



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE

FISCAL YEAR ENDED DECEMBER 31, 1991

R-OCDOC
HF
5681
.B2
O2
1991

✓

COUNTY OF OAKLAND
Comprehensive Annual Financial Report
December 31, 1991

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

~~REFERENCE BOOK~~

~~For Room Use Only~~

Prepared by:
Department of Management and Budget

Accounting Division
Fred G. Poinsett Jr., Manager

**COUNTY OF OAKLAND
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 DECEMBER 31, 1991**

TABLE OF CONTENTS

OAKLAND COUNTY

Reference Library

	<u>Pages</u>
	<u>Financial Statements</u>
	<u>Supplementary Financial Information</u>
I. INTRODUCTORY SECTION	
Letter of Transmittal	1-10
Organization Chart	11
List of Principal Officials	12
II. FINANCIAL SECTION	
Independent Auditors' Report	13-14
General Purpose Financial Statements:	
Combined Balance Sheet -	
All Fund Types and Account Groups	15-16
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	17-18
Combined Statement of Revenues, Expenditures and Changes in Fund Balances- Amended Budget and Actual-General and Special Revenue Fund Types	19-20
Combined Statement of Revenues, Expenses and Changes in Retained Earnings/ Fund Balances-All Proprietary Fund Types and Similar Trust Funds	21
Combined Statement of Cash Flows - All Proprietary Fund Types and Similar Trust Funds	22-23
Notes to General Purpose Financial Statements:	
1. Summary of Significant Accounting Policies	24-29
2. Legal Compliance - Budgets	30-34
3. Deposits and Investments	35-36
4. Receivables	37
5. Fixed Assets	38-39
6. Risk Management	40
7. Operating Leases	40
8. Capital Leases	41
9. Long-Term Debt	42-46
10. Interfund Receivables and Payables	47-49
11. Cash Overdrafts	50
12. Segment Information - Enterprise Funds	51
13. Contributed Capital	52
14. Fund Deficit	52
15. Employee Benefits	53
16. Employee Retirement Systems	53-60
17. Deferred Compensation Plan	61
18. Fund Equities	62
19. Residual Equity Transfers Reconciliation	63
20. Cash Flows - Non Cash Transactions	64
21. Commitments and Contingencies	64
Financial Statement of Individual Funds:	
General Fund:	
Statement of Revenues, Expenditures and Changes in Fund Balance - Amended Budget and Actual	65-78

TABLE OF CONTENTS, Continued

	Pages	Supplementary Financial Information
	<u>Financial Statements</u>	<u>Information</u>
Special Revenue Funds:		
Combining Balance Sheet	79-84	
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	85-90	
Statements of Revenues, Expenditures and Changes in Fund Balance - Amended Budget and Actual - Budgeted Funds	91-108	
Debt Service Funds:		
Combining Balance Sheet	109	
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	110	
Capital Projects Funds:		
Combining Balance Sheet	111-112	
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	113-114	
Internal Service Funds:		
Combining Balance Sheet	115-118	
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	119-120	
Combining Statement of Cash Flows	121-124	
Enterprise Funds:		
Combining Balance Sheet	125	
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	126	
Combining Statement of Cash Flows	127-128	
Fiduciary Funds:		
Combining Balance Sheet	129-132	
Combining Statement of Revenues, Expenses and Changes in Fund Balances-Pension Trust Funds	133	
Combining Statement of Cash Flows - Pension Trust Funds	134-135	
Combining Statement of Revenues, Expenditures and Changes in Fund Balances-Expendable Trust Funds	136	
Combining Statement of Changes in Assets and Liabilities-Agency Funds	137-148	

TABLE OF CONTENTS, Continued

	<u>Pages</u>
General Fixed Assets Account Group:	
Schedule of General Fixed Assets by Source	149
Schedule of General Fixed Assets - By Function and Activity	150-151
Schedule of Changes in General Fixed Assets - By Function and Activity	152-153

III. STATISTICAL SECTION

Table

I General Governmental Expenditures by Function	154
II General Governmental Revenue by Function	155
III County Operating Property Tax Collection and Levy Record	156
IV Assessed, Equalized and Estimated Value of Taxable Property	157
V Property Tax Rates-Direct and Overlapping Governments	158
VI Principal Taxpayers	159
VII Special Assessment Billings and Collections	160
VIII Percentage of Net Long-Term Debt to Equalized Value and Net Long-Term Debt Per Capita	161
IX Computation of Legal Debt Limit	162
X Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Governmental Expenditures	163
XI Net County Direct and Overlapping Debt	164
XII Demographic Statistics and Age Distribution	165
XIII Property Value, Construction and Bank Deposits	166
XIV Miscellaneous Statistics	167-168
XV Building Authority Data	169

I. INTRODUCTORY SECTION

The Introductory Section Contains:

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



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

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

May 11, 1992

To the Citizens of Oakland County

Oakland County's comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 1991, is hereby submitted. This report was prepared by the Oakland County Department of Management and Budget. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with Oakland County (the County). To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups. All disclosures necessary to enable the reader to gain an understanding of the 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 organizational chart and a list of principal officials. The financial section includes: the general purpose financial statements, the combining and individual fund financial statements, 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 reporting entity. Potential component units were evaluated to determine whether they should be reported in the County's CAFR. A component unit was considered to be part of the County's reporting entity when it was concluded that the County has a significant oversight responsibility for that unit. Criteria that were used to evaluate the oversight responsibility of the County included financial interdependency, selection of the governing authority, designation of management, ability to influence operations, and accountability for financial matters.

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

Organizational Structure

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

The County operates under Michigan Public Act 139, the Unified Form of County Government. An elected County Executive is responsible for the management of county affairs not specifically the responsibility of other elected officials. The Treasurer, Clerk/Register, Prosecutor and Sheriff are offices established by the State's Constitution. A Drain Commissioner was established under P.A. 40 of 1956. The Treasurer is responsible for cash and investments and collection of taxes; the Clerk/Register is responsible for recording vital statistics, court records and documents affecting property ownership; the Sheriff and Prosecutor are responsible for law enforcement; and the Drain Commissioner through a three member Drain Board is responsible for construction and maintenance of drains and lake level control. The judicial branch consists of the Circuit, Probate and 52nd District Courts. The Circuit Court with 16 judges has jurisdiction over criminal cases where the minimum penalty is over one year, civil damage cases where the controversy exceeds \$10,000, and domestic relation matters. The Probate Court with 4 judges is responsible for estates, mental health and juvenile matters. The District Court with 10 judges has jurisdiction over misdemeanors, ordinance and charter violations, civil cases under \$10,000, and preliminary examinations in felony cases.

A three member Road Commission established under Act 283 of 1909 and appointed by the Board of Commissioners, is responsible for 2,400 miles of roads, and is funded principally by state collected vehicle fuel and registration taxes under Act 51. Other sources of funds are provided by federal and local governments and proceeds from the sale of bonds. The Road Commission is not subject to the Board of Commissioners appropriation process.

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

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

Oakland County is an active partner in numerous economic development and improvements for quality of life for County residents. Services provided by the County are too expansive to describe in detail. Included are contracted and County supported road patrol and jail space for approximately 1,590 prisoners; Human Services in the form of public health, mental health, skilled nursing care and resident hospitalization; Economic Development; Public Works such as water, sewer, and airports; and a wide range of less costly services such as Cooperative Extension Animal Control, Job Training, Community Development, Planning etc.

All these are supported with administrative support such as Personnel, Payroll, Accounting, Budgeting, Administration, etc. which is less than 8% of total expenditures.

Economic Condition and Outlook

Oakland County weathered the 1991 recession relatively well. Unemployment was only slightly more than half the rate experienced in the previous recession of 1982-83 (7% versus 13-16%). New construction, though slow, still added 1.8% to the County's tax base (State equalized value). Diversification of our economic base continued. Unfortunately, the County lost approximately 12,000 jobs in 1991.

The recession's major impact was felt through reduced State support of programs in Oakland County. Some of that effect will be continued in 1992 particularly in the areas of state income tax sharing and mental health services.

It is anticipated the County will emerge from the recession stronger than it was before. Job growth projections show a modest gain in 1992 of 6,000 with a stronger performance of 17,000 new jobs predicted for 1993. These new job creations will lead the State and is above the average expected for the nations larger urban areas. This growth will be primary in the service and professional sectors and will require the high levels of education and training characteristics of Oakland's population.

Of primary concern from a financial perspective is what shape will tax reform take. Assessments for 1993 taxes are frozen and three and possibly four tax proposals will be on the November 1992 ballot. The freeze will result in a 1.8% growth in tax revenue versus a customary 7-9% growth. The tax proposals would have the effect of limiting future increases to 3-5%. This will result in a change in business for the County from the task of managing, in terms of real dollars, a little more to managing a little less. All of the proposals will require an even greater emphasis on doing business smart and efficiently. Recognizing this, Oakland County began moderately curtailing operations in 1992 and have further constrictions planned for 1993. Early planning will ensure the County is able to manage its financial obligations in 1992 and beyond.

Adding to the demand of managing with less will be the requirement to manage more. While government must realize it has fewer resources to work with, it must also realize its citizenry is demanding more. More court time, jail space, aggressive prosecution, health services, protection for the public, public records, care for the mentally disadvantaged etc. are the challenges facing Oakland County in the 1990's. This increased demand is compounded by an increased population and significant demographic changes such as: age, single parent households, more but smaller family units, greater mobility, etc. Indeed the tasks facing Oakland County are many, complex and diverse!

Just like our population, the employees of Oakland County are prepared for this challenge. They are well educated, diverse, technically competent, innovative, concerned and aware of what is facing them. The citizens of Oakland County are fortunate for they have a workforce that is capable and eager to meet their needs and the tasks ahead.

Major Initiatives

Like any economic organization, Oakland County must respond to its environment. To meet the demands of more and better with less, innovative programs and technology must be relied on. To that end the County has embarked on several major initiatives.

Court records as they relate to the Friend of the Court will be kept on optical storage. This system will require less space and quicker access with fewer personnel. This technology will be reviewed and where appropriate, applied to the County's vast record keeping functions. Also, this technological capability will require changes in the legal requirements for keeping records. Other "electronic" innovations and applications being embarked on or expanded upon include rewrites of the human resource and financial systems; greater applications of a County-wide Landfill system including the possible integration of computer mapping; expanded Courts and Law Enforcement Management Information System (CLEMIS) capabilities to include FBI and possibly DEA data; and computer aided dispatch.

Additional space to house the Prosecutor and various libraries are well into the planning stages and bids should be issued in late 1992. The program will add approximately 155,000 square feet and allow the Prosecutor's office to vacate lease space and place under one roof the law, reference, blind and physically handicapped, and genealogical libraries. Total cost of this project should be under \$17 million.

Later in 1992 planning for additional space for the Probate Court should start. This project should be limited to \$13 million. Video arraignment and sentencing, while technical capabilities are present, still face legal requirements which hopefully will be addressed in 1992. These capabilities, along with greater uses of video transcripts, should make the courts more productive.

The way the County does business will be a major focus for at least the next several years. Emphasis will be placed on consolidation of resources with recentralization of control. This means central staff performing more operational functions in the various divisions, including central Accounting aiding District Courts and Community Mental Health ensuring coordination and quality control of psychiatric services at the Jail and Children's Village. Greater emphasis will be placed on business decisions as to how acquisitions of goods and services are obtained and finances are planned. Specifically we will be looking at lease versus purchase decisions for major equipment acquisitions and bringing in greater competition for providing services (sometimes mistakenly referred to as privatization). The possibility of marketing certain County capabilities such as our radio system will be explored and hopefully implemented.

Financial Information

Accounting Systems

The County's general purpose financial statements for Governmental fund types, Expendable Trust fund types and Agency funds have been prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles. Revenues are recognized when measurable and available to finance current operations. Expenditures are recognized when the liability is incurred, generally when the goods or services are received. All Proprietary funds 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 accounting control system, consideration is given to the adequacy of the internal accounting control structure and the cost thereof. Accounting control comprises the plan of organization and the procedures and records that are necessary for the safeguarding of assets and the reliability of financial records. The expressed purpose is to provide reasonable assurance that:

- Transactions are in accordance with management's general or specific authorization.
- Transactions are recorded as necessary: (1) to permit preparation of financial statements in conformity with generally accepted accounting principles and other criteria, such as finance-related legal and contractual compliance requirements applicable to such statements, and (2) to maintain accountability for assets.
- Access to assets is permitted only in accordance with 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 controls comprehend reasonable, but not absolute, assurance that the objectives expressed will be accomplished by the system. The concept of reasonable assurance recognizes that the cost of internal control structure should not exceed the benefits expected.

Budgetary Controls

The County maintains both accounting and budgetary controls. The objectives of budgetary controls are to ensure compliance with legal provisions embodied in the Biennial Budget and General Appropriation 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 biennial appropriated budget. Enterprise funds, Internal Service funds and Debt Service funds are budgeted but are not appropriated budgets. Project-length financial plans are adopted for the remainder of the Special Revenue funds and all Debt Service and Capital Project funds.

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

General Government Function

The following schedule presents a summary of General fund, Special Revenue funds and Debt Service funds revenues for the fiscal year ended December 31, 1991 and the amount and percentage of increases.

<u>Revenues</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1990</u>	<u>Percent of Increase (Decrease)</u>
Taxes	\$121,696,339	33.77%	\$ 9,476,793	8.44%
Special Assessments	43,358,180	12.03	2,222,450	5.40
Federal Grants	18,814,156	5.22	3,589,708	23.58
State Grants	78,179,059	21.70	4,101,564	5.54
Other Intergovernmental	27,445,821	7.62	2,261,675	8.98
Charges for Services	50,210,324	13.93	3,331,739	7.11
Use of Money	12,696,165	3.52	(3,989,453)	(23.91)
Other	7,963,861	2.21	931,736	13.25
	<u>\$360,363,905</u>	<u>100.00%</u>	<u>\$ 21,926,212</u>	

The County experienced a marked increase in property tax collections due to an increase in State equalized value reflecting the increase in new construction in business and residential properties. State equalized value for the 1990 tax levy to finance the 1991 budget increased by \$2.37 billion over the 1989 value. The County's tax levy of 4.5720 mills for general operating and .2173 mills for Parks and Recreation is well within the voted limits of 5.26 for general operating and .25 mills for Parks and Recreation.

State Grant Revenues remained ostensibly the same while Federal Grants increased 23.58 percent because of increased grants for roads of \$2,591,991 and Housing and Community Development Grant of \$1,186,102. Use of money shows a large percentage decrease due to the decline in general investment interest rates during the year.

The following schedule presents a summary of General fund, Special Revenue funds and Debt Service funds expenditures for the fiscal year ended December 31, 1991 and the percentage of increases and decreases in relation to prior year amounts.

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1990</u>	<u>Percent of Increase (Decrease)</u>
Current:				
County Executive	\$106,471,283	29.77%	\$ 5,211,594	5.14%
Clerk	5,683,388	1.59	233,286	4.28
Treasurer	2,367,989	.66	34,353	1.47
Justice Administration	38,876,949	10.87	3,045,396	8.99
Law Enforcement	57,979,424	16.21	4,515,699	8.45
Legislative	3,111,629	.87	226,562	7.85
Drain Commissioner	5,463,931	1.53	500,038	10.07
Parks and Recreation	10,674,751	2.98	1,060,543	11.03
Road Commission	64,116,963	17.92	975,033	1.54
Non-Departmental	17,303,059	4.84	2,419,492	16.26
Intergovernmental:	3,322,423	.93	624,246	23.14
Debt Service:				
Principal Payments	22,245,000	6.22	1,310,000	6.26
Interest and Fiscal Charges	<u>20,075,697</u>	<u>5.61</u>	<u>1,210,757</u>	6.42
	<u>\$357,692,486</u>	<u>100.00%</u>	<u>\$ 21,366,999</u>	

The County experienced a modest increase of 1991 expenditures over 1990 primarily because of overall salary increases (4.5%) and the normal cost of inflation.

Justice Administration increase is due to the addition of two Circuit Judges and staff. The increased expenditure shown for Law Enforcement reflects additional staffing and other costs attributable to the Sheriff's Department Regimented Inmate Discipline Program - "Boot Camp" and contracted patrol. The increase in Non-Departmental was due to the one time refund of taxes to General Motors of \$2,026,775. The increase shown in the comparison of 1991 intergovernmental expenditures to 1990 reflects the closure of two drain projects with the surplus returned to the Municipalities.

General Fund Balance

The unreserved/undesignated fund balance of the General Fund represents the excess of assets over liabilities less reserves and designated fund balance. The unreserved/undesignated fund balance remained relatively the same for 1991 compared to 1990 showing a slight decrease from \$2,702,108 in 1990 to \$2,049,971 in 1991. This balance provides a modest cushion for various contingencies which may arise in the next budget year.

Enterprise Functions

Oakland County's Enterprise function consists of nine entities that provide various services for residents of the County. The following schedule provides a summary of the activity in the various funds for 1991 compared to 1990.

	Operating Revenue		Operating Expenses		Operating Income (Loss)	
	1991	1990	1991	1990	1991	1990
Airport Facilities	\$ 1,210,515	\$ 1,157,132	\$ 1,514,147	\$ 1,350,892	\$ (303,632)	\$ (193,760)
Airport T-Hangar	566,728	546,196	212,595	204,383	354,133	341,813
Medical Care Facility	5,317,833	5,046,380	7,242,978	6,960,480	(1,925,145)	(1,914,100)
Food Services	267,388	255,573	352,854	336,493	(85,466)	(80,920)
Solid Waste Management	480	537	1,097,300	2,276,301	(1,096,820)	(2,275,764)
Evergreen Farmington S.D.S.	12,014,798	10,854,559	11,893,342	16,059,260	121,456	(5,204,701)
Clinton-Oakland S.D.S.	7,910,229	7,047,912	8,402,710	6,796,690	(492,481)	251,222
Huron-Rouge S.D.S.	1,382,484	1,303,336	1,111,842	1,082,318	270,642	221,018
Southeastern Oakland County - S.D.S. (S.O.C.S.D.S.)	16,654,955	15,591,022	18,609,574	17,755,561	(1,954,619)	(2,164,539)

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, Blue Cross/Blue Shield, commercial insurance, and from private pay patients. The 1991 operations required a County supplement of \$1,807,924 to cover the difference between operating revenue less depreciation closed to retained earnings.

The Food Services fund operated a cafeteria in the Court House providing lunch and breakfast to County employees and the general public. Charges for meals in 1991 was \$213,630 and net revenue from vending machines was \$52,620. The County provided a \$65,808 appropriation to offset a portion of building space rental. This operation was privatized in late 1991.

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

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

Pension Trust Fund Operations

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

The County's Public Employer Retirement System (PERS) at December 31, 1991 covered 1,056 retirees and beneficiaries, 357 separated employees not yet receiving benefits, 1,674 vested employees and 1,830 non-vested employees for a total of 4,917.

The Road Commission PERS covered 274 retirees, beneficiaries and non-vested separated employees not yet receiving benefits, 312 vested employees and 218 non-vested employees for a total of 804 at December 31, 1990.

The most recent valuation for the County PERS was December 31, 1991 and the most recent valuation for the Road Commission PERS was December 31, 1990.

Both plans are funded as accrued with contributions independently determined by consulting actuaries. The County's PERS has an unfunded accrued liability as of December 31, 1991 of \$11,894,953 while the Road Commission PERS had an unfunded accrued liability as of December 31, 1990 of \$15,443,309.

The unfunded actuarial accrued liability for the County PERS is being amortized over 23 years, while the Road Commission PERS unfunded actuarial accrued liability is being amortized over 28 years.

Deferred Compensation

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

The assets of the Deferred Compensation fund of the County as of December 31, 1991 were \$36,836,029 and for the Road Commission as of September 30, 1991 was \$8,233,005. These assets are considered the property of the County (until paid or made available to the employees) subject to the claims of the County's general creditors. Participants rights under the plan are the same as those of general creditors.

Debt Administration

The County issued \$80,000,000 in tax notes in 1991 to finance payments to local entities for delinquent taxes and at the same time retired \$58,200,000 tax notes issued for the same purpose for prior years.

During 1991, \$10,140,000 in Drain bonds were issued to finance the cost of drainage improvements in the municipalities of Rochester Hills and Farmington Hills in the amounts of \$6,600,000 and \$3,540,000 respectively. Refunding bonds in the amount of \$2,895,000 were issued to advance refund bonds sold in 1985 to finance construction of the Caddell Drain in the Cities of Farmington Hills, Farmington and Novi.

Act 342 Sewage Disposal bonds in the amount of \$4,085,000 were sold in 1991 for the purpose of Permanent Meter and Interceptor Rehabilitation of the Evergreen-Farmington Sewage Disposal System.

The following is a summary of debt outstanding as of December 31, 1991:

Bonds Payable	\$356,894,151
Contracts Payable	6,329,168
Retirants Hospitalization	151,303,621
Road Commission	16,486,850
Leases Payable	1,476,151

Current bond ratings with Standard and Poors is A1+ and the rating with Moodys A.1 unlimited.

The County has pledged its full faith and credit on debt totaling \$379,710,169. The General Fund is obligated if payments received on assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements of this debt when due.

By statue, general obligation debt is limited to 10 percent of the equalized value. As of December 31, 1991, the debt limit was \$2,763,994,152; general obligation debt adjusted for the matters discussed in the preceding paragraph was \$239,784,054.

Cash Management

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

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

Category 1 is defined to include investments that are either insured or registered or securities held by the County or its agent in the County's name; Category 2 to include uninsured and unregistered, with securities held by the counterparty safekeeping department or agent in the County's name; Category 3 to include uninsured and unregistered with securities held by the counterparty, or by its safekeeping department or agent but not in the County's name. (This includes the portion of the carrying amount of any repurchase agreement that exceeds the market value of the underlying securities).

At December 31, 1991, the cost of County cash and investments including the Retirement System and Deferred Compensation Plan was \$749,568,476 and market value was \$804,128,123.

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 1991 for the County amounted to \$1,052,381 and for the Road Commission \$2,596,000 was recorded. The County is self-insured for Workers' Compensation claims up to \$300,000 per claim. Claims in excess of \$300,000 are covered by re-insurance. Estimated liabilities resulting from self-insured Workers' Compensation claims are recorded in the Workers' Compensation Internal Service Fund and amounted to \$6,027,722.

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

Other Information and Acknowledgements

Single Audit - As a recipient of federal and state grants, the County is responsible for ensuring that an adequate internal control structure is in place and that compliance with applicable laws and regulations is maintained. To ascertain level of such compliance, the County has a single audit performed in accordance with the Single Audit Act of 1984 and U.S. Office of Management and Budget Circular A-128, Audits of State and Local Governments. The results of the Single Audit for the year ended December 31, 1990, the most recent report available, provided no instances of material weaknesses in internal control structure or significant violations of applicable laws or regulations.

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

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

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

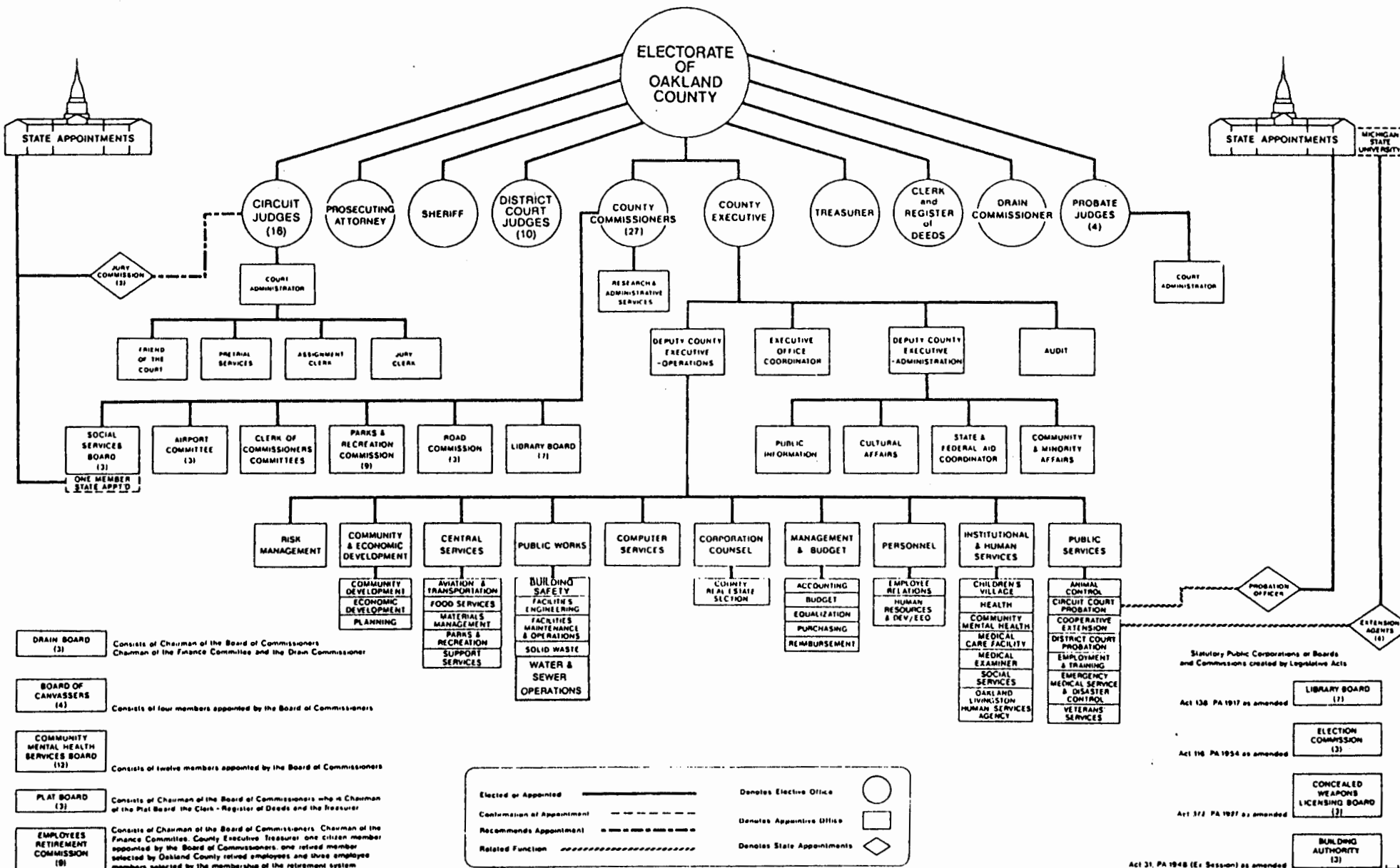
In closing, without the leadership of the Board of Commissioners and the County Executive, Mr. Daniel T. Murphy, preparation of this report would not have been possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Russell D. Martin", written in a cursive style.

Russell D. Martin
Director of Management & Budget

OAKLAND COUNTY GOVERNMENT ORGANIZATION CHART



- DRAIN BOARD (3)** Consists of Chairman of the Board of Commissioners, Chairman of the Finance Committee and the Drain Commissioner
- BOARD OF CANVASSERS (4)** Consists of four members appointed by the Board of Commissioners
- COMMUNITY MENTAL HEALTH SERVICES BOARD (12)** Consists of twelve members appointed by the Board of Commissioners
- PLAT BOARD (3)** Consists of Chairman of the Board of Commissioners who is Chairman of the Plat Board, the Clerk - Register of Deeds and the Treasurer
- EMPLOYEES RETIREMENT COMMISSION (8)** Consists of Chairman of the Board of Commissioners, Chairman of the Finance Committee, County Executive, Treasurer, one citizen member appointed by the Board of Commissioners, one retired member selected by Oakland County retired employees and three employee members selected by the membership of the retirement system

Elected or Appointed	Denotes Elective Office
Confirmation of Appointment	Denotes Appointive Office
Recommends Appointment	Denotes State Appointments
Related Function	

- Statutory Public Corporations or Boards and Commissions created by Legislative Acts
- Act 136 PA 1917 as amended: **LIBRARY BOARD (7)**
 - Act 116 PA 1934 as amended: **ELECTION COMMISSION (3)**
 - Act 372 PA 1937 as amended: **CONCEALED WEAPONS LICENSING BOARD (3)**
 - Act 31 PA 1948 (E: Session) as amended: **BUILDING AUTHORITY (3)**

COUNTY EXECUTIVE

Daniel T. Murphy

BOARD OF COMMISSIONERS

Roy Rewold, Chairperson
Nancy McConnell, Vice-Chairperson

Dennis M. Aaron
Donald E. Bishop
G. William Caddell
Larry Crake
James D. Ferrens
Marilynn E. Gosling
Donna R. Huntoon
Donald W. Jensen

Ruth A. Johnson
Teresa Krause
Thomas A. Law
John P. McCulloch
Ruel E. McPherson
Frank H. Millard
David L. Moffitt
Lillian Jaffe Oaks
John E. Olsen

Charles E. Palmer
John G. Pappageorge
Lawrence R. Pernick
Hubert Price, Jr.
Kay Schmid
Rudy Serra
Richard G. Skarritt
Donn L. Wolf

OTHER ELECTED OFFICIALS

Clerk & Register of Deeds
Lynn D. Allen

Treasurer
C. Hugh Dohany

Drain Commissioner
George W. Kuhn

Prosecuting Attorney
Richard Thompson

Sheriff
John F. Nichols

Chief Circuit Judge
Steven N. Andrews

Chief Probate Judge
Eugene A. Moore

Chief District Judge
Dennis C. Drury

AIRPORT COMMITTEE

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

DRAIN BOARD

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

PARKS AND RECREATION

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

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

Alice Tomboulian
John E. Olsen
Richard V. Vogt

ROAD COMMISSION

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

Certified Public Accountants

Suite 1200
150 West Jefferson
Detroit, MI 48226-4429

Independent Auditors' Report

Board of Commissioners
Oakland County, Michigan:

We have audited the general purpose financial statements of Oakland County, Michigan (the County), as of and for the year ended December 31, 1991, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based upon our audit. We did not audit the financial statements of the Road Commission, the Road Commission Deferred Compensation Plan, the Road Commission Retirement System, and Parks and Recreation, whose combined asset and revenues constitute the respective percentages of the assets and revenues of the following fund types: 59 percent and 55 percent of the special revenue funds; and 12 percent and 7 percent of trust and agency funds. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Road Commission, the Road Commission Deferred Compensation Plan, the Road Commission Retirement System, and Parks and Recreation is based solely upon the reports of the other auditors.

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

In our opinion, based upon our audit and reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Oakland County, Michigan, at December 31, 1991, and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended in conformity with general accepted accounting principles.



Board of Commissioners
Oakland County, Michigan
Page 2

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Oakland County, Michigan. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. The statistical data presented on pages 154 through 169 was not subjected to the auditing procedures applied in our audit of the general purpose financial statements and, accordingly, we express no opinion thereon.

A handwritten signature in cursive script, appearing to read "WPMG Peat Marwick".

