll, accounting, budgeting, facilities maintenance, legal services, central services, and information technology.

Economic Condition and Outlook for Oakland County

The local economy is, of course, inextricably tied to the national and state economies, not to mention the global economy. February 2000 marked the longest sustained period of economic expansion in the history of the United States. After growing by 4.5% during 1997 and by 4.3% during 1998, the economy slowed down a bit in the first half of 1999, ending the year with an overall growth in Gross Domestic Product (GDP), the sum of all goods and services produced, of 4.2%.

The expansion had to end sometime and 2001 seems to be the year. All indications are that growth is slowing, but that still means growth. Consumer confidence has slipped and economic growth in the last half of 2000 slowed to a pace the country hasn't seen in four years. GDP growth is expected to be between 2 and 3%, down from levels above 4% the past four years. Some economists are forecasting a recession in the first quarter, however the preponderance of thought on the economy prognosticates a "soft-landing" engineered by the Federal Reserve Board.

The Federal Reserve has done its job of keeping a lid on inflationary pressures by ratcheting up interest rates six times since June, 1999. And its December 19, 2000 switch from a bias toward tightening rates toward easing them, followed by a half percentage point drop in the first week of January, 2001 (the biggest decline in eight years) and another half percentage point by the end of January, should signal the end of rate hikes for a while. Economists believe the central bank plans to engineer a string of interest rate cuts to bolster the sluggish economy in the coming months. But most market watchers expect it will take at least six months for the effects of the rate cuts to work their way through the economy and show up in productivity, manufacturing and employment data.

Many believe Alan Greenspan, Federal Reserve Chairman, is also likely to endorse tax cuts to boost growth, although at a smaller amount than the \$1.6 trillion package being proposed by newly elected President George W. Bush. While Greenspan in the past has favored using the huge projected budget surpluses to pay off the national debt, he has left himself an opening to support tax relief by saying he preferred tax cuts to increases in government spending.

In addition, President George W. Bush's trade policies represent a significant departure from former-President Clinton's, which could bolster global trade. Clinton sought labor and environmental standards in global trade treaties, a demand Bush does not support. The difference might be enough to break the deadlock in the World Trade Organization (WTO), the body that sets rules on international trade for 140 countries. The developing countries see such demands as covert protectionism by richer

nations to keep out products from countries with lower labor costs. Bush's pre-election policy statements said global standards had to be tackled, but not at the WTO.

Meanwhile, the nation's unemployment rate unexpectedly fell to 3.9% in September and total employment rose by 252,000. The surprising decline in the jobless rate from August's 4.1% rate matched the 30-year low reached in April. The current labor market shows signs of loosening but not enough to make an impact on recruiting. Job growth nationwide fell to the slowest pace in eight years with auto plants and other factories shedding thousands of workers in December. Forecasters expect the unemployment rate to inch up to the low 4% range during 2001.

For most of the past decade, Michigan's economy grew faster than the national economy. However, Michigan's economy has been looking a little shaky in the past several weeks. Automaker and supplier profits were down in the third quarter of 2000 as sales cooled. General Motors, Ford and DaimlerChrysler have idled and plan to idle several plants for short periods in an effort to cut bloated inventories of unsold cars and trucks. Most forecasters expect U.S. car and truck sales to drop from the record 17.5 million units in 2000 to between 16.5 million and 17.0 million vehicles in 2001. But even sales of 16.5 million vehicles would make 2001 the third-best year for the auto industry. And the Big Three automakers' share of those sales could climb from their current 65%, due to the strengthening of the euro and the yen, which will make German- and Japanese-built cars more expensive.

University of Michigan economist George Fulton is sticking with his forecast that predicts Michigan's economy will grow in 2001, although more slowly than 2000. A loss of 18,500 manufacturing jobs will be more than offset by growth in service jobs. He predicts the State will gain 23,200 jobs in 2001, little more than half the 43,000 jobs created in 2000. And Fulton indicates that some jobs eliminated by the automakers may be picked up by their suppliers as more work is sent downstream.

For a state whose economy has proven deeply tied over the years to the ups and downs of the auto industry, the last couple of months have been like standing on the deck of a battleship and watching warning shot after warning shot sail by. Among recent negative announcements from the major U.S. automakers:

- The Chrysler Group of DaimlerChrysler AG has announced staggering losses for the last six months of 2000, leaving it with a relatively low profit for the year. The German-led Daimler-Benz wing of the company has begun a purge of Auburn Hills-based Chrysler's top management and is considering major job cuts, including the possibility of closing several plants.
- General Motors Corp. also has announced major losses and made the stunning announcement that it will be discontinuing production of the Lansing-born Oldsmobile product line. In recent years, DaimlerChrysler ended the Plymouth line. Industry speculation turns toward the possibility that Ford Motor Company's Mercury line may be next on the chopping block.
- Reports indicate that all three major U.S. automakers have overproduced to alarmingly high levels, leaving dealers with immovable surpluses and signaling significant belt-tightening in production for 2001.
- Profit sharing for the Big Three has declined sharply from the \$8,000 bonus per employee on average to \$6,000 for Ford employees and \$800 for GM.

The waves of bad news from the industry have concerned state economic officials, but those same officials express confidence that the state has sufficiently diversified its economy since the recession of 1990-91 so that a bad year for the auto industry doesn't take the state's economy down with it. Statistics do indicate the state's reliance on the auto industry has declined over the last decade. In 1990, on the eve of the last recession, one out of every 8.7 jobs in Michigan was auto industry related. By 1999, the ratio had decreased to one out of every 9.6 jobs. Another important figure: although the state's workforce has grown by 600,000 since 1990, only 20,000 of that has come in the auto industry, giving state officials hope that unemployment will not rise to the levels seen during the recessions of 1981-82 or 1990-91.

Doug Rothwell, head of the Michigan Economic Development Corporation, indicated that the auto industry met heightened demand during the 1990s by paying overtime, not by hiring more workers. He further indicated "While they may cut overtime, they probably won't cut base employment to the degree they did in the 80s." The latest forecast from the University of Michigan indicates unemployment will rise from its current level of 3.7% in the state to between 4.5 to 5% in the next two years. That compares to unemployment levels above 15% during the 1979-81 recession and 10% during the 1990-91 recession.

Moody's Investors Service, a New York bond rating firm, believes that Michigan counties have generally succeeded in developing prudent economic and fiscal strategies and policies that better position them over the long term. After having suffered significant population loss, high unemployment and fiscal duress during the recessions of the early 1980s and 1990s, many counties have targeted economic diversification and fiscal reform, with positive results. This is reflected in Moody's upgrade of fifteen counties' general obligation debt since 1991. Two such counties, Oakland and Kent, have achieved Moody's "gilt-edged" Aaa rating largely as a result of their strong local economies, sound financial positions, and strong management.

In 1982, a majority of residents were employed in the manufacturing sector, with wholesale and retail trade, services and government employment representing the second, third, and fourth largest sectors, respectively. However by 1991, the service sector clearly emerged as dominant followed by wholesale and retail trade, with manufacturing placing third, and this distribution has remained representative of overall Michigan employment trends. Economic strengthening is demonstrated further by consistent labor force expansion that is accompanied by declining unemployment and a diminishing automotive presence in many county tax bases.

Moody's expects ongoing automotive industry corporate restructuring to lessen severe fluctuations in unemployment, over the long term. Geographic diversity and product breadth have been benefits to large auto manufacturers like DaimlerChrysler (rating A1), Ford (rating A1) and General Motors (rating A2), and will continue to be important competitive advantages. As a result of corporate restructuring that has focused on cost reductions through a combination of downsizing and improved engineering, the relationship between automotive output and unemployment has reportedly diminished. This, together with overall diversification of employment and tax bases, makes counties better able to weather future economic downturns.

Michigan has gained an unexpected edge in its effort to land Covisint, the Big Three automakers' \$300-billion Internet parts-buying exchange: California's energy crisis. The new high-tech company, temporarily housed in Oakland County's City of Southfield, has been considering California's Silicon Valley for a permanent post. But a Covisint spokesman recently stated that rolling blackouts, forced by a shortage of electric power in California, have jolted company officials. Covisint is considering Michigan locations in Washtenaw, Wayne and Oakland Counties. Meanwhile, Michigan economic

development officials are trying to lure high-tech California companies here with the promise of an uninterrupted supply of electricity.

On the other hand, Michigan's school system isn't producing enough graduates who can handle the high-tech, high skills jobs being generated and, unless that changes, the State's economic prosperity could disappear as quickly as it did in the early 1980s. Census data recently released shows Michigan is one of only two states where the working age population is expected to drop, making it more crucial than ever that every worker is able to step into the jobs retiring baby boomers and others are vacating.

Michigan is home to over 5,000 high-tech companies – from auto suppliers to Web site developers – that bring well-paying jobs and manufacturing plants run largely with the help of computers. To fill those jobs, Michigan has shifted its recruiting focus, from drawing businesses to drawing and retaining highly skilled workers. Governor John Engler believes educators and students are going to play the largest role in the State's economic success. The State is focusing more than ever on making sure students are mastering the basics and becoming familiar with technology.

Beginning February, the State will provide public-school teachers with free laptop computers to help them use more technology in the classroom. In conjunction with this effort, the State has created ways for students to take advanced placement courses over the Internet they can't get in their own schools and created a program to give \$50,000 Golden Apple awards to schools whose students do well on statewide achievement tests or make significant improvements. In addition, the State is using 75% of its tobacco settlement money to fund a program which gives a \$2,500 merit award for college or vocational education to students who pass all four sections of the Michigan Educational Assessment Program (MEAP).

In addition, according to the **Government Performance Project**, a joint effort by Syracuse University's Maxwell School and *Governing* magazine, Michigan has joined Utah and Washington at the top of the rating scale (A-). The report graded each state in several areas, including financial management, personnel practices and information technology.

For the third year in a row, Michigan has been named the number one state in the nation for new plants and expansions. The state won Site Selection magazine's "Governor's Cup" with 2,174 major, new projects in 1999, more than any other state in the history of the magazine's rankings. Michigan beat runner-up California by 68 projects. To qualify for the Governor's Cup, projects must have at least \$1 million in new investment, 20,000 or more square feet of new construction, or they must create 50 or more new jobs. The projects cannot be retail or residential construction. Michigan's victory was assured with the help of Oakland County. The County accounted for 416 new projects in 1999, compared to 405 for Wayne County.

In addition, Oakland County is the pacesetter for job creation in Michigan over the 1990s, increasing 29.6% between 1990 and 1999, equivalent to 160,000 new private sector jobs. In basketball parlance, Oakland County scored a rare triple-triple in 1999: greater than 3% job growth, less than 3% (2.5%) unemployment rate and less than 3% inflation.

The single best measure of economic welfare for a region is per capita income. Another economic milestone is the fact that, in terms of personal income per capita, Oakland County has overtaken Nassau County, New York, to attain a ranking of second place only to New York, New York, for counties with more than one million residents. Per capita income was \$43,248 in 1999, the latest year in which figures are available. Oakland County has by far the highest level of personal income per capita of the major labor markets in Michigan, as well as the highest level of per capita income among

Citizens of Oakland County

March 16, 2001

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Michigan's 83 counties. In fact, income per person in Oakland is more than 50% above the average for both the nation and Michigan. Oakland ranks well within the top 1% of all counties in the nation (21st out of 3,110 counties) – outranking every county in 39 states.

Oakland County's economic performance is also stellar when compared with its peers nationwide – counties that are suburban to, but do not include, large central cities and that had a 1990 population in excess of 500,000. Among the twenty-six large suburban counties included, Oakland County would rate as the top performing economy overall in the 1990s, based on economic growth. Oakland County ranks third in private sector employment growth between 1990 and 1997. It ranks second in private non-manufacturing and third in manufacturing. Oakland County had the highest growth rate in personal income per capita and the second highest growth rate in earnings per job from 1990 to 1997. Over the 1990s, private sector employment and earnings per job have grown 50% faster in Oakland County than in the nation as a whole and per capita income has grown 20% faster. Oakland is one of only six of these large suburban counties to exceed the national growth rate in private non-manufacturing employment. And Oakland is one of nine of these counties where jobs in manufacturing increased over the 1990s. Manufacturing employment declined in the nation as a whole.

Oakland County has the second lowest unemployment rate when compared with the metropolitan areas of Michigan, posting a rate of 2.5% for 1999. Oakland also has a much lower unemployment rate than Michigan's 3.8% and the nation's 4.2%.

The honor of having one of the lowest unemployment rates in the state, however, is a double-edged sword. The full-employment economy that creates opportunities for the job seeker also creates scarcities for the employer. The shortage of qualified workers has been limiting job growth in Oakland County for the past few years.

In a strong rebound from the recession of the early 1990s, Oakland County gained 30,400 jobs in 1994. About one-third of those jobs were filled by unemployed residents, almost one-fifth were filled by new residents moving to the County or existing residents entering the labor force, and almost half were filled by new commuters. Over the following five years, Oakland County continued to add between 17,000 and 25,000 jobs each year. The number of jobs filled by unemployed workers declined dramatically over the period, so that by 1999 they were accounting for only 300 of the new jobs, equivalent to less than 2%. During the same period, new entrants to the labor force averaged 8,500 per year, whereas new commuters filled 10,600 jobs per year on average.

In years where jobs have grown dramatically, such as the 24,000 new jobs in 1999, net new commuters tended to account for a much greater share of the required work force than in other years. If, in future years, employers in Oakland County have significantly greater employment requirements, much of the need will have to be filled by additional commuters from surrounding communities.

The University of Michigan Institute of Labor & Industrial Relations forecasts a gain of 14,000 jobs in 2000 and 10,000 jobs in 2001, following the job growth of 24,000 in 1999. The unemployment rate for Oakland County will tick down slightly in 2000, to 2.4 %, from the rate of 2.5% posted for each of 1998 and 1999. The rate is expected to hold at 2.4% for 2001, while the national rate is forecast to increase modestly, from 4.1% in 2000 to 4.4% in 2001. With the unemployment rate so low in Oakland and expected to remain this low for at least the next few years, the extraordinarily tight labor market conditions in the County will continue for the indefinite future.

From the bottom of the 1990-91 recession through the end of 1997, private sector employment grew almost one-and-a-half times as fast in Oakland County (3.7% per year) as in Michigan as a whole (2.6% per year). From the end of 1997 through the end of 1999, private sector employment growth in Michigan slowed dramatically, expanding by only 0.7% per year. In contrast, employment in Oakland County continued to grow at a very rapid pace (3% per year), fueled in part by its ability to attract commuters from surrounding counties.

From the end of 1999 through the end of 2001, private sector employment in Michigan is forecast to grow at an average rate of 0.6% per year, while Oakland County is projected to grow 1.5% per year. Although Oakland County accounts for only 18 %of all private employment in the state, it is expected to account for 50% of the gains in private employment in Michigan during the next two years.

Oakland County has gained a reputation as an economic powerhouse and was recently recognized by Moody's Investor Service, Inc., in New York as a stellar county that is "not just better than most counties, they are better than all." This is a reputation we've worked hard to establish and plan on continuing our efforts.

Aggressive recruiting, innovative educational programs and initiatives in improved transportation infrastructure all come under the umbrella of *Automation Alley*. As an area historically known for its affiliation with the automotive industry, Oakland County has emerged as the world's leading center for the fusion of high-tech industries, including manufacturing, information technology, engineering and design. Of the 40,000 businesses located in Oakland County, the most innovative and influential companies are located in *Automation Alley*, a high-tech business corridor along and near Interstate 75 and Interstate 696. The 1,800 businesses located in *Automation Alley* employ 40,834 high-tech people. Types of businesses range from telecommunications, computer software/hardware and information services to consumer products, industrial processes, automotive research and development, hospitals and health care providers.

Other **MAJOR INITIATIVES** and collaborations, financial and programmatic, can be segregated into four categories: 1) Major Financial Initiatives, 2) Collaborations with Other Countywide Elected Officials, 3) Collaborations with Local Municipalities Benefiting a Common Constituency, and 4) Environmental Initiatives.

MAJOR FINANCIAL INITIATIVES:

As required by PA 139 of 1973, The Unified Form of County Government Act, the County Executive is required to report the current financial condition of the County to the Board of Commissioners on a quarterly basis. The County Executive has traditionally exceeded this requirement by not only reporting the current financial condition of the County each ninety days, but has also provided a forecast of the financial condition of the County at the close of the current fiscal year.

Over the past year, the County's taxable value of real and personal property has grown from \$41.8 billion as of December 31, 1998 to \$44.4 billion as of December 31, 1999 (value on which FY2001 property tax revenue is based). Note should be taken that Oakland County is the first county in Michigan with property wealth that exceeds \$100 billion in market value (\$104.9 billion). Another economic milestone is the fact that, in terms of Personal Income Per Capita, Oakland County has overtaken Nassau County, New York to attain a ranking of second place only to New York, New York for counties with more than one million residents.

The aforementioned increase in property value and resultant rise in property tax revenue has enabled the County to address its normal operating programs, permitted discretionary spending on projects that improve County and city/village/township (CVT) operations, covered its needed capital programs from operating revenue, allowed for continuation of the 4.19 mills for FY2001 (the second lowest operating millage among the 83 Michigan counties), and still increased the General Fund equity by over \$5 million from \$38.0 million in FY1999 to \$43.0 million in FY2000. Further, the County's Delinquent Tax Revolving Fund equity at September 30, 2000 was \$183.2 million, representing a growth of almost \$16 million during the past three years. In addition, all other internal service fund equity increased from \$56.8 million to \$105.6 million during the same period.

The County has developed a STRATEGIC PLAN FOR THE USE OF THE DELINQUENT TAX REVOLVING FUND that provides for funding needed capital improvements without jeopardizing the long-run financial health of this precious resource. The PLAN contemplates financing of such projects as OAKNet (a fiber-optic network linking all local units of government to the County) at a cost of \$6.0 million, a Judicial Information Management System (\$7.5 million) for Circuit, Probate and District Courts, construction of a 300-bed Work Release Facility (\$11.8 million) and Rochester District Court (\$17.1 million), and renovation of the newly purchased Oakland Schools Building (\$14.2 million), as well as continued funding of the Environmental Infrastructure Fund (\$25.0 million).

Other barometers of the financial health of Oakland County include:

- Delinquent Taxes at the close of calendar year 1999 stood at 4.5%, the lowest in modern times.
- The Defined Benefit Pension Program, which covers 1,416 employees hired prior to 1996, is fully funded with no Unfunded Actuarial Accrued Liability. As a result, no County paid contributions are required this year, as compared to the several million dollar contributions required in previous years.
- The Defined Contribution Retirement Program, which covers 919 active employees who voluntarily transferred from the Defined Benefit Program as well as 1,235 employees hired since 1996, has resulted in a savings of \$21.4 million since inception of the program without jeopardizing the retirement security of valued employees.

In FY2001, Oakland County has made application to the Internal Revenue Service (IRS) for recognition of a newly established *Voluntary Employee Benefits Association (VEBA)*, as authorized by the Board of Commissioners in Resolution # 00210. Prior to the formation of this VEBA, the County of Oakland created an internal account which held contributions from Oakland County and Oakland County employees to fund the Oakland County Employees' Retirement Plan. The account was converted to a VEBA trust on October 1, 2000 and the funds in the original account were transferred to the VEBA. The primary purposes of the VEBA are to collect contributions, invest the VEBA assets, which are irrevocably set aside for the benefit of retirees, and pay for retiree medical expenses for Oakland County retirees.

Job growth and low unemployment rates (2.5% in Oakland County) continue to contribute to the scarcity of workers in Oakland County. As a hiring entity, Oakland County government has felt the impact of this labor shortage. The need to attract and retain qualified employees in government service has prompted review of the County's benefit package resulting in several enhancements, including additional retirement and health care options and opening of a new child care center for County employees. In addition, upon the County Executive's recommendation, the County has recently provided an employer match of up to \$300 for employees who participated in the County's Deferred Compensation Program during calendar year 2000 and beyond.

Since 1993, the County has been successful in privatizing no less than ten different services resulting in the elimination of 70 budgeted positions and generating an annual savings in excess of \$9.1 million. Examples of such services that were privatized include: Medical, Custodial and Food Services at the Medical Care Facility, the Dental Clinic and Cancer Detection Units in the Health Division, as well as the Civil Division in the Sheriff's Department and Food Services in the county Jail.

The General Obligation Debt funded by the County's General Fund has decreased from \$52.9 million in 1993 to \$18.2 million today, a decrease of \$34.7 million – almost 2/3 over eight years; a reduction of \$2.3 million in FY2000 alone.

It's no wonder that the New York investment houses of Standard & Poor's and Moody's have seen fit to issue a AAA and Aaa Bond Ratings respectively to Oakland County during the past three years, a designation shared by only 21 of the 3,143 counties in the nation.

COLLABORATIONS WITH OTHER COUNTYWIDE ELECTED OFFICIALS:

Several initiatives undertaken recently involve collaborations with other Countywide Elected Officials, including the Clerk/Register, Treasurer, Drain Commissioner, Sheriff and Prosecutor, as well as the Judges of Circuit, District and Probate Courts.

In August 2000, the Board of Commissioners authorized the creation of an Aviation Unit in the Patrol Services Division of the Sheriff's Department, including the acquisition of one helicopter and two positions. The financing of this initial effort was derived from savings generated from privatization of the Jail Food Services Program. After the first year of operation and analysis, the Sheriff has indicated he will be requesting a second helicopter and two additional staff for the Aviation Unit. Appropriation of additional funds to defray the cost of this expansion is predicated on meeting certain requirements outlined in a Letter of Understanding, cosigned by the Sheriff and County Executive, which specifies: The estimated \$1.7 million savings arising from privatization of the Food Service Operation is realized and verified after one year of operation, and an overall cap of \$3.6 million is established for the Sheriff's Department Overtime Budget for Fiscal Year 2001 and actual overtime expenditures are maintained within that budget.

Several capital projects are underway, that will enhance services in the law enforcement area, particularly in the area of improved and expanded detention facilities. For example, the present jail lock system, which is approximately 28-years old, is obsolete and worn out. This project will be completed over a two-year timeframe and cost approximately \$900,000. The Project is funded out of the operations of the Capital Improvement Fund. Another project involves the renovation of vacated space of the Medical Examiner's office (last year, the new Medical Examiner's Facility was constructed and his staff was moved out of the jail facilities). Several present administrative areas will be converted as well, providing 28 single person cells for special watch situations, expanded Medical Clinic area, relocation of the records and crime labs from the main jail, and other overall improvements to the facility. The project is presently underway and is entirely funded from current operations. A new Work Release Facility and administrative building will house roughly 300 non-violent offenders and Sheriff's Department personnel. Presently, the County has a work release facility that houses approximately 175 offenders, with a waiting list of offenders currently housed in the jail. The new Work Release Facility is being designed in such a manner as to permit its conversion to a medium security facility, if required.

In addition, the Community Corrections Division of the Department of Public Services has undertaken a Virtual Reality Work-Release/Global Positioning System (electronic tethering) which has the

potential of saving a significant number of jail days. This program, along with the aforementioned Work Release Facility expansion, should postpone the need for major jail expansion without jeopardizing public safety, while simultaneously providing programs directed at reducing recidivism.

Phase I of Drain Records Conversion entails digitizing all drain records, which are currently maintained on hard copy, and integrating with the County's Geographic Information System (GIS). The Operations and Maintenance Division of the Drain Commissioner's Office operates and maintains four major Sewage Disposal Districts within Oakland County: Evergreen-Farmington, Clinton-Oakland, Huron-Rouge, and Southeastern Oakland County. In addition, fifteen municipal sewer collecting systems with 1,014 miles of sewers and appurtenances, as well as fifteen municipal water supply systems with 784 miles of water mains and appurtenances are operated and maintained. The Drain Commissioner is also responsible for maintaining lake levels and administering lake improvements on the County's 400 lakes. A critical component of this new initiative will be developing standards for data sets that can be used for the expanded Phase II project, i.e., conversion and data warehousing of drain and public works information for all cities, villages and townships in Oakland County. These projects will cover a multiyear timeframe.

Over the past several years, the County sought and received a detailed functional analysis of the Court's management information system needs. Presently, each of the Circuit, District, Probate Court systems, as well as the Prosecutor, Probation and Reimbursement Division systems, which are mainframe based, is generally separate, although certain functions are common in any court operation. During FY2000, the County awarded a contract on this \$7.0 million Judicial Integrated Management System (JIMS), which will take two years to implement. Benefits to be derived include single source entry for all court related information, passing of information between court-related functions, external access to court information, reduced counter traffic, and more efficient administration of justice.

The \$3.4 million Imaging Project has been implemented in the Friend of the Court for the Child Support Enforcement System and Clerk/Register of Deeds for land records. The latter will be expanded to include historical records dating to 1983.

The County's Human Resource/Financial Information System, which is installed and operational, involved just over \$7.0 million in costs funded through General Fund operations. In 1998, the County replaced its general ledger, disbursements/accounts payable system, cash receipting, investment management, payroll operation, personnel and fringe benefit management systems with state-of-the-art oracle-based client-server technology that, with periodic upgrades, should serve the daily information management needs of this County for decades to come.

Collaborations with Local Municipalities Benefiting a Common Constituency:

Over the next several years, many local governmental units may find themselves struggling with securing qualified information technology resources at a price they can afford. Changing technologies, integration of suite products, and software complexities will continue to cripple local municipalities in their efforts to cope. The situation is expected to get much worse over the next several years, primarily due to funding constraints posed by the cumulative impact of the Headlee Tax Limitation Constitutional Amendment. Many cities, villages and townships (CVTs) are already in the position of having to roll back their millage rates due to the requirements of Headlee. Since, in most cases, this is their primary source of revenue, they will be forced into seeking relief through a referendum or reducing public services.

Unlike many counties in Michigan, Oakland County and its CVTs cooperate in the performance of services to residents. Traditionally, counties and CVTs work independent of one another – **not in Oakland County**. The County, on behalf of the CVTs performs many services normally rendered by BOTH entities in other counties. In doing so, the County financially burdens itself with costs that provide more direct economic benefits to CVTs. In many instances, the funding of computer projects by the County would enable operating programs that could not otherwise be performed by smaller CVTs.

The benefits of providing these services centrally, rather than separately, results in an overall cost reduction for services to the taxpayers of Oakland County. Essentially, fixed costs of computer services are spread over a larger economic base – thus, reducing the cost per unit served.

It's been about two years since Oakland County created a service, **@CCESS OAKLAND**, that provides immediate access, seven days/week – 24 hours per day, to residential land and property tax records via computer on its Web site. Seven products are now available, including: residential property profiles, commercial/industrial property profiles, Residential Property Analyzer, Register of Deeds Recorded Document Profile, current tax profiles, delinquent tax statements, and a mortgage application acceleration program that projects comparable sales value. Costs to users ranges from \$1.50 per property for a delinquent tax statement to \$20 for a specific database search of up to 10% of a municipality's housing stock to \$500 annually and 50 cents per property for a business account for information on file with the Register of Deeds. **@CCESS OAKLAND** is free to municipal governments within Oakland County and , in addition, share 15% of the revenue derived.

Presently, approximately 40 of the County's 61 CVTs use the County's **land records system** for assessment, economic development and other purposes. In 24 communities, the Equalization Division functions as the CVT's assessor under a contractual fee arrangement. The sharing of land records information enables the Equalization Division and local CVT assessors to perform their functions more effectively and cost efficiently.

In late 1998, the County and its CVTs identified high priority improvement projects needed in the land records system. The Board of Commissioners appropriated \$556,000 towards Phase II of this effort, which addresses the most serious issues that will benefit not only County departments, but also CVTs. An additional \$360,000 has been appropriated by the Board of Commissioners to implement the remaining enhancements, which are currently underway.

In 1999, the Equalization Division, with the cooperation of CVTs, began taking digital pictures of all 440,000 parcels of property in Oakland County. The pictures are being taken for statutory assessing purposes and to facilitate E-911 dispatching of public safety vehicles at night. This project is two-thirds accomplished with the remainder to be finished in 2001.

The County is developing a **Geographic Information System (GIS)** containing substantial land-related data and features. The base map, comprised of 440,000 parcels of property, covers 910 square miles. The cost (\$7.5 million) to create this base map is singly the most significant barrier preventing most CVTs from entering into a GIS project. Oakland County is absorbing the cost of creating the base map and its subsequent maintenance. In addition, the County has effectively standardized the GIS data and software, which enables transmission of County data to the CVTs and vice versa. With this "enterprise wide" approach, the County has enabled many of its CVTs to enter the GIS world.

The County recently completed two flights for **orthophotography**: a low level flight with a digital camera and a high level flight with infra-red photography to capture land features such as wetlands,

impervious surfaces, and other environmental features. The costs that would otherwise have been incurred by the CVTs individually are estimated to exceed the County's unified effort.

The Courts and Law Enforcement Management Information System (CLEMIS) is a central records management information system targeting law enforcement needs. CLEMIS' strength is the sharing of data in a County-operated and maintained regional database. Few police departments in the nation are capable of sharing data with neighbors, despite the mistaken belief by the public at large that this is routinely occurring. All 43 police departments located in the County provide information to CLEMIS and extract data from CLEMIS. Over thirty police departments outside of the County's borders are CLEMIS members as well – and this number is expanding as interest is growing.

CLEMIS is used for required reporting of information to the State and federal governments, analyzing criminal activity, incident reporting, and other purposes. The police chiefs, Sheriff, Prosecutor and County Executive work cooperatively towards a single purpose through the CLEMIS Advisory Board: **reducing criminal activity in Oakland County and the region.**

While CLEMIS is a system superior to ANY law enforcement computer program in Michigan (if not the nation), the County is replacing it with a system that further expands its functionality. In December, 1998 the County was awarded a Community Oriented Policing Services (COPS – MORE) Grant for \$23.5 million (over a three year period), including a local match of \$6.9 million to enhance the following systems and functions:

- Replacement of the records management system;
- Installation of Mobile Data Computers in police vehicles, enabling reports to be produced in the field in lieu of the office, resulting in officers spending more time in the field;
- Implementation of Computer-aided Dispatch using GIS;
- Automated vehicle location – to control the assignment of police units in a police district;
- Regional mugshot system; and
- Video arraignment during booking process.

Efforts are under way to seek a grant renewal for beyond fiscal year 2001.

In 1998, the County completed a year-long study involving an evaluation of the E-911 call-taking and radio communications (interoperability) issues raised by the law enforcement community. The following is the status of the two projects:

The **Call-taking Equipment** in most public safety answering points (PSAPs) had long since been determined to be obsolete. The equipment did not conform to federal mandates involving wireless / cellular telephone communications. Parts for maintenance of PSAP call-taking equipment could not be obtained. The County Executive recommended and the Board of Commissioners approved the funding (roughly \$3.0 million) for this project from the County's General Fund, despite having no legal requirement to do so. Combined with the County's CLEMIS initiatives, the new call-taking equipment has placed Oakland County and its law enforcement and fire agencies in compliance with federal mandates associated with wireless / cellular telephone communications. Installations began in July, 1999 and will be completed in the second quarter of FY2001.

In 1998, the law enforcement community requested that the present **Radio Communications (voice) system** be upgraded. Communications between dispatchers at the PSAPs and emergency vehicles (police, fire and EMS) on 150 MHz and 806 MHz systems could not communicate with one another with ease, posing inordinate public safety risks. Upon recommendation of the County Executive, the Board of Commissioners approved a \$.57 per month operational telephone surcharge (4.0% of

specified line charges) applied against residential and commercial customers beginning July, 2000. The Radio Communications Project was launched in the second quarter of 2000. The equipment cost will be approximately \$33.0 million, including towers, consoles, hand held radios, mobile radios and other enabling equipment. Annually, the funding of the equipment and increased operating costs will approximate \$6.0 million – roughly equivalent to the expected amounts to be derived from the telephone operational surcharge. As of the fourth quarter 2000, the County has issued a Request for Information (RFI) from several vendors to implement this project. By summer 2001, the contract should be awarded.

The County's Board of Commissioners appropriated approximately \$900,000 towards the completion of a centralized **Fire Records Management System (FRMS)** to 29 fire departments located in Oakland County. The fire departments are facing a significant reporting change mandated (but unfunded) by the federal government effective January 1, 2000. Few fire departments, if any, are compliant. The new uniform system should allow relatively seamless data transmission between the dispatch stations and the records management system. The County intends on encouraging the use of FRMS and has proposed that it cover 75% of the capital and operating costs of this system – thus, mitigating costs otherwise borne by CVTs. The project, launched in August 2000, should be completed by the third quarter of Fiscal 2001.

The County's **Data Warehouse Project** involves the reformatting of mainframe information, cleansing and positioning it for access of the newly acquired decision-support query tools. The data warehouse pilot project involved land records and enables the County to share this information with CVTs to better serve assessing, community and economic development, public safety, and other land-related management efforts. Most of this \$1.7 million project is substantially completed.

Because of the increased communication needs between the County and CVTs relating to CLEMIS, E-911, GIS, data warehouse, land records system and other initiatives, the County launched a study entitled **Metro-Area Network / Wide-Area Network (now named "OAKNet")**. The resultant installation of a fiber-optic communications network, which should be completed by the summer of 2001, will provide the additional benefit of free Internet services to all CVTs.

Finally, as with virtually every business and governmental unit, the County's addressing conventions for its data are maintained in separate files with different standards. Recent improvements in computer applications have enabled the County to *relate* otherwise disparate files, creating a need for a single comprehensive standard. Many organizations have not yet recognized this need as they have not made the leap into relational databases and high-level uses of computer generated information. The County recently received Board approval for the initial phase of this project. Over the next year or so, the County is expected to resolve the addressing standards for its data in an effort to improve the common use throughout all County systems.

ENVIRONMENTAL INITIATIVES:

Opinion polls consistently show that Americans are pessimistic about the environment. For example, a Wirthlin Group poll last year showed that 75% of Americans believe environmental problems will get worse during their lifetime. But such pessimism is not only unwarranted, it may be preventing us from recognizing the great progress we've already made.

The 30th anniversary of Earth Day in May provided us with an opportunity to depart from the usual fare of doomsday predictions and point out one little-noticed but significant fact: In the past three decades, America in general, and Michigan in particular, has seen substantial improvements in environmental

quality – improvements that will almost certainly continue into the future. Regarding the popular target for air pollution, the automobile built today emits less than 5% as much pollution as one built thirty years ago, according to a report compiled by the Pacific Research Institute. As a matter of fact, air quality is one of the great Michigan success stories. Michigan cities monitored by the Environmental Protection Agency (EPA) are below the health-based thresholds set by the Clean Air Act for all six “criteria” pollutants, and are experiencing downward trends.

Michigan also has a superior record in monitoring water quality and has impressive results to report. While all fifty states taken together only assessed 17% of their rivers, streams and lakes in the 1996 National Water Quality Inventory, Michigan assessed 40%. Of those, 93% were deemed “fully supporting,” which means they are safe for both swimming and fishing. This is particularly noteworthy for Oakland County since there are more lakes in this county than any other in Michigan, over 430 large enough to be named. In addition, there are five watersheds that originate in Oakland County, all of which receive financial support in the County budget.

Cities, villages and townships throughout Oakland County are faced with mounting state and federal regulations regarding water quality that represent a significant burden on their operating and capital budgets. To help alleviate a portion of these financial obligations and facilitate projects that will benefit our environment, Oakland County is now in the third year of a five-year program that grants \$5 million per year to local units for qualified projects under the authority of the Environmental Infrastructure Fund. Many projects have been initiated that would otherwise not have been undertaken.

Because the cost of many projects exceed the annual allocation provided by the Environmental Infrastructure Fund, a new provision has been added that allows accelerated payments at a discounted rate. Another major initiative regarding the environment is the creation of a new position, Assistant Deputy County Executive, highly placed in the Executive Administration that will focus on the legal aspects of environmental issues.

Financial Information

Accounting Systems

The County’s general-purpose financial statements for Governmental fund types, Expendable Trust funds, and Agency funds have been prepared on the modified accrual basis of accounting, in conformance with accounting principles generally accepted in the United States of America. Revenues are recognized when measurable and available to finance current operations. Expenditures are recognized when the liability is incurred, generally when the goods or services are received, except interest on long-term debt, which is recorded when paid. Proprietary and Pension Trust funds are accounted for using the accrual basis of accounting, where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

In developing and evaluating the County’s financial information system, consideration is given to the adequacy of the internal accounting and administrative control structure and the costs thereof. Accounting and administrative controls comprise the plan of organization, procedures, and records necessary for the safeguarding of assets, the reliability of financial records, and compliance with grant requirements. The expressed purpose is to provide reasonable assurance that:

- Transactions are in accordance with management and grantors’ general or specific authorization.
- Transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles and other criteria (such as finance-related legal and contractual compliance requirements) and to maintain accountability for assets.

- Access to assets is permitted only in accordance with Board appropriations, financial policies, and management's authorization.
- 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 and administrative 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 an internal control structure should not exceed the benefits expected.

Budgetary Controls

The County maintains both accounting and budgetary controls. The objective of budgetary control is to ensure compliance with legal provisions embodied in the annual General Appropriations Act approved by the Board of Commissioners. Governmental fund types are under formal budgetary control. Activities of the General Fund and certain Special Revenue funds are included in the appropriated budgets. Enterprise, Internal Service, and certain Debt Service funds are budgeted, but are not appropriated budgets. Project-length financial plans are adopted for the remainder of the Special Revenue, Debt Service, and Capital Projects funds.

The Board of Commissioners establishes the legal level of control through the County's General Appropriations Act. This act states that expenditures shall not exceed the total appropriation of controllable personnel expenditures (salaries, overtime, fringe benefits), controllable operating expenditures, and noncontrollable operating expenditures (basically Internal Service fund charges). The County also maintains an encumbrance accounting system as a method of budgetary control. Amounts encumbered at year-end are reappropriated as part of the following year's budget.

General Government Function

Revenues

The following schedule presents a summary of General, Special Revenue, Debt Service, and Component Units (Road Commission and Drainage Districts), governmental fund type, revenues for the fiscal year ended September 30, 2000, compared with the fiscal year ended September 30, 1999.

	<u>Year ended September 30, 2000</u>		<u>Year ended September 30, 1999</u>	
	<u>Amount</u>	<u>Percent of total</u>	<u>Amount</u>	<u>Percent of total</u>
Revenues				
Taxes	\$ 176,092,094	43.52%	\$ 166,654,002	41.86%
Special assessments	26,506,791	6.55%	28,292,879	7.10%
Federal grants	10,871,818	2.69%	10,865,402	2.73%
State grants	48,606,095	12.01%	46,379,401	11.65%
Other intergovernmental revenue	38,505,027	9.51%	38,502,409	9.67%
Charges for services	90,182,545	22.29%	92,735,472	23.29%
Investment income	13,117,908	3.24%	11,955,730	3.00%
Other	763,601	0.19%	2,778,773	0.70%
Total primary government	<u>404,645,879</u>	<u>100.00%</u>	<u>398,164,068</u>	<u>100.00%</u>
Component Units	<u>109,924,277</u>	<u>100.00%</u>	<u>104,256,877</u>	<u>100.00%</u>
Total reporting entity	<u>\$ 514,570,156</u>		<u>\$ 502,420,945</u>	

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The reduction in other revenue is due to a correction in year 1999 of refund of prior years revenue for a write-off of payable (Provision for Michigan Tax Tribunal Appeals) which did not reoccur in year 2000.

Beginning fiscal year 2000 the component units include Road Commission and Drainage Districts. For comparison purposes the component unit amount does not include \$6,622,847 of capital projects revenue for Drainage Districts.

Expenditures

The following schedule presents a summary of General, Special Revenue, Debt Service fund and Component Units (Road Commission and Drainage Districts), governmental fund type, expenditures for the fiscal year ended September 30, 2000 compared with the fiscal year ended September 30, 1999.

	<u>Year ended</u> <u>September 30, 2000</u>		<u>Year ended</u> <u>September 30, 1999</u>	
	<u>Amount</u>	<u>Percent</u> <u>of total</u>	<u>Amount</u>	<u>Percent</u> <u>of total</u>
Expenditures				
Current operations				
County executive	\$ 143,209,213	37.27%	\$ 137,169,652	37.35%
Clerk/register of deeds	10,517,386	2.74%	9,377,996	2.55%
Treasurer	3,765,565	0.98%	3,195,915	0.87%
Justice administration	63,267,727	16.47%	56,737,135	15.45%
Law enforcement	101,585,022	26.44%	92,965,913	25.31%
Legislative	5,094,162	1.33%	4,863,777	1.33%
Drain commissioner	4,150,030	1.08%	4,042,744	1.10%
Parks and recreation	12,674,964	3.30%	11,170,098	3.04%
Nondepartmental	7,526,763	1.96%	14,809,347	4.03%
Intergovernmental	3,886,220	1.01%	2,714,375	0.74%
Debt service				
Principal payments	21,100,000	5.49%	20,715,000	5.64%
Interest and fiscal charges	<u>7,396,538</u>	<u>1.93%</u>	<u>9,503,707</u>	<u>2.59%</u>
Total primary government	384,173,590	<u>100.00%</u>	367,265,659	<u>100.00%</u>
Component units	<u>107,940,014</u>	<u>100.00%</u>	<u>101,461,417</u>	<u>100.00%</u>
Total reporting entity	<u>\$ 492,113,604</u>		<u>\$ 468,727,076</u>	

Prior to fiscal year 2000, expenditures of the JTPA Grants funds were recorded as nondepartmental expenditures. Beginning in fiscal year 2000 they are reported as expenditures of the County Executive.

Beginning fiscal year 2000 the component units include the Road Commission and the new Drainage Districts. For comparison purposes the component unit amount does not include \$11,014,453 of capital projects expenditures for Drainage Districts. Also, the 1999 amounts were adjusted as follows to make proper comparisons: reductions to drain commissioner - \$1,309,939, intergovernmental - \$154,406, principal payments - \$8,260,000, interest and fiscal charges - \$5,459,525 and increase to the component units of \$15,183,870.

General Fund Balance

The unreserved/undesignated fund balance of the General Fund represents the excess of assets over liabilities, less reserves and designated fund balance. The County has designated most of its fund balance for programs.

Enterprise Fund Operations

Oakland County's Enterprise funds currently consist of seven entities in addition to a component unit, that provides various services for the residents of the County. The following schedule provides a summary of the activity in the various funds for the year ended September 30, 2000.

	Operating revenues	Operating expenses	Operating income (loss)
Medical Care Facility	\$ 7,396,636	\$ 8,277,619	\$ (880,983)
Fire Records Management	-	35,050	(35,050)
Airport Facilities	3,711,890	4,033,830	(321,940)
Clinton-Oakland Sewage Disposal System (S.D.S.)	13,952,241	14,547,568	(595,327)
Huron-Rouge S.D.S.	2,334,537	2,421,063	(86,526)
Evergreen-Farmington S.D.S.	19,007,750	16,706,526	2,301,224
Southeastern Oakland County S.D.S. (S.O.C.S.D.S.)	<u>23,665,160</u>	<u>25,544,675</u>	<u>(1,879,515)</u>
Total primary government	70,068,214	71,566,331	(1,498,117)
Component unit			
Community Mental Health Authority	<u>179,403,193</u>	<u>197,221,195</u>	<u>(17,818,002)</u>
Total Reporting Entity	<u>\$ 249,471,407</u>	<u>\$ 268,787,526</u>	<u>\$(19,316,119)</u>

The County operates a 120-bed medical care facility for the care of those people requiring less care than a hospital but more than a nursing home. Revenue is provided by Medicare and Medicaid, various commercial insurances, and from private-pay patients.

Three airports are operated by the County. The larger is the Oakland County International Airport, which is the second busiest in the State. The Oakland/Troy Airport supports aviation needs in the southeast part of the county. In addition, in 2000 the County acquired the southwest airport in New Hudson. Revenues for both airports are mainly provided by leases, rentals, and commissions from aviation fuel. The airport facilities are self-supporting, excluding depreciation expense, which is closed to contributed capital when appropriate.

The County entered into three contracts with the City of Detroit Water and Sewerage Department (DWSD) to deliver wastewater to the Detroit Treatment Plant from three sewage disposal districts, and one contract with the Wayne County Department of Public Works for treatment of wastewater through the Huron-Rouge interceptor. Each sewage disposal district serves several local municipalities, and the County maintains a separate Enterprise fund to record the operation of each. Yearly, each district reviews the cost of operations, including the rate charged by the DWSD and Wayne County for sewage disposal, and adjusts the rate charged to the municipalities accordingly to maintain a consistent level of service. There is more often than not an Operating Loss since the rate development process is based on Net Income (loss) rather than Operating Losses, considering interest revenue, a nonoperating revenue, and also depreciation on contributed assets. Sewage disposal costs account for approximately 84% of a system's total operating expenses.

The Oakland County Community Mental Health Authority was created in 1999 for the purpose of providing services related to mental health and development disability needs of Oakland County residents. The Authority's activities are funded through federal grants, state allocations, County appropriations, service fees, and local gifts and grants. The financial statements of the Authority are reported in the County's CAFR as a component unit, Enterprise Fund.

Fiduciary Fund Type Operations

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

Based on the most recent valuation, September 30, 1999, the County's Public Employees Retirement System (PERS) covered 1,420 retirees and beneficiaries, 234 vested separated employees not yet receiving benefits, 1,181 vested current employees, and 413 non-vested current employees, for a total of 3,248.

The Road Commission PERS covered 352 retirees, beneficiaries, and vested separated employees not yet receiving benefits, 385 vested current employees, and 163 non-vested current employees, for a total of 898, as of December 31, 1999.

Both plans are funded as accrued, with contributions independently determined by consulting actuaries. The County's PERS, which uses the aggregate actuarial cost method of funding, has a negative unfunded accrued liability as of September 30, 2000 of approximately \$138,285,000. The Road Commission PERS, using the individual entry-age actuarial cost method, has a negative unfunded accrued liability as of September 30, 2000 of approximately \$15,600,000, which is being amortized over a period of 19 years as of December 31, 1999.

There were substantial changes to the County's contribution requirement due to several factors. In 1994, the County offered vested employees who had left County employment a buyout of their present-value retirement account. In exchange, the former employees agreed to relinquish all claims to future vested health care amounts. Eighty-two former employees availed themselves of this opportunity, with the payment totaling approximately \$5,163,000. In 1995, employees were afforded the opportunity to transfer from the County's PERS to a new defined contribution plan. The defined benefit plan was closed to new hires as of July 1, 1994, and approximately one-third of County PERS members chose to transfer their retirement coverage to the new plan. Also in 1995, the funding method changed from the entry-age normal cost method to the aggregate actuarial cost method.

In the mid-1980s, the County established the Retirees' Health Care Trust (Trust) to account for the County's hospitalization benefits for retirees. This Trust has been actuarially funded for the past twelve years. A summary of the actuarial data over the past three years follows (in thousands):

	1999	1998	1997
Retirees and beneficiaries	\$ 114,715	\$ 79,709	\$ 74,269
Vested terminated employees	22,501	18,492	18,434
Active employees and other	<u>170,511</u>	<u>119,487</u>	<u>115,010</u>
	307,727	217,688	207,713
Net assets available for benefits, at cost	<u>135,214</u>	<u>117,132</u>	<u>94,473</u>
Unfunded accrued liability	<u>\$ 172,513</u>	<u>\$ 100,556</u>	<u>\$ 113,240</u>

Unfunded actuarial liabilities are amortized as a fixed percent of payroll over a period of 30 years.