April 30, 1992

**GENERAL PURPOSE
FINANCIAL STATEMENTS**

COUNTY OF OAKLAND
 COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1991

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	ENTERPRISE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
ASSETS AND OTHER DEBITS										
CURRENT ASSETS:										
CASH AND CASH EQUIVALENTS	\$ 18,769,888	\$ 30,489,329	\$ 24,580,691	\$ 58,056,639	\$ 99,830,582	\$ 31,940,550	\$ 122,543,373			\$ 386,211,052
INVESTMENTS							363,357,424			363,357,424
RECEIVABLES:										
CURRENT AND DELINQUENT PROPERTY TAXES	112,210,836	5,309,076			75,988,200					193,508,112
SPECIAL ASSESSMENTS		904,754	288,857,883	69,803						289,832,440
DUE FROM OTHER GOVERNMENTAL UNITS	5,035,366	6,986,397		9,240,994	550,333	8,728,762	414,247			30,956,099
ACCOUNTS AND INTEREST RECEIVABLE	15,685,737	10,192,598	569,804	166,186	14,150,066	1,034,888	18,968,665			60,767,944
LESS: ALLOWANCE FOR DOUBTFUL ACCOUNTS	(17,072,998)									(17,072,998)
DUE FROM OTHER FUNDS	26,574,211	6,333,399	762	7,286,080	17,734,696	3,407,053	1,488,130			62,824,331
INVENTORIES AND SUPPLIES		2,031,686			919,219	4,203				2,955,108
PREPAYMENTS AND OTHER ASSETS	21,106	1,256,827		156,683	48,139	14,387	55,339			1,552,481
TOTAL CURRENT ASSETS	161,224,146	63,504,066	314,009,140	74,976,385	209,221,235	45,129,843	506,827,178			1,374,891,993
FIXED ASSETS; NET, WHERE APPLICABLE, OF ACCUMULATED DEPRECIATION										
					21,166,526	101,489,689		\$ 139,279,220		261,935,435
LONG-TERM ASSETS:										
ADVANCES TO OTHER GOVERNMENTS	1,302,670			1,395,000						2,697,670
CONTRACTS RECEIVABLE	770,510									770,510
SPECIAL ASSESSMENTS RECEIVABLE		9,474,892		241,905						9,716,797
TOTAL LONG-TERM ASSETS	2,073,180	9,474,892		1,636,905						13,184,977
OTHER DEBITS:										
AMOUNT AVAILABLE FOR DEBT SERVICE								\$ 24,989,404		24,989,404
AMOUNTS TO BE PROVIDED:										
RETIREES HEALTH BENEFITS								151,303,621		151,303,621
BONDS AND NOTES								305,726,997		305,726,997
OTHER								3,764,600		3,764,600
TOTAL OTHER DEBITS								485,784,622		485,784,622
TOTAL ASSETS AND OTHER DEBITS	\$ 163,297,326	\$ 72,978,958	\$ 314,009,140	\$ 76,613,290	\$ 230,387,761	\$ 146,619,532	\$ 506,827,178	\$ 139,279,220	\$ 485,784,622	\$ 2,135,797,027

CONTINUED

COUNTY OF OAKLAND
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS, CONTINUED
DECEMBER 31, 1991

LIABILITIES, EQUITY AND OTHER CREDITS	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	ENTERPRISE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
CURRENT LIABILITIES:										
VOUCHERS PAYABLE	\$ 962,738	\$ 5,336,872		\$ 703,510	\$ 1,806,893	\$ 276,165	\$ 565,096			\$ 9,651,274
ACCRUED PAYROLL	482,166	1,924,318			84,692	41,562	315			2,533,053
DOE TO OTHER GOVERNMENTAL UNITS	228,108	4,763,709		793,804		8,041,718	6,186,048			20,013,387
DOE TO OTHER FUNDS	11,269,233	10,858,279	\$ 136,688	7,219,627	1,135,541	6,077,756	26,127,207			62,824,331
DEFERRED REVENUE		20,630,724	288,857,778	9,486,250						318,974,752
CURRENT PORTION OF LONG-TERM DEBT					38,900,000					38,900,000
CURRENT PORTION OF CONTRACTS PAYABLE					668,864					668,864
CURRENT PORTION OF WORKER'S COMPENSATION					1,491,640					1,491,640
CURRENT PORTION OF CAPITAL LEASE OBLIGATIONS					319,165					319,165
OTHER ACCRUED LIABILITIES	5,696,097	12,952,625	25,270	319,062	9,769,568	1,149,262	17,152,957			47,064,841
TOTAL CURRENT LIABILITIES	18,638,342	56,466,527	289,019,736	18,522,253	54,176,363	15,586,463	50,031,623			502,441,307
PROPERTY TAXES DEFERRED TO 1992	125,866,166									125,866,166
LONG-TERM DEBT									\$ 334,481,001	334,481,001
RETIREMENTS HEALTH BENEFITS									151,303,621	151,303,621
OTHER LIABILITIES:										
DEFERRED COMPENSATION							44,860,538			44,860,538
ACCRUED WORKERS COMPENSATION					6,027,722					6,027,722
ACCRUED UNREPORTED HEALTH COSTS					1,984,509					1,984,509
ACCRUED SICK AND ANNUAL LEAVE					11,809,032					11,809,032
ADVANCES		695,550		2,002,120						2,697,670
CAPITAL LEASE OBLIGATIONS					922,455					922,455
CONTRACTS PAYABLE		399,004			5,660,304					6,059,308
TOTAL OTHER LIABILITIES		1,094,554		2,002,120	26,404,022		44,860,538			74,361,234
TOTAL LIABILITIES	144,504,508	57,561,081	289,019,736	20,524,373	80,580,385	15,586,463	94,892,161		485,784,622	1,188,453,329
EQUITY AND OTHER CREDITS:										
INVESTMENT IN GENERAL FIXED ASSETS								\$ 139,279,220		139,279,220
CONTRIBUTED CAPITAL					2,628,712	95,898,910				98,527,622
RETAINED EARNINGS:										
RESERVED					42,150,791	8,722,139				50,872,930
UNRESERVED					105,027,873	26,412,020				131,439,893
TOTAL RETAINED EARNINGS					147,178,664	35,134,159				182,312,823
FUND BALANCES:										
RESERVED	1,212,457	2,077,843	24,989,404	48,304,530			411,743,749			488,327,983
UNRESERVED:										
DESIGNATED	15,530,390	13,340,034		3,023,361			191,268			32,085,053
UNDESIGNATED	2,049,971			4,761,026						6,810,997
TOTAL FUND BALANCES	18,792,818	15,417,877	24,989,404	56,088,917			411,935,017			527,224,033
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 163,297,326	\$ 72,978,958	\$ 314,009,140	\$ 76,613,290	\$ 230,387,761	\$ 146,619,532	\$ 506,827,178	\$ 139,279,220	\$ 485,784,622	\$ 2,135,797,027

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

COUNTY OF OAKLAND
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1991

	GOVERNMENTAL FUND TYPES				FIDUCIARY	TOTAL (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES:						
TAXES	\$ 116,098,186	\$ 5,598,153				\$ 121,696,339
SPECIAL ASSESSMENTS		4,469,903	\$ 38,888,277	\$ 4,028,334		47,386,514
FEDERAL GRANTS		18,814,156		9,766,147		28,580,303
STATE GRANTS		78,179,059				78,179,059
OTHER INTERGOVERNMENTAL REVENUES	21,243,711	6,202,110			\$ 19,803,893	47,249,714
CHARGES FOR SERVICES	41,386,167	8,805,611	18,546			50,210,324
USE OF MONEY	8,801,587	2,184,622	1,709,956	3,425,513	155,597	16,277,275
OTHER	225,101	7,738,760		156,974	1,017,809	9,138,644
TOTAL REVENUES	187,754,752	131,992,374	40,616,779	17,376,968	20,977,299	398,718,172
EXPENDITURES:						
CURRENT OPERATIONS:						
COUNTY EXECUTIVE:						
ADMINISTRATIVE	2,948,995	2,591				2,951,586
MANAGEMENT AND BUDGET	9,613,065	1,483,880				11,096,945
CENTRAL SERVICES	1,054,084				16,989,045	18,043,129
PUBLIC WORKS	1,351,363	247,795				1,599,158
PERSONNEL	2,934,320					2,934,320
INSTITUTIONAL AND HUMAN SERVICES	2,423,318	73,241,677				75,664,995
PUBLIC SERVICES	3,565,832	2,984,174				6,550,006
COMPUTER SERVICES	2,086,793					2,086,793
COMMUNITY AND ECONOMIC DEVELOPMENT	2,415,618	117,778				2,533,396
TOTAL COUNTY EXECUTIVE	28,393,388	78,077,895			16,989,045	123,460,328
CLERK	5,683,388					5,683,388
TREASURER	2,367,989				268,465	2,636,454
JUSTICE ADMINISTRATION:						
CIRCUIT COURT	10,985,637	5,998,519				16,984,156
DISTRICT COURT	6,036,540					6,036,540
PROBATE COURT	12,337,824	3,518,429			105,913	15,962,166
TOTAL JUSTICE ADMINISTRATION	29,360,001	9,516,948			105,913	38,982,862
LAW ENFORCEMENT:						
PROSECUTING ATTORNEY	8,976,628	1,340,736				10,317,364
SHERIFF	46,240,820	1,421,240			784,475	48,446,535
TOTAL LAW ENFORCEMENT	55,217,448	2,761,976			784,475	58,763,899
LEGISLATIVE:						
BOARD OF COMMISSIONERS	1,823,607					1,823,607
LIBRARY BOARD	1,249,973	38,049				1,288,022
TOTAL LEGISLATIVE	3,073,580	38,049				3,111,629

CONTINUED

COUNTY OF OAKLAND
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, CONTINUED
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1991

	GOVERNMENTAL FUND TYPES				FIDUCIARY	TOTAL (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
EXPENDITURES:						
CURRENT OPERATIONS:						
DRAIN COMMISSIONER	\$ 4,227,376	\$ 1,236,555				\$ 5,463,931
PARKS AND RECREATION		10,674,751				10,674,751
ROAD COMMISSION		64,116,963				64,116,963
NON-DEPARTMENTAL:						
COMMUNITY ENRICHMENT AND DEVELOPMENT		5,233,826				5,233,826
PUBLIC SERVICES EMPLOYMENT PROGRAM		6,267,480				6,267,480
ASSESSMENTS	598,783					598,783
BUILDING, MAINTENANCE AND OTHER SERVICES	1,623,000					1,623,000
OTHER	3,579,970					3,579,970
TOTAL NON-DEPARTMENTAL	5,801,753	11,501,306				17,303,059
TOTAL CURRENT OPERATIONS	134,124,923	177,924,443			\$ 18,147,898	330,197,264
INTERGOVERNMENTAL:						
DISTRIBUTION TO MUNICIPALITIES			\$ 3,322,423	\$ 4,006,486		7,328,909
CAPITAL OUTLAY				42,733,592		42,733,592
DEBT SERVICE:						
PRINCIPAL PAYMENTS			22,245,000			22,245,000
INTEREST AND FISCAL CHARGES			20,075,697			20,075,697
TOTAL DEBT SERVICE			42,320,697			42,320,697
TOTAL EXPENDITURES	134,124,923	177,924,443	45,643,120	46,740,078	18,147,898	422,580,462
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES						
OTHER FINANCING SOURCES (USES):	53,629,829	(45,932,069)	(5,026,341)	(29,363,110)	2,829,401	(23,862,290)
OPERATING TRANSFERS IN	2,957,885	45,906,173	2,936,539	3,932,079	27,000	55,759,676
PROCEEDS ON ADVANCE REFUNDING BONDS			2,895,000			2,895,000
PAYMENT TO BOND ESCROW AGENT			(2,895,000)			(2,895,000)
OPERATING TRANSFERS OUT	(55,577,340)	(202,961)		(1,962,829)	(26,287)	(57,769,417)
PROCEEDS FROM BOND SALES				14,225,000		14,225,000
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,010,374	(228,857)	(2,089,802)	(13,168,860)	2,830,114	(11,647,031)
FUND BALANCES AT BEGINNING OF YEAR	19,601,658	16,324,598	25,995,298	70,320,296	7,825,523	140,067,373
RESIDUAL EQUITY TRANSFERS IN		3,062	1,154,230	353,016		1,510,308
RESIDUAL EQUITY TRANSFERS OUT	(1,819,214)	(680,926)	(70,322)	(1,415,535)		(3,985,997)
FUND BALANCES AT END OF YEAR	\$ 18,792,818	\$ 15,417,877	\$ 24,989,404	\$ 56,088,917	\$ 10,655,637	\$ 125,944,653

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

COUNTY OF OAKLAND
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 AMENDED BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1991

	GENERAL FUND			BUDGETED SPECIAL REVENUE FUNDS			NON-BUDGETED SPECIAL REVENUE FUNDS	TOTAL ACTUAL SPECIAL REVENUE FUNDS
	AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)		
REVENUES:								
TAXES	\$115,112,285	\$116,098,186	\$ 985,901	\$ 5,600,000	\$ 5,598,153	\$ (1,847)		\$ 5,598,153
SPECIAL ASSESSMENTS				3,025,000	3,047,637	22,637	\$ 1,422,266	4,469,903
FEDERAL GRANTS				7,858,732	7,304,636	(554,096)	11,509,520	18,814,156
STATE GRANTS				73,957,883	68,615,734	(5,342,149)	9,563,325	78,179,059
OTHER INTERGOVERNMENTAL REVENUES	20,442,500	21,243,711	801,211	4,443,711	5,589,041	1,145,330	613,069	6,202,110
CHARGES FOR SERVICES	41,075,204	41,386,167	310,963	7,757,720	8,397,982	640,262	407,629	8,805,611
USE OF MONEY	10,319,193	8,801,587	(1,517,606)	1,805,000	1,810,849	5,849	373,773	2,184,622
OTHER	400,000	225,101	(174,899)	10,813,397	7,720,951	(3,092,446)	17,809	7,738,760
TOTAL REVENUES	187,349,182	187,754,752	405,570	115,261,443	108,084,983	(7,176,460)	23,907,391	131,992,374
EXPENDITURES:								
CURRENT OPERATIONS:								
COUNTY EXECUTIVE:								
ADMINISTRATIVE	3,040,740	2,948,995	91,745		2,591	(2,591)		2,591
MANAGEMENT AND BUDGET	10,459,515	9,613,065	846,450	1,498,358	1,483,880	14,478		1,483,880
CENTRAL SERVICES	1,105,119	1,054,084	51,035					
PUBLIC WORKS	1,446,111	1,351,363	94,748				247,795	247,795
PERSONNEL	3,054,803	2,934,320	120,483					
INSTITUTIONAL AND HUMAN SERVICES	2,471,521	2,423,318	48,203	68,663,816	66,470,045	2,193,771	6,771,632	73,241,677
PUBLIC SERVICES	3,648,365	3,565,832	82,533	2,372,999	2,351,674	21,325	632,500	2,984,174
COMPUTER SERVICES	3,279,337	2,086,793	1,192,544					
COMMUNITY AND ECONOMIC DEVELOPMENT	2,607,632	2,415,618	192,014				117,778	117,778
TOTAL COUNTY EXECUTIVE	31,113,143	28,393,388	2,719,755	72,535,173	70,308,190	2,226,983	7,769,705	78,077,895
CLERK	5,787,866	5,683,388	104,478					
TREASURER	2,442,707	2,367,989	74,718					
JUSTICE ADMINISTRATION:								
CIRCUIT COURT	10,782,839	10,985,637	(202,798)	6,106,022	5,998,519	107,503		5,998,519
DISTRICT COURT	6,059,077	6,036,540	22,537					
PROBATE COURT	12,609,647	12,337,824	271,823	2,734,994	3,518,429	(783,435)		3,518,429
TOTAL JUSTICE ADMINISTRATION	29,451,563	29,360,001	91,562	8,841,016	9,516,948	(675,932)		9,516,948
LAW ENFORCEMENT:								
PROSECUTING ATTORNEY	9,196,634	8,976,628	220,006				1,340,736	1,340,736
SHERIFF	45,623,903	46,240,820	(616,917)				1,421,240	1,421,240
TOTAL LAW ENFORCEMENT	54,820,537	55,217,448	(396,911)				2,761,976	2,761,976

CONTINUED

COUNTY OF OAKLAND
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, CONTINUED
 AMENDED BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1991

	GENERAL FUND			BUDGETED SPECIAL REVENUE FUNDS			NON-BUDGETED SPECIAL REVENUE FUNDS	TOTAL ACTUAL SPECIAL REVENUE FUNDS
	AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	AMENDED BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)		
EXPENDITURES:								
CURRENT OPERATIONS:								
LEGISLATIVE:								
BOARD OF COMMISSIONERS	\$ 2,066,722	\$ 1,823,607	\$ 243,115					
LIBRARY BOARD	1,242,725	1,249,973	(7,248)				\$ 38,049	\$ 38,049
TOTAL LEGISLATIVE	3,309,447	3,073,580	235,867				38,049	38,049
DRAIN COMMISSIONER	4,275,257	4,227,376	47,881				1,236,555	1,236,555
PARKS AND RECREATION				\$ 10,357,890	\$ 10,674,751	\$ (316,861)		10,674,751
ROAD COMMISSION				72,278,757	64,116,963	8,161,794		64,116,963
NON-DEPARTMENTAL:								
COMMUNITY ENRICHMENT AND DEVELOPMENT							5,233,826	5,233,826
PUBLIC SERVICES EMPLOYMENT PROGRAM							6,267,480	6,267,480
ASSESSMENTS	641,184	598,783	42,401					
BUILDING, MAINTENANCE AND OTHER SERVICES	1,740,345	1,623,000	117,345					
OTHER	4,660,615	3,579,970	1,080,645					
TOTAL NON-DEPARTMENTAL	7,042,144	5,801,753	1,240,391				11,501,306	11,501,306
TOTAL EXPENDITURES	138,242,664	134,124,923	4,117,741	164,012,836	154,616,852	9,395,984	23,307,591	177,924,443
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	49,106,518	53,629,829	4,523,311	(48,751,393)	(46,531,869)	2,219,524	599,800	(45,932,069)
OTHER FINANCING SOURCES (USES):								
OPERATING TRANSFERS IN	2,957,885	2,957,885		49,076,822	45,871,173	(3,205,649)	35,000	45,906,173
OPERATING TRANSFERS OUT	(59,860,660)	(55,577,340)	4,283,320	(84,625)	(87,961)	(3,336)	(115,000)	(202,961)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(7,796,257)	1,010,374	8,806,631	240,804	(748,657)	(989,461)	519,800	(228,857)
FUND BALANCES AT BEGINNING OF YEAR	19,601,658	19,601,658		10,861,830	10,861,830		5,462,768	16,324,598
RESIDUAL EQUITY TRANSFERS IN							3,062	3,062
RESIDUAL EQUITY TRANSFERS OUT	(1,869,214)	(1,819,214)	50,000		(8,500)	(8,500)	(672,426)	(680,926)
FUND BALANCES AT END OF YEAR	\$ 9,936,187	\$ 18,792,818	\$ 8,856,631	\$ 11,102,634	\$ 10,104,673	\$ (997,961)	\$ 5,313,204	\$ 15,417,877

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

COUNTY OF OAKLAND
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCES
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1991

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (MEMORANDUM ONLY)
	INTERNAL SERVICE	ENTERPRISE	PENSION TRUST FUNDS	
OPERATING REVENUES:				
CHARGES FOR SERVICES	\$ 106,973,403	\$ 42,001,803		\$ 148,975,206
LEASES, RENTALS AND CONCESSION SALES		1,777,243		1,777,243
FOOD SALES		283,981		283,981
CONTRIBUTIONS			\$ 24,453,763	24,453,763
OTHER		1,262,383		1,262,383
TOTAL OPERATING REVENUES	106,973,403	45,325,410	24,453,763	176,752,576
OPERATING EXPENSES:				
SALARIES	10,771,912	5,561,870		16,333,782
FRINGE BENEFITS	53,651,001	2,272,214		55,923,215
CONTRACTUAL SERVICES	21,232,354	36,794,581		58,026,935
COMMODITIES	1,520,654	1,236,612		2,757,266
DEPRECIATION	4,291,348	3,528,890		7,820,238
INTERNAL SERVICES	2,715,508	1,021,017		3,736,525
BENEFIT PAYMENTS			12,739,823	12,739,823
OTHER		22,158	298,172	320,330
TOTAL OPERATING EXPENSES	94,182,777	50,437,342	13,037,995	157,658,114
OPERATING INCOME (LOSS)	12,790,626	(5,111,932)	11,415,768	19,094,462
NON-OPERATING REVENUES (EXPENSES):				
INTEREST REVENUE	5,121,031	1,733,015	23,357,074	30,211,120
INTEREST EXPENSE	(3,066,146)	(849)		(3,066,995)
GAIN ON SALE OF PROPERTY AND EQUIPMENT	226,285	2,800		229,085
GAIN ON SALE OF INVESTMENTS			11,863,402	11,863,402
DISTRIBUTION TO MUNICIPALITIES		(11,751)		(11,751)
NET NON-OPERATING REVENUES	2,281,170	1,723,215	35,220,476	39,224,861
INCOME (LOSS) BEFORE OPERATING TRANSFERS	15,071,796	(3,388,717)	46,636,244	58,319,323
OPERATING TRANSFERS IN	1,600,340	4,749,384		6,349,724
OPERATING TRANSFERS OUT	(3,948,420)	(391,563)		(4,339,983)
NET INCOME	12,723,716	969,104	46,636,244	60,329,064
ADD BACK DEPRECIATION CLOSED TO CONTRIBUTED CAPITAL	2,087,975	3,438,316		5,526,291
NET INCOME CLOSED TO RETAINED EARNINGS/FUND BALANCES	14,811,691	4,407,420	46,636,244	65,855,355
RETAINED EARNINGS/FUND BALANCES AT BEGINNING OF YEAR	132,369,668	31,582,064	354,643,136	518,594,868
RESIDUAL EQUITY TRANSFERS IN	47,653	67,260		114,913
RESIDUAL EQUITY TRANSFERS OUT	(50,348)	(922,585)		(972,933)
RETAINED EARNINGS/FUND BALANCES AT END OF YEAR	\$ 147,178,664	\$ 35,134,159	\$ 401,279,380	\$ 583,592,203

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

COUNTY OF OAKLAND
 COMBINED STATEMENT OF CASH FLOWS
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1991

	PROPRIETARY FUND TYPES		FIDUCIARY	TOTAL (MEMORANDUM ONLY)
	INTERNAL SERVICE	ENTERPRISE	FUND TYPE PENSION TRUST FUNDS	
CASH FLOWS FROM OPERATING ACTIVITIES:				
CASH RECEIVED FROM USERS	\$ 80,087,216	\$ 44,494,005	\$ 25,395,099	\$ 149,976,320
CASH PAID TO SUPPLIERS	(77,645,278)	(41,650,012)	(1,874,063)	(121,169,353)
CASH PAID TO EMPLOYEES	(10,721,763)	(5,537,665)	(10,132,927)	(26,392,355)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(8,279,825)	(2,693,672)	13,388,109	2,414,612
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
OPERATING TRANSFERS IN	87,336	4,749,384		4,836,720
OPERATING TRANSFERS OUT		(391,563)		(391,563)
ISSUANCE OF LONG-TERM DEBT	80,000,000			80,000,000
INTEREST PAID ON LONG-TERM DEBT	(2,648,977)			(2,648,977)
PRINCIPAL PAYMENT ON LONG-TERM DEBT	(58,200,000)			(58,200,000)
DISTRIBUTION TO MUNICIPALITIES		(11,751)		(11,751)
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	19,238,359	4,346,070		23,584,429
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CONTRIBUTED CAPITAL	2,104,840	1,340,380		3,445,220
AMOUNT RECEIVED FROM EQUIPMENT CONTRACTS	1,400,000			1,400,000
RESIDUAL EQUITY TRANSFERS IN		67,260		67,260
RESIDUAL EQUITY TRANSFERS OUT	(2,695)	(524,813)		(527,508)
OPERATING TRANSFERS IN	1,513,004			1,513,004
OPERATING TRANSFERS OUT	(3,948,420)			(3,948,420)
GAIN ON SALE OF EQUIPMENT	230,446	2,800		233,246
ACQUISITION OF FIXED ASSETS	(4,801,670)	(1,581,174)		(6,382,844)
AMOUNT PAID ON EQUIPMENT CONTRACTS	(923,311)			(923,311)
PRINCIPAL PAID ON CAPITAL LEASES	(248,919)			(248,919)
INTEREST PAID ON EQUIPMENT CONTRACTS AND CAPITAL LEASES	(200,468)	(849)		(201,317)
NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	(4,877,193)	(696,396)		(5,573,589)
CASH FLOWS FROM INVESTING ACTIVITIES:				
PURCHASE OF INVESTMENTS			(626,728,777)	(626,728,777)
INTEREST ON INVESTMENTS	1,984,141	1,820,089	20,939,912	24,744,142
PROCEEDS FROM THE SALE OF INVESTMENTS			575,060,497	575,060,497
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	1,984,141	1,820,089	(30,728,368)	(26,924,138)
NET INCREASE (DECREASE) IN CASH	8,065,482	2,776,091	(17,340,259)	(6,498,686)
CASH AND CASH EQUIVALENTS AT JANUARY 1, 1991	91,765,100	29,164,459	93,939,202	214,868,761
CASH AND CASH EQUIVALENTS AT DECEMBER 31, 1991	\$ 99,830,582	\$ 31,940,550	\$ 76,598,943	\$ 208,370,075

CONTINUED

COUNTY OF OAKLAND
 COMBINED STATEMENT OF CASH FLOWS, CONTINUED
 ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 1991

	PROPRIETARY FUND TYPES		FIDUCIARY	TOTAL (MEMORANDUM ONLY)
	INTERNAL SERVICE	ENTERPRISE	FUND TYPE PENSION TRUST FUNDS	
OPERATING INCOME (LOSS)	\$ 12,790,626	\$ (5,111,932)	\$ 11,415,768	\$ 19,094,462
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES				
DEPRECIATION EXPENSE	4,291,348	3,528,890		7,820,238
INCREASE IN CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE	(20,055,933)			(20,055,933)
(INCREASE) DECREASE IN DUE FROM OTHER GOVERNMENTAL UNITS	376,930	(2,072,364)		(1,695,434)
(INCREASE) DECREASE IN ACCOUNTS & INTEREST RECEIVABLE	(3,681)	349,321	(5,577)	340,063
(INCREASE) DECREASE IN DUE FROM OTHER FUNDS	(7,186,426)	(620,089)	944,745	(6,861,770)
(INCREASE) DECREASE IN INVENTORIES	(96,927)	11,934		(84,993)
DECREASE IN PREPAID EXPENSES	39,244	555		39,799
INCREASE (DECREASE) IN VOUCHERS PAYABLE	(9,250)	45,068		35,818
INCREASE IN ACCRUED PAYROLL	52,549	24,205		76,754
INCREASE IN DUE TO OTHER GOVERNMENTAL UNITS		125,487		125,487
INCREASE (DECREASE) IN DUE TO OTHER FUNDS	(1,074,856)	708,679	1,022,606	656,429
INCREASE IN OTHER ACCRUED LIABILITIES	2,375,614	316,574	10,567	2,702,755
INCREASE IN CURRENT PORTION OF WORKERS COMPENSATION	108,466			108,466
INCREASE IN ACCRUED SICK AND ANNUAL LEAVE	112,471			112,471
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ (8,279,825)	\$ (2,693,672)	\$ 13,388,109	\$ 2,414,612

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THE FINANCIAL STATEMENTS

COUNTY OF OAKLAND
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

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

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

B. Basis of Presentation - Fund Accounting

The general purpose financial statements are as of and for the year ended December 31, 1991, except for those of the Oakland County Road Commission (Road Commission) whose statements are as of and for the year ended September 30, 1991.

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

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is 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

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

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

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

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

Proprietary Fund Types

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

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

Fiduciary Fund Types

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

Account Groups

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

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

C. Basis of Accounting

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

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

The financial statements have been prepared in conformity with generally accepted accounting principles. Governmental funds, Expendable Trust funds, and Agency funds use the modified accrual basis of accounting. Property tax revenues are recognized in the accounting period in which they become measurable and available. Other significant revenues susceptible to accrual include 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 funds and Pension Trust funds use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgets

Budgets and budgetary accounting are on the modified accrual basis which is consistent with generally accepted accounting principles, in that property tax revenue is recognized when made available by Board Resolution. The budget is legally adopted by the Board of Commissioners prior to December 31 and presented in a separate document. Annual appropriation budgets are adopted for the General and certain Special Revenue funds. Appropriations lapse at the end of the year. Project-length financial plans are 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 in the amount of outstanding purchase orders and contracts at the time the purchase orders and contracts are issued. The encumbrances are liquidated when the goods or services are received. Unliquidated encumbrances at the end of the year are set aside within fund balance to be carried forward. In the succeeding year, the budget is increased by an amount sufficient to cover the unliquidated encumbrances which are carried forward.

E. Cash and Cash Equivalents

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

F. Due to/Due from Other Funds

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

G. Advances to Other Funds

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

H. Inventories

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

I. Prepaid Items

Payments made for services that will benefit periods beyond December, 1991 are recorded as prepaid items.

J. Fixed Assets

Fixed assets are stated at cost or, if donated, at estimated fair market value at the time of donation. Expenditures materially extending the life of Proprietary fund fixed assets are capitalized. Interest on qualifying fixed assets of Proprietary funds is capitalized. Depreciation on 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, not depreciated, and are accounted for in the General Fixed Asset Account Group. Infrastructure assets including roads, bridges, sanitary sewers, drains, curbs and gutters are not capitalized.

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

K. Compensated Absences

Except for the Road Commission, compensated absences, such as vested sick and annual leave, which are allowed to accumulate, are recorded as an expense and a liability in the Fringe Benefit Internal Service fund as the benefits accrue to the employees. The current liability for sick and annual leave for Road Commission employees is recorded in that fund while the portion not expected to be liquidated with expendable available financial resources, is recorded in the Long-Term Debt Account Group. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

L. Long-term Obligations

Long-term obligations of Governmental fund types not requiring the use of expendable available financial resources are reported in the General Long-term Debt Account Group. Long-term liabilities expected to be financed from Proprietary fund operations are accounted for in those funds.

M. Fund Equity

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

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

N. Property Taxes - Deferred

Property taxes levied December 1, 1991 (when they became a lien against the property) are recorded as deferred revenues in the accompanying balance sheet. These property taxes will be recognized as revenues in 1992 when they become available by Board of Commissioners Resolution.

O. Grant Revenues

Grant revenues are recognized when qualifying expenditures are incurred.

P. Deferred Revenue

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

Q. Investments

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

R. Equity Transfers

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

S. Memorandum Only - Total Columns

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

Note 2. LEGAL COMPLIANCE - BUDGETS

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

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

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

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

EXCESS OF EXPENDITURES OVER APPROPRIATIONS

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

	<u>Appropriation</u>	<u>Expenditures</u>	<u>Excess Expenditures</u>
General Fund:			
Administrative:			
Auditing			
Operating Expenditures	\$ 58,857	\$ 59,385	\$ 528
Community and Minority Affairs			
Salaries and Fringes	77,743	79,041	1,298
Operating Expenditures	13,364	19,201	5,837
Public Information			
Salaries and Fringes	68,968	69,871	903
State and Federal Aid Coord.			
Salaries and Fringes	67,516	68,171	655
Cultural Affairs			
Salaries and Fringes	94,076	95,362	1,286
 Management and Budget:			
Administration			
Salaries and Fringes	106,283	108,908	2,625
Budget			
Overtime	600	3,561	2,961
Accounting			
Overtime	7,500	7,881	381
Equalization			
Overtime	7,940	14,517	6,577
Reimbursement			
Overtime	6,000	32,591	26,591
Operating Expenditures	354,658	369,761	15,103
 Central Services:			
Materials Management			
Salaries and Fringes	141,453	143,835	2,382
Overtime		716	716
 Public Works:			
Facilities Engineering			
Operating Expenditures	101,503	127,418	25,915
 Personnel:			
Administration			
Salaries and Fringes	105,122	105,336	214
Operating Expenditures	177,905	177,961	56
Employee Relations			
Salaries and Fringes	1,030,272	1,038,165	7,893
Overtime	3,200	7,971	4,771

	<u>Appropriation</u>	<u>Expenditures</u>	<u>Excess Expenditures</u>
General Fund: (Continued)			
Institutional and Human Services:			
Administration			
Salaries and Fringes	\$ 199,732	\$ 201,426	\$ 1,694
Medical Examiner			
Operating Expenditures	579,351	600,424	21,073
Public Services:			
Administration			
Salaries and Fringes	110,000	110,268	268
District Court Probation			
Overtime	1,000	9,916	8,916
Operating Expenditures	141,247	156,717	15,470
Cooperative Extension			
Salaries and Fringes	402,891	405,700	2,809
Overtime		44	44
Circuit Court Probation			
Salaries and Fringes	13,552	14,662	1,110
Operating Expenditures	409,513	411,153	1,640
Clerk:			
Administration			
Salaries and Fringes	259,570	263,177	3,607
Overtime		139	139
Clerk			
Overtime		5,240	5,240
Operating Expenditures	1,123,204	1,140,396	17,192
Elections			
Overtime		1,139	1,139
Operating Expenditures	380,138	384,800	4,662
Register of Deeds			
Overtime		30,118	30,118
Justice Administration:			
Circuit Court			
Operating Expenditures	6,119,175	6,437,166	317,991
District Court I			
Salaries and Fringes	1,176,425	1,205,351	28,926
Overtime	9,500	49,419	39,919
Operating Expenditures	534,154	550,793	16,639
District Court II			
Salaries and Fringes	515,105	524,347	9,242
District Court III			
Salaries and Fringes	1,248,711	1,249,341	630
Overtime	23,000	26,987	3,987
District Court IV			
Overtime	9,500	14,167	4,667
Probate Court Administration			
Overtime	3,600	17,992	14,392
Probate Court Legal Processing			
Operating Expenditures		844	844

	<u>Appropriation</u>	<u>Expenditures</u>	<u>Excess Expenditures</u>
General Fund: (Continued)			
Justice Administration: (Continued)			
Probate Court Training and Clinic Serv.			
Salaries and Fringes	\$ 530,766	\$ 544,852	\$ 14,086
Operating Expenditures	115,458	142,451	26,993
Probate Court Field Services			
Salaries and Fringes	4,035,030	4,056,790	21,760
Operating Expenditures	310,027	311,627	1,600
Sheriff:			
Sheriff's Office			
Salaries and Fringes	525,705	548,295	22,590
Administration			
Operating Expenditures	755,523	818,227	62,704
Corrective Services			
Overtime	309,528	472,591	163,063
Operating Expenditures	5,127,913	5,654,157	526,244
Corrective Services-Satellites			
Salaries and Fringes	5,182,723	5,292,440	109,717
Overtime	269,525	320,033	50,508
Operating Expenditures	639,673	677,329	37,656
Protective Services			
Salaries and Fringes	10,780,230	10,795,944	15,714
Technical Services			
Salaries and Fringes	3,636,733	3,646,633	9,900
Overtime	149,480	160,542	11,062
Operating Expenditures	908,284	923,396	15,112
Legislative:			
Library			
Overtime	14,632	21,235	6,603
Operating Expenditures	795,167	805,625	10,458
Drain Commissioner:			
Administration			
Overtime	220,000	240,098	20,098
Special Revenue:			
County Health:			
Public Services:			
Emergency Medical Services			
Salaries and Fringes	437,844	449,260	11,416
Animal Control			
Overtime	23,300	31,563	8,263
Operating Expenditures	429,671	439,179	9,508
Community Mental Health:			
Institutional and Human Services			
Community Mental Health			
Overtime		5,252	5,252

	<u>Appropriation</u>	<u>Expenditures</u>	<u>Excess Expenditures</u>
Special Revenue: (Continued)			
Camp Oakland			
Institutional and Human Services			
Administration			
Operating Expenditures	\$ 1,680,400	\$ 1,941,765	\$ 261,365
Children's Village:			
Institutional and Human Services			
Children's Village			
Overtime	162,000	175,597	13,597
Juvenile Maintenance:			
Institutional and Human Services			
Social Services			
Operating Expenditures	1,172,560	1,217,706	45,146
Justice Administration			
Probate Court			
Operating Expenditures	2,132,840	2,918,715	785,875
Field Services			
Salaries and Fringes	489,154	494,372	5,218
Social Services Relief Administration:			
Institutional and Human Services			
Social Services			
Salaries and Fringes	5,000	6,119	1,119
Social Services Hospitalization:			
Institutional and Human Services			
Social Services			
Operating Expenditures	3,500,000	4,373,000	873,000
Land Sales:			
County Executive			
Administrative			
Operating Expenditures		2,591	2,591
Friend of the Court:			
Management and Budget			
Accounting			
Operating Expenditures	568,070	572,083	4,013
Justice Administration			
Overtime	16,380	22,641	6,261
Parks and Recreation:			
Parks and Recreation			
Salaries and Fringes	4,973,592	5,058,860	85,268
Overtime	90,700	111,022	20,322
Operating Expenditures	5,293,598	5,504,869	211,271

These overexpenditures were closed against other appropriation balances in accordance with the County's policy and approved by Commissioner's Resolution No. 92-062.