Deferred Compensation

Under Internal Revenue Code section 457, the County and the Road Commission offer 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 as defined under the Internal Revenue Code. In accordance with GASBS 32 all assets and liabilities of these plans are not reported in the financial statements of the County or Road Commission.

Debt Administration

The County issued \$25.0 million in tax notes in 1999 to finance payments to local entities for delinquent taxes, and at the same time retired \$15.0 million in tax notes issued for the same purpose for prior years. At September 30, 2000, the balance of these notes payable was \$20.0 million.

The following is a summary of debt outstanding as of September 30, 2000 for the County, Drainage Districts, and the Road Commission:

Bonds and notes payable	\$ 155,650,000
Drainage Districts	\$ 88,785,000
Road Commission	\$ 12,633,100

The current bond rating with Standard and Poor's is AAA, and the rating with Moody's is Aaa unlimited, both of which have been recently upgraded as a result of the County's substantial and growing tax base, sound finances, and favorable debt position.

The County has pledged its full faith and credit on debt totaling approximately \$257.1 million. The General Fund is obligated if payments received on assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements of this debt when due.

By statute, general obligation debt is limited to 10% of the equalized value. As of September 30, 2000, the debt limit was approximately \$5.2 billion; general obligation debt was approximately \$49.6 million.

Cash Management

Investments are administered by the County Treasurer in compliance with the County of Oakland Investment Policy. Investments are held in the name of the County. The County purchases Certificates of Deposits, U.S. Treasury obligations, bankers' acceptances, and commercial paper rated at the time of purchase at the highest classification established by not less than two standard rating services: Standard and Poor's, Moody's Investors Services, Fitch Investors Services, and Duff and Phelps. Only federal and state-chartered banks and savings institutions, which are members of the Federal Deposit Insurance Corporation, are utilized. State law requires the use of in-state banks only. The County Treasurer does not engage in derivative trading.

Investments of the County and Road Commission Public Employees Retirement Systems are administered by their respective boards. Included in the County PERS at September 30, 2000 are collateralized mortgage obligations (CMOs) with a carrying value of less than 5% of the total portfolio. These investments include CMOs backed by Federal Home Loan Bank and Federal National Mortgage Association, credit card receivables, and manufactured homes, and are within the defined investment objectives.

Risk Management

The County is self-insured for general liability claims and has a risk manager to assess its exposure. Amounts of estimated claims, including those incurred but not reported, have been accrued. Claims

expense recorded in 2000 for the County amounted to approximately \$3,444,000. The County is self-insured for workers' compensation claims up to \$500,000 per claim. Claims in excess of \$500,000 are covered by reinsurance. Estimated liabilities resulting from self-insured workers' compensation claims are recorded in the Fringe Benefits Internal Service fund and amounted to approximately \$14.8 million.

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

The Road Commission is liable for losses up to a specific retention amount for general liability, workers' compensation, and medical claims. Management established and recorded estimates of the liability and the unasserted claims. Claims expense recorded for the year ended September 30, 2000 was approximately \$7.3 million.

The Community Mental Health Authority, previously covered through the County's self-insurance plan, carried commercial insurance to cover all risk of losses for the year ended September 30, 2000.

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 compliance with applicable laws and regulations is maintained. To ascertain the level of such compliance, the County has a single audit performed in accordance with the Single Audit Act of 1984, as amended, and U.S. Office of Management and Budget Circular A-133. The results of the most recent single audit disclosed no instances of material weaknesses in internal control structure or significant violations of applicable laws or regulations.

Independent audit – Michigan law requires an annual audit of the County's general-purpose financial statements. The Oakland County Board of Commissioners engaged PricewaterhouseCoopers LLP for this purpose. The independent auditors' opinion is included in this report.

The general-purpose financial statements are the responsibility of the County. The responsibility of the independent auditors is to express an opinion on the County's general-purpose financial statements based upon their audit, which is conducted in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards, and the standards prescribed by the State Treasurer, State of Michigan. Those standards require that the audit be planned and performed in a manner to obtain reasonable assurance that the general-purpose financial statements are free of material misstatements.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the period ended September 30, 1999. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR) whose contents conform to program standards. Such CAFRs must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The County received a Certificate of Achievement for the last seven consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA. The County was also awarded the GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting for its 1999 fiscal period. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular

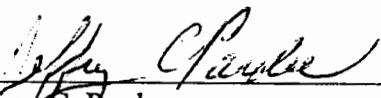
Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

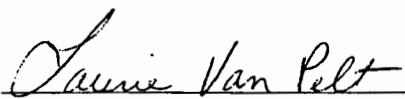
In addition, Oakland County was the recipient of the GFOA award for Distinguished Budget Presentation for the 1999-2000 biennial budget. This award recognizes how well a government's budget serves as a policy document, a financial plan, an operations guide, and a communication device to the reader.

Acknowledgments - The preparation of the Comprehensive Annual Financial Report was made possible by the dedicated service of the Department of Management and Budget staff. The management wishes to thank each member of the team for their contribution to the completion of this report. In closing, without the leadership of County Executive L. Brooks Patterson and the Board of Commissioners, preparation of this report would not have been possible.

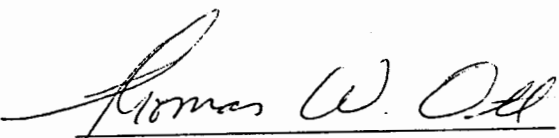
Sincerely,



Jeffrey C. Pardee
Fiscal Officer and Director
Department of Management & Budget

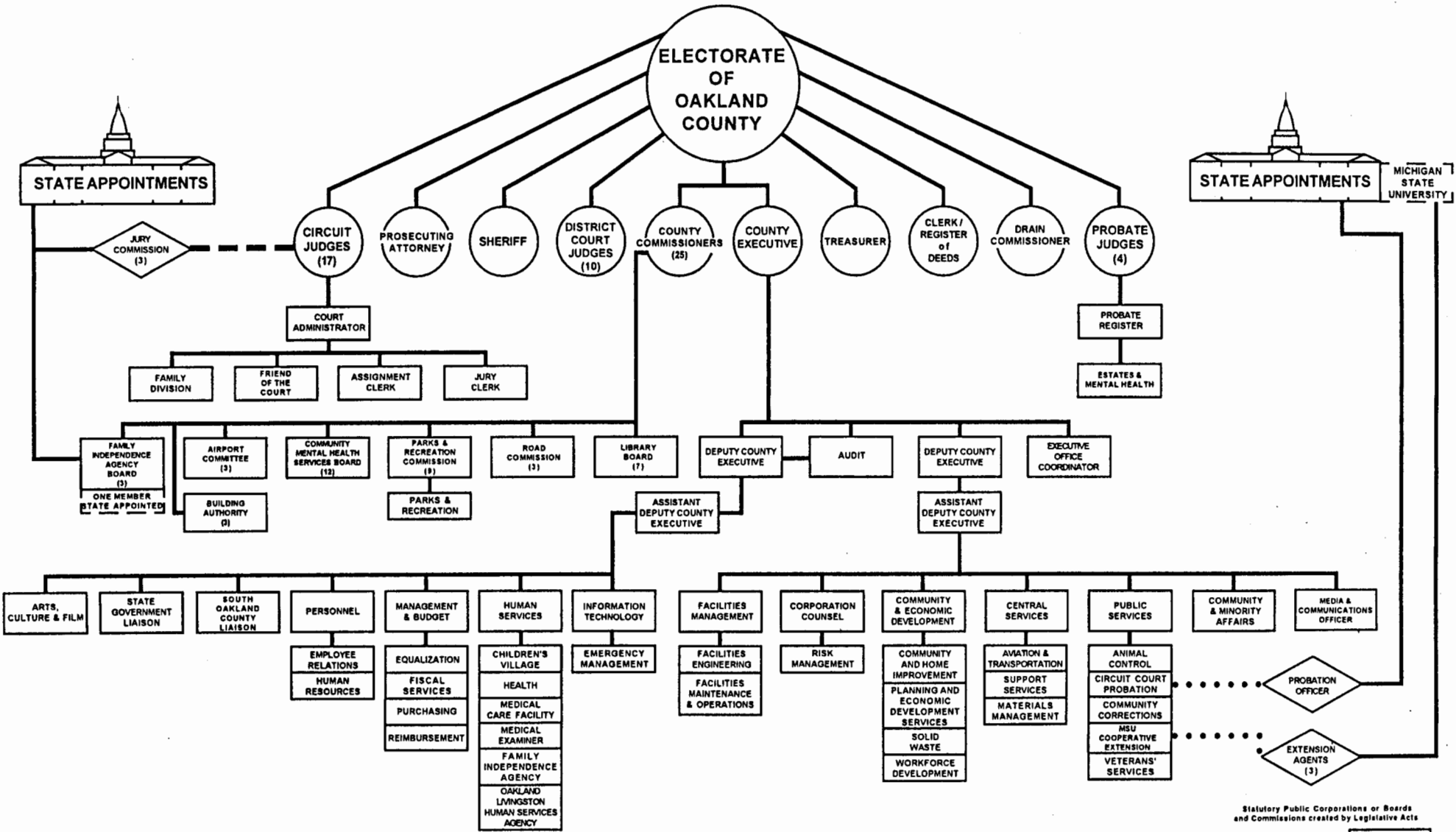


Laurie M. Van Pelt
Deputy Director
Department of Management & Budget

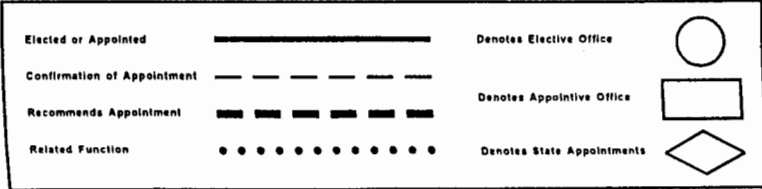


Thomas W. Ott
Manager of Fiscal Services
Department of Management & Budget

OAKLAND COUNTY GOVERNMENT ORGANIZATIONAL CHART



- DRAIN BOARD (3)**
Consists of Chairperson of the Board of Commissioners, Chairperson of the Finance Committee and the Drain Commissioner.
- BOARD OF CANVASSERS (4)**
Consists of four members appointed by the Board of Commissioners.
- PLAT BOARD (3)**
Consists of Chairperson of the Board of Commissioners who is Chairperson of the Plat Board, the Clerk - Register of Deeds and the Treasurer.
- EMPLOYEES RETIREMENT COMMISSION (9)**
Consists of Chairperson of the Board of Commissioners, Chairperson of the Finance Committee, County Executive, Treasurer, one citizen member appointed by the Board of Commissioners, one retired member selected by Oakland County retired employees and three employee members selected by the membership of the retirement system.



- Statutory Public Corporations or Boards and Commissions created by Legislative Acts**
- Act 128, PA 1917 as amended LIBRARY BOARD (7)
 - Act 116, PA 1964 as amended ELECTION COMMISSION (3)
 - Act 372, PA 1927 as amended CONCEALED WEAPONS LICENSING BOARD (3)
 - Act 31, PA 1948 (Ex. Session) as amended BUILDING AUTHORITY (3)

COUNTY EXECUTIVE

L. Brooks Patterson

BOARD OF COMMISSIONERS

John P. McCulloch, Chairperson
Lawrence A. Obrecht, Vice-Chairperson

Fran Amos
Michelle Friedman Appel
David Buckley
Brenda A. Causey-Mitchell
Ronald Colasanti
Eric Coleman
Nancy Dingeldey
Sue Ann Douglas

David N. Galloway
John P. Garfield
Vincent Gregory
Donald W. Jensen
Thomas A. Law
Ruel E. McPherson
Tim Melton
Frank H. Millard, Jr.

David L. Moffitt
Charles E. Palmer
William R. Patterson
Kay Schmid
Terry Sever
George W. Suarez
Shelley Goodman Taub

OTHER ELECTED OFFICIALS

Clerk/Register of Deeds
G. William Caddell

Treasurer
C. Hugh Dohany

Drain Commissioner
George W. Kuhn

Prosecuting Attorney
David Gorcyca

Sheriff
Michael J. Bouchard

Chief Circuit Judge
Barry Howard

Chief Probate Judge
Linda Hallmark

Chief District Judge
Julie Nicholson

AIRPORT COMMITTEE

William R. Patterson, Chairperson
Ronald Colasanti, Vice-Chairperson
Vincent Gregory, Secretary

DRAIN BOARD

George W. Kuhn, Drain Commissioner
John P. McCulloch, Board Chairperson
Sue Ann Douglas, Finance Committee Chairperson

PARKS AND RECREATION

Pecky D. Lewis, Jr., Chairperson
Richard Skarritt, Vice-Chairperson
Richard D. Kuhn, Jr., Secretary

Fred Korzon
George W. Kuhn

Thomas A. Law
Ruel McPherson
Charles E. Palmer

J. David Vanderveen
Richard Vogt

ROAD COMMISSION

Rudy D. Lozano, Chairperson
Larry P. Crane, Vice-Chairperson
Richard G. Skarritt, Commissioner

BUILDING AUTHORITY

Kenneth Strobel, Chairperson
Tamara Vanwormer-Tazzia, Vice-Chairperson
James VanLeuven, Secretary
L. Brooks Patterson
C. Hugh Dohany

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Oakland County,
Michigan

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 1999

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Anne Spray Kinney
President

Jeffrey L. Esler
Executive Director

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**

Report of Independent Accountants

The Board of Commissioners
Oakland County, Michigan

In our opinion, the accompanying general-purpose financial statements present fairly, in all material respects, the financial position of Oakland County, Michigan, as of September 30, 2000, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America. These general-purpose statements are the responsibility of the County's management; our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the discretely presented Component Units (the Road Commission, including the Road Commission Retirement System and the Community Mental Health Authority). The financial statements of the Road Commission reflect total assets of \$244,209,800 as of September 30, 2000 and total revenues of \$96,731,694 for the year then ended. The financial statements of the Community Mental Health Authority reflect total assets of \$45,121,776 as of September 30, 2000 and total revenues of \$179,403,193 for the year ended September 30, 2000. Those financial statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it related to the amounts included for the Component Units, is based upon the reports of other auditors. We conducted our audit of the general-purpose financial statements in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, which require that we plan and perform the audit to obtain reasonable assurance about whether the 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, assessing the accounting principles used and significant estimates made by management, and evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for the opinion expressed above.

In accordance with Government Auditing Standards, we have also issued our report dated March 16, 2001 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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 and account group financial statements and schedules listed in the 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, other than the two component units, whose financial statements were audited by other auditors whose reports expressed an unqualified opinion, is fairly presented, in all material respects, in relations to the general-purpose financial statements taken as a whole.

We did not audit the financial data presented in the introductory section and the statistical section, and, therefore we express no opinion thereon.

PricewaterhouseCoopers LLP

March 16, 2001

**GENERAL PURPOSE
FINANCIAL STATEMENTS**

**County of Oakland
 Combined Balance Sheet -
 All Fund types, Account Groups and
 Discretely-Presented Component Units
 September 30, 2000**

Assets and Other debits	Governmental fund types				Proprietary Fund Types	
	General	Special revenue	Debt service	Capital projects	Internal service	Enterprise
Current assets						
Cash and cash equivalents	\$ -	\$ 29,119,823	\$ 720,232	\$ 41,575,599	\$ 97,926,370	\$ 52,495,805
Investments	85,025,618	129,996	8,530,478	-	148,497,084	9,928,000
Receivables (net of allowance for uncollectibles where applicable)						
Delinquent property taxes	-	-	-	-	52,731,427	-
Special assessments	-	20,754	112,725,000	-	-	-
Due from other governmental units	4,312,810	25,455,078	-	654,587	1,188,040	12,585,078
Accrued interest receivable	1,851,430	4,154	165,459	19,371	9,957,120	242,817
Accounts receivable	3,330,236	893,395	-	50,000	3,047,829	1,517,799
Due from other funds	22,038,083	9,877,877	140,354	7,597,319	1,621,887	2,315,740
Inventories and supplies	-	16,257	-	-	957,509	-
Prepayments and other assets	48,768	-	-	-	2,043,371	21,020
Total current assets	116,606,945	65,517,334	122,281,523	49,896,876	317,970,637	79,106,259
Fixed assets, net where applicable, of accumulated depreciation	-	-	-	-	55,059,459	108,629,080
Long-term assets						
Advances	118,090	-	-	157,140	-	-
Contracts receivable	699,130	-	-	-	-	-
Special assessments receivable	-	69,086	-	144,197	-	-
Total long-term assets	817,220	69,086	-	301,337	-	-
Other debits						
Amount available for debt service	-	-	-	-	-	-
Amounts to be provided						
Bonds and notes	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total other debits	-	-	-	-	-	-
Total assets and other debits	\$ 117,424,165	\$ 65,586,420	\$ 122,281,523	\$ 50,198,213	\$ 373,030,096	\$ 187,735,339

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

continued

Fiduciary Fund Types	Account Groups		Total (Memorandum Only) - Primary Government	Component Units			Total (Memorandum Only) - Reporting Entity
	General fixed assets	General long-term debt		Road Commission	Drainage Districts	Community Mental Health Authority	
\$ 94,706,053	\$ -	\$ -	\$ 316,543,882	\$ 45,816,399	\$ 17,817,345	\$ 7,045,971	\$ 387,223,597
1,002,087,603	-	-	1,254,198,779	141,710,655	-	4,148,759	1,400,058,193
-	-	-	52,731,427	-	-	-	52,731,427
-	-	-	112,745,754	-	22,358	-	112,768,112
140,359	-	-	44,335,952	94,044	915,892	17,226,953	62,572,841
5,813,191	-	-	18,053,542	1,065,133	24,564	340,841	19,484,080
8,922,236	-	-	17,761,495	12,801,189	-	10,700,794	41,263,478
261,707	-	-	43,852,967	1,486,043	-	4,194,856	49,533,866
134,122	-	-	1,107,888	4,316,097	-	-	5,423,985
15,842	-	-	2,129,001	482,049	-	552,893	3,163,943
<u>1,112,081,113</u>	<u>-</u>	<u>-</u>	<u>1,863,460,687</u>	<u>207,771,609</u>	<u>18,780,159</u>	<u>44,211,067</u>	<u>2,134,223,522</u>
-	<u>197,571,421</u>	<u>-</u>	<u>361,259,960</u>	<u>18,280,136</u>	<u>-</u>	<u>910,709</u>	<u>380,450,805</u>
-	-	-	275,230	-	-	-	275,230
-	-	-	699,130	-	-	-	699,130
-	-	-	<u>213,283</u>	<u>5,524,955</u>	<u>-</u>	<u>-</u>	<u>5,738,238</u>
-	-	-	<u>1,187,643</u>	<u>5,524,955</u>	<u>-</u>	<u>-</u>	<u>6,712,598</u>
-	-	7,784,927	7,784,927	-	-	-	7,784,927
-	-	127,865,073	127,865,073	8,775,000	88,785,000	-	225,425,073
-	-	-	-	<u>3,858,100</u>	<u>-</u>	<u>-</u>	<u>3,858,100</u>
-	-	<u>135,650,000</u>	<u>135,650,000</u>	<u>12,633,100</u>	<u>88,785,000</u>	<u>-</u>	<u>237,068,100</u>
<u>\$ 1,112,081,113</u>	<u>\$ 197,571,421</u>	<u>\$ 135,650,000</u>	<u>\$ 2,361,558,290</u>	<u>\$ 244,209,800</u>	<u>\$ 107,565,159</u>	<u>\$ 45,121,776</u>	<u>\$ 2,758,455,025</u>

continued

**County of Oakland
 Combined Balance Sheet -
 All Fund types, Account Groups and
 Discretely-Presented Component Units
 September 30, 2000**

Liabilities, Equity, and Other Credits	Governmental Fund Types				Proprietary Fund Types	
	General	Special revenue	Debt service	Capital projects	Internal service	Enterprise
Current liabilities						
Vouchers payable	\$ 7,922,609	\$ 5,343,586	\$ -	\$ 395,701	\$ 2,188,656	\$ 357,705
Accrued payroll	3,465,364	-	-	-	-	-
Due to other governmental units	771,330	897,543	1,480,662	-	-	12,646,240
Due to other funds	10,187,449	13,071,913	70,177	6,908,745	8,597,409	1,948,323
Deferred revenue	5,490,820	14,892,114	112,725,000	151,881	-	-
Current portion of long-term debt	-	-	-	-	20,000,000	-
Current portion of workers' compensation	-	-	-	-	1,529,796	-
Accrued interest payable	-	-	-	-	58,489	-
Other accrued liabilities	4,841,308	8,895,004	220,757	554,757	24,834,032	1,143,437
Property taxes deferred	41,755,923	2,456,439	-	-	-	-
Total current liabilities	74,434,803	45,556,599	114,496,596	8,011,084	57,208,382	16,095,705
Long-term debt	-	-	-	-	-	-
Other liabilities						
Accrued workers' compensation	-	-	-	-	13,297,793	-
Accrued unreported health costs	-	-	-	-	2,350,000	-
Accrued sick and annual leave	-	-	-	-	11,381,650	-
Advances	-	138,481	-	136,749	-	-
Total other liabilities	-	138,481	-	136,749	27,029,443	-
Total liabilities	74,434,803	45,695,080	114,496,596	8,147,833	84,237,825	16,095,705
Equity and other credits:						
Investment in general fixed assets	-	-	-	-	-	-
Contributed capital	-	-	-	-	25,104,844	105,058,775
Retained earnings:						
Reserved	-	-	-	-	16,593,590	34,429,220
Unreserved	-	-	-	-	247,093,837	32,151,639
Total retained earnings	-	-	-	-	263,687,427	66,580,859
Fund balances						
Reserved	1,344,791	726,384	7,784,927	20,845,526	-	-
Unreserved						
Designated	40,616,600	19,317,473	-	8,920,955	-	-
Undesignated	1,027,971	(152,517)	-	12,283,899	-	-
Total fund balances	42,989,362	19,891,340	7,784,927	42,050,380	-	-
Total equity and other credits	42,989,362	19,891,340	7,784,927	42,050,380	288,792,271	171,639,634
Total liabilities, equity, and other credits	\$ 117,424,165	\$ 65,586,420	\$ 122,281,523	\$ 50,198,213	\$ 373,030,096	\$ 187,735,339

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

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Fiduciary Fund Types	Account Groups		Total (Memorandum Only) - Primary Government	Component Units			Total (Memorandum Only) - Renortino Entity
	General fixed assets	General long-term debt		Road Commission	Drainage Districts	Community Mental Health Authority	
\$ 1,543,160	\$ -	\$ -	\$ 17,751,417	\$ -	\$ -	\$ -	\$ 17,751,417
-	-	-	3,465,364	-	-	336,251	3,801,615
74,162,771	-	-	89,958,546	-	7,533,600	6,818,881	104,311,027
3,068,951	-	-	43,852,967	1,486,043	-	4,194,856	49,533,866
-	-	-	133,259,815	14,915,705	-	148,385	148,323,905
-	-	-	20,000,000	-	-	-	20,000,000
-	-	-	1,529,796	-	-	-	1,529,796
-	-	-	58,489	-	-	-	58,489
17,418,845	-	-	57,908,140	11,199,087	1,893,762	21,135,004	92,135,993
			<u>44,212,362</u>				<u>44,212,362</u>
<u>96,193,727</u>			<u>411,996,896</u>	<u>27,600,835</u>	<u>9,427,362</u>	<u>32,633,377</u>	<u>481,658,470</u>
		<u>135,650,000</u>	<u>135,650,000</u>	<u>12,633,100</u>	<u>88,785,000</u>		<u>237,068,100</u>
-	-	-	13,297,793	-	-	-	13,297,793
-	-	-	2,350,000	-	-	-	2,350,000
-	-	-	11,381,650	-	-	963,036	12,344,686
			<u>275,230</u>				<u>275,230</u>
			<u>27,304,673</u>			<u>963,036</u>	<u>28,267,709</u>
<u>96,193,727</u>		<u>135,650,000</u>	<u>574,951,569</u>	<u>40,233,935</u>	<u>98,212,362</u>	<u>33,596,413</u>	<u>746,994,279</u>
-	197,571,421	-	197,571,421	18,280,136	-	-	215,851,557
-	-	-	130,163,619	-	-	-	130,163,619
-	-	-	51,022,810	-	-	367,093	51,389,903
			<u>279,245,476</u>			<u>11,158,270</u>	<u>290,403,746</u>
			<u>330,268,286</u>			<u>11,525,363</u>	<u>341,793,649</u>
1,002,920,953	-	-	1,033,622,581	156,633,599	9,352,797	-	1,199,608,977
12,966,433	-	-	81,821,461	29,062,130	-	-	110,883,591
-	-	-	<u>13,159,353</u>				<u>13,159,353</u>
<u>1,015,887,386</u>			<u>1,128,603,395</u>	<u>185,695,729</u>	<u>9,352,797</u>		<u>1,323,651,921</u>
<u>1,015,887,386</u>	<u>197,571,421</u>		<u>1,786,606,721</u>	<u>203,975,865</u>	<u>9,352,797</u>	<u>11,525,363</u>	<u>2,011,460,746</u>
<u>\$ 1,112,081,113</u>	<u>\$ 197,571,421</u>	<u>\$ 135,650,000</u>	<u>\$ 2,361,558,290</u>	<u>\$ 244,209,800</u>	<u>\$ 107,565,159</u>	<u>\$ 45,121,776</u>	<u>\$ 2,758,455,025</u>

**County of Oakland
 Combined Statement of Revenues, Expenditures and
 Changes in Fund Balances
 All Governmental Fund Types, Expendable Trust Funds and
 Discretely-Presented Component Units
 For the Year Ended September 30, 2000**

	<u>Governmental Fund Types</u>				Fiduciary fund type expendable trust	Total (Memorandum Only) - Primary Government	<u>Component Units</u>		Total (Memorandum Only) - Reporting Entity
	General	Special revenue	Debt service	Capital projects			Road Commission*	Drainage Districts	
Revenues									
Taxes	\$ 166,305,331	\$ 9,786,763	\$ -	\$ -	\$ -	\$ 176,092,094	\$ -	\$ -	\$ 176,092,094
Special assessments	-	1,441,273	25,065,518	1,199,932	-	27,706,723	2,225,207	19,729,789	49,661,719
Federal grants	-	10,871,818	-	-	-	10,871,818	13,795,610	228,332	24,895,760
State grants	-	48,606,095	-	198,500	-	48,804,595	68,754,222	-	117,558,817
Other intergovernmental revenues	36,107,825	2,397,202	-	-	30,663,841	69,168,868	6,413,550	-	75,582,418
Charges for services	73,086,648	17,078,190	17,707	-	-	90,182,545	1,524,513	45,155	91,752,213
Investment income	11,467,480	984,425	666,003	1,064,023	9,337,883	23,519,814	2,768,592	1,062,154	27,350,560
Other	476,428	287,173	-	7,928,069	13,603,804	22,295,474	-	-	22,295,474
Total revenues	287,443,712	91,452,939	25,749,228	10,390,524	53,605,528	468,641,931	95,481,694	21,065,430	585,189,055
Expenditures									
Current operations									
County Executive	49,850,592	93,358,621	-	-	7,883	143,217,096	-	-	143,217,096
Clerk/Register of Deeds	10,181,511	335,875	-	-	-	10,517,386	-	-	10,517,386
Treasurer	3,765,565	-	-	-	616,981	4,382,546	-	-	4,382,546
Justice administration	45,486,612	17,781,115	-	-	24,187	63,291,914	-	-	63,291,914
Law enforcement	96,043,472	5,541,550	-	-	1,081,359	102,666,381	-	-	102,666,381
Legislative	5,080,903	13,259	-	-	43,042	5,137,204	-	-	5,137,204
Drain Commissioner	2,762,922	1,387,108	-	-	26,140,862	30,290,892	-	-	30,290,892
Parks and Recreation	-	12,674,964	-	-	-	12,674,964	-	-	12,674,964
Road Commission	-	-	-	-	-	-	93,162,727	-	93,162,727
Drainage Districts	-	-	-	-	-	-	-	12,607,264	12,607,264
Non-departmental	5,346,022	2,180,741	-	-	8,463,140	15,989,903	-	-	15,989,903
Total current operations	218,517,599	133,273,233	-	-	36,377,454	388,168,286	93,162,727	12,607,264	493,938,277
Capital outlay	-	-	-	11,629,469	-	11,629,469	-	-	11,629,469
Intergovernmental	-	-	3,886,220	-	997,790	4,884,010	-	72,789	4,956,799
Debt service	-	-	28,496,538	-	-	28,496,538	-	13,111,687	41,608,225
Total expenditures	\$ 218,517,599	\$ 133,273,233	\$ 32,382,758	\$ 11,629,469	\$ 37,375,244	\$ 433,178,303	\$ 93,162,727	\$ 25,791,740	\$ 552,132,770

*Excludes Retirement System

continued

County of Oakland
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances
All Governmental Fund Types, Expendable Trust Funds and
Discretely-Presented Component Units
For the Year Ended September 30, 2000

	<u>Governmental Fund Types</u>				Fiduciary fund type expendable trust	Total (Memorandum Only) - Primary Government	<u>Component units</u>		Total (Memorandum Only) - Reporting Entity
	General	Special revenue	Debt service	Capital projects			Road Commission*	Drainage Districts	
Excess (deficiency) of revenues over (under) expenditures	\$ 68,926,113	\$ (41,820,294)	\$ (6,633,530)	\$ (1,238,945)	\$ 16,230,284	\$ 35,463,628	\$ 2,318,967	\$ (4,726,310)	\$ 33,056,285
Other financing sources (uses)									
Operating transfers in	21,429,529	49,369,096	3,810,562	20,019,654	-	94,628,841	-	-	94,628,841
Operating transfer in from primary government	-	-	-	-	-	-	1,250,000	-	1,250,000
Operating transfers out	(74,478,907)	(6,728,554)	-	(7,444,530)	(58,419)	(88,710,410)	-	-	(88,710,410)
Operating transfer out to component unit	(10,870,616)	-	-	-	-	(10,870,616)	-	-	(10,870,616)
Proceeds from issuance of bonds	-	-	-	-	-	-	-	93,748	93,748
Payment to bond escrow agent	-	-	-	-	-	-	-	-	-
Proceeds from issuance of refunding bonds	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	5,006,119	820,248	(2,822,968)	11,336,179	16,171,865	30,511,443	3,568,967	(4,632,562)	29,447,848
Fund balances at October 1, 1999	38,486,684	23,880,045	12,467,078	38,398,000	158,806,565	272,038,372	34,881,174	-	306,919,546
Residual equity transfers in	296,559	-	300,707	-	-	597,266	-	-	597,266
Residual equity transfers out	(800,000)	(366,576)	(300,707)	-	-	(1,467,283)	-	-	(1,467,283)
Residual equity transfers in from primary government	-	-	-	-	-	-	-	13,985,359	13,985,359
Residual equity transfers to component unit	-	(4,442,377)	(1,859,183)	(7,683,799)	-	(13,985,359)	-	-	(13,985,359)
Fund balances at September 30, 2000	<u>\$ 42,989,362</u>	<u>\$ 19,891,340</u>	<u>\$ 7,784,927</u>	<u>\$ 42,050,380</u>	<u>\$ 174,978,430</u>	<u>\$ 287,694,439</u>	<u>\$ 38,450,141</u>	<u>\$ 9,352,797</u>	<u>\$ 335,497,377</u>

*Excluding Retirement Systems

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 Funds
 For the Year Ended September 30, 2000**

	General Fund			Budgeted Special Revenue Funds			Nonbudgeted special revenue funds	Total actual special revenue funds - primary government
	Amended budget	Actual	Variance favorable (unfavorable)	Amended budget	Actual	Variance favorable (unfavorable)		
Revenues								
Taxes	\$ 167,449,700	166,305,331	(1,144,369)	-	-	-	9,786,763	9,786,763
Special assessments	-	-	-	-	-	-	1,441,273	1,441,273
Federal grants	-	-	-	205,000	285,330	80,330	10,586,488	10,871,818
State grants	-	-	-	12,615,000	11,820,448	(794,552)	36,785,647	48,606,095
Other intergovernmental revenues	34,375,771	36,107,825	1,732,054	360,700	138,373	(222,327)	2,258,829	2,397,202
Charges for services	68,424,046	73,086,648	4,662,602	5,510,145	6,507,272	997,127	10,570,918	17,078,190
Investment income	11,500,000	11,467,480	(32,520)	-	-	-	984,425	984,425
Other	400,000	476,428	76,428	1,598,596	-	(1,598,596)	287,173	287,173
Total revenues	282,149,517	287,443,712	5,294,195	20,289,441	18,751,423	(1,538,018)	72,701,516	91,452,939
Expenditures								
Current operations								
County Executive	51,569,710	49,850,592	1,719,118	50,898,078	46,670,642	4,227,436	46,687,979	93,358,621
Clerk/Register of Deeds	10,905,506	10,181,511	723,995	-	-	-	335,875	335,875
Treasurer	3,946,607	3,765,565	181,042	-	-	-	-	-
Justice administration	47,740,578	45,486,612	2,253,966	16,523,379	17,124,502	(601,123)	656,613	17,781,115
Law enforcement	98,500,964	96,043,472	2,457,492	-	-	-	5,541,550	5,541,550
Legislative	5,281,821	5,080,903	200,918	-	-	-	13,259	13,259
Drain Commissioner	3,273,438	2,762,922	510,516	-	-	-	1,387,108	1,387,108
Parks and Recreation	-	-	-	-	-	-	12,674,964	12,674,964
Non-departmental	8,237,083	5,346,022	2,891,061	-	-	-	2,180,741	2,180,741
Total expenditures	229,455,707	218,517,599	10,938,108	67,421,457	63,795,144	3,626,313	69,478,089	133,273,233
Excess (deficiency) of revenues over (under) expenditures	52,693,810	68,926,113	16,232,303	(47,132,016)	(45,043,721)	2,088,295	3,223,427	(41,820,294)
Other financing sources (uses)								
Operating transfers in	20,838,087	21,429,529	591,442	47,392,412	43,972,300	(3,420,112)	5,396,796	49,369,096
Operating transfers out	(89,071,629)	(74,478,907)	14,592,722	(260,396)	(16,479)	243,917	(6,712,075)	(6,728,554)
Operating transfer out to component units	(10,870,616)	(10,870,616)	-	-	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(26,410,348)	5,006,119	31,416,467	-	(1,087,900)	(1,087,900)	1,908,148	820,248
Fund balances at October 1, 1999	38,486,684	38,486,684	-	1,601,761	1,601,761	-	22,278,284	23,880,045
Residual equity transfers out	(800,000)	(800,000)	-	-	-	-	(366,576)	(366,576)
Residual equity transfers in	-	296,559	296,559	-	-	-	-	-
Residual equity transfer to component unit	-	-	-	-	-	-	(4,442,377)	(4,442,377)
Fund balances at September 30, 2000	\$ 11,276,336	\$ 42,989,362	\$ 31,713,026	\$ 1,601,761	\$ 513,861	\$ (1,087,900)	\$ 19,377,479	\$ 19,891,340

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 Discretely-Presented Component Unit
 For the Year Ended September 30, 2000**

	<u>Proprietary Fund Type</u>		<u>Total (Memorandum only) - Primary Government</u>	<u>Component</u>	<u>Total (Memorandum only) - Primary Government</u>
	<u>Internal Service</u>	<u>Enterprise</u>		<u>Unit Community Mental Health Authority</u>	
Operating revenues					
Charges for services	\$ 150,634,937	\$ 69,198,699	\$ 219,833,636	\$ 178,856,493	\$ 398,690,129
Other	-	869,515	869,515	546,700	1,416,215
Total operating revenues	<u>150,634,937</u>	<u>70,068,214</u>	<u>220,703,151</u>	<u>179,403,193</u>	<u>400,106,344</u>
Operating expenses					
Salaries	16,579,127	5,963,040	22,542,167	16,446,930	38,989,097
Fringe benefits	66,399,224	2,292,356	68,691,580	6,570,160	75,261,740
Contractual services	36,831,597	55,180,208	92,011,805	171,917,493	263,929,298
Commodities	9,157,400	1,976,682	11,134,082	1,901,612	13,035,694
Depreciation	14,201,939	4,686,024	18,887,963	270,183	19,158,146
Internal services	5,077,172	1,468,021	6,545,193	114,817	6,660,010
Total operating expenses	<u>148,246,459</u>	<u>71,566,331</u>	<u>219,812,790</u>	<u>197,221,195</u>	<u>417,033,985</u>
Operating income (loss)	<u>2,388,478</u>	<u>(1,498,117)</u>	<u>890,361</u>	<u>(17,818,002)</u>	<u>(16,927,641)</u>
Nonoperating revenues (expenses)					
Interest revenue	14,825,242	3,399,201	18,224,443	1,403,397	19,627,840
Interest expense	(590,674)	-	(590,674)	-	(590,674)
Gain on sale of property and equipment	707,589	5,056	712,645	16,300	728,945
Net nonoperating revenues	<u>14,942,157</u>	<u>3,404,257</u>	<u>18,346,414</u>	<u>1,419,697</u>	<u>19,766,111</u>
Income (loss) before operating transfers	17,330,635	1,906,140	19,236,775	(16,398,305)	2,838,470
Operating transfers in	18,028,543	-	18,028,543	-	18,028,543
Operating transfers in from primary government	-	-	-	9,620,616	9,620,616
Operating transfers out	<u>(23,946,974)</u>	<u>-</u>	<u>(23,946,974)</u>	<u>-</u>	<u>(23,946,974)</u>
Net income (loss)	11,412,204	1,906,140	13,318,344	(6,777,689)	6,540,655
Add back depreciation closed to contributed capital	-	4,250,651	4,250,651	-	4,250,651
Net income (loss) closed to retained earnings/fund balances	11,412,204	6,156,791	17,568,995	(6,777,689)	10,791,306
Retained earnings at October 1, 1999	<u>252,275,223</u>	<u>60,424,068</u>	<u>312,699,291</u>	<u>18,303,052</u>	<u>331,002,343</u>
Retained earnings at September 30, 2000	<u>\$ 263,687,427</u>	<u>\$ 66,580,859</u>	<u>\$ 330,268,286</u>	<u>\$ 11,525,363</u>	<u>\$ 341,793,649</u>

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

County of Oakland
Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely-Presented Component Unit
For the Year Ended September 30, 2000

	Internal service	Enterprise	Total (Memorandum only) - Primary Government	Component Unit Community Mental Health Authority	Total (Memorandum only) - Reporting Entity
Cash flows from operating activities					
Cash received from users	\$ 148,596,565	\$ 74,491,551	\$ 223,088,116	\$ 169,307,884	\$ 392,396,000
Cash paid to suppliers	(114,943,541)	(61,539,318)	(176,482,859)	(176,030,640)	(352,513,499)
Cash paid to employees	(16,579,127)	(5,963,040)	(22,542,167)	(16,373,212)	(38,915,379)
Net cash provided by (used in) operating activities	17,073,897	6,989,193	24,063,090	(23,095,968)	967,122
Cash flows from noncapital financing activities					
Operating transfers in	3,994,399	-	3,994,399	-	3,994,399
Operating transfers in from primary government	-	-	-	9,620,616	9,620,616
Contributed Capital	-	70,017	70,017	-	70,017
Operating transfers out	(23,946,974)	-	(23,946,974)	-	(23,946,974)
Issuance of long-term debt	25,000,000	-	25,000,000	-	25,000,000
Repayments on advances	(17,500)	-	(17,500)	-	(17,500)
Interest paid on long-term debt	(562,906)	-	(562,906)	-	(562,906)
Principal payments on long-term debt	(15,000,000)	-	(15,000,000)	-	(15,000,000)
Net cash provided by (used in) noncapital financing activities	(10,532,981)	70,017	(10,462,964)	9,620,616	(842,348)
Cash flows from capital and related financing activities					
Operating transfers in	14,034,144	-	14,034,144	-	14,034,144
Contributed Capital	-	800,000	800,000	-	800,000
Proceeds on sale of fixed assets	946,362	5,056	951,418	16,300	967,718
Acquisition of fixed assets	(15,466,130)	(908,835)	(16,374,965)	(28,859)	(16,403,824)
Principal paid on capital leases	(10,710)	-	(10,710)	-	(10,710)
Amount received on direct financing leases	173,537	-	173,537	-	173,537
Interest paid on equipment contracts and capital leases	(722)	-	(722)	-	(722)
Net cash used in capital and related financing activities	(323,519)	(103,779)	(427,298)	(12,559)	(439,857)
Cash flows from investing activities					
Purchase of investments	(169,159,378)	(9,516,555)	(178,675,933)	(348,759)	(179,024,692)
Interest	12,135,462	3,316,689	15,452,151	1,259,318	16,711,469
Proceeds from sale and maturities of investments	140,106,528	13,117,688	153,224,216	750,000	153,974,216
Net cash provided by (used in) investing activities	(16,917,388)	6,917,822	(9,999,566)	1,660,559	(8,339,007)
Net increase (decrease) in cash and cash equivalents	(10,699,991)	13,873,253	3,173,262	(11,827,352)	(8,654,090)
Cash and cash equivalents at October 1, 1999	108,626,361	38,622,552	147,248,913	18,873,323	166,122,236
Cash and cash equivalents at September 30, 2000	\$ 97,926,370	\$ 52,495,805	\$ 150,422,175	\$ 7,045,971	\$ 157,468,146

County of Oakland
Combined Statement of Cash Flows
All Proprietary Fund Types and Discretely-Presented Component Unit
For the Year Ended September 30, 2000

	Internal service	Enterprise	Total (Memorandum only) - Primary Government	Component Unit Community Mental Health Authoritv	Total (Memorandum only) - Reporting Entitv
Operating income (loss)	\$ 2,388,478	\$ (1,498,117)	\$ 890,361	\$ (17,818,002)	\$ (16,927,641)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities					
Depreciation expense	14,201,939	4,686,024	18,887,963	270,183	19,158,146
Increase in delinquent property taxes receivable	(2,706,585)	-	(2,706,585)	-	(2,706,585)
(Increase) decrease in due from other governmental units	(331,513)	3,218,117	2,886,604	(9,788,536)	(6,901,932)
(Increase) decrease in accounts receivable	(1,192,219)	(435,404)	(1,627,623)	4,789,255	3,161,632
(Increase) decrease in due from other funds	2,183,323	1,640,624	3,823,947	(4,194,856)	(370,909)
Decrease in inventories and supplies	56,479	-	56,479	-	56,479
(Increase) decrease in prepayments and other assets	38,539	(635)	37,904	474,762	512,666
Decrease in vouchers payable	(440,309)	(338,049)	(778,358)	(2,480,564)	(3,258,922)
Increase in accrued payroll	-	-	-	73,718	73,718
Increase in due to other governmental units	-	(573,003)	(573,003)	155,054	(417,949)
Increase (decrease) in due to other funds	(249,563)	429,060	179,497	4,194,856	4,374,353
Increase in deferred revenue	-	-	-	85,956	85,956
Increase in current portion of workers' compensation	141,167	-	141,167	-	141,167
Increase (decrease) in other accrued liabilities	2,187,428	(139,424)	2,048,004	927,260	2,975,264
Increase in accrued workers' compensation	423,855	-	423,855	-	423,855
Increase in accrued sick and annual leave	372,878	-	372,878	214,946	587,824
Net cash provided by (used in) operating activities	\$ 17,073,897	\$ 6,989,193	\$ 24,063,090	\$ (23,095,968)	\$ 967,122

Noncash transactions

Noncash capital and related financing activities in Internal Services funds included \$98,700 of capital assets contributed and \$1,803,579 payables in the Information Technology fund, \$11,767,498 of capital assets contributed and \$1,312,134 of payables in the CLEMIS fund, \$658,031 of payables in the Telephone Communications fund. In addition, included are a reduction of capital lease obligations and fixed assets related to termination of lease agreement and return of the asset in the amount of \$6,583 in the Motor pool fund; disposal of fully depreciated assets of \$459,973 in the CLEMIS fund, \$47,640 in the Facilities Maintenance and Operations fund, \$12,576 in the Micrographics fund, and \$1,631,033 in the Telephone Communications fund.

Noncash capital and related financing activities in Enterprise funds included accounts payable of \$261,540 in the Fire Records Management fund, and \$3,330,469 of capital assets contributed in the Airport Facilities Fund.

The accompanying notes are an integral part of financial statements.

County of Oakland

Combined Statement of Changes in Plan Net Assets Plan Trust Funds - Defined Benefit Plans Primary Government and Component Unit For the Year Ended September 30, 2000

	<u>Primary Government Oakland County Employees' Retirement</u>	<u>Component Unit Road Commission Retirement</u>	<u>Total (Memorandum only) - Reporting Entity</u>
Additions			
Contributions			
Employer	\$ -	\$ 2,861,250	\$ 2,861,250
Plan members	898,220	-	898,220
Total contributions	<u>898,220</u>	<u>2,861,250</u>	<u>3,759,470</u>
Investment income			
Interest and dividends	86,753,250	7,826,877	94,580,127
Less - investment expense		<u>(767,704)</u>	<u>(767,704)</u>
Net investment income	<u>86,753,250</u>	<u>7,059,173</u>	<u>93,812,423</u>
Total additions	<u>87,651,470</u>	<u>9,920,423</u>	<u>97,571,893</u>
Benefits	19,269,430	3,870,011	23,139,441
Distribution to defined contribution plan	<u>18,361,717</u>	-	<u>18,361,717</u>
Total deductions	<u>37,631,147</u>	<u>3,870,011</u>	<u>41,501,158</u>
Net increase	50,020,323	6,050,412	56,070,735
Net assets held in trust for pension benefits			
At October 1, 1999	<u>790,888,633</u>	<u>141,195,176</u>	<u>932,083,809</u>
At September 30, 2000	<u>\$ 840,908,956</u>	<u>\$ 147,245,588</u>	<u>\$ 988,154,544</u>

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

County of Oakland

Notes to General Purpose Financial Statements

1. Summary of Significant Accounting Policies

The general-purpose financial statements of Oakland County (the County) have been prepared in conformity with generally accepted accounting principles (GAAP) 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 County's accounting policies are described below.

The financial reporting entity

As defined by generally accepted accounting principles established by GASB, the financial reporting entity consists of the primary government, as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either (a) the ability to impose will by the primary government, or (b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

The accompanying financial statements present Oakland County (the Primary Government) and its component units. The County's Parks and Recreation Commission is not legally separate from the County, nor does it possess separate corporate powers. As such, the financial data of the County's Parks and Recreation Commission have been included with the financial data of the Primary Government. The financial data of the component units are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

Blended component unit

A blended component unit is a legally separate entity from the County, but is so intertwined with the County that it is, in substance, the same as the County. It is reported as part of the County and blended into the appropriate funds.

- ***Oakland County Building Authority (the Authority)*** – A five-person authority is appointed by the Oakland County Board of Commissioners, and its activity is dependent upon Board actions. The purpose of the Authority is to finance, through tax-exempt bonds, the construction of public buildings for use by the County, with the bonds secured by lease agreements with the County and retired through lease payments from the County. The Oakland County Building Authority is reported as if it were part of the primary government because its sole purpose is to finance the construction of the County's public buildings. The Authority's activity is reported in various Debt Service funds (designated by the caption "Building Authority"), and the Building Improvement Fund, a Capital Projects fund. The general fixed assets and long-term obligations are reported in the General Fixed Asset and General Long-term Debt Account Groups, respectively.