Note 3. DEPOSITS AND INVESTMENTS

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

- Investments of the County are held in the County's name.
- Investments are in U.S. Treasury obligations, banker's acceptance and commercial paper rated A-1 by Standard and Poor's or P-1 by Moody's Commercial Paper Record.
- Only Federal and State chartered banks and savings institutions which are members of the Federal Deposit Insurance Corporation (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.
- Investment income, except where required by law, such as Drain Funds or specific Board action, such as the Airport Funds, is credited to the General Fund and used to fund overall operations.

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

**Cash and Investments Including the Retirement Systems
and Deferred Compensation, as of December 31, 1991**

	<u>Risk Category</u>	<u>Cost</u>	<u>Market Value</u>	<u>Fund</u>
Deposits		\$ 155,191,112	\$ 155,191,112	Pool
Investments:				
U.S. Government Securities	1	54,764,095	58,965,366	Pool
Commercial Paper	2	1,000,000	1,003,922	Pool
Banker's Acceptance	2	8,847,307	9,000,000	Pool
Government Investment Pool	1	105,230,519	105,230,519	Pool
Bank Trust Administered	2	5,853,662	5,853,662	Pool
Government Investment Pool	1	3,271,215	3,271,215	Fiduciary
U.S. Government Securities	1	55,250,067	58,004,079	Fiduciary
Bank Trust Administered	2	14,360,439	14,360,439	Fiduciary
Real Estate	2	26,675,000	26,675,000	Fiduciary
Foreign Government Securities	2	496,875	516,100	Fiduciary
Common Stock	2	116,123,852	146,163,237	Fiduciary
Corporate and Public Utility				
Bonds	2	130,923,816	138,556,554	Fiduciary
F.H.A. Mortgages and Other	2	3,815	3,815	Fiduciary
Standard & Poors Index Funds	2	35,491,744	45,248,145	Fiduciary
Institutional Money Market				
Mutual Funds	N/A	<u>36,084,958</u>	<u>36,084,958</u>	Fiduciary
		<u>\$ 749,568,476</u>	<u>\$ 804,128,123</u>	

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

Investments

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

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

Deposits

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

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

At December 31, 1991, the County's deposits had a corresponding bank balance of \$143,799,150. Qualifying deposits are insured by the FDIC up to \$100,000. Of the bank's balance, \$2,927,037 is insured (GASB credit risk category #1) and the remaining \$140,872,113 is uninsured and uncollateralized (GASB credit risk category #3).

At September 30, 1991, the Road Commission's deposits had a corresponding bank balance of \$6,515,396. Of the bank's balance, \$748,966 is insured by the FDIC (GASB credit risk category #1) and the remaining \$5,766,430 is uninsured and uncollateralized (GASB credit risk category #3).

Note 4. RECEIVABLES

Receivables at December 31, 1991 consist of the following:

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Internal Service</u>	<u>Enterprise</u>	<u>Trust and Agency</u>	<u>TOTAL</u>
Receivables:								
Current and Delinquent								
Property Tax	\$112,210,836	\$ 5,309,076			\$75,988,200			\$193,508,112
Special Assess- ments		904,754	\$288,857,883	\$ 69,803				289,832,440
Other Govern- mental Units	5,035,366	6,986,397		9,240,994	550,333	\$8,728,762	\$ 414,247	30,956,099
Accounts and Interest	<u>15,685,737</u>	<u>10,192,598</u>	<u>569,804</u>	<u>166,186</u>	<u>14,150,066</u>	<u>1,034,888</u>	<u>18,968,665</u>	<u>60,767,944</u>
Gross Receivables	\$132,931,939	\$23,392,825	\$289,427,687	\$ 9,476,983	\$90,688,599	\$9,763,650	\$19,382,912	\$575,064,595
Less: Allow. for Doubtful Accounts	<u>(17,072,998)</u>							<u>(17,072,998)</u>
Net Total Receivables	<u>\$115,858,941</u>	<u>\$23,392,825</u>	<u>\$289,427,687</u>	<u>\$ 9,476,983</u>	<u>\$90,688,599</u>	<u>\$9,763,650</u>	<u>\$19,382,912</u>	<u>\$557,991,597</u>

Property Taxes

Taxes are levied on December 1, on the assessed real and personal property as established the preceding December 31. Taxes become a lien on the property December 1, and are due and payable on that date thru February 28 of the following year. Taxes become delinquent and are subject to penalty on March 1. Assessed values are established annually by the County and are equalized by the State at an estimated 50 percent of current market value. Personal and real property in Oakland County for the 1990 levy was equalized at \$25,765,985,374. The County's operating tax rate for the 1990 levy, collected in 1991 was 4.572 mills with an additional .2173 mills voted for Parks and Recreation.

Delinquent Taxes

The Treasurer purchases, at face amount, real property taxes receivables that are delinquent on March 1. These receivables (\$75,988,200) at December 31, 1991 are pledged for the repayment of notes, the proceeds of which were used to liquidate the amounts of delinquent real property taxes due to the County and other governmental agencies. Subsequent collections of delinquent taxes, interest penalty, collection fees thereon, and investment earnings are used to service the notes payable.

\$42,150,791 of Retained Earnings in the delinquent tax revolving fund, an Internal Service fund, is pledged as security against the delinquent tax notes, and is, therefore, considered reserved.

Note 5. FIXED ASSETS**County**

Following is an analysis of property and equipment, and related accumulated depreciation, where applicable, at December 31, 1991:

	<u>Estimated Useful Life in Years</u>	<u>Internal Service Funds</u>	<u>Enterprise Funds</u>	<u>General Fixed Asset Group</u>	<u>Total</u>
Land and Land Improvements	10-15	\$ 598,657	\$ 12,525,416	\$ 9,591,048	\$ 22,715,121
Buildings and Improvements	35-45	3,461,355	16,002,586	93,185,682	112,649,623
Furniture and Equipment	3-50	25,571,982	1,252,361	15,601,323	42,425,666
Vehicles	3-5	8,127,234	159,504		8,286,738
Sewage Disposal Equipment	40-50		141,760,381		141,760,381
Construction in Progress		<u>6,543,116</u>	<u>873,799</u>	<u>11,367,756</u>	<u>18,784,671</u>
		44,302,344	172,574,047	129,745,809	346,622,200
Accumulated Depreciation		<u>(23,135,818)</u>	<u>(71,084,358)</u>		<u>(94,220,176)</u>
		<u>\$ 21,166,526</u>	<u>\$101,489,689</u>	<u>\$129,745,809</u>	<u>\$252,402,024</u>

A summary of changes in general fixed assets follows:

	<u>Balance Jan. 1, 1991</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance Dec. 31, 1991</u>
Land and Land Improvements	\$ 9,029,519	\$ 561,529		\$ 9,591,048
Buildings and Improvements	72,575,244	20,610,438		93,185,682
Furniture and Equipment	15,175,867	1,205,093	\$ 779,637	15,601,323
Construction in Progress	<u>26,754,321</u>	<u>5,785,402</u>	<u>21,171,967</u>	<u>11,367,756</u>
	<u>\$123,534,951</u>	<u>\$28,162,462</u>	<u>\$21,951,604</u>	<u>\$129,745,809</u>

Road Commission

Cost, net of accumulated depreciation, at September 30, 1991 was:

	<u>Estimated Useful Life in Years</u>	<u>General Fixed Asset Account Group, Net</u>
Land and Land Improvements	10-15	\$ 1,278,243
Buildings and Improvements	35-45	3,455,329
Furniture and Equipment	5-10	<u>4,799,839</u>
		<u>\$ 9,533,411</u>

A summary of changes in general fixed assets follows:

	<u>Balance Oct. 1, 1990</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance Sept. 30, 1991</u>	<u>Less Accumulated Depreciation</u>	<u>Net Balance Sept. 30, 1991</u>
Land and Land Improvements	\$ 1,425,986			\$ 1,425,986	\$ 147,743	\$ 1,278,243
Buildings and Improvements	7,086,675	\$ 162,444	\$ 16,636	7,232,483	3,777,154	3,455,329
Furniture and Equipment	<u>22,216,078</u>	<u>888,545</u>	<u>104,568</u>	<u>23,000,055</u>	<u>18,200,216</u>	<u>4,799,839</u>
	<u>\$30,728,739</u>	<u>\$1,050,989</u>	<u>\$ 121,204</u>	<u>\$31,658,524</u>	<u>\$22,125,113</u>	<u>\$ 9,533,411</u>

Note 6. RISK MANAGEMENT

The County is self-insured for general liability claims and has a risk manager to assess its exposure. Amounts of estimated claims including those incurred but not reported have been accrued. Claims expense recorded in 1991 for the County amounted to \$1,052,381 and for the Road Commission, \$2,596,000 was recorded.

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

Note 7. OPERATING LEASES

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

Fiscal Years

1992	\$ 1,189,679
1993	1,161,578
1994	1,142,863
1995	848,806
1996	<u>136,471</u>
	<u>\$ 4,479,397</u>

Rental expense for operating leases was \$1,003,738 for the year ended December 31, 1991. There were no contingent rentals or sublease rentals associated with leases in effect at December 31, 1991.

Note 8. CAPITAL LEASES

The County leases certain equipment under noncancellable capital leases. Included in equipment are the following amounts applicable to capital leases:

	<u>Computer Service Equipment</u>	<u>Convenience Copier</u>	<u>Printing and Mailing</u>	<u>Total Internal Service Funds</u>
Equipment	\$ 1,496,582	\$ 333,042	\$ 137,100	\$ 1,966,724
Less accumulated amortization	<u>465,219</u>	<u>114,458</u>	<u>41,130</u>	<u>620,807</u>
Net leased equipment	<u>\$ 1,031,363</u>	<u>\$ 218,584</u>	<u>\$ 95,970</u>	<u>\$ 1,345,917</u>

Changes in capital lease obligations for 1991 are as follows:

	<u>January 1, 1991 Balance</u>	<u>Reductions</u>	<u>Additions</u>	<u>December 31, 1991 Balance</u>
Computer Service Equipment				
Mobile Data Terminals	\$1,093,526	\$ 137,688		\$ 955,838
Convenience Copier - Copy Machines	133,317	79,706	\$ 126,596	180,207
Printing & Mailing - Copy Machines		<u>31,525</u>	<u>137,100</u>	<u>105,575</u>
Total	<u>\$1,226,843</u>	<u>\$ 248,919</u>	<u>\$ 263,696</u>	<u>\$1,241,620</u>

The dollar value of future minimum capital lease payments as of December 31, 1991 are:

	<u>Computer Service Equipment</u>	<u>Convenience Copier</u>	<u>Printing and Mailing</u>	<u>Total Internal Service Funds</u>
<u>Fiscal Years</u>				
1992	\$ 290,517	\$ 93,827	\$ 29,764	\$ 414,108
1993	290,517	75,571	29,764	395,852
1994	290,517	23,012	29,764	343,293
1995	<u>290,517</u>		<u>32,381</u>	<u>322,898</u>
Total minimum lease payments	1,162,068	192,410	121,673	1,476,151
Less amounts representing interest	<u>206,230</u>	<u>12,203</u>	<u>16,098</u>	<u>234,531</u>
Present value of minimum capital lease payments	955,838	180,207	105,575	1,241,620
Less: Current portion	<u>211,182</u>	<u>85,016</u>	<u>22,967</u>	<u>319,165</u>
Long-Term capital lease requirements	<u>\$ 744,656</u>	<u>\$ 95,191</u>	<u>\$ 82,608</u>	<u>\$ 922,455</u>

Note 9. LONG-TERM DEBT

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

County Long-Term Debt

Interest Rate	Jan. 1, 1991	Additions	(Reductions)	Dec. 31, 1991	General Long-Term Debt Account Group	Internal Service Fund	General Obligation	With Governmental Commitment
Bonds and Notes With Unlimited Taxing Authority								
Bldg. Auth. 4.10-6.90	\$ 6,430,000		\$ (815,000)	\$ 5,615,000	\$ 5,615,000		\$ 5,615,000	
Drain Bonds 1.00-8.50	51,594,001		(6,774,850)	44,819,151	44,819,151		2,642,195	\$ 42,176,956
Refunding Bonds 3.00-6.25	26,350,000		(2,150,000)	24,200,000	24,200,000		78,586	24,121,414
Water & Sewer 4.00-7.90	82,080,000		(6,375,000)	75,705,000	75,705,000			75,705,000
Sewage Disp. .125-7.25	66,865,000		(3,965,000)	62,900,000	62,900,000			62,900,000
	<u>233,319,001</u>		<u>(20,079,850)</u>	<u>213,239,151</u>	<u>213,239,151</u>		<u>8,335,781</u>	<u>204,903,370</u>
Bonds and Notes With Limited Taxing Authority								
Building Auth. 5.25-10.25	24,680,000		(830,000)	23,850,000	23,850,000		23,850,000	
Tax Notes variable	17,100,000	80,000,000	(58,200,000)	38,900,000		38,900,000	38,900,000	
Drain Bonds 5.625-10.50	9,595,000	10,140,000	(3,045,000)	16,690,000	16,690,000		781,642	15,908,358
Refunding Bonds 5.10-6.70		2,895,000	(15,000)	2,880,000	2,880,000		196,992	2,683,008
Sewage Disp. 5.00-11.00	58,175,000	4,085,000	(925,000)	61,335,000	61,335,000			61,335,000
	<u>109,550,000</u>	<u>97,120,000</u>	<u>(63,015,000)</u>	<u>143,655,000</u>	<u>104,755,000</u>	<u>38,900,000</u>	<u>63,728,634</u>	<u>79,926,366</u>
TOTAL	<u>342,869,001</u>	<u>97,120,000</u>	<u>(83,094,850)</u>	<u>356,894,151</u>	<u>317,994,151</u>	<u>38,900,000</u>	<u>72,064,415</u>	<u>284,829,736</u>
Other Long-Term Debt								
Contracts Payable:								
Computer Services		1,400,000	(129,516)	1,270,484		1,270,484	1,270,484	
Radio Communications		5,846,602	(787,918)	5,058,684		5,058,684	5,058,684	
		<u>7,246,602</u>	<u>(917,434)</u>	<u>6,329,168</u>		<u>6,329,168</u>	<u>6,329,168</u>	
County Retirees	139,850,751	11,452,870		151,303,621	151,303,621		151,303,621	
Other Long-Term Debt - Road Commission								
Interest Rate	Oct. 1, 1990	Additions	(Reductions)	Sep. 30, 1991	General Long-Term Debt Account Group	Internal Service Fund	General Obligation	With Governmental Commitment
Compensated Absences	705,000	10,000		715,000	715,000		715,000	
Self Insured Losses	5,849,600		(2,800,000)	3,049,600	3,049,600		3,049,600	
MDOT Bond Fund Loan 10.22	1,861,500		(139,250)	1,722,250	1,722,250		1,722,250	
Michigan Transp. Fund Rev. Notes 4.25-9.5	13,650,000		(2,650,000)	11,000,000	11,000,000		4,600,000	6,400,000
TOTAL	<u>22,066,100</u>	<u>10,000</u>	<u>(5,589,250)</u>	<u>16,486,850</u>	<u>16,486,850</u>		<u>10,086,850</u>	<u>6,400,000</u>
TOTAL	<u>\$504,785,852</u>	<u>\$115,829,472</u>	<u>\$(89,601,534)</u>	<u>\$ 531,013,790</u>	<u>\$ 485,784,622</u>	<u>\$ 45,229,168</u>	<u>\$ 239,784,054</u>	<u>\$ 291,229,736</u>

The annual requirements to pay principal and interest on County obligations outstanding at December 31, 1991, excluding County retirants, were:

	<u>Internal Service Funds</u>					<u>Total</u>
	<u>General</u>	<u>Road Commission</u>	<u>Delinquent Taxes</u>	<u>Computer Services</u>	<u>Radio Communications</u>	
1992	\$ 40,788,127	\$ 3,606,471	\$ 38,900,000	\$ 330,960	\$ 787,918	\$ 84,413,476
1993	40,204,352	3,016,234		330,960	787,918	44,339,464
1994	39,652,994	2,463,438		330,960	787,918	43,235,310
1995	38,833,568	2,352,092		330,960	787,918	42,304,538
1996	38,352,599	1,688,765		151,852	787,918	40,981,134
1997-2001	162,920,093	2,729,004			3,151,672	168,800,769
2002-2006	72,292,373					72,292,373
Thereafter	<u>22,703,682</u>	<u>3,764,600</u>				<u>26,468,282</u>
	455,747,788	19,620,604	38,900,000	1,475,692	7,091,262	522,835,346
Less: Interest	<u>137,753,637</u>	<u>3,133,754</u>		<u>205,208</u>	<u>2,032,578</u>	<u>143,125,177</u>
	<u>\$317,994,151</u>	<u>\$ 16,486,850</u>	<u>\$ 38,900,000</u>	<u>\$ 1,270,484</u>	<u>\$ 5,058,684</u>	<u>\$379,710,169</u>

The County has pledged its full faith and credit on debt totaling \$379,710,169. The General Fund is obligated if payments received on assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements of this debt when due.

By statute, general obligation debt is limited to 10 percent of the equalized value. As of December 31, 1991, the debt limit was \$2,763,994,152; general obligation debt adjusted for the matters discussed in the preceding paragraph was \$239,784,054.

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

Drain Bonds - Act 40

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

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

Act 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. The collection of contractual payments are reflected in the Debt Service Fund for each Act.

Refunding Bonds - Act 202

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

Building Authority and Jail Bonds - Act 31

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

Tax Notes - Section 87B of Act 206

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

Advance Refunding of General Obligation-Limited Tax Bonds

In 1991, the County advance refunded a portion of the Caddell Drainage District general obligation limited tax bond issue with a general obligation limited tax refunding. The County issued \$2,895,000 of general obligation limited tax 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 of the refunded debt. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the general long-term debt account group. This advance refunding was undertaken to reduce the debt service payments over the next 14 years by \$337,095 and to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$159,621.

At December 31, 1991, \$3,475,000 of outstanding general obligation limited tax bonds are considered defeased.

The bonds to be refunded mature in the years 1993 thru 2004, issued under the provisions of Chapter 20 of Act 40, Public Acts of Michigan, 1956, as amended; Prior Bonds maturing 1991 and 1992 are not advance refunded. The Bonds are to be paid from special assessment rolls against the City of Farmington Hills, the City of Farmington, the City of Novi and the County of Oakland. The County has pledged its full faith and credit as additional security for the payment of the principal and interest on the bonds.

Contracts Payable

Computer Services -- The County has two long-term contracts payable. The first contract, dated June 17, 1991, was entered into to finance the purchase of various equipment for the Computer Service Internal Service fund. The amount financed was \$1,400,000 and is payable in 60 monthly payments of \$27,580 which includes interest at 6.78 percent.

Radio Communications -- The second contract, dated March 28, 1991, was entered into to finance and construct the 800 MHZ County-wide Radio Communications system for the Radio Communications Internal Service fund. The amount financed was \$5,846,603 to be paid in 10 annual payments of \$787,918 which includes interest at 7.11 percent.

County Retirants

In 1991 the County provided 1,031 retirees medical insurance and reimbursed them for medicare premiums under the Oakland County Retirees' Health Care Trust (the Trust). In 1991, the County disbursed \$2,606,896 for this purpose. This benefit was started in 1966 when the Board of Commissioners made a contractual arrangement to provide medical insurance and pay medicare premiums. While health care costs for retirees have accrued since 1966, the County, prior to 1986, accounted for these costs on a "pay-as-you-go-basis". In 1986, the County changed its method of accounting for medical insurance, commonly used by governmental agencies, to full accrual on an actuarially determined basis.

Trust Provisions

The Trust provides medical care benefit insurance coverage to retired employees or survivors of deceased employees in receipt of Retirement System benefits, 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).

For employees who's 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).

Contributions are independently determined by consulting actuaries using the "individual entry age" actuarial cost method. Actual valuations for the County are as of December 31, 1991. The County's Trust has an estimated unfunded liability that was determined as part of an actuarial valuation as of December 31, 1991, the most recent date for which actuarial data was available, and is as follows:

Retirees and Beneficiaries		\$ 36,381,975
Vested Terminated Employees who will be eligible when they collect retirement (age 60 in most cases) and their beneficiaries.		16,192,463
Active Employees and Beneficiaries		<u>125,995,068</u>
Total		178,569,506
Less:		
Trust Fund	\$ 21,949,751	
Segregated Assets	<u>5,316,134</u>	
		<u>27,265,885</u>
Unfunded Accrued Liability		<u>\$151,303,621</u>

The unfunded liability of \$151,303,621 is reflected in the accompanying balance sheet under General Long-Term Debt with the offset funds to be provided. Unfunded actuarial accrued liabilities are being amortized as a fixed percent of payroll over a period of twenty five (25) years.

Funding

The consulting actuary determines contribution requirements and actuarial present values for benefits by applying actuarial assumptions to the benefit provisions of the Trust and assumptions regarding future experiences such as long-term rates of investment return, future rates of increase in health costs, pay increases to employees, and mortality among employees, retirees' and beneficiaries. The County's contribution rate is 9.02 percent of payroll. In 1991, the County contributed \$9,001,002 and earned \$1,370,254 of investment income. These amounts have been recorded in the Retirees' Health Care Trust non-expendable trust fund whose balance as of December 31, 1991 was \$21,949,751. There is also \$5,316,134 in a Retirees Hospitalization Actuarial Internal Service Fund which is subject to the general creditors of the County.

Note 10. INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at December 31, 1991 were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Fund</u>	<u>Interfund Payables</u>
<u>General</u>	<u>\$ 26,574,211</u>	<u>General</u>	<u>\$ 11,269,233</u>
<u>Special Revenue</u>		<u>Special Revenue</u>	
County Health	79,519	County Health	1,937,984
Community Mental Health	140	Community Mental Health	1,830,884
Camp Oakland	261,365	Camp Oakland	31,621
Children's Village	245,269	Children's Village	1,317,115
Juvenile Maintenance	1,436,659	Juvenile Maintenance	887,549
Social Services -		Social Services -	
Foster Care	7,130	Foster Care	20,000
Social Services -		Social Services -	
Hospitalization	1,683,294	Relief Administration	77,400
County Reference Library	1,167	Social Services -	
Land Sales	2,591	Hospitalization	10,165
Friend of the Court	975,290	Housing & Community Dev.	60,522
Parks and Recreation	797,630	Land Sales	31,059
Road Commission	33,712	Friend of the Court	735,851
Drains Act 40	827	County Veterans' Trust	62
Lakes Act 146	14,434	County Markets	13,717
Lakes Act 345	29,803	Parks and Recreation	204,398
Health W.I.C.	12,129	Road Commission	25,118
Health Family Planning	2,576	Drain Act 40	443,771
Health Medicaid Screening	20	Lakes Act 146	213,451
Health MCH Block	838	Lakes Act 345	127,559
Infant Mortality Reduction	33,544	Health W.I.C.	134,446
Sudden Infant Death Syndrome	91	Health Family Planning	67,062
Health Hypertension	413	Health TB Outreach	11,773
Prenatal Coord. Enrollment	4,891	Health Medicaid Screening	71,352
MIC/IHIP Local Agreement	3,497	Health MDPH-OSAS	539,495
Sheriff NET	13,088	Health MCH Block	63,108
Prosecutor's Coop. Reimb.	268,054	Infant Mortality Reduction	47,002
Prosecutor's Auto Theft Prev.	33,530	Sudden Infant Death Syndrome	91
Prosecutor's Narcotics Task		Health Minority Planning	11,359
Force	148,629	Health Hypertension	20,960
Sheriff's Auto Theft Prev.	2,406	Children's Health Services	60,663
Sheriff's Anti Drug	2,282	Aids Counsel Test Program	48,094
Sheriff's Road Patrol	28,135	HIV Sero Prevalence Survey	63,555
Inmate Substance Abuse Coord.	7,144	Prenatal Coord. Enrollment	40,635
Prob. Enhancement Discretionary	41,250	Michigan Health Initiative	907
Small Business Center	43,715	MIC/IHIP Local Agreement	35,801
Area Development Office	48,167	Sheriff NET	26,031
Criminal Justice Training	70,170	Prosecutor's Coop. Reimb.	478,276
		Prosecutor's Auto Theft Prev.	63,766
		Prosecutor's Narcotics Task	
		Force	159,571
		Sheriff's Auto Theft Prev.	338,245
		Sheriff's Anti Drug	2,274

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Fund</u>	<u>Interfund Payables</u>
<u>Special Revenue</u>	\$ -0-	<u>Special Revenue</u>	
		Sheriff's Road Patrol	\$ 132,292
		Inmate Sub. Abuse Coord.	16,219
		Prob. Enhancement Disc.	41,268
		Probation Enhancement	41,250
		C.M.H. Homeless Assist.	52,410
		C.M.H. Adoptive Services	14,131
		Small Business Center	43,401
		Area Development Office	47,835
		I.H.S. "We Care"	16
		Criminal Justice Training	49,730
		Tornado Siren Fund	10,774
		J.T.P.A. Admin.	61,811
		J.T.P.A. Title II B	94,450
Total Special Revenue	<u>6,333,399</u>		<u>10,858,279</u>
<u>Debt Service</u>		<u>Debt Service</u>	
Building Authority Law Enforcement Complex Expansion	159	Building Authority Law Enforcement	95,321
Building Authority Computer Center	603	Building Authority Medical Care Facility	41,208
		Building Authority Law Enforcement Complex Expansion	<u>159</u>
Total Debt Services	<u>762</u>		<u>136,688</u>
<u>Capital Projects</u>		<u>Capital Projects</u>	
Work Projects	265,061	Building Improvement	540,453
Water & Sewer Act 342	5,951,096	Utilities Improvement	800
Dams Act 146	148	Work Projects	169,466
Drain Commissioner Rev.	1,069,775	Computer Center Constr.	603
		Drain Act 40	213,694
		Water and Sewer Act 342	6,149,042
		Dams Act 146	50,876
		Drain Commissioner Revolving	83,531
		DPW Scada Telemeter	<u>11,162</u>
Total Capital Projects	<u>7,286,080</u>		<u>7,219,627</u>
<u>Internal Service</u>		<u>Internal Service</u>	
Delinquent Tax Revolving	6,298,171	Fringe Benefits	264,504
Fringe Benefits	7,208,554	Workers' Compensation	10,030
Workers' Compensation	324,096	Retirees' Hospital Actuarial	1,231
Unemployment Compensation	12,121	Materials Management	28,184
Materials Management	238,455	Computer Services	226,532
Computer Services	993,378	Computer Services Equipment	9,603
Computer Serv. Equipment	38,433	Drain Equipment	15,004
Drain Equipment	25,153	Liability Insurance	18,978
Office Equipment	397,345	Office Equipment	1,922

Notes to General Purpose Financial Statements

1991

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Fund</u>	<u>Interfund Payables</u>
<u>Internal Service Funds</u>		<u>Internal Service Funds</u>	
Convenience Copier	\$ 36,203	Convenience Copier	\$ 11,480
Facilities and Operations	1,358,847	Facilities and Operations	350,823
Motor Pool	289,554	Motor Pool	44,238
Radio Communications	47,735	Radio Communications	12,253
Microfilming	24,797	Microfilming	22,711
Telephone Communications	245,808	Telephone Communications	7,288
Printing and Mailing	87,982	Printing and Mailing	13,708
DPW Water and Sewer	<u>108,064</u>	DPW Water and Sewer	<u>97,052</u>
Total Internal Service Funds	<u>17,734,696</u>		<u>1,135,541</u>
<u>Enterprise Funds</u>		<u>Enterprise Funds</u>	
Airport Facilities	971,897	Airport Facilities	46,891
Airport T-Hangar	165,777	Airport T-Hangar	648,066
Medical Care Facility	125,886	Medical Care Facility	564,367
Food Service	658	Food Service	32,468
Solid Waste Management	11,728	Solid Waste Management	3,753,484
Evergreen Farmington SDS	2,031,050	Evergreen Farmington SDS	507,202
Clinton-Oakland SDS	767	Clinton Oakland SDS	431,729
Huron-Rouge SDS	124	Huron-Rouge SDS	44,248
S.O.C.S.D.S.	<u>99,166</u>	S.O.C.S.D.S.	<u>49,301</u>
Total Enterprise Funds	<u>3,407,053</u>		<u>6,077,756</u>
<u>Fiduciary</u>		<u>Fiduciary</u>	
O.C. Employees Retirement	26,192	Retirees' Health Care Trust	1,294,785
Retirees' Health Care Trust	3,025	Delinquent Personal Tax Administration	54,584
Delinquent Personal Tax Administration	57,206	Jail Inmate Commissary	19,823
Jail Inmate Commissary	122	Skillman Foundation Trust	5,536
Water and Sewer Trust	950,641	Water and Sewer Trust	2,561,856
Public Library Trust	7,949	Restricted Funds	59
Undistributed Taxes	442,995	Public Library Trust	1,167
		Inheritance Tax - State Share	4
		Undistributed Taxes	22,189,251
		Contractor's Retainage	<u>142</u>
Total Fiduciary	<u>1,488,130</u>		<u>26,127,207</u>
Total Due from Other Funds	<u>\$ 62,824,331</u>	Total Due to Other Funds	<u>\$ 62,824,331</u>

Note 11. CASH OVERDRAFTS

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

The following reconciles cash recorded on the general purpose financial statements at December 31, 1991 to the true cash balance:

General Fund True Balance	<u>\$ 22,034,765</u>
Less:	
Special Revenue Funds	31,621
Camp Oakland	118,804
Children's Village	624,951
Juvenile Maintenance	2,591
Lands Sales	273,805
Friend of the Court	61,583
Health W.I.C.	8,105
Health T.B. Outreach	510,505
Health M.D.P.H.O.S.A.S.	48,703
Health MCH Block	35,191
Infant Mortality Reduction	91
Sudden Infant Death Syndrome	10,394
Health Minority Planning	2,413
Health Hypertension	34,953
Children's Health Services	30,571
AIDS Counseling/Testing Program	54,659
HIV Sero-Prevalence Survey	32,289
Prenatal Coordination Enrollment	907
Michigan Health Initiative	21,456
MIC/IHIP Local Agreement	22,445
Sheriff's Narcotic Enforcement Team	354,555
Prosecutor's Co-operative Reimbursement	61,003
Prosecutor's Auto Theft Prevention	139,932
Prosecutor's Narcotics Task Force	289,449
Sheriff's Auto Theft Prevention	2,274
Sheriff's Anti Drug	93,368
Sheriff's Road Patrol	12,926
Inmate Substance Abuse Coordination	41,268
Probation Enhancement Discretionary	48,170
C.M.H. Homeless Assist	14,131
C.M.H. Adoptive Services	41,540
Small Business Center	46,163
Area Development Office	49,730
Criminal Justice Training	10,774
Tornado Siren Fund	35,575
J.T.P.A. Administrative Pools	94,450
J.T.P.A. Title II B	
Fiduciary Funds	
Skillman Trust	<u>3,532</u>
General Fund Balance as shown on Combined Balance Sheet	<u>\$ 18,769,888</u>

Note 12. SEGMENT INFORMATION - ENTERPRISE FUNDS

Segment information for the six heterogeneous enterprise funds follows:

	<u>Airport Facilities</u>	<u>Airport T-Hangars</u>	<u>Medical Care Facility</u>	<u>Food Services</u>	<u>Solid Waste Management</u>	<u>Sewage Disposal Systems</u>	<u>TOTAL</u>
Operating Revenue	\$ 1,210,515	\$ 566,728	\$ 5,317,833	\$ 267,388	\$ 480	\$ 37,962,466	\$ 45,325,410
Depreciation	361,643	12,430	107,157	5,359		3,042,301	3,528,890
Operating Income or (Loss)	(303,632)	354,133	(1,925,145)	(85,466)	(1,096,820)	(2,055,002)	(5,111,932)
Operating Transfers In	366,563		1,807,924	65,808	2,484,089	25,000	4,749,384
Operating Transfers Out		(366,563)				(25,000)	(391,563)
Net Income (Loss)	298,782	5,461	(117,211)	(19,658)	1,387,269	(585,539)	969,104
Equity Transfers In						67,260	67,260
Equity Transfers Out	(3,964)	(918,621)					(922,585)
Equipment Additions	1,516,893					42,522	1,559,415
Net Working Capital	5,967,159		13,878	171,216	(1,389,367)	24,780,494	29,543,380
Total Assets	18,800,809	648,174	3,038,238	221,954	6,428,467	117,481,890	146,619,532
Total Equity	18,558,384		2,057,545	187,822	2,135,145	108,094,173	131,033,069

Types of Goods or Services are as follows:

Airport Facilities - Operates Oakland/Pontiac Airport

Airport T-Hangar - Rent T-Hangars Space

Medical Care Facility - Patient Care

Food Services - Operates Oakland Room Cafeteria

Solid Waste Management - Solid Waste Study and Planning

Sewage Disposal Systems - Sewage Disposal

Note 13. CONTRIBUTED CAPITAL

Changes in contributed capital were as follows:

	<u>Balance 1-1-91</u>	<u>Additions</u>	<u>Depreciation</u>	<u>Balance 12-31-91</u>
Internal Services:				
Computer Services	\$ 126,789	\$ 822,477	\$ 25,358	\$ 923,908
Office Equipment	299,386	306,752	67,156	538,982
Motor Pool	205,620	108,270	51,405	262,485
Radio Communications	39,995	837,341	3,999	873,337
Telephone Communications		<u>30,000</u>		<u>30,000</u>
Total Internal Services	<u>671,790</u>	<u>2,104,840</u>	<u>147,918</u>	<u>2,628,712</u>
Enterprise:				
Airport Facilities	9,767,985	1,318,621	325,036	10,761,570
Medical Care Facility	2,129,065	21,759	107,157	2,043,667
Evergreen Farmington S.D.S.	17,462,890		558,934	16,903,956
Clinton Oakland S.D.S.	29,068,603		750,679	28,317,924
Huron Rouge S.D.S.	2,189,731		66,216	2,123,515
S.O.C.S.D.S.	<u>37,378,572</u>		<u>1,630,294</u>	<u>35,748,278</u>
Total Enterprise	<u>97,996,846</u>	<u>1,340,380</u>	<u>3,438,316</u>	<u>95,898,910</u>
TOTAL	<u>\$ 98,668,636</u>	<u>\$ 3,445,220</u>	<u>\$ 3,586,234</u>	<u>\$ 98,527,622</u>

Note 14. FUND DEFICIT

At December 31, 1991, a deficit existed in the following funds:

Capital Projects Fund - Dams Act 146	<u>\$ 264,666</u>
Internal Service Fund - Worker's Compensation	<u>\$ 940,361</u>

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

The Worker's Compensation deficit is the result of reserves on claims filed and for claims accrued but not reported and will be reduced by an operating transfer authorized by Commissioners Resolution #92-062.

Note 15. EMPLOYEE BENEFITSGeneral County

The County provides numerous benefits to its employees. Expenditures in 1991 for these benefits were: Medical insurance \$11,643,602, dental insurance \$1,486,935, optical insurance \$178,625, annual and sick leave \$661,529, disability \$1,591,479, tuition reimbursement \$156,477, social security \$8,898,979, workers' compensation \$2,892,827 and unemployment \$151,440.

Road Commission

The Road Commission provides medical, dental and optical insurance to its employees and the costs in 1991 for these benefits were \$1,940,434. The Commission provides medical insurance to its retiree's on a "pay-as-you-go-basis". The expenditures of these benefits in 1991 were \$655,570.

Note 16. EMPLOYEE RETIREMENT SYSTEMSPlan Description

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

The County's PERS covers 1,056 retirees and beneficiaries and 357 vested separated employees not yet receiving benefits; 1,674 vested employees and 1,830 non-vested employees, for a total of 4,917. The payroll for employees covered by the system for the year ended December 31, 1991 was \$111,486,994; the County's total payroll was \$118,640,527.

The Road Commission PERS covers 274 retirees, beneficiaries and vested separated not yet receiving benefits, 312 vested employees and 218 employees for a total of 804. The Road Commission's payroll for employees covered by the system for the year ended December 31, 1990 (the date of the most recent actuarial valuation) was \$18,635,618; the Road Commission's total payroll for this same period was \$18,987,352.

Both systems fund normal costs as accrued. Contributions are independently determined by consulting actuaries using the "attained age" method. Actual valuations for the County and the Road Commission are as of December 31, 1991 and December 31, 1990 respectively. The County's PERS has an unfunded accrued liability of \$11,894,953 while the Road Commission PERS has an unfunded accrued liability of \$15,443,309 as of December 31, 1990.

Actuarial Assumptions

The County's System assumes:

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

The Road Commission assumes:

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

Benefit Description and Provisions

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

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

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

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

Funding Status and Progress

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

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

The pension benefit obligation was determined as part of an actuarial valuation of the plans as of December 31, 1991 for the County and December 31, 1990 for the Road Commission, the most recent dates for which actuarial data was available.

	December 31,	
	<u>1991</u>	<u>1990</u>
	<u>County</u>	<u>Road Commission</u>
Pension benefit obligation:		
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits.	\$ 94,484,683	\$ 22,096,647
Current Employees --		
Accumulated employee contribution including allocated investment income	6,119,559	992,693
Employer financed -- vested	180,623,726	32,984,226
Employer financed -- non-vested	<u>15,653,701</u>	<u>3,356,357</u>
Total Pension Benefit Obligation	\$296,881,669	\$ 59,429,923
Net assets available for benefits, at cost (County market value was \$364,732,434 and Road Commission market value was \$50,475,000)	<u>327,080,958</u>	<u>47,309,018</u>
Excess/(deficiency) of Assets at cost over (under) Pension Benefit Obligation	<u>\$ 30,199,289</u>	<u>\$(12,120,905)</u>

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

Contributions Required and Made

The County's funding policy is to provide for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are designed to accumulate sufficient assets to pay benefits when due. The required contributions are determined using an entry age actuarial funding method. The unfunded actuarial accrued liability is being amortized as a level percent of payroll over a period of 23 years.

The contributions for the General PER System consisted of \$11,037,791 for normal cost and \$1,014,958 for amortization of the unfunded actuarial accrued liability over a period of 23 years. The normal contribution for the Road Commission PER System was \$2,360,634 and \$721,536 was for amortization of the unfunded accrued liability over a period 28 years. The 1991 employer contribution to the General Public Employee Retirement System was \$12,052,749.

The 1990 employer contribution to the Road Commission System was \$3,082,170. In the General County System three members contribute 3% of salary to the system and the balance of the employees are not required to contribute. Road Commission employees make no contributions to their system.

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

Trend Information:

County	Fiscal Year Ended December 31,		
	<u>1989</u>	<u>1990</u>	<u>1991</u>
Net assets available for benefits, as a percentage of pension benefit obligation	116.4%	109.4%	110.2%
Assets in excess of pension benefit obligation as a percentage of covered payroll	51.1%	30.5%	60.9%
Employer contributions as a percentage of covered payroll	13.7%	10.1%	10.8%

Road Commission	Fiscal Year Ended December 31,		
	<u>1988</u>	<u>1989</u>	<u>1990</u>
Net assets available for benefits, as a percentage of pension benefit obligation	79.6%	78.8%	79.6%
Unfunded pension benefit obligation as a percentage of covered payroll	55.2%	22.9%	48.1%
Employer contributions as a percentage of covered payroll	12.1%	13.9%	16.5%

Historical Pension Information (Unaudited)

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

County
(dollar amount in thousands)

Fiscal Year	Covered Payroll	Employer Contribution	Employer Contribution as Percent of Covered Payroll	Net Assets Available Cost/Market*	Pension Benefit Obligation (P.B.O.)	Percent Funded	P.B.O. Over-funded (Under-funded)	Percentage P.B.O. Over-funded (Under-funded) of Covered Payroll
1982	\$ 63,351	\$ 9,534	15.0%	\$ 90,941	\$ 108,219	84.0%	\$ (17,278)	(27.3)%
1983	64,011	9,673	15.1	110,735	119,582	92.6	(8,847)	(13.8)
1984	68,972	9,547	13.8	127,309	139,260	91.4	(11,951)	(17.3)
1985	71,662	9,384	13.1	152,711	160,494	95.2	(7,783)	(10.9)
1986	75,546	10,672	14.1	189,061	179,741	105.2	9,320	12.3
1987	80,558	9,450	11.7	211,797	201,685	105.0	10,112	12.6
1988	90,592	12,533	13.8	242,468	227,624	106.5	14,844	16.4
1989	96,993	13,256	13.7	291,807	242,228	120.5	49,579	51.1
1990	103,261	10,471	10.1	299,304	267,846	111.7	31,458	30.5
1991	111,487	12,053	10.8	364,732	296,882	122.9	67,850	60.9

Road Commission
(dollar amount in thousands)

Fiscal Year	Covered Payroll	Employer Contribution	Employer Contribution as Percent of Covered Payroll	Net Assets Available Cost/Market*	Pension Benefit Obligation (P.B.O.)	Percent Funded	P.B.O. Over-funded (Under-funded)	Percentage P.B.O. Over-funded (Under-funded) of Covered Payroll
1981	\$ 11,266	\$ 1,377	12.2%	\$ 17,204	\$ 23,306	73.8%	\$ (6,102)	(54.2)%
1982	11,676	1,455	12.5	19,840	25,823	76.8	(5,983)	(51.2)
1983	11,702	1,652	14.1	22,827	26,587	85.9	(3,760)	(32.1)
1984	13,191	1,484	11.3	25,679	28,863	89.0	(3,184)	(24.1)
1985	14,878	1,523	10.2	28,639	31,714	90.3	(3,075)	(20.7)
1986	15,554	1,711	11.0	31,653	35,373	89.5	(3,720)	(23.9)
1987	16,953	2,170	12.8	35,577	40,462	87.9	(4,885)	(28.8)
1988	17,134	2,075	12.1	39,900	49,364	80.8	(9,464)	(55.2)
1989	18,149	2,530	13.9	50,538	54,686	92.4	(4,148)	(22.9)
1990	18,636	3,082	16.5	50,475	59,430	84.9	(8,955)	(48.1)

*Prior to 1986, cost was reported

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

County

Revenues by Source

<u>Fiscal Year</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>	<u>Investment Income</u>	<u>Gain on Sale</u>	<u>TOTAL</u>
1982	\$ 23,174	\$ 9,533,751	\$ 9,760,806	\$ 3,057,848	\$22,375,579
1983	18,714	9,672,490	10,231,660	5,758,490	25,681,354
1984	21,192	9,546,989	12,100,195	2,175,822	23,844,198
1985	32,020	9,384,081	12,830,333	9,562,854	31,809,288
1986	33,257	10,672,316	16,421,660	16,297,973	43,425,206
1987	15,030	9,450,000	13,737,761	14,175,963	37,378,754
1989	23,266	12,532,947	16,132,102	7,759,962	36,448,277
1989	770,407	13,256,000	17,293,274	21,762,064	53,081,745
1990	55,922	10,471,157	18,742,866	10,473,703	39,743,648
1991	28,175	12,052,749	18,261,689	15,888,936	46,231,549

Expenses by Type

<u>Fiscal Year</u>	<u>Benefit Payment</u>	<u>Administrative Expenses</u>	<u>Refunds</u>	<u>Loss on Sale</u>	<u>TOTAL</u>
1982	\$ 2,489,144	\$ 753,596	\$ 70,394	\$ 6,646,971	\$ 9,960,105
1983	2,836,991	317,677	92,943	2,639,444	5,887,055
1984	3,257,278	80,567	99,020	3,833,352	7,270,217
1985	3,607,158	34,008	63,021	2,703,444	6,407,631
1986	4,378,009	4,078	25,289	2,668,147	7,075,523
1987	5,039,265	1,815	55,512	6,169,794	11,266,386
1988	5,807,077	15,290	210	5,624,441	11,447,018
1989	6,556,648	11,241	11,079	4,633,444	11,212,412
1990	7,307,862	1,567	13,925	21,429,780	28,753,134
1991	7,927,710	13,003	28,430	4,215,709	12,184,852

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

Road Commission

Revenue by Source

<u>Fiscal Year</u>	<u>Employer Contributions</u>	<u>Investment Income</u>	<u>TOTAL</u>
1981	\$ 1,376,602	\$ 1,487,503	\$ 2,864,105
1982	1,455,243	1,942,002	3,397,245
1983	1,651,550	2,180,298	3,831,848
1984	1,483,585	2,204,160	3,687,745
1985	1,522,851	2,387,224	3,910,075
1986	1,710,986	2,418,277	4,129,263
1987	2,170,051	3,007,991	5,178,042
1988	2,074,800	3,077,688	5,152,488
1989	2,529,868	3,267,738	5,797,606
1990	3,082,170	3,354,537	6,436,707

Expenses by Type

<u>Fiscal Year</u>	<u>Benefit Payment</u>	<u>Administrative Expenses</u>	<u>TOTAL</u>
1981	\$ 617,093	\$ 6	\$ 617,099
1982	752,708	2,988	755,696
1983	807,027		807,027
1984	883,241		883,241
1985	953,721	3,715	957,436
1986	1,028,395		1,028,395
1987	1,157,343	97,224	1,254,567
1988	1,347,190	75,071	1,422,261
1989	1,779,380	221,449	2,000,829
1990	1,987,032	244,222	2,231,254

Investments

Pension investments are made in accordance with P.A. 55 of 1982 and are limited to no more than 60% common stock. No investments, loans or leases are with parties related to the pension plan. Investments in both systems at December 31, 1991 were:

	County		Road Commission	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
Equity			\$ 9,534,071	\$ 18,308,649
Corporate and Public Utility Bonds	\$ 99,937,381	\$105,834,748	29,820,809	31,402,005
Common Stock	97,090,054	116,681,377		
U.S. Government Securities	51,094,242	53,481,401	4,298,295	4,522,678
Cash and Cash Equivalents	45,958,211	55,714,613	7,674,011	7,674,011
Real Estate	26,675,000	26,675,000		
Foreign Government Securities	496,875	516,100		
FHA Mortgages	3,815	3,815		
Other			<u>88,919</u>	<u>88,919</u>
Total	<u>\$321,255,578</u>	<u>\$358,907,054</u>	<u>\$ 51,416,105</u>	<u>\$ 61,996,262</u>

The market value of the County's Pension Fund assets (including receivable and payables in the net amount of \$5,825,380) which totaled \$364,732,434 exceeded pension obligations by \$67,850,765.

The pension obligation for the Road Commission for December 31, 1991 was not available. The Road Commission pension obligation as of December 31, 1990, the latest date for which such information was available, exceeded the market value of pension assets by \$8,954,923.

Note 17. DEFERRED COMPENSATION PLAN**County**

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

The assets in this fund, amounting to \$36,836,029 as of December 31, 1991, are the property of the County (until paid or made available to the employee), subject to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors in an amount equal to the fair value of the deferred account for each participant. The County believes that it is unlikely that it will use these assets to satisfy the claims of general creditors in the future.

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

Fund investments at December 31, 1991 were:

	<u>Cost</u>	<u>Market Value</u>
Cash and Cash Equivalents	20,732	20,732
Fidelity Investments	<u>\$ 36,084,958</u>	<u>\$ 36,084,958</u>
Total	<u>\$ 36,105,690</u>	<u>\$ 36,105,690</u>

In addition, Oakland County Deferred Compensation Plan is the owner of five life insurance policies, premiums being paid from the plan, which have a cash surrender value of \$26,803.

Road Commission

The Road Commission offers its employees a deferred compensation plan similar to that of the General County. Assets of the plan at September 30, 1991 are \$8,233,005 and are the property of the Road Commission until paid or made available to employees. The assets are subject to claims of the Commission's general creditors.

Note 18. FUND EQUITIES

Reserved, Designated and Undesignated Fund Balances and Retained Earnings at December 31, 1991 were as follows:

	<u>Reserved</u>	<u>Unreserved</u>	
		<u>Designated</u>	<u>Undesignated</u>
General Fund			
Encumbrances	\$ 459,787		
Long-term Advances	752,670		
Claims and Litigation		\$ 1,155,814	
Following Year Expenditures		3,390,682	
Capital Outlay		1,250,000	
Other Programs		9,733,894	
Uncommitted			\$ 2,049,971
	<u>\$ 1,212,457</u>	<u>\$ 15,530,390</u>	<u>\$ 2,049,971</u>
Special Revenue Funds			
Encumbrances	\$ 46,157		
Inventories and Supplies	2,031,686		
Construction and Maintenance		\$ 4,281,271	
Specific Programs		9,058,763	
	<u>\$ 2,077,843</u>	<u>\$ 13,340,034</u>	
Debt Service Funds			
Debt Service-General Obligations	\$ 24,989,404		
Capital Project Funds			
Long-term Advances	\$ 1,395,000		
Work Projects	46,909,530	\$ 3,023,361	
Uncommitted			\$ 4,761,026
	<u>\$ 48,304,530</u>	<u>\$ 3,023,361</u>	<u>\$ 4,761,026</u>
Internal Service Funds			
Debt Service-Delinquent Tax Revolving	\$ 42,150,791		
Property and Equipment			\$ 18,567,077
Disability Premium Insurance			1,006,879
Retirees Medical Benefits			5,316,134
Uncommitted			80,137,783
	<u>\$ 42,150,791</u>		<u>\$105,027,873</u>
Enterprise Funds			
Debt Service	\$ 8,722,139		
Donations			\$ 13,878
Construction and Operations			22,037,881
Uncommitted			4,360,261
	<u>\$ 8,722,139</u>		<u>\$ 26,412,020</u>
Fiduciary Funds			
Pension Reserves	\$379,329,629		
Retirees Medical Benefits Programs	21,949,751		
Programs - Municipal Equity	10,464,369		
	<u>\$411,743,749</u>	<u>\$ 191,268</u>	
		<u>\$ 191,268</u>	

Note 19. RESIDUAL EQUITY TRANSFERS RECONCILIATION

	<u>Equity Transfers</u>	
	<u>In</u>	<u>Out</u>
General Fund		<u>\$1,819,214</u>
Special Revenue:		
Parks and Recreation		8,500
Drains Act 40	\$ 3,062	670,325
Prosecutor's Narcotics Task Force		2,101
Total Special Revenue	<u>3,062</u>	<u>680,926</u>
Debt Service:		
Building Authority Law Enforcement Complex Expansion	336,674	
Drains - Act 40	670,325	70,322
Water and Sewer - Act 185	63,000	
Water and Sewer - Act 342	84,231	
Total Debt Service	<u>1,154,230</u>	<u>70,322</u>
Capital Projects:		
Building Improvement		400,000
Law Enforcement Complex Expansion Construction		336,674
Computer Center Construction		178,614
Water and Sewer - Act 185	114,454	409,816
Water and Sewer - Act 342	238,562	90,431
Total Capital Projects	<u>353,016</u>	<u>1,415,535</u>
Internal Service:		
Fringe Benefits		2,695
Computer Services		47,653
Computer Services Equipment	47,653	
Total Internal Service	<u>47,653</u>	<u>50,348</u>
Enterprise:		
Airport Facilities		3,964
Airport T-Hangar		918,621
S.O.C.S.D.S.	67,260	
Total Enterprise	<u>67,260</u>	<u>922,585</u>
Total Equity Transfers	<u>1,625,221</u>	<u>4,958,930</u>
Transfer to Contributed Capital:		
Internal Service:		
Computer Service	822,477	
Office Equipment	217,000	
Motor Pool	108,270	
Radio Communications	837,341	
Telephone Commission	30,000	
Total Internal Service	<u>2,015,088</u>	
Enterprise:		
Airport	<u>1,318,621</u>	
	<u>\$4,958,930</u>	<u>\$4,958,930</u>

Note 20. CASH FLOWS-NON CASH TRANSACTIONS

Noncash capital and related financing activities in the Internal Service Funds include Residual Equity Transfers of \$89,752 to Office Equipment Fund and \$178,614 to the Computer Services Fund. The Convenience Copier Fund entered into capital lease agreements during 1991 for various equipment amounting to \$126,595. The Radio Communications Fund entered into a long-term contract payable to purchase equipment amounting to \$5,846,603.

Note 21. COMMITMENTS AND CONTINGENCIES

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

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

The County has expended considerable effort to develop a solid waste program with a potential ultimate cost of four hundred to five hundred million dollars. This program could include a two hundred million dollar waste to energy incinerator financed by the sale of bonds which will be paid off by revenue generated by user fees. Currently the County is unable to determine whether the solid waste disposal plan will be completed as originally envisioned.

**FINANCIAL STATEMENTS
OF INDIVIDUAL FUNDS**

GENERAL FUND

G E N E R A L F U N D

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

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Amended Budget and Actual
For the Year Ended December 31, 1991

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Taxes:			
Current Property Taxes	\$114,507,285	\$115,608,973	\$ 1,101,688
Delinquent Taxes Prior Years	<u>605,000</u>	<u>489,213</u>	<u>(115,787)</u>
Total	<u>115,112,285</u>	<u>116,098,186</u>	<u>985,901</u>
Other Intergovernmental Revenues:			
Circuit Judges Salaries	578,000	563,313	(14,687)
Probate Judges Salaries	344,900	333,940	(10,960)
District Judges Salaries	375,700	364,900	(10,800)
Marine Safety	180,000	371,174	191,174
State Income Tax	13,964,000	13,976,587	12,587
State Reimbursement-P.A. 228	2,181,700	2,213,738	32,038
Cigarette Tax Distribution	2,250,300	2,210,837	(39,463)
Trailer Tax	88,000	95,526	7,526
Other	<u>479,900</u>	<u>1,113,696</u>	<u>633,796</u>
Total	<u>20,442,500</u>	<u>21,243,711</u>	<u>801,211</u>
Charges for Services:			
Auditing	55,000	58,517	3,517
Economic Development	65,688	72,100	6,412
Equalization	725,426	641,213	(84,213)
Reimbursement	221,996	154,748	(67,248)
Sewer, Water and Solid Waste	121,085	82,935	(38,150)
District Court Probation	822,294	767,087	(55,207)
Planning	190,000	145,716	(44,284)
Clerk/Register of Deeds	7,422,288	7,721,401	299,113
Treasurer	2,848,116	2,520,323	(327,793)
Circuit Court	2,490,191	2,562,713	72,522
Friend of the Court	5,940,024	5,827,537	(112,487)
District Court	5,080,208	5,251,302	171,094
Probate Court	797,118	866,182	69,064
Sheriff	11,527,740	11,877,181	349,441
Drain Commission	2,416,520	2,599,719	183,199
Other Services	<u>351,510</u>	<u>237,493</u>	<u>(114,017)</u>
Total	<u>41,075,204</u>	<u>41,386,167</u>	<u>310,963</u>
Use of Money:			
Investment Income	<u>10,319,193</u>	<u>8,801,587</u>	<u>(1,517,606)</u>
Other Revenue	<u>400,000</u>	<u>225,101</u>	<u>(174,899)</u>

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Total Operating Revenue	<u>\$187,349,182</u>	<u>\$187,754,752</u>	<u>\$ 405,570</u>
Transfer In	<u>2,957,885</u>	<u>2,957,885</u>	<u> </u>
TOTAL REVENUES	<u>190,307,067</u>	<u>190,712,637</u>	<u>405,570</u>
EXPENDITURES:			
County Executive:			
Administrative:			
Administration:			
Salaries and Fringes	694,787	681,924	12,863
Overtime	600	600	600
Operating Expenditures	<u>253,033</u>	<u>236,415</u>	<u>16,618</u>
Total Administration	<u>948,420</u>	<u>918,339</u>	<u>30,081</u>
Auditing:			
Salaries and Fringes	525,635	524,575	1,060
Operating Expenditures	<u>58,857</u>	<u>59,385</u>	<u>(528)</u>
Total Auditing	<u>584,492</u>	<u>583,960</u>	<u>532</u>
Community and Minority Affairs:			
Salaries and Fringes	77,743	79,041	(1,298)
Operating Expenditures	<u>13,364</u>	<u>19,201</u>	<u>(5,837)</u>
Total Community and Minority Affairs	<u>91,107</u>	<u>98,242</u>	<u>(7,135)</u>
Public Information:			
Salaries and Fringes	68,968	69,871	(903)
Operating Expenditures	<u>29,313</u>	<u>28,695</u>	<u>618</u>
Total Public Information	<u>98,281</u>	<u>98,566</u>	<u>(285)</u>
Corporation Counsel:			
Salaries and Fringes	953,704	947,476	6,228
Operating Expenditures	<u>128,894</u>	<u>116,486</u>	<u>12,408</u>
Total Corporation Counsel	<u>1,082,598</u>	<u>1,063,962</u>	<u>18,636</u>

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES:			
County Executive:			
Administrative:			
State and Federal Aid Coord:			
Salaries and Fringes	\$ 67,516	\$ 68,171	\$ (655)
Operating Expenditures	<u>11,672</u>	<u>6,386</u>	<u>5,286</u>
Total State and Federal Aid Coord.	<u>79,188</u>	<u>74,557</u>	<u>4,631</u>
Cultural Affairs:			
Salaries and Fringes	94,076	95,362	(1,286)
Operating Expenditures	<u>62,578</u>	<u>16,007</u>	<u>46,571</u>
Total Cultural Affairs	<u>156,654</u>	<u>111,369</u>	<u>45,285</u>
Total Administrative	<u>3,040,740</u>	<u>2,948,995</u>	<u>91,745</u>
Management and Budget:			
Administration:			
Salaries and Fringes	106,283	108,908	(2,625)
Operating Expenditures	<u>216,936</u>	<u>24,792</u>	<u>192,144</u>
Total Administration	<u>323,219</u>	<u>133,700</u>	<u>189,519</u>
Budget:			
Salaries and Fringes	668,717	616,356	52,361
Overtime	600	3,561	(2,961)
Operating Expenditures	<u>252,183</u>	<u>233,580</u>	<u>18,603</u>
Total Budget	<u>921,500</u>	<u>853,497</u>	<u>68,003</u>
Accounting:			
Salaries and Fringes	2,831,616	2,666,270	165,346
Overtime	7,500	7,881	(381)
Operating Expenditures	<u>618,745</u>	<u>613,783</u>	<u>4,962</u>
Total Accounting	<u>3,457,861</u>	<u>3,287,934</u>	<u>169,927</u>
Purchasing			
Salaries and Fringes	458,979	427,322	31,657
Overtime	2,100	1,042	1,058
Operating Expenditures	<u>187,394</u>	<u>185,265</u>	<u>2,129</u>
Total Purchasing	<u>648,473</u>	<u>613,629</u>	<u>34,844</u>

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES:			
County Executive:			
Management and Budget:			
Equalization			
Salaries and Fringes	\$ 3,145,496	\$ 2,816,692	\$ 328,804
Overtime	7,940	14,517	(6,577)
Operating Expenditures	<u>756,653</u>	<u>654,754</u>	<u>101,899</u>
Total Equalization	<u>3,910,089</u>	<u>3,485,963</u>	<u>424,126</u>
Reimbursement			
Salaries and Fringes	837,715	835,990	1,725
Overtime	6,000	32,591	(26,591)
Operating Expenditures	<u>354,658</u>	<u>369,761</u>	<u>(15,103)</u>
Total Reimbursement	<u>1,198,373</u>	<u>1,238,342</u>	<u>(39,969)</u>
Total Management and Budget	<u>10,459,515</u>	<u>9,613,065</u>	<u>846,450</u>
Central Services:			
Administration			
Salaries and Fringes	580,719	530,458	50,261
Overtime	20,310	19,658	652
Operating Expenditures	<u>325,371</u>	<u>322,808</u>	<u>2,563</u>
Total Administration	<u>926,400</u>	<u>872,924</u>	<u>53,476</u>
Materials Management			
Salaries and Fringes	141,453	143,835	(2,382)
Overtime		716	(716)
Operating Expenditures	<u>37,266</u>	<u>36,609</u>	<u>657</u>
Total Materials Management	<u>178,719</u>	<u>181,160</u>	<u>(2,441)</u>
Total Central Services	<u>1,105,119</u>	<u>1,054,084</u>	<u>51,035</u>
Public Works:			
Administration			
Salaries and Fringes	173,525	171,265	2,260
Operating Expenditures	<u>220,531</u>	<u>166,741</u>	<u>53,790</u>
Total Administration	<u>394,056</u>	<u>338,006</u>	<u>56,050</u>

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Changes in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES:			
County Executive:			
Public Works:			
Facilities Engineering			
Salaries and Fringes	\$ 940,552	\$ 878,873	\$ 61,679
Overtime	10,000	7,066	2,934
Operating Expenditures	<u>101,503</u>	<u>127,418</u>	<u>(25,915)</u>
Total Facilities Engineering	<u>1,052,055</u>	<u>1,013,357</u>	<u>38,698</u>
Total Public Works	<u>1,446,111</u>	<u>1,351,363</u>	<u>94,748</u>
Personnel:			
Administration			
Salaries and Fringes	105,122	105,336	(214)
Operating Expenditures	<u>177,905</u>	<u>177,961</u>	<u>(56)</u>
Total Administration	<u>283,027</u>	<u>283,297</u>	<u>(270)</u>
Employee Relations			
Salaries and Fringes	1,030,272	1,038,165	(7,893)
Overtime	3,200	7,971	(4,771)
Operating Expenditures	<u>376,033</u>	<u>336,535</u>	<u>39,498</u>
Total Employee Relations	<u>1,409,505</u>	<u>1,382,671</u>	<u>26,834</u>
Human Resources			
Salaries and Fringes	843,304	831,501	11,803
Overtime	500	89	411
Operating Expenditures	<u>518,467</u>	<u>436,762</u>	<u>81,705</u>
Total Human Resources	<u>1,362,271</u>	<u>1,268,352</u>	<u>93,919</u>
Total Personnel	<u>3,054,803</u>	<u>2,934,320</u>	<u>120,483</u>
Institutional and Human Services:			
Administration			
Salaries and Fringes	199,732	201,426	(1,694)
Operating Expenditures	<u>68,280</u>	<u>68,058</u>	<u>222</u>
Total Administration	<u>268,012</u>	<u>269,484</u>	<u>(1,472)</u>