Separate financial statements for the Authority are not published.

County of Oakland

Notes to General Purpose Financial Statements

1. Summary of Significant Accounting Policies (continued)

Discretely Presented Component Unit

The discretely presented component unit is an entity that is legally separate from the County but for which the County is financially accountable, or its relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. These component units are reported in separate columns to emphasize that it is legally separate from the County.

- **Road Commission for Oakland County (Road Commission)** – The Road Commission is governed by three appointees of the County Board of Commissioners who are not County Board members. The Road Commission is responsible for the construction and maintenance of the County's system of roads and bridges, and is principally funded by State-collected vehicle fuel and registration taxes under Public Act 51. The County has budgetary control and appropriation authority over its activities; however, such has not been exercised. The Road Commission's primary activities, which are as of and for the year ended September 30, 2000, is reported discretely as a governmental fund type - Special Revenue fund. The Road Commission Retirement System, which is as of and for the year ended December 31, 1999, is reported discretely as a fiduciary fund type - Pension Trust fund.

Complete financial statements of the Road Commission which includes the Road Commission Retirement System and the separately issued Road Commission Retirement System statements can be obtained from its administrative offices as follows:

Road Commission for Oakland County
31001 Lahser Road
Beverly Hills, Michigan 48025

- **Drainage Districts** – Beginning in the current fiscal year the drainage districts are reported as a component unit. The County as part of preparation for implementation of GASB Statement 34, formed a committee to review all potential component units as defined in GASB Statement 14. This evaluation disclosed that the drainage districts would be more properly accounted for as a component unit. These districts were previously reported in the County's CAFR in the special revenue, debt service, and capital project fund types. This component unit, consists of many individual districts created for the purpose of alleviating drainage problems. This involves the construction, maintenance, and financing necessary to account for the cost of the drainage district. The individual districts, each a separate legal entity with power to assess the benefiting communities, is governed by the Drain Board for Oakland County the Oakland County Drain Commissioner, the Chairman of the Oakland County Board of Commissioners, and the Chairperson of the Finance Committee of the Board of Commissioners. Assessments are made against the applicable municipalities within each district, including the County and the State of Michigan for road drainage.

The financial activities of the Drainage Districts as of and for the year ended September 30, 2000 is reported discretely as a governmental fund type. There are no separately issued financial statements of this component unit, although financial information for the specific drainage districts may be obtained from:

Oakland County Drain Commissioner
#1 Public Works Drive
Waterford, MI 48328

County of Oakland

Notes to General Purpose Financial Statements

1. Summary of Significant Accounting Policies (continued)

- **The Oakland County Community Mental Health Authority (the Authority)** – The Authority is governed by a twelve-member board representative of providers of mental health services. One-third of the board is to be consumers of mental health services, agencies and occupations having a working involvement with mental health services, and the general public. Not more than four members may be members of the County Board of Commissioners, and no more than one-half of the total board members may be state, county or local officials. The Authority is responsible for providing services related to mental health and development disability needs of County residents. The activities of the Authority are funded through grants, allocations, fees and county appropriations. This is the second year of existence for the Authority, and the financial information is reported in the County's CAFR for the year ended September 30, 2000 discretely as a proprietary fund type – Enterprise fund.

Complete financial statements of the Authority can be obtained from its administrative offices as follows:

Oakland County Community Mental Health Authority
1200 N. Telegraph Road, Bldg. 38E
Pontiac, Michigan 48341

Basis of presentation - fund accounting

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

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

Governmental fund types

The General Fund accounts for financial transactions not reflected in another fund. Revenues are primarily derived from property taxes, state and federal distributions, and charges for services.

Special Revenue Funds are used to ensure that specified resources (other than expendable trusts and funds for major capital improvements) are used as required by legal, regulatory, and/or administrative provisions. Included within the Special Revenue funds are programs for care of children, drain maintenance, parks and recreation, and certain grant operations involving public health, employment training, community development, environmental infrastructure programs and other grants.

Debt Service Funds account for the financing resources and payment of current principal and interest on debt reported in the General Long-Term Debt Account Group. Debt Service funds account for servicing of general long-term debt of various building authority debt issues, and debt associated with local water and sewer obligations upon which there are County guarantees.

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

County of Oakland

Notes to General Purpose Financial Statements

1. Summary of Significant Accounting Policies (continued)

Proprietary fund types (continued)

Internal Service Funds account for goods and services provided to departments, funds, and governmental units on a cost-reimbursement basis. Included within the Internal Service funds are the Delinquent tax revolving fund (provides financing of delinquent real property taxes for governmental units in the County), certain fringe benefits provided to County employees (health, workers' compensation, unemployment compensation), information technology, and various equipment revolving funds.

Enterprise Funds report operations for services to the general public, financed primarily by user charges intended to recover the cost of services provided, and include two airports, a medical care facility, and four sewage disposal systems.

GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, provides governments with two options for reporting their proprietary fund activities. The County has elected to apply all GASB pronouncements and all FASB Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989, unless they conflict with or contradict GASB pronouncements. The County has elected not to follow subsequent FASB guidance. The component units have elected not to apply FASB Statements and Interpretations issued after November 30, 1989 to its proprietary funds.

Fiduciary fund types

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

Account groups

General Fixed Assets Account Group reports fixed assets other than those recorded in the proprietary funds.

Long-term Debt Account Group reports long-term debt (not requiring the use of expendable available resources) not reported in proprietary funds.

Basis of accounting

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

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

County of Oakland

Notes to General Purpose Financial Statements

1. Summary of Significant Accounting Policies (continued)

- **Primary government (continued)** – The financial statements have been prepared in conformity with generally accepted accounting principles. Governmental, Expendable Trust, and Agency funds use the modified accrual basis of accounting, which recognizes revenues in the accounting period in which they become measurable and available. Significant revenues susceptible to accrual include property taxes, expenditure-reimbursement type grants, certain intergovernmental revenues, and operating transfers. Expenditures are recorded when the related fund liability is incurred, except interest on long-term debt, which is recorded when paid.

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

Discretely-presented component units

The Road Commission uses the current financial resources measurement focus for its governmental fund type activities. That is, only current liabilities and current assets, except for special assessments, are included on the balance sheet. In accordance with GASB Statement No. 14, the general fixed assets and general long-term debt are presented in this fund type. The governmental fund type is used to account for all of the Road Commission's activities, including the collection and disbursement of earmarked resources and the servicing of long-term debt. Revenues and expenditures are recorded under the modified accrual basis of accounting, and, as such, revenue is recorded when measurable and available, and earned. Project-related revenue is recognized as related costs are incurred, except for interest on long-term debt, which is recorded when paid.

The Road Commission's Retirement system activity (Pension Trust Fund) uses the economic resources measurement focus. All assets and liabilities are included as of the balance sheet date. Revenues and expenses are accounted for under the accrual basis of accounting, and, as such, revenue is recognized when earned and expenses are recorded when liabilities are incurred.

The Drainage Districts uses the current financial resources measurement focus for its activities. Only current liabilities and current assets, except for special assessments, are included on the balance sheet. In accordance with GASB Statement No. 14, the general long-term debt is also presented in this fund. The governmental fund type is used to account for all of the Drainage Districts' activities, including the financing of the cost of construction and maintenance of drainage Districts and servicing of long-term debt. Revenues and expenditures are recorded under the modified accrual basis of accounting, and as such, revenue is recorded when measurable and available, and earned. Project-related revenue is recognized as related costs are incurred, except for Interest on long-term debt, which is recorded when paid.

The Community Mental Health Authority uses the accrual method of accounting for its (Proprietary funds) activities. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

County of Oakland

Notes to General Purpose Financial Statements

1. Summary of Significant Accounting Policies (continued)

Budgets

Budgets and budgetary accounting are on the modified accrual basis, which is consistent with generally accepted accounting principles in that property tax revenue is recognized when made available by Board resolution. The budget was legally adopted by the Board of Commissioners prior to September 30 and presented in a separate document. Appropriation budgets were adopted for the General and certain Special Revenue funds. Appropriations lapse at the end of the year. Project-length financial plans are budgeted for the remainder of the Special Revenue funds and for all Debt Service and Capital Projects funds. Budget and actual comparisons for such funds are not reported in the financial statements because annual budgets are not prepared.

Encumbrances are recorded at the time that the purchase orders and contracts are issued. The encumbrances are liquidated when the goods or services are received. Unliquidated encumbrances at the end of the year are set aside within the fund balance. In the succeeding year, the encumbrances are re-appropriated by the Board of Commissioners to cover the unliquidated encumbrances included in fund equity.

Cash, cash equivalents, and investments

For purposes of the statement of cash flows, demand deposits and short-term investments with an original maturity date of three months or less from the date of acquisition are considered to be cash equivalents.

Cash overdrafts occurring in funds participating in pooled cash accounts at September 30, 2000 have been reclassified as a "Due to other funds," and a corresponding "Due from other funds" was established in the appropriate funds.

The County's investments are stated at fair value, which is determined by using quoted market rates, if the investment is traded on a recognized stock exchange.

Pooled investment income is generally allocated to the County's General Fund except for Internal Service fund investments. There are no derivative instruments or products in the County's non-pension investment portfolio at September 30, 2000.

Interfund receivables/payables

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

Noncurrent portions of long-term interfund loan receivables are reported as advances and are offset equally by a reservation of fund balance.

Inventories

Governmental fund type inventories are valued at cost using the first-in, first-out method and are recorded as expenditures when consumed. Inventories in proprietary funds, except for the Facilities Maintenance and Operations fund, an Internal Service fund, are stated at the lower of cost or market using the first-in, first-out method. Inventories in the Facilities Maintenance and Operations fund are stated at lower of cost or market using the average-cost basis.

County of Oakland

Notes to General Purpose Financial Statements

1. Summary of Significant Accounting Policies (continued)

Prepayments

Payments made for services that will benefit periods beyond September 30, 2000 are recorded as prepayments.

Fixed assets

The County established capitalization thresholds for general fixed assets and enterprise fund fixed assets of \$5,000 and for internal service fund fixed assets of \$1,000. Fixed assets are stated at cost or, if donated, at estimated fair market value at the time of donation. Expenditures materially extending the life of proprietary fund fixed assets are capitalized. Interest on qualifying fixed assets of proprietary funds is capitalized. Depreciation on fixed assets other than general fixed assets is computed primarily on a straight-line method. Fixed assets used in the general operation of the County are recorded as expenditures when purchased and are accounted for in the General Fixed Assets Account Group. No depreciation is recorded for these general fixed assets. Infrastructure ("public domain") assets, including roads, bridges, sanitary sewers, drains, curbs, and gutters, are not capitalized.

The County's estimated useful life of the major classes of property and equipment follows:

	Years
Land and land improvements	10-15
Buildings and improvements	35-45
Furniture, equipment, and vehicles	3-10
Sewage disposal systems	40-50

Fixed assets used in the general operation of the Road Commission are depreciated under various methods, including straight-line and sum-of-the-years-digits. Fixed assets of the Community Mental Health Authority whose value exceeds \$5,000 are capitalized and depreciated on a straight-line basis over estimated useful lives of five to thirty years.

Compensated absences

Compensated absences (vested sick and annual leave) of the Primary Government that are allowed to accumulate are charged to operations in the Fringe Benefit fund (an Internal Service fund) as the benefits accrue. Compensated absences for the Road Commission, net of the portion that is payable currently (which has been recorded as a liability), are reflected in the General Long-Term Debt Account Group. Compensated absences of the Community Mental Health Authority are reported as expenses and liabilities of the Authority when incurred.

No liability is recorded for non-vesting accumulating rights to receive sick pay benefits for the Primary Government and Component Units.

Fund equity

Contributed capital is recorded in proprietary funds for capital grants or contributions from customers or other funds. Reserves represent portions of fund equity not available for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

County of Oakland

Notes to General Purpose Financial Statements

1. Summary of Significant Accounting Policies (continued)

Deferred revenue

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

Property taxes levied December 1, 1999 (when they become a lien against the property) are used to finance the expenditures of the period of January 1, 2000 through December 31, 2000. Property tax revenues available for appropriated expenditures for the period October 1, 2000 through December 31, 2000 (25% of levy) are shown as deferred revenue on the accompanying balance sheet. These property taxes will be recognized as revenues in the 2001 fiscal year.

Equity transfers

Residual equity transfers are used to record transfers of equity between funds. Residual equity transfers to proprietary fund types from governmental fund types are recorded as contributed capital.

Use of estimates

The preparation of the general-purpose financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the general-purpose financial statements, September 30, 2000. These estimates and assumptions also affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Memorandum only - total columns

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

2. Legal Compliance – Budgets

The Board of Commissioners has established the legal level of control by control groups, as outlined in the County's General Appropriations Act. This act states that expenditures shall not exceed the total appropriations for controllable personnel expenditures (salaries, overtime, and fringes), controllable operating expenditures, and non-controllable operating expenditures (Internal Service fund charges), respectively, by division.

The Board of Commissioners is authorized to make amendments to the various budgets as deemed necessary. Current year supplemental budgetary appropriations were not material. The combined statement of revenues, expenditures, and changes in fund balances - amended budget and actual, General and Special Revenue funds, presents those funds as budgeted (consistent with GAAP) which receive an appropriation and can therefore be defined as an appropriated, annual, legally adopted budget. Included within this statement are the General Fund and the following Special Revenue funds: County Health, Juvenile Maintenance, Social Welfare, Foster Care, Friend of the Court, and the Cost Reduction Incentive Management Program (C.R.I.M.P.).

County of Oakland

Notes to General Purpose Financial Statements

2. Legal Compliance – Budgets (continued)

Transfers within and between budgeted funds and departments may be made by the Fiscal Officer (Director of Management and Budget) in the following instances:

- (a) Transfers may be made from the non-departmental overtime reserve account and fringe benefit adjustment account to the appropriate departmental budget as specific overtime requests are reviewed and approved by the Fiscal Officer. Additionally, overtime appropriations may be transferred between divisions within a department at the request of the department head, if authorized by the Fiscal Officer or designee.
- (b) Transfers may be made from the non-departmental appropriation reserve accounts for maintenance department charges and miscellaneous capital outlay to the appropriate departmental budgets as specific requests for these items are reviewed and approved by the Fiscal Officer.
- (c) Transfers may be made from the non-departmental appropriation reserve accounts, emergency salaries, and summer help as specific requests for these items are reviewed and approved by the Director of the Personnel Department.

At year end the Board of Commissioners adopts a resolution which authorizes and closes amounts exceeding the original appropriation against the balances in other appropriations and closes the remaining balance to the General Fund's "Undesignated Fund Balance."

County of Oakland
Notes to General Purpose Financial Statements

2. Legal Compliance - Budgets (continued)

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

	Appropriation	Expenditures	Excess expenditures
General Fund			
County Executive			
Administration			
Administrative			
Noncontrollable operating expenditures	\$ 376,407	\$ 407,896	\$ 31,489
Auditing			
Controllable operating expenditures	22,796	27,652	4,856
Noncontrollable operating expenditures	185,782	188,569	2,787
Corporation counsel			
Noncontrollable operating expenditures	245,560	256,414	10,854
Management and budget			
Purchasing			
Controllable personnel expenditures	672,011	707,500	35,489
Noncontrollable operating expenditures	146,070	146,133	63
Equalization			
Noncontrollable operating expenditures	1,319,370	1,322,505	3,135
Reimbursement			
Controllable operating expenditures	113,794	119,580	5,786
Central services			
Administration			
Controllable personnel expenditures	141,834	148,004	6,170
Controllable operating expenditures	2,522	20,476	17,954
Noncontrollable operating expenditures	10,590	12,526	1,936
Support services			
Noncontrollable operating expenditures	695,499	772,226	76,727
Facilities management			
Facilities engineering			
Controllable operating expenditures	181,964	194,848	12,884

County of Oakland
Notes to General Purpose Financial Statements

2. Legal Compliance - Budgets (continued)

	Appropriation	Expenditures	Excess expenditures
General Fund (continued)			
County Executive (continued)			
Personnel			
Administration			
Controllable personnel expenditures	261,744	278,410	16,666
Noncontrollable operating expenditures	10,652	12,671	2,019
Employee relations			
Controllable personnel expenditures	654,981	686,228	31,247
Human services			
Administration			
Controllable personnel expenditures	154,047	154,501	454
Noncontrollable operating expenditures	6,916	9,105	2,189
Medical examiner			
Controllable operating expenditures	605,831	616,385	10,554
Noncontrollable operating expenditures	1,034,961	1,073,190	38,229
Public services			
Administration			
Controllable personnel expenditures	134,150	135,820	1,670
Controllable operating expenditures	3,343	6,399	3,056
Veterans' services			
Noncontrollable operating expenditures	244,464	253,264	8,800
Community corrections			
Noncontrollable operating expenditures	267,267	328,112	60,845
MSU Extension - Oakland			
Noncontrollable operating expenditures	227,189	240,811	13,622
Animal Control			
Controllable personnel expenditures	1,289,113	1,354,839	65,726
Community and Economic Development			
Administration			
Controllable personnel expenditures	303,085	319,749	16,664
Development and planning			
Controllable personnel expenditures	2,296,288	2,438,080	141,792
Clerk/Register of Deeds			
Administration			
Noncontrollable operating expenditures	117,824	141,027	23,203
Elections			
Noncontrollable operating expenditures	396,631	402,019	5,388
Register of Deeds			
Controllable personnel expenditures	1,417,663	1,480,279	62,616

County of Oakland
Notes to General Purpose Financial Statements

2. Legal Compliance - Budgets (continued)

	Appropriation	Expenditures	Excess expenditures
General Fund (continued)			
Justice administration			
Circuit Court			
Judicial Administration			
Noncontrollable operating expenditures	3,094,619	3,139,170	44,551
District Court			
Division I			
Controllable operating expenditures	926,301	946,090	19,789
Noncontrollable operating expenditures	482,173	500,570	18,397
Division III			
Noncontrollable operating expenditures	452,846	454,908	2,062
Division IV			
Controllable personnel expenditures	1,648,707	1,688,625	39,918
Probate Court			
Judicial administration			
Controllable personnel expenditures	110,029	113,651	3,622
Judicial support			
Noncontrollable operating expenditures	738,839	772,620	33,781
Court Services			
Noncontrollable operating expenditures	472,567	540,958	68,391
Law enforcement			
Sheriff			
Sheriff's office			
Controllable personnel expenditures	928,664	947,272	18,608
Controllable operating expenditures	567,784	873,284	305,500
Noncontrollable operating expenditures	1,373,142	1,416,478	43,336
Administrative services			
Controllable operating expenditures	623,386	706,257	82,871
Noncontrollable operating expenditures	305,065	388,639	83,574
Corrective services			
Noncontrollable operating expenditures	8,130,203	8,138,573	8,370
Corrective services - satellites			
Controllable personnel expenditures	11,155,659	11,451,724	296,065
Noncontrollable operating expenditures	967,715	988,125	20,410
Protective services			
Controllable personnel expenditures	21,201,894	21,660,329	458,435
Noncontrollable operating expenditures	2,221,043	2,381,041	159,998
Technical services			
Controllable personnel expenditures	7,605,855	7,610,916	5,061
Controllable operating expenditures	879,968	896,476	16,508
Noncontrollable operating expenditures	1,105,224	1,153,909	48,685

County of Oakland
Notes to General Purpose Financial Statements

2. Legal Compliance - Budgets (continued)

	Appropriation	Expenditures	Excess expenditures
General Fund (continued)			
Legislative			
Board of Commissioners			
Administration			
Noncontrollable operating expenditures	406,512	415,596	9,084
Library board			
Controllable personnel expenditures	828,025	834,597	6,572
Drain Commissioner			
Operations and maintenance			
Controllable personnel expenditures	79,871	81,210	1,339
Special Revenue Funds			
County Health Fund			
County Executive			
Management and budget			
Fiscal services			
Controllable personnel expenditures	115,105	190,422	75,317
Controllable operating expenditures	265	870	605
Noncontrollable operating expenditures	16,258	16,768	510
Human services			
Health			
Noncontrollable operating expenditures	2,891,299	2,945,967	54,668

County of Oakland
Notes to General Purpose Financial Statements

2. Legal Compliance - Budgets (continued)

	Appropriation	Expenditures	Excess expenditures
Special Revenue Funds (continued)			
Juvenile Maintenance Fund			
County Executive			
Human services			
Juvenile maintenance			
Noncontrollable operating expenditures	1,944,110	2,056,658	112,548
Justice administration			
Probate Court			
Juvenile maintenance			
Controllable operating expenditures	5,481,392	5,952,728	471,336
Court services			
Controllable personnel expenditures	577,049	831,717	254,668
Controllable operating expenditures	117,520	278,387	160,867
Noncontrollable operating expenditures	22,198	36,455	14,257
Friend of the Court			
County Executive			
Management and budget			
Reimbursement			
Controllable personnel expenditures	1,089,368	1,110,463	21,095

These excess expenditures were closed against other appropriation balances in accordance with the County's policy and approved by a Board of Commissioners resolution in fiscal year 2001.

County of Oakland

Notes to General Purpose Financial Statements

3. Deposits and Investments

At September 30, 2000, the book value of the County's deposits was \$166,995,935, (which includes the pooled deposits of the drainage districts of \$13,610,840) with a corresponding bank balance of \$175,284,445. Qualifying deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. Of the bank's balance, \$2,400,000 is insured, and the remaining \$172,884,445 is uninsured and uncollateralized and in the County's name. The Drainage Districts component units cash and investments is maintained in pooled accounts of the County, therefore it is not possible to determine the corresponding bank balances nor the amount of insurance that would be allocated to the Drainage Districts deposits amounting to \$13,610,840.

At September 30, 2000, the book value of the Road Commission's deposits was \$36,991,917, with a corresponding bank balance of \$36,452,575. Of the bank's balance, \$488,174 is insured by the FDIC and the remaining \$35,964,401 is uninsured and uncollateralized and in the County's name.

The carrying amount of the Community Mental Health Authority component unit was \$11,194,730 as of September 30, 2000 with a corresponding bank balance of \$13,557,305. Of the bank's balance \$315,230 was covered by the FDIC and the remaining \$13,242,075 was neither insured nor collateralized.

Investments

Investments, except those of the Retirement Systems and Deferred Compensation Plan, are administered by the Treasurer under guidelines established by Act 20 of the Michigan Public Acts of 1943, as amended. Significant policies include:

Investments of the County are held in the County's name.

- Investments are in U.S. Treasury obligations, banker's acceptances, certificates of deposit, and commercial paper top rated by not less than two of the four rating services: Standard and Poor's, Moody's Investors Services, Fitch Investors Services, and Duff and Phelps.
- Only federal and state-chartered banks and savings institutions which are members of the FDIC are utilized.
- State law requires the use of in-state banks and does not allow the County to collateralize bank 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, mainly money market mutual funds/investment pools invested with bank trust departments. Share values are \$1, with interest rates floating daily. These are not considered external investment pools.
- 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.

County of Oakland

Notes to General Purpose Financial Statements

3. Deposits and Investments (continued)

- Investment income, except where prohibited by law, such as Drain funds, or specific Board action, such as Internal Service funds and the Airport Facilities fund, an Enterprise fund, is credited to the General Fund and used to fund overall operations.

Under the provisions of State statutes, the Oakland County Employees' Retirement Plan lends securities, including U.S. Government securities, corporate bonds, and common stock, to broker-dealers for collateral that will be returned for the same securities in the future. The County's custodial bank (agent) manages the securities lending program and receives cash and securities, including banker's acceptances, commercial paper, mutual funds, and repurchase agreements, as collateral. The custodial bank does not have the ability to pledge or sell collateral securities unless the borrower defaults. Borrowers are required to deliver collateral for each loan equal to not less than 100% of the market value of the loaned securities.

The County did not impose any restrictions during the year ended September 30, 2000 on the amount of the loans that the agent made on its behalf. There were no failures by any borrowers to return loaned securities or pay distribution thereon. Furthermore, there were no losses during the period resulting from a default of the borrowers or the custodial banks.

The County and the borrower maintain the right to terminate all securities lending transactions on demand. Because the loans can be terminated at will, their duration does not generally match the duration of the investments. On September 30, 2000, the County had no credit risk exposure to borrowers. The collateral held and the market value of securities on loan for the County as of September 30, 2000 were \$43,413,216 and \$41,263,073, respectively.

Investments of the County and Road Commission's PERS are administered by their respective boards. Investments are held in street name by safekeeping agents under formal trust agreements or in the Retirement Systems' names. Included in the Primary Government's Pension Trust fund investments in corporate and public utility bonds are Collateralized Mortgage Obligations (CMOs) with a value of \$6,891,280 at September 30, 2000. Such investments include FNMA- and FHLB-issued certificates. The portfolio of CMOs matures at various dates through the year 2023 and is backed by investments in various assets, including mortgages. The market value of such investments is affected by, among other factors, changes in interest rates, including the effect of prepayments, marketability, and default rates on assets underlying the securities.

In accordance with GASB Statement No. 3, investments are also classified into three categories of credit risk, as follows:

- Category 1: Insured or registered, or securities held by the County or its agent in the County's name.
- Category 2: Uninsured and unregistered, with securities held by the counter-party's trust department or agent in the County's name.
- Category 3: Uninsured and unregistered, with securities held by the counter-party or by its trust department or agent, but not in the County's name.

County of Oakland
Notes to General Purpose Financial Statements

3. Deposits and Investments (continued)

The following is a summary of investments by risk category:

	<u>Category</u>			Carrying amount (fair value)
	1	2	3	
Primary Government				
Investments				
U. S. government securities	\$ 219,900,708	\$ -	\$ -	\$ 219,900,708
Municipal bonds	1,400,461	-	-	1,400,461
Common stock	642,770,641	-	-	642,770,641
Corporate and public bonds	220,988,170	-	-	220,988,170
Commercial paper	<u>229,687,793</u>	<u>-</u>	<u>-</u>	<u>229,687,793</u>
	<u>\$ 1,314,747,773</u>	<u>\$ -</u>	<u>\$ -</u>	1,314,747,773
Cash on hand				56,225
Deposits				153,385,095
Money market mutual funds/pools				90,138,447
Real estate				<u>12,415,121</u>
Total				<u>\$ 1,570,742,661</u>

	<u>Category</u>			Carrying amount (fair value)
	1	2	3	
Road Commission				
Investments				
U. S. government securities	\$ -	\$ 28,203,105	\$ -	\$ 28,203,105
Common stock	-	82,638,440	-	82,638,440
Corporate bonds	<u>-</u>	<u>30,869,110</u>	<u>-</u>	<u>30,869,110</u>
	<u>\$ -</u>	<u>\$141,710,655</u>	<u>\$ -</u>	141,710,655
Deposits	\$ -	\$ -	\$ -	36,991,917
Cash on hand				47,995
Money market mutual funds/pools				<u>8,776,487</u>
Total				<u>\$ 187,527,054</u>

Community Mental Health Authority				
Deposits				<u>\$ 11,194,730</u>

Drainage Districts				
Deposits				\$ 13,610,840
Money market mutual funds/pools				<u>4,206,505</u>
Total				<u>\$ 17,817,345</u>

County of Oakland
Notes to General Purpose Financial Statements

4. Receivables

Property taxes

Taxes are levied on December 1 on the taxable value of real and personal property as established the preceding December 31. Taxes become a lien on the property December 1 and are due and payable on that date through February 28 of the following year. Taxes become delinquent and are subject to penalty on March 1. Taxable value is determined by using such factors as State equalized, assessed, and capped values, along with a value change multiplier. Equalized values for the 1999 levy totaled \$47,872,532,700, with taxable values of \$41,756,021,276. The operating tax rate for the 1999 levy, collected in 2000, was 4.1900 mills, with an additional 0.2404 mills voted for Parks and Recreation.

Delinquent taxes

The Treasurer purchases, at face amount, real property tax receivables that are delinquent on March 1. These receivables (\$52,731,427) at September 30, 2000 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, which include interest, penalties, fees, and investment earnings, amounting to \$19,540,8797 in 2000, are used to service the notes payable.

Retained earnings in the Delinquent Tax Revolving fund (an Internal Service fund), in the amount of \$5,399,170 have been reserved for amounts pledged as security toward the repayment of the delinquent tax notes, and the balance is maintained for future self-funding of delinquent tax rolls.

5. Allowances for Uncollectible Receivables

At September 30, 2000, the allowances for uncollectible receivables were as follows:

General fund	\$ 362,842
Enterprise fund	
Medical care facility	71,915
Fiduciary fund	
Water and sewer trust	<u>1,262</u>
Total	<u>\$ 436,019</u>

County of Oakland
Notes to General Purpose Financial Statements

6. Fixed Assets

An analysis of property and equipment, and related accumulated depreciation where applicable, at September 30, 2000, excluding the Road Commission, follows:

	Internal service funds	Enterprise funds	Component unit enterprise funds	General fixed asset account group	Total
Land and land improvements	\$ 728,657	\$ 35,479,118	\$ -	\$ 23,692,350	\$ 59,900,125
Buildings and improvements	3,892,576	22,330,276	-	159,941,373	186,164,225
Furniture, equipment and vehicles	99,419,012	1,901,617	1,358,128	8,233,074	110,911,831
Sewage disposal systems	-	141,760,382	-	-	141,760,382
Construction in progress	-	<u>14,287,830</u>	-	<u>5,704,624</u>	<u>19,992,454</u>
	104,040,245	215,759,223	1,358,128	197,571,421	518,729,017
Less - accumulated depreciation	<u>48,980,786</u>	<u>107,130,143</u>	<u>447,419</u>	-	<u>156,558,348</u>
Total fixed assets, net	<u>\$ 55,059,459</u>	<u>\$ 108,629,080</u>	<u>\$ 910,709</u>	<u>\$ 197,571,421</u>	<u>\$ 362,170,669</u>

A summary of changes in general fixed assets follows:

	Balance October 1, 1999	Additions	Disposals	Balance September 30, 2000
Land and land improvements	\$ 26,457,736	\$ 759,126	\$ 3,524,512	\$ 23,692,350
Buildings and improvements	154,897,480	5,043,893	-	159,941,373
Furniture and equipment	6,792,193	1,590,508	149,627	8,233,074
Construction in progress	<u>4,717,940</u>	<u>4,614,962</u>	<u>3,628,278</u>	<u>5,704,624</u>
	<u>\$ 192,865,349</u>	<u>\$ 12,008,489</u>	<u>\$ 7,302,417</u>	<u>\$ 197,571,421</u>

A summary of changes in general fixed assets of the Road Commission follows:

	Balance October 1, 1999	Additions	Disposals	Balance September 30, 2000	Less - accumulated depreciation	Net balance September 30, 2000
Land and land improvements	\$ 2,705,829	\$ -	\$ -	\$ 2,705,829	\$ 428,851	\$ 2,276,978
Building and improvements	10,595,856	425,897	101	11,021,652	6,156,616	4,865,036
Furniture and equipment	<u>35,781,197</u>	<u>5,578,532</u>	<u>2,133,256</u>	<u>39,226,473</u>	<u>28,088,351</u>	<u>11,138,122</u>
	<u>\$ 49,082,882</u>	<u>\$ 6,004,429</u>	<u>\$ 2,133,357</u>	<u>\$ 52,953,954</u>	<u>\$ 34,673,818</u>	<u>\$ 18,280,136</u>

County of Oakland
Notes to General Purpose Financial Statements

7. Capital Leases - Internal Service Funds

The County leases equipment under noncancelable capital leases. A summary of the 2000 activity recorded in the Motor Pool Internal Service fund follows:

Balance as of October 1, 1999	\$ 17,293
Payments/reductions	<u>(17,293)</u>
Balance as of September 30, 2000	<u>\$ -</u>

County of Oakland

Notes to General Purpose Financial Statements

8. Long-Term Debt

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

Primary government bonds with unlimited taxing authority	Interest rate	October 1, 1999	Additions	Reductions/transfers	September 30, 2000	General long-term debt account group	Internal service fund	General obligation	With governmental commitment
Drain bonds - Act 40	3.50%-6.75%	\$ 5,104,860	\$ -	\$ (5,104,860)	\$ -	\$ -	\$ -	\$ -	\$ -
Sewage disposal refunding - Act 202	3.50%-5.75%	4,325,000	-	(1,575,000)	2,750,000	2,750,000	-	-	2,750,000
Water and sewer - Act 185	3.50%-7.70%	18,275,000	-	(5,240,000)	13,035,000	13,035,000	-	-	13,035,000
Sewage disposal - Act 342	4.00%-6.50%	23,625,000	-	(6,225,000)	17,400,000	17,400,000	-	-	17,400,000
		<u>51,329,860</u>	<u>-</u>	<u>(18,144,860)</u>	<u>33,185,000</u>	<u>33,185,000</u>	<u>-</u>	<u>-</u>	<u>33,185,000</u>
Bonds with limited taxing authority									
Building authority - Act 31	3.75%-5.60%	9,625,000	-	(1,175,000)	8,450,000	8,450,000	-	8,450,000	-
Building authority refunding - Act 202	4.37%-4.75%	15,980,000	-	(1,505,000)	14,475,000	14,475,000	-	14,475,000	-
Drain bonds - Act 40	3.60%-8.00%	67,770,000	-	(67,770,000)	-	-	-	-	-
Refunding bonds - drains - Act 202	3.75%-6.70%	15,465,000	-	(15,465,000)	-	-	-	-	-
Sewage disposal - Act 342	3.50%-8.50%	20,535,000	-	(2,920,000)	17,615,000	17,615,000	-	-	17,615,000
Water supply bonds - Act 342	4.40%-7.00%	18,470,000	-	(890,000)	17,580,000	17,580,000	-	-	17,580,000
Water supply refunding - Act 202	4.40%-4.70%	1,015,000	-	(230,000)	785,000	785,000	-	-	785,000
Sewage disposal refunding- Act 202	3.00%-5.20%	36,625,000	-	(1,660,000)	34,965,000	34,965,000	-	-	34,965,000
Michigan Bond Authority- Authority Drain Bonds	2.00%-2.25%	7,915,861	-	(7,915,861)	-	-	-	-	-
Michigan Bond Authority - Authority Sewage Disposal Bonds	2.25%	8,975,000	-	(380,000)	8,595,000	8,595,000	-	-	8,595,000
		<u>202,375,861</u>	<u>-</u>	<u>(99,910,861)</u>	<u>102,465,000</u>	<u>102,465,000</u>	<u>-</u>	<u>22,925,000</u>	<u>79,540,000</u>
Total		<u>\$ 253,705,721</u>	<u>\$ -</u>	<u>\$ (118,055,721)</u>	<u>\$ 135,650,000</u>	<u>\$ 135,650,000</u>	<u>\$ -</u>	<u>\$ 22,925,000</u>	<u>\$ 112,725,000</u>
Tax notes - unlimited taxing authority	Variable	<u>\$ 10,000,000</u>	<u>\$ 25,000,000</u>	<u>\$ (15,000,000)</u>	<u>\$ 20,000,000</u>	<u>\$ -</u>	<u>\$ 20,000,000</u>	<u>\$ 20,000,000</u>	<u>\$ -</u>

Component units

Other Long-Term Debt - Drainage Districts	Interest rate	October 1, 1999	Additions/transfers	Reductions	September 30, 2000	Component unit long-term debt	General obligation	With governmental commitment
Drain bonds - Act 40 unlimited taxing authority	3.5%-6.75%	\$ -	\$ 5,104,860	\$ (2,429,860)	\$ 2,675,000	\$ 2,675,000	\$ 107,023	\$ 2,567,977
Drain bonds - Act 40 limited taxing authority	3.60%-8.00%	-	67,770,000	(3,240,000)	64,530,000	64,530,000	5,620,392	58,909,608
Drain refunding - Act 202	3.75%-6.70%	-	15,465,000	(1,480,000)	13,985,000	13,985,000	531,931	13,453,069
Michigan Bond Authority Drain bonds	2.00%-2.25%	-	8,009,609	(414,609)	7,595,000	7,595,000	461,736	7,133,264
		<u>\$ -</u>	<u>\$ 96,349,469</u>	<u>\$ (7,564,469)</u>	<u>\$ 88,785,000</u>	<u>\$ 88,785,000</u>	<u>\$ 6,721,082</u>	<u>\$ 82,063,918</u>

*Delinquent tax notes interest is a variable floating rate set once a week and paid down monthly.

County of Oakland
Notes to General Purpose Financial Statements

8. Long-Term Debt (continued)

	Interest rate	October 1, 1999	Additions	Reductions	September 30, 2000	Component unit long-term debt	Internal Service Fund	General obligation	With governmental commitment
Road Commission									
Compensated absences	--	\$ 2,153,700	\$ 75,400	\$ -	\$ 2,229,100	\$ 2,229,100	\$ -	\$ -	\$ 2,229,100
Self-insured losses	--	1,723,000	-	(94,000)	1,629,000	1,629,000	-	-	1,629,000
Michigan Transportation Fund revenue notes	4.05%-4.75%	9,750,000	-	(975,000)	8,775,000	8,775,000	-	-	8,775,000
		<u>13,626,700</u>	<u>75,400</u>	<u>(1,069,000)</u>	<u>12,633,100</u>	<u>12,633,100</u>	<u>-</u>	<u>-</u>	<u>12,633,100</u>
Total reporting entity		<u>\$ 277,332,421</u>	<u>\$ 121,424,869</u>	<u>\$ (141,689,190)</u>	<u>\$ 257,068,100</u>	<u>\$ 237,068,100</u>	<u>\$ 20,000,000</u>	<u>\$ 49,646,082</u>	<u>\$ 207,422,018</u>

The annual requirements to pay principal and interest on County obligations outstanding at September 30, 2000 were:

	Bonds with unlimited authority	Bonds with limited taxing authority	Notes with limited taxing authority	Total primary government	Road Commission	Drainage Districts	Total reporting entity
2001	\$ 12,220,225	\$ 13,610,987	\$ 20,275,000	\$ 46,106,212	\$ 1,357,688	\$ 11,273,530	\$ 58,737,430
2002	11,900,035	13,725,819	-	25,625,854	1,318,200	10,248,026	37,192,080
2003	8,925,023	14,019,450	-	22,944,473	1,278,712	9,150,392	33,373,577
2004	2,497,538	12,003,210	-	14,500,748	1,238,250	9,219,763	24,958,761
2005	1,560,750	11,322,779	-	12,883,529	1,196,812	8,668,958	22,749,299
2006-2010	-	51,312,044	-	51,312,044	4,353,375	40,802,583	96,468,002
2011-2015	-	12,744,172	-	12,744,172	-	30,970,675	43,714,847
Thereafter	-	2,919,584	-	2,919,584	3,858,100	4,473,555	11,251,239
	<u>37,103,571</u>	<u>131,658,045</u>	<u>20,275,000</u>	<u>189,036,616</u>	<u>14,601,137</u>	<u>124,807,482</u>	<u>328,445,235</u>
Less - interest	<u>3,918,571</u>	<u>29,193,045</u>	<u>275,000</u>	<u>33,386,616</u>	<u>1,968,037</u>	<u>36,022,482</u>	<u>71,377,135</u>
	<u>\$ 33,185,000</u>	<u>\$ 102,465,000</u>	<u>\$ 20,000,000</u>	<u>\$ 155,650,000</u>	<u>\$ 12,633,100</u>	<u>\$ 88,785,000</u>	<u>\$ 257,068,100</u>

County of Oakland

Notes to General Purpose Financial Statements

8. Long-Term Debt (continued)

The County has pledged its full faith and credit on debt totaling \$257,068,100. The General Fund is obligated if payments received on assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements of this debt when due.

By statute, general obligation debt is limited to 10% of the equalized value. As of September 30, 2000, the debt limit was \$5,243,736,538, general obligation debt was \$49,646,082.

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

Drain Bonds - Act 40 (Component Unit)

Act 40 provides for the creation of a Drain Board, which has the power to assess State, County, and local levels of government for principal and interest payments. Such assessments are to be funded from General Fund revenues of the respective municipality. The County assessment is identified as a general obligation in the unlimited and limited tax categories. Further, the County is obligated if assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements when due. Such obligations are shown as "with governmental commitment." These assessments are shown in their entirety in the Debt Service funds with the corresponding deferred revenue. At September 30, 2000, there were 39 issues outstanding, totaling \$81,190,000, maturing in the years 2001-2017. This represents original debt issued for \$131,880,000 in the years 1971-1999.

Michigan Bond Authority Drain Bonds

In March 1995, the County authorized the issuance of bonds to the Michigan Municipal Bond Authority Revolving Loan fund for up to \$9,365,000 for the Combined Sewer Overflow Project. In 1999 this amount was amended to \$9,339,609 as a result of project construction expenditures being less than anticipated. Through September 30, 2000, the County received \$9,339,609 from the State Revolving Loan fund. At September 30, 2000, there were 4 issues outstanding, totaling \$7,595,000, maturing in the years 2001-2016.

Michigan Bond Authority Sewage Disposal Bonds

In October 1996, the County authorized the issuance of bonds from the Michigan Municipal Bond Authority Revolving Loan fund for up to \$9,350,000 for the White Lake Township Sewage Disposal System project. Through September 30, 2000, the County received \$9,350,000 from the State Revolving Loan fund. The amount outstanding for this issue at September 30, 2000 is \$8,595,000, which matures in the years 2001-2018.

County of Oakland

Notes to General Purpose Financial Statements

8. Long-Term Debt (continued)

Sewage Disposal, Water and Sewer, and Water Supply Bonds - Acts 185 and 342

Acts 185 and 342 provide for a contract between the County and local municipalities which defines a schedule of annual payments to be made by the municipality to meet principal and interest obligations. Such contractual payments may be funded by revenues produced by utility or tax revenues. The County is obligated upon the default of the local municipality, and therefore, such obligation is shown as "with governmental commitment." Assessments are shown in their entirety with the corresponding deferred revenue in the Debt Service funds for each act. At September 30, 2000, there were 43 issues outstanding, totaling \$65,630,000, maturing in the years 2001-2018. This represents debt originally issued in the amount of \$221,000,000 issued in the years 1968-1999.

Refunding Bonds - Act 202

Act 202 provides for the refunding of bonds based on covenants contained in the act. The bonds will be repaid from assessments levied against the benefiting municipalities for water and sewer debt, or leases for Building Authority debt. At September 30, 2000, there were 11 issues outstanding, totaling \$52,975,000, maturing in the years 2001-2018. This represents debt originally issued in the years 1977-1999 totaling \$83,800,000.

Building Authority - Act 31

Act 31 provides for an authority to issue bonds to build and equip various public buildings, which are then leased to the County. Proceeds from these leases are used to repay the bonds. The collection of lease payments and retirement of debt is reflected in the respective Debt Service fund. At September 30, 2000, there were 3 issues outstanding, totaling \$8,450,000, maturing in the years 2001-2010, which represents debt originally issued in the years 1990-1999 totaling \$32,350,000.

Tax Notes - Section 87B of Act 206

By agreement with various tax authorities, the County purchases (at face value) real property taxes receivable which are returned delinquent each March 1. The assets of the Delinquent Tax Revolving fund (an Internal Service fund) including receivables, amounting to approximately \$212,787,000 at September 30, 2000, are pledged as collateral for payment of the tax notes. The proceeds of these notes were used to liquidate the amounts due the County's General Fund and other governmental agencies for purchase of their delinquent real property tax receivables and to provide an amount for note repayment. Subsequent collections on delinquent taxes receivable, plus interest penalties and collection fees thereon, and investment earnings are used to service the debt.

Advance Refunding of General Obligation Limited Tax Bonds

In 1997, the County advance-refunded a portion of a general obligation limited tax bond issue with a general obligation limited tax refunding drain bond issue. The proceeds were placed in trust for the purpose of generating resources for the payment of future debt service payments of the refunded debt. Accordingly, the trust account assets and liability for the refunded bonds are not included in the County's financial statements. At September 30, 2000, there is an in-substance defeasance of \$1,525,000 of drain bond issues outstanding, maturing in years 1999 through 2010 inclusively.

In 1997, the County advance-refunded a portion of a general obligation limited tax bond issue with funds available in the Debt Service fund, placed in trust for the purpose of generating resources for the repayment of the refunded debt. Accordingly, the trust account assets and liability for the refunded bonds are not included in the County's financial statements. At September 30, 2000, there is an in-substance defeasance of \$1,155,000 of Building Authority issues outstanding, maturing in the year 2011.

County of Oakland

Notes to General Purpose Financial Statements

8. Long-Term Debt (continued)

In 1998, the County advance-refunded a portion of the aforementioned general obligation limited tax bond issue with a general obligation limited tax refunding bond issue, pursuant to authorization contained in Act 202, Public Acts of Michigan of 1943. The County issued \$10,115,000 of refunding bonds to provide resources to purchase U.S. Treasury and State and Local Government Series securities that were placed in an escrow fund for the purpose of generating resources for all future debt service payments on the refunded debt. As a result, at September 30, 2000, there is an in-substance defeasance of \$9,245,000 of Building Authority bond issues outstanding, maturing in the years 2003 through 2011 inclusively.

In September, 1999, the County advance-refunded a portion of two general obligation limited tax bond issues with general obligation limited tax refunding drain bond issues, pursuant to authorization contained in Act 202, Public Acts of Michigan of 1943. The County issued \$3,760,000 and \$3,535,000 respectively of refunding bonds to provide resources placed in trust for the purpose of generating resources for the payment of future debt service payments of the refunded debt. Accordingly, the trust account assets and liability for the refunded bonds are not included in the County's financial statements. At September 30, 2000, there is an in-substance defeasance of \$3,550,000 for the Lueders Drainage District drain bonds maturing in the years 2001 through 2011, inclusively, and \$3,225,000 for the Birmingham CSO Drainage District Series 1994B drain bonds maturing in the years 2004 through 2016, inclusively.

In September, 1999, the County advance-refunded a portion of five general obligation limited tax bond issues with general obligation limited tax refunding sewage disposal bond issues. The County issued \$9,410,000, \$2,465,000 and \$9,770,000 of refunding bonds to provide resources placed in trust for the purpose of generating resources for the payment of future debt service payments of the refunded debt. Accordingly, the trust account assets and liability for the refunded bonds are not included in the County's financial statements. At September 30, 2000, there is an in-substance defeasance of \$1,650,000 for the City of Orchard Lake Village System sewage disposal bonds, maturing in the years 2000 through 2010, inclusively; \$3,510,000 for the City of Orchard Lake Village System, Series 1994 sewage disposal bonds, maturing in the years 2004 through 2014, inclusively; and \$3,945,000 for the City of Orchard Lake Village System, Series 1994-B sewage disposal bonds, maturing in the years 2004 through 2014 inclusively.

County of Oakland

Notes to General Purpose Financial Statements

9. Interfund Balances

Interfund receivables and payables at September 30, 2000 were:

Fund	Interfund receivables	Fund	Interfund payables
General	<u>\$22,038,083</u>	General	<u>\$ 10,187,449</u>
Special revenue		Special revenue	
County Health	34,994	County Health	4,215,337
Juvenile Maintenance	95,406	Juvenile Maintenance	2,099,982
Friend of the Court	323,724	Social Welfare Foster Care	1,102
Parks and Recreation	23,681	Friend of the Court	287,329
Environmental Infrastructure	8,322,858	Parks and Recreation	3,926
Oakland Enhancement	4,312	County Library	67,212
Multi-Organizational Grants	212,339	Drains - Act 40 Maintenance	
Law Enforcement Grants	765,986	Chapter 4 and 18	271,511
Human Service Grants	11,456	Sewer Act 94	296,559
Other Grants	38,241	Lake Levels Act 146	56,162
Human Services Coordinating		Lake Improvements Act 345	414,843
Council	9,390	Pollution Control Grants	84,518
COPS More Grant	35,490	Multi-Organizational Grants	1,063,891
		J.T.P.A. Grants	3,629
		Law Enforcement Grants	1,739,380
		Housing and Community	
		Development	8,201
		Human Service Grants	76,285
		Other Grants	2,235,526
		Human Service Coordinating	
		Council	<u>146,520</u>
Total special revenue	<u>9,877,877</u>	Total special revenue	<u>13,071,913</u>
Debt service		Debt service	
Water and Sewer Act 342	70,177	Water and Sewer Act 342	70,177
Refunding Act 202	<u>70,177</u>		
Total debt service	<u>140,354</u>	Total debt service	<u>70,177</u>
Capital projects		Capital projects	
Project Work Orders	24,550	Project Work Orders	12,180
Major Projects	12,000	Major Projects	10,443
Parks and Recreation Capital	26	Water and Sewer Act 342	6,875,766
Improvements	6,728,272	Lake Levels Act 146	10,356
Water and Sewer Act 342	832,471		
Drain Commissioner Revolving			
Total capital projects	<u>7,597,319</u>	Total capital projects	<u>6,908,745</u>

County of Oakland
Notes to General Purpose Financial Statements

9. Interfund Balances (continued)

Fund	Interfund receivables	Fund	Interfund payables
Internal services		Internal services	
Fringe Benefits	968,418	Delinquent Tax Revolving	8,340,500
materials Management	1,377	Fringe Benefits	6,599
Information Technology	16,946	Materials Management	1,208
CLEMIS	7,795	Information Technology	94,860
Drain Equipment	539,339	CLEMIS	31,724
Liability Insurance	91	Drain Equipment	33,798
Office Equipment	46,000	Facilities Maintenance and Operations	51,935
Facilities Maintenance and Operations	41,840	Motor Pool	17,850
Telephone Communications	81	Radio Communications	17,311
	<u>1,621,887</u>	Micrographics	<u>1,624</u>
Total internal service	<u>1,621,887</u>	Total internal service	<u>8,597,409</u>
Enterprise		Enterprise	
Clinton-Oakland S.D.S.	46,785	Medical Care Facility	1,383,641
Evergreen-Farmington S.D.S.	2,225,542	Fire Records Management	74
S.O.C.S.D.S.	43,413	Airport Facilities	795
	<u>2,315,740</u>	Clinton-Oakland S.D.S.	337,346
Total enterprise	<u>2,315,740</u>	Huron-Rouge S.D.S.	10,716
		Evergreen-Farmington S.D.S.	160,248
		S.O.C.S.D.S.	<u>55,503</u>
		Total enterprise	<u>1,948,323</u>
Fiduciary		Fiduciary	
Water and Sewer Trust	241,687	Retirees' Health Care Trust	556,855
Public Library Trust	20,020	Economic Development Trust	4,312
	<u>261,707</u>	Jail Inmate Commissary	4,656
Total fiduciary	<u>261,707</u>	Water and Sewer Trust	2,500,030
		Undistributed Taxes	<u>3,098</u>
		Total fiduciary	<u>3,068,951</u>
Total due from other funds	<u>\$43,852,967</u>	Total due from other funds	<u>\$43,852,967</u>

County of Oakland
Notes to General Purpose Financial Statements

9. Interfund Balances (continued)

Advances to/from other funds (including current and long-term portions) at September 30, 2000 were:

Fund	Advances receivable	Fund	Advances payable
General	<u>\$ 118,090</u>	General	<u>\$ -</u>
Special revenue		Special revenue	
		Housing and Community Development	30,000
		Lake Levels Act 146	91,339
		Lake Improvements Act 345	<u>17,142</u>
Total special revenue	<u>-</u>	Total special revenue	<u>138,481</u>
Capital Projects		Capital projects	
Long-term Revolving	157,140	Lake Levels Act 146	118,923
		Lake Improvements Act 345	<u>17,826</u>
Total Capital projects	<u>157,140</u>	Total capital projects	<u>136,749</u>
Total advances receivable	<u>\$ 275,230</u>	Total advances payable	<u>\$ 275,230</u>

County of Oakland
Notes to General Purpose Financial Statements

9. Interfund Balances (continued)

Fund	Operating transfers in	Fund	Operating transfers out
Internal service		Internal service	
Fringe Benefit	\$ 35,000	Delinquent Tax Revolving	\$ 20,037,252
Information Technology	16,217,443	Fringe Benefits	6,400
CLEMIS	338,000	Information Technology	35,000
Facilities Maintenance and Operations	54,000	Drain Equipment	22,650
Motor Pool	355,010	Office Equipment	890,000
Radio Communications	<u>120,103</u>	Facilities Maintenance and Operations	<u>2,405,000</u>
			<u>550,672</u>
Total internal service	<u>18,028,543</u>	Total internal service	<u>23,946,974</u>
Fiduciary		Fiduciary	
	<u> </u>	Economic Development Trust	4,312
		Jail Inmate Commissary	<u>54,107</u>
Total fiduciary	<u> </u>	Total fiduciary	<u>58,419</u>
Total operating transfers in	<u>\$ 112,657,384</u>	Total operating transfers out	<u>\$ 112,657,384</u>

Interfund transfers between the funds of the Primary Government and the Component Unit recorded in the accompanying financial statements as operating transfers out to component unit and operating transfers in from primary government for the year ended September 30, 2000 were:

Fund	Operating transfers in	Fund	Operating transfers out
Primary government	<u>\$ -</u>	Primary government	
		General	<u>\$ 10,870,616</u>
Component units		Component units	
Road Commission	\$ 1,250,000		
Community Mental Health Authority	<u>9,620,616</u>		
Total component units	<u>\$ 10,870,616</u>	Total component units	<u>\$ -</u>

County of Oakland
Notes to General Purpose Financial Statements

10. Segment Information - Enterprise Funds

Segment information for the four heterogeneous Enterprise funds follows:

	Medical Care Facility	Fire records management	Airport facilities	Sewage disposal systems	Total
Operating revenue	\$7,396,636	\$ -	\$3,711,890	\$58,959,688	\$70,068,214
Depreciation	141,125	-	1,466,166	3,078,733	4,686,024
Operating (loss)	(880,983)	(35,050)	(321,940)	(260,144)	(1,498,117)
Net income (loss)	(880,983)	(27,881)	175,316	2,639,688	1,906,140
Equipment additions	-	-	908,835	-	908,835
Net working capital	(146,103)	510,579	10,341,658	52,304,420	63,010,554
Total assets	2,548,362	1,034,653	60,790,858	123,361,466	187,735,339
Total equity	1,113,022	772,119	60,208,661	109,545,832	171,639,634

Types of goods or services are as follows:

Medical Care Facility - Patient Care

Fire Records Management – Centralized Fire Records Management System

Airport Facilities - Oakland County International and Oakland/Troy Airport Operations

Sewage Disposal Systems - Sewage Disposal

County of Oakland
Notes to General Purpose Financial Statements

11. Contributed Capital

Changes in contributed capital were as follows:

	Balance October 1, 1999	Additions/ (disposals)	Depreciation	Balance September 30, 2000
Internal service				
Information technology	\$ 8,307,054	\$ 98,700	\$ -	\$ 8,405,754
CLEMIS	-	11,767,498	-	11,767,498
Drain equipment	472,099	-	-	472,099
Office equipment	246,223	-	-	246,223
Facilities maintenance and operations	59,814	-	-	59,814
Motor pool	51,439	-	-	51,439
Radio communications	<u>4,102,017</u>	<u>-</u>	<u>-</u>	<u>4,102,017</u>
Total internal service	<u>13,238,646</u>	<u>11,866,198</u>	<u>-</u>	<u>25,104,844</u>
Enterprise				
Medical care facility	1,357,624	-	84,105	1,273,519
Fire records management	-	800,000	-	800,000
Airport facilities	43,936,471	3,300,469	1,065,920	46,171,020
Clinton-Oakland S.D.S.	22,502,455	-	751,383	21,751,072
Huron-Rouge S.D.S.	1,610,341	-	66,216	1,544,125
Evergreen-Farmington S.D.S.	12,614,989	35,088	620,318	12,029,759
S.O.C.S.D.S.	<u>23,117,060</u>	<u>34,929</u>	<u>1,662,709</u>	<u>21,489,280</u>
Total enterprise	<u>105,138,940</u>	<u>4,170,486</u>	<u>4,250,651</u>	<u>105,058,775</u>
Total	<u>\$ 118,377,586</u>	<u>\$ 16,036,684</u>	<u>\$ 4,250,651</u>	<u>\$ 130,163,619</u>

12. Fund Equities

At September 30, 2000, a deficit existed in the following funds:

Special Revenue Fund	
Lake Levels Act 146	<u>\$ 152,517</u>
Capital Projects Fund	
Lake Levels Act 146	<u>\$ 131,397</u>
Lake Improvements Act 345	<u>\$ 17,209</u>

The deficit in these funds is the result of advance funding required to complete the construction and maintenance of lake level control structures (dams, etc.). A special assessment roll has been authorized for this purpose, and the deficits in each fund will be satisfied with that revenue over future accounting periods.

County of Oakland
Notes to General Purpose Financial Statements

12. Fund Equities (continued)

Reserved, designated, and undesignated fund balances and retained earnings at September 30, 2000, and at December 31, 1999 for the Road Commission Fiduciary fund, were as follows:

	Reserved	Unreserved	
		Designated	Undesignated
Primary Government			
General Fund			
Encumbrances	\$ 1,001,778	\$ -	\$ -
Prepays	224,923	-	-
Long-term advances	118,090	-	-
Future operating requirements	-	14,801,600	-
Capital outlay	-	17,735,000	-
Other programs	-	8,080,000	-
Uncommitted	-	-	1,027,971
	<u>\$ 1,344,791</u>	<u>\$ 40,616,600</u>	<u>\$ 1,027,971</u>
Special Revenue Funds			
Encumbrances	\$ 710,127	\$ -	\$ -
Inventories and supplies	16,257	-	-
Construction and maintenance	-	1,969,710	-
Specific programs	-	17,347,763	-
Uncommitted	-	-	(152,517)
	<u>\$ 726,384</u>	<u>\$ 19,317,473</u>	<u>\$ (152,517)</u>
Debt Service Funds			
Debt service - general obligations	\$ 7,784,927	\$ -	\$ -
Capital Projects Funds			
Long-term advances	\$ 157,140	\$ -	\$ -
Work projects	20,688,386	8,920,955	-
Uncommitted	-	-	12,283,899
	<u>\$ 20,845,526</u>	<u>\$ 8,920,955</u>	<u>\$ 12,283,899</u>
Internal Service Funds			
Programs	\$ 16,593,590	\$ -	\$ -
Other	-	-	247,093,837
	<u>\$ 16,593,590</u>	<u>\$ -</u>	<u>\$ 247,093,837</u>
Enterprise Funds			
Operations and maintenance	\$ 34,429,220	\$ -	\$ -
Other	-	-	32,151,639
	<u>\$ 34,429,220</u>	<u>\$ -</u>	<u>\$ 32,151,639</u>

County of Oakland
Notes to General Purpose Financial Statements

12. Fund Equities (continued)

		<u>Unreserved</u>	
	Reserved	Designated	Undesignated
Fiduciary Funds			
Employees' pension benefits	\$ 840,908,956	\$ -	\$ -
Retirees' medical benefits	147,851,426	-	-
Programs - municipal equity	14,160,571	-	-
Other programs	<u>-</u>	<u>12,966,433</u>	<u>-</u>
	<u>\$1,002,920,953</u>	<u>\$12,966,433</u>	<u>\$ -</u>
Component Units			
Road Commission			
Governmental Fund			
Inventories and supplies	\$ 4,316,097	\$ -	\$ -
Construction and maintenance	5,071,914	18,210,515	-
Specific programs	<u>-</u>	<u>10,851,615</u>	<u>-</u>
	<u>\$ 9,388,011</u>	<u>\$29,062,130</u>	<u>\$ -</u>
Fiduciary Fund			
Pension reserves	<u>\$ 147,245,588</u>	<u>\$ -</u>	<u>\$ -</u>
Drainage Districts			
Governmental Fund			
Construction and maintenance	\$ 7,537,522	\$ -	\$ -
Debt Service	<u>1,815,275</u>	<u>-</u>	<u>-</u>
	<u>\$ 9,352,797</u>	<u>\$ -</u>	<u>\$ -</u>
Community Mental Health Authority			
Proprietary Fund			
Risk corridor	\$ 117,093	\$ -	\$ -
Specific programs	<u>250,000</u>	<u>11,280,812</u>	<u>-</u>
	<u>\$ 367,093</u>	<u>\$11,280,812</u>	<u>\$ -</u>

13. Employee Benefits

Primary Government

The County provides various benefits to its employees. Expenditures in 2000 for these benefits approximated the following: medical insurance, \$20,014,000; dental insurance, \$2,751,000; optical insurance, \$290,000; annual and sick leave, \$1,173,000; disability, \$1,611,000; tuition reimbursement, \$262,000; Social Security, \$12,931,000; workers' compensation, \$2,031,000; and unemployment claims, \$156,000.

County of Oakland

Notes to General Purpose Financial Statements

14. Defined Benefit Pension Plans

Road Commission

The Road Commission provides medical, dental, and optical insurance to its employees. Expenditures in 2000 for these benefits approximated \$5,225,900. Workers' compensation expense in 2000 approximated \$489,100.

Plan description

The County has two single-employer defined benefit pension plans, substantially covering all full-time employees. One covers most County employees, exclusive of the Road Commission (referred to as the County's Public Employees' Retirement System (PERS)); the other covers employees of the Road Commission.

Both plans provide retirement, disability, and death benefits to plan members and their beneficiaries.

The County does not issue a stand-alone report for its County PERS.

Basis of accounting

Both the County and Road Commission Plans' financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide contributions. Benefits and refunds are recognized when due and payable, in accordance with the terms of the Plan.

Method used to value investments

Investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. The fair value of real estate investments is based on independent appraisals. Investments that do not have an established market are reported at an estimated fair value.

Funding policy/contributions

The County policy is to fund normal costs of the Plan by contributions which are based on actuarially determined rates, expressed as percentages of annual covered payroll, and which are sufficient to accumulate assets to pay benefits when due. The current year and prior-period rates for the County plan were 0.0% and 2.7%, respectively, of annual covered payroll, which was determined through actuarial valuation performed at September 30, 1998 and December 31, 1997, respectively.

There were no contributions from County funds for the years ended September 30, 2000 and 1999. Sheriff's deputies contribute at a rate of 3% of their annual pay for the first 14 years of service and 5% thereafter. Command officers contribute 5%. General County Option A members who have elected improved benefits contribute 1% of their pay after 14 years of service. Contributions received from these employees for the year ended September 30, 2000 and September 30, 1999 amounted to \$898,220 and \$636,984, respectively.

The contribution requirements of plan members and the County are established and may be amended by the Board of Commissioners in accordance with County policies, union contracts, and plan provisions.

County of Oakland

Notes to General Purpose Financial Statements

14. Defined Benefit Pension Plans (continued)

The Road Commission policy is to provide for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are designed to accumulate sufficient assets to pay benefits when due.

The current rate for the Road Commission plan is 6.8% of annual covered payroll, which was determined through actuarial valuation performed at December 31, 1998. Contributions from Road Commission funds for the year ended December 31, 1999 amounted to \$2,861,250. The contribution requirements of the Road Commission are established and may be amended by the Board of Road Commissioners in accordance with Road Commission policies, union contracts, and plan provisions.

Benefits

Members of both plans may retire at age 55 (except Sheriff's deputies, who may retire with 25 years of service regardless of age) with 25 years of service or at age 60 with 8 years of service. Members vest after 8 years of service.

Eligible employees under both the County and Road Commission plans are provided benefits based on 2%, 2.2% for years in excess of 14 years (Sheriff's deputies, 2.2% for the first 14 years of service, and 2.5% for thereafter, command officers 2.5%) of the final average compensation times the number of years of credited service. Maximum County and Road Commission retirement is 75% of final average compensation, defined as the average of the highest five consecutive years during the last ten years.

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

Classes of employees

The County PERS covers the majority of full-time employees of the County, excepting the Road Commission, whose employees are covered by the Road Commission PERS.

The Plans' membership consists of the following at September 30, 1999 for the County PERS and December 31, 1999 for the Road Commission PERS, the dates of the latest actuarial valuations:

County of Oakland
Notes to General Purpose Financial Statements

14. Defined Benefit Pension Plans (continued)

	County	Road commission	Total
Retirees and beneficiaries receiving benefits	\$ 1,420	\$ 317	\$ 1,737
Terminated plan members entitled to, but not yet receiving benefits	234	35	269
Active plan members	<u>1,594</u>	<u>546</u>	<u>2,140</u>
Total	<u>\$ 3,248</u>	<u>\$ 898</u>	<u>\$ 4,146</u>

The County established a defined contribution plan for County employees, and all new employees and eligible part-time employees hired on or after July 1, 1994 are covered by the defined contribution plan, as the County's PERS is no longer available to new employees.

Annual pension cost

In 1998, the County contributed \$6,421,492, which exceeded the required contribution of \$4,414,888 (due to an adjustment in 1997 when the fiscal year changed caused a nine-month "stub" year). As a result, the County had a negative net pension obligation (asset) of \$2,006,604. The required County contribution for the year ended September 30, 1999 based on the September 30, 1998 actuarial evaluation was 0% of covered payroll, which is expressed in dollars as \$1,215,589, which was not paid due to the prior period overpayment. The recommended rate of contribution for the year ended September 30, 2000 is again 0% of covered payroll. The contribution amount was determined using the aggregate actuarial cost method, whereby the excess of the actuarial present value of projected benefits of the plan members as a group over the actuarial value of assets is allocated on a level basis over the earnings of the members between the valuation date and assumed retirement. The aggregate actuarial cost method does not produce an accrued liability or separately amortize an unfunded actuarial liability. The pension liability (asset) for the Plan at adoption was \$0 and was determined in accordance with GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, which was adopted on January 1, 1997. The current negative net pension obligation (asset) is calculated as follows:

Overpayment for fiscal year 1999	\$ (2,006,604)
Interest on NPO	<u>(150,495)</u>
Total NPO	(2,157,099)
Annual pension cost	<u>1,215,589</u>
NPO at September 30, 1999 (latest actuarial report)	<u>\$ (941,510)</u>

The Road Commission's annual pension costs for the year ended December 31, 1999 of \$2,861,250 exceeded the required contribution of \$2,566,035. The required Road Commission contribution was determined as part of the December 31, 1998 actuarial evaluation, using the "entry-age" actuarial cost method. Plan investments are valued at fair market value, based on quoted market prices.

County of Oakland
Notes to General Purpose Financial Statements

14. Defined Benefit Pension Plans (continued)

Trend information

The three-year trend information for the Road Commission PERS is as follows:

	<u>Fiscal year ended December 31.</u>		
	1997	1998	1999
Annual pension cost (APC)	\$ 3,289,600	\$ 3,223,200	\$ 2,861,250
Percentage of APC contributed	100%	100%	100%
Net pension obligation	\$ -	\$ -	\$ -

Required supplementary information, which includes: a Schedule of Employer Contributions, and significant actuarial assumptions, for both the County and the Road Commission, and a Schedule of Funding Progress for the Road Commission, is presented immediately following the notes.

Fund balance reserved for employees' pension benefits

Fund balances reserved for employees' pension benefits includes legally required reserves. Fund balance as of September 30, 2000 consists of the following reserves:

	County	Road Commission	Total
Annuity reserve	\$ 4,063,107	\$ 622,131	\$ 4,685,238
Pension reserve	204,516,061	37,390,687	241,906,748
Pension accumulated reserve	<u>632,329,788</u>	<u>109,232,770</u>	<u>741,562,558</u>
 Total fund balance	 <u>\$ 840,908,956</u>	 <u>\$ 147,245,588</u>	 <u>\$ 988,154,544</u>

Annuity reserve represents the cumulative contribution for retirees, disabled members, or surviving spouses who have elected monthly annuity benefits. Pension reserve represents the funded pension benefits available for retired lives and is funded by actuarially determined transfers from the pension accumulated reserve. Pension accumulated reserve represents the accumulated reserve for pension payable by the County and Road Commission.

County of Oakland

Notes to General Purpose Financial Statements

15. Defined Contribution Plans (continued)

The OPRS maintains a schedule of vesting, with the participants becoming fully vested upon completion of seven years of continuous service. Employees transferring from the County PERS were allowed a permanent selection of employee contributions of 0% or 3% of their salary, with the employer matching the contribution respectively with 6% or 9% for general employees, or 7% or 10% for employees in certain bargaining units. For employees hired on or after July 1, 1994, the employer contributes 5% of the employee's salary. Effective December 1999 employees were offered an opportunity to increase contribution with county match of 2% for new hire and 1% for all others. All employees are able to contribute up to 10% of their salary on a voluntary after-tax basis. All contributions are remitted to a third-party plan administrator.

The County's payroll for employees covered by the OPRS for the year ended September 30, 2000 was \$89,475,798, and the County's total payroll was \$177,890,148. The required contributions, which matched those actually made, were \$2,907,677 by employees and \$8,089,542 by the County, representing 3.2% and 9.0% of covered payroll, respectively.

The contribution requirements of plan members and the County are established and may be amended by the Board of Commissioners in accordance with County policies, union contracts, and plan provisions.

The Community Mental Health Authority, component unit participates in a qualified defined contribution pension plan under IRS code section 401(a) managed by a third-party administrator. This pension plan was established by the Authority to provide benefits at retirement to the Authority's employees. At September 30, 2000 there were approximately 270 plan members. Plan members are not required to contribute to the plan but have the option of contributing up to 5% of covered salary depending on the date of hire, transfer from Oakland County and union contracts. The Authority is required to contribute from 5% to 6% of covered payroll. Contributions made by the Authority progressively vest over seven years. Plan provisions and contribution requirements are established and may be amended by the Authority. Employer and employee contributions were made in the amount of \$643,416 and \$131,100 respectively for the fiscal year ending September 30, 2000.

The Authority has also elected to participate in a qualified defined contribution pension plan under IRS code section 401(a) in lieu of social security contributions for full time and eligible part time employees. The plan requires contributions from qualified employees at a rate of 6.2% and a matching contribution from the Authority at a rate of 6.2%. Both employee and employer contributions are 100% vested at the time of contribution.

16. Post-Employment Benefits

In 2000 the County provided 1,486 retirees, excluding the Road Commission, medical insurance and reimbursed them for Medicare premiums under the Oakland County Retirees' Health Care Trust (the Trust). In 2000, the County disbursed approximately \$8,373,000 for this purpose.

The Trust provides medical care benefit insurance coverage to retired employees or survivors of deceased employees who were hired on or before September 20, 1985, or hired on or after September 21, 1985, and had 15 years of service (for family coverage) or 8 to 14 years of service (for retired members only).

County of Oakland
Notes to General Purpose Financial Statements

16. Post-Employment Benefits (continued)

For employees whose employment ends prior to retirement, the Trust provides benefits to those with 15 to 19 years of service (for members only) or 20 years of service (for family coverage).

Post-Employment benefits are established and may be amended by the Board of Commissioners in accordance with County policies, union contracts, and plan provisions.

Contributions are determined by independent consulting actuaries using the "individual entry age" actuarial cost method. Actuarial valuations for the County are as of September 30, 1999. The County's Trust has an estimated unfunded liability that was determined as part of an actuarial valuation as of September 30, 1999, the most recent date for which actuarial data are available, and is as follows:

Retirees and beneficiaries	\$ 114,714,923
Vested terminated employees who will be eligible when they collect retirement (age 60 in most cases) and their beneficiaries	22,500,595
Active employees and beneficiaries	<u>170,511,103</u>
Total	307,726,621
Net assets available for benefits, at cost	<u>135,573,404</u>
Unfunded accrued liability	<u>\$ 172,153,217</u>

Unfunded actuarial accrued liabilities are being amortized as a fixed percentage of payroll over a period of 30 years.

The consulting actuary determines contribution requirements and actuarial present values for benefits by applying actuarial assumptions to the benefit provisions of the Trust and the following assumptions regarding future experiences: a long-term rate of investment return of 7.5%, future rate of increase in health care costs of 7.8%, and a salary inflation rate of 5.25%. They also use varied rates of mortality among employees, retirees, and beneficiaries. The County's contribution rate is 8.37% of payroll. In 2000, the County contributed \$12,271,939 and earned \$7,971,515 of interest income, with retirees contributing \$72,510 toward the cost of hospitalization riders.

The Road Commission provides healthcare benefits to all full-time employees and life insurance benefits to duty disability employees upon retirement, pursuant to agreements with various collective bargaining units or other action of the Oakland County Board of Road Commissioners. Currently, approximately 428 retirees and their spouses are eligible. The Road Commission includes retirees and their spouses in its health care plan, with no contribution required by the participant in most circumstances. Expenditures for post-employment benefits are on a "pay as you go" basis and accordingly are recognized as the life insurance premiums and medical costs become due. Approximately \$1,420,000 was charged to operations during the year ended September 30, 2000.

County of Oakland
Notes to General Purpose Financial Statements

17. Deferred Compensation Plan

In fiscal year 1998, both the County and the Road Commission adopted GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. During fiscal year 1999, as required by the statement, the County and Road Commission each placed all Deferred Compensation Plan assets with a trustee, relinquishing all fiduciary accountability for the assets. Accordingly, the related assets and liabilities of the plan are not reported in the County and Road Commission financial statements.

18. Residual Equity Transfers Reconciliation

	<u>Equity transfers</u>	
	In	Out
General	<u>\$ 296,559</u>	<u>\$ 800,000</u>
Special Revenue		
Drains - Act 40 Maintenance Chapter 20 and 21	-	70,017
Sewer Act 94	-	<u>296,559</u>
Total Special Revenue		<u>366,576</u>
Debt Service		
Building Authority Law Enforcement Complex	300,707	-
Water and Sewer Act 342	-	<u>300,707</u>
Total equity transfers	<u>\$ 597,266</u>	<u>\$ 1,467,283</u>
Transfers to contributed capital		
Enterprise		
Fire Records Management	\$ 800,000	\$ -
Evergreen-Farmington S.D.S.	35,088	-
S.O.C.S.D.S	<u>34,929</u>	-
Total Enterprise	<u>870,017</u>	-
Total	<u>\$ 1,467,283</u>	<u>\$ 1,467,283</u>

County of Oakland
Notes to General Purpose Financial Statements

18. Residual Equity Transfers Reconciliation (Continued)

As explained in Note 1 regarding the County's change in presenting the Drainage District the following residual equity transfers were made in fiscal year 2000:

	<u>Equity transfers</u>	
	In	Out
Primary Government		
Special Revenue Funds		
Drains - Act 40 Maintenance Chapter 20 and 21	\$ -	\$ 4,442,377
Debt Service Funds		
Drains Act 40	-	1,531,568
Water and Sewer Refunding Act 202	-	327,615
Capital Projects Funds		
Drains Act 40	-	7,683,799
Component Unit		
Drainage Districts	<u>13,985,359</u>	<u>-</u>
Total equity transfers to component unit	<u>\$ 13,985,359</u>	<u>\$ 13,985,359</u>

19. Risk Management

The County is exposed to various risks of loss related to property loss, employee injuries, general liability claims, and torts, as well as medical benefits provided to employees. The County has purchased insurance to cover losses to its buildings and contents in the amount of \$290,000,000. Liability insurance has been purchased for: airport operations in the amount of \$50,000,000, fleet operations in the amount of \$2,000,000, and employee bonds in the amount of \$3,000,000. Workers' compensation umbrella coverage in excess of \$500,000 to the statutory limit has also been purchased. The County is uninsured for all risks except as noted. The Road Commission has similar risks and is uninsured for these claims within certain limits. Depending on the type of claim, the per-occurrence limit ranges from \$150,000 to \$1,258,000 and the aggregate limit ranges from legal limits for workers' compensation to \$9,000,000 for general liability. The County and Road Commission estimate the liability for all the above-mentioned claims that have been incurred through September 30, 2000, including both claims that have been reported as well as those that have not yet been reported and estimates of both future payments of losses and related claim adjustment expenses.

Estimated liabilities for unpaid claims are based on historical claim payments, including related legal and administrative expenses. Neither the County nor the Road Commission has experienced settlements in excess of insurance coverage during the past three years.

County of Oakland
Notes to General Purpose Financial Statements

19. Risk Management (Continued)

The County records estimates in the Fringe Benefits and the Liability Insurance funds, both Internal Service funds, and the Road Commission records these estimates in the Governmental fund type and the General Long-Term Debt Account Group. Changes in the estimated claims liabilities are as follows:

	September 30,	
	2000	1999
County		
Beginning-of-period liability	<u>\$ 42,617,187</u>	<u>\$ 44,504,924</u>
Estimated claims incurred, claim adjustment expenses and changes in estimates		
Provisions for current-year events	29,948,744	22,594,690
Decrease in provisions for prior-year events	<u>110,716</u>	<u>(751,612)</u>
Total incurred claims, claim adjustment expenses and changes in estimates	30,059,460	21,843,078
Claim payments and claim adjustment expenses		
Related to current-year events	(24,931,816)	(22,625,662)
Related to prior-year events	<u>(1,278,637)</u>	<u>(1,105,153)</u>
Total claim payments and claim adjustment expenses	<u>(26,210,453)</u>	<u>(23,730,815)</u>
End-of-period liability	<u>\$ 46,466,194</u>	<u>\$ 42,617,187</u>
Road commission		
Beginning-of-year liability	\$ 3,750,000	\$ 4,003,000
Estimated claims incurred and changes in estimates	8,328,432	5,736,443
Claim payments	<u>(7,328,432)</u>	<u>(5,989,443)</u>
End-of-year liability	<u>\$ 4,750,000</u>	<u>\$ 3,750,000</u>

The Community Mental Health Authority is exposed to various risks of loss related to property loss, torts, errors and omissions, worker's compensation, and medical benefits to employees. During the year ended September 30, 2000, the Authority carried commercial insurance to cover all risk of loss with premiums amounting to approximately \$220,764. The Authority had no settled claims resulting from these risks that exceeded their commercial coverage, for the past two fiscal years (length of existence).

County of Oakland
Notes to General Purpose Financial Statements

20. Leases

The County (primary government) leases certain office facilities and other equipment under non-cancelable operating leases. The Community Mental Health Authority (component unit) is obligated under certain leases accounted for as operating leases for land and buildings associated with the Authority's operations. Total costs for such leases for the County and the Community Mental Health Authority for the year ended September 30, 2000 were \$1,076,289 and \$1,469,146 respectively. The future minimum lease payments as of September 30, 2000 are as follows:

Fiscal year	Primary Government	Component Unit	Total Reporting Entity
2001	\$ 1,189,482	\$ 1,146,746	\$ 2,336,228
2002	905,519	1,139,111	2,044,630
2003	731,919	1,137,040	1,868,959
2004	596,070	992,446	1,588,516
2005	301,309	340,801	642,110
Thereafter	<u>2,173,622</u>	<u>70,247</u>	<u>2,243,869</u>
	<u>\$ 5,897,921</u>	<u>\$ 4,826,391</u>	<u>\$ 10,724,312</u>

The County leased certain equipment to other governmental units under direct financing lease agreements with the Office Equipment fund. The County received \$173,537 plus interest of \$9,704, in 2000 on direct financing lease agreements.

21. Commitments and Contingencies

The County and the Road Commission are involved in 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, a reasonable range 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 and the Road Commission 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 and Road Commission resources would be required to reimburse the grant funds. Management believes that disallowed costs, if any, would be immaterial.

County of Oakland
Notes to General Purpose Financial Statements

22. Combining Balance Sheet Component Unit – Drainage Districts – September 30, 2000

	<u>Drainage Districts</u>			Total
	Special Revenue	Debt Service	Capital Projects	
Assets				
Current assets				
Cash and cash equivalents	\$ 5,932,283	\$ 1,913,391	\$ 9,971,671	\$ 17,817,345
Receivables (net of allowance for uncollectibles where applicable)				
Special assessments	-	22,358		22,358
Due from other governmental units	204,532	104,428	606,932	915,892
Accrued interest receivable	12,787	-	11,777	24,564
Total current assets	<u>6,149,602</u>	<u>2,040,177</u>	<u>10,590,380</u>	<u>18,780,159</u>
Long-term assets				
Special assessments receivable	-	88,785,000	-	88,785,000
Total assets	<u>\$ 6,149,602</u>	<u>\$ 90,825,177</u>	<u>\$ 10,590,380</u>	<u>\$ 107,565,159</u>
Liabilities and Fund Balances				
Current liabilities				
Due to other governmental units	\$ 1,916,830	\$ 219,368	\$ 5,397,402	\$ 7,533,600
Other accrued liabilities	81,191	5,534	1,807,037	1,893,762
Total current liabilities	<u>1,998,021</u>	<u>224,902</u>	<u>7,204,439</u>	<u>9,427,362</u>
Long-term debt				
Total liabilities	<u>1,998,021</u>	<u>88,785,000</u>	<u>7,204,439</u>	<u>98,212,362</u>
Fund balances				
Reserved	<u>4,151,581</u>	<u>1,815,275</u>	<u>3,385,941</u>	<u>9,352,797</u>
Total fund balances	<u>4,151,581</u>	<u>1,815,275</u>	<u>3,385,941</u>	<u>9,352,797</u>
Total liabilities and fund balances	<u>\$ 6,149,602</u>	<u>\$ 90,825,177</u>	<u>\$ 10,590,380</u>	<u>\$ 107,565,159</u>

County of Oakland
Notes to General Purpose Financial Statements

23. Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Component Unit – Drainage Districts – September 30, 2000

	<u>Drainage Districts</u>			Total
	Special Revenue	Debt Service	Capital Projects	
Revenues				
Special assessments	\$ 985,201	\$ 13,073,579	\$ 5,671,009	\$ 19,729,789
Federal grants			228,332	228,332
Charges for services	3,907	14,369	26,879	45,155
Investment income	<u>301,903</u>	<u>63,624</u>	<u>696,627</u>	<u>1,062,154</u>
Total revenues	<u>1,291,011</u>	<u>13,151,572</u>	<u>6,622,847</u>	<u>21,065,430</u>
Expenditures				
Salaries	450,395	-	1,078,210	1,528,605
Fringe benefits	165,861	-	348,232	514,093
Contractual services	786,651	-	9,472,021	10,258,672
Commodities	59,286	-	3,152	62,438
Principal payments	-	8,309,609	-	8,309,609
Interest	-	4,801,686	392	4,802,078
Paying agent fees	-	24,649	-	24,649
Intergovernmental	-	59,536	13,253	72,789
Internal services	<u>119,614</u>	<u>-</u>	<u>99,193</u>	<u>218,807</u>
Total expenditures	<u>1,581,807</u>	<u>13,195,480</u>	<u>11,014,453</u>	<u>25,791,740</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(290,796)</u>	<u>(43,908)</u>	<u>(4,391,606)</u>	<u>(4,726,310)</u>
Other financing sources (uses)				
Proceeds from issuance of bonds	-	-	93,748	93,748
Operating transfers in from primary government	-	-	500,000	500,000
Operating transfers out from primary government	<u>-</u>	<u>-</u>	<u>(500,000)</u>	<u>(500,000)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(290,796)	(43,908)	(4,297,858)	(4,632,562)
Fund balances at October 1, 1999	-	-	-	-
Residual equity transfers in from primary govt	<u>4,442,377</u>	<u>1,859,183</u>	<u>7,683,799</u>	<u>13,985,359</u>
Fund balances (deficits) at September 30, 2000	<u>\$ 4,151,581</u>	<u>\$ 1,815,275</u>	<u>\$ 3,385,941</u>	<u>\$ 9,352,797</u>

REQUIRED SUPPLEMENTARY INFORMATION

County of Oakland
Primary Government – Retirement System
Required Supplementary Information
Schedule of Funding Progress and Employer Contributions
Six-Year Historical Trend Information – Unaudited

Actuarial valuation date December 31,	Actuarial value of assets	Actuarial accrued liability (AAL)	Unfunded AAL (UAAL)	Funded ratio	Covered payroll	UAAL as a percentage of covered payroll
1994	\$ 452,217,312	\$ 476,429,210	\$ 24,211,898	94.9%	\$ 118,366,427	20.5%
1995	445,623,015	531,824,080	86,201,065	83.8%	81,694,133	105.5%
1996	507,104,374	556,013,013	48,908,639	91.2%	83,880,701	58.3%
1997	569,951,791	539,167,269	(30,784,522)	105.7%	73,222,952	0.0%
1998	632,758,322	547,591,514	(85,166,808)	115.6%	72,112,212	0.0%
1999	716,127,212	577,842,095	(138,285,117)	123.9%	73,990,858	0.0%

Schedule of employer contributions:

Year ended December 31,	Annual required contribution	Percentage contributed
1994	\$ 15,542,726	100%
1995	15,184,455	100%
1996	16,484,797	100%
1997 [#]	6,019,810	100%
1998	4,414,888	145%
1999	1,215,589	0%

[#] For the nine-month period ended September 30, 1997. Beginning with 1998, contributions are for fiscal year ended September 30.

The information presented in the supplemental schedule was determined as part of the actuarial valuation at the dates indicated. Additional information as of the latest actual valuation follows:

Actuarial cost method	Aggregate actuarial cost beginning in 1995; entry-age normal cost previous to 1995
Asset valuation method	3-year average of adjusted market values
Actuarial assumptions	
Investment rate of return [*]	7.5%
Projected salary increases [*]	5.25%
Additional merit and longevity increases	0.06% to 7.0%, dependent upon member's age
Cost-of-living adjustments	5.25% to 12.25%
Post-retirement benefit increase	1.5% non-compounding annually

^{*} Includes pay inflation at 5.25%

Note: The aggregate actuarial cost method does not produce an accrued liability or separately amortize an unfunded actuarial liability. The AAL values shown for 1995 and after are actually present values of future benefit payments (both accrued and future). The values for years 1993 through 1994 are entry-age accrued liability.

County of Oakland
Component Unit – Road Commission Retirement System
Required Supplementary Information
Schedule of Funding Progress and Employer Contributions
Six-Year Historical Trend Information – Unaudited

Schedule of funding progress:

Actuarial valuation date December 31,	Actuarial value of assets	Actuarial accrued liability (AAL)	Funded ratio	Unfunded AAL (UAAL)	Covered payroll	UAAL as a percentage of covered payroll
1994	\$ 74,942,534	\$ 83,836,082	89.4%	\$ 8,893,548	\$ 22,744,287	39.1%
1995	83,199,053	87,642,650	94.9%	4,443,597	22,607,897	19.7%
1996	92,473,246	93,066,767	99.4%	593,521	23,533,889	2.5%
1997	104,468,909	98,402,461	106.2%	(6,066,448)	24,429,429	-24.8%
1998	117,790,193	102,590,655	114.8%	(15,199,538)	24,177,412	-62.9%
1999	131,926,367	116,292,106	113.4%	(15,634,261)	25,345,063	0.0%

Schedule of employer contributions:

Year ended December 31	Annual required contribution	Percentage contributed
1994	\$ 3,435,205	101.9%
1995 [#]	3,331,372	94.4%
1996	3,402,253	103.7%
1997	3,296,973	99.8%
1998	3,008,040	107.2%
1999	2,566,035	111.5%

[#] Employer-reduced contribution to adjust for inadvertent inclusion of seasonal employees in the actuarial valuation's contribution calculation.

The information presented in the supplemental schedule was determined as part of the actuarial valuation at the dates indicated. Additional information as of the latest actuarial valuation follows:

Actuarial cost method	Individual entry-age actuarial cost
Amortization method	Level percent of payroll contributions, closed
Remaining amortization period	19 years
Asset valuation method	5-year smoothed marker
Actuarial assumptions	
Investment rate of return	7.5%
Projected salary increases*	4.5% to 8.0%
Cost-of-living adjustments	None

County of Oakland
Component Unit – Road Commission Retirement System
Required Supplementary Information
Schedule of Funding Progress and Employer Contributions
Six-Year Historical Trend Information – Unaudited

Note: Analysis of the dollar amount of the actuarial value of assets, actuarial accrued liability, and unfunded actuarial accrued liability in isolation can be misleading. Expressing the actuarial value of assets as a percentage of the actuarial accrued liability provides one indication of the System's funding status on a going-concern basis. Analysis of this percentage over time indicates whether the System is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the plan. Trends in unfunded actuarial accrued liability and annual valuation payroll are both affected by inflation. Expressing the unfunded actuarial accrued liability as a percentage of annual valuation payroll approximately adjusts for the effect of inflation and aids analysis of the System's progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the plan.