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES:			
County Executive:			
Institutional and Human Services:			
Human Resources			
Operating Expenditures	\$ 747,799	\$ 747,799	\$ -0-
Total Human Resources	<u>747,799</u>	<u>747,799</u>	<u>-0-</u>
Medical Examiner			
Salaries and Fringes	852,359	790,283	62,076
Overtime	24,000	15,328	8,672
Operating Expenditures	<u>579,351</u>	<u>600,424</u>	<u>(21,073)</u>
Total Medical Examiner	<u>1,455,710</u>	<u>1,406,035</u>	<u>49,675</u>
Total Institutional and Human Services	<u>2,471,521</u>	<u>2,423,318</u>	<u>48,203</u>
Public Services:			
Administration			
Salaries and Fringes	110,000	110,268	(268)
Operating Expenditures	<u>11,932</u>	<u>11,331</u>	<u>601</u>
Total Administration	<u>121,932</u>	<u>121,599</u>	<u>333</u>
Veterans' Services			
Salaries and Fringes	855,295	854,549	746
Overtime	700	700	700
Operating Expenditures	<u>404,076</u>	<u>332,179</u>	<u>71,897</u>
Total Veterans' Services	<u>1,260,071</u>	<u>1,186,728</u>	<u>73,343</u>
District Court Probation			
Salaries and Fringes	1,017,285	1,003,978	13,307
Overtime	1,000	9,916	(8,916)
Operating Expenditures	<u>141,247</u>	<u>156,717</u>	<u>(15,470)</u>
Total District Court Probation	<u>1,159,532</u>	<u>1,170,611</u>	<u>(11,079)</u>
Cooperative Extension			
Salaries and Fringes	402,891	405,700	(2,809)
Overtime	44	44	(44)
Operating Expenditures	<u>280,874</u>	<u>255,335</u>	<u>25,539</u>
Total Cooperative Extension	<u>683,765</u>	<u>661,079</u>	<u>22,686</u>

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES:			
County Executive:			
Public Services:			
Circuit Court Probation			
Salaries and Fringes	\$ 13,552	\$ 14,662	\$ (1,110)
Operating Expenditures	<u>409,513</u>	<u>411,153</u>	<u>(1,640)</u>
Total Circuit Court Probation	<u>423,065</u>	<u>425,815</u>	<u>(2,750)</u>
Total Public Services	<u>3,648,365</u>	<u>3,565,832</u>	<u>82,533</u>
Computer Services:			
Operating Expenditures	<u>3,279,337</u>	<u>2,086,793</u>	<u>1,192,544</u>
Total Computer Services	<u>3,279,337</u>	<u>2,086,793</u>	<u>1,192,544</u>
Community and Economic Development:			
Administration			
Salaries and Fringes	162,554	118,024	44,530
Operating Expenditures	<u>40,118</u>	<u>27,440</u>	<u>12,678</u>
Total Administration	<u>202,672</u>	<u>145,464</u>	<u>57,208</u>
Economic Development			
Salaries and Fringes	525,373	524,005	1,368
Operating Expenditures	<u>542,308</u>	<u>495,717</u>	<u>46,591</u>
Total Economic Development	<u>1,067,681</u>	<u>1,019,722</u>	<u>47,959</u>
Planning			
Salaries and Fringes	975,376	953,753	21,623
Overtime	1,000	768	232
Operating Expenditures	<u>360,903</u>	<u>295,911</u>	<u>64,992</u>
Total Planning	<u>1,337,279</u>	<u>1,250,432</u>	<u>86,847</u>
Total Community and Economic Development	<u>2,607,632</u>	<u>2,415,618</u>	<u>192,014</u>
Total County Executive	<u>31,113,143</u>	<u>28,393,388</u>	<u>2,719,755</u>

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES:			
Clerk:			
Administration			
Salaries and Fringes	\$ 259,570	\$ 263,177	\$ (3,607)
Overtime		139	(139)
Operating Expenditures	<u>192,054</u>	<u>186,872</u>	<u>5,182</u>
Total Administration	<u>451,624</u>	<u>450,188</u>	<u>1,436</u>
Clerk			
Salaries and Fringes	1,782,471	1,775,266	7,205
Overtime		5,240	(5,240)
Operating Expenditures	<u>1,123,204</u>	<u>1,140,396</u>	<u>(17,192)</u>
Total Clerk	<u>2,905,675</u>	<u>2,920,902</u>	<u>(15,227)</u>
Elections			
Salaries and Fringes	240,305	237,207	3,098
Overtime		1,139	(1,139)
Operating Expenditures	<u>380,138</u>	<u>384,800</u>	<u>(4,662)</u>
Total Elections	<u>620,443</u>	<u>623,146</u>	<u>(2,703)</u>
Register of Deeds			
Salaries and Fringes	964,383	943,598	20,785
Overtime		30,118	(30,118)
Operating Expenditures	<u>665,021</u>	<u>542,141</u>	<u>122,880</u>
Total Register of Deeds	<u>1,629,404</u>	<u>1,515,857</u>	<u>113,547</u>
Microfilm and Reproductions			
Salaries and Fringes	<u>6,890</u>	<u>4,224</u>	<u>2,666</u>
Total Microfilm and Reproductions	<u>6,890</u>	<u>4,224</u>	<u>2,666</u>
Jury Commission			
Salaries and Fringes	14,433	9,781	4,652
Operating Expenditures	<u>159,397</u>	<u>159,290</u>	<u>107</u>
Total Jury Commission	<u>173,830</u>	<u>169,071</u>	<u>4,759</u>
Total Clerk	<u>5,787,866</u>	<u>5,683,388</u>	<u>104,478</u>

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES:			
Treasurer:			
Administration			
Salaries and Fringes	\$ 1,871,170	\$ 1,818,318	\$ 52,852
Overtime	1,000	142	858
Operating Expenditures	<u>570,537</u>	<u>549,529</u>	<u>21,008</u>
Total Treasurer	<u>2,442,707</u>	<u>2,367,989</u>	<u>74,718</u>
Justice Administration:			
Circuit Court:			
Administration			
Salaries and Fringes	4,663,664	4,548,471	115,193
Operating Expenditures	<u>6,119,175</u>	<u>6,437,166</u>	<u>(317,991)</u>
Total Circuit Court	<u>10,782,839</u>	<u>10,985,637</u>	<u>(202,798)</u>
District Court:			
Division I			
Salaries and Fringes	1,176,425	1,205,351	(28,926)
Overtime	9,500	49,419	(39,919)
Operating Expenditures	<u>534,154</u>	<u>550,793</u>	<u>(16,639)</u>
Total Division I	<u>1,720,079</u>	<u>1,805,563</u>	<u>(85,484)</u>
Division II			
Salaries and Fringes	515,105	524,347	(9,242)
Overtime	34,000	12,233	21,767
Operating Expenditures	<u>323,631</u>	<u>317,673</u>	<u>5,958</u>
Total Division II	<u>872,736</u>	<u>854,253</u>	<u>18,483</u>
Division III			
Salaries and Fringes	1,248,711	1,249,341	(630)
Overtime	23,000	26,987	(3,987)
Operating Expenditures	<u>722,335</u>	<u>662,148</u>	<u>60,187</u>
Total Division III	<u>1,994,046</u>	<u>1,938,476</u>	<u>55,570</u>
Division IV			
Salaries and Fringes	953,482	934,776	18,706
Overtime	9,500	14,167	(4,667)
Operating Expenditures	<u>509,234</u>	<u>489,305</u>	<u>19,929</u>
Total Division IV	<u>1,472,216</u>	<u>1,438,248</u>	<u>33,968</u>

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES:			
Justice Administration:			
District Courts			
Total District Courts	\$ 6,059,077	\$ 6,036,540	\$ 22,537
Probate Court:			
Administration			
Salaries and Fringes	4,014,416	3,837,186	177,230
Overtime	3,600	17,992	(14,392)
Operating Expenditures	<u>1,579,182</u>	<u>1,430,400</u>	<u>148,782</u>
Total Administration	<u>5,597,198</u>	<u>5,285,578</u>	<u>311,620</u>
Estates and Mental			
Salaries and Fringes	1,143,928	1,133,142	10,786
Overtime	6,000	3,258	2,742
Operating Expenditures	<u>859,240</u>	<u>853,700</u>	<u>5,540</u>
Total Estates and Mental	<u>2,009,168</u>	<u>1,990,100</u>	<u>19,068</u>
Legal Processing			
Operating Expenditures	<u> </u>	<u>844</u>	<u>(844)</u>
Total Legal Processing	<u> </u>	<u>844</u>	<u>(844)</u>
Training and Clinical Services			
Salaries and Fringes	530,766	544,852	(14,086)
Operating Expenditures	<u>115,458</u>	<u>142,451</u>	<u>(26,993)</u>
Total Training and Clinical Serv.	<u>646,224</u>	<u>687,303</u>	<u>(41,079)</u>
Field Services			
Salaries and Fringes	4,035,030	4,056,790	(21,760)
Overtime	12,000	5,582	6,418
Operating Expenditures	<u>310,027</u>	<u>311,627</u>	<u>(1,600)</u>
Total Field Services	<u>4,357,057</u>	<u>4,373,999</u>	<u>(16,942)</u>
Total Probate Court	<u>12,609,647</u>	<u>12,337,824</u>	<u>271,823</u>
Total Justice Administration	<u>29,451,563</u>	<u>29,360,001</u>	<u>91,562</u>

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES:			
Law Enforcement:			
Prosecuting Attorney:			
Administration			
Salaries and Fringes	\$ 6,501,558	\$ 6,392,709	\$ 108,849
Overtime	71,500	66,365	5,135
Operating Expenditures	<u>2,623,576</u>	<u>2,517,554</u>	<u>106,022</u>
Total Prosecuting Attorney	<u>9,196,634</u>	<u>8,976,628</u>	<u>220,006</u>
Sheriff:			
Sheriff's Office			
Salaries and Fringes	525,705	548,295	(22,590)
Overtime	2,278	473	1,805
Operating Expenditures	<u>2,422,182</u>	<u>2,347,653</u>	<u>74,529</u>
Total Sheriff's Office	<u>2,950,165</u>	<u>2,896,421</u>	<u>53,744</u>
Administration			
Salaries and Fringes	1,245,142	1,232,481	12,661
Overtime	54,519	10,565	43,954
Operating Expenditures	<u>755,523</u>	<u>818,227</u>	<u>(62,704)</u>
Total Administration	<u>2,055,184</u>	<u>2,061,273</u>	<u>(6,089)</u>
Corrective Services			
Salaries and Fringes	10,640,922	10,591,158	49,764
Overtime	309,528	472,591	(163,063)
Operating Expenditures	<u>5,127,913</u>	<u>5,654,157</u>	<u>(526,244)</u>
Total Corrective Services	<u>16,078,363</u>	<u>16,717,906</u>	<u>(639,543)</u>
Corrective Services-Satellites			
Salaries and Fringes	5,182,723	5,292,440	(109,717)
Overtime	269,525	320,033	(50,508)
Operating Expenditures	<u>639,673</u>	<u>677,329</u>	<u>(37,656)</u>
Total Corrective Services - Satellites	<u>6,091,921</u>	<u>6,289,802</u>	<u>(197,881)</u>
Protective Services			
Salaries and Fringes	10,780,230	10,795,944	(15,714)
Overtime	885,816	801,233	84,583
Operating Expenditures	<u>2,087,727</u>	<u>1,947,670</u>	<u>140,057</u>
Total Protective Services	<u>13,753,773</u>	<u>13,544,847</u>	<u>208,926</u>

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXPENDITURES:			
Law Enforcement:			
Sheriff's Office:			
Technical Services			
Salaries and Fringes	\$ 3,636,733	\$ 3,646,633	\$ (9,900)
Overtime	149,480	160,542	(11,062)
Operating Expenditures	<u>908,284</u>	<u>923,396</u>	<u>(15,112)</u>
Total Technical Services	<u>4,694,497</u>	<u>4,730,571</u>	<u>(36,074)</u>
Total Sheriff	<u>45,623,903</u>	<u>46,240,820</u>	<u>(616,917)</u>
Total Law Enforcement	<u>54,820,537</u>	<u>55,217,448</u>	<u>(396,911)</u>
Legislative:			
Board of Commissioners			
Salaries and Fringes	1,418,224	1,373,262	44,962
Overtime	600	311	289
Operating Expenditures	<u>647,898</u>	<u>450,034</u>	<u>197,864</u>
Total Board of Commissioners	<u>2,066,722</u>	<u>1,823,607</u>	<u>243,115</u>
Library			
Salaries and Fringes	432,926	423,113	9,813
Overtime	14,632	21,235	(6,603)
Operating Expenditures	<u>795,167</u>	<u>805,625</u>	<u>(10,458)</u>
Total Library	<u>1,242,725</u>	<u>1,249,973</u>	<u>(7,248)</u>
Total Legislative	<u>3,309,447</u>	<u>3,073,580</u>	<u>235,867</u>
Drain Commissioner:			
Administration			
Salaries and Fringes	3,630,160	3,619,014	11,146
Overtime	220,000	240,098	(20,098)
Operating Expenditures	<u>425,097</u>	<u>368,264</u>	<u>56,833</u>
Total Drain Commissioner	<u>4,275,257</u>	<u>4,227,376</u>	<u>47,881</u>
Non-Departmental			
Assessments	641,184	598,783	42,401
Building Maintenance and Other Service	1,740,345	1,623,000	117,345
Other	<u>4,660,615</u>	<u>3,579,970</u>	<u>1,080,645</u>
Total Non-Departmental	<u>7,042,144</u>	<u>5,801,753</u>	<u>1,240,391</u>

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	<u>Amended Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
TOTAL EXPENDITURES	<u>\$138,242,664</u>	<u>\$134,124,923</u>	<u>\$ 4,117,741</u>
OPERATING TRANSFERS OUT:			
Special Revenue:			
County Health	17,741,737	16,318,676	1,423,061
Community Mental Health	7,940,815	6,620,306	1,320,509
Camp Oakland	1,680,400	1,941,765	(261,365)
Children's Village	4,751,959	3,760,727	991,232
Juvenile Maintenance	3,204,483	4,191,469	(986,986)
Social Welfare Foster Care	24,000	31,130	(7,130)
Social Services Relief Admin.	32,679	33,777	(1,098)
Social Services Hospitalization	3,500,000	4,373,000	(873,000)
Land Sales	(625)	2,591	(3,216)
Friend of the Court	7,090,360	7,043,070	47,290
Markets	35,000	35,000	
Parks and Recreation	100,000	100,000	
Road Commission	<u>3,010,390</u>	<u>1,454,662</u>	<u>1,555,728</u>
Total Special Revenue	<u>49,111,198</u>	<u>45,906,173</u>	<u>3,205,025</u>
Debt Service Funds:			
Building Authority Law			
Enforcement Complex	654,000	654,000	
Building Authority Medical			
Care Facility	288,740	288,740	
Building Authority Law Enforcement			
Complex Expansion	2,266,873	1,531,976	734,897
Building Authority Computer			
Center	<u>5,731</u>	<u>5,731</u>	
Total Debt Service Funds	<u>3,215,344</u>	<u>2,480,447</u>	<u>734,897</u>
Capital Projects:			
Building Improvement	250,000	250,000	
Capital Improvement	500,000	500,000	
Work Project	<u>481,790</u>	<u>479,046</u>	<u>2,744</u>
Total Capital Projects	<u>1,231,790</u>	<u>1,229,046</u>	<u>2,744</u>
Internal Service Funds:			
Unemployment Compensation	87,336	87,336	
Computer Services	64,729	64,729	
County Building and Liability			
Insurance	7,670	7,670	

Continued

County of Oakland
General Fund
Statement of Revenues, Expenditures and
Charges in Fund Balance - Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
OPERATING TRANSFERS OUT:			
Internal Service Funds:			
Facilities and Operations	\$ 1,311,303	\$ 1,311,303	\$ -0-
Motor Pool	3,500	3,500	
Radio	100,000	100,000	
Printing and Mailing	<u>2,315</u>	<u>2,315</u>	
Total Internal Service Funds	<u>1,576,853</u>	<u>1,576,853</u>	
Enterprise Funds:			
Medical Care Facility	2,148,578	1,807,924	340,654
Food Service	65,808	65,808	
Solid Waste	<u>2,484,089</u>	<u>2,484,089</u>	
Total Enterprise Funds	<u>4,698,475</u>	<u>4,357,821</u>	<u>340,654</u>
Fiduciary Funds			
Jail Commissary	<u>27,000</u>	<u>27,000</u>	
Total Fiduciary Funds	<u>27,000</u>	<u>27,000</u>	
TOTAL OPERATING TRANSFERS OUT	<u>59,860,660</u>	<u>55,577,340</u>	<u>4,283,320</u>
TOTAL EXPENDITURES AND OPERATING TRANSFERS OUT			
	<u>198,103,324</u>	<u>189,702,263</u>	<u>8,401,061</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses			
	(7,796,257)	1,010,374	8,806,631
Fund Balance at Beginning of Year	<u>19,601,658</u>	<u>19,601,658</u>	
	<u>11,805,401</u>	<u>20,612,032</u>	<u>8,806,631</u>
EQUITY TRANSFERS OUT:			
Internal Service Funds:			
Computer Services	626,603	626,603	
Office Equipment	267,000	217,000	50,000
Motor Pool	108,270	108,270	
Radio Communications	837,341	837,341	
Telephone Communications	<u>30,000</u>	<u>30,000</u>	
TOTAL EQUITY TRANSFERS OUT	<u>1,869,214</u>	<u>1,819,214</u>	<u>50,000</u>
Fund Balance at End of Year	<u>\$ 9,936,187</u>	<u>\$ 18,792,818</u>	<u>\$ 8,856,631</u>

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

The Social Services Relief Administration Fund is used to reimburse County board members who help oversee those activities of the Oakland County Department of Social Services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The Health Family Planning Fund accounts for State and Federal funds utilized to provide information and counseling on family planning matters.

The Health TB Outreach Fund accounts for State and Federal funds utilized to identify patients with tuberculosis and refer them for follow-up care.

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

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

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

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

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

SPECIAL REVENUE FUNDS

The Health Minority Planning Fund utilizes State funds to identify issues, perform assessments and develop risk reduction plans for minority and low income populations.

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

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

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

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

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

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

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

The Sheriff N.E.T. utilizes State funds to provide additional manpower for street narcotics enforcement in Oakland County.

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

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

The Prosecutor's Narcotics Task Force Fund utilizes Federal funds in an effort to prosecute criminal drug cases to the fullest extent of the law.

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

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

SPECIAL REVENUE FUNDS

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

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

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

The Probation Enhancement Discretionary Fund utilizes Federal funds to provide services to felons with substance abuse problems who are indigent and cannot receive help through substance abuse centers due to lack of health benefits.

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

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

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

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

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

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

The I.H.S. "We Care" Fund utilizes State funds to provide goods and services to the homeless, in the event that emergency situations arise that place the homeless in particular danger.

The Criminal Justice Training Fund utilizes State funds to provide corrective and protective service officers with training seminars to up-date and enhance the officers knowledge of criminal activities while performing their duties.

The Tornado Siren Fund utilizes County and Municipal funds in the procurement and installation of tornado siren units used in the tornado warning system.

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

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

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

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

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

COUNTY OF OAKLAND
COMBINING BALANCE SHEET-SPECIAL REVENUE FUNDS
DECEMBER 31, 1991

ASSETS	COUNTY HEALTH	COMMUNITY MENTAL HEALTH	CAMP OAKLAND	CHILDREN'S VILLAGE	JUVENILE MAINTENANCE	SOCIAL SERVICES FOSTER CARE	SOCIAL SERVICES RELIEF ADMIN.	SOCIAL SERVICES HOSPITAL- LIZATION	HOUSING AND COMMUNITY DEVELOPMENT	COUNTY REFERENCE LIBRARY
CURRENT ASSETS:										
CASH AND CASH EQUIVALENTS	\$ 1,837,364	\$ 5,573,830				\$ 20,525	\$ 77,400	\$ 10,165	\$ 44,049	\$ 540,689
CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE										
SPECIAL ASSESSMENTS RECEIVABLE										
DUE FROM OTHER GOVERNMENTAL UNITS	526,622			\$ 1,092,606	\$ 4,879	9,345			450,280	
ACCOUNTS AND INTEREST RECEIVABLE	48,974	2,075,799		96,254						275
DUE FROM OTHER FUNDS	79,519	140	\$ 261,365	245,269	1,436,659	7,130		1,683,294		1,167
INVENTORIES AND SUPPLIES										
PREPAYMENTS AND OTHER ASSETS	111			525						
TOTAL CURRENT ASSETS	2,492,590	7,649,769	261,365	1,434,654	1,441,538	37,000	77,400	1,693,459	494,329	542,131
LONG-TERM ASSETS:										
SPECIAL ASSESSMENTS RECEIVABLE										
TOTAL ASSETS	\$ 2,492,590	\$ 7,649,769	\$ 261,365	\$ 1,434,654	\$ 1,441,538	\$ 37,000	\$ 77,400	\$ 1,693,459	\$ 494,329	\$ 542,131
LIABILITIES AND FUND BALANCES										
CURRENT LIABILITIES:										
VOUCHERS PAYABLE	36,197	1,159,976	229,744	34,278	9,985	17,000				
ACCRUED PAYROLL	103,328	85,983		36,650	2,779				4,803	
DUE TO OTHER GOVERNMENTAL UNITS	133,452	3,802,449			235,747					
DUE TO OTHER FUNDS	1,937,984	1,830,884	31,621	1,317,115	887,549	20,000	77,400	10,165	60,522	
DEFERRED REVENUE	1,740	120,300								
OTHER ACCRUED LIABILITIES	59,455	634,340		42,808	305,478			1,683,294		20,849
TOTAL CURRENT LIABILITIES	2,272,156	7,633,932	261,365	1,430,851	1,441,538	37,000	77,400	1,693,459	65,325	20,849
OTHER LIABILITIES:										
ADVANCES									30,000	
CONTRACTS PAYABLE									399,004	
TOTAL OTHER LIABILITIES									429,004	
TOTAL LIABILITIES	2,272,156	7,633,932	261,365	1,430,851	1,441,538	37,000	77,400	1,693,459	494,329	20,849
FUND BALANCES:										
RESERVE FOR ENCUMBRANCES	31,094	8,828		3,803						
RESERVE FOR INVENTORIES AND SUPPLIES										
TOTAL RESERVED	31,094	8,828		3,803						
UNRESERVED:										
DESIGNATED FOR CONSTRUCTION AND MAINTENANCE										
DESIGNATED FOR PROGRAMS	189,340	7,009								521,282
TOTAL UNRESERVED	189,340	7,009								521,282
TOTAL FUND BALANCES	220,434	15,837		3,803						521,282
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,492,590	\$ 7,649,769	\$ 261,365	\$ 1,434,654	\$ 1,441,538	\$ 37,000	\$ 77,400	\$ 1,693,459	\$ 494,329	\$ 542,131

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS, CONTINUED
 DECEMBER 31, 1991

ASSETS	LAND SALES	FRIEND OF THE COURT	COUNTY VETERAN'S TRUST	COUNTY MARKETS	PARKS AND RECREATION	ROAD COMMISSION	DRAINS ACT 40	SEWER ACT 94	LAKES ACT 146	LAKES ACT 345
CURRENT ASSETS:										
CASH AND CASH EQUIVALENTS			\$ 21,179	\$ 134,610	\$ 5,109,073	\$ 11,372,319	\$ 4,912,467	\$ 50,566	\$ 62,617	\$ 463,152
CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE					5,309,076					
SPECIAL ASSESSMENTS RECEIVABLE DUE FROM OTHER GOVERNMENTAL UNITS					388,111	721,507	135,767		220,059	548,928
ACCOUNTS AND INTEREST RECEIVABLE DUE FROM OTHER FUNDS	\$ 28,468	\$ 227			293,716	7,450,126	31,191	179		
INVENTORIES AND SUPPLIES	2,591	975,290			797,630	33,712	827		14,434	29,803
PREPAYMENTS AND OTHER ASSETS					14,946	2,016,740		856,808		1,532
					5,805	285,944				
TOTAL CURRENT ASSETS	31,059	975,517	21,179	134,610	11,918,357	21,880,348	5,087,078	907,553	297,110	1,043,415
LONG-TERM ASSETS:										
SPECIAL ASSESSMENTS RECEIVABLE						9,474,892				
TOTAL ASSETS	\$ 31,059	\$ 975,517	\$ 21,179	\$ 134,610	\$ 11,918,357	\$ 31,355,240	\$ 5,087,078	\$ 907,553	\$ 297,110	\$ 1,043,415
LIABILITIES AND FUND BALANCES										
CURRENT LIABILITIES:										
VOUCHERS PAYABLE		2,411			214,020	3,559,217				
ACCRUED PAYROLL		32,653	224	476	20,435	1,599,570				
DUE TO OTHER GOVERNMENTAL UNITS							149,085			
DUE TO OTHER FUNDS	31,059	735,851	62	13,717	204,398	25,118	443,771		213,451	127,559
DEFERRED REVENUE					6,004,000	14,120,860				
OTHER ACCRUED LIABILITIES					3,006,658	4,859,324	857,023	221,905	6,200	
TOTAL CURRENT LIABILITIES	31,059	770,915	286	14,193	9,449,511	24,164,089	1,449,879	221,905	219,651	127,559
OTHER LIABILITIES:										
ADVANCES							190,000	306,808		168,742
CONTRACTS PAYABLE										
TOTAL OTHER LIABILITIES							190,000	306,808		168,742
TOTAL LIABILITIES	31,059	770,915	286	14,193	9,449,511	24,164,089	1,639,879	528,713	219,651	296,301
FUND BALANCES:										
RESERVE FOR ENCUMBRANCES		2,432								
RESERVE FOR INVENTORIES AND SUPPLIES					14,946	2,016,740				
TOTAL RESERVED		2,432			14,946	2,016,740				
UNRESERVED:										
DESIGNATED FOR CONSTRUCTION AND MAINTENANCE				9,499			3,447,199		77,459	747,114
DESIGNATED FOR PROGRAMS		202,170	20,893	110,918	2,453,900	5,174,411		378,840		
TOTAL UNRESERVED		202,170	20,893	120,417	2,453,900	5,174,411	3,447,199	378,840	77,459	747,114
TOTAL FUND BALANCES		204,602	20,893	120,417	2,468,846	7,191,151	3,447,199	378,840	77,459	747,114
TOTAL LIABILITIES AND FUND BALANCES	\$ 31,059	\$ 975,517	\$ 21,179	\$ 134,610	\$ 11,918,357	\$ 31,355,240	\$ 5,087,078	\$ 907,553	\$ 297,110	\$ 1,043,415

CONTINUED

COUNTY OF OAKLAND
COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS, CONTINUED
DECEMBER 31, 1991

ASSETS	HEALTH W.I.C.	HEALTH FAMILY PLANNING	HEALTH T.B. OUTREACH	HEALTH MEDICAID SCREENING	HEALTH M.D.P.H. O.S.A.S.	HEALTH M.C.H. BLOCK	INFANT MORTALITY REDUCTION	SUDDEN INFANT DEATH SYNDROME	HEALTH MINORITY PLANNING	HEALTH HYPER- TENSION
CURRENT ASSETS:										
CASH AND CASH EQUIVALENTS		\$ 39,537		\$ 37,697						
CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE										
SPECIAL ASSESSMENTS RECEIVABLE										
DUE FROM OTHER GOVERNMENTAL UNITS	\$ 197,312	57,811	\$ 12,090	96,861	\$ 841,948	\$ 87,818	\$ 21,773		\$ 11,553	\$ 23,213
ACCOUNTS AND INTEREST RECEIVABLE					80,795					
DUE FROM OTHER FUNDS	12,129	2,576		20		838	33,544	\$ 91		413
INVENTORIES AND SUPPLIES										
PREPAYMENTS AND OTHER ASSETS			34	104,212	625		12			
TOTAL CURRENT ASSETS	209,441	99,924	12,124	238,790	923,368	88,656	55,329	91	11,553	23,626
LONG-TERM ASSETS:										
SPECIAL ASSESSMENTS RECEIVABLE										
TOTAL ASSETS	\$ 209,441	\$ 99,924	\$ 12,124	\$ 238,790	\$ 923,368	\$ 88,656	\$ 55,329	\$ 91	\$ 11,553	\$ 23,626
LIABILITIES AND FUND BALANCES										
CURRENT LIABILITIES:										
VOUCHERS PAYABLE	19	690	102	328	10,206	29	173			95
ACCRUED PAYROLL	4,197	4,356	249	3,153	2,265	1,742		194		491
DUE TO OTHER GOVERNMENTAL UNITS	59,511				369,311	25				
DUE TO OTHER FUNDS	134,446	67,062	11,773	71,352	539,495	63,108	47,002	91	11,359	20,960
DEFERRED REVENUE	11,268	27,816		163,522		23,752	8,154			2,080
OTHER ACCRUED LIABILITIES				435	2,091					
TOTAL CURRENT LIABILITIES	209,441	99,924	12,124	238,790	923,368	88,656	55,329	91	11,553	23,626
OTHER LIABILITIES:										
ADVANCES										
CONTRACTS PAYABLE										
TOTAL OTHER LIABILITIES										
TOTAL LIABILITIES	209,441	99,924	12,124	238,790	923,368	88,656	55,329	91	11,553	23,626
FUND BALANCES:										
RESERVE FOR ENCUMBRANCES										
RESERVE FOR INVENTORIES AND SUPPLIES										
TOTAL RESERVED										
UNRESERVED:										
DESIGNATED FOR CONSTRUCTION AND MAINTENANCE										
DESIGNATED FOR PROGRAMS										
TOTAL UNRESERVED										
TOTAL FUND BALANCES										
TOTAL LIABILITIES AND FUND BALANCES	\$ 209,441	\$ 99,924	\$ 12,124	\$ 238,790	\$ 923,368	\$ 88,656	\$ 55,329	\$ 91	\$ 11,553	\$ 23,626

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS, CONTINUED
 DECEMBER 31, 1991

ASSETS	CHILDREN'S HEALTH SERVICES	AIDS COUNSEL TEST PROGRAM	H.I.V. SERO- PREVALENCE SURVEY	PRENATAL COORDINATION ENROLLMENT	MICHIGAN HEALTH INITIATIVE	MIC/IHIP LOCAL AGREEMENT	SHERIFF NET	PROSECUTOR'S COOPERATIVE REIMBURSEMENT	PROSECUTOR'S AUTO THEFT PREVENTION	PROSECUTOR'S NARCOTICS TASK FORCE
CURRENT ASSETS:										
CASH AND CASH EQUIVALENTS										
CURRENT AND DELINQUENT PROPERTY										
TAXES RECEIVABLE										
SPECIAL ASSESSMENTS RECEIVABLE										
DUE FROM OTHER GOVERNMENTAL UNITS	\$ 65,158	\$ 49,539		\$ 36,101		\$ 32,664	\$ 64,366	\$ 254,896	\$ 31,093	\$ 44,140
ACCOUNTS AND INTEREST RECEIVABLE			\$ 65,042		\$ 5,207		3,745			
DUE FROM OTHER FUNDS				4,891		3,497	13,088	268,054	33,530	148,629
INVENTORIES AND SUPPLIES										
PREPAYMENTS AND OTHER ASSETS		22								
TOTAL CURRENT ASSETS	65,158	49,561	65,042	40,992	5,207	36,161	81,199	522,950	64,623	192,769
LONG-TERM ASSETS:										
SPECIAL ASSESSMENTS RECEIVABLE										
TOTAL ASSETS	\$ 65,158	\$ 49,561	\$ 65,042	\$ 40,992	\$ 5,207	\$ 36,161	\$ 81,199	\$ 522,950	\$ 64,623	\$ 192,769
LIABILITIES AND FUND BALANCES										
CURRENT LIABILITIES:										
VOUCHERS PAYABLE	24	50						449		75
ACCRUED PAYROLL	1,347	1,417	1,487	357		360	595	4,543	857	1,346
DUE TO OTHER GOVERNMENTAL UNITS										
DUE TO OTHER FUNDS	60,663	48,094	63,555	40,635	907	35,801	26,031	478,276	63,766	159,571
DEFERRED REVENUE	3,124						2,252	39,682		31,777
OTHER ACCRUED LIABILITIES					4,300		52,321			
TOTAL CURRENT LIABILITIES	65,158	49,561	65,042	40,992	5,207	36,161	81,199	522,950	64,623	192,769
OTHER LIABILITIES:										
ADVANCES										
CONTRACTS PAYABLE										
TOTAL OTHER LIABILITIES										
TOTAL LIABILITIES	65,158	49,561	65,042	40,992	5,207	36,161	81,199	522,950	64,623	192,769
FUND BALANCES:										
RESERVE FOR ENCUMBRANCES										
RESERVE FOR INVENTORIES AND SUPPLIES										
TOTAL RESERVED										
UNRESERVED:										
DESIGNATED FOR CONSTRUCTION AND MAINTENANCE										
DESIGNATED FOR PROGRAMS										
TOTAL UNRESERVED										
TOTAL FUND BALANCES										
TOTAL LIABILITIES AND FUND BALANCES	\$ 65,158	\$ 49,561	\$ 65,042	\$ 40,992	\$ 5,207	\$ 36,161	\$ 81,199	\$ 522,950	\$ 64,623	\$ 192,769