**COMBINING, INDIVIDUAL FUND,
AND ACCOUNT GROUP STATEMENTS
AND SCHEDULES**

County of Oakland General Fund

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

**County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances – Amended Budget and Actual
For the Year Ended September 30, 2000**

	Amended budget	Actual	Variance favorable (unfavorable)
Revenues			
Taxes			
Current property taxes	\$ 166,754,700	\$ 165,881,404	\$ (873,296)
Delinquent taxes - prior years	600,000	323,595	(276,405)
Trailer tax	<u>95,000</u>	<u>100,332</u>	<u>5,332</u>
Total	<u>167,449,700</u>	<u>166,305,331</u>	<u>(1,144,369)</u>
Other intergovernmental revenues			
Cigarette tax distribution	975,616	1,176,549	200,933
Circuit judges' salaries	777,300	764,752	(12,548)
Probate judges' salaries	473,600	471,593	(2,007)
District judges' salaries	457,200	457,059	(141)
Indirect cost recovery	700,000	779,876	79,876
Marine safety	200,000	200,511	511
State income tax	22,104,100	21,295,866	(808,234)
State reimbursement - P.A. 228	-	2,090,337	2,090,337
State court fund - P.A. 189	6,200,000	6,383,327	183,327
Convention facility liquor tax	<u>2,487,955</u>	<u>2,487,955</u>	<u>-</u>
Total	<u>34,375,771</u>	<u>36,107,825</u>	<u>1,732,054</u>
Charges for services			
County Executive	440,037	208,214	(231,823)
Management and Budget	2,864,580	2,887,502	22,922
Central Services	84,800	65,469	(19,331)
Facilities Management	70,030	53,560	(16,470)
Personnel	12,257	25,574	13,317
Human Services	89,500	119,231	29,731
Public Services	1,559,120	1,187,728	(371,392)
Community and Economic Development	792,635	694,679	(97,956)
Clerk/Register of Deeds	13,732,122	15,797,846	2,065,724
Treasurer	2,311,000	2,362,064	51,064
Circuit Court	9,494,715	9,969,697	474,982
District Court	8,865,497	9,209,246	343,749
Probate Court	1,136,700	1,223,407	86,707
Prosecuting Attorney	213,622	269,928	56,306
Sheriff	25,928,087	28,201,385	2,273,298
Legislative	124,996	110,233	(14,763)
Drain Commissioner	<u>704,348</u>	<u>700,885</u>	<u>(3,463)</u>
Total	<u>68,424,046</u>	<u>73,086,648</u>	<u>4,662,602</u>

continued

**County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances - Amended Budget and Actual
For the Year Ended September 30, 2000**

	Amended budget	Actual	Variance favorable (unfavorable)
Revenues, continued			
Use of money - investment income	\$ 11,500,000	\$ 11,467,480	\$ (32,520)
Other revenue	<u>400,000</u>	<u>476,428</u>	<u>76,428</u>
Total operating revenues	282,149,517	287,443,712	5,294,195
Operating transfers in	<u>20,838,087</u>	<u>21,429,529</u>	<u>591,442</u>
Total revenues and operating transfers in	<u>302,987,604</u>	<u>308,873,241</u>	<u>5,885,637</u>
Expenditures			
County Executive			
Administration			
Administrative			
Controllable personnel expenditures	1,756,895	1,693,629	63,266
Controllable operating expenditures	258,230	258,194	36
Non-controllable operating expenditures	<u>376,407</u>	<u>407,896</u>	<u>(31,489)</u>
Total Administrative	<u>2,391,532</u>	<u>2,359,719</u>	<u>31,813</u>
Auditing			
Controllable personnel expenditures	1,191,565	1,176,403	15,162
Controllable operating expenditures	22,796	27,652	(4,856)
Non-controllable operating expenditures	<u>185,782</u>	<u>188,569</u>	<u>(2,787)</u>
Total Auditing	<u>1,400,143</u>	<u>1,392,624</u>	<u>7,519</u>
Corporation Counsel			
Controllable personnel expenditures	1,401,860	1,310,486	91,374
Controllable operating expenditures	63,280	41,698	21,582
Non-controllable operating expenditures	<u>245,560</u>	<u>256,414</u>	<u>(10,854)</u>
Total Corporation Counsel	<u>1,710,700</u>	<u>1,608,598</u>	<u>102,102</u>
Total Administration	<u>5,502,375</u>	<u>5,360,941</u>	<u>141,434</u>

continued

**County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances – Amended Budget and Actual
For the Year Ended September 30, 2000**

	Amended budget	Actual	Variance favorable (unfavorable)
Expenditures (continued)			
County Executive (continued)			
Management and Budget			
Administration			
Controllable personnel expenditures	\$ 258,339	\$ 251,048	\$ 7,291
Controllable operating expenditures	10,657	10,370	287
Non-controllable operating expenditures	<u>9,034</u>	<u>8,452</u>	<u>582</u>
Total Administration	<u>278,030</u>	<u>269,870</u>	<u>8,160</u>
Purchasing			
Controllable personnel expenditures	672,011	707,500	(35,489)
Controllable operating expenditures	28,348	22,677	5,671
Non-controllable operating expenditures	<u>146,070</u>	<u>146,133</u>	<u>(63)</u>
Total Purchasing	<u>846,429</u>	<u>876,310</u>	<u>(29,881)</u>
Fiscal Services			
Controllable personnel expenditures	3,636,777	3,291,965	344,812
Controllable operating expenditures	419,690	335,946	83,744
Non-controllable operating expenditures	<u>1,702,277</u>	<u>1,695,060</u>	<u>7,217</u>
Total Fiscal Services	<u>5,758,744</u>	<u>5,322,971</u>	<u>435,773</u>
Equalization			
Controllable personnel expenditures	5,793,975	5,597,578	196,397
Controllable operating expenditures	484,832	406,922	77,910
Non-controllable operating expenditures	<u>1,319,370</u>	<u>1,322,505</u>	<u>(3,135)</u>
Total Equalization	<u>7,598,177</u>	<u>7,327,005</u>	<u>271,172</u>
Reimbursement			
Controllable personnel expenditures	1,780,596	1,690,670	89,926
Controllable operating expenditures	113,794	119,580	(5,786)
Non-controllable operating expenditures	<u>503,818</u>	<u>483,973</u>	<u>19,845</u>
Total Reimbursement	<u>2,398,208</u>	<u>2,294,223</u>	<u>103,985</u>
Total Management and Budget	<u>16,879,588</u>	<u>16,090,379</u>	<u>789,209</u>

continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances – Amended Budget and Actual
For the Year Ended September 30, 2000

	Amended budget	Actual	Variance favorable (unfavorable)
Expenditures (continued)			
County Executive (continued)			
Central Services			
Administration			
Controllable personnel expenditures	\$ 141,834	\$ 148,004	\$ (6,170)
Controllable operating expenditures	2,522	20,476	(17,954)
Non-controllable operating expenditures	<u>10,590</u>	<u>12,526</u>	<u>(1,936)</u>
Total Administration	<u>154,946</u>	<u>181,006</u>	<u>(26,060)</u>
Support Services			
Controllable personnel expenditures	877,902	791,202	86,700
Controllable operating expenditures	40,320	24,384	15,936
Non-controllable operating expenditures	<u>695,499</u>	<u>772,226</u>	<u>(76,727)</u>
Total Support Services	<u>1,613,721</u>	<u>1,587,812</u>	<u>25,909</u>
Total Central Services	<u>1,768,667</u>	<u>1,768,818</u>	<u>(151)</u>
Facilities Management			
Administration			
Controllable personnel expenditures	470,738	370,308	100,430
Controllable operating expenditures	26,897	20,491	6,406
Non-controllable operating expenditures	<u>43,079</u>	<u>40,236</u>	<u>2,843</u>
Total Administration	<u>540,714</u>	<u>431,035</u>	<u>109,679</u>
Facilities Engineering			
Controllable personnel expenditures	847,769	842,596	5,173
Controllable operating expenditures	181,964	194,848	(12,884)
Non-controllable operating expenditures	<u>122,344</u>	<u>112,512</u>	<u>9,832</u>
Total Facilities Engineering	<u>1,152,077</u>	<u>1,149,956</u>	<u>2,121</u>
Total Facilities Management	<u>1,692,791</u>	<u>1,580,991</u>	<u>111,800</u>
Personnel			
Administration			
Controllable personnel expenditures	261,744	278,410	(16,666)
Controllable operating expenditures	13,719	6,445	7,274
Non-controllable operating expenditures	<u>10,652</u>	<u>12,671</u>	<u>(2,019)</u>
Total Administration	<u>286,115</u>	<u>297,526</u>	<u>(11,411)</u>
Human Resources			
Controllable personnel expenditures	1,907,168	1,858,753	48,415
Controllable operating expenditures	436,354	381,755	54,599
Non-controllable operating expenditures	<u>877,404</u>	<u>873,101</u>	<u>4,303</u>
Total Human Resources	<u>3,220,926</u>	<u>3,113,609</u>	<u>107,317</u>

continued

**County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances – Amended Budget and Actual
For the Year Ended September 30, 2000**

	Amended budget	Actual	Variance favorable (unfavorable)
Expenditures (continued)			
County Executive (continued)			
Personnel (continued)			
Employee Relations			
Controllable personnel expenditures	\$ 654,981	\$ 686,228	\$ (31,247)
Controllable operating expenditures	215,607	195,789	19,818
Non-controllable operating expenditures	<u>138,788</u>	<u>125,618</u>	<u>13,170</u>
Total Employee Relations	<u>1,009,376</u>	<u>1,007,635</u>	<u>1,741</u>
Total Personnel	<u>4,516,417</u>	<u>4,418,770</u>	<u>97,647</u>
Human Services			
Administration			
Controllable personnel expenditures	154,047	154,501	(454)
Controllable operating expenditures	4,753,651	4,749,845	3,806
Non-controllable operating expenditures	<u>6,916</u>	<u>9,105</u>	<u>(2,189)</u>
Total Administration	<u>4,914,614</u>	<u>4,913,451</u>	<u>1,163</u>
Medical Examiner			
Controllable personnel expenditures	1,926,352	1,893,723	32,629
Controllable operating expenditures	605,831	616,385	(10,554)
Non-controllable operating expenditures	<u>1,034,961</u>	<u>1,073,190</u>	<u>(38,229)</u>
Total Medical Examiner	<u>3,567,144</u>	<u>3,583,298</u>	<u>(16,154)</u>
Total Human Services	<u>8,481,758</u>	<u>8,496,749</u>	<u>(14,991)</u>
Public Services			
Administration			
Controllable personnel expenditures	134,150	135,820	(1,670)
Controllable operating expenditures	3,343	6,399	(3,056)
Non-controllable operating expenditures	<u>8,678</u>	<u>6,797</u>	<u>1,881</u>
Total Administration	<u>146,171</u>	<u>149,016</u>	<u>(2,845)</u>

continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances – Amended Budget and Actual
For the Year Ended September 30, 2000

	Amended budget	Actual	Variance favorable (unfavorable)
Expenditures (continued)			
County Executive (continued)			
Public services (continued)			
Veterans' Services			
Controllable personnel expenditures	\$ 1,220,489	\$ 1,187,148	\$ 33,341
Controllable operating expenditures	289,626	213,905	75,721
Non-controllable operating expenditures	<u>244,464</u>	<u>253,264</u>	<u>(8,800)</u>
Total Veterans' Services	<u>1,754,579</u>	<u>1,654,317</u>	<u>100,262</u>
Community Corrections			
Controllable personnel expenditures	1,487,662	1,475,777	11,885
Controllable operating expenditures	375,053	178,628	196,425
Non-controllable operating expenditures	<u>267,267</u>	<u>328,112</u>	<u>(60,845)</u>
Total Community Corrections	<u>2,129,982</u>	<u>1,982,517</u>	<u>147,465</u>
MSU Extension - Oakland			
Controllable personnel expenditures	724,639	687,828	36,811
Controllable operating expenditures	344,820	176,338	168,482
Non-controllable operating expenditures	<u>227,189</u>	<u>240,811</u>	<u>(13,622)</u>
Total MSU Extension - Oakland	<u>1,296,648</u>	<u>1,104,977</u>	<u>191,671</u>
Animal Control			
Controllable personnel expenditures	1,289,113	1,354,839	(65,726)
Controllable operating expenditures	111,107	92,683	18,424
Non-controllable operating expenditures	<u>504,553</u>	<u>498,918</u>	<u>5,635</u>
Total Animal Control	<u>1,904,773</u>	<u>1,946,440</u>	<u>(41,667)</u>
Circuit Court Probation			
Controllable operating expenditures	46,746	37,923	8,823
Non-controllable operating expenditures	<u>792,033</u>	<u>778,771</u>	<u>13,262</u>
Total Circuit Court Probation	<u>838,779</u>	<u>816,694</u>	<u>22,085</u>
Total Public Services	<u>8,070,932</u>	<u>7,653,961</u>	<u>416,971</u>

continued

**County of Oakland
 General Fund
 Statement of Revenues, Expenditures and
 Changes in Fund Balances – Amended Budget and Actual
 For the Year Ended September 30, 2000**

	Amended budget	Actual	Variance favorable (unfavorable)
Expenditures (continued)			
County Executive (continued)			
Community and Economic Development Administration			
Controllable personnel expenditures	\$ 303,085	\$ 319,749	\$ (16,664)
Controllable operating expenditures	226,708	134,928	91,780
Non-controllable operating expenditures	<u>96,157</u>	<u>84,739</u>	<u>11,418</u>
Total Administration	<u>625,950</u>	<u>539,416</u>	<u>86,534</u>
Planning and Economic Development Services			
Controllable personnel expenditures	2,296,288	2,438,080	(141,792)
Controllable operating expenditures	742,066	560,163	181,903
Non-controllable operating expenditures	<u>693,628</u>	<u>643,074</u>	<u>50,554</u>
Total Planning and Economic Development Services	<u>3,731,982</u>	<u>3,641,317</u>	<u>90,665</u>
Community Development			
Controllable operating expenditures	<u>299,250</u>	<u>299,250</u>	<u>-</u>
Total Community Development	<u>299,250</u>	<u>299,250</u>	<u>-</u>
Total Community and Economic Development	<u>4,657,182</u>	<u>4,479,983</u>	<u>177,199</u>
Total County Executive	<u>51,569,710</u>	<u>49,850,592</u>	<u>1,719,118</u>
Clerk/Register of Deeds Administration			
Controllable personnel expenditures	382,577	375,269	7,308
Controllable operating expenditures	92,516	64,660	27,856
Non-controllable operating expenditures	<u>117,824</u>	<u>141,027</u>	<u>(23,203)</u>
Total Administration	<u>592,917</u>	<u>580,956</u>	<u>11,961</u>

continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
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For the Year Ended September 30, 2000

	Amended budget	Actual	Variance favorable (unfavorable)
Expenditures (continued)			
Clerk/Register of Deeds (continued)			
County Clerk			
Controllable personnel expenditures	\$ 3,194,315	\$ 3,001,834	\$ 192,481
Controllable operating expenditures	241,345	212,411	28,934
Non-controllable operating expenditures	<u>810,663</u>	<u>760,384</u>	<u>50,279</u>
Total County Clerk	<u>4,246,323</u>	<u>3,974,629</u>	<u>271,694</u>
Elections			
Controllable personnel expenditures	436,986	366,051	70,935
Controllable operating expenditures	616,847	307,065	309,782
Non-controllable operating expenditures	<u>396,631</u>	<u>402,019</u>	<u>(5,388)</u>
Total Elections	<u>1,450,464</u>	<u>1,075,135</u>	<u>375,329</u>
Register of Deeds			
Controllable personnel expenditures	1,968,234	1,885,836	82,398
Controllable operating expenditures	1,417,663	1,480,279	(62,616)
Non-controllable operating expenditures	<u>985,681</u>	<u>965,576</u>	<u>20,105</u>
Total Register of Deeds	<u>4,371,578</u>	<u>4,331,691</u>	<u>39,887</u>
Jury Commission			
Controllable personnel expenditures	15,237	14,272	965
Controllable operating expenditures	44,363	27,469	16,894
Non-controllable operating expenditures	<u>184,624</u>	<u>177,359</u>	<u>7,265</u>
Total Jury Commission	<u>244,224</u>	<u>219,100</u>	<u>25,124</u>
Total Clerk/Register of Deeds	<u>10,905,506</u>	<u>10,181,511</u>	<u>723,995</u>
Treasurer			
Controllable personnel expenditures	2,395,693	2,298,895	96,798
Controllable operating expenditures	446,164	368,094	78,070
Non-controllable operating expenditures	<u>1,104,750</u>	<u>1,098,576</u>	<u>6,174</u>
Total Treasurer	<u>3,946,607</u>	<u>3,765,565</u>	<u>181,042</u>

continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances – Amended Budget and Actual
For the Year Ended September 30, 2000

	Amended budget	Actual	Variance favorable (unfavorable)
Expenditures (continued)			
Justice administration			
Circuit Court			
Administration			
Controllable personnel expenditures	\$ 6,553,462	\$ 6,526,507	\$ 26,955
Controllable operating expenditures	7,681,804	6,634,983	1,046,821
Non-controllable operating expenditures	<u>3,094,619</u>	<u>3,139,170</u>	<u>(44,551)</u>
Total Circuit Court	<u>17,329,885</u>	<u>16,300,660</u>	<u>1,029,225</u>
District Court			
Administration			
Controllable personnel expenditures	98,413	32,300	66,113
Controllable operating expenditures	<u>108,240</u>	<u>107,048</u>	<u>1,192</u>
Total Administration	<u>206,653</u>	<u>139,348</u>	<u>67,305</u>
Division I			
Controllable personnel expenditures	2,645,927	2,590,032	55,895
Controllable operating expenditures	926,301	946,090	(19,789)
Non-controllable operating expenditures	<u>482,173</u>	<u>500,570</u>	<u>(18,397)</u>
Total Division I	<u>4,054,401</u>	<u>4,036,692</u>	<u>17,709</u>
Division II			
Controllable personnel expenditures	979,542	927,724	51,818
Controllable operating expenditures	342,583	300,287	42,296
Non-controllable operating expenditures	<u>242,849</u>	<u>227,889</u>	<u>14,960</u>
Total Division II	<u>1,564,974</u>	<u>1,455,900</u>	<u>109,074</u>
Division III			
Controllable personnel expenditures	2,306,443	2,280,804	25,639
Controllable operating expenditures	751,120	726,806	24,314
Non-controllable operating expenditures	<u>452,846</u>	<u>454,908</u>	<u>(2,062)</u>
Total Division III	<u>3,510,409</u>	<u>3,462,518</u>	<u>47,891</u>
Division IV			
Controllable personnel expenditures	1,648,707	1,688,625	(39,918)
Controllable operating expenditures	509,332	477,378	31,954
Non-controllable operating expenditures	<u>441,566</u>	<u>434,327</u>	<u>7,239</u>
Total Division IV	<u>2,599,605</u>	<u>2,600,330</u>	<u>(725)</u>
Total District Court	<u>11,936,042</u>	<u>11,694,788</u>	<u>241,254</u>

continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balances – Amended Budget and Actual
For the Year Ended September 30, 2000

	Amended budget	Actual	Variance favorable (unfavorable)
Expenditures (continued)			
Justice administration (continued)			
Probate Court			
Judicial Administration			
Controllable personnel expenditures	\$ 2,461,342	\$ 2,434,394	\$ 26,948
Controllable operating expenditures	110,029	113,651	(3,622)
Non-controllable operating expenditures	<u>1,367,016</u>	<u>1,157,024</u>	<u>209,992</u>
Total Judicial Administration	<u>3,938,387</u>	<u>3,705,069</u>	<u>233,318</u>
Judicial Support			
Controllable personnel expenditures	4,543,713	4,376,118	167,595
Controllable operating expenditures	1,734,024	1,620,039	113,985
Non-controllable operating expenditures	<u>738,839</u>	<u>772,620</u>	<u>(33,781)</u>
Total Judicial Support	<u>7,016,576</u>	<u>6,768,777</u>	<u>247,799</u>
Court Services			
Controllable personnel expenditures	6,791,080	6,324,999	466,081
Controllable operating expenditures	256,041	151,361	104,680
Non-controllable operating expenditures	<u>472,567</u>	<u>540,958</u>	<u>(68,391)</u>
Total Court Services	<u>7,519,688</u>	<u>7,017,318</u>	<u>502,370</u>
Total Probate Court	<u>18,474,651</u>	<u>17,491,164</u>	<u>983,487</u>
Total Justice Administration	<u>47,740,578</u>	<u>45,486,612</u>	<u>2,253,966</u>
Law Enforcement			
Prosecuting Attorney			
Administration			
Controllable personnel expenditures	1,773,855	1,730,108	43,747
Controllable operating expenditures	1,764,437	1,096,089	668,348
Non-controllable operating expenditures	<u>2,303,799</u>	<u>2,214,397</u>	<u>89,402</u>
Total Administration	<u>5,842,091</u>	<u>5,040,594</u>	<u>801,497</u>
Litigation			
Controllable personnel expenditures	6,472,065	5,832,826	639,239
Controllable operating expenditures	<u>56,492</u>	<u>30,760</u>	<u>25,732</u>
Total Litigation	<u>6,528,557</u>	<u>5,863,586</u>	<u>664,971</u>

continued

**County of Oakland
General Fund
Statement of Revenues, Expenditures and
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For the Year Ended September 30, 2000**

	Amended budget	Actual	Variance favorable (unfavorable)
Expenditures (continued)			
Law enforcement (continued)			
Prosecuting Attorney (continued)			
Warrants			
Controllable personnel expenditures	\$ 2,017,000	\$ 1,688,854	\$ 328,146
Controllable operating expenditures	<u>2,758</u>	<u>2,247</u>	<u>511</u>
Total Warrants	<u>2,019,758</u>	<u>1,691,101</u>	<u>328,657</u>
Appellate Court			
Controllable personnel expenditures	1,479,827	1,312,686	167,141
Controllable operating expenditures	<u>6,885</u>	<u>2,781</u>	<u>4,104</u>
Total Appellate Courts	<u>1,486,712</u>	<u>1,315,467</u>	<u>171,245</u>
Total Prosecuting Attorney	<u>15,877,118</u>	<u>13,910,748</u>	<u>1,966,370</u>
Sheriff			
Sheriff's Office			
Controllable personnel expenditures	928,664	947,272	(18,608)
Controllable operating expenditures	567,784	873,284	(305,500)
Non-controllable operating expenditures	<u>1,373,142</u>	<u>1,416,478</u>	<u>(43,336)</u>
Total Sheriff's Office	<u>2,869,590</u>	<u>3,237,034</u>	<u>(367,444)</u>
Administrative services			
Controllable personnel expenditures	913,432	845,023	68,409
Controllable operating expenditures	623,386	706,257	(82,871)
Non-controllable operating expenses	<u>305,065</u>	<u>388,639</u>	<u>(83,574)</u>
Total Administrative Services	<u>1,841,883</u>	<u>1,939,919</u>	<u>(98,036)</u>
Corrective services			
Controllable personnel expenditures	18,302,205	17,647,932	654,273
Controllable operating expenditures	5,636,441	4,447,130	1,189,311
Non-controllable operating expenditures	<u>8,130,203</u>	<u>8,138,573</u>	<u>(8,370)</u>
Total Corrective Services	<u>32,068,849</u>	<u>30,233,635</u>	<u>1,835,214</u>
Corrective Services - Satellites			
Controllable personnel expenditures	11,155,659	11,451,724	(296,065)
Controllable operating expenditures	148,385	139,275	9,110
Non-controllable operating expenditures	<u>967,715</u>	<u>988,125</u>	<u>(20,410)</u>
Total Corrective Services - Satellites	<u>12,271,759</u>	<u>12,579,124</u>	<u>(307,365)</u>

continued

**County of Oakland
General Fund
Statement of Revenues, Expenditures and
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For the Year Ended September 30, 2000**

	Amended budget	Actual	Variance favorable (unfavorable)
Expenditures (continued)			
Law enforcement (continued)			
Sheriff (continued)			
Protective Services			
Controllable personnel expenditures	\$ 21,201,894	\$ 21,660,329	\$ (458,435)
Controllable operating expenditures	557,781	440,341	117,440
Non-controllable operating expenditures	<u>2,221,043</u>	<u>2,381,041</u>	<u>(159,998)</u>
Total Protective Services	<u>23,980,718</u>	<u>24,481,711</u>	<u>(500,993)</u>
Technical Services			
Controllable personnel expenditures	7,605,855	7,610,916	(5,061)
Controllable operating expenditures	879,968	896,476	(16,508)
Non-controllable operating expenditures	<u>1,105,224</u>	<u>1,153,909</u>	<u>(48,685)</u>
Total Technical Services	<u>9,591,047</u>	<u>9,661,301</u>	<u>(70,254)</u>
Total Sheriff	<u>82,623,846</u>	<u>82,132,724</u>	<u>491,122</u>
Total Law Enforcement	<u>98,500,964</u>	<u>96,043,472</u>	<u>2,457,492</u>
Legislative			
Board of Commissioners			
Administration			
Controllable personnel expenditures	1,593,314	1,491,109	102,205
Controllable operating expenditures	425,709	324,217	101,492
Non-controllable operating expenditures	<u>406,512</u>	<u>415,596</u>	<u>(9,084)</u>
Total Administration	<u>2,425,535</u>	<u>2,230,922</u>	<u>194,613</u>
Library Board			
Controllable personnel expenditures	828,025	834,597	(6,572)
Controllable operating expenditures	923,272	922,132	1,140
Non-controllable operating expenditures	<u>1,104,989</u>	<u>1,093,252</u>	<u>11,737</u>
Total Library board	<u>2,856,286</u>	<u>2,849,981</u>	<u>6,305</u>
Total Legislative	<u>5,281,821</u>	<u>5,080,903</u>	<u>200,918</u>

continued

**County of Oakland
General Fund
Statement of Revenues, Expenditures and
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For the Year Ended September 30, 2000**

	Amended budget	Actual	Variance favorable (unfavorable)
Expenditures (continued)			
Drain Commissioner			
Administration			
Controllable personnel expenditures	\$ 893,372	\$ 773,018	\$ 120,354
Controllable operating expenditures	317,709	251,614	66,095
Non-controllable operating expenditures	<u>728,786</u>	<u>682,891</u>	<u>45,895</u>
Total Administration	<u>1,939,867</u>	<u>1,707,523</u>	<u>232,344</u>
Operations and Maintenance			
Controllable personnel expenditures	79,871	81,210	(1,339)
Controllable operating expenditures	<u>360</u>	<u>-</u>	<u>360</u>
Total Operations and Maintenance	<u>80,231</u>	<u>81,210</u>	<u>(979)</u>
Engineering and Construction			
Controllable personnel expenditures	1,209,645	954,858	254,787
Controllable operating expenditures	<u>43,695</u>	<u>19,331</u>	<u>24,364</u>
Total Engineering and Construction	<u>1,253,340</u>	<u>974,189</u>	<u>279,151</u>
Total Drain Commissioner	<u>3,273,438</u>	<u>2,762,922</u>	<u>510,516</u>
Non-departmental			
Assessments	1,172,000	1,077,338	94,662
Building maintenance and other services	1,471,238	1,289,883	181,355
Other	<u>5,593,845</u>	<u>2,978,801</u>	<u>2,615,044</u>
Total non-departmental	<u>8,237,083</u>	<u>5,346,022</u>	<u>2,891,061</u>
Total expenditures	<u>229,455,707</u>	<u>218,517,599</u>	<u>10,938,108</u>
Operating transfers out			
Special Revenue			
County Health	23,064,502	20,303,691	2,760,811
Juvenile Maintenance	12,943,094	12,622,072	321,022
Social Welfare Foster Care	45,000	10,897	34,103
Drains-Act 40 Maintenance Chapter 4 & 18	54,529	54,109	420
Friend of the Court	11,510,559	11,206,382	304,177
Environmental Infrastructure	5,000,000	5,071,883	(71,883)
Oakland Enhancement Fund	<u>22,575</u>	<u>22,575</u>	<u>-</u>
Total special revenue	<u>52,640,259</u>	<u>49,291,609</u>	<u>3,348,650</u>

continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
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For the Year Ended September 30, 2000

	Amended budget	Actual	Variance favorable (unfavorable)
Operating Transfers Out (continued)			
Debt Service			
Building Authority Refunding Series 1992	\$ 1,153,462	\$ 1,153,462	\$ -
Building Authority Computer Center	147,795	109,938	37,857
Building Authority West Wing Extension	135,000	135,000	-
Building Authority Refunding Series 1998	<u>440,043</u>	<u>440,043</u>	<u>-</u>
Total Debt Service	<u>1,876,300</u>	<u>1,838,443</u>	<u>37,857</u>
Capital Projects			
Building Improvement	5,242,911	5,242,911	-
Project Work Orders	<u>1,040,723</u>	<u>1,040,723</u>	<u>-</u>
Total Capital Projects	<u>6,283,634</u>	<u>6,283,634</u>	<u>-</u>
Internal Service			
Information Technology	27,217,443	16,217,443	11,000,000
C.L.E.M.I.S.	438,210	338,000	100,210
Facilities, Maintenance, and Operations	54,000	54,000	-
Motor Pool	422,693	316,688	106,005
Radio Communications	120,103	120,103	-
Communications Fund	<u>18,987</u>	<u>18,987</u>	<u>-</u>
Total internal services	<u>28,271,436</u>	<u>17,065,221</u>	<u>11,206,215</u>
Total operating transfers out	<u>89,071,629</u>	<u>74,478,907</u>	<u>14,592,722</u>
Operating transfer out to component units	<u>10,870,616</u>	<u>10,870,616</u>	<u>-</u>
Total expenditures and operating transfers out	<u>329,397,952</u>	<u>303,867,122</u>	<u>25,530,830</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(26,410,348)</u>	<u>5,006,119</u>	<u>31,416,467</u>
Fund balance at October 1, 1999	38,486,684	38,486,684	-
Residual equity transfers in	-	296,559	296,559
Residual equity transfers out	<u>(800,000)</u>	<u>(800,000)</u>	<u>-</u>
Fund balance at September 30, 2000	<u>\$ 11,276,336</u>	<u>\$ 42,989,362</u>	<u>\$ 31,713,026</u>

County of Oakland Special Revenue Funds

Special Revenue

These funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes such as special assessment revenues, non-capital grants, and other earmarked revenues not included within other fund categories.

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

**The Juvenile Maintenance Fund* - is used to account for revenue earmarked for the placement of children to foster care homes and for the detention of children in the Children's Village, as ordered by Probate Court.

**The Social Welfare Foster Care Fund* - is used to reimburse agencies and individuals for board and care expenditures of foster care children. Partial reimbursement of these expenditures is received from the State of Michigan.

**The Friend of the Court Fund* - is used to account for revenue reserved for the operation of this division of the Circuit Court, responsible for the processing of alimony and child support payments.

**The C.R.I.M.P. (Cost Reduction Incentive Management Program) Fund* - was established to encourage cost reductions and increase productivity and economic delivery of public services.

The Parks and Recreation Fund - is used to account for revenue earmarked for the operation of the County parks (currently 11). Principal revenues are from a voter-approved millage and user charges.

The County Library Fund - is used to account for County revenue designated for library purposes.

The State Court Disbursement Fund - was established to account for the receipt and disbursement of State funding designated for the courts in accordance with Public Act 189 of 1993.

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

The County Market Fund - is used to account for the operations of the farmers' market located in Waterford.

The Restricted Funds Fund - is used to account for donations made for various specific purposes or other amounts held for disbursement at a future date:

- Donations made to, and their disbursements from, Oakland County Children's Village to benefit youths. These monies are invested, and investment earnings remain in this fund.
- Blind Handicapped Gift, to account for donations made to the Blind Handicapped Library.
- Oakland County Sheriff's Department Seized Funds, accounting for monies relinquished to the Sheriff's Department as a result of investigation by the department and their disbursement pending trial.

County of Oakland Special Revenue Funds

The Restricted Funds Fund (continued)

- Prosecutor Citizens Reward program is used to account for monies received from public donations and awarded to citizens for their special assistance on major cases initiated by the Prosecutor's Office.
- Litigation ChildCare, to account for legal fees paid in a lawsuit case initiated by Oakland County and several other Michigan counties against the State of Michigan involving childcare.
- Children's Summit was established to account for resources received and disbursed for The Summit on Children's Issues, which provided agency leaders with motivation information and awareness strategies.

The Social Welfare Fund - is used to account for payments made to General Assistance recipients through the Oakland County office of the Michigan Family Independence Agency. The State of Michigan, in turn, reimburses Oakland County for the disbursements.

The Environmental Infrastructure Fund - permits the annual transfer of \$5,000,000 annually for five years from the Delinquent Tax Revolving Fund to the General Fund to establish an Environmental Infrastructure Fund. These funds are then to be allocated and transferred from the General Fund for the purpose of reimbursing local cities, villages and townships for costs incurred on environmental issues, based on criteria developed by the Board of Commissioners.

The Oakland Enhancement Fund - is used to account for revenue received from various sources for the purpose of coordinating economic development within the County.

The Millage Reduction and Stabilization Fund - was created to provide resources for the primary purpose of reducing the County's millage rate.

The Drains Act 40 Maintenance Chapter 4 & 18 Fund - is used to record expenditures for the operations and maintenance of drainage districts created under Chapter 4 and 18 of Public Act 40 of 1956 (currently 194 drains). Revenues are provided from special assessments against the benefiting properties within the district.

The Drains Act 40 Maintenance Chapter 20 & 21 Fund - was used to record expenditures for the operations and maintenance of drainage districts created under Chapter 20 and 21 (intercounty) of Public Act 40 of 1956, and was transferred to the Drains Component Unit at October 1, 1999. Refer to footnote #1.

The Sewer Act 94 Fund - is used to record revenue from connection permits for this sewer system in Auburn Hills. The revenue from connection permits was used to repay advances from the County General Fund used to provide principal construction cost funding.

The Lake Levels Act 146 Fund - is used to account for funds from special assessments to oversee cost of maintaining County lake levels (currently 29) created under Public Act 146 of 1961.

The Lake Improvements Act 345 Fund - is used to account for special assessment revenues collected to oversee the improvement (i.e., weed control) for various lakes in Oakland County where the lake improvement board has named the Oakland County Treasurer as treasurer of the respective improvement board. There are currently 28 such lakes under Public Act 345 of 1966.

County of Oakland Special Revenue Funds

The Pollution Control Grants Fund – consists of grant sub-funds for costs relating to the On-site Sewage Disposal Management Projects Grant for illicit discharge elimination, public education and Sub-watershed management planning activities.

The Multi-Organizational Grants Fund - accounts for costs in the following sub-funds:

- Community Corrections, which utilizes state funds to increase utilization of community-based sanctions and services for nonviolent offenders.
- Juvenile Accountability Incentive Block Grant – utilizes federal and County funds to develop programs to promote greater accountability in the juvenile justice system.
- Law Enforcement Block Grant, which utilizes federal and county funds to enhance the adjudication process of drug cases in Oakland County.

The J.T.P.A. (Jobs Training Partnership Act) Grants Fund - accounts for costs involved in providing employment services to individuals who are unemployed, physically or economically disadvantaged, or transitioning from school to employment. Costs include training, education and transportation, funded through state and federal grants.

The Law Enforcement Grants Fund - consists of sub-funds used to record costs of various law enforcement programs utilizing federal, state and local funds.

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

The Human Service Grants Fund - accounts for the cost of various health-related/grant-funded programs.

The Other Grants Fund - consisting of grant sub-funds where the function does not relate specifically to one of the other areas:

- F.O.C. (Friend of the Court) Medical Support, which accounts for utilization of State and federal funds to identify backlogs of existing Title IV-D cases requiring medical support enforcement and determine and initiate action needed for backlogged and new cases.
- Clerk/Register of Deeds Survey/Remonumentation, utilizing State funds to locate, verify, replace, or reposition government sector corners and quarter corners within the County, per Public Act 345 of 1990.
- Tornado Siren, which utilizes county and municipal funds in the procurement and installation of tornado siren units used in the tornado warning system.

County of Oakland Special Revenue Funds

The Human Services Coordinating Council Fund - accounts for costs in the following programs/sub-funds:

- Strong Families/Safe Children, which utilizes Federal Title IV-B funds to provide community-based, family focused, new or enhanced family preservation and family support services to at-risk children and families.
- Child Protection Program utilizes federal funds to provide services and support to a targeted group of families who may “fall between the cracks” because abuse and neglect have not been substantiated, or they are considered at low risk of child abuse and neglect.
- Services to Children 0-3 utilizes federal funds to support secondary prevention programs designed to promote strong, nurturing families and prevent child abuse and neglect. The target population is families with children age zero – three who are “at risk” and not involved with Children’s Protective Services.

The COPS (Community Oriented Policing Services) More Grant Fund - accounts for federal and state funding to help police departments become more efficient by providing funds for technology, equipment and the support resources that will allow officers to spend more time engaged in community policing activities.

* Fund included in “Total Budgeted Special Revenue Funds” combining statement of revenues, expenditures, and changes in fund balance on pages 111 to 118.

**County of Oakland
Special Revenue Funds
Combining Balance Sheets
September 30, 2000**

	County Health	Juvenile Maintenance	Social Welfare Foster Care	Friend of the Court	Parks and Recreation	County Library
Assets						
Current assets						
Cash and cash equivalents	\$ 4,298,145	\$ 831,315	\$ 4,433	\$ -	\$ 7,229,654	\$ 377,315
Investments	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-
Due from other governmental units	664,168	2,008,936	2,669	-	63,445	-
Accrued interest receivable	-	-	-	-	1,642	-
Accounts receivable (net of allowance for uncollectibles where applicable)	134,833	197,043	-	5,214	362,909	-
Due from other funds	34,994	95,406	-	323,724	23,681	-
Inventories and supplies	-	-	-	-	16,257	-
Total current assets	<u>5,132,140</u>	<u>3,132,700</u>	<u>7,102</u>	<u>328,938</u>	<u>7,697,588</u>	<u>377,315</u>
Long-term assets						
Special assessments receivable	-	-	-	-	-	-
Total assets	<u>\$ 5,132,140</u>	<u>\$ 3,132,700</u>	<u>\$ 7,102</u>	<u>\$ 328,938</u>	<u>\$ 7,697,588</u>	<u>\$ 377,315</u>
Liabilities and Fund Balances						
Current liabilities						
Vouchers payable	\$ 228,989	\$ 251,345	\$ -	\$ 2,032	\$ 192,578	\$ -
Due to other governmental units	15,693	400,000	-	-	-	-
Due to other funds	4,215,337	2,099,982	1,102	287,329	3,926	67,212
Deferred revenue	-	-	-	-	8,825	-
Other accrued liabilities	173,249	373,270	6,000	32,691	4,871	-
Property taxes deferred	-	-	-	-	2,456,439	-
Total current liabilities	<u>4,633,268</u>	<u>3,124,597</u>	<u>7,102</u>	<u>322,052</u>	<u>2,666,639</u>	<u>67,212</u>
Other liabilities - advances	-	-	-	-	-	-
Total liabilities	<u>4,633,268</u>	<u>3,124,597</u>	<u>7,102</u>	<u>322,052</u>	<u>2,666,639</u>	<u>67,212</u>
Fund balances						
Reserve for encumbrances	498,872	8,103	-	6,886	191,578	-
Reserve for inventories and supplies	-	-	-	-	16,257	-
Total reserved	<u>498,872</u>	<u>8,103</u>	<u>-</u>	<u>6,886</u>	<u>207,835</u>	<u>-</u>
Unreserved						
Designated for construction and maintenance	-	-	-	-	-	-
Designated for programs	-	-	-	-	4,823,114	310,103
Undesignated	-	-	-	-	-	-
Total unreserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,823,114</u>	<u>310,103</u>
Total fund balances (deficit)	<u>498,872</u>	<u>8,103</u>	<u>-</u>	<u>6,886</u>	<u>5,030,949</u>	<u>310,103</u>
Total liabilities and fund balances	<u>\$ 5,132,140</u>	<u>\$ 3,132,700</u>	<u>\$ 7,102</u>	<u>\$ 328,938</u>	<u>\$ 7,697,588</u>	<u>\$ 377,315</u>

continued

**County of Oakland
Special Revenue Funds
Combining Balance Sheets
September 30, 2000**

	State Court Disbursement	County Veterans' Trust	County Market	Restricted Funds	Social Welfare	Environmental Infrastructure	Oakland Enhancement	Millage Reduction and Stabilization
Assets								
Current assets								
Cash and cash equivalents	\$ 2,360,166	\$ 39,210	\$ 8,255	\$ 156,369	\$ 30,516	\$ -	\$ 137,639	\$ 1,093,816
Investments	-	-	-	4,996	-	-	125,000	-
Special assessments receivable	-	-	-	-	-	-	-	-
Due from other governmental units	-	-	-	-	-	-	-	-
Accrued interest receivable	-	-	-	102	-	-	2,410	-
Accounts receivable (net of allowance for uncollectibles where applicable)	-	-	-	-	125,670	-	3,883	-
Due from other funds	-	-	-	-	-	8,322,858	4,312	-
Inventories and supplies	-	-	-	-	-	-	-	-
Total current assets	<u>2,360,166</u>	<u>39,210</u>	<u>8,255</u>	<u>161,467</u>	<u>156,186</u>	<u>8,322,858</u>	<u>273,244</u>	<u>1,093,816</u>
Long-term assets								
Special assessments receivable	-	-	-	-	-	-	-	-
Total assets	\$ 2,360,166	\$ 39,210	\$ 8,255	\$ 161,467	\$ 156,186	\$ 8,322,858	\$ 273,244	\$ 1,093,816
Liabilities and Fund Balances								
Current liabilities								
Vouchers payable	\$ -	\$ 1,323	\$ -	\$ 264	\$ -	\$ -	\$ 698	\$ -
Due to other governmental units	-	-	-	-	72,080	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Other accrued liabilities	-	-	-	116,603	-	-	5,000	-
Property taxes deferred	-	-	-	-	-	-	-	-
Total current liabilities	<u>-</u>	<u>1,323</u>	<u>-</u>	<u>116,867</u>	<u>72,080</u>	<u>-</u>	<u>5,698</u>	<u>-</u>
Other liabilities - advances	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>1,323</u>	<u>-</u>	<u>116,867</u>	<u>72,080</u>	<u>-</u>	<u>5,698</u>	<u>-</u>
Fund balances								
Reserve for encumbrances	-	-	-	-	-	-	4,688	-
Reserve for inventories and supplies	-	-	-	-	-	-	-	-
Total reserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,688</u>	<u>-</u>
Unreserved								
Designated for construction and maintenance	-	-	-	-	-	-	-	-
Designated for programs	2,360,166	37,887	8,255	44,600	84,106	8,322,858	262,858	1,093,816
Undesignated	-	-	-	-	-	-	-	-
Total unreserved	<u>2,360,166</u>	<u>37,887</u>	<u>8,255</u>	<u>44,600</u>	<u>84,106</u>	<u>8,322,858</u>	<u>262,858</u>	<u>1,093,816</u>
Total fund balances (deficit)	<u>2,360,166</u>	<u>37,887</u>	<u>8,255</u>	<u>44,600</u>	<u>84,106</u>	<u>8,322,858</u>	<u>267,546</u>	<u>1,093,816</u>
Total liabilities and fund balances	\$ 2,360,166	\$ 39,210	\$ 8,255	\$ 161,467	\$ 156,186	\$ 8,322,858	\$ 273,244	\$ 1,093,816

continued

**County of Oakland
Special Revenue Funds
Combining Balance Sheets
September 30, 2000**

	Drains-Act 40 Maintenance Chapter 4 & 18	Sewer Act 94	Lake Levels Act 146	Lake Improvements Act 345	Pollution Control Grants	Multi- Organizational Grants	J.T.P.A. Grants
Assets							
Current assets							
Cash and cash equivalents	\$ 3,891,149	\$ 296,559	\$ 3,652	\$ 1,357,862	\$ -	\$ -	\$ 240,169
Investments	-	-	-	-	-	-	-
Special assessments receivable	20,754	-	-	-	-	-	-
Due from other governmental units	-	-	-	-	43,235	2,104,185	4,067,460
Accrued interest receivable	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles where applicable)	-	-	-	-	41,283	2,301	5,000
Due from other funds	-	-	-	-	-	212,339	-
Inventories and supplies	-	-	-	-	-	-	-
Total current assets	<u>3,911,903</u>	<u>296,559</u>	<u>3,652</u>	<u>1,357,862</u>	<u>84,518</u>	<u>2,318,825</u>	<u>4,312,629</u>
Long-term assets							
Special assessments receivable	-	-	69,086	-	-	-	-
Total assets	<u>\$ 3,911,903</u>	<u>\$ 296,559</u>	<u>\$ 72,738</u>	<u>\$ 1,357,862</u>	<u>\$ 84,518</u>	<u>\$ 2,318,825</u>	<u>\$ 4,312,629</u>
Liabilities and Fund Balances							
Current liabilities							
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197,935	\$ 3,551,986
Due to other governmental units	270	-	-	-	-	3,081	32,520
Due to other funds	271,511	296,559	56,162	414,843	84,518	1,063,891	3,629
Deferred revenue	-	-	69,086	-	-	-	-
Other accrued liabilities	2,595,260	-	8,668	1,029	-	1,053,918	724,494
Property taxes deferred	-	-	-	-	-	-	-
Total current liabilities	<u>2,867,041</u>	<u>296,559</u>	<u>133,916</u>	<u>415,872</u>	<u>84,518</u>	<u>2,318,825</u>	<u>4,312,629</u>
Other liabilities - advances	-	-	91,339	17,142	-	-	-
Total liabilities	<u>2,867,041</u>	<u>296,559</u>	<u>225,255</u>	<u>433,014</u>	<u>84,518</u>	<u>2,318,825</u>	<u>4,312,629</u>
Fund balances							
Reserve for encumbrances	-	-	-	-	-	-	-
Reserve for inventories and supplies	-	-	-	-	-	-	-
Total reserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unreserved							
Designated for construction and maintenance	1,044,862	-	-	924,848	-	-	-
Designated for programs	-	-	-	-	-	-	-
Undesignated	-	-	(152,517)	-	-	-	-
Total unreserved	<u>1,044,862</u>	<u>-</u>	<u>(152,517)</u>	<u>924,848</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>1,044,862</u>	<u>-</u>	<u>(152,517)</u>	<u>924,848</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 3,911,903</u>	<u>\$ 296,559</u>	<u>\$ 72,738</u>	<u>\$ 1,357,862</u>	<u>\$ 84,518</u>	<u>\$ 2,318,825</u>	<u>\$ 4,312,629</u>

continued

**County of Oakland
Special Revenue Funds
Combining Balance Sheets
September 30, 2000**

	Law Enforcement Grants	Housing and Community Development	Human Service Grants	Other Grants	Human Services Coordinating Council	COPS More Grant	Total
Assets							
Current assets							
Cash and cash equivalents	\$ -	\$ 1,898,074	\$ 1,730,955	\$ -	\$ -	\$ 3,134,570	\$ 29,119,823
Investments	-	-	-	-	-	-	129,996
Special assessments receivable	-	-	-	-	-	-	20,754
Due from other governmental units	1,876,051	78,418	2,632,492	2,289,508	169,649	9,454,862	25,455,078
Accrued interest receivable	-	-	-	-	-	-	4,154
Accounts receivable (net of allowance for uncollectibles where applicable)	9,240	-	6,019	-	-	-	893,395
Due from other funds	765,986	-	11,456	38,241	9,390	35,490	9,877,877
Inventories and supplies	-	-	-	-	-	-	16,257
Total current assets	<u>2,651,277</u>	<u>1,976,492</u>	<u>4,380,922</u>	<u>2,327,749</u>	<u>179,039</u>	<u>12,624,922</u>	<u>65,517,334</u>
Long-term assets							
Special assessments receivable	-	-	-	-	-	-	69,086
Total assets	<u>\$ 2,651,277</u>	<u>\$ 1,976,492</u>	<u>\$ 4,380,922</u>	<u>\$ 2,327,749</u>	<u>\$ 179,039</u>	<u>\$ 12,624,922</u>	<u>\$ 65,586,420</u>
Liabilities and Fund Balances							
Current liabilities							
Vouchers payable	\$ 1,406	\$ 299	\$ 180,968	\$ 803	\$ 5,489	\$ 727,471	\$ 5,343,586
Due to other governmental units	13,870	-	360,029	-	-	-	897,543
Due to other funds	1,739,380	8,201	76,285	2,235,526	146,520	-	13,071,913
Deferred revenue	135,329	1,937,992	1,561,422	43,683	-	11,135,777	14,892,114
Other accrued liabilities	761,292	-	2,202,218	47,737	27,030	761,674	8,895,004
Property taxes deferred	-	-	-	-	-	-	2,456,439
Total current liabilities	<u>2,651,277</u>	<u>1,946,492</u>	<u>4,380,922</u>	<u>2,327,749</u>	<u>179,039</u>	<u>12,624,922</u>	<u>45,556,599</u>
Other liabilities - advances	-	30,000	-	-	-	-	138,481
Total liabilities	<u>2,651,277</u>	<u>1,976,492</u>	<u>4,380,922</u>	<u>2,327,749</u>	<u>179,039</u>	<u>12,624,922</u>	<u>45,695,080</u>
Fund balances							
Reserve for encumbrances	-	-	-	-	-	-	710,127
Reserve for inventories and supplies	-	-	-	-	-	-	16,257
Total reserved	-	-	-	-	-	-	726,384
Unreserved							
Designated for construction and maintenance	-	-	-	-	-	-	1,969,710
Designated for programs	-	-	-	-	-	-	17,347,763
Undesignated	-	-	-	-	-	-	(152,517)
Total unreserved	-	-	-	-	-	-	19,164,956
Total fund balances (deficit)	-	-	-	-	-	-	19,891,340
Total liabilities and fund balances	<u>\$ 2,651,277</u>	<u>\$ 1,976,492</u>	<u>\$ 4,380,922</u>	<u>\$ 2,327,749</u>	<u>\$ 179,039</u>	<u>\$ 12,624,922</u>	<u>\$ 65,586,420</u>

**County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Amended Budget and Actual
For the Year Ended September 30, 2000**

	County Health	Juvenile Maintenance	Social Welfare Foster Care	Friend of the Court	C.R.I.M.P.	Parks and Recreation	County Library
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,786,763	\$ -
Special assessments	-	-	-	-	-	-	-
Federal grants	31,257	254,073	-	-	-	-	-
State grants	3,565,034	8,238,761	16,653	138,373	-	-	-
Other intergovernmental revenues	-	-	-	-	-	-	-
Charges for services	2,855,443	3,483,518	-	168,311	-	6,897,074	342
Investment income	-	-	-	-	-	615,827	20,894
Other	-	-	-	-	-	2,711	-
Total revenues	6,451,734	11,976,352	16,653	306,684	-	17,302,375	21,236
Expenditures							
Salaries	14,595,670	6,924,487	-	5,893,535	-	5,753,429	-
Fringe benefits	5,810,219	2,743,503	-	2,228,328	-	1,757,201	-
Contractual services	3,311,439	12,472,841	27,550	461,293	-	2,695,777	13,259
Commodities	627,598	421,478	-	235,576	-	728,008	-
Capital outlay	17,556	-	-	3,614	-	787,393	-
Internal services	3,221,097	2,093,113	-	2,706,247	-	953,156	-
Total expenditures	27,583,579	24,655,422	27,550	11,528,593	-	12,674,964	13,259
Excess (deficiency) of revenues over (under) expenditures	(21,131,845)	(12,679,070)	(10,897)	(11,221,909)	-	4,627,411	7,977
Other financing sources (uses)							
Operating transfers in	20,376,866	12,622,072	10,897	11,206,382	-	-	-
Operating transfers out	(16,479)	-	-	-	(243,917)	(5,307,130)	(67,212)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(771,458)	(56,998)	-	(15,527)	(243,917)	(679,719)	(59,235)
Fund balances at October 1, 1999	1,270,330	65,101	-	22,413	243,917	5,710,668	369,338
Residual equity transfers in	-	-	-	-	-	-	-
Residual equity transfers out	-	-	-	-	-	-	-
Residual equity transfer to component unit	-	-	-	-	-	-	-
Fund balances (deficits) at September 30, 2000	\$ 498,872	\$ 8,103	\$ -	\$ 6,886	\$ -	\$ 5,030,949	\$ 310,103

continued

**County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Amended Budget and Actual
For the Year Ended September 30, 2000**