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS, CONTINUED
 DECEMBER 31, 1991

ASSETS	SHERIFF'S AUTO THEFT PREVENTION	SHERIFF'S ANTI DRUG	SHERIFF'S ROAD PATROL	INMATE SUBSTANCE ABUSE COORDINATION	PROBATION COMMUNITY CORRECTIONS PLANNING	PROBATION ENHANCEMENT DISCRETIONARY	PROBATION ENHANCEMENT	C.M.H. HOMELESS ASSIST	C.M.H. ADOPTIVE SERVICES	SMALL BUSINESS CENTER
CURRENT ASSETS:										
CASH AND CASH EQUIVALENTS					\$ 5,513		\$ 57,158			
CURRENT AND DELINQUENT PROPERTY										
TAXES RECEIVABLE										
SPECIAL ASSESSMENTS RECEIVABLE										
DUE FROM OTHER GOVERNMENTAL UNITS	\$ 376,389		\$ 111,826	\$ 12,014		\$ 31,685	11,604	\$ 62,842	\$ 14,276	
ACCOUNTS AND INTEREST RECEIVABLE	1,886									
DUE FROM OTHER FUNDS	2,406	\$ 2,282	28,135	7,144		41,250				\$ 43,715
INVENTORIES AND SUPPLIES										
PREPAYMENTS AND OTHER ASSETS										
TOTAL CURRENT ASSETS	380,681	2,282	139,961	19,158	5,513	72,935	68,762	62,842	14,276	43,715
LONG-TERM ASSETS:										
SPECIAL ASSESSMENTS RECEIVABLE										
TOTAL ASSETS	\$ 380,681	\$ 2,282	\$ 139,961	\$ 19,158	\$ 5,513	\$ 72,935	\$ 68,762	\$ 62,842	\$ 14,276	\$ 43,715
LIABILITIES AND FUND BALANCES										
CURRENT LIABILITIES:										
VOUCHERS PAYABLE							8,054	9,739	145	
ACCRUED PAYROLL	1,552		2,438	588				693		314
DUE TO OTHER GOVERNMENTAL UNITS		8					1			
DUE TO OTHER FUNDS	338,245	2,274	132,292	16,219		41,268	41,250	52,410	14,131	43,401
DEFERRED REVENUE			5,231	2,351	5,513	31,667	19,457			
OTHER ACCRUED LIABILITIES	40,884									
TOTAL CURRENT LIABILITIES	380,681	2,282	139,961	19,158	5,513	72,935	68,762	62,842	14,276	43,715
OTHER LIABILITIES:										
ADVANCES										
CONTRACTS PAYABLE										
TOTAL OTHER LIABILITIES										
TOTAL LIABILITIES	380,681	2,282	139,961	19,158	5,513	72,935	68,762	62,842	14,276	43,715
FUND BALANCES:										
RESERVE FOR ENCUMBRANCES										
RESERVE FOR INVENTORIES AND SUPPLIES										
TOTAL RESERVED										
UNRESERVED:										
DESIGNATED FOR CONSTRUCTION AND MAINTENANCE										
DESIGNATED FOR PROGRAMS										
TOTAL UNRESERVED										
TOTAL FUND BALANCES										
TOTAL LIABILITIES AND FUND BALANCES	\$ 380,681	\$ 2,282	\$ 139,961	\$ 19,158	\$ 5,513	\$ 72,935	\$ 68,762	\$ 62,842	\$ 14,276	\$ 43,715

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - SPECIAL REVENUE FUNDS, CONTINUED
 DECEMBER 31, 1991

ASSETS	AREA DEVELOPMENT OFFICE	COUNTY LIBRARY BOARD	I.H.S. "WE CARE"	CRIMINAL JUSTICE TRAINING	TORNADO SIREN FUND	J.T.P.A. ADMINISTRA- TIVE POOLS	J.T.P.A. TITLE II A	J.T.P.A. TITLE II B	J.T.P.A. DISLOCATED WORKERS	TOTAL

CURRENT ASSETS:										
CASH AND CASH EQUIVALENTS							\$ 107,336		\$ 12,083	\$ 30,489,329
CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE										5,309,076
SPECIAL ASSESSMENTS RECEIVABLE										904,754
DUE FROM OTHER GOVERNMENTAL UNITS			\$ 5,011		\$ 10,774	\$ 56,854	977,136	\$ 90,040	97,434	6,986,397
ACCOUNTS AND INTEREST RECEIVABLE						6,304		4,410		10,192,598
DUE FROM OTHER FUNDS	\$ 48,167			\$ 70,170						6,333,399
INVENTORIES AND SUPPLIES										2,031,686
PREPAYMENTS AND OTHER ASSETS						1,197				1,256,827

TOTAL CURRENT ASSETS	48,167		5,011	70,170	10,774	64,355	1,084,472	94,450	109,517	63,504,066

LONG-TERM ASSETS:										
SPECIAL ASSESSMENTS RECEIVABLE										9,474,892

TOTAL ASSETS	\$ 48,167		\$ 5,011	\$ 70,170	\$ 10,774	\$ 64,355	\$ 1,084,472	\$ 94,450	\$ 109,517	\$ 72,978,958
=====										
LIABILITIES AND FUND BALANCES										

CURRENT LIABILITIES:										
VOUCHERS PAYABLE			4,995	142			37,026		1,703	5,336,872
ACCRUED PAYROLL	332					2,544				1,924,318
DUE TO OTHER GOVERNMENTAL UNITS				14,120						4,763,709
DUE TO OTHER FUNDS	47,835		16	49,730	10,774	61,811		94,450		10,858,279
DEFERRED REVENUE				6,178						20,630,724
OTHER ACCRUED LIABILITIES							1,047,446		107,814	12,952,625

TOTAL CURRENT LIABILITIES	48,167		5,011	70,170	10,774	64,355	1,084,472	94,450	109,517	56,466,527

OTHER LIABILITIES:										
ADVANCES										695,550
CONTRACTS PAYABLE										399,004

TOTAL OTHER LIABILITIES										1,094,554

TOTAL LIABILITIES	48,167		5,011	70,170	10,774	64,355	1,084,472	94,450	109,517	57,561,081

FUND BALANCES:										
RESERVE FOR ENCUMBRANCES										46,157
RESERVE FOR INVENTORIES AND SUPPLIES										2,031,686

TOTAL RESERVED										2,077,843

UNRESERVED:										
DESIGNATED FOR CONSTRUCTION AND MAINTENANCE										4,281,271
DESIGNATED FOR PROGRAMS										9,058,763

TOTAL UNRESERVED										13,340,034

TOTAL FUND BALANCES										15,417,877

TOTAL LIABILITIES AND FUND BALANCES	\$ 48,167	\$ 0	\$ 5,011	\$ 70,170	\$ 10,774	\$ 64,355	\$ 1,084,472	\$ 94,450	\$ 109,517	\$ 72,978,958
=====										

COUNTY OF OAKLAND
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1991

	COUNTY HEALTH	COMMUNITY MENTAL HEALTH	CAMP OAKLAND	CHILDREN'S VILLAGE	JUVENILE MAINTENANCE	SOCIAL SERVICES FOSTER CARE	SOCIAL SERVICES RELIEF ADMIN.	SOCIAL SERVICES HOSPITAL- IZATION	HOUSING AND COMMUNITY DEVELOPMENT	COUNTY REFERENCE LIBRARY
REVENUES:										
TAXES										
SPECIAL ASSESSMENTS										
FEDERAL GRANTS	\$ 16,644			\$ 164,680					\$ 5,233,826	
STATE GRANTS	2,495,901	\$ 16,370,283		4,109,055		\$ 27,200				
OTHER INTERGOVERNMENTAL REVENUE				1,651,732						
CHARGES FOR SERVICES	2,248,266			683,770	\$ 537,762					\$ 23
USE OF MONEY										69,225
OTHER		6,668,622		712	6,904			\$ 10,165		13,139
TOTAL REVENUES	4,760,811	23,038,905		6,609,949	544,666	27,200		10,165	5,233,826	82,387
EXPENDITURES:										
SALARIES	12,052,136	7,629,032		4,633,226	345,493		\$ 5,000		331,504	
FRINGE BENEFITS	4,916,726	2,967,107		1,925,773	148,878		1,119		136,569	
CONTRACTUAL SERVICES	1,342,407	17,448,090	\$ 1,941,765	2,070,135	4,217,685	58,330	27,658	4,373,000	4,682,491	28,397
COMMODITIES	454,873	404,001		205,222	5,697				6,985	
CAPITAL OUTLAY	75,955	40,035		40,120						
INTERNAL SERVICES	2,270,602	1,153,215		1,640,220	18,382				76,277	
TOTAL EXPENDITURES	21,112,699	29,641,480	1,941,765	10,514,696	4,736,135	58,330	33,777	4,373,000	5,233,826	28,397
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES										
	(16,351,888)	(6,602,575)	(1,941,765)	(3,904,747)	(4,191,469)	(31,130)	(33,777)	(4,362,835)		53,990
OTHER FINANCING SOURCES (USES):										
OPERATING TRANSFERS IN	16,318,676	6,620,306	1,941,765	3,760,727	4,191,469	31,130	33,777	4,373,000		
OPERATING TRANSFERS OUT	(46,796)	(11,000)		(17,000)				(10,165)		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES										
	(80,008)	6,731		(161,020)						53,990
FUND BALANCES AT BEGINNING OF YEAR										
	300,442	9,106		164,823						467,292
RESIDUAL EQUITY TRANSFERS IN										
RESIDUAL EQUITY TRANSFERS OUT										
FUND BALANCES AT END OF YEAR	\$ 220,434	\$ 15,837	\$ 0	\$ 3,803	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 521,282

CONTINUED

COUNTY OF OAKLAND
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1991

	LAND SALES	FRIEND OF THE COURT	COUNTY VETERAN'S TRUST	COUNTY MARKETS	PARKS AND RECREATION	ROAD COMMISSION	DRAINS ACT 40	SEWER ACT 94	LAKES ACT 146	LAKES ACT 345
REVENUES:										
TAXES					\$ 5,598,153					
SPECIAL ASSESSMENTS						\$ 3,047,637	\$ 478,508		\$ 261,991	\$ 681,767
FEDERAL GRANTS						7,123,312				
STATE GRANTS		\$ 229,352	\$ 400,359			45,383,943				
OTHER INTERGOVERNMENTAL REVENUE						3,937,309				
CHARGES FOR SERVICES		123,833		\$ 297,566	4,804,351		7,295			
USE OF MONEY					392,892	1,417,957	267,790	\$ 2,788	4,157	28,375
OTHER					48,168	986,380	370			
TOTAL REVENUES		353,185	400,359	297,566	10,843,564	61,876,538	753,963	2,788	266,148	710,142
EXPENDITURES:										
SALARIES		3,994,702	28,102	75,402	3,898,113		175,973		64,520	
FRINGE BENEFITS		1,582,401	4,782	28,547	1,271,769		102,615		37,478	
CONTRACTUAL SERVICES	\$ 2,591	592,205	369,291		3,114,801	64,116,963	138,665	23,110	70,640	512,383
COMMODITIES		221,473	455		315,798		7,411		5,124	723
CAPITAL OUTLAY		23,760			2,074,270					
INTERNAL SERVICES		996,124	277	143,846			62,554		34,943	416
TOTAL EXPENDITURES	2,591	7,410,665	402,907	247,795	10,674,751	64,116,963	487,218	23,110	212,705	513,522
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,591)	(7,057,480)	(2,548)	49,771	168,813	(2,220,425)	266,745	(20,322)	53,443	196,620
OTHER FINANCING SOURCES (USES):										
OPERATING TRANSFERS IN	2,591	7,043,070		35,000	100,000	1,454,662				
OPERATING TRANSFERS OUT				(115,000)	(3,000)					
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		(14,410)	(2,548)	(30,229)	265,813	(765,763)	266,745	(20,322)	53,443	196,620
FUND BALANCES AT BEGINNING OF YEAR		219,012	23,441	150,646	2,211,533	7,956,914	3,847,717	399,162	24,016	550,494
RESIDUAL EQUITY TRANSFERS IN							3,062			
RESIDUAL EQUITY TRANSFERS OUT					(8,500)		(670,325)			
FUND BALANCES AT END OF YEAR	\$ 0	\$ 204,602	\$ 20,893	\$ 120,417	\$ 2,468,846	\$ 7,191,151	\$ 3,447,199	\$ 378,840	\$ 77,459	\$ 747,114

CONTINUED

COUNTY OF OAKLAND
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1991

	HEALTH W.I.C.	HEALTH FAMILY PLANNING	HEALTH T.B. OUTREACH	HEALTH MEDICAID SCREENING	HEALTH M.D.P.H. O.S.A.S.	HEALTH M.C.H. BLOCK	INFANT MORTALITY REDUCTION	SUDDEN INFANT DEATH SYNDROME	HEALTH MINORITY PLANNING	HEALTH HYPER- TENSION
REVENUES:										
TAXES										
SPECIAL ASSESSMENTS										
FEDERAL GRANTS										
STATE GRANTS	\$ 711,141	\$ 330,963	\$ 30,915	\$ 751,896	\$ 3,610,011	\$ 143,665	\$ 137,375		\$ 11,553	\$ 74,214
OTHER INTERGOVERNMENTAL REVENUE										
CHARGES FOR SERVICES		79,015			23,563					167
USE OF MONEY										
OTHER										
TOTAL REVENUES	711,141	409,978	30,915	751,896	3,633,574	143,665	137,375		11,553	74,381
EXPENDITURES:										
SALARIES	421,528	222,024	19,156	441,043	223,845	104,741			9,032	38,878
FRINGE BENEFITS	162,532	54,092	5,818	179,370	88,340	20,092			798	12,419
CONTRACTUAL SERVICES	52,246	65,136	4,509	56,041	3,079,229	14,699	132,324		1,283	5,866
COMMODITIES	7,488	44,352	149	15,069	191,842	4,076	842		142	5,834
CAPITAL OUTLAY	5,854				13,233					3,592
INTERNAL SERVICES	61,493	24,374	1,283	60,373	37,085	57	4,209		298	7,792
TOTAL EXPENDITURES	711,141	409,978	30,915	751,896	3,633,574	143,665	137,375		11,553	74,381
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES										
OTHER FINANCING SOURCES (USES):										
OPERATING TRANSFERS IN										
OPERATING TRANSFERS OUT										
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES										
FUND BALANCES AT BEGINNING OF YEAR										
RESIDUAL EQUITY TRANSFERS IN										
RESIDUAL EQUITY TRANSFERS OUT										
FUND BALANCES AT END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

CONTINUED

COUNTY OF OAKLAND
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1991

	CHILDREN'S HEALTH SERVICES	AIDS COUNSEL TEST PROGRAM	H.I.V. SERO- PREVALENCE SURVEY	PRENATAL COORDINATION ENROLLMENT	MICHIGAN HEALTH INITIATIVE	MIC/IHIP LOCAL AGREEMENT	SHERIFF NET	PROSECUTOR'S COOPERATIVE REIMBURSEMENT	PROSECUTOR'S AUTO THEFT PREVENTION	PROSECUTOR'S NARCOTICS TASK FORCE
REVENUES:										
TAXES										
SPECIAL ASSESSMENTS										
FEDERAL GRANTS										
STATE GRANTS	\$ 234,214	\$ 168,968	\$ 92,242	\$ 69,589		\$ 93,731	\$ 78,637	\$ 716,568	\$ 134,899	\$ 168,135
OTHER INTERGOVERNMENTAL REVENUE								237,340		85,895
CHARGES FOR SERVICES										
USE OF MONEY										
OTHER					\$ 4,300					
TOTAL REVENUES	234,214	168,968	92,242	69,589	4,300	93,731	78,637	953,908	134,899	254,030
EXPENDITURES:										
SALARIES	136,759	109,777	76,622	41,503		64,590	19,600	568,830	98,585	153,478
FRINGE BENEFITS	52,725	31,260	6,451	20,380		17,860	6,716	228,021	34,555	57,819
CONTRACTUAL SERVICES	15,964	14,938	8,265	4,526		7,069	52,321	70,488	1,429	1,774
COMMODITIES	4,540	4,904		58	4,300	407		701		
CAPITAL OUTLAY	500							3,091		26,753
INTERNAL SERVICES	23,726	8,089	904	3,122		3,805		82,777	330	12,105
TOTAL EXPENDITURES	234,214	168,968	92,242	69,589	4,300	93,731	78,637	953,908	134,899	251,929
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES										2,101
OTHER FINANCING SOURCES (USES):										
OPERATING TRANSFERS IN										
OPERATING TRANSFERS OUT										
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES										2,101
FUND BALANCES AT BEGINNING OF YEAR										
RESIDUAL EQUITY TRANSFERS IN										
RESIDUAL EQUITY TRANSFERS OUT										(2,101)
FUND BALANCES AT END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

CONTINUED

COUNTY OF OAKLAND
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1991

	SHERIFF'S AUTO THEFT PREVENTION	SHERIFF'S ANTI DRUG	SHERIFF'S ROAD PATROL	INMATE SUBSTANCE ABUSE COORDINATION	PROBATION COMMUNITY CORRECTIONS PLANNING	PROBATION ENHANCEMENT DISCRETIONARY	PROBATION ENHANCEMENT	C.M.H. HOMELESS ASSIST	C.M.H. ADOPTIVE SERVICES	SMALL BUSINESS CENTER
REVENUES:										
TAXES										
SPECIAL ASSESSMENTS										
FEDERAL GRANTS										
STATE GRANTS	\$ 630,249		\$ 469,590	\$ 54,500	\$ 42,615	\$ 88,768	\$ 38,650	\$ 172,407	\$ 26,692	\$ 11,232
OTHER INTERGOVERNMENTAL REVENUE			138,392							43,715
CHARGES FOR SERVICES										
USE OF MONEY										
OTHER										
TOTAL REVENUES	630,249		607,982	54,500	42,615	88,768	38,650	172,407	26,692	54,947
EXPENDITURES:										
SALARIES	227,572		376,421	37,322		5,610	36,017	80,154	4,449	39,413
FRINGE BENEFITS	94,912		159,720	17,141				34,258	402	15,422
CONTRACTUAL SERVICES	266,903		14,683	37	42,615	83,140	2,528	57,722	11,381	112
COMMODITIES	755								10,038	
CAPITAL OUTLAY										
INTERNAL SERVICES	40,107		57,158			18	105	273	422	
TOTAL EXPENDITURES	630,249		607,982	54,500	42,615	88,768	38,650	172,407	26,692	54,947
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES										
OTHER FINANCING SOURCES (USES):										
OPERATING TRANSFERS IN										
OPERATING TRANSFERS OUT										
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES										
FUND BALANCES AT BEGINNING OF YEAR										
RESIDUAL EQUITY TRANSFERS IN										
RESIDUAL EQUITY TRANSFERS OUT										
FUND BALANCES AT END OF YEAR	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

CONTINUED

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1991

	County Health		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Federal Grants	\$ 16,000	\$ 16,644	\$ 644
State Grants	2,451,880	2,495,901	44,021
Charges for Services	<u>2,187,009</u>	<u>2,248,266</u>	<u>61,257</u>
TOTAL REVENUES	<u>4,654,889</u>	<u>4,760,811</u>	<u>105,922</u>
EXPENDITURES:			
CURRENT OPERATIONS:			
COUNTY EXECUTIVE:			
MANAGEMENT AND BUDGET:			
ACCOUNTING:			
Salaries and Fringes	70,495	69,507	988
Operating Expenditures	<u>2,525</u>	<u>2,227</u>	<u>298</u>
TOTAL ACCOUNTING	<u>73,020</u>	<u>71,734</u>	<u>1,286</u>
TOTAL MANAGEMENT AND BUDGET	<u>73,020</u>	<u>71,734</u>	<u>1,286</u>
INSTITUTIONAL AND HUMAN SERVICES:			
HEALTH DIVISION:			
Salaries and Fringes	16,293,320	15,452,673	840,647
Overtime	22,000	10,792	11,208
Operating Expenditures	<u>3,585,787</u>	<u>3,225,826</u>	<u>359,961</u>
TOTAL HEALTH DIVISION	<u>19,901,107</u>	<u>18,689,291</u>	<u>1,211,816</u>
TOTAL INSTITUTIONAL AND HUMAN SERVICES	<u>19,901,107</u>	<u>18,689,291</u>	<u>1,211,816</u>
PUBLIC SERVICES:			
EMERGENCY MEDICAL SERVICES:			
Salaries and Fringes	437,844	449,260	(11,416)
Overtime	5,000	1,202	3,798
Operating Expenditures	<u>511,450</u>	<u>476,605</u>	<u>34,845</u>
TOTAL EMERGENCY MEDICAL SERVICES	<u>954,294</u>	<u>927,067</u>	<u>27,227</u>
ANIMAL CONTROL:			
Salaries and Fringes	965,734	953,865	11,869
Overtime	23,300	31,563	(8,263)
Operating Expenses	<u>429,671</u>	<u>439,179</u>	<u>(9,508)</u>
TOTAL ANIMAL CONTROL	<u>1,418,705</u>	<u>1,424,607</u>	<u>(5,902)</u>
TOTAL PUBLIC SERVICES	<u>2,372,999</u>	<u>2,351,674</u>	<u>21,325</u>

Continued

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	<u>County Health</u>		Variance Favorable (Unfavorable)
	<u>Amended Budget</u>	<u>Actual</u>	
EXPENDITURES:			
COUNTY EXECUTIVE:			
TOTAL COUNTY EXECUTIVE	\$ 22,347,126	\$ 21,112,699	\$ 1,234,427
TOTAL EXPENDITURES	<u>22,347,126</u>	<u>21,112,699</u>	<u>1,234,427</u>
Excess of Revenues Over (Under) Expenditures	(17,692,237)	(16,351,888)	1,340,349
Other Financing Sources (Uses):			
Operating Transfers In	17,741,737	16,318,676	(1,423,061)
Operating Transfers Out	<u>(49,500)</u>	<u>(46,796)</u>	<u>2,704</u>
Excess of Revenues and Other Sources Under Expenditures and Other Uses	-0-	(80,008)	(80,008)
Fund Balance at Beginning of Year	<u>300,442</u>	<u>300,442</u>	<u>-0-</u>
Fund Balance at End of Year	<u>\$ 300,442</u>	<u>\$ 220,434</u>	<u>\$ (80,008)</u>

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1991

	<u>Community Mental Health</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
State Grants	\$ 19,878,785	\$ 16,370,283	\$ (3,508,502)
Other	<u>3,764,257</u>	<u>6,668,622</u>	<u>2,904,365</u>
TOTAL REVENUES	<u>23,643,042</u>	<u>23,038,905</u>	<u>(604,137)</u>
EXPENDITURES:			
CURRENT OPERATIONS:			
COUNTY EXECUTIVE:			
INSTITUTIONAL AND HUMAN SERVICES:			
COMMUNITY MENTAL HEALTH:			
Salaries and Fringes	11,218,873	10,590,887	627,986
Overtime		5,252	(5,252)
Operating Expenditures	<u>20,353,983</u>	<u>19,045,341</u>	<u>1,308,642</u>
TOTAL COMMUNITY MENTAL HEALTH	<u>31,572,856</u>	<u>29,641,480</u>	<u>1,931,376</u>
TOTAL INSTITUTIONAL AND HUMAN SERVICES	<u>31,572,856</u>	<u>29,641,480</u>	<u>1,931,376</u>
TOTAL COUNTY EXECUTIVE	<u>31,572,856</u>	<u>29,641,480</u>	<u>1,931,376</u>
TOTAL EXPENDITURES	<u>31,572,856</u>	<u>29,641,480</u>	<u>1,931,376</u>
Excess of Revenue Over (Under) Expenditures	(7,929,814)	(6,602,575)	1,327,239
Other Financing Sources (Uses):			
Operating Transfers In	7,940,814	6,620,306	(1,320,508)
Operating Transfers Out	<u>(11,000)</u>	<u>(11,000)</u>	<u></u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-0-	6,731	6,731
Fund Balance at Beginning of Year	<u>9,106</u>	<u>9,106</u>	<u>-0-</u>
Fund Balance at End of Year	<u>\$ 9,106</u>	<u>\$ 15,837</u>	<u>\$ 6,731</u>

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1991

	Camp Oakland		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:	\$ -0-	\$ -0-	\$ -0-
EXPENDITURES:			
CURRENT OPERATIONS:			
COUNTY EXECUTIVE:			
INSTITUTIONAL AND HUMAN SERVICES:			
ADMINISTRATION:			
Operating Expenditures	1,680,400	1,941,765	(261,365)
TOTAL ADMINISTRATION	1,680,400	1,941,765	(261,365)
TOTAL INSTITUTIONAL AND HUMAN SERVICES	1,680,400	1,941,765	(261,365)
TOTAL COUNTY EXECUTIVE	1,680,400	1,941,765	(261,365)
TOTAL EXPENDITURES	1,680,400	1,941,765	(261,365)
Excess of Revenues Under Expenditures	(1,680,400)	(1,941,765)	(261,365)
Other Financing Sources:			
Operating Transfers In	1,680,400	1,941,765	261,365
Excess of Revenues and Other Sources Over Expenditures	-0-	-0-	-0-
Fund Balance at Beginning of Year	-0-	-0-	-0-
Fund Balance at End of Year	\$ -0-	\$ -0-	\$ -0-

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1991

	Children's Village		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Federal Grants	\$ 189,817	\$ 164,680	\$ (25,137)
State Grants	4,096,125	4,109,055	12,930
Other Intergovernmental Revenues	1,314,059	1,651,732	337,673
Charges for Services	400,000	683,770	283,770
Other	<u>1,254</u>	<u>712</u>	<u>(542)</u>
TOTAL REVENUES	<u>6,001,255</u>	<u>6,609,949</u>	<u>608,694</u>
EXPENDITURES:			
CURRENT OPERATIONS:			
COUNTY EXECUTIVE:			
INSTITUTIONAL AND HUMAN SERVICES:			
CHILDREN'S VILLAGE:			
Salaries and Fringes	6,520,027	6,383,402	136,625
Overtime	162,000	175,597	(13,597)
Operating Expenditures	<u>4,054,187</u>	<u>3,955,697</u>	<u>98,490</u>
TOTAL CHILDREN'S VILLAGE	<u>10,736,214</u>	<u>10,514,696</u>	<u>221,518</u>
TOTAL INSTITUTIONAL AND HUMAN SERVICES	<u>10,736,214</u>	<u>10,514,696</u>	<u>221,518</u>
TOTAL COUNTY EXECUTIVE	<u>10,736,214</u>	<u>10,514,696</u>	<u>221,518</u>
TOTAL EXPENDITURES	<u>10,736,214</u>	<u>10,514,696</u>	<u>221,518</u>
Excess of Revenue Over (Under) Expenditures	(4,734,959)	(3,904,747)	830,212
Other Financing Sources (Uses):			
Operating Transfers In	4,751,959	3,760,727	(991,232)
Operating Transfers Out	<u>(17,000)</u>	<u>(17,000)</u>	<u></u>
Excess of Revenues and Other Sources Under Expenditures and Other Uses	-0-	(161,020)	(161,020)
Fund Balance at Beginning of Year	<u>164,823</u>	<u>164,823</u>	<u>-0-</u>
Fund Balance at End of Year	<u>\$ 164,823</u>	<u>\$ 3,803</u>	<u>\$ (161,020)</u>

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1991

	Juvenile Maintenance		
	<u>Amended Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Charges for Services	\$ 703,071	\$ 544,666	\$ (158,405)
TOTAL REVENUES	<u>703,071</u>	<u>544,666</u>	<u>(158,405)</u>
EXPENDITURES:			
CURRENT OPERATIONS:			
COUNTY EXECUTIVE:			
INSTITUTIONAL AND HUMAN SERVICES:			
SOCIAL SERVICES:			
Operating Expenditures	<u>1,172,560</u>	<u>1,217,706</u>	<u>(45,146)</u>
TOTAL SOCIAL SERVICES	<u>1,172,560</u>	<u>1,217,706</u>	<u>(45,146)</u>
TOTAL INSTITUTIONAL AND HUMAN SERVICES	<u>1,172,560</u>	<u>1,217,706</u>	<u>(45,146)</u>
TOTAL COUNTY EXECUTIVE	<u>1,172,560</u>	<u>1,217,706</u>	<u>(45,146)</u>
JUSTICE ADMINISTRATION:			
PROBATE COURT:			
JUVENILE MAINTENANCE:			
Operating Expenditures	<u>2,132,840</u>	<u>2,918,715</u>	<u>(785,875)</u>
TOTAL JUVENILE MAINTENANCE	<u>2,132,840</u>	<u>2,918,715</u>	<u>(785,875)</u>
FIELD SERVICES:			
Salaries and Fringes	489,154	494,372	(5,218)
Operating Expenditures	<u>113,000</u>	<u>105,342</u>	<u>7,658</u>
TOTAL FIELD SERVICES	<u>602,154</u>	<u>599,714</u>	<u>2,440</u>
TOTAL PROBATE COURT	<u>2,734,994</u>	<u>3,518,429</u>	<u>(783,435)</u>
TOTAL JUSTICE ADMINISTRATION	<u>2,734,994</u>	<u>3,518,429</u>	<u>(783,435)</u>
TOTAL EXPENDITURES	<u>3,907,554</u>	<u>4,736,135</u>	<u>(828,581)</u>
Excess of Revenue Under Expenditures	(3,204,483)	(4,191,469)	(986,986)
Other Financing Sources:			
Operating Transfers In	<u>3,204,483</u>	<u>4,191,469</u>	<u>986,986</u>
Excess of Revenues and Other Sources Over Expenditures	-0-	-0-	-0-
Fund Balance at Beginning of Year	-0-	-0-	-0-
Fund Balance at End of Year	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1991

	Social Services Foster Care		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
State Grants	\$ 44,000	\$ 27,200	\$ (16,800)
TOTAL REVENUES	44,000	27,200	(16,800)
EXPENDITURES:			
CURRENT OPERATIONS:			
COUNTY EXECUTIVE:			
INSTITUTIONAL AND HUMAN SERVICES:			
SOCIAL SERVICES:			
Operating Expenditures	68,000	58,330	9,670
TOTAL SOCIAL SERVICES	68,000	58,330	9,670
TOTAL INSTITUTIONAL AND HUMAN SERVICES	68,000	58,330	9,670
TOTAL COUNTY EXECUTIVE	68,000	58,330	9,670
TOTAL EXPENDITURES	68,000	58,330	9,670
Excess of Revenue Under Expenditures	(24,000)	(31,130)	(7,130)
Other Financing Sources:			
Operating Transfers In	24,000	31,130	7,130
Excess of Revenues and Other Sources Over Expenditures	-0-	-0-	-0-
Fund Balance at Beginning of Year	-0-	-0-	-0-
Fund Balance at End of Year	\$ -0-	\$ -0-	\$ -0-