	State Court Disbursement	County Veterans' Trust	County Market	Restricted Funds	Social Welfare	Environmental Infrastructure	Oakland Enhancement	Millage Reduction and Stabilization
Revenues								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-
State grants	-	156,836	-	-	-	-	-	-
Other intergovernmental revenues	-	-	-	400,600	-	-	-	-
Charges for services	-	-	99,379	-	802,773	-	257,815	-
Investment income	-	-	-	5,623	-	-	13,698	-
Other	-	-	-	61,800	-	-	222,642	-
Total revenues	-	156,836	99,379	468,023	802,773	-	494,155	-
Expenditures								
Salaries	-	-	51,842	-	-	-	70,583	-
Frinee benefits	-	-	8,561	-	-	-	27,382	-
Contractual services	9,320	150,544	33,805	424,639	875,185	-	151,408	-
Commodities	-	378	-	7,077	-	-	1,253	-
Capital outlay	-	-	-	-	-	1,749,025	-	-
Internal services	292,342	-	51,776	-	-	-	2,870	-
Total expenditures	301,662	150,922	145,984	431,716	875,185	1,749,025	253,496	-
Excess (deficiency) of revenues over (under) expenditures	(301,662)	5,914	(46,605)	36,307	(72,412)	(1,749,025)	240,659	-
Other financing sources (uses)								
Operating transfers in	-	-	-	-	-	5,071,883	26,887	-
Operating transfers out	-	-	-	-	-	-	-	(1,093,816)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(301,662)	5,914	(46,605)	36,307	(72,412)	3,322,858	267,546	(1,093,816)
Fund balances at October 1, 1999	2,661,828	31,973	54,860	8,293	156,518	5,000,000	-	2,187,632
Residual equity transfers in	-	-	-	-	-	-	-	-
Residual equity transfers out	-	-	-	-	-	-	-	-
Residual equity transfer to component unit	-	-	-	-	-	-	-	-
Fund balances (deficits) at September 30, 2000	\$ 2,360,166	\$ 37,887	\$ 8,255	\$ 44,600	\$ 84,106	\$ 8,322,858	\$ 267,546	\$ 1,093,816

continued

**County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Amended Budget and Actual
For the Year Ended September 30, 2000**

	Drains-Act 40 Maintenance Chapter 4 & 18	Drains-Act 40 Maintenance Chapter 20 & 21	Sewer Act 94	Lake Levels Act 146	Lake Improvements Act 345	Pollution Control Grants	Multi- Organizational Grants	J.T.P.A. Grants
Revenues								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	302,078	-	-	394,372	744,823	-	-	-
Federal grants	-	-	-	-	-	41,283	-	-
State grants	-	-	-	-	-	-	3,420,136	15,275,034
Other intergovernmental revenues	-	-	-	-	-	-	-	-
Charges for services	4,641	-	-	3,156	-	43,235	-	-
Investment income	229,804	-	12,398	11,650	74,531	-	-	-
Other	-	-	-	-	-	-	-	-
Total revenues	536,523	-	12,398	409,178	819,354	84,518	3,420,136	15,275,034
Expenditures								
Salaries	184,758	-	-	175,043	-	33,703	962,276	419,727
Fringe benefits	68,848	-	-	56,196	-	10,502	354,734	142,579
Contractual services	27,943	-	-	75,094	571,738	30,299	1,829,332	14,600,973
Commodities	3,640	-	-	4,288	1,328	455	55,570	2,200
Capital outlay	-	-	-	-	-	-	70,883	-
Internal services	52,881	-	-	80,698	135	9,559	147,341	109,555
Total expenditures	338,070	-	-	391,319	573,201	84,518	3,420,136	15,275,034
Excess (deficiency) of revenues over (under) expenditures	198,453	-	12,398	17,859	246,153	-	-	-
Other financing sources (uses)								
Operating transfers in	54,109	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	252,562	-	12,398	17,859	246,153	-	-	-
Fund balances at October 1, 1999	792,300	4,512,394	284,161	(170,376)	678,695	-	-	-
Residual equity transfers in	-	-	-	-	-	-	-	-
Residual equity transfers out	-	(70,017)	(296,559)	-	-	-	-	-
Residual equity transfer to component unit	-	(4,442,377)	-	-	-	-	-	-
Fund balances (deficits) at September 30, 2000	\$ 1,044,862	\$ -	\$ -	\$ (152,517)	\$ 924,848	\$ -	\$ -	\$ -

continued

**County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Amended Budget and Actual
For the Year Ended September 30, 2000**

	Law Enforcement Grants	Housing and Community Development	Human Service Grants	Other Grants	Human Services Coordinating Council	COPS More Grant	Total
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,786,763
Special assessments	-	-	-	-	-	-	1,441,273
Federal grants	-	6,444,474	-	-	-	4,100,731	10,871,818
State grants	4,614,771	-	10,811,395	1,247,963	1,001,462	119,677	48,606,095
Other intergovernmental revenues	-	282,306	-	-	-	1,714,296	2,397,202
Charges for services	86,686	1,955,426	374,607	45,784	-	-	17,078,190
Investment income	-	-	-	-	-	-	984,425
Other	-	-	20	-	-	-	287,173
Total revenues	4,701,457	8,682,206	11,186,022	1,293,747	1,001,462	5,934,704	91,452,939
Expenditures							
Salaries	2,303,899	725,617	3,427,341	415,458	131,043	347,853	42,416,264
Fringe benefits	879,821	273,495	1,219,088	162,199	59,456	127,242	15,929,354
Contractual services	908,654	7,340,688	5,897,929	673,182	802,418	959,551	54,344,861
Commodities	11,714	49,738	263,102	24,974	1,996	27,733	2,468,106
Capital outlay	237,390	92,679	-	528	-	4,369,566	7,328,634
Internal services	359,979	199,989	378,562	17,406	6,549	102,759	10,786,014
Total expenditures	4,701,457	8,682,206	11,186,022	1,293,747	1,001,462	5,934,704	133,273,233
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-	(41,820,294)
Other financing sources (uses)							
Operating transfers in	-	-	-	-	-	-	49,369,096
Operating transfers out	-	-	-	-	-	-	(6,728,554)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-	-	820,248
Fund balances at October 1, 1999	-	-	-	-	-	-	23,880,045
Residual equity transfers in	-	-	-	-	-	-	-
Residual equity transfers out	-	-	-	-	-	-	(366,576)
Residual equity transfer to component unit	-	-	-	-	-	-	(4,442,377)
Fund balances (deficits) at September 30, 2000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,891,340

**County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Amended Budget and Actual
For the Year Ended September 30, 2000**

	<u>County Health</u>		
	Amended budget	Actual	Variance favorable (unfavorable)
Revenues			
Federal grants	\$ 25,000	\$ 31,257	\$ 6,257
State grants	4,200,000	3,565,034	(634,966)
Other intergovernmental revenues	110,700	-	(110,700)
Charges for services	1,852,445	2,855,443	1,002,998
Other	1,267,165	-	(1,267,165)
Total revenues	<u>7,455,310</u>	<u>6,451,734</u>	<u>(1,003,576)</u>
Expenditures			
Current operations			
County Executive			
Management and Budget			
Fiscal Services			
Controllable personnel expenditures	115,105	190,422	(75,317)
Controllable operating expenditures	265	870	(605)
Non-controllable operating expenditures	16,258	16,768	(510)
Total fiscal services	<u>131,628</u>	<u>208,060</u>	<u>(76,432)</u>
Total Management and Budget	<u>131,628</u>	<u>208,060</u>	<u>(76,432)</u>
Human Services			
Health			
Controllable personnel expenditures	20,941,316	19,864,443	1,076,873
Controllable operating expenditures	5,361,894	3,831,901	1,529,993
Non-controllable operating expenditures	2,891,299	2,945,967	(54,668)
Total Health	<u>29,194,509</u>	<u>26,642,311</u>	<u>2,552,198</u>
Total Human Services	<u>29,194,509</u>	<u>26,642,311</u>	<u>2,552,198</u>
Information Technology			
Emergency Management Services			
Controllable personnel expenditures	372,384	351,023	21,361
Controllable operating expenditures	355,495	123,822	231,673
Non-controllable operating expenditures	278,574	258,363	20,211
Total Emergency Management Services	<u>1,006,453</u>	<u>733,208</u>	<u>273,245</u>
Total Information Technology	<u>1,006,453</u>	<u>733,208</u>	<u>273,245</u>

continued

**County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Amended Budget and Actual
For the Year Ended September 30, 2000**

	County Health		
	Amended budget	Actual	Variance favorable (unfavorable)
Expenditures, continued			
Current operations, continued			
County Executive, continued			
Total County Executive	<u>\$ 30,332.590</u>	<u>\$ 27,583,579</u>	<u>\$ 2,749,011</u>
Total expenditures	<u>30,332.590</u>	<u>27,583,579</u>	<u>2,749,011</u>
Excess (deficiency) of revenues over (under) expenditures	(22,877,280)	(21,131,845)	1,745,435
Other financing sources (uses)			
Operating transfers in	23,137,676	20,376,866	(2,760,810)
Operating transfers out	<u>(260,396)</u>	<u>(16,479)</u>	<u>243,917</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	(771,458)	(771,458)
Fund balance at October 1, 1999	<u>1,270,330</u>	<u>1,270,330</u>	<u>-</u>
Fund balance at September 30, 2000	<u>\$ 1,270,330</u>	<u>\$ 498,872</u>	<u>\$ (771,458)</u>

continued

County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Amended Budget and Actual
For the Year Ended September 30, 2000

	<u>Juvenile Maintenance</u>		
	Amended budget	Actual	Variance favorable (unfavorable)
Revenues			
Federal grants	\$ 180,000	\$ 254,073	\$ 74,073
State grants	8,400,000	8,238,761	(161,239)
Charges for services	3,480,500	3,483,518	3,018
Other	65,101	-	(65,101)
Total revenues	<u>12,125,601</u>	<u>11,976,352</u>	<u>(149,249)</u>
Expenditures			
Current operations			
County Executive			
Human services			
Juvenile Maintenance			
Controllable personnel expenditures	9,264,471	8,836,272	428,199
Controllable operating expenditures	2,694,073	2,616,935	77,138
Non-controllable operating expenditures	1,944,110	2,056,658	(112,548)
Total Juvenile Maintenance	<u>13,902,654</u>	<u>13,509,865</u>	<u>392,789</u>
Social Services			
Controllable operating expenditures	4,967,849	4,046,270	921,579
Total Social Services	<u>4,967,849</u>	<u>4,046,270</u>	<u>921,579</u>
Total Human Services	<u>18,870,503</u>	<u>17,556,135</u>	<u>1,314,368</u>
Total County Executive	<u>18,870,503</u>	<u>17,556,135</u>	<u>1,314,368</u>

continued

**County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Amended Budget and Actual
For the Year Ended September 30, 2000**

	<u>Juvenile Maintenance</u>		
	Amended budget	Actual	Variance favorable (unfavorable)
Expenditures, continued			
Current operations, continued			
Justice administration			
Probate Court			
Juvenile Maintenance			
Controllable operating expenditures	\$ 5,481,392	\$ 5,952,728	\$ (471,336)
Non-controllable operating expenditures	33	-	33
Total Juvenile Maintenance	<u>5,481,425</u>	<u>5,952,728</u>	<u>(471,303)</u>
Court Services			
Controllable personnel expenditures	577,049	831,717	(254,668)
Controllable operating expenditures	117,520	278,387	(160,867)
Non-controllable operating expenditures	22,198	36,455	(14,257)
Total Court Services	<u>716,767</u>	<u>1,146,559</u>	<u>(429,792)</u>
Total Probate Court	<u>6,198,192</u>	<u>7,099,287</u>	<u>(901,095)</u>
Total Justice Administration	<u>6,198,192</u>	<u>7,099,287</u>	<u>(901,095)</u>
Total expenditures	<u>25,068,695</u>	<u>24,655,422</u>	<u>413,273</u>
Excess (deficiency) of revenues over (under) expenditures	(12,943,094)	(12,679,070)	264,024
Other financing sources			
Operating transfers in	<u>12,943,094</u>	<u>12,622,072</u>	<u>(321,022)</u>
Excess of revenues and other sources over expenditures	-	(56,998)	(56,998)
Fund balance at October 1, 1999	<u>65,101</u>	<u>65,101</u>	<u>-</u>
Fund balance at September 30, 2000	<u>\$ 65,101</u>	<u>\$ 8,103</u>	<u>\$ (56,998)</u>

continued

**County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Amended Budget and Actual
For the Year Ended September 30, 2000**

	<u>Social Welfare Foster Care</u>		
	Amended budget	Actual	Variance favorable (unfavorable)
Revenues			
State grants	\$ 15,000	\$ 16,653	\$ 1,653
Total revenues	<u>15,000</u>	<u>16,653</u>	<u>1,653</u>
Expenditures			
Current operations			
County Executive			
Human Services			
Social Services			
Controllable operating expenditures	<u>60,000</u>	<u>27,550</u>	<u>32,450</u>
Total Social Services	<u>60,000</u>	<u>27,550</u>	<u>32,450</u>
Total Human Services	<u>60,000</u>	<u>27,550</u>	<u>32,450</u>
Total County Executive	<u>60,000</u>	<u>27,550</u>	<u>32,450</u>
Total expenditures	<u>60,000</u>	<u>27,550</u>	<u>32,450</u>
Excess (deficiency) of revenues over (under) expenditures	(45,000)	(10,897)	34,103
Other financing sources			
Operating transfers in	<u>45,000</u>	<u>10,897</u>	<u>34,103</u>
Excess of revenues and other sources over expenditures	-	-	-
Fund balance at October 1, 1999	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at September 30, 2000	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

continued

**County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Amended Budget and Actual
For the Year Ended September 30, 2000**

	<u>Friend of the Court</u>		
	Amended budget	Actual	Variance favorable (unfavorable)
Revenues			
Other intergovernmental revenues	\$ 250,000	\$ 138,373	\$ (111,627)
Charges for services	177,200	168,311	(8,889)
Other	22,413	-	(22,413)
Total revenues	<u>449,613</u>	<u>306,684</u>	<u>(142,929)</u>
Expenditures			
Current operations			
County Executive			
Management and Budget			
Reimbursement			
Controllable personnel expenditures	1,089,368	1,110,463	(21,095)
Controllable operating expenditures	293,439	200,269	93,170
Non-controllable operating expenditures	252,178	192,646	59,532
Total Reimbursement	<u>1,634,985</u>	<u>1,503,378</u>	<u>131,607</u>
Total Management and Budget	<u>1,634,985</u>	<u>1,503,378</u>	<u>131,607</u>
Total County Executive	<u>1,634,985</u>	<u>1,503,378</u>	<u>131,607</u>
Justice administration			
Circuit Court			
Friend of the Court			
Controllable personnel expenditures	7,058,095	7,011,400	46,695
Controllable operating expenditures	561,664	500,214	61,450
Non-controllable operating expenditures	2,705,428	2,513,601	191,827
Total Friend of the Court	<u>10,325,187</u>	<u>10,025,215</u>	<u>299,972</u>
Total Circuit Court	<u>10,325,187</u>	<u>10,025,215</u>	<u>299,972</u>
Total Justice Administration	<u>10,325,187</u>	<u>10,025,215</u>	<u>299,972</u>
Total expenditures	<u>11,960,172</u>	<u>11,528,593</u>	<u>431,579</u>
Excess (deficiency) of revenues over (under) expenditures	(11,510,559)	(11,221,909)	288,650
Other financing sources			
Operating transfers in	11,510,559	11,206,382	(304,177)
Excess of revenues and other sources over expenditures	-	(15,527)	(15,527)
Fund balance at October 1, 1999	22,413	22,413	-
Fund balance at September 30, 2000	<u>\$ 22,413</u>	<u>\$ 6,886</u>	<u>\$ (15,527)</u>

**County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Amended Budget and Actual
For the Year Ended September 30, 2000**

	<u>Friend of the Court</u>		
	Amended budget	Actual	Variance favorable (unfavorable)
Revenues			
Other intergovernmental revenues	\$ 250,000	\$ 138,373	\$ (111,627)
Charges for services	177,200	168,311	(8,889)
Other	22,413	-	(22,413)
Total revenues	<u>449,613</u>	<u>306,684</u>	<u>(142,929)</u>
Expenditures			
Current operations			
County Executive			
Management and Budget			
Reimbursement			
Controllable personnel expenditures	1,089,368	1,110,463	(21,095)
Controllable operating expenditures	293,439	200,269	93,170
Non-controllable operating expenditures	252,178	192,646	59,532
Total Reimbursement	<u>1,634,985</u>	<u>1,503,378</u>	<u>131,607</u>
Total Management and Budget	<u>1,634,985</u>	<u>1,503,378</u>	<u>131,607</u>
Total County Executive	<u>1,634,985</u>	<u>1,503,378</u>	<u>131,607</u>
Justice administration			
Circuit Court			
Friend of the Court			
Controllable personnel expenditures	7,058,095	7,011,400	46,695
Controllable operating expenditures	561,664	500,214	61,450
Non-controllable operating expenditures	2,705,428	2,513,601	191,827
Total Friend of the Court	<u>10,325,187</u>	<u>10,025,215</u>	<u>299,972</u>
Total Circuit Court	<u>10,325,187</u>	<u>10,025,215</u>	<u>299,972</u>
Total Justice Administration	<u>10,325,187</u>	<u>10,025,215</u>	<u>299,972</u>
Total expenditures	<u>11,960,172</u>	<u>11,528,593</u>	<u>431,579</u>
Excess (deficiency) of revenues over (under) expenditures	(11,510,559)	(11,221,909)	288,650
Other financing sources			
Operating transfers in	<u>11,510,559</u>	<u>11,206,382</u>	<u>(304,177)</u>
Excess of revenues and other sources over expenditures	-	(15,527)	(15,527)
Fund balance at October 1, 1999	22,413	22,413	-
Fund balance at September 30, 2000	<u>\$ 22,413</u>	<u>\$ 6,886</u>	<u>\$ (15,527)</u>

continued

**County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Amended Budget and Actual
For the Year Ended September 30, 2000**

	<u>Total Budgeted Special Revenue Funds</u>		
	<u>Amended budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues			
Federal grants	\$ 205,000	\$ 285,330	\$ 80,330
State grants	12,615,000	11,820,448	(794,552)
Other intergovernmental revenues	360,700	138,373	(222,327)
Charges for services	5,510,145	6,507,272	997,127
Other	1,598,596	-	(1,598,596)
Total revenues	<u>20,289,441</u>	<u>18,751,423</u>	<u>(1,538,018)</u>
Expenditures			
Current operations			
County Executive			
Management and Budget			
Fiscal Services			
Controllable personnel expenditures	115,105	190,422	(75,317)
Controllable operating expenditures	265	870	(605)
Non-controllable operating expenditures	16,258	16,768	(510)
Total Fiscal Services	<u>131,628</u>	<u>208,060</u>	<u>(76,432)</u>
Reimbursement			
Controllable personnel expenditures	1,089,368	1,110,463	(21,095)
Controllable operating expenditures	293,439	200,269	93,170
Non-controllable operating expenditures	252,178	192,646	59,532
Total reimbursement	<u>1,634,985</u>	<u>1,503,378</u>	<u>131,607</u>
Total Management and Budget	<u>1,766,613</u>	<u>1,711,438</u>	<u>55,175</u>
Human Services			
Health			
Controllable personnel expenditures	20,941,316	19,864,443	1,076,873
Controllable operating expenditures	5,361,894	3,831,901	1,529,993
Non-controllable operating expenditures	2,891,299	2,945,967	(54,668)
Total Health	<u>29,194,509</u>	<u>26,642,311</u>	<u>2,552,198</u>
Juvenile Maintenance			
Controllable personnel expenditures	9,264,471	8,836,272	428,199
Controllable operating expenditures	2,694,073	2,616,935	77,138
Non-controllable operating expenditures	1,944,110	2,056,658	(112,548)
Total Juvenile Maintenance	<u>13,902,654</u>	<u>13,509,865</u>	<u>392,789</u>
Social Services			
Controllable operating expenditures	5,027,849	4,073,820	954,029
Total Social Services	<u>5,027,849</u>	<u>4,073,820</u>	<u>954,029</u>
Total Human Services	<u>48,125,012</u>	<u>44,225,996</u>	<u>3,899,016</u>

continued

**County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Amended Budget and Actual
For the Year Ended September 30, 2000**

	<u>Total Budgeted Special Revenue Funds</u>		
	Amended budget	Actual	Variance favorable (unfavorable)
Expenditures, continued			
Current operations, continued			
County Executive, continued			
Information Technology			
Emergency Management Services			
Controllable personnel expenditures	\$ 372,384	\$ 351,023	\$ 21,361
Controllable operating expenditures	355,495	123,822	231,673
Non-controllable operating expenditures	<u>278,574</u>	<u>258,363</u>	<u>20,211</u>
Total Emergency Management Services	<u>1,006,453</u>	<u>733,208</u>	<u>273,245</u>
Total Information Technology	<u>1,006,453</u>	<u>733,208</u>	<u>273,245</u>
Total County Executive	<u>50,898,078</u>	<u>46,670,642</u>	<u>4,227,436</u>
Justice Administration			
Circuit Court			
Friend of the Court			
Controllable personnel expenditures	7,058,095	7,011,400	46,695
Controllable operating expenditures	561,664	500,214	61,450
Non-controllable operating expenditures	<u>2,705,428</u>	<u>2,513,601</u>	<u>191,827</u>
Total Friend of the Court	<u>10,325,187</u>	<u>10,025,215</u>	<u>299,972</u>
Total Circuit Court	<u>10,325,187</u>	<u>10,025,215</u>	<u>299,972</u>
Probate Court			
Juvenile Maintenance			
Controllable operating expenditures	5,481,392	5,952,728	(471,336)
Non-controllable operating expenditures	<u>33</u>	<u>-</u>	<u>33</u>
Total Juvenile Maintenance	<u>5,481,425</u>	<u>5,952,728</u>	<u>(471,303)</u>
Court Services			
Controllable personnel expenditures	577,049	831,717	(254,668)
Controllable operating expenditures	117,520	278,387	(160,867)
Non-controllable operating expenditures	<u>22,198</u>	<u>36,455</u>	<u>(14,257)</u>
Total Court Services	<u>716,767</u>	<u>1,146,559</u>	<u>(429,792)</u>
Total Probate Court	<u>6,198,192</u>	<u>7,099,287</u>	<u>(901,095)</u>
Total Justice Administration	<u>16,523,379</u>	<u>17,124,502</u>	<u>(601,123)</u>
Total expenditures	<u>67,421,457</u>	<u>63,795,144</u>	<u>3,626,313</u>

continued

**County of Oakland
Special Revenue Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Amended Budget and Actual
For the Year Ended September 30, 2000**

	<u>Total Budgeted Special Revenue Funds</u>		
	<u>Amended budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Excess (deficiency) of revenues over (under) expenditures	\$ (47,132,016)	\$ (45,043,721)	\$ 2,088,295
Other financing sources (uses)			
Operating transfers in	47,392,412	43,972,300	(3,420,112)
Operating transfers out	<u>(260,396)</u>	<u>(16,479)</u>	<u>243,917</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	(1,087,900)	(1,087,900)
Fund balances at October 1, 1999	<u>1,601,761</u>	<u>1,601,761</u>	<u>-</u>
Fund balances at September 30, 2000	<u>\$ 1,601,761</u>	<u>\$ 513,861</u>	<u>\$ (1,087,900)</u>

County of Oakland Debt Service Funds

Debt Service Funds

These funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The Building Authority Lyon Oaks Park Fund - was established to accumulate the Resources for the payment of bonded debt issued for the construction of facilities at the Lyon Oaks Park

The Building Authority Refunding Series 1992 Fund - was established to accumulate resources for the payment of bonded debt issued for the refinancing of debt obligations for various Building Authority funds.

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

The Building Authority West Wing Extension Fund - was established to accumulate resources for the payment of bonded debt issued to construct an addition to the Oakland County Courthouse West Wing.

The Building Authority Refunding Series 1998 Fund - was established to accumulate resources for the payment of bonded debt issued for the refinancing of debt obligations of the Building Authority West Wing Extension.

The Water and Sewer Act 342 Fund - is used to account for the accumulation of resources for the payment of bonded debt issued for the construction of water and sewer systems under Public Act 342 of 1939 (currently 27 issues).

The Drains Act 40 Fund - for debt service of drains constructed under Chapter 20 and 21 of Public Act 40 of 1956 was transferred to the Drains Component Unit at October 1, 1999. Refer to footnote #1.

The Refunding Act 202 Fund - is used to account for the accumulation of resources for the payment of bonded debt issued for the refinancing of debt obligations for construction of various water and sewer systems (currently 9 issues). The portion of this fund that accounted for debt of drainage districts was transferred to the Drains Component Unit at October 1, 1999

The Water and Sewer Act 185 Fund - is used to account for the accumulation of resources for the payment of bonded debt issued for the construction of water and sewer systems under Public Act 185 of 1957 (currently 10 issues).

**County of Oakland
Debt Service Funds
Combining Balance Sheet
September 30, 2000**

	Building Authority Lyon Oaks Park	Building Authority Refunding Series 1992	Building Authority Computer Center	Building Authority West Wing Extension	Building Authority Refunding Series 1998	Water and Sewer Act 342	Drains Act 40	Water and Sewer Refunding Act 202	Water and Sewer Act 185	Total
Assets										
Cash and cash equivalents	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ 641,548	\$ -	\$ 52,347	\$ 26,331	\$ 720,232
Investments	-	-	-	-	-	4,931,900	-	997,536	2,601,042	8,530,478
Special assessments receivable	-	-	-	-	-	61,190,000	-	38,500,000	13,035,000	112,725,000
Accrued interest receivable	-	-	-	-	-	120,420	-	1,272	43,767	165,459
Due from other funds	-	-	-	-	-	70,177	-	70,177	-	140,354
Total assets	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ 66,954,045	\$ -	\$ 39,621,332	\$ 15,706,140	\$ 122,281,523
Liabilities and Fund Balances										
Liabilities										
Due to other governmental units	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 604,773	\$ -	\$ 2,484	\$ 873,405	\$ 1,480,662
Due to other funds	-	-	-	-	-	70,177	-	-	-	70,177
Deferred revenue	-	-	-	-	-	61,190,000	-	38,500,000	13,035,000	112,725,000
Other accrued liabilities	-	-	-	-	-	130,545	-	71,630	18,582	220,757
Total liabilities	-	-	-	-	-	61,995,495	-	38,574,114	13,926,987	114,496,596
Fund balances - reserved for debt service	6	-	-	-	-	4,958,550	-	1,047,218	1,779,153	7,784,927
Total liabilities and fund balances	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ 66,954,045	\$ -	\$ 39,621,332	\$ 15,706,140	\$ 122,281,523

County of Oakland
Debt Service Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended September 30, 2000

	Building Authority Lyon Oaks Park	Building Authority Refunding Series 1992	Building Authority Computer Center	Building Authority West Wing Extension	Building Authority Refunding Series 1998	Water and Sewer Act 342	Drains Act 40	Water and Sewer Refunding Act 202	Water and Sewer Act 185	Total
Revenues										
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,693,439	\$ -	\$ 4,179,651	\$ 6,192,428	\$ 25,065,518
Charges for services	-	-	-	-	-	13,988	-	2,200	1,519	17,707
Investment income	16	-	-	-	-	365,547	-	44,997	255,443	666,003
Total revenues	16	-	-	-	-	15,072,974	-	4,226,848	6,449,390	25,749,228
Expenditures										
Principal payments	375,000	1,400,000	-	800,000	105,000	10,415,000	-	2,765,000	5,240,000	21,100,000
Interest	192,106	252,463	108,937	134,000	439,744	3,742,278	-	1,536,658	954,625	7,360,811
Paying agent fees	300	1,000	1,000	1,000	300	23,928	-	3,858	4,341	35,727
Intergovernmental	-	-	-	-	-	1,403,563	-	1,230,084	1,252,573	3,886,220
Total expenditures	567,406	1,653,463	109,937	935,000	545,044	15,584,769	-	5,535,600	7,451,539	32,382,758
Deficiency of revenues under expenditures	(567,390)	(1,653,463)	(109,937)	(935,000)	(545,044)	(511,795)	-	(1,308,752)	(1,002,149)	(6,633,530)
Other financing sources (uses)										
Operating transfers in	567,119	1,653,463	109,937	935,000	545,043	-	-	-	-	3,810,562
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(271)	-	-	-	(1)	(511,795)	-	(1,308,752)	(1,002,149)	(2,822,968)
Fund balances at October 1, 1999	277	-	-	-	1	5,771,052	1,531,568	2,382,878	2,781,302	12,467,078
Residual equity transfers in	-	-	-	-	-	-	-	300,707	-	300,707
Residual equity transfers out	-	-	-	-	-	(300,707)	-	-	-	(300,707)
Residual equity transfers out to component unit	-	-	-	-	-	-	(1,531,568)	(327,615)	-	(1,859,183)
Fund balances at September 30, 2000	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ 4,958,550	\$ -	\$ 1,047,218	\$ 1,779,153	\$ 7,784,927

County of Oakland Capital Project Funds

Capital Projects Funds - account for the purchase or construction of major capital facilities which are not financed by Proprietary funds.

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

The Project Work Orders Fund - was established to account for the costs of various improvement projects for County facilities.

The Major Projects Fund - was established to account for the costs of major improvement projects to various County facilities, which are funded by current available resources rather than bond issues.

The Lyon Oaks Park Fund - was established to account for the cost of construction of the golf course and facilities at Lyon Oaks Park.

The Parks and Recreation Capital Improvements Fund - was established to account for the cost of construction and capital improvements at the various County parks.

The Water and Sewer Act 342 Fund - is used to account for the construction of water and sewer systems (currently 20) under Act 342 of 1939.

The Lake Levels Act 146 Fund - is to account for the costs of construction or reconstruction of various dam structures for purposes of lake level control and augmentation wells (currently 3), under Act 146 of 1961.

The Lake Improvements Act 345 Fund - is used to account for the costs of construction of an augmentation well for purposes of lake level control for a lake in Waterford Township. Financing is provided by a special assessment roll as permitted under Public Act 345 of 1966.

The Drains Act 40 Fund - was used to account for the construction of various Chapter 20 and 21 drains under Public Act 40 of 1956. This was transferred to the Drains Component Unit at October 1, 1999. Refer to footnote #1.

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

The Long-term Revolving Fund - was established to provide preliminary financing for specific capital projects as approved by the Board of Commissioners. Funds advanced are recovered through special assessments.

**County of Oakland
Capital Project Funds
Combining Balance Sheet
September 30, 2000**

	Building Improvement	Project Work Orders	Major Projects	Lyon Oaks Park	Parks & Recr. Capital Improvements	Water and Sewer Act 342
Assets						
Current assets						
Cash and cash equivalents	\$ 12,433,340	\$ 8,907,133	\$ -	\$ 4,809,421	\$ 10,190,102	\$ 4,223,963
Due from other governmental units	-	-	-	-	-	313,964
Accrued interest receivable	165	-	-	-	-	19,206
Accounts receivable	50,000	-	-	-	-	-
Due from other funds	-	24,550	12,000	-	26	6,728,272
Total current assets	<u>12,483,505</u>	<u>8,931,683</u>	<u>12,000</u>	<u>4,809,421</u>	<u>10,190,128</u>	<u>11,285,405</u>
Long-term assets						
Advances	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-
Total long-term assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 12,483,505</u>	<u>\$ 8,931,683</u>	<u>\$ 12,000</u>	<u>\$ 4,809,421</u>	<u>\$ 10,190,128</u>	<u>\$ 11,285,405</u>
Liabilities and Fund Balances						
Current liabilities						
Vouchers payable	\$ -	\$ 105	\$ -	\$ -	\$ 243,474	\$ 134,747
Due to other funds	-	12,180	10,443	-	-	6,875,766
Deferred revenue	-	-	-	-	7,684	-
Other accrued liabilities	<u>51,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>332,513</u>	<u>161,244</u>
Total current liabilities	<u>51,000</u>	<u>12,285</u>	<u>10,443</u>	<u>-</u>	<u>583,671</u>	<u>7,171,757</u>
Other liabilities - advances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>51,000</u>	<u>12,285</u>	<u>10,443</u>	<u>-</u>	<u>583,671</u>	<u>7,171,757</u>
Fund balances						
Reserved						
Long-term advances	-	-	-	-	-	-
Work projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,809,421</u>	<u>9,606,457</u>	<u>4,113,648</u>
Total reserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,809,421</u>	<u>9,606,457</u>	<u>4,113,648</u>
Unreserved						
Designated for work projects	-	8,919,398	1,557	-	-	-
Undesignated	<u>12,432,505</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total unreserved	<u>12,432,505</u>	<u>8,919,398</u>	<u>1,557</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>12,432,505</u>	<u>8,919,398</u>	<u>1,557</u>	<u>4,809,421</u>	<u>9,606,457</u>	<u>4,113,648</u>
Total liabilities and fund balances	<u>\$ 12,483,505</u>	<u>\$ 8,931,683</u>	<u>\$ 12,000</u>	<u>\$ 4,809,421</u>	<u>\$ 10,190,128</u>	<u>\$ 11,285,405</u>

continued

**County of Oakland
Capital Project Funds
Combining Balance Sheet
September 30, 2000**

	Lake Levels Act 146	Lake Improvements Act 345	Drains Act 40	Drain Commissioner Revolving	Long-term Revolving	Total
Assets						
Current assets						
Cash and cash equivalents	\$ 7.882	\$ 617	\$ -	\$ 669,281	\$ 333,860	\$ 41,575,599
Due from other governmental units	-	-	-	340,623	-	654,587
Accrued interest receivable	-	-	-	-	-	19,371
Accounts receivable	-	-	-	-	-	50,000
Due from other funds	-	-	-	832,471	-	7,597,319
Total current assets	7,882	617	-	1,842,375	333,860	49,896,876
Long-term assets						
Advances	-	-	-	-	157,140	157,140
Special assessments receivable	111,036	33,161	-	-	-	144,197
Total long-term assets	111,036	33,161	-	-	157,140	301,337
Total assets	\$ 118,918	\$ 33,778	\$ -	\$ 1,842,375	\$ 491,000	\$ 50,198,213
Liabilities and Fund Balances						
Current liabilities						
Vouchers payable	\$ -	\$ -	\$ -	\$ 17,375	\$ -	\$ 395,701
Due to other funds	10,356	-	-	-	-	6,908,745
Deferred revenue	111,036	33,161	-	-	-	151,881
Other accrued liabilities	10,000	-	-	-	-	554,757
Total current liabilities	131,392	33,161	-	17,375	-	8,011,084
Other liabilities - advances	118,923	17,826	-	-	-	136,749
Total liabilities	250,315	50,987	-	17,375	-	8,147,833
Fund balances						
Reserved						
Long-term advances	-	-	-	-	157,140	157,140
Work projects	-	-	-	1,825,000	333,860	20,688,386
Total reserved	-	-	-	1,825,000	491,000	20,845,526
Designated for work projects						
Undesignated	(131,397)	(17,209)	-	-	-	8,920,955
Total unreserved	(131,397)	(17,209)	-	-	-	21,204,854
Total fund balances (deficit)	(131,397)	(17,209)	-	1,825,000	491,000	42,050,380
Total liabilities and fund balances	\$ 118,918	\$ 33,778	\$ -	\$ 1,842,375	\$ 491,000	\$ 50,198,213

**County of Oakland
Capital Project Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended September 30, 2000**

	Building Improvement	Project Work Orders	Major Projects	Lyon Oaks Park	Parks & Recr. Capital Improvements	Water and Sewer Act 342
Revenues						
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,166,491
State grants	-	-	-	-	198,500	-
Investment income	165	-	-	314,127	520,725	227,400
Other	<u>7,791,350</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,825</u>	<u>84,027</u>
Total revenues	<u>7,791,515</u>	<u>-</u>	<u>-</u>	<u>314,127</u>	<u>768,050</u>	<u>1,477,918</u>
Expenditures - capital outlay	<u>-</u>	<u>2,967,333</u>	<u>2,189,907</u>	<u>681,969</u>	<u>4,614,962</u>	<u>1,150,628</u>
Excess (deficiency) of revenues over (under) expenditures	7,791,515	(2,967,333)	(2,189,907)	(367,842)	(3,846,912)	327,290
Other financing sources (uses)						
Operating transfers in	6,777,911	8,501,732	-	-	4,740,011	-
Operating transfers out	<u>(7,444,530)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	7,124,896	5,534,399	(2,189,907)	(367,842)	893,099	327,290
Fund balances (deficits) at October 1, 1999	5,307,609	3,384,999	2,191,464	5,177,263	8,713,358	3,786,358
Residual equity transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficits) at September 30, 2000	<u>\$ 12,432,505</u>	<u>\$ 8,919,398</u>	<u>\$ 1,557</u>	<u>\$ 4,809,421</u>	<u>\$ 9,606,457</u>	<u>\$ 4,113,648</u>

continued

**County of Oakland
 Capital Project Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended September 30, 2000**

	Lake Levels Act 146	Lake Improvements Act 345	Drains Act 40	Drain Commissioner Revolving	Long-term Revolving	Total
Revenues						
Special assessments	\$ 24,846	\$ 8,595	\$ -	\$ -	\$ -	\$ 1,199,932
State grants	-	-	-	-	-	198,500
Investment income	121	1,485	-	-	-	1,064,023
Other	<u>3,786</u>	<u>81</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,928,069</u>
Total revenues	<u>28,753</u>	<u>10,161</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,390,524</u>
Expenditures - capital outlay	<u>22,870</u>	<u>1,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,629,469</u>
Excess (deficiency) of revenues over (under) expenditures	5,883	8,361	-	-	-	(1,238,945)
Other financing sources (uses)						
Operating transfers in	-	-	-	-	-	20,019,654
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,444,530)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	5,883	8,361	-	-	-	11,336,179
Fund balances (deficits) at October 1, 1999	(137,280)	(25,570)	7,683,799	1,825,000	491,000	38,398,000
Residual equity transfers out to component unit	<u>-</u>	<u>-</u>	<u>(7,683,799)</u>	<u>-</u>	<u>-</u>	<u>(7,683,799)</u>
Fund balances (deficits) at September 30, 2000	<u>\$ (131,397)</u>	<u>\$ (17,209)</u>	<u>\$ -</u>	<u>\$ 1,825,000</u>	<u>\$ 491,000</u>	<u>\$ 42,050,380</u>

County of Oakland Internal Service Funds

Internal Service Funds

These funds account for the financing of goods or services provided by one County department or agency to other departments or agencies on a cost-reimbursed basis.

The Delinquent Tax Revolving Fund - is used to account for money advanced by the County to cities, townships, villages, and County funds for unpaid property taxes, and the subsequent collections of delinquencies from taxpayers. Short-term notes are sold to fund the advances necessary.

The Fringe Benefits Fund - is used as a clearing account for the County's employee fringe benefits. Monies are accumulated in this fund as a result of payroll allocations made on a departmental and/or bargaining unit basis. This fund also accumulates and disburses monies related to workers' compensation and unemployment compensation claims.

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

The Information Technology Fund - distributes the costs of central data processing services to the various user departments.

The CLEMIS (Courts and Law Enforcement Management Information System) Fund - was established to accumulate revenues and costs associated with providing law enforcement units with immediate access to criminal and vehicle information throughout the United States and Canada. This includes the costs of purchasing, servicing, and operating mobile data terminals and base stations.

The Drain Equipment Fund - accounts for the cost of vehicles and other equipment used for the construction and maintenance of various drains and lake level projects. The fund is reimbursed as the accumulated costs are distributed to specific projects or funds.

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

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

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

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

County of Oakland Internal Service Funds

Internal Service Funds (continued)

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

The Micrographics Fund - accumulates the costs of microfilming and photocopying County records. The fund recovers costs by developing rates and billing user departments and title insurance companies.

The Telephone Communications Fund - accumulates the costs of operating the County telephone system. The fund is reimbursed for the accumulated costs by distributing the charges to the specific fund or department.

The Mailing, Copier, and Printing Fund - accumulates the costs of County mail, printing services, and servicing and operating leased copier machines. The fund recovers these costs by developing rates and billing user departments.

**County of Oakland
Internal Service Funds
Combining Balance Sheet
September 30, 2000**

	Delinquent Tax Revolving	Fringe Benefits	Materials Management	Information Technology	CLEMIS	Drain Equipment	Building and Liability Insurance
Assets							
Current assets							
Cash and cash equivalents	\$ 20,028,029	\$ 29,292,785	\$ 429,262	\$ 7,096,261	\$ 4,667,813	\$ 1,514,771	\$ 22,540,765
Investments	129,451,013	18,396,071	-	-	-	-	-
Delinquent property taxes receivable	52,731,427	-	-	-	-	-	-
Due from other governmental units	722,955	115,494	489	189,469	107,493	-	-
Accrued interest receivable	9,853,236	30,398	45	19,673	8,811	1,333	3,984
Accounts receivable (net of allowance for uncollectibles where applicable)	-	1,486,229	11,437	223,601	5,460	248,754	8,490
Due from other funds	-	968,418	1,377	16,946	7,795	539,339	91
Inventories and supplies	-	-	226,353	210,773	-	2,075	-
Prepayments and other assets	-	47,855	-	1,013,906	4,264	-	-
Total current assets	<u>212,786,660</u>	<u>50,337,250</u>	<u>668,963</u>	<u>8,770,629</u>	<u>4,801,636</u>	<u>2,306,272</u>	<u>22,553,330</u>
Fixed assets, at cost							
Land and improvements	-	-	-	-	-	130,000	-
Buildings and improvements	-	-	-	-	-	371,407	-
Equipment and vehicles	-	-	40,116	51,188,497	16,118,544	4,770,063	2,129
	-	-	40,116	51,188,497	16,118,544	5,271,470	2,129
Less: Accumulated depreciation	-	-	39,691	23,978,312	2,345,545	3,418,155	2,129
Fixed assets, net	<u>-</u>	<u>-</u>	<u>425</u>	<u>27,210,185</u>	<u>13,772,999</u>	<u>1,853,315</u>	<u>-</u>
Total assets	<u>\$ 212,786,660</u>	<u>\$ 50,337,250</u>	<u>\$ 669,388</u>	<u>\$ 35,980,814</u>	<u>\$ 18,574,635</u>	<u>\$ 4,159,587</u>	<u>\$ 22,553,330</u>

continued

**County of Oakland
Internal Service Funds
Combining Balance Sheet
September 30, 2000**

	Delinquent Tax Revolving	Fringe Benefits	Materials Management	Information Technology	CLEMIS	Drain Equipment	Building and Liability Insurance
Liabilities and Equity							
Current liabilities							
Vouchers payable	\$ 261,227	\$ 841,216	\$ 72	\$ 699,552	\$ 17,917	\$ 312,600	\$ 3,843
Due to other funds	8,340,500	6,599	1,208	94,860	31,724	33,798	-
Current portion of long-term debt	20,000,000	-	-	-	-	-	-
Current portion of workers' compensation	-	1,529,796	-	-	-	-	-
Accrued interest payable	58,489	-	-	-	-	-	-
Other accrued liabilities	949,983	984,674	-	1,700,156	1,657,524	183,921	17,906,955
Total current liabilities	29,610,199	3,362,285	1,280	2,494,568	1,707,165	530,319	17,910,798
Other liabilities							
Accrued workers' compensation	-	13,297,793	-	-	-	-	-
Accrued unreported health costs	-	2,350,000	-	-	-	-	-
Accrued sick and annual leave	-	11,381,650	-	-	-	-	-
Total other liabilities	-	27,029,443	-	-	-	-	-
Total liabilities	29,610,199	30,391,728	1,280	2,494,568	1,707,165	530,319	17,910,798
Equity							
Contributed capital							
Contributed capital	-	-	-	8,405,754	11,767,498	472,099	-
Retained earnings							
Reserved for programs							
Reserved for programs	5,399,170	-	-	9,367,620	129,301	-	-
Total reserved	5,399,170	-	-	9,367,620	129,301	-	-
Unreserved							
Unreserved	177,777,291	19,945,522	668,108	15,712,872	4,970,671	3,157,169	4,642,532
Total retained earnings	183,176,461	19,945,522	668,108	25,080,492	5,099,972	3,157,169	4,642,532
Total equity	183,176,461	19,945,522	668,108	33,486,246	16,867,470	3,629,268	4,642,532
Total liabilities and equity	\$ 212,786,660	\$ 50,337,250	\$ 669,388	\$ 35,980,814	\$ 18,574,635	\$ 4,159,587	\$ 22,553,330

continued

**County of Oakland
Internal Service Funds
Combining Balance Sheet
September 30, 2000**

	Office Equipment	Facilities Maintenance and Operations	Motor Pool	Radio Communications	Micrographics	Telephone Communications	Mailing, Copier, and Printing	Total
Assets								
Current assets								
Cash and cash equivalents	\$ 1,887,962	\$ 3,360,951	\$ 1,209,028	\$ 2,841,709	\$ 432,629	\$ 2,533,741	\$ 90,664	\$ 97,926,370
Investments	-	-	-	-	650,000	-	-	148,497,084
Delinquent property taxes receivable	-	-	-	-	-	-	-	52,731,427
Due from other governmental units	17,244	2,265	19,124	8,324	1,421	-	3,762	1,188,040
Accrued interest receivable	15,816	5,602	571	6,866	5,779	5,006	-	9,957,120
Accounts receivable (net of allowance for uncollectibles where applicable)	127	509,727	1,597	515,320	16,212	3,764	17,111	3,047,829
Due from other funds	46,000	41,840	-	-	-	81	-	1,621,887
Inventories and supplies	-	87,477	80,658	172,531	-	-	177,642	957,509
Prepayments and other assets	-	-	753,834	143,512	-	-	80,000	2,043,371
Total current assets	1,967,149	4,007,862	2,064,812	3,688,262	1,106,041	2,542,592	369,179	317,970,637
Fixed assets, at cost								
Land and improvements	-	598,657	-	-	-	-	-	728,657
Buildings and improvements	-	3,096,309	424,860	-	-	-	-	3,892,576
Equipment and vehicles	4,455,678	1,778,486	6,887,404	11,352,043	345,769	2,148,019	332,264	99,419,012
	4,455,678	5,473,452	7,312,264	11,352,043	345,769	2,148,019	332,264	104,040,245
Less: Accumulated depreciation	3,170,675	4,139,560	4,763,564	5,735,114	187,708	871,776	328,557	48,980,786
Fixed assets, net	1,285,003	1,333,892	2,548,700	5,616,929	158,061	1,276,243	3,707	55,059,459
Total assets	\$ 3,252,152	\$ 5,341,754	\$ 4,613,512	\$ 9,305,191	\$ 1,264,102	\$ 3,818,835	\$ 372,886	\$ 373,030,096

continued

**County of Oakland
Internal Service Funds
Combining Balance Sheet
September 30, 2000**

	Office Equipment	Facilities Maintenance and Operations	Motor Pool	Radio Communications	Micrographics	Telephone Communications	Mailing, Copier, and Printing	Total
Liabilities and Equity								
Current liabilities								
Vouchers payable	\$ -	\$ 24,257	\$ -	\$ 7,086	\$ 211	\$ 19,502	\$ 1,173	\$ 2,188,656
Due to other funds	-	51,935	17,850	17,311	1,624	-	-	8,597,409
Current portion of long-term debt	-	-	-	-	-	-	-	20,000,000
Current portion of workers' compensation	-	-	-	-	-	-	-	1,529,796
Accrued interest payable	-	-	-	-	-	-	-	58,489
Other accrued liabilities	13,637	450,214	-	112,355	46,860	724,657	103,096	24,834,032
Total current liabilities	13,637	526,406	17,850	136,752	48,695	744,159	104,269	57,208,382
Other liabilities								
Accrued workers' compensation	-	-	-	-	-	-	-	13,297,793
Accrued unreported health costs	-	-	-	-	-	-	-	2,350,000
Accrued sick and annual leave	-	-	-	-	-	-	-	11,381,650
Total other liabilities	-	-	-	-	-	-	-	27,029,443
Total liabilities	13,637	526,406	17,850	136,752	48,695	744,159	104,269	84,237,825
Equity								
Contributed capital	246,223	59,814	51,439	4,102,017	-	-	-	25,104,844
Retained earnings								
Reserved for programs	-	-	216,399	-	-	1,481,100	-	16,593,590
Total reserved	-	-	216,399	-	-	1,481,100	-	16,593,590
Unreserved	2,992,292	4,755,534	4,327,824	5,066,422	1,215,407	1,593,576	268,617	247,093,837
Total retained earnings	2,992,292	4,755,534	4,544,223	5,066,422	1,215,407	3,074,676	268,617	263,687,427
Total equity	3,238,515	4,815,348	4,595,662	9,168,439	1,215,407	3,074,676	268,617	288,792,271
Total liabilities and equity	\$ 3,252,152	\$ 5,341,754	\$ 4,613,512	\$ 9,305,191	\$ 1,264,102	\$ 3,818,835	\$ 372,886	\$ 373,030,096