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1991

	Social Services Relief Administration		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:	\$ -0-	\$ -0-	\$ -0-
EXPENDITURES:			
CURRENT OPERATIONS:			
COUNTY EXECUTIVE:			
INSTITUTIONAL AND HUMAN SERVICES:			
SOCIAL SERVICES:			
Salaries and Fringes	5,000	6,119	(1,119)
Operating Expenditures	27,679	27,658	21
TOTAL SOCIAL SERVICES	32,679	33,777	(1,098)
TOTAL INSTITUTIONAL AND HUMAN SERVICES	32,679	33,777	(1,098)
TOTAL COUNTY EXECUTIVE	32,679	33,777	(1,098)
TOTAL EXPENDITURES	32,679	33,777	(1,098)
Excess of Revenue Under Expenditures	(32,679)	(33,777)	(1,098)
Other Financing Sources:			
Operating Transfers In	32,679	33,777	1,098
Excess of Revenues and Other Sources Over Expenditures	-0-	-0-	-0-
Fund Balance at Beginning of Year	-0-	-0-	-0-
Fund Balance at End of Year	\$ -0-	\$ -0-	\$ -0-

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1991

	Social Services Hospitalization		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Other	\$ 3,500	\$ 10,165	\$ 6,665
TOTAL REVENUES	3,500	10,165	6,665
EXPENDITURES:			
CURRENT OPERATIONS:			
COUNTY EXECUTIVE:			
INSTITUTIONAL AND HUMAN SERVICES:			
SOCIAL SERVICES:			
Operating Expenditures	3,500,000	4,373,000	(873,000)
TOTAL SOCIAL SERVICES	3,500,000	4,373,000	(873,000)
TOTAL INSTITUTIONAL AND HUMAN SERVICES	3,500,000	4,373,000	(873,000)
TOTAL COUNTY EXECUTIVE	3,500,000	4,373,000	(873,000)
TOTAL EXPENDITURES	3,500,000	4,373,000	(873,000)
Excess of Revenue Under Expenditures	(3,496,500)	(4,362,835)	(866,335)
Other Financing Sources (Uses):			
Operating Transfers In	3,500,000	4,373,000	873,000
Operating Transfers Out	(3,500)	(10,165)	(6,665)
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-0-	-0-	-0-
Fund Balance at Beginning of Year	-0-	-0-	-0-
Fund Balance at End of Year	\$ -0-	\$ -0-	\$ -0-

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1991

	Land Sales		Variance Favorable (Unfavorable)
	<u>Amended Budget</u>	<u>Actual</u>	
REVENUES:			
Other	\$ 625	\$ -0-	\$ (625)
TOTAL REVENUES	<u>625</u>	<u>-0-</u>	<u>(625)</u>
EXPENDITURES:			
CURRENT OPERATIONS:			
COUNTY EXECUTIVE:			
ADMINISTRATIVE			
Operating Expenditures	<u>-0-</u>	<u>2,591</u>	<u>(2,591)</u>
TOTAL EXPENDITURES	<u>-0-</u>	<u>2,591</u>	<u>(2,591)</u>
Excess of Revenues Over (Under)			
Expenditures	625	(2,591)	(3,216)
Other Financing Sources:			
Operating Transfers In	<u>-0-</u>	<u>2,591</u>	<u>2,591</u>
Excess of Revenues and Other Sources			
Over (Under) Expenditures	625	-0-	(625)
Fund Balance at Beginning of Year	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance at End of Year	<u>\$ 625</u>	<u>\$ -0-</u>	<u>\$ (625)</u>

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1991

	Friend of the Court		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
State Grants	\$ 306,000	\$ 229,352	\$ (76,648)
Charges for Services	<u>135,000</u>	<u>123,833</u>	<u>(11,167)</u>
TOTAL REVENUES	<u>441,000</u>	<u>353,185</u>	<u>(87,815)</u>
EXPENDITURES:			
CURRENT OPERATIONS:			
COUNTY EXECUTIVE:			
MANAGEMENT AND BUDGET:			
ACCOUNTING:			
Salaries and Fringes	856,168	839,055	17,113
Overtime	1,100	1,008	92
Operating Expenditures	<u>568,070</u>	<u>572,083</u>	<u>(4,013)</u>
TOTAL ACCOUNTING	<u>1,425,338</u>	<u>1,412,146</u>	<u>13,192</u>
TOTAL MANAGEMENT AND BUDGET	<u>1,425,338</u>	<u>1,412,146</u>	<u>13,192</u>
TOTAL COUNTY EXECUTIVE	<u>1,425,338</u>	<u>1,412,146</u>	<u>13,192</u>
JUSTICE ADMINISTRATION:			
CIRCUIT COURT:			
FRIEND OF THE COURT:			
Salaries and Fringes	4,789,476	4,714,399	75,077
Overtime	16,380	22,641	(6,261)
Operating Expenditures	<u>1,300,166</u>	<u>1,261,479</u>	<u>38,687</u>
TOTAL FRIEND OF THE COURT	<u>6,106,022</u>	<u>5,998,519</u>	<u>107,503</u>
TOTAL CIRCUIT COURT	<u>6,106,022</u>	<u>5,998,519</u>	<u>107,503</u>
TOTAL JUSTICE ADMINISTRATION	<u>6,106,022</u>	<u>5,998,519</u>	<u>107,503</u>
TOTAL EXPENDITURES	<u>7,531,360</u>	<u>7,410,665</u>	<u>120,695</u>
Excess of Revenues Over (Under) Expenditures	(7,090,360)	(7,057,480)	32,880
Operating Financing Sources: Operating Transfers In	<u>7,090,360</u>	<u>7,043,070</u>	<u>(47,290)</u>

Continued

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	Friend of the Court		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
Excess of Revenues and Other Sources			
Under Expenditures	\$ -0-	\$ (14,410)	\$ (14,410)
Fund Balance at Beginning of Year	219,012	219,012	
Fund Balance at End of Year	\$ 219,012	\$ 204,602	\$ (14,410)

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1991

	<u>Parks and Recreation</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Taxes	\$ 5,600,000	\$ 5,598,153	\$ (1,847)
Charges for Services	4,332,640	4,804,351	471,711
Use of Money	300,000	392,892	92,892
Other	28,250	48,168	19,918
TOTAL REVENUES	<u>10,260,890</u>	<u>10,843,564</u>	<u>582,674</u>
EXPENDITURES:			
CURRENT OPERATIONS:			
PARKS AND RECREATION:			
Salaries and Fringes	4,973,592	5,058,860	(85,268)
Overtime	90,700	111,022	(20,322)
Operating Expenditures	5,293,598	5,504,869	(211,271)
TOTAL PARKS AND RECREATION	<u>10,357,890</u>	<u>10,674,751</u>	<u>(316,861)</u>
TOTAL EXPENDITURES	<u>10,357,890</u>	<u>10,674,751</u>	<u>(316,861)</u>
Excess of Revenue Over (Under) Expenditures	(97,000)	168,813	265,813
Other Financing Sources (Uses):			
Operating Transfers In	100,000	100,000	
Operating Transfers Out	(3,000)	(3,000)	
Excess of Revenues and Other Sources Over Expenditures and Other Uses	-0-	265,813	265,813
Fund Balances at Beginning of Year	2,211,533	2,211,533	
Equity Transfers Out		(8,500)	(8,500)
Fund Balances at End of Year	<u>\$ 2,211,533</u>	<u>\$ 2,468,846</u>	<u>\$ 257,313</u>

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1991

	Road Commission		Variance Favorable (Unfavorable)
	<u>Amended Budget</u>	<u>Actual</u>	
REVENUES:			
Special Assessments	\$ 3,025,000	\$ 3,047,637	\$ 22,637
Federal Grant	7,652,915	7,123,312	(529,603)
State Grants	47,181,093	45,383,943	(1,797,150)
Other Intergovernmental Revenues	3,129,652	3,937,309	807,657
Use of Money	1,505,000	1,417,957	(87,043)
Other	<u>7,015,511</u>	<u>986,380</u>	<u>(6,029,131)</u>
TOTAL REVENUES	<u>69,509,171</u>	<u>61,896,538</u>	<u>(7,612,633)</u>
EXPENDITURES:			
CURRENT OPERATIONS:			
ROAD COMMISSION:			
Operating Expenditures	<u>72,278,757</u>	<u>64,116,963</u>	<u>8,161,794</u>
TOTAL ROAD COMMISSION	<u>72,278,757</u>	<u>64,116,963</u>	<u>8,161,794</u>
TOTAL EXPENDITURES	<u>72,278,757</u>	<u>64,116,963</u>	<u>8,161,794</u>
Excess of Revenues Over (Under) Expenditures	(2,769,586)	(2,220,425)	549,161
Other Financing Sources:			
Operating Transfers In	<u>3,010,390</u>	<u>1,454,662</u>	<u>(1,555,728)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	240,804	(765,763)	(1,006,567)
Fund Balance at Beginning of Year	<u>7,956,914</u>	<u>7,956,914</u>	
Fund Balance at End of Year	<u>\$ 8,197,718</u>	<u>\$ 7,191,151</u>	<u>\$ (1,006,567)</u>

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual
For the Year Ended December 31, 1991

	Total Budgeted Special Revenue Funds		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes	\$ 5,600,000	\$ 5,598,153	\$ (1,847)
Special Assessments	3,025,000	3,047,637	22,637
Federal Grants	7,858,732	7,304,636	(554,096)
State Grants	73,957,883	68,615,734	(5,342,149)
Other Intergovernmental Revenues	4,443,711	5,589,041	1,145,330
Charges for Services	7,757,720	8,397,982	640,262
Use of Money	1,805,000	1,810,849	5,849
Other	10,813,397	7,720,951	(3,092,446)
TOTAL REVENUES	115,261,443	108,084,983	(7,176,460)
EXPENDITURES:			
CURRENT OPERATIONS:			
COUNTY EXECUTIVE:			
ADMINISTRATIVE:			
Operating Expenditures		2,591	(2,591)
MANAGEMENT AND BUDGET:			
ACCOUNTING:			
Salaries and Fringes	926,663	908,562	18,101
Overtime	1,100	1,008	92
Operating Expenditures	570,595	574,310	(3,715)
TOTAL ACCOUNTING	1,498,358	1,483,880	14,478
TOTAL MANAGEMENT AND BUDGET	1,498,358	1,483,880	14,478
INSTITUTIONAL AND HUMAN SERVICES:			
ADMINISTRATION:			
Operating Expenditures	1,680,400	1,941,765	(261,365)
TOTAL ADMINISTRATION	1,680,400	1,941,765	(261,365)
HEALTH DIVISION:			
Salaries and Fringes	16,293,320	15,452,673	840,647
Overtime	22,000	10,792	11,208
Operating Expenditures	3,585,787	3,225,826	359,961
TOTAL HEALTH DIVISION	19,901,107	18,689,291	1,211,816

Continued

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	Total Budgeted Special Revenue Funds		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
CURRENT OPERATIONS:			
COUNTY EXECUTIVE:			
INSTITUTIONAL AND HUMAN SERVICES:			
CHILDREN'S VILLAGE:			
Salaries and Fringes	\$ 6,520,027	\$ 6,383,402	\$ 136,625
Overtime	162,000	175,597	(13,597)
Operating Expenditures	4,054,187	3,955,697	98,490
TOTAL CHILDREN'S VILLAGE	10,736,214	10,514,696	221,518
COMMUNITY MENTAL HEALTH:			
Salaries and Fringes	11,218,873	10,590,887	627,986
Overtime		5,252	(5,252)
Operating Expenditures	20,353,983	19,045,341	1,308,642
TOTAL COMMUNITY MENTAL HEALTH	31,572,856	29,641,480	1,931,376
SOCIAL SERVICES:			
Salaries and Fringes	5,000	6,119	(1,119)
Operating Expenditures	4,768,239	5,676,694	(908,455)
TOTAL SOCIAL SERVICES	4,773,239	5,682,813	(909,574)
TOTAL INSTITUTIONAL AND HUMAN SERVICES	68,663,816	66,470,045	2,193,771
PUBLIC SERVICES:			
EMERGENCY MEDICAL SERVICES:			
Salaries and Fringes	437,844	449,260	(11,416)
Overtime	5,000	1,202	3,798
Operating Expenditures	511,450	476,605	34,845
TOTAL EMERGENCY MEDICAL SERVICES	954,294	927,067	27,227
ANIMAL CONTROL:			
Salaries and Fringes	965,734	953,865	11,869
Overtime	23,300	31,563	(8,263)
Operating Expenditures	429,671	439,179	(9,508)
TOTAL ANIMAL CONTROL	1,418,705	1,424,607	(5,902)
TOTAL PUBLIC SERVICES	2,372,999	2,351,674	21,325
TOTAL COUNTY EXECUTIVE	72,535,173	70,308,190	2,226,983

Continued

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	Total Budgeted Special Revenue Funds		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
CURRENT OPERATIONS:			
JUSTICE ADMINISTRATION:			
CIRCUIT COURT:			
FRIEND OF THE COURT:			
Salaries and Fringes	4,789,476	4,714,399	75,077
Overtime	16,380	22,641	(6,261)
Operating Expenditures	1,300,166	1,261,479	38,687
TOTAL FRIEND OF THE COURT	6,106,022	5,998,519	107,503
TOTAL CIRCUIT COURT	6,106,022	5,998,519	107,503
PROBATE COURT:			
JUVENILE MAINTENANCE:			
Operating Expenditures	2,132,840	2,918,715	(785,875)
TOTAL JUVENILE MAINTENANCE	2,132,840	2,918,715	(785,875)
FIELD SERVICES:			
Salaries and Fringes	489,154	494,372	(5,218)
Operating Expenditures	113,000	105,342	7,658
TOTAL FIELD SERVICES	602,154	599,714	2,440
TOTAL PROBATE COURT	2,734,994	3,518,429	(783,435)
TOTAL JUSTICE ADMINISTRATION	8,841,016	9,516,948	(675,932)
PARKS AND RECREATION:			
Salaries and Fringes	4,973,592	5,058,860	(85,268)
Overtime	90,700	111,022	(20,322)
Operating Expenditures	5,293,598	5,504,869	(211,271)
TOTAL PARKS AND RECREATION	10,357,890	10,674,751	(316,861)
ROAD COMMISSION			
Operating Expenditures	72,278,757	64,116,963	8,161,794
TOTAL ROAD COMMISSION	72,278,757	64,116,963	8,161,794
TOTAL EXPENDITURES	164,012,836	154,616,852	9,395,984

Continued

County of Oakland
Statement of Revenues, Expenditures and Changes in Funds Balances
Amended Budget and Actual, Continued
For the Year Ended December 31, 1991

	<u>Total Budgeted Special Revenue Funds</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess of Revenues Over (Under) Expenditures	\$(48,751,393)	\$(46,531,869)	\$ 2,219,524
Other Financing Sources (Uses):			
Operating Transfers In	49,076,822	45,871,173	(3,205,649)
Operating Transfers Out	<u>(84,625)</u>	<u>(87,961)</u>	<u>(3,336)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	240,804	(748,657)	(989,461)
Fund Balances at Beginning of Year	10,861,830	10,861,830	
Residual Equity Transfers Out		<u>(8,500)</u>	<u>(8,500)</u>
Fund Balances at End of Year	<u>\$ 11,102,634</u>	<u>\$ 10,104,673</u>	<u>\$ (997,961)</u>

DEBT SERVICE FUNDS

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

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

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

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

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

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

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

The Drains Act 40 Fund was established to accumulate resources for the payment of bonded debt issued for the construction of various Chapter 20 and 21 drains.

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

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

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

COUNTY OF OAKLAND
COMBINING BALANCE SHEET - DEBT SERVICE FUNDS
DECEMBER 31, 1991

	BUILDING AUTHORITY EAST WING	BUILDING AUTHORITY LAW ENFORCE- MENT COMPLEX	BUILDING AUTHORITY MEDICAL CARE FACILITY	BUILDING AUTHORITY LAW ENFORCE- MENT COMPLEX EXPANSION	BUILDING AUTHORITY COMPUTER CENTER	DRAINS ACT 40	WATER AND SEWER ACT 185	REFUNDING ACT 202	WATER AND SEWER ACT 342	TOTAL
ASSETS										
CASH AND CASH EQUIVALENTS	\$ 3,043,056	\$ 846,451	\$ 1,121,437		\$ 3,924	\$ 4,058,213	\$ 12,253,332	\$ 1,417,206	\$ 1,837,072	\$ 24,580,691
SPECIAL ASSESSMENTS RECEIVABLE						61,842,078	75,705,105	27,080,000	124,230,700	288,857,883
ACCOUNTS AND INTEREST RECEIVABLE	372,903	565	749			34,887	130,886	15,308	14,506	569,804
DUE FROM OTHER FUNDS				\$ 159	603					762
TOTAL ASSETS	\$ 3,415,959	\$ 847,016	\$ 1,122,186	\$ 159	\$ 4,527	\$ 65,935,178	\$ 88,089,323	\$ 28,512,514	\$ 126,082,278	\$ 314,009,140
LIABILITIES AND FUND BALANCES										
LIABILITIES:										
DUE TO OTHER FUNDS		95,321	41,208	159						136,688
DEFERRED REVENUE						61,842,078	75,705,000	27,080,000	124,230,700	288,857,778
OTHER ACCRUED LIABILITIES									25,270	25,270
TOTAL LIABILITIES		95,321	41,208	159		61,842,078	75,705,000	27,080,000	124,255,970	289,019,736
FUND BALANCES:										
RESERVED	3,415,959	751,695	1,080,978		4,527	4,093,100	12,384,323	1,432,514	1,826,308	24,989,404
TOTAL FUND BALANCES	3,415,959	751,695	1,080,978		4,527	4,093,100	12,384,323	1,432,514	1,826,308	24,989,404
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,415,959	\$ 847,016	\$ 1,122,186	\$ 159	\$ 4,527	\$ 65,935,178	\$ 88,089,323	\$ 28,512,514	\$ 126,082,278	\$ 314,009,140

COUNTY OF OAKLAND
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1991

	BUILDING AUTHORITY EAST WING	BUILDING AUTHORITY LAW ENFORCE- MENT COMPLEX	BUILDING AUTHORITY MEDICAL CARE FACILITY	BUILDING AUTHORITY LAW ENFORCE- MENT COMPLEX EXPANSION	BUILDING AUTHORITY COMPUTER CENTER	DRAIN ACT 40	WATER AND SEWER ACT 185	REFUNDING ACT 202	WATER AND SEWER ACT 342	TOTAL
REVENUES:										
SPECIAL ASSESSMENTS						\$ 11,587,463	\$ 11,001,924	\$ 3,695,468	\$ 12,603,422	\$ 38,888,277
CHARGES FOR SERVICES						778	2,132	809	14,827	18,546
USE OF MONEY	\$ 228,744	\$ 51,467	\$ 71,156			315,179	781,339	112,441	149,630	1,709,956
TOTAL REVENUES	228,744	51,467	71,156			11,903,420	11,785,395	3,808,718	12,767,879	40,616,779
EXPENDITURES:										
RETIREMENT OF BONDS	165,000	450,000	200,000	\$ 830,000		7,170,000	6,375,000	2,165,000	4,890,000	22,245,000
INTEREST	52,172	204,000	88,740	1,035,628	\$ 743,650	3,751,325	4,677,804	1,479,819	7,963,654	19,996,792
PAYING AGENT FEES	201	1,359	628	3,022	1,000	23,163	18,091	6,108	25,333	78,905
TOTAL EXPENDITURES	217,373	655,359	289,368	1,868,650	744,650	10,944,488	11,070,895	3,650,927	12,878,987	42,320,697
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	11,371	(603,892)	(218,212)	(1,868,650)	(744,650)	958,932	714,500	157,791	(111,108)	(1,703,918)
OTHER FINANCING SOURCES (USES):										
OPERATING TRANSFERS IN		654,000	288,740	1,531,976	461,823					2,936,539
PROCEEDS ON ADVANCE REFUNDING BONDS						2,895,000				2,895,000
PAYMENT TO BOND ESCROW AGENT						(2,895,000)				(2,895,000)
DISTRIBUTION TO MUNICIPALITIES						(1,691,721)	(1,476,670)	(82,206)	(71,826)	(3,322,423)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	11,371	50,108	70,528	(336,674)	(282,827)	(732,789)	(762,170)	75,585	(182,934)	(2,089,802)
FUND BALANCES AT BEGINNING OF YEAR	3,404,588	701,587	1,010,450		287,354	4,225,886	13,083,493	1,356,929	1,925,011	25,995,298
RESIDUAL EQUITY TRANSFERS IN				336,674		670,325	63,000		84,231	1,154,230
RESIDUAL EQUITY TRANSFERS OUT						(70,322)				(70,322)
FUND BALANCES AT END OF YEAR	\$ 3,415,959	\$ 751,695	\$ 1,080,978	\$ 0	\$ 4,527	\$ 4,093,100	\$ 12,384,323	\$ 1,432,514	\$ 1,826,308	\$ 24,989,404

CAPITAL PROJECTS FUNDS

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

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

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

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

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

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

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

The West Wing Construction Fund was established to account for the proceeds of bonds which are to be issued for the construction of the new west wing addition to the Court House.

The Drains Act 40 Fund was established to account for the proceeds of bonds issued for construction of various Chapter 20 and 21 drains

The Water and Sewer Act 185 Fund was established to account for the proceeds of bonds issued for construction of Water and Sewer Systems.

The Water and Sewer Act 342 Fund was established to account for the proceeds of bonds issued for the construction of Water and Sewer Systems.

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

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

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

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - CAPITAL PROJECTS FUNDS
 DECEMBER 31, 1991

	BUILDING IMPROVEMENT	UTILITIES IMPROVEMENT	WORK PROJECTS	LAW ENFORCE- MENT COMPLEX EXPANSION CONSTRUCTION	COMPUTER CENTER CONSTRUCTION	WEST WING CONSTRUCTION	DRAIN ACT 40
ASSETS							
CURRENT ASSETS:							
CASH AND CASH EQUIVALENTS	\$ 3,064,394	\$ 2,237,885	\$ 2,273,596		\$ 682,331	\$ 250,946	\$ 13,674,912
SPECIAL ASSESSMENTS RECEIVABLE DUE FROM OTHER GOVERNMENTAL UNITS					2,435	1,023	31,175
ACCOUNTS AND INTEREST RECEIVABLE DUE FROM OTHER FUNDS			265,061				
PREPAYMENTS AND OTHER ASSETS							
TOTAL CURRENT ASSETS	3,064,394	2,237,885	2,538,657		684,766	251,969	13,706,087
LONG-TERM ASSETS:							
ADVANCES TO OTHER GOVERNMENTS, DRAINS, ENGINEERS, ETC.							1,190,000
SPECIAL ASSESSMENTS RECEIVABLE							
TOTAL LONG-TERM ASSETS							1,190,000
TOTAL ASSETS	\$ 3,064,394	\$ 2,237,885	\$ 2,538,657		\$ 684,766	\$ 251,969	\$ 14,896,087
LIABILITIES AND FUND BALANCES							
CURRENT LIABILITIES:							
VOUCHERS PAYABLE			134,025		28,118	1,820	
DUE TO OTHER GOVERNMENTAL UNITS							770,947
DUE TO OTHER FUNDS	540,453	800	169,466		603		213,694
DEFERRED REVENUE							
OTHER ACCRUED LIABILITIES			52,221		255,204		8,834
TOTAL CURRENT LIABILITIES	540,453	800	355,712		283,925	1,820	993,475
OTHER LIABILITIES:							
ADVANCES							1,000,000
TOTAL OTHER LIABILITIES							1,000,000
TOTAL LIABILITIES	540,453	800	355,712		283,925	1,820	1,993,475
FUND BALANCES:							
RESERVED					400,841	250,149	12,902,612
UNRESERVED:							
DESIGNATED			2,182,945				
UNDESIGNATED	2,523,941	2,237,085					
TOTAL FUND BALANCES	2,523,941	2,237,085	2,182,945		400,841	250,149	12,902,612
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,064,394	\$ 2,237,885	\$ 2,538,657		\$ 684,766	\$ 251,969	\$ 14,896,087

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - CAPITAL PROJECTS FUNDS, CONTINUED
 DECEMBER 31, 1991

	WATER AND SEWER ACT 185	WATER AND SEWER ACT 342	DAMS ACT 146	DRAIN COMMISSIONER REVOLVING	DPW SCADA TELEMETER	TOTAL
ASSETS						
CURRENT ASSETS:						
CASH AND CASH EQUIVALENTS	\$ 4,923,055	\$ 29,838,582	\$ 118,934	\$ 143,209	\$ 848,795	\$ 58,056,639
SPECIAL ASSESSMENTS RECEIVABLE DUE FROM OTHER GOVERNMENTAL UNITS		9,240,994	69,803			9,240,994
ACCOUNTS AND INTEREST RECEIVABLE DUE FROM OTHER FUNDS	30,946	97,719	105		2,783	166,186
PREPAYMENTS AND OTHER ASSETS	19,408	5,951,096	148	1,069,775		7,286,080
		105,161	32,114			156,683
TOTAL CURRENT ASSETS	4,973,409	45,233,552	221,104	1,212,984	851,578	74,976,385
LONG-TERM ASSETS:						
ADVANCES TO OTHER GOVERNMENTS, DRAINS, ENGINEERS, ETC.				205,000		1,395,000
SPECIAL ASSESSMENTS RECEIVABLE			241,905			241,905
TOTAL LONG-TERM ASSETS			241,905	205,000		1,636,905
TOTAL ASSETS	\$ 4,973,409	\$ 45,233,552	\$ 463,009	\$ 1,417,984	\$ 851,578	\$ 76,613,290
LIABILITIES AND FUND BALANCES						
CURRENT LIABILITIES:						
VOUCHERS PAYABLE		530,094		9,453		703,510
DUE TO OTHER GOVERNMENTAL UNITS			22,857			793,804
DUE TO OTHER FUNDS		6,149,042	50,876	83,531	11,162	7,219,627
DEFERRED REVENUE		9,212,231	274,019			9,486,250
OTHER ACCRUED LIABILITIES			2,803			319,062
TOTAL CURRENT LIABILITIES		15,891,367	350,555	92,984	11,162	18,522,253
OTHER LIABILITIES:						
ADVANCES			377,120	625,000		2,002,120
TOTAL OTHER LIABILITIES			377,120	625,000		2,002,120
TOTAL LIABILITIES		15,891,367	727,675	717,984	11,162	20,524,373
FUND BALANCES:						
RESERVED	4,973,409	29,342,185	(264,666)	700,000		48,304,530
UNRESERVED:						
DESIGNATED					840,416	3,023,361
UNDESIGNATED						4,761,026
TOTAL FUND BALANCES	4,973,409	29,342,185	(264,666)	700,000	840,416	56,088,917
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,973,409	\$ 45,233,552	\$ 463,009	\$ 1,417,984	\$ 851,578	\$ 76,613,290

COUNTY OF OAKLAND
 CAPITAL PROJECTS FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED DECEMBER 31, 1991

	BUILDING IMPROVEMENT	UTILITIES IMPROVEMENT	WORK PROJECTS	LAW ENFORCE- MENT COMPLEX EXPANSION CONSTRUCTION	COMPUTER CENTER CONSTRUCTION	WEST WING CONSTRUCTION	DRAIN ACT 40
REVENUES:							
SPECIAL ASSESSMENTS							\$ 7,436
FEDERAL GRANTS							
USE OF MONEY				\$ 11,410	\$ 192,274	\$ 1,969	512,722
OTHER	\$ 69,479	\$ 532					78,902
TOTAL REVENUES	69,479	532		11,410	192,274	1,969	599,060
EXPENDITURES:							
CAPITAL OUTLAY			\$ 1,458,989		3,541,239	1,820	3,551,474
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	69,479	532	(1,458,989)	11,410	(3,348,965)	149	(2,952,414)
OTHER FINANCING SOURCES (USES):							
OPERATING TRANSFERS IN	1,250,000	500,000	1,932,079			250,000	
OPERATING TRANSFERS OUT	(1,235,737)	(271,000)			(456,092)		
PROCEEDS FROM BOND SALES							10,140,000
DISTRIBUTION TO MUNICIPALITIES							
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	83,742	229,532	473,090	11,410	(3,805,057)	250,149	7,187,586
FUND BALANCES AT BEGINNING OF YEAR	2,840,199	2,007,553	1,709,855	325,264	4,384,512		5,715,026
RESIDUAL EQUITY TRANSFERS IN							
RESIDUAL EQUITY TRANSFERS OUT	(400,000)			(336,674)	(178,614)		
FUND BALANCES (DEFICIT) AT END OF YEAR	\$ 2,523,941	\$ 2,237,085	\$ 2,182,945	\$ 0	\$ 400,841	\$ 250,149	\$ 12,902,612

CONTINUED

COUNTY OF OAKLAND
 CAPITAL PROJECTS FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES, CONTINUED
 FOR THE YEAR ENDED DECEMBER 31, 1991

	WATER AND SEWER ACT 185	WATER AND SEWER ACT 342	DAMS ACT 146	DRAIN COMMISSIONER REVOLVING	DPW SCADA TELEMETER	TOTAL
REVENUES:						
SPECIAL ASSESSMENTS		\$ 3,828,048	\$ 192,850			\$ 4,028,334
FEDERAL GRANTS		9,766,147				9,766,147
USE OF MONEY	\$ 291,239	2,363,072	5,348		\$ 47,479	3,425,513
OTHER		1,505	6,556			156,974
TOTAL REVENUES	291,239	15,958,772	204,754		47,479	17,376,968
EXPENDITURES:						
CAPITAL OUTLAY	10,712	34,007,061	125,801		36,496	42,733,592
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	280,527	(18,048,289)	78,953		10,983	(25,356,624)
OTHER FINANCING SOURCES (USES):						
OPERATING TRANSFERS IN						3,932,079
OPERATING TRANSFERS OUT						(1,962,829)
PROCEEDS FROM BOND SALES		4,085,000				14,225,000
DISTRIBUTION TO MUNICIPALITIES		(3,983,629)	(22,857)			(4,006,486)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	280,527	(17,946,918)	56,096		10,983	(13,168,860)
FUND BALANCES AT BEGINNING OF YEAR	4,988,244	47,140,972	(320,762)	700,000	829,433	70,320,296
RESIDUAL EQUITY TRANSFERS IN	114,454	238,562				353,016
RESIDUAL EQUITY TRANSFERS OUT	(409,816)	(90,431)				(1,415,535)
FUND BALANCES (DEFICIT) AT END OF YEAR	\$ 4,973,409	\$29,342,185	\$ (264,666)	\$ 700,000	\$ 840,416	\$ 56,088,917

INTERNAL SERVICE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The Facilities and Operations Fund accumulates the costs of operating and maintaining the County's buildings, grounds and utilities. 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.

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 Microfilming Fund accumulates the costs of microfilming and photo copying 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 Printing and Mailing Fund accumulates the costs of County mail and printing services. The fund recovers these costs by developing rates and billing user departments.