**County of Oakland
Internal Service Funds
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
For the Year Ended September 30, 2000**

	Delinquent Tax Revolving	Fringe Benefits	Materials Management	Information Technology	CLEMIS	Drain Equipment	Building and Liability Insurance
Operating revenue							
Charges for services	<u>\$ 9,530,166</u>	<u>\$ 68,770,947</u>	<u>\$ 3,386,327</u>	<u>\$ 22,343,017</u>	<u>\$ 2,010,728</u>	<u>\$ 2,934,965</u>	<u>\$ 2,854,749</u>
Operating expenses							
Salaries	-	382,376	252,103	6,458,608	424,948	156,568	348,639
Fringe benefits	-	60,007,455	112,311	2,279,923	132,002	55,152	131,056
Contractual services	111,003	6,063,195	48,684	10,340,764	440,771	910,286	3,851,223
Commodities	-	13,476	2,979,398	725,616	289,851	157,563	45,593
Depreciation	-	-	1,696	9,853,365	655,805	576,255	-
Internal services	<u>78,113</u>	<u>6,251</u>	<u>124,066</u>	<u>1,483,938</u>	<u>874,179</u>	<u>587,908</u>	<u>155,347</u>
Total operating expenses	<u>189,116</u>	<u>66,472,753</u>	<u>3,518,258</u>	<u>31,142,214</u>	<u>2,817,556</u>	<u>2,443,732</u>	<u>4,531,858</u>
Operating income (loss)	<u>9,341,050</u>	<u>2,298,194</u>	<u>(131,931)</u>	<u>(8,799,197)</u>	<u>(806,828)</u>	<u>491,233</u>	<u>(1,677,109)</u>
Nonoperating revenues (expenses)							
Interest revenue	10,010,713	2,350,320	9,942	270,290	280,577	69,959	1,275,561
Interest expense	(589,952)	-	-	-	-	-	-
Gain (loss) on sale of property and equipment	-	-	-	9,800	5	44,071	-
Net nonoperating revenues	<u>9,420,761</u>	<u>2,350,320</u>	<u>9,942</u>	<u>280,090</u>	<u>280,582</u>	<u>114,030</u>	<u>1,275,561</u>
Income (loss) before operating transfers	<u>18,761,811</u>	<u>4,648,514</u>	<u>(121,989)</u>	<u>(8,519,107)</u>	<u>(526,246)</u>	<u>605,263</u>	<u>(401,548)</u>
Operating transfers in	-	35,000	-	16,217,443	338,000	-	-
Operating transfers out	<u>(20,037,252)</u>	<u>(6,400)</u>	<u>-</u>	<u>(35,000)</u>	<u>-</u>	<u>(22,650)</u>	<u>-</u>
Net income (loss)	(1,275,441)	4,677,114	(121,989)	7,663,336	(188,246)	582,613	(401,548)
Retained earnings at October 1, 1999	<u>184,451,902</u>	<u>15,268,408</u>	<u>790,097</u>	<u>17,417,156</u>	<u>5,288,218</u>	<u>2,574,556</u>	<u>5,044,080</u>
Retained earnings at September 30, 2000	<u>\$ 183,176,461</u>	<u>\$ 19,945,522</u>	<u>\$ 668,108</u>	<u>\$ 25,080,492</u>	<u>\$ 5,099,972</u>	<u>\$ 3,157,169</u>	<u>\$ 4,642,532</u>

continued

**County of Oakland
Internal Service Funds
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
For the Year Ended September 30, 2000**

	Office Equipment	Facilities Maintenance and Operations	Motor Pool	Radio Communications	Micrographics	Telephone Communications	Mailing, Copier, and Printing	Total
Operating revenue								
Charges for services	\$ 524,552	\$ 22,127,838	\$ 4,598,605	\$ 4,164,434	\$ 762,156	\$ 4,186,807	\$ 2,439,646	\$ 150,634,937
Operating expenses								
Salaries	60,604	6,646,282	516,160	480,985	254,293	305,879	291,682	16,579,127
Fringe benefits	24,618	2,920,802	226,959	159,000	94,808	127,087	128,051	66,399,224
Contractual services	114,681	9,098,832	1,100,296	879,982	113,453	3,049,553	708,874	36,831,597
Commodities	-	1,117,536	2,066,357	317,217	3,480	206,018	1,235,295	9,157,400
Depreciation	413,945	167,310	1,314,862	964,068	39,228	197,583	17,822	14,201,939
Internal services	939	1,040,989	216,836	149,904	67,444	65,619	225,639	5,077,172
Total operating expenses	614,787	20,991,751	5,441,470	2,951,156	572,706	3,951,739	2,607,363	148,246,459
Operating income (loss)	(90,235)	1,136,087	(842,865)	1,213,278	189,450	235,068	(167,717)	2,388,478
Nonoperating revenues (expenses)								
Interest revenue	121,802	185,384	49,412	56,459	48,558	94,875	1,390	14,825,242
Interest expense	-	-	(722)	-	-	-	-	(590,674)
Gain (loss) on sale of property and equipment	1,624	-	656,785	-	-	-	(4,696)	707,589
Net nonoperating revenues	123,426	185,384	705,475	56,459	48,558	94,875	(3,306)	14,942,157
Income (loss) before operating transfers	33,191	1,321,471	(137,390)	1,269,737	238,008	329,943	(171,023)	17,330,635
Operating transfers in	-	54,000	355,010	120,103	-	908,987	-	18,028,543
Operating transfers out	(890,000)	(2,405,000)	-	-	-	(550,672)	-	(23,946,974)
Net income (loss)	(856,809)	(1,029,529)	217,620	1,389,840	238,008	688,258	(171,023)	11,412,204
Retained earnings at October 1, 1999	3,849,101	5,785,063	4,326,603	3,676,582	977,399	2,386,418	439,640	252,275,223
Retained earnings at September 30, 2000	\$ 2,992,292	\$ 4,755,534	\$ 4,544,223	\$ 5,066,422	\$ 1,215,407	\$ 3,074,676	\$ 268,617	\$ 263,687,427

**County of Oakland
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2000**

	Delinquent Tax Revolving	Fringe Benefits	Materials Management	Information Technology	CLEMIS	Drain Equipment	Building and Liability Insurance
Cash flows from operating activities							
Cash received from users	\$ 6,530,471	\$ 68,816,938	\$ 3,377,313	\$ 22,305,778	\$ 2,001,123	\$ 2,388,499	\$ 2,846,487
Cash paid to suppliers	(366,370)	(64,511,660)	(3,260,381)	(14,822,554)	(1,827,170)	(1,432,583)	(1,280,906)
Cash paid to employees	-	(382,376)	(252,103)	(6,458,608)	(424,948)	(156,568)	(348,639)
Net cash provided by (used in) operating activities	6,164,101	3,922,902	(135,171)	1,024,616	(250,995)	799,348	1,216,942
Cash flows from noncapital financing activities							
Operating transfers in	-	35,000	-	2,641,402	-	-	-
Operating transfers out	(20,037,252)	(6,400)	-	(35,000)	-	(22,650)	-
Issuance of long-term debt	25,000,000	-	-	-	-	-	-
Repayments on advances	-	-	-	-	-	-	-
Interest paid on long-term debt	(562,906)	-	-	-	-	-	-
Principal payment on long-term debt	(15,000,000)	-	-	-	-	-	-
Net cash provided by (used in) noncapital financing activities	(10,600,158)	28,600	-	2,606,402	-	(22,650)	-
Cash flows from capital and related financing activities							
Operating transfers in	-	-	-	13,576,041	338,000	-	-
Proceeds on sale of fixed assets	-	-	-	33,135	5	44,071	-
Acquisition of fixed assets	-	-	-	(10,870,947)	(344,884)	(739,176)	-
Principal paid on capital leases	-	-	-	-	-	-	-
Amount received on direct financing leases	-	-	-	-	-	-	-
Interest paid on equipment contracts and capital leases	-	-	-	-	-	-	-
Net cash provided by (used in) capital and related financing activities	-	-	-	2,738,229	(6,879)	(695,105)	-
Cash flows from investing activities							
Purchase of investments	(119,861,124)	(49,313,254)	-	-	-	-	-
Interest on investments	7,242,328	2,404,961	10,012	250,657	279,555	68,626	1,320,876
Sale of investments	109,189,345	30,917,183	-	-	-	-	-
Net cash provided by (used in) investing activities	(3,429,451)	(15,991,110)	10,012	250,657	279,555	68,626	1,320,876
Net increase (decrease) in cash and cash equivalents	(7,865,508)	(12,039,608)	(125,159)	6,619,904	21,681	150,219	2,537,818
Cash and cash equivalents at October 1, 1999	27,893,537	41,332,393	554,421	476,357	4,646,132	1,364,552	20,002,947
Cash and cash equivalents at September 30, 2000	\$ 20,028,029	\$ 29,292,785	\$ 429,262	\$ 7,096,261	\$ 4,667,813	\$ 1,514,771	\$ 22,540,765

Continued
continued

**County of Oakland
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2000**

	Office Equipment	Facilities Maintenance and Operations	Motor Pool	Radio Communications	Micrographics	Telephone Communications	Mailing, Copier, and Printing	Total
Cash flows from operating activities								
Cash received from users	\$ 469,803	\$ 24,015,513	\$ 4,585,323	\$ 3,863,090	\$ 784,814	\$ 4,184,884	\$ 2,426,529	\$ 148,596,565
Cash paid to suppliers	(334,751)	(15,387,222)	(4,147,486)	(1,622,483)	(231,625)	(3,429,182)	(2,289,168)	(114,943,541)
Cash paid to employees	(60,604)	(6,646,282)	(516,160)	(480,985)	(254,293)	(305,879)	(291,682)	(16,579,127)
Net cash provided by (used in) operating activities	<u>74,448</u>	<u>1,982,009</u>	<u>(78,323)</u>	<u>1,759,622</u>	<u>298,896</u>	<u>449,823</u>	<u>(154,321)</u>	<u>17,073,897</u>
Cash flows from noncapital financing activities								
Operating transfers in	-	54,000	355,010	-	-	908,987	-	3,994,399
Operating transfers out	(890,000)	(2,405,000)	-	-	-	(550,672)	-	(23,946,974)
Issuance of long-term debt	-	-	-	-	-	-	-	25,000,000
Repayments on advances	-	-	-	(17,500)	-	-	-	(17,500)
Interest paid on long-term debt	-	-	-	-	-	-	-	(562,906)
Principal payment on long-term debt	-	-	-	-	-	-	-	(15,000,000)
Net cash provided by (used in) noncapital financing activities	<u>(890,000)</u>	<u>(2,351,000)</u>	<u>355,010</u>	<u>(17,500)</u>	<u>-</u>	<u>358,315</u>	<u>-</u>	<u>(10,532,981)</u>
Cash flows from capital and related financing activities:								
Operating transfers in	-	-	-	120,103	-	-	-	14,034,144
Proceeds on sale of fixed assets	1,624	-	860,931	6,196	-	-	400	946,362
Acquisition of fixed assets	(722,111)	(16,189)	(1,498,820)	(609,248)	(107,047)	(557,708)	-	(15,466,130)
Principal paid on capital leases	-	-	(10,710)	-	-	-	-	(10,710)
Amount received on direct financing leases	173,537	-	-	-	-	-	-	173,537
Interest paid on equipment contracts and capital leases	-	-	(722)	-	-	-	-	(722)
Net cash provided by (used in) capital and related financing activities	<u>(546,950)</u>	<u>(16,189)</u>	<u>(649,321)</u>	<u>(482,949)</u>	<u>(107,047)</u>	<u>(557,708)</u>	<u>400</u>	<u>(323,519)</u>
Cash flows from investing activities:								
Purchase of investments	-	-	-	-	15,000	-	-	(169,159,378)
Interest on investments	122,828	187,754	49,160	58,281	47,262	91,460	1,702	12,135,462
Sale of investments	-	-	-	-	-	-	-	140,106,528
Net cash provided by (used in) investing activities	<u>122,828</u>	<u>187,754</u>	<u>49,160</u>	<u>58,281</u>	<u>62,262</u>	<u>91,460</u>	<u>1,702</u>	<u>(16,917,388)</u>
Net increase (decrease) in cash and cash equivalents	<u>(1,239,674)</u>	<u>(197,426)</u>	<u>(323,474)</u>	<u>1,317,454</u>	<u>254,111</u>	<u>341,890</u>	<u>(152,219)</u>	<u>(10,699,991)</u>
Cash and cash equivalents at October 1, 1999	<u>3,127,636</u>	<u>3,558,377</u>	<u>1,532,502</u>	<u>1,524,255</u>	<u>178,518</u>	<u>2,191,851</u>	<u>242,883</u>	<u>108,626,361</u>
Cash and cash equivalents at September 30, 2000	<u>\$ 1,887,962</u>	<u>\$ 3,360,951</u>	<u>\$ 1,209,028</u>	<u>\$ 2,841,709</u>	<u>\$ 432,629</u>	<u>\$ 2,533,741</u>	<u>\$ 90,664</u>	<u>\$ 97,926,370</u>

continued

**County of Oakland
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2000**

	Delinquent Tax Revolving	Fringe Benefits	Materials Management	Information Technology	CLEMIS	Drain Equipment	Building and Liability Insurance
Operating income (loss)	\$ 9,341,050	\$ 2,298,194	\$ (131,931)	\$ (8,799,197)	\$ (806,828)	\$ 491,233	\$ (1,677,109)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities							
Depreciation expense	-	-	1,696	9,853,365	655,805	576,255	-
(Increase) in delinquent property taxes receivable	(2,706,585)	-	-	-	-	-	-
(Increase) decrease in due from other governmental units	(293,110)	(122)	1,499	(16,695)	(38,613)	-	-
(Increase) decrease in accounts receivable	-	(76,546)	(9,136)	(87,210)	4,878	(161,733)	(8,490)
(Increase) decrease in due from other funds	-	122,659	(1,377)	66,666	24,130	(384,733)	228
(Increase) decrease in inventories and supplies	-	-	84,104	(128,909)	-	-	-
(Increase) decrease in prepayments and other assets	-	193,472	487	329,023	(4,189)	-	-
Increase (decrease) in vouchers payable	(214,411)	499,887	(67,869)	(181,486)	17,917	271,580	(5,182)
Increase (decrease) in due to other funds	340,500	(32,919)	(12,644)	(15,229)	28,304	18,584	(3,612)
(Decrease) in current portion of workers' compensation	-	141,167	-	-	-	-	-
Increase (decrease) in other accrued liabilities	(303,343)	(19,623)	-	4,288	(132,399)	(11,838)	2,911,107
Increase in accrued workers' compensation	-	423,855	-	-	-	-	-
(Decrease) in accrued sick and annual leave	-	372,878	-	-	-	-	-
Net cash provided by (used in) operating activities	<u>\$ 6,164,101</u>	<u>\$ 3,922,902</u>	<u>\$ (135,171)</u>	<u>\$ 1,024,616</u>	<u>\$ (250,995)</u>	<u>\$ 799,348</u>	<u>\$ 1,216,942</u>

continued

**County of Oakland
Internal Service Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2000**

	Office Equipment	Facilities Maintenance and Operations	Motor Pool	Radio Communications	Micrographics	Telephone Communications	Mailing, Conier. and Printing	Total
Operating income (loss)	\$ (90,235)	\$ 1,136,087	\$ (842,865)	\$ 1,213,278	\$ 189,450	\$ 235,068	\$ (167,717)	\$ 2,388,478
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:								
Depreciation expense	413,945	167,310	1,314,862	964,068	39,228	197,583	17,822	14,201,939
(Increase) in delinquent property taxes receivable	-	-	-	-	-	-	-	(2,706,585)
(Increase) decrease in due from other governmental units	(17,244)	(1,265)	(19,124)	52,506	(430)	-	1,085	(331,513)
(Increase) decrease in accounts receivable	(127)	(375,043)	4,637	(487,584)	23,088	(1,842)	(17,111)	(1,192,219)
(Increase) decrease in due from other funds	(46,000)	2,263,983	1,205	133,734	-	(81)	2,909	2,183,323
(Increase) decrease in inventories and supplies	-	79,781	845	8,925	-	-	11,733	56,479
(Increase) decrease in prepayments and other assets	-	-	(448,334)	48,080	-	-	(80,000)	38,539
Increase (decrease) in vouchers payable	(64,320)	(514,720)	(62,699)	(108,044)	61	3,711	(14,734)	(440,309)
Increase (decrease) in due to other funds	(133,734)	(233,130)	(17,222)	(177,696)	639	-	(11,404)	(249,563)
(Decrease) in current portion of workers' compensation	-	-	-	-	-	-	-	141,167
Increase (decrease) in other accrued liabilities	12,163	(540,994)	(9,628)	112,355	46,860	15,384	103,096	2,187,428
Increase in accrued workers' compensation	-	-	-	-	-	-	-	423,855
(Decrease) in accrued sick and annual leave	-	-	-	-	-	-	-	372,878
Net cash provided by (used in) operating activities	<u>\$ 74,448</u>	<u>\$ 1,982,009</u>	<u>\$ (78,323)</u>	<u>\$ 1,759,622</u>	<u>\$ 298,896</u>	<u>\$ 449,823</u>	<u>\$ (154,321)</u>	<u>\$ 17,073,897</u>

Noncash transactions:

Noncash capital and related financing included \$98,700 of capital assets contributed and \$1,803,579 payables in the Information Technology fund, \$11,767,498 of capital assets contributed and \$1,312,134 of payables in the CLEMIS fund, \$658,031 of payables in the Telephone Communications fund. In addition included are a reduction of capital lease obligations and fixed assets related to termination of lease agreement and return of the asset in the amount of \$6,583 in the Motor Pool fund; disposal of fully depreciated assets of \$459,973 in the CLEMIS fund, \$47,640 in the Facilities Maintenance and Operations fund, \$12,576 in the Micrographics fund, and \$1,631,033 in the Telephone Communications fund.

County of Oakland Enterprise Funds

Enterprise Funds

These funds account for operations and services provided for County residents and are financed primarily through user charges.

The Medical Care Facility Fund - was established to account for the financial operations of a 120-bed skilled nursing facility. Costs are recovered by charges to Medicare, Medicaid, or other third-party insurers for patient services.

The Fire Records Management Fund – was established to accumulate revenues and costs associated with providing a centralized Fire Records Management System (FRMS). The system will aid in uniform reporting and data sharing for participating local fire departments.

The Airport Facilities Fund - was established to account for operations of the County's Oakland County International, Oakland/Troy, and Oakland/Southwest airports. Revenues are primarily derived from leases, hangar rentals, landing fees, and other rentals or service charges.

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

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

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

The Southeastern Oakland County S.D.S. (S.O.C.S.D.S.) Fund - was established to record operations and maintenance of the system, which is used to move sewage and storm water to the City of Detroit for treatment. Costs are recovered by developing rates and billing the municipalities being serviced.

**County of Oakland
Enterprise Funds
Combining Balance Sheet
September 30, 2000**

	Medical Care Facility	Fire Records Management	Airport Facilities	Clinton- Oakland S.D.S.	Huron- Rouge S.D.S.	Evergreen- Farmington S.D.S.	S.O.C.S.D.S.	Total
Assets								
Current assets								
Cash and cash equivalents	\$ -	\$ 767.168	\$ 6,454.215	\$ 15,280.727	\$ 729.256	17,742.677	\$ 11,521.762	\$ 52,495.805
Investments	-	-	4,153.000	4,000.000	1,775.000	-	-	9,928.000
Due from other governmental units	-	-	-	4,338.469	807.695	4,560.359	2,878.555	12,585.078
Accrued interest receivable	-	4,527	68.476	91.135	14.387	54.666	9.626	242.817
Accounts receivable (net of allowances for uncollectibles where applicable)	1,289.237	-	228.562	-	-	-	-	1,517.799
Due from other funds	-	-	-	46,785	-	2,225.542	43,413	2,315.740
Prepayments and other assets	-	1,418	19,602	-	-	-	-	21,020
Total current assets	1,289,237	773,113	10,923,855	23,757,116	3,326,338	24,583,244	14,453,356	79,106,259
Fixed assets, at cost								
Land and improvements	15,533	-	34,764.433	25,725	19,748	27,681	625,998	35,479.118
Buildings and improvements	3,015,395	-	11,699,668	734,721	348,504	3,167,894	3,364,094	22,330,276
Equipment and vehicles	112,476	-	1,472,130	7,047	-	24,848	285,116	1,901,617
Sewage disposal systems	-	-	-	36,799,208	2,962,297	25,784,033	76,214,844	141,760,382
Construction in progress	-	261,540	14,026,290	-	-	-	-	14,287,830
	3,143,404	261,540	61,962,521	37,566,701	3,330,549	29,004,456	80,490,052	215,759,223
Less accumulated depreciation	1,884,279	-	12,095,518	15,815,629	1,786,424	16,974,697	58,573,596	107,130,143
Fixed assets, net	1,259,125	261,540	49,867,003	21,751,072	1,544,125	12,029,759	21,916,456	108,629,080
Total assets	\$ 2,548,362	\$ 1,034,653	\$ 60,790,858	\$ 45,508,188	\$ 4,870,463	\$ 36,613,003	\$ 36,369,812	\$ 187,735,339
Liabilities and Equity								
Liabilities								
Vouchers payable	\$ 488	\$ 920	\$ 42,931	\$ 73,196	\$ -	\$ 61,128	\$ 179,042	\$ 357,705
Due to other governmental units	-	-	42,335	2,317,115	885,717	3,485,152	5,915,921	12,646,240
Due to other funds	1,383,641	74	795	337,346	10,716	160,248	55,503	1,948,323
Other accrued liabilities	51,211	261,540	496,136	160,698	-	162,446	11,406	1,143,437
Total liabilities	1,435,340	262,534	582,197	2,888,355	896,433	3,868,974	6,161,872	16,095,705
Equity								
Contributed capital	1,273,519	800,000	46,171,020	21,751,072	1,544,125	12,029,759	21,489,280	105,058,775
Retained earnings	-	-	3,586,951	9,872,448	1,700,010	10,551,151	8,718,660	34,429,220
Reserved for operations and maintenance	(160,497)	(27,881)	10,450,690	10,996,313	729,895	10,163,119	-	32,151,639
Unreserved	(160,497)	(27,881)	14,037,641	20,868,761	2,429,905	20,714,270	8,718,660	66,580,859
Total retained earnings	(160,497)	(27,881)	14,037,641	20,868,761	2,429,905	20,714,270	8,718,660	66,580,859
Total equity	1,113,022	772,119	60,208,661	42,619,833	3,974,030	32,744,029	30,207,940	171,639,634
Total liabilities and equity	\$ 2,548,362	\$ 1,034,653	\$ 60,790,858	\$ 45,508,188	\$ 4,870,463	\$ 36,613,003	\$ 36,369,812	\$ 187,735,339

County of Oakland
Enterprise Funds
Combining Statement of Revenue Expenses, and Changes in Retained Earnings
For the Year Ended September 30, 2000

	Medical Care Facility	Fire Records Management	Airport Facilities	Clinton- Oakland S.D.S.	Huron- Rouge S.D.S.	Evergreen- Farmington S.D.S.	S.O.C.S.D.S.	Total
Operating revenues								
Service revenue	\$ 7,908,274	\$ -	\$ 3,702,024	\$ 13,177,847	\$ 2,297,032	\$ 18,968,574	\$ 23,656,586	\$ 69,710,337
Provision for doubtful accounts and contractual discounts	<u>(511,638)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(511,638)</u>
Total charges for services	7,396,636	-	3,702,024	13,177,847	2,297,032	18,968,574	23,656,586	69,198,699
Other	<u>-</u>	<u>-</u>	<u>9,866</u>	<u>774,394</u>	<u>37,505</u>	<u>39,176</u>	<u>8,574</u>	<u>869,515</u>
Total operating revenues	<u>7,396,636</u>	<u>-</u>	<u>3,711,890</u>	<u>13,952,241</u>	<u>2,334,537</u>	<u>19,007,750</u>	<u>23,665,160</u>	<u>70,068,214</u>
Operating expenses								
Salaries	3,444,745	24,337	861,410	550,878	42,147	639,497	400,026	5,963,040
Fringe benefits	1,374,504	9,631	347,220	184,913	14,143	224,786	137,159	2,292,356
Contractual services	1,174,308	1,008	1,113,407	12,822,964	2,285,362	14,947,678	22,835,481	55,180,208
Commodities	1,382,346	-	75,112	70,867	404	72,889	375,064	1,976,682
Depreciation	141,125	-	1,466,166	751,383	66,216	585,230	1,675,904	4,686,024
Internal services	<u>760,591</u>	<u>74</u>	<u>170,515</u>	<u>166,563</u>	<u>12,791</u>	<u>236,446</u>	<u>121,041</u>	<u>1,468,021</u>
Total operating expenses	<u>8,277,619</u>	<u>35,050</u>	<u>4,033,830</u>	<u>14,547,568</u>	<u>2,421,063</u>	<u>16,706,526</u>	<u>25,544,675</u>	<u>71,566,331</u>
Operating income (loss)	<u>(880,983)</u>	<u>(35,050)</u>	<u>(321,940)</u>	<u>(595,327)</u>	<u>(86,526)</u>	<u>2,301,224</u>	<u>(1,879,515)</u>	<u>(1,498,117)</u>
Nonoperating revenues								
Interest revenue	-	7,169	492,200	1,209,859	136,363	941,412	612,198	3,399,201
Gain on sale of property and equipment	<u>-</u>	<u>-</u>	<u>5,056</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,056</u>
Net nonoperating revenues	<u>-</u>	<u>7,169</u>	<u>497,256</u>	<u>1,209,859</u>	<u>136,363</u>	<u>941,412</u>	<u>612,198</u>	<u>3,404,257</u>
Net income (loss)	<u>(880,983)</u>	<u>(27,881)</u>	<u>175,316</u>	<u>614,532</u>	<u>49,837</u>	<u>3,242,636</u>	<u>(1,267,317)</u>	<u>1,906,140</u>
Add back depreciation closed to contributed capital	<u>84,105</u>	<u>-</u>	<u>1,065,920</u>	<u>751,383</u>	<u>66,216</u>	<u>620,318</u>	<u>1,662,709</u>	<u>4,250,651</u>
Net income (loss) closed to retained earnings	<u>(796,878)</u>	<u>(27,881)</u>	<u>1,241,236</u>	<u>1,365,915</u>	<u>116,053</u>	<u>3,862,954</u>	<u>395,392</u>	<u>6,156,791</u>
Retained earnings at October 1, 1999	<u>636,381</u>	<u>-</u>	<u>12,796,405</u>	<u>19,502,846</u>	<u>2,313,852</u>	<u>16,851,316</u>	<u>8,323,268</u>	<u>60,424,068</u>
Retained earnings at September 30, 2000	<u>\$ (160,497)</u>	<u>\$ (27,881)</u>	<u>\$ 14,037,641</u>	<u>\$ 20,868,761</u>	<u>\$ 2,429,905</u>	<u>\$ 20,714,270</u>	<u>\$ 8,718,660</u>	<u>\$ 66,580,859</u>

**County of Oakland
Enterprise Funds
Combining Statement of Cash Flows
For the Year Ended September 30, 2000**

	Medical Care Facility	Fire Records Management	Airport Facilities	Clinton- Oakland S.D.S.	Huron- Rouge S.D.S.	Evergreen- Farmington S.D.S.	S.O.C.S.D.S.	Total
Cash flows from operating activities								
Cash received from users	\$ 6,979,196	\$ -	\$ 3,696,040	\$ 13,416,964	\$ 2,485,941	\$ 22,853,539	\$ 25,059,871	\$ 74,491,551
Cash paid to suppliers	(3,659,616)	(11,137)	(1,495,113)	(13,683,154)	(2,216,069)	(15,626,950)	(24,847,279)	(61,539,318)
Cash paid to employees	(3,444,745)	(24,337)	(861,410)	(550,878)	(42,147)	(639,497)	(400,026)	(5,963,040)
Net cash provided by (used in) operating activities	(125,165)	(35,474)	1,339,517	(817,068)	227,725	6,587,092	(187,434)	6,989,193
Cash flows from noncapital financing activities								
Contributed capital	-	-	-	-	-	35,088	34,929	70,017
Net cash used in noncapital financing activities	-	-	-	-	-	35,088	34,929	70,017
Cash flows from capital and related financing activities								
Contributed capital	-	800,000	-	-	-	-	-	800,000
Proceeds from sale of fixed assets	-	-	5,056	-	-	-	-	5,056
Acquisition of fixed assets	-	-	(908,835)	-	-	-	-	(908,835)
Net cash used in capital and related financing activities	-	800,000	(903,779)	-	-	-	-	(103,779)
Cash flows from investing activities								
Purchase of investments	-	-	(10,741,555)	3,000,000	(1,775,000)	-	-	(9,516,555)
Interest on investments	-	2,642	463,373	1,194,820	134,526	911,496	609,832	3,316,689
Proceeds from sale of investments	-	-	13,117,688	-	-	-	-	13,117,688
Net cash provided by investing activities	-	2,642	2,839,506	4,194,820	(1,640,474)	911,496	609,832	6,917,822
Net increase (decrease) in cash and cash equivalents	(125,165)	767,168	3,275,244	3,377,752	(1,412,749)	7,533,676	457,327	13,873,253
Cash and cash equivalents at October 1, 1999	125,165	-	3,178,971	11,902,975	2,142,005	10,209,001	11,064,435	38,622,552
Cash and cash equivalents at September 30, 2000	-	767,168	6,454,215	15,280,727	729,256	17,742,677	11,521,762	52,495,805
Operating income (loss)	(880,983)	(35,050)	(321,940)	(595,327)	(86,526)	2,301,224	(1,879,515)	(1,498,117)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities								
Depreciation expense	141,125	-	1,466,166	751,383	66,216	585,230	1,675,904	4,686,024
(Increase) decrease in due from other governmental units	-	-	-	(488,492)	151,404	2,138,876	1,416,329	3,218,117
(Increase) decrease in accounts receivable	(419,554)	-	(15,850)	-	-	-	-	(435,404)
(Increase) decrease in due from other funds	2,114	-	-	(46,785)	-	1,706,913	(21,618)	1,640,624
(Increase) decrease in prepayments and other assets	1,142	(1,418)	(359)	-	-	-	-	(635)
Increase (decrease) in vouchers payable	(81,349)	920	26,167	(107,487)	-	(221,583)	45,283	(338,049)
Increase (decrease) in due to other governmental units	-	-	3,434	658,323	92,404	141,998	(1,469,162)	(573,003)
Increase (decrease) in due to other funds	1,376,314	74	(14,558)	(986,635)	7,177	45	46,643	429,060
Increase (decrease) in other accrued liabilities	(263,974)	-	196,457	(2,048)	(2,950)	(65,611)	(1,298)	(139,424)
Net cash provided by (used in) operating activities	\$ (125,165)	\$ (35,474)	\$ 1,339,517	\$ (817,068)	\$ 227,725	\$ 6,587,092	\$ (187,434)	\$ 6,989,193

Noncash transactions:

Noncash capital and related financing activities included accounts payable of \$261,540 in the Fire Records Management Fund, and \$3,300,469 of capital assets contributed in the Airport Facilities Fund.

County of Oakland Fiduciary Funds

Fiduciary Funds

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

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

The Retirees' Health Care Trust Fund - is used to account for deposits made by Oakland County to this fund for current retiree hospitalization benefits and their subsequent disbursement.

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

The Economic Development Trust Fund - is used to account for monies received from various organizations and disbursed for Oakland County business development.

The Jail Inmate Commissary Fund - is used to account for commissary operations and services, library operations and services, and indigent services for inmates at the Oakland County Jail. Inmate commissary transactions are logged in individual accounts in the Jail Management System (JAMS). Monies collected for these individual accounts are held in the Jail Inmate Trust Account Fund.

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

The Escheats Trust Fund - is used to account for monies that have not been claimed. This includes payroll, retirement, and other checks issued by the County, and monies from the Legatee Trust and Special Trust funds. All monies go to the State of Michigan after a prescribed length of time.

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

The Special Trust Fund - is used to account for monies deposited with the County Treasurer that are released at a later date. Juvenile Court bonds, Transient Merchant License bonds, and overbids on Sheriff land sales are included.

The Public Library Trust Fund - is used to account for monies received by District and Circuit Courts for court fines and disbursed to public libraries, based on a percentage of the current census.

County of Oakland Fiduciary Funds

Fiduciary Funds (continued)

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

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

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

The Public Transportation Authority Fund - is used to account for all funds received from voted millage in certain Oakland County communities, which is used to finance the cost of public transportation and to administer the Public Transportation Authority services.

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

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

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

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

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

The Social Welfare Fund - an Agency fund type, was reclassified to Special Revenue fund type in 1999.

The Medical Care Facility Patient Trust Fund - is used to account for personal funds of patients at the Medical Care Facility.

The Jail Inmate Trust Account Fund - is used to hold monies collected from and for inmates of the Oakland County Jail. Checks are written to cover bond payments, commissary purchases of other personal needs, and to return account balances upon inmate release or transfer to another facility. Individual accounts are tracked in the Jail Management System (JAMS).

The Economic Development Fund - is used to account for funds necessary for administration of the Small Business Administration 504 Loan Program. Disbursements are made on behalf of the Oakland County Business Finance Corporation.

**County of Oakland
Fiduciary Funds
Combining Balance Sheet
September 30, 2000**

	Pension Trust Fund	Expendable Trust Funds						
	Oakland County Employees' Retirement	Retirees' Health Care Trust	Delinquent Personal Tax Administration	Economic Development Trust	Jail Inmate Commissary	Water and Sewer Trust	Escheats Trust	Probate Court Trust
Assets								
Cash and cash equivalents	\$ 2,181,852	\$ 1,086,712	\$ 346,621	\$ 4,312	\$ 109,189	\$ 2,071,149	\$ 154,523	\$ 12,498
Investments	834,206,177	146,405,385	8,315,025	-	67,000	12,479,212	-	-
Due from other governmental units	-	-	-	-	-	140,359	-	-
Accrued interest receivable	4,520,927	900,342	109,052	-	677	267,211	-	-
Accounts receivable	-	-	-	-	93,149	8,784,020	-	-
Due from other funds	-	-	-	-	-	241,687	-	-
Inventories and supplies	-	-	-	-	39,774	94,348	-	-
Prepayments and other assets	-	15,842	-	-	-	-	-	-
Total assets	840,908,956	148,408,281	8,770,698	4,312	309,789	24,077,986	154,523	12,498
Liabilities and Fund Balances								
Current liabilities								
Vouchers payable	-	-	-	-	33,451	1,508,619	1,090	-
Due to other governmental units	-	-	-	-	-	277,708	153,433	-
Due to other funds	-	556,855	-	4,312	4,656	2,500,030	-	-
Other accrued liabilities	-	-	6,281	-	-	1,713,222	-	-
Total current liabilities	-	556,855	6,281	4,312	38,107	5,999,579	154,523	-
Fund balances								
Reserved								
Employees' pension benefits	840,908,956	-	-	-	-	-	-	-
Actuarial funding requirements	-	147,851,426	-	-	-	-	-	-
Programs	-	-	8,764,417	-	-	5,396,154	-	-
Total reserved	840,908,956	147,851,426	8,764,417	-	-	5,396,154	-	-
Unreserved								
Designated for programs	-	-	-	-	271,682	12,682,253	-	12,498
Total fund balances	840,908,956	147,851,426	8,764,417	-	271,682	18,078,407	-	12,498
Total liabilities and fund balances	\$ 840,908,956	\$ 148,408,281	\$ 8,770,698	\$ 4,312	\$ 309,789	\$ 24,077,986	\$ 154,523	\$ 12,498

continued

**County of Oakland
Fiduciary Funds
Combining Balance Sheet
September 30, 2000**

	Pension Trust Fund	Expendable Trust Funds						
	Oakland County Employees' Retirement	Retirees' Health Care Trust	Delinquent Personal Tax Administration	Economic Development Trust	Jail Inmate Commissary	Water and Sewer Trust	Escheats Trust	Probate Court Trust
Assets								
Cash and cash equivalents	\$ 2,181,852	\$ 1,086,712	\$ 346,621	\$ 4,312	\$ 109,189	\$ 2,071,149	\$ 154,523	\$ 12,498
Investments	834,206,177	146,405,385	8,315,025	-	67,000	12,479,212	-	-
Due from other governmental units	-	-	-	-	-	140,359	-	-
Accrued interest receivable	4,520,927	900,342	109,052	-	677	267,211	-	-
Accounts receivable	-	-	-	-	93,149	8,784,020	-	-
Due from other funds	-	-	-	-	-	241,687	-	-
Inventories and supplies	-	-	-	-	39,774	94,348	-	-
Prepayments and other assets	-	15,842	-	-	-	-	-	-
Total assets	840,908,956	148,408,281	8,770,698	4,312	309,789	24,077,986	154,523	12,498
Liabilities and Fund Balances								
Current liabilities								
Vouchers payable	-	-	-	-	33,451	1,508,619	1,090	-
Due to other governmental units	-	-	-	-	-	277,708	153,433	-
Due to other funds	-	556,855	-	4,312	4,656	2,500,030	-	-
Other accrued liabilities	-	-	6,281	-	-	1,713,222	-	-
Total current liabilities	-	556,855	6,281	4,312	38,107	5,999,579	154,523	-
Fund balances								
Reserved								
Employees' pension benefits	840,908,956	-	-	-	-	-	-	-
Actuarial funding requirements	-	147,851,426	-	-	-	-	-	-
Programs	-	-	8,764,417	-	-	5,396,154	-	-
Total reserved	840,908,956	147,851,426	8,764,417	-	-	5,396,154	-	-
Unreserved								
Designated for programs	-	-	-	-	271,682	12,682,253	-	12,498
Total fund balances	840,908,956	147,851,426	8,764,417	-	271,682	18,078,407	-	12,498
Total liabilities and fund balances	\$ 840,908,956	\$ 148,408,281	\$ 8,770,698	\$ 4,312	\$ 309,789	\$ 24,077,986	\$ 154,523	\$ 12,498

continued

**County of Oakland
Fiduciary Funds
Combing Balance Sheet,
September 30, 2000**

	<u>Agency Funds</u>							
	Special Trust	Public Library Trust	Register of Deeds Trust	District Court Trust	Prosecutor Forfeiture Evidence	Public Transportation Authority	Child Support Account	Undistributed Taxes
Assets								
Cash and cash equivalents	\$ 1,002,374	\$ 339,120	\$ 1,257,486	\$ 959,466	\$ 1,748,322	\$ 4,339	\$ 1,625,500	\$ 73,735,151
Investments	10,087	-	-	-	-	-	-	-
Due from other governmental units	-	-	-	-	-	-	-	-
Accrued interest receivable	-	852	-	-	-	-	-	-
Accounts receivable	-	42,027	-	-	-	-	-	-
Due from other funds	-	20,020	-	-	-	-	-	-
Inventories and supplies	-	-	-	-	-	-	-	-
Prepayments and other assets	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,012,461</u>	<u>\$ 402,019</u>	<u>\$ 1,257,486</u>	<u>\$ 959,466</u>	<u>\$ 1,748,322</u>	<u>\$ 4,339</u>	<u>\$ 1,625,500</u>	<u>\$ 73,735,151</u>
Liabilities and Fund Balances								
Current liabilities								
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	-	-	6	-	-	-	-	73,731,624
Due to other funds	-	-	-	-	-	-	-	3,098
Other accrued liabilities	1,012,461	402,019	1,257,480	959,466	1,748,322	4,339	1,625,500	429
Total current liabilities	<u>1,012,461</u>	<u>402,019</u>	<u>1,257,486</u>	<u>959,466</u>	<u>1,748,322</u>	<u>4,339</u>	<u>1,625,500</u>	<u>73,735,151</u>
Fund balances								
Reserved								
Employees' pension benefits	-	-	-	-	-	-	-	-
Actuarial funding requirements	-	-	-	-	-	-	-	-
Programs	-	-	-	-	-	-	-	-
Total reserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unreserved								
Designated for programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,012,461</u>	<u>\$ 402,019</u>	<u>\$ 1,257,486</u>	<u>\$ 959,466</u>	<u>\$ 1,748,322</u>	<u>\$ 4,339</u>	<u>\$ 1,625,500</u>	<u>\$ 73,735,151</u>

continued

**County of Oakland
Fiduciary Funds
Combing Balance Sheet,
September 30, 2000**

	<u>Agency Funds</u>						
	Circuit Court Trust	Contractor's Retainage	Legatee Trust	M.C.F. Patient Trust	Jail Inmate Trust Account	Economic Development	Total
Assets							
Cash and cash equivalents	\$ 5,890,601	\$ 1,436,027	\$ 166,783	\$ 18,354	\$ 159,303	\$ 396,371	\$ 94,706,053
Investments	204,717	-	-	-	-	400,000	1,002,087,603
Due from other governmental units	-	-	-	-	-	-	140,359
Accrued interest receivable	-	-	-	-	-	14,130	5,813,191
Accounts receivable	-	-	-	-	-	3,040	8,922,236
Due from other funds	-	-	-	-	-	-	261,707
Inventories and supplies	-	-	-	-	-	-	134,122
Prepayments and other assets	-	-	-	-	-	-	15,842
Total assets	<u>\$ 6,095,318</u>	<u>\$ 1,436,027</u>	<u>\$ 166,783</u>	<u>\$ 18,354</u>	<u>\$ 159,303</u>	<u>\$ 813,541</u>	<u>\$ 1,112,081,113</u>
Liabilities and Funds Balances							
Current liabilities							
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,543,160
Due to other governmental units	-	-	-	-	-	-	74,162,771
Due to other funds	-	-	-	-	-	-	3,068,951
Other accrued liabilities	<u>6,095,318</u>	<u>1,436,027</u>	<u>166,783</u>	<u>18,354</u>	<u>159,303</u>	<u>813,541</u>	<u>17,418,845</u>
Total current liabilities	<u>6,095,318</u>	<u>1,436,027</u>	<u>166,783</u>	<u>18,354</u>	<u>159,303</u>	<u>813,541</u>	<u>96,193,727</u>
Fund balances							
Reserved							
Employees' pension benefits	-	-	-	-	-	-	840,908,956
Actuarial funding requirements	-	-	-	-	-	-	147,851,426
Programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,160,571</u>
Total reserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,002,920,953</u>
Unreserved							
Designated for programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,966,433</u>
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,015,887,386</u>
Total liabilities and fund balances	<u>\$ 6,095,318</u>	<u>\$ 1,436,027</u>	<u>\$ 166,783</u>	<u>\$ 18,354</u>	<u>\$ 159,303</u>	<u>\$ 813,541</u>	<u>\$ 1,112,081,113</u>

County of Oakland
Pension Trust Fund – Defined Benefit Plan – Primary Government
Statement of Changes in Plan Net Assets
For the Year Ended September 30, 2000

	Oakland County Employees' Retirement
Additions	
Contributions	
Employer	\$ -
Plan members	898,220
Total contributions	<u>898,220</u>
Investment income	
Interest and dividends	86,753,250
Total additions	<u>87,651,470</u>
Deductions	
Benefits	19,269,430
Distribution to defined contribution plan	18,361,717
Total deductions	<u>37,631,147</u>
Net increase	50,020,323
Net assets held in trust for employees' pension benefits	
At October 1, 1999	<u>790,888,633</u>
At September 30, 2000	<u>\$ 840,908,956</u>

County of Oakland
Expendable Trust Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended September 30, 2000

	Retirees' Health Care Trust	Delinquent Personal Tax Administration	Economic Development Trust	Jail Inmate Commissary	Water and Sewer Trust	Escheats Trust	Probate Court Trust	Total
Revenues								
Other intergovernmental revenues	\$ -	\$ 732,342	\$ -	\$ -	\$ 29,931,499	\$ -	\$ -	\$ 30,663,841
Investment income	7,971,515	565,650	-	17,258	783,460	-	-	9,337,883
Other	12,344,449	-	-	1,149,323	-	89,710	20,322	13,603,804
Total revenues	<u>20,315,964</u>	<u>1,297,992</u>	<u>-</u>	<u>1,166,581</u>	<u>30,714,959</u>	<u>89,710</u>	<u>20,322</u>	<u>53,605,528</u>
Expenditures								
Salaries	-	262,443	-	205,242	4,322,931	-	-	4,790,616
Fringe benefits	-	107,983	-	86,859	1,578,015	-	-	1,772,857
Contractual services	8,373,430	131,972	7,883	17,100	17,318,686	89,710	24,187	25,962,968
Commodities	-	5	-	798,116	1,590,984	-	-	2,389,105
Internal services	-	114,578	-	17,084	1,330,246	-	-	1,461,908
Distribution to municipalities	-	-	-	-	997,790	-	-	997,790
Total expenditures	<u>8,373,430</u>	<u>616,981</u>	<u>7,883</u>	<u>1,124,401</u>	<u>27,138,652</u>	<u>89,710</u>	<u>24,187</u>	<u>37,375,244</u>
Excess of revenues over expenditures	<u>11,942,534</u>	<u>681,011</u>	<u>(7,883)</u>	<u>42,180</u>	<u>3,576,307</u>	<u>-</u>	<u>(3,865)</u>	<u>16,230,284</u>
Other financing uses								
Operating transfers out	-	-	(4,312)	(54,107)	-	-	-	(58,419)
Excess of revenues over expenditures and financing uses	11,942,534	681,011	(12,195)	(11,927)	3,576,307	-	(3,865)	16,171,865
Fund balances at October 1, 1999	<u>135,908,892</u>	<u>8,083,406</u>	<u>12,195</u>	<u>283,609</u>	<u>14,502,100</u>	<u>-</u>	<u>16,363</u>	<u>158,806,565</u>
Fund balances at September 30, 2000	<u>\$ 147,851,426</u>	<u>\$ 8,764,417</u>	<u>\$ -</u>	<u>\$ 271,682</u>	<u>\$ 18,078,407</u>	<u>\$ -</u>	<u>\$ 12,498</u>	<u>\$ 174,978,430</u>

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended September 30, 2000

	Balance October 1, 1999	Additions	Deductions	Balance September 30, 2000
Special Trust				
Assets				
Cash and cash equivalents	\$ 859,555	\$ 1,906,807	\$ 1,763,988	\$ 1,002,374
Investments	<u>49,816</u>	<u>-</u>	<u>39,729</u>	<u>10,087</u>
Total	<u>\$ 909,371</u>	<u>\$ 1,906,807</u>	<u>\$ 1,803,717</u>	<u>\$ 1,012,461</u>
Liabilities				
Vouchers payable	\$ -	\$ 1,192,768	\$ 1,192,768	\$ -
Other accrued liabilities	<u>909,371</u>	<u>1,869,205</u>	<u>1,766,115</u>	<u>1,012,461</u>
Total	<u>\$ 909,371</u>	<u>\$ 3,061,973</u>	<u>\$ 2,958,883</u>	<u>\$ 1,012,461</u>
Public Library Trust				
Assets				
Cash and cash equivalents	335,585	3,130,383	3,126,848	339,120
Accrued interest receivable	584	268	-	852
Accounts receivable		42,027		
Due from other funds	<u>10,533</u>	<u>184,679</u>	<u>175,192</u>	<u>20,020</u>
Total	<u>\$ 346,702</u>	<u>\$ 3,357,357</u>	<u>\$ 3,302,040</u>	<u>\$ 402,019</u>
Liabilities				
Vouchers payable	\$ -	\$ 1,440,686	\$ 1,440,686	\$ -
Due to other governmental units	-	-	-	-
Due to other funds	-	-	-	-
Other accrued liabilities	<u>346,702</u>	<u>3,174,758</u>	<u>3,119,441</u>	<u>402,019</u>
Total	<u>\$ 346,702</u>	<u>\$ 4,615,444</u>	<u>\$ 4,560,127</u>	<u>\$ 402,019</u>
Register of Deeds Trust				
Assets				
Cash and cash equivalents	\$ 3,206,134	\$ 24,467,342	\$ 26,415,990	\$ 1,257,486
Liabilities				
Vouchers payable	\$ -	\$ 25,571,945	\$ 25,571,945	\$ -
Due to other governmental units	6	-	-	6
Other accrued liabilities	<u>3,206,128</u>	<u>24,467,342</u>	<u>26,415,990</u>	<u>1,257,480</u>
Total	<u>\$ 3,206,134</u>	<u>\$ 50,039,287</u>	<u>\$ 51,987,935</u>	<u>\$ 1,257,486</u>

continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities,
For the Year Ended September 30, 2000

	Balance October 1, 1999	Additions	Deductions	Balance September 30, 2000
District Court Trust				
Assets				
Cash and cash equivalents	\$ 967,149	\$ 7,612,486	\$ 7,620,169	\$ 959,466
Liabilities				
Vouchers payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Other accrued liabilities	967,149	7,612,486	7,620,169	959,466
Total	\$ 967,149	\$ 7,612,486	\$ 7,620,169	\$ 959,466
Prosecutor Forfeiture Evidence				
Assets				
Cash and cash equivalents	\$ 907,367	\$ 1,639,174	\$ 798,219	\$ 1,748,322
Liabilities				
Vouchers payable	\$ -	\$ 479,623	\$ 479,623	\$ -
Other accrued liabilities	907,367	1,569,273	728,318	1,748,322
Total	\$ 907,367	\$ 2,048,896	\$ 1,207,941	\$ 1,748,322
Public Transportation Authority				
Assets				
Cash and cash equivalents	\$ 23,107	\$ 33,674,886	\$ 33,693,654	\$ 4,339
Accounts receivable	-	22,425,033	22,425,033	-
Due from other funds	-	3,575,590	3,575,590	-
Total	\$ 23,107	\$ 59,675,509	\$ 59,694,277	\$ 4,339
Liabilities				
Vouchers payable	\$ -	\$ 7,682,298	\$ 7,682,298	\$ -
Due to other governmental units	-	44,499	44,499	-
Other accrued liabilities	23,107	22,521,370	22,540,138	4,339
Total	\$ 23,107	\$ 30,248,167	\$ 30,266,935	\$ 4,339

continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities,
For the Year Ended September 30, 2000

	Balance October 1, 1999	Additions	Deductions	Balance September 30, 2000
Child Support Account				
Assets				
Cash and cash equivalents	<u>\$ 1,659,725</u>	<u>\$ 173,382,315</u>	<u>\$ 173,416,540</u>	<u>\$ 1,625,500</u>
Liabilities				
Other accrued liabilities	<u>\$ 1,659,725</u>	<u>\$ 173,382,315</u>	<u>\$ 173,416,540</u>	<u>\$ 1,625,500</u>
Undistributed Taxes				
Assets				
Cash and cash equivalents	\$ 99,786,535	\$ 2,198,446,111	\$ 2,224,497,495	\$ 73,735,151
Due from other governmental units	-	1,364,911,601	1,364,911,601	-
Accounts receivable	<u>-</u>	<u>171,209,188</u>	<u>170,233</u>	<u>171,038,955</u>
Total	<u>\$ 99,786,535</u>	<u>\$ 3,734,566,900</u>	<u>\$ 3,589,579,329</u>	<u>\$ 244,774,106</u>
Liabilities				
Vouchers payable	\$ -	\$ 417,355,892	\$ 417,355,892	\$ -
Due to other governmental units	99,785,718	793,529,042	648,544,181	244,770,579
Due to other funds	-	90,449,584	90,446,486	3,098
Other accrued liabilities	<u>817</u>	<u>739,741,265</u>	<u>739,741,653</u>	<u>429</u>
Total	<u>\$ 99,786,535</u>	<u>\$ 2,041,075,783</u>	<u>\$ 1,896,088,212</u>	<u>\$ 244,774,106</u>
Circuit Court Trust				
Assets				
Cash and cash equivalents	\$ 5,609,163	\$ 5,801,639	\$ 5,520,201	\$ 5,890,601
Investments	<u>162,311</u>	<u>42,406</u>	<u>-</u>	<u>204,717</u>
Total	<u>\$ 5,771,474</u>	<u>\$ 5,844,045</u>	<u>\$ 5,520,201</u>	<u>\$ 6,095,318</u>
Liabilities				
Vouchers payable	\$ -	\$ 4,594,795	\$ 4,594,795	\$ -
Other accrued liabilities	<u>5,771,474</u>	<u>5,995,708</u>	<u>5,671,864</u>	<u>6,095,318</u>
Total	<u>\$ 5,771,474</u>	<u>\$ 10,590,503</u>	<u>\$ 10,266,659</u>	<u>\$ 6,095,318</u>

continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities,
For the Year Ended September 30, 2000

	Balance October 1, 1999	Additions	Deductions	Balance September 30, 2000
Contractor's Retainage				
Assets				
Cash and cash equivalents	\$ 2,282,527	\$ 1,271,750	\$ 2,118,250	\$ 1,436,027
Liabilities				
Vouchers payable	\$ -	\$ 1,262,973	\$ 1,262,973	\$ -
Other accrued liabilities	2,282,527	425,250	1,271,750	1,436,027
Total	<u>\$ 2,282,527</u>	<u>\$ 1,688,223</u>	<u>\$ 2,534,723</u>	<u>\$ 1,436,027</u>
Legatee Trust				
Assets				
Cash and cash equivalents	\$ 220,192	\$ 81,321	\$ 134,730	\$ 166,783
Investments	-	-	-	-
Total	<u>\$ 220,192</u>	<u>\$ 81,321</u>	<u>\$ 134,730</u>	<u>\$ 166,783</u>
Liabilities				
Vouchers payable	\$ -	\$ 14,349	\$ 14,349	\$ -
Other accrued liabilities	220,192	81,321	134,730	166,783
Total	<u>\$ 220,192</u>	<u>\$ 95,670</u>	<u>\$ 149,079</u>	<u>\$ 166,783</u>
M.C.F. Patient Trust				
Assets				
Cash and cash equivalents	\$ 16,908	\$ 25,744	\$ 24,298	\$ 18,354
Liabilities				
Vouchers payable	\$ 30	\$ 23,369	\$ 23,399	\$ -
Other accrued liabilities	16,878	24,845	23,369	18,354
Total	<u>\$ 16,908</u>	<u>\$ 48,214</u>	<u>\$ 46,768</u>	<u>\$ 18,354</u>

continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities,
For the Year Ended September 30, 2000

	Balance October 1, 1999	Additions	Deductions	Balance September 30, 2000
Jail Inmate Trust Account				
Assets				
Cash and cash equivalents	\$ 132,507	\$ 2,443,293	\$ 2,416,497	\$ 159,303
Liabilities				
Other accrued liabilities	\$ 132,507	\$ 2,443,293	\$ 2,416,497	\$ 159,303
Economic Development				
Assets				
Cash and cash equivalents	\$ 1,191,990	\$ 2,690,429	\$ 3,486,048	\$ 396,371
Investments	300,000	100,000	-	400,000
Accrued interest receivable	8,393	127,015	121,278	14,130
Accounts receivable	-	5,162	2,122	3,040
Total	\$ 1,500,383	\$ 2,922,606	\$ 3,609,448	\$ 813,541
Liabilities				
Vouchers payable	\$ -	\$ 712,035	\$ 712,035	\$ -
Other accrued liabilities	1,500,383	2,209,135	2,895,977	813,541
Total	\$ 1,500,383	\$ 2,921,170	\$ 3,608,012	\$ 813,541
Total All Agency Funds				
Assets				
Cash and cash equivalents	\$ 117,198,444	\$ 2,456,573,680	\$ 2,485,032,927	\$ 88,739,197
Investments	512,127	142,406	39,729	614,804
Due from other governmental units	-	1,364,911,601	1,364,911,601	-
Accrued interest receivable	8,977	127,283	121,278	14,982
Accounts receivable	-	193,681,410	22,597,388	171,084,022
Due from other funds	10,533	3,760,269	3,750,782	20,020
Total	\$ 117,730,081	\$ 4,019,196,649	\$ 3,876,453,705	\$ 260,473,025
Liabilities				
Vouchers payable	\$ 30	\$ 460,330,733	\$ 460,330,763	\$ -
Due to other governmental units	99,785,724	793,573,541	648,588,680	244,770,585
Due to other funds	-	90,449,584	90,446,486	3,098
Other accrued liabilities	17,944,327	985,517,566	987,762,551	15,699,342
Total	\$ 117,730,081	\$ 2,329,871,424	\$ 2,187,128,480	\$ 260,473,025

County of Oakland
General Fixed Asset Account Group

The General Fixed Asset Account Group accounts for all the fixed assets of the County, other than those reported in proprietary funds.

County of Oakland
Schedule of General Fixed Assets by Source
September 30, 2000

General fixed assets by source include assets of the Primary Government and of the Component Unit as of September 30, 2000, net of accumulated depreciation, as follows:

Primary Government	
General fixed assets	
Land and land improvements	\$ 23,692,350
Buildings and improvements	159,941,373
Furniture, equipment, and vehicles	8,233,074
Construction in progress	<u>5,704,624</u>
Total general fixed assets	<u>\$ 197,571,421</u>
Investment in general fixed assets by source:	
Bonds	\$ 106,517,248
Special Revenue fund	64,075,899
General	25,496,758
Federal grants	536,275
Local government contribution	549,033
State grants	347,383
Donations	<u>48,825</u>
Total investment in general fixed assets	<u>\$ 197,571,421</u>
Component Unit - Road Commission	
General fixed assets:	
Land and land improvements	\$ 2,276,978
Buildings and improvements	4,865,036
Furniture and equipment	<u>11,138,122</u>
Total general fixed assets	<u>\$ 18,280,136</u>
Investment in general fixed assets by source	
Special Revenue fund	<u>\$ 18,280,136</u>

County of Oakland
Schedule of General Fixed Assets-By Function and Activity
September 30, 2000

General fixed assets by function and activity include assets of the Primary Government and of the Component Unit (net of accumulated depreciation) as of September 30, 2000, as follows.

	Land and Land Improvements	Buildings and Improvements	Furniture, Equipment, and Vehicles	Construction in Progress	Total
Function and activity					
Primary Government					
County Executive					
Administration	\$ -	\$ -	\$ 57,300	\$ -	\$ 57,300
Management and budget	-	-	51,323	-	51,323
Central services	-	-	43,212	-	43,212
General government	7,115,042	117,230,461	1,627,818	-	125,973,321
Personnel	-	-	7,763	-	7,763
Human services	-	-	794,170	-	794,170
Community and economic development	-	-	113,295	-	113,295
Total County Executive	<u>7,115,042</u>	<u>117,230,461</u>	<u>2,694,881</u>	<u>-</u>	<u>127,040,384</u>
Clerk/Register of Deeds	<u>-</u>	<u>-</u>	<u>19,006</u>	<u>-</u>	<u>19,006</u>
Treasurer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Justice administration					
Circuit Court	-	-	93,715	-	93,715
District Court	-	-	34,066	-	34,066
Probate Court	-	-	-	-	-
Total justice administration	<u>-</u>	<u>-</u>	<u>127,781</u>	<u>-</u>	<u>127,781</u>
Law enforcement					
Prosecuting Attorney	-	-	6,370	-	6,370
Sheriff	-	-	1,109,580	-	1,109,580
Total law enforcement	<u>-</u>	<u>-</u>	<u>1,115,950</u>	<u>-</u>	<u>1,115,950</u>
Legislative - Board of Commissioners	<u>-</u>	<u>-</u>	<u>31,422</u>	<u>-</u>	<u>31,422</u>
Drain Commissioner	<u>-</u>	<u>-</u>	<u>5,565</u>	<u>-</u>	<u>5,565</u>
Parks and Recreation	<u>16,577,308</u>	<u>42,710,912</u>	<u>4,238,469</u>	<u>5,704,624</u>	<u>69,231,313</u>
Total general fixed assets	<u>\$ 23,692,350</u>	<u>\$159,941,373</u>	<u>\$ 8,233,074</u>	<u>\$5,704,624</u>	<u>\$197,571,421</u>
Component Unit - Road Commission	<u>\$ 2,276,978</u>	<u>\$ 4,865,036</u>	<u>\$ 11,138,122</u>	<u>\$ -</u>	<u>\$ 18,280,136</u>

County of Oakland
Schedule of Changes in General Fixed Assets by Function and Activities
For the Year Ended September 30, 2000

	General Fixed Assets October 1, 1999	Additions	Disposals	General Fixed Assets September 30, 2000
Function and activity				
Primary Government				
County Executive				
Administration	\$ 57,300	\$ -	\$ -	\$ 57,300
Management and budget	51,323	-	-	51,323
Central services	54,992	-	11,780	43,212
General government	127,005,659	4,706,029	5,738,367	125,973,321
Facilities management	-	-	-	-
Personnel	7,763	-	-	7,763
Human services	643,984	150,186	-	794,170
Public services	-	-	-	-
Community and economic development	31,617	81,678	-	113,295
Total County Executive	<u>127,852,638</u>	<u>4,937,893</u>	<u>5,750,147</u>	<u>127,040,384</u>
Clerk/Register of Deeds	<u>19,006</u>	<u>-</u>	<u>-</u>	<u>19,006</u>
Treasurer	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Justice administration				
Circuit Court	93,715	-	-	93,715
District Court	34,066	-	-	34,066
Probate Court	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total justice administration	<u>127,781</u>	<u>-</u>	<u>-</u>	<u>127,781</u>
Law enforcement				
Prosecuting Attorney	6,370	-	-	6,370
Sheriff	<u>746,668</u>	<u>362,912</u>	<u>-</u>	<u>1,109,580</u>
Total law enforcement	<u>753,038</u>	<u>362,912</u>	<u>-</u>	<u>1,115,950</u>
Legislative - Board of Commissioners	<u>31,422</u>	<u>-</u>	<u>-</u>	<u>31,422</u>
Drain Commissioner	<u>5,565</u>	<u>-</u>	<u>-</u>	<u>5,565</u>
Parks and Recreation	<u>64,075,899</u>	<u>6,707,685</u>	<u>1,552,271</u>	<u>69,231,313</u>
Total general fixed assets	<u>\$ 192,865,349</u>	<u>\$ 12,008,490</u>	<u>\$ 7,302,418</u>	<u>\$ 197,571,421</u>
Component Unit - Road Commission	<u>\$ 16,578,256</u>	<u>\$ 6,004,429</u>	<u>\$ 4,302,549</u>	<u>\$ 18,280,136</u>

STATISTICAL SECTION

**County of Oakland
General Governmental Expenditures by Function – Unaudited
Last Ten Years**

Table 1

	2000	1999	1998	1997 (4)	1996	1995	1994	1993	1992	1991
County Executive (3)	\$ 143,209,213	\$ 122,219,972	\$ 108,277,397	\$ 77,300,241	\$ 90,960,686	\$ 87,722,234	\$ 182,323,576	\$ 170,282,683	\$ 105,559,138	\$ 106,471,283
Clerk/Register of Deeds	10,517,386	9,377,996	7,772,822	5,165,502	7,729,797	7,074,120	7,135,780	6,317,667	6,789,013	5,683,388
Treasurer	3,765,565	3,195,915	3,140,747	2,070,410	2,715,039	2,719,456	2,553,221	2,771,787	2,651,981	2,367,989
Justice administration	63,267,727	56,737,135	54,028,545	39,071,526	50,999,116	49,168,161	46,673,608	45,539,848	42,977,359	38,876,949
Law enforcement	101,585,022	92,965,913	91,885,843	67,197,922	85,354,740	79,936,285	72,275,836	66,495,510	62,830,739	57,979,424
Legislative	5,094,162	4,863,777	4,574,804	3,821,751	4,280,773	4,087,369	3,259,838	3,181,571	3,180,730	3,111,629
Drain Commissioner	4,150,030	5,352,683	10,910,333	6,722,531	8,273,246	6,685,724	6,320,481	6,427,397	6,631,116	5,463,931
Community Mental Health (3)	-	-	162,774,890	142,172,445	115,283,122	105,655,621	-	-	-	-
Parks and Recreation	12,674,964	11,170,098	14,842,244	13,101,085	14,352,481	13,484,912	13,146,451	10,808,857	11,160,184	10,674,751
Road Commission (2)	93,162,727	86,277,547	95,737,761	95,601,844	93,217,591	89,478,562	81,703,416	69,412,289	62,455,840	64,116,963
Drainage Districts (5)	14,777,287	-	-	-	-	-	-	-	-	-
Non-departmental	7,526,763	29,759,027	20,474,392	12,334,851	18,545,234	18,545,612	20,284,499	20,947,139	21,848,474	17,303,059
Intergovernmental	3,886,220	2,868,781	6,638,976	650,470	2,642,774	2,308,208	2,432,229	-	-	-
Principal payments	21,100,000	28,975,000	29,135,000	26,710,300	28,320,000	26,855,000	26,005,000	28,982,900	21,520,000	22,245,000
Interest and fiscal charges	<u>7,396,538</u>	<u>14,963,232</u>	<u>16,045,822</u>	<u>10,402,469</u>	<u>18,197,493</u>	<u>18,870,736</u>	<u>18,846,796</u>	<u>20,264,763</u>	<u>19,448,094</u>	<u>20,075,697</u>
Memo total	<u>\$ 492,113,604</u>	<u>\$ 468,727,076</u>	<u>\$ 626,239,576</u>	<u>\$ 502,323,347</u>	<u>\$ 540,872,092</u>	<u>\$ 512,592,000</u>	<u>\$ 482,960,731</u>	<u>\$ 451,432,411</u>	<u>\$ 367,052,668</u>	<u>\$ 354,370,063</u>

(1) Includes General, Special Revenue, and Debt Service funds, and Component Unit.

(2) For historical purposes, the Road Commission (a component unit) expenditures are reported combined with those of the Primary Government. Effective 1993, the Road Commission reporting entity was changed for the general purpose financial statement presentation and revenues/expenditures were reported separately.

(3) Community Mental Health is reported as a separate function from the County Executive effective in 1995. Became a component unit, proprietary fund type effective in 1999.

(4) Amounts are for the nine-month period ended September 30, 1997, except for Community Mental Health and Road Commission, which are reported for the year ended September 30, 1997.

(5) Beginning in fiscal year 2000, the Drainage districts became a component unit of the Primary Government. For comparative purposes, the expenditures for this component unit is shown excluding those of the Capital Projects fund type.

**County of Oakland
General Governmental Revenues by Function – Unaudited (1)
Last Ten Fiscal Years**

Table 2

	2000 (5)	1999 (4)	1998	1997 (3)	1996	1995	1994 (2)	1993	1992	1991
Taxes	\$ 176,092,094	\$ 166,654,002	\$ 161,045,318	\$ 116,488,640	\$ 151,476,700	\$ 144,256,414	\$ 139,864,644	\$ 133,216,478	\$ 130,035,086	\$ 121,696,339
Special assessments	42,790,778	45,688,622	44,826,243	36,647,916	44,253,563	42,516,911	41,909,910	46,152,764	43,079,151	43,358,180
Federal grants	24,667,428	19,376,175	26,018,791	28,277,520	33,845,779	35,756,794	30,391,291	23,515,832	20,149,713	18,814,156
State grants	117,360,317	114,725,441	156,809,207	156,734,244	167,016,478	161,719,552	151,334,369	142,260,917	76,358,195	78,179,059
Other intergovernmental	44,918,577	44,124,712	138,652,543	89,596,701	50,016,340	43,469,683	40,726,413	36,316,011	35,603,920	33,499,481
Charges for services	91,725,334	94,701,083	90,893,704	61,656,982	74,893,304	68,971,488	62,735,451	59,244,008	55,095,198	50,210,324
Investment income	16,252,027	13,988,609	15,909,461	12,681,852	16,162,998	18,661,745	13,716,269	6,281,840	9,685,742	12,696,165
Other	<u>763,601</u>	<u>3,162,301</u>	<u>2,921,672</u>	<u>5,781,769</u>	<u>4,572,180</u>	<u>4,648,074</u>	<u>3,293,385</u>	<u>3,508,059</u>	<u>2,233,588</u>	<u>1,910,201</u>
Memo total	<u>\$ 514,570,156</u>	<u>\$ 502,420,945</u>	<u>\$ 637,076,939</u>	<u>\$ 507,865,624</u>	<u>\$ 542,237,342</u>	<u>\$ 520,000,661</u>	<u>\$ 483,971,732</u>	<u>\$ 450,495,909</u>	<u>\$ 372,240,593</u>	<u>\$ 360,363,905</u>

(1) Includes General, Special Revenue, and Debt Service funds, and Component Unit.

(2) For historical comparative purposes, the Road Commission (a component unit) revenues are reported combined with those of the Primary Government. Effective 1993, the Road Commission reporting entity was changed for the general purpose financial statement presentation and revenues/expenditures were reported separately.

(3) Amounts are for the nine-month period ended September 30, 1997, except for Community Mental Health and Road Commission, which are reported for the year ended September 30, 1997.

(4) Amounts beginning with fiscal year ended September 30, 2000 reflect removal of revenues for Community Mental Health, which became a component unit - proprietary fund type.

(5) Beginning in fiscal year 2000, the Drainage districts became a component unit of the Primary Government. For comparative purposes, the revenues for this component unit is shown excluding those of the Capital Projects fund type.

County of Oakland**Table 3****County Operating Property Tax Collection and Levy Record – Unaudited
Last Ten Fiscal Years**

Year of levy(1)	Tax Levy	Collections to March 1 Each Year		Collections December 31	
		Amount	Percent	Amount	Percent
1990	\$ 117,802,150	\$107,312,698	91.10%	\$ 117,470,202	99.72%
1991	126,369,685	114,919,493	90.94%	125,971,740	99.69%
1992	128,659,509	117,560,793	91.37%	128,293,275	99.72%
1993	134,806,159	124,680,706	92.49%	134,496,499	99.77%
1994	137,211,588	130,150,654	94.85%	136,976,159	99.83%
1995	142,993,143	136,217,398	95.26%	142,593,625	99.72%
1996 (2)	146,793,283	139,773,122	95.22%	146,495,460	99.80%
1997	154,608,230	146,878,133	95.00%	154,271,960	99.78%
1998	158,822,030	150,584,994	94.81%	158,511,893	99.80%
1999	169,119,667	160,852,822	95.11%	168,158,174	99.43%

(1) Property taxes are recorded as revenue in the General Fund, net of certain adjustments, in the year following the year of levy.

(2) Starting with the 1996 levy, collections are as of September 30.

Source: Oakland County Treasurer

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

Table 4

Year of levy	<u>Real Property</u>		Personal Property Assessed and equalized value	<u>Total</u>		Ratio of Total Equalized to total estimated amount value
	Assessed value	Equalized value		Equalized value	Estimated amount value	
1990	\$ 23,333,368,394	\$ 23,333,368,394	\$ 2,432,616,980	\$ 25,765,985,374	\$ 51,829,467,595	49.70%
1991	25,084,982,734	25,084,982,734	2,554,958,790	27,639,941,524	55,629,223,604	49.70%
1992	25,472,661,563	25,472,661,563	2,668,097,200	28,140,758,763	56,281,516,167	50.00%
1993	27,348,848,151	27,349,484,194	2,737,964,110	30,087,448,304	60,536,264,146	49.70%
1994	28,280,195,479	28,280,520,470	2,899,739,160	31,180,259,630	62,578,336,350	49.80%
1995	30,032,307,086	30,032,307,086	3,180,629,809	33,212,936,895	66,630,865,970	49.80%
1996	32,312,811,773	32,312,811,773	3,432,142,210	35,744,953,983	71,638,355,161	49.90%
1997	35,207,616,066	35,207,616,066	3,718,065,750	38,925,681,816	78,136,973,925	49.80%
1998	38,968,362,590	38,968,362,590	4,088,471,704	43,056,834,284	86,533,042,471	49.80%
1999	43,351,722,556	43,351,722,556	4,520,810,144	47,872,532,700	96,134,183,439	49.80%

**County of Oakland
Property Tax Rates – Direct and Overlapping Governments – Unaudited
Last Ten Fiscal Years**

Table 5

Tax rates (per \$1,000 equalized valuation):

Year of levy	General operating	Parks	Oakland Schools	Oakland Community College	Huron-Clinton Authority	Public Transportation Authority (1)
1990	4.5720	0.2173	2.1744	1.1697	0.2292	-
1991	4.5720	0.2173	2.1836	1.0735	0.2303	-
1992	4.5720	0.2500	2.1836	1.0735	0.2303	-
1993	4.4805	0.2439	2.1294	1.0522	0.2236	-
1994	4.4805	0.2439	2.1294	0.8522	0.2236	-
1995	4.4805	0.2439	2.1294	1.6522	0.2236	0.3300
1996	4.3805	0.2439	2.1294	1.6522	0.2236	0.3300
1997	4.3505	0.2439	2.1294	1.6522	0.2236	0.3300
1998	4.1900	0.2429	2.1208	1.6456	0.2235	0.3300
1999	4.1900	0.2404	2.0998	1.6295	0.2218	0.3270

Tax Levies:

Year of levy	County operating	County special assessments	County Parks	Schools	Community Colleges	Intermediate Schools	Huron-Clinton Authority	Public Transportation Authority	Township/City/Village	State Education Tax	Total
1990	\$ 117,802,150	\$ 1,404,677	\$ 5,598,952	\$ 913,968,249	\$ 30,367,434	\$ 55,993,379	\$ 5,905,567	\$ -	\$ 306,462,929	\$ -	\$ 1,437,503,337
1991	126,369,685	1,435,576	6,006,153	988,102,789	29,965,390	60,327,732	6,365,472	-	325,220,337	-	1,543,793,134
1992	128,659,509	1,516,316	7,035,188	1,025,856,424	30,503,802	61,420,285	6,480,815	-	333,621,590	-	1,595,093,929
1993	134,806,159	1,276,753	7,338,293	1,090,753,871	31,972,242	64,055,313	6,727,521	-	348,240,297	-	1,685,170,449
1994	137,211,588	1,345,465	7,469,112	419,314,749	26,571,057	65,439,640	6,847,582	-	381,542,567	184,204,983	1,229,946,743
1995	142,993,143	1,454,214	7,783,942	450,014,718	52,825,635	68,297,090	7,136,226	5,012,535	402,878,254	192,284,901	1,330,680,658
1996	146,793,283	1,266,384	8,173,217	473,616,159	55,472,501	71,823,105	7,492,953	5,956,447	429,314,926	202,298,601	1,402,207,576
1997	154,608,230	1,226,846	8,667,708	513,820,527	58,835,473	76,301,284	7,946,287	6,279,516	457,898,335	214,983,831	1,500,568,037
1998	158,822,030	1,337,373	9,207,007	547,134,854	62,510,779	81,285,938	8,277,076	7,463,667	493,489,635	229,877,253	1,599,405,612
1999	169,119,667	1,431,429	9,701,960	577,962,494	66,785,373	84,930,971	8,951,210	7,802,081	520,239,559	245,046,073	1,691,970,817

(1) Taxes levied only on certain communities.

Source: Oakland County Treasurer

**County of Oakland
Principal Taxpayers – Unaudited
September 30, 2000**

Table 6

Taxpayer	Principal Products or Services	2000 Taxable Valuation*	2000 Percentage County Taxable Valuation
General Motors Corporation	Automobiles, Trucks, and Buses	\$ 450,656,534	1.02%
Detroit Edison Company	Electric Utility	305,741,550	0.69%
Twelve Oaks/Taubman, et. al.	Real Estate	181,816,215	0.41%
Daimler-Chrysler Corporation	Automobiles and Trucks	150,108,388	0.34%
Consumers Power/Energy	Gas and Electric Utility	138,620,837	0.31%
Ford Motor Company	Automobiles and Trucks	112,913,978	0.25%
Manufacturer's Hanover Bank	Office Building	93,361,138	0.21%
Town Centre Delaware, Inc.	Real Estate	92,727,250	0.21%
Ramco - Gershenson	Real Estate	83,963,434	0.19%
W.R.C. Properties, Inc.	Real Estate	81,375,411	0.18%
Frankel/Forbes/Cohen, et. al.	Real Estate	76,191,990	0.17%
Liberty Property Investments	Real Estate Investment Trust	66,656,334	0.15%
Electronic Data Systems Corp.	Computer Systems	62,973,777	0.14%
Gale & Wentworth, LLC	Real Estate	53,267,646	0.12%
K-Mart Corp.	Retail Sales	45,527,680	0.10%
First Industrial Realty	Real Estate Investment Trust	44,873,299	0.10%
Comerica Bank	Banking, Real Estate, Financial	44,555,677	0.10%
Nykel Management Co.	Real Estate	44,255,891	0.10%
Prudential/ Prudential Insurance Company	Real Estate, Office Management	39,893,981	0.09%
Standard Federal Bank	Banking, Real Estate, Financial	<u>38,114,940</u>	<u>0.09%</u>
Total		<u>\$ 2,207,595,950</u>	<u>4.97%</u>

* Note: The Taxable Values have been compiled from a number of sources/reports and may include estimated figures.

Source: Oakland County Equalization Division

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

Table 7

Year	Special assessment billings	Special assessment collections
1991	\$ 21,267,675	\$ 21,267,675
1992	20,686,331	20,686,331
1993	24,928,695	24,928,695
1994	21,318,181	21,318,181
1995	22,604,562	22,604,562
1996	24,661,730	24,661,730
1997 (1)	22,526,440	22,257,294
1998	23,238,490	23,607,636
1999	27,365,934	27,361,028
2000 (2)	18,401,969	18,306,875

(1) For the nine-month period ended September 30, 1997

(2) Effective with year 2000, excludes Drainage Districts component unit

Source: Oakland County Department of Management and Budget
Fiscal Services Division, Drain Accounting

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

Table 8

Calendar year (1)	Population (2)	Equalized value	Net long-term debt (3)	Percentage of Net Long-term debt to equalized value	Net long-term debt per capit
1990	1,083,592	\$25,765,985,374	\$342,869,001	1.331%	\$ 316
1991	1,083,592	27,639,941,524	356,894,151	1.291%	330
1992	1,083,592	28,140,758,763	363,459,475	1.292%	335
1993	1,083,592	30,087,448,304	322,534,031	1.072%	298
1994	1,083,592	31,180,259,630	333,167,665	1.068%	307
1995	1,083,592	33,212,936,895	329,528,022	0.992%	304
1996	1,083,592	35,744,953,983	307,611,984	0.861%	284
1997	1,083,592	38,925,681,816	305,818,474	0.786%	282
1998	1,083,592	43,056,834,284	287,233,125	0.667%	265
1999	1,083,592	47,872,532,700	155,650,000	0.325%	144

(1) Represents the year in which property taxes are levied, collections of which are made in the subsequent year.

(2) Source: U.S. Department of Commerce, Bureau of Census

(3) General obligation indebtedness, including Delinquent Tax Revolving Notes outstanding at December 31 through 1996, thereafter, September 30. Also, excluding Drainage Districts component unit debt effective 2000.

County of Oakland

Ratio of annual Debt Service Expenditures for General Bonded Debt to Total General Governmental Expenditures - Unaudited Last Ten Fiscal Years

Table 9

Fiscal year	Principal	Interest and fees	Total debt service	Total general governmental expenditures (1)	Ratio of debt service to total general governmental expenditures
1991	\$ 22,245,000	\$ 20,075,697	\$ 42,320,697	\$ 354,370,063	11.9
1992	21,520,000	19,448,094	40,968,094	367,052,668	11.2
1993	28,982,900	20,264,763	49,247,663	451,432,411	10.9
1994	26,005,000	18,846,796	44,851,796	482,960,731	9.2
1995	26,855,000	18,870,736	45,725,736	512,592,000	8.9
1996	28,320,000	18,197,493	46,517,493	540,872,092	8.6
1997 (2)	26,710,300	10,402,469	37,112,769	502,323,347	7.4
1998	29,135,000	16,045,822	45,180,822	626,239,576	7.2
1999	28,975,000	14,963,232	43,938,232	468,727,076 (3)	9.4
2000 (4)	21,100,000	7,396,538	28,496,538	492,113,604	5.8

(1) Includes General, Special Revenue, and Debt Service funds, and Component Unit.

(2) For the nine-month period ended September 30, 1997

(3) In 1999, the Community Mental Health Authority is reported as a discretely presented component unit.

(4) Beginning in fiscal year 2000, the Drainage Districts became a discretely presented component unit, removing the respective debt service and total expenditures.

County of Oakland
Computation of Legal Debt Limit – Unaudited
September 30, 2000

Table 10

Statutory limit - 10% of 1999 SEV	\$ 5,243,736,538
Bonds and Notes with County Credit and Unlimited Tax	
Drain Bonds - Chapter 20, Act 40	\$ 2,675,000
Refunding Bonds - Water and Sewer	2,750,000
Sewage Disposal Bonds - Act 185	8,170,000
Sewage Disposal Bonds - Act 342	10,575,000
Sewer and Water Supply Bonds - Act 342	6,825,000
Water Supply Bonds - Act 185	<u>4,865,000</u>
Total	<u>35,860,000</u>
Bonds and Notes with County Credit and Limited Tax	
General Obligation Limited Tax Building Authority - Act 31	8,450,000
General Obligation Limited Tax Building Authority Refunding - Act 202	14,475,000
General Obligation Limited Tax Drain Bonds - Act 40	64,530,000
General Obligation Limited Tax Drain Refunding Bonds - Act 202	13,985,000
General Obligation Limited Tax Sewage Disposal Bonds - Act 342	17,615,000
General Obligation Limited Tax Water Supply Bonds - Act 342	17,580,000
General Obligation Limited Tax Water Supply Refunding - Act 202	785,000
General Obligation Limited Tax Sewage Disposal Refunding - Act 202	34,965,000
General Obligation Limited Tax Michigan Bond Authority Drain Bonds	7,595,000
General Obligation Limited Tax Michigan Bond Authority Sewage Disposal Bond	<u>8,595,000</u>
Total	<u>188,575,000</u>
Bonds and Notes with County Credit and Limited Tax - Taxable	
General Obligation Limited Tax Notes - taxable obligation	<u>20,000,000</u>
Total bonds and notes with County credit	<u>244,435,000</u>
Available balance	<u>\$ 4,999,301,538</u>

Source: Oakland County Treasurer

**County of Oakland
Net County Direct and Overlapping Debt – Unaudited
September 30, 2000**

Table 11

	Gross	Municipalities' share of funds on hand with County Treasurer	Self-supporting or portion paid directly by benefited municipalities	Net	County share of funds on hand	Net county debt
Bonds and Notes with County Credit and unlimited tax						
Drain Bonds - Chapter 20, Act 40	\$ 2,675,000	\$ 446,087 (d)	\$ 2,121,891 (a)	\$ 107,022	\$ 11,300 (d)	\$ 95,722
Sewage Disposal Bonds - Act 185	8,170,000	832,809 (d)	7,337,191 (a)	-	- (d)	-
Sewage Disposal Bonds - Act 342	10,575,000	4,692,978 (d)	5,882,022 (a)	-	- (d)	-
Sewer and Water Bonds - Act 342	6,825,000	11,538 (d)	6,813,462 (a)	-	- (d)	-
Water Supply Bonds - Act 185	4,865,000	1,794,564 (d)	3,070,436 (a)	-	-	-
Refunding Bonds - Water & Sewer	<u>2,750,000</u>	<u>953,061</u> (d)	<u>1,796,939</u> (a)	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 35,860,000</u>	<u>8,731,037</u>	<u>27,021,941</u>	<u>107,022</u>	<u>11,300</u>	<u>95,722</u>
Bonds and Notes with County Credit and Limited Tax						
General Obligation Building Authority	\$ 8,450,000	-	-	8,450,000	- (d)	8,450,000
General Obligation Building Authority Refunding	14,475,000	-	-	14,475,000	-	14,475,000
Drain Bonds - Chapter 20, Act 40	64,530,000	1,143,755	57,765,853	5,620,392	94,100 (d)	5,526,292
Sewage Disposal Bonds	17,615,000	667,390 (d)	16,947,610 (a)	-	-	-
Drain Bonds - Chapter 20, Refunding	13,985,000	97,419 (d)	13,355,650 (a)	531,931	8,259 (d)	523,672
Water Supply Bonds	17,580,000	201,543 (d)	17,378,457 (a)	-	-	-
Water Supply Bonds- Refunding	785,000	25,573 (d)	759,427 (a)	-	-	-
Sewage Disposal Bonds Refunding	34,965,000	71,250 (d)	34,893,750 (a)	-	-	-
Michigan Bond Authority - Drain Bonds	7,595,000	- (d)	7,133,264 (a)	461,736	-	461,736
Michigan Bond Authority - Sewage Disp. Bonds	<u>8,595,000</u>	<u>-</u> (d)	<u>8,595,000</u> (a)	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>188,575,000</u>	<u>\$ 2,206,930</u>	<u>\$ 156,829,011</u>	<u>\$ 29,539,059</u>	<u>\$ 102,359</u>	<u>\$ 29,436,700</u>
Bonds and Notes with County Credit and Limited Tax - Taxable						
General Obligation Limited Taxable	<u>\$ 20,000,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000,000</u>	<u>\$ 20,000,000</u> (d)	<u>\$ -</u>
Bonds and Notes with No County Credit						
Michigan Transportation Fund	<u>\$ 8,775,000</u>	<u>\$ -</u>	<u>\$ 8,775,000</u> (c)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

continued

County of Oakland
Net County Direct and Overlapping Debt – Unaudited
September 30, 2000

Table 11 (continued)

	Gross	Municipalities' share of funds on hand with County Treasurer	Self-supporting or portion paid directly by benefited municipalities	Net	County share of funds on hand	Net county debt
Overlapping Debt of County						
Cities, villages and townships						\$ 725,235,522 (e)
School districts						1,927,310,384 (e)
Community college and intermediate school districts						15,780,192 (e)
County issued bonds paid by local municipalities						<u>194,345,953 (b)</u>
Net County overlapping debt						<u>2,862,672,051</u>
Net County direct and overlapping debt						<u>\$ 2,892,204,473</u>

(a) Total County Issued Bonds Paid by Local Municipalities

(b) It is expected that a sizable portion of these amounts will be paid from benefit charges and earnings of the various systems. (This amount is arrived by the totals indicated by "a")

(c) Self-supporting Obligations

(d) September 30, 2000 Fund Balance

(e) Amount as of September 30, 2000

Source: Oakland County Treasurer

**County of Oakland
Demographics Statistics and Age Distribution – Unaudited
(Latest Figures Available)**

Table 12

Population count:

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

Age distribution:

	Under 5	5-9	10-14	15-19	20-24	25-44	45-64	Over 64
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
1990	78,224	75,088	71,220	71,477	72,122	381,212	216,361	117,888

Age	Males		Females	
	Number	Percentage	Number	Percentage
Under 5 years	40,272	7.6%	37,952	6.8%
5-9 years	38,609	7.3%	36,479	6.6%
10-14 years	36,519	6.9%	34,701	6.2%
15-19 years	36,560	6.9%	34,917	6.3%
20-24 years	35,493	6.7%	36,629	6.6%
25-34 years	97,952	18.6%	101,020	18.1%
35-44 years	89,016	16.9%	93,224	16.7%
45-54 years	61,204	11.6%	62,140	11.2%
55-59 years	22,624	4.3%	23,973	4.3%
60-64 years	22,174	4.2%	24,246	4.4%
65-74 years	30,643	5.8%	39,594	7.1%
75 years and over	<u>15,861</u>	<u>3.0%</u>	<u>31,790</u>	<u>5.7%</u>
Total	<u>526,927</u>	<u>100.00%</u>	<u>556,665</u>	<u>100.00%</u>

Source: Department of Commerce, Bureau of Census, and Oakland County Community and Economic Development Department.

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

Table 13

Fiscal Year	Commercial Construction (1)		Residential Construction (1)		Bank Deposits (2) (in thousands)	Property Value (in thousands) (4)				
	Number of Units	Value (in thousands)	Number of Units	Value (in thousands)		Commercial	Industrial	Residential	Developmental	Agricultural
1991	142	\$ 133,591	4,831	\$ 482,684	\$ 16,468,864	\$ 11,030,434	\$ 3,711,441	\$ 35,335,612	\$ 112,013	\$ 352,266
1992	232	81,019	5,585	569,030	17,001,153	11,085,902	3,596,867	35,782,911	157,528	322,115
1993	143	105,726	5,492	609,592	17,692,490	11,180,723	3,613,265	39,729,711	156,328	380,310
1994	461	328,653	5,718	823,960	17,189,871	11,160,094	3,625,288	41,456,725	156,788	379,961
1995	420	214,629	5,529	862,071	18,433,604	11,363,918	3,974,099	44,417,880	284,434	229,121
1996	357	179,026	5,949	978,594	19,641,898	11,835,245	4,164,651	48,106,612	286,425	232,687
1997	254	303,088	4,580	764,741	20,981,118	12,813,368	4,446,758	52,868,661	300,555	271,395
1998	198	165,851	5,579	912,631	22,500,823	14,194,871	4,731,202	58,841,000	301,558	287,851
1999	254	312,117	5,609	1,075,720	23,087,150	15,834,736	5,373,882	65,300,684	339,684	243,402
2000	205	463,291	4,752	992,696	(3)	17,807,252	6,049,399	71,757,105	456,216	267,237

Sources:

(1) Oakland County Community and Economic Development and Dodge Construction Monthly Publication.
1998 reflects figures for nine months activity.

(2) State Financial Institution Bureau Bank and Trust Division.
Sheshunoff - The Branches of Michigan, deposits on record in banks, savings and loan, and credit unions as of June 30.

(3) Information not available until April 2001.

(4) Oakland County Equalization Division.

Education:

Grade	Number of Students
Kindergarten	14,071
1	14,892
2	14,979
3	15,119
4	15,096
5	15,644
6	15,029
7	14,509
8	14,451
9	15,403
10	14,618
11	12,578
12	11,170
Other	<u>12,092</u>
Total enrollment	199,651
Number of districts	41

Source: Oakland Schools Board of Education

Colleges	Locations
Baker College	Auburn Hills
Central Michigan University - Extensions	Southfield, Troy
Detroit College of Business - Extension	Highland, Oxford
Michigan State University - Extensions	Birmingham, Troy
Midwestern Baptist College	Pontiac
Northwood University - Extensions	Troy
Oakland Community College	Auburn Hills, Union Lake, Farmington Hills, Royal Oak
Oakland University	Rochester
Rochester College	Rochester Hills
St. Mary's College	Orchard Lake
University of Phoenix - Extension	Southfield
Walsh College	Troy, Novi
Wayne State University - Extensions	Birmingham, Southfield, Farmington Hills
William Tyndale College	Farmington Hills
Technical Institutes	Locations
Cranbrook Academy of Art	Bloomfield Hills
Lawrence Technological University	Southfield
Oakland Technical Centers	Pontiac, Clarkston, Royal Oak, Wixom

Source: Oakland County Community and Economic Development Department

continued

County of Oakland
Miscellaneous Statistics – Unaudited

Table 14 (continued)

Elections

1990	General election - November 6, 1990		
	Registered voters	724,277	
	Ballots cast	337,766	46.63 %
1992	Primary election - August 4, 1992		
	Registered voters	731,378	
	Ballots cast	171,524	23.45
1992	General election - November 3, 1992		
	Registered voters	761,611	
	Ballots cast	562,691	73.88
1994	Primary election - August 2, 1994		
	Registered voters	755,622	
	Ballots cast	192,448	25.47
1994	General election - November 8, 1994		
	Registered voters	767,852	
	Ballots cast	413,394	53.84
1995	Public Transportation millage - June 6, 1995		
	Registered voters (20 units participating)	390,648	
	Ballots cast	53,634	13.73
1996	Primary election - August 6, 1996		
	Registered voters	806,172	
	Ballots cast	159,284	19.76
1996	General election - November 5, 1996		
	Registered voters	826,440	
	Ballots cast	510,747	61.80
1998	Primary election - August 4, 1998		
	Registered voters	858,576	
	Ballots cast	184,169	21.45
1998	General election - November 3, 1998		
	Registered voters	867,144	47.77
	Ballots cast	414,227	
2000	Primary election - August 8, 2000		
	Registered voters	850,783	14.94
	Ballots cast	127,076	

County of Oakland
Building Authority Data – Unaudited
September 30, 2000

Table 15

	Lyon Oaks Park	Refunding series 1992	Computer center	West wing extension	Refunding series 1998	Total
Cash and short-term investments	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ 6
Lease receivable	4,725,000	4,615,000	2,075,000	1,650,000	9,860,000	22,925,000
Bond payable	4,725,000	4,615,000	2,075,000	1,650,000	9,860,000	22,925,000
Year ended September 30, 2000:						
Operating transfers in	567,119	1,653,463	109,937	935,000	545,043	3,810,562
Debt Service						
Principal	375,000	1,400,000	-	800,000	105,000	2,680,000
Interest	192,106	252,463	108,937	134,000	439,744	1,127,250
Fiscal charges	300	1,000	1,000	1,000	300	3,600
Principal and interest requirements						
2001	577,565	1,585,962	108,937	891,600	545,150	3,709,214
2002	562,475	1,568,275	108,938	897,600	545,337	3,682,625
2003	571,800	1,806,918	108,937	-	1,445,306	3,932,961
2004	580,006	-	108,937	-	1,445,681	2,134,624
2005	562,569	-	108,938	-	1,439,088	2,110,595
Thereafter	<u>2,870,450</u>	<u>-</u>	<u>2,294,844</u>	<u>-</u>	<u>7,331,099</u>	<u>12,496,393</u>
	<u>\$ 5,724,865</u>	<u>\$ 4,961,155</u>	<u>\$ 2,839,531</u>	<u>\$ 1,789,200</u>	<u>\$ 12,751,661</u>	<u>\$ 28,066,412</u>