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

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - INTERNAL SERVICE FUNDS
 DECEMBER 31, 1991

	DELINQUENT TAX REVOLVING	FRINGE BENEFITS	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION	RETIREES' HOSPITAL ACTUARIAL	MATERIALS MANAGEMENT	COMPUTER SERVICES	COMPUTER SERVICES EQUIPMENT	DRAIN EQUIPMENT	LIABILITY INSURANCE	OFFICE EQUIPMENT
ASSETS											
CURRENT ASSETS:											
CASH AND CASH EQUIVALENTS	\$ 57,523,557	\$ 8,842,790	\$ 6,292,227	\$ 1,008,644	\$ 5,317,365	\$ 445,546	\$ 2,506,896	\$ 18,015	\$ 126,554	\$ 7,364,295	\$ 2,229,950
CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE	75,988,200										
DUE FROM OTHER GOVERNMENTAL UNITS	191,483					9,961	224,408	92,000			
ACCOUNTS AND INTEREST RECEIVABLE	11,061,099	2,708,913	33,772			25,383	60,545		415		233
DUE FROM OTHER FUNDS	6,298,171	7,208,554	324,096	12,121		238,455	993,378	38,433	25,153		397,345
INVENTORIES AND SUPPLIES						392,067	184,251		1,704		
PREPAYMENTS AND OTHER ASSETS									393		
TOTAL CURRENT ASSETS	151,062,510	18,760,257	6,650,095	1,020,765	5,317,365	1,111,412	3,969,478	148,448	154,219	7,364,295	2,627,528
PROPERTY AND EQUIPMENT AT COST:											
LAND IMPROVEMENT											
BUILDING AND IMPROVEMENTS											
EQUIPMENT						94,258	12,467,156	1,708,027	767,004	15,967	4,030,671
LESS: ACCUMULATED DEPRECIATION						94,258	12,467,156	1,708,027	767,004	15,967	4,030,671
						59,673	8,094,258	502,242	439,076	15,230	2,477,515
PROPERTY AND EQUIPMENT-NET						34,585	4,372,898	1,205,785	327,928	737	1,553,156
TOTAL ASSETS	\$ 151,062,510	\$ 18,760,257	\$ 6,650,095	\$ 1,020,765	\$ 5,317,365	\$ 1,145,997	\$ 8,342,376	\$ 1,354,233	\$ 482,147	\$ 7,365,032	\$ 4,180,684

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - INTERNAL SERVICE FUNDS, CONTINUED
 DECEMBER 31, 1991

	DELINQUENT TAX REVOLVING	FRINGE BENEFITS	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION	RETIREES' HOSPITAL ACTUARIAL	MATERIALS MANAGEMENT	COMPUTER SERVICES	COMPUTER SERVICES EQUIPMENT	DRAIN EQUIPMENT	LIABILITY INSURANCE	OFFICE EQUIPMENT
LIABILITIES AND EQUITY											
CURRENT LIABILITIES:											
VOUCHERS PAYABLE		\$ 1,070,570	\$ 59,381			\$ 80,408	\$ 219,571	\$ 3,815	\$ 4,649	\$ 65,296	\$ 19,569
ACCRUED PAYROLL			1,683			1,750	29,022	167		1,493	271
DUE TO OTHER FUNDS		264,504	10,030		\$ 1,231	28,184	226,532	9,603	15,004	18,978	1,922
CURRENT PORTION OF LONG-TERM DEBT	\$ 38,900,000										
CURRENT PORTION OF CONTRACTS PAYABLE							252,574				
CURRENT PORTION OF WORKER'S COMPENSATION			1,491,640								
CURRENT PORTION OF CAPITAL LEASE OBLIGATIONS								211,182			
OTHER ACCRUED LIABILITIES	126,550	1,292,590		\$ 151,440			43,152	1,310	3,333	7,244,137	597
TOTAL CURRENT LIABILITIES	39,026,550	2,627,664	1,562,734	151,440	1,231	110,342	770,851	226,077	22,986	7,329,904	22,359
OTHER LIABILITIES:											
ACCRUED WORKERS COMPENSATION			6,027,722								
ACCRUED UNREPORTED HEALTH COSTS		1,984,509									
ACCRUED SICK AND ANNUAL LEAVE		11,809,032									
CAPITAL LEASE OBLIGATIONS								744,656			
CONTRACTS PAYABLE							1,017,910				
TOTAL OTHER LIABILITIES		13,793,541	6,027,722				1,017,910	744,656			
TOTAL LIABILITIES	39,026,550	16,421,205	7,590,456	151,440	1,231	110,342	1,788,761	970,733	22,986	7,329,904	22,359
EQUITY:											
CONTRIBUTED CAPITAL							923,908				538,982
RETAINED EARNINGS:											
RESERVED FOR DEBT SERVICE	42,150,791										
UNRESERVED:											
PROPERTY AND EQUIPMENT						34,585	3,448,990	1,205,785	327,928		1,014,174
DISABILITY PREMIUM INCREASE		1,006,879									
ACTUARIAL FUNDING REQUIREMENTS					5,316,134						
OTHER	69,885,169	1,332,173	(940,361)	869,325		1,001,070	2,180,717	(822,285)	131,233	35,128	2,605,169
TOTAL UNRESERVED	69,885,169	2,339,052	(940,361)	869,325	5,316,134	1,035,655	5,629,707	383,500	459,161	35,128	3,619,343
TOTAL RETAINED EARNINGS (DEFICIT)	112,035,960	2,339,052	(940,361)	869,325	5,316,134	1,035,655	5,629,707	383,500	459,161	35,128	3,619,343
TOTAL LIABILITIES AND EQUITY	\$ 151,062,510	\$ 18,760,257	\$ 6,650,095	\$ 1,020,765	\$ 5,317,365	\$ 1,145,997	\$ 8,342,376	\$ 1,354,233	\$ 482,147	\$ 7,365,032	\$ 4,180,684

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - INTERNAL SERVICE FUNDS, CONTINUED
 DECEMBER 31, 1991

	CONVENIENCE COPIER	FACILITIES AND OPERATIONS	MOTOR POOL	RADIO COMMUNICATIONS	MICROFILMING	TELEPHONE COMMUNICATIONS	PRINTING AND MAILING	DPW WATER AND SEWER EQUIPMENT	TOTAL
ASSETS									
CURRENT ASSETS:									
CASH AND CASH EQUIVALENTS	\$ 534,642	\$ 3,862,431	\$ 900,177	\$ 783,225	\$ 147,243	\$ 1,039,660	\$ 395,059	\$ 492,306	\$ 99,830,582
CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE									75,988,200
DUE FROM OTHER GOVERNMENTAL UNITS		1,876	5,042	428		18,573	6,562		550,333
ACCOUNTS AND INTEREST RECEIVABLE		171,005	20,617	65	15,587	12,488	2,134	37,810	14,150,066
DUE FROM OTHER FUNDS	36,203	1,358,847	289,554	47,735	24,797	245,808	87,982	108,064	17,734,696
INVENTORIES AND SUPPLIES		121,950	89,683	74,188			55,376		919,219
PREPAYMENTS AND OTHER ASSETS			26,812				3,942	16,992	48,139
TOTAL CURRENT ASSETS	570,845	5,516,109	1,331,885	905,641	187,627	1,316,529	551,055	655,172	209,221,235
PROPERTY AND EQUIPMENT AT COST:									
LAND IMPROVEMENT		598,657							598,657
BUILDING AND IMPROVEMENTS		3,036,495	424,860						3,461,355
EQUIPMENT	793,245	1,262,055	7,417,277	8,222,605	281,329	1,665,539	347,334	1,169,865	40,242,332
	793,245	4,897,207	7,842,137	8,222,605	281,329	1,665,539	347,334	1,169,865	44,302,344
LESS: ACCUMULATED DEPRECIATION	458,271	3,099,325	4,585,010	1,649,203	101,260	827,326	167,588	659,841	23,135,818
PROPERTY AND EQUIPMENT-NET	334,974	1,797,882	3,257,127	6,573,402	180,069	838,213	179,746	510,024	21,166,526
TOTAL ASSETS	\$ 905,819	\$ 7,313,991	\$ 4,589,012	\$ 7,479,043	\$ 367,696	\$ 2,154,742	\$ 730,801	\$ 1,165,196	\$ 230,387,761

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - INTERNAL SERVICE FUNDS, CONTINUED
 DECEMBER 31, 1991

	CONVENIENCE COPIER	FACILITIES AND OPERATIONS	MOTOR POOL	RADIO COMMUNICATIONS	MICROFILMING	TELEPHONE COMMUNICATIONS	PRINTING AND MAILING	DPW WATER AND SEWER EQUIPMENT	TOTAL
LIABILITIES AND EQUITY									
CURRENT LIABILITIES:									
VOUCHERS PAYABLE	\$ 24,557	\$ 183,502	\$ 26,847	\$ 2,038	\$ 2,025	\$ 30,709	\$ 6,460	\$ 7,496	\$ 1,806,893
ACCRUED PAYROLL		41,560	3,562	954	1,662	1,196	1,372		84,692
DUE TO OTHER FUNDS	11,480	350,823	44,238	12,253	22,711	7,288	13,708	97,052	1,135,541
CURRENT PORTION OF LONG-TERM DEBT									38,900,000
CURRENT PORTION OF CONTRACTS PAYABLE				416,290					668,864
CURRENT PORTION OF WORKER'S COMPENSATION									1,491,640
CURRENT PORTION OF CAPITAL LEASE OBLIGATIONS	85,016						22,967		319,165
OTHER ACCRUED LIABILITIES	7,657	91,114	643,310	155,445	1,696	3,762	305	3,170	9,769,568
TOTAL CURRENT LIABILITIES	128,710	666,999	717,957	586,980	28,094	42,955	44,812	107,718	54,176,363
OTHER LIABILITIES:									
ACCRUED WORKER'S COMPENSATION									6,027,722
ACCRUED UNREPORTED HEALTH COSTS									1,984,509
ACCRUED SICK AND ANNUAL LEAVE									11,809,032
CAPITAL LEASE OBLIGATIONS	95,191						82,608		922,455
CONTRACTS PAYABLE				4,642,394					5,660,304
TOTAL OTHER LIABILITIES	95,191			4,642,394			82,608		26,404,022
TOTAL LIABILITIES	223,901	666,999	717,957	5,229,374	28,094	42,955	127,420	107,718	80,580,385
EQUITY:									
CONTRIBUTED CAPITAL			262,485	873,337		30,000			2,628,712
RETAINED EARNINGS:									
RESERVED FOR DEBT SERVICE									42,150,791
UNRESERVED:									
PROPERTY AND EQUIPMENT	334,974	1,797,882	2,994,642	5,700,065	180,069	838,213	179,746	510,024	18,567,077
DISABILITY PREMIUM INCREASE									1,006,879
ACTUARIAL FUNDING REQUIREMENTS									5,316,134
OTHER	346,944	4,849,110	613,928	(4,323,733)	159,533	1,243,574	423,635	547,454	80,137,783
TOTAL UNRESERVED	681,918	6,646,992	3,608,570	1,376,332	339,602	2,081,787	603,381	1,057,478	105,027,873
TOTAL RETAINED EARNINGS (DEFICIT)	681,918	6,646,992	3,608,570	1,376,332	339,602	2,081,787	603,381	1,057,478	147,178,664
TOTAL LIABILITIES AND EQUITY	\$ 905,819	\$ 7,313,991	\$ 4,589,012	\$ 7,479,043	\$ 367,696	\$ 2,154,742	\$ 730,801	\$ 1,165,196	\$ 230,387,761

COUNTY OF OAKLAND
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1991

	DELINQUENT TAX REVOLVING	FRINGE BENEFITS	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION	RETIREES' HOSPITAL ACTUARIAL	MATERIALS MANAGEMENT	COMPUTER SERVICES	COMPUTER SERVICES EQUIPMENT	DRAIN EQUIPMENT	LIABILITY INSURANCE	OFFICE EQUIPMENT
OPERATING REVENUE: CHARGES FOR SERVICES	\$ 13,965,783	\$ 46,510,374	\$ 2,198,718	\$ 106,109		\$ 3,230,752	\$ 9,044,390	\$ 571,234	\$ 319,500	\$ 2,339,106	\$ 893,098
OPERATING EXPENSES:											
SALARIES			194,125			214,014	3,463,730	22,868		183,883	32,276
FRINGE BENEFITS		46,027,556	2,972,853	151,440		98,951	1,298,804	9,165		70,773	13,309
CONTRACTUAL SERVICES	338,068	1,140,517	216,935			2,824,972	2,085,870	113,786	37,034	2,033,275	215,599
COMMODITIES						2,575	413,846		30,626	4,165	27
DEPRECIATION						4,193	1,407,155	243,881	92,972	125	403,946
INTERNAL SERVICES						103,624	709,385	40,680	123,571	54,555	1,672
TOTAL OPERATING EXPENSES	338,068	47,168,073	3,383,913	151,440		3,248,329	9,378,790	430,380	284,203	2,346,776	666,829
OPERATING INCOME (LOSS)	13,627,715	(657,699)	(1,185,195)	(45,331)		(17,577)	(334,400)	140,854	35,297	(7,670)	226,269
NON-OPERATING REVENUES (EXPENSES):											
INTEREST REVENUE	5,069,578							19,411	4,235		
INTEREST EXPENSE	(2,710,832)						(82,507)	(95,520)	(6,040)		
GAIN ON SALE OF PROPERTY AND EQUIPMENT							75,174		4,784		7,568
NET NON-OPERATING REVENUES (EXPENSES)	2,358,746						(7,333)	(76,109)	2,979		7,568
INCOME (LOSS) BEFORE OPERATING TRANSFERS	15,986,461	(657,699)	(1,185,195)	(45,331)		(17,577)	(341,733)	64,745	38,276	(7,670)	233,837
OPERATING TRANSFERS IN OPERATING TRANSFERS OUT	(2,921,433)		87,336				64,729			7,670	
NET INCOME (LOSS)	13,065,028	(657,699)	(1,097,859)	(45,331)		(17,577)	(277,004)	64,745	38,276		233,837
ADD BACK DEPRECIATION CLOSED TO CONTRIBUTED CAPITAL		1,536,217		403,840			25,358				67,156
NET INCOME (LOSS) CLOSED TO RETAINED EARNINGS	13,065,028	878,518	(1,097,859)	358,509		(17,577)	(251,646)	64,745	38,276		300,993
RETAINED EARNINGS AT BEGINNING OF YEAR	98,970,932	1,463,229	157,498	510,816	\$ 5,316,134	1,053,232	5,929,006	271,102	420,885	35,128	3,318,350
RESIDUAL EQUITY TRANSFERS IN								47,653			
RESIDUAL EQUITY TRANSFERS OUT		(2,695)					(47,653)				
RETAINED EARNINGS (DEPECIT) AT END OF YEAR	\$ 112,035,960	\$ 2,339,052	\$ (940,361)	\$ 869,325	\$ 5,316,134	\$ 1,035,655	\$ 5,629,707	\$ 383,500	\$ 459,161	\$ 35,128	\$ 3,619,343

CONTINUED

COUNTY OF OAKLAND
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1991

	CONVENIENCE COPIER	FACILITIES AND OPERATIONS	MOTOR POOL	RADIO COMMUNICATIONS	MICROFILMING	TELEPHONE COMMUNICATIONS	PRINTING AND MAILING	DPW WATER AND SEWER EQUIPMENT	TOTAL
OPERATING REVENUE:									
CHARGES FOR SERVICES	\$ 536,523	\$ 16,258,994	\$ 5,257,178	\$ 522,097	\$ 483,388	\$ 2,482,391	\$ 1,327,920	\$ 925,848	\$ 106,973,403
OPERATING EXPENSES:									
SALARIES		5,572,761	271,894	128,935	212,347	144,203	182,666	148,210	10,771,912
FRINGE BENEFITS		2,462,144	205,548	57,566	32,255	51,873	76,912	61,852	53,651,001
CONTRACTUAL SERVICES	256,060	5,831,702	3,084,912	48,240	49,503	1,927,410	937,834	90,637	21,232,354
COMMODITIES	3,045	890,658	7,860	66,986	38,121	7,525	596	54,624	1,520,654
DEPRECIATION	151,555	137,251	1,276,752	136,266	28,991	235,971	39,906	132,384	4,291,348
INTERNAL SERVICES	145,412	677,702	160,279	32,916	73,489	7,098	53,675	531,450	2,715,508
TOTAL OPERATING EXPENSES	556,072	15,572,218	5,007,245	470,909	494,706	2,374,080	1,291,589	1,019,157	94,182,777
OPERATING INCOME (LOSS)	(19,549)	686,776	249,933	51,188	(11,318)	108,311	36,331	(93,309)	12,790,626
NON-OPERATING REVENUES (EXPENSES):									
INTEREST REVENUE								27,807	5,121,031
INTEREST EXPENSE	(8,027)			(154,845)			(8,375)		(3,066,146)
GAIN ON SALE OF PROPERTY AND EQUIPMENT	7,571	20,850	101,878	310		50	920	7,180	226,285
NET NON-OPERATING REVENUES (EXPENSES)	(456)	20,850	101,878	(154,535)		50	(7,455)	34,987	2,281,170
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(20,005)	707,626	351,811	(103,347)	(11,318)	108,361	28,876	(58,322)	15,071,796
OPERATING TRANSFERS IN		1,311,303	3,500	100,000		23,487	2,315		1,600,340
OPERATING TRANSFERS OUT		(1,000,000)	(3,500)			(23,487)			(3,948,420)
NET INCOME (LOSS)	(20,005)	1,018,929	351,811	(3,347)	(11,318)	108,361	31,191	(58,322)	12,723,716
ADD BACK DEPRECIATION CLOSED TO CONTRIBUTED CAPITAL			51,405	3,999					2,087,975
NET INCOME (LOSS) CLOSED TO RETAINED EARNINGS	(20,005)	1,018,929	403,216	652	(11,318)	108,361	31,191	(58,322)	14,811,691
RETAINED EARNINGS AT BEGINNING OF YEAR	701,923	5,628,063	3,205,354	1,375,680	350,920	1,973,426	572,190	1,115,800	132,369,668
RESIDUAL EQUITY TRANSFERS IN									47,653
RESIDUAL EQUITY TRANSFERS OUT									(50,348)
RETAINED EARNINGS (DEPOSIT) AT END OF YEAR	\$ 681,918	\$ 6,646,992	\$ 3,608,570	\$ 1,376,332	\$ 339,602	\$ 2,081,787	\$ 603,381	\$ 1,057,478	\$ 147,178,664

COUNTY OF OAKLAND
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1991

	DELINQUENT TAX REVOLVING	FRINGE BENEFITS	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION	RETIREES' HOSPITAL ACTUARIAL	MATERIALS MANAGEMENT	COMPUTER SERVICES	COMPUTER SERVICES EQUIPMENT	DRAIN EQUIPMENT	LIABILITY INSURANCE	OFFICE EQUIPMENT
CASH FLOWS FROM OPERATING ACTIVITIES:											
CASH RECEIVED FROM USERS	\$ (10,559,252)	\$ 44,057,946	\$ 2,232,683	\$ 107,521		\$ 3,310,492	\$ 8,961,337	\$ 588,489	\$ 317,257	\$ 2,339,106	\$ 681,425
CASH PAID TO SUPPLIERS	(338,068)	(47,768,621)	(1,411,870)	(111,269)		(3,061,773)	(4,812,561)	(380,530)	(206,105)	(1,287,406)	(213,344)
CASH PAID TO EMPLOYEES			(192,442)			(213,094)	(3,447,824)	(22,774)		(182,390)	(32,005)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(10,897,320)	(3,710,675)	628,371	(3,748)		35,625	700,952	185,185	111,152	869,310	436,076
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:											
OPERATING TRANSFERS IN			87,336								
ISSUANCE OF LONG-TERM DEBT	80,000,000										
INTEREST PAID ON LONG-TERM DEBT	(2,648,977)										
PRINCIPAL PAYMENT ON LONG-TERM DEBT	(58,200,000)										
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	19,151,023		87,336								
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:											
CONTRIBUTED CAPITAL							822,477				306,752
AMOUNT RECEIVED FROM EQUIPMENT CONTRACTS							1,400,000				
RESIDUAL EQUITY TRANSFERS OUT		(2,695)					(47,653)	47,653			
OPERATING TRANSFERS IN							64,729			7,670	
OPERATING TRANSFERS OUT	(2,921,433)										
GAIN ON SALE OF EQUIPMENT							75,174		8,649		7,568
ACQUISITION OF FIXED ASSETS						(24,819)	(2,142,780)	(1,027)	(83,945)	(862)	(582,106)
AMOUNT PAID ON EQUIPMENT CONTRACTS							(131,053)		(4,340)		
PRINCIPAL PAID ON CAPITAL LEASES								(137,688)			
INTEREST PAID ON EQUIPMENT CONTRACTS AND CAPITAL LEASES							(82,507)	(95,519)	(6,040)		
NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	(2,921,433)	(2,695)				(24,819)	(41,613)	(186,581)	(85,676)	6,808	(267,786)
CASH FLOWS FROM INVESTING ACTIVITIES:											
INTEREST ON INVESTMENTS	1,928,547							19,411	4,090		
NET CASH PROVIDED BY INVESTING ACTIVITIES	1,928,547							19,411	4,090		
NET INCREASE (DECREASE) IN CASH	7,260,817	(3,713,370)	715,707	(3,748)		10,806	659,339	18,015	29,566	876,118	168,290
CASH AND CASH EQUIVALENTS AT JANUARY 1, 1991	50,262,740	12,556,160	5,576,520	1,012,392	5,317,365	434,740	1,847,557		96,988	6,488,177	2,061,660
CASH AND CASH EQUIVALENTS AT DECEMBER 31, 1991	\$ 57,523,557	\$ 8,842,790	\$ 6,292,227	\$ 1,008,644	\$ 5,317,365	\$ 445,546	\$ 2,506,896	\$ 18,015	\$ 126,554	\$ 7,364,295	\$ 2,229,950

CONTINUED

COUNTY OF OAKLAND
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1991

	CONVENIENCE COPIER	FACILITIES AND OPERATIONS	MOTOR POOL	RADIO COMMUNICATIONS	MICROPILMING	TELEPHONE COMMUNICATIONS	PRINTING AND MAILING	DPW WATER AND SEWER EQUIPMENT	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES:									
CASH RECEIVED FROM USERS	\$ 546,031	\$ 16,399,879	\$ 5,275,031	\$ 517,884	\$ 490,106	\$ 2,565,850	\$ 1,351,168	\$ 904,263	\$ 80,087,216
CASH PAID TO SUPPLIERS	(391,618)	(9,795,884)	(3,427,012)	(238,891)	(240,222)	(2,129,023)	(1,080,113)	(750,968)	(77,645,278)
CASH PAID TO EMPLOYEES		(5,547,613)	(270,044)	(128,411)	(211,462)	(143,559)	(181,935)	(148,210)	(10,721,763)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	154,413	1,056,382	1,577,975	150,582	38,422	293,268	89,120	5,085	(8,279,825)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:									
OPERATING TRANSFERS IN									87,336
ISSUANCE OF LONG-TERM DEBT									80,000,000
INTEREST PAID ON LONG-TERM DEBT									(2,648,977)
PRINCIPAL PAYMENT ON LONG-TERM DEBT									(58,200,000)
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES									19,238,359
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:									
CONTRIBUTED CAPITAL			108,270	837,341		30,000			2,104,840
AMOUNT RECEIVED FROM EQUIPMENT CONTRACTS									1,400,000
RESIDUAL EQUITY TRANSFERS OUT									(2,695)
OPERATING TRANSFERS IN		1,311,303	3,500	100,000		23,487	2,315		1,513,004
OPERATING TRANSFERS OUT		(1,000,000)	(3,500)			(23,487)			(3,948,420)
GAIN ON SALE OF EQUIPMENT	7,571	20,850	101,878	310		50	920	7,476	230,446
ACQUISITION OF FIXED ASSETS	(42,670)	(88,566)	(1,578,405)	(9,157)	(4,472)	(52,864)	(11,770)	(178,227)	(4,801,670)
AMOUNT PAID ON EQUIPMENT CONTRACTS				(787,918)					(923,311)
PRINCIPAL PAID ON CAPITAL LEASES	(79,706)						(31,525)		(248,919)
INTEREST PAID ON EQUIPMENT CONTRACTS AND CAPITAL LEASES	(8,027)						(8,375)		(200,468)
NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	(122,832)	243,587	(1,368,257)	140,576	(4,472)	(22,814)	(48,435)	(170,751)	(4,877,193)
CASH FLOWS FROM INVESTING ACTIVITIES:									
INTEREST ON INVESTMENTS								32,093	1,984,141
NET CASH PROVIDED BY INVESTING ACTIVITIES								32,093	1,984,141
NET INCREASE (DECREASE) IN CASH	31,581	1,299,969	209,718	291,158	33,950	270,454	40,685	(133,573)	8,065,482
CASH AND CASH EQUIVALENTS AT JANUARY 1, 1991	503,061	2,562,462	690,459	492,067	113,293	769,206	354,374	625,879	91,765,100
CASH AND CASH EQUIVALENTS AT DECEMBER 31, 1991	\$ 534,642	\$ 3,862,431	\$ 900,177	\$ 783,225	\$ 147,243	\$ 1,039,660	\$ 395,059	\$ 492,306	\$ 99,830,582

CONTINUED

COUNTY OF OAKLAND
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1991

	DELINQUENT TAX REVOLVING	FRINGE BENEFITS	WORKER'S COMPENSATION	UNEMPLOYMENT COMPENSATION	RETIREEES' HOSPITAL ACTUARIAL	MATERIAL MANAGEMENT	COMPUTER SERVICES	COMPUTER SERVICES EQUIPMENT	DRAIN EQUIPMENT	LIABILITY INSURANCE	OFFICE EQUIPMENT
OPERATING INCOME (LOSS)	\$ 13,627,715	\$ (657,699)	\$ (1,185,195)	\$ (45,331)		\$ (17,577)	\$ (334,400)	\$ 140,854	\$ 35,297	\$ (7,670)	\$ 226,269
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:											
DEPRECIATION EXPENSE						4,193	1,407,155	243,881	92,972	125	403,946
(INCREASE) DECREASE IN CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE	(20,055,933)										
(INCREASE) DECREASE IN DUE FROM OTHER GOVERNMENTAL UNITS	440,546					700	(7,051)	(59,000)			
(INCREASE) DECREASE IN ACCOUNTS AND INTEREST RECEIVABLE		(351,737)	116,518			3,561	(2,832)				345
(INCREASE) DECREASE IN DUE FROM OTHER FUNDS	(4,909,648)	(2,100,691)	(82,533)	1,412		75,479	(73,170)	76,255	(2,243)		(212,017)
(INCREASE) DECREASE IN INVENTORIES						(73,212)	(46,663)		(299)		
(INCREASE) DECREASE IN PREPAID EXPENSES									1,405		
INCREASE (DECREASE) IN VOUCHERS PAYABLE		77,108	45,237			52,513	42,421	(1,030)	4,649	39,731	17,010
INCREASE IN ACCRUED PAYROLL			1,683			920	15,906	94		1,493	271
INCREASE (DECREASE) IN DUE TO OTHER FUNDS		(1,005,426)	6,863			3,706	52,331	(212,261)	(4,387)	2,077	383
INCREASE (DECREASE) IN OTHER ACCRUED LIABILITIES		215,299	1,617,332	40,171		(14,658)	(352,745)	(3,608)	(16,242)	833,554	(131)
INCREASE IN CURRENT PORTION OF WORKERS COMPENSATION			108,466								
INCREASE IN ACCRUED SICK AND ANNUAL LEAVE		112,471									
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ (10,897,320)	\$ (3,710,675)	\$ 628,371	\$ (3,748)	\$ 0	\$ 35,625	\$ 700,952	\$ 185,185	\$ 111,152	\$ 869,310	\$ 436,076

CONTINUED

COUNTY OF OAKLAND
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1991

	CONVENIENCE COPIER	FACILITIES AND OPERATIONS	MOTOR POOL	RADIO COMMUNICATIONS	MICROFILMING	TELEPHONE COMMUNICATIONS	PRINTING AND MAILING	DPW WATER AND SEWER EQUIPMENT	TOTAL
OPERATING INCOME (LOSS)	\$ (19,549)	\$ 686,776	\$ 249,933	\$ 51,188	\$ (11,318)	\$ 108,311	\$ 36,331	\$ (93,309)	\$ 12,790,626
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:									
DEPRECIATION EXPENSE	151,555	137,251	1,276,752	136,266	28,991	235,971	39,906	132,384	4,291,348
(INCREASE) DECREASE IN CURRENT AND DELINQUENT PROPERTY TAXES RECEIVABLE									(20,055,933)
(INCREASE) DECREASE IN DUE FROM OTHER GOVERNMENTAL UNITS		(1,876)	1,122	(30)		2,436	83		376,930
(INCREASE) DECREASE IN ACCOUNTS AND INTEREST RECEIVABLE	6,119	228,629	(6,639)	(65)	6,110	373	(849)	(3,214)	(3,681)
(INCREASE) DECREASE IN DUE FROM OTHER FUNDS	3,389	(85,868)	23,434	(4,118)	608	80,650	24,014	(1,379)	(7,186,426)
(INCREASE) DECREASE IN INVENTORIES		587	3,119	9,058			10,483		(96,927)
(INCREASE) DECREASE IN PREPAID EXPENSES			52,795				2,036	(16,992)	39,244
INCREASE (DECREASE) IN VOUCHERS PAYABLE	7,986	(113,712)	15,227	(46,025)	2,025	(128,451)	(24,939)	1,000	(9,250)
INCREASE IN ACCRUED PAYROLL		25,148	1,850	954	1,662	1,196	1,372		52,549
INCREASE (DECREASE) IN DUE TO OTHER FUNDS	(1,715)	90,804	(9,184)	3,784	9,425	(10,428)	2,013	(2,841)	(1,074,856)
INCREASE (DECREASE) IN OTHER ACCRUED LIABILITIES	6,628	88,643	(30,434)	(430)	919	3,210	(1,330)	(10,564)	2,375,614
INCREASE IN CURRENT PORTION OF WORKERS COMPENSATION									108,466
INCREASE IN ACCRUED SICK AND ANNUAL LEAVE									112,471
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ 154,413	\$ 1,056,382	\$ 1,577,975	\$ 150,582	\$ 38,422	\$ 293,268	\$ 89,120	\$ 5,085	\$ (8,279,825)

ENTERPRISE FUNDS

E N T E R P R I S E F U N D S

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

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

The Airport T-Hangar Fund was established to account for the revenues, operations and retirement of the bonds used to construct T-Hangars. Separate funds are maintained to account for revenues through user charges, expenditures and bond and interest payments.

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

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

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

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

COUNTY OF OAKLAND
COMBINING BALANCE SHEET-ENTERPRISE FUNDS
DECEMBER 31, 1991

ASSETS	AIRPORT FACILITIES	AIRPORT T-HANGER	MEDICAL CARE FACILITY	FOOD SERVICE	SOLID WASTE MANAGEMENT	EVERGREEN FARMINGTON S.D.S.	CLINTON OAKLAND S.D.S.	HURON- ROUGE S.D.S.	S.O.C.S.D.S.	TOTAL
CURRENT ASSETS:										
CASH AND CASH EQUIVALENTS	\$ 4,958,557	\$ 482,397	\$ 137,128	\$ 200,487	\$ 1,392,227	\$ 2,865,561	\$ 15,890,748	\$ 1,619,782	\$ 4,393,663	\$ 31,940,550
DUE FROM OTHER GOVERNMENTAL UNITS	174,448				1,500,000	1,970,551	1,838,912	285,874	2,958,977	8,728,762
ACCOUNTS AND INTEREST RECEIVABLE	104,682		731,557			13,640	90,392	15,501	79,116	1,034,888
DUE FROM OTHER FUNDS	971,897	165,777	125,886	658	11,728	2,031,050	767	124	99,166	3,407,053
INVENTORIES AND SUPPLIES				4,203						4,203
PREPAYMENTS AND OTHER ASSETS									14,387	14,387
TOTAL CURRENT ASSETS	6,209,584	648,174	994,571	205,348	2,903,955	6,880,802	17,820,819	1,921,281	7,545,309	45,129,843
FIXED ASSETS:										
LAND IMPROVEMENTS	8,239,460		60,692		3,524,512	29,281	25,725	19,748	625,998	12,525,416
BUILDINGS AND IMPROVEMENTS	7,013,150		3,002,826			2,074,653	734,721	348,504	2,828,732	16,002,586
EQUIPMENT	394,108		469,350	66,016		17,600			464,791	1,411,865
SEWAGE DISPOSAL SYSTEMS						25,784,033	36,799,208	2,962,297	76,214,843	141,760,381
CONSTRUCTION IN PROGRESS						873,799				873,799
	15,646,718		3,532,868	66,016	3,524,512	28,779,366	37,559,654	3,330,549	80,134,364	172,574,047
LESS: ACCUMULATED DEPRECIATION	3,055,493		1,489,201	49,410		11,867,602	9,241,730	1,207,034	44,173,888	71,084,358
FIXED ASSETS, NET, WHERE APPLICABLE, OF ACCUMULATED DEPRECIATION	12,591,225		2,043,667	16,606	3,524,512	16,911,764	28,317,924	2,123,515	35,960,476	101,489,689
TOTAL ASSETS	\$ 18,800,809	\$ 648,174	\$ 3,038,238	\$ 221,954	\$ 6,428,467	\$ 23,792,566	\$ 46,138,743	\$ 4,044,796	\$ 43,505,785	\$ 146,619,532
LIABILITIES AND EQUITY										
LIABILITIES:										
VOUCHERS PAYABLE	2,502	108	104,988	815	24,172	5,163	44,881		93,536	276,165
ACCRUED PAYROLL	4,239		31,595	849	1,630				3,249	41,562
DUE TO OTHER GOVERNMENTAL UNITS						2,618,054	852,953	197,377	4,373,334	8,041,718
DUE TO OTHER FUNDS	46,891	648,066	564,367	32,468	3,753,484	507,202	431,729	44,248	49,301	6,077,756
OTHER ACCRUED LIABILITIES	188,793		279,743		514,036	67,615	57,260		41,815	1,149,262
TOTAL LIABILITIES	242,425	648,174	980,693	34,132	4,293,322	3,198,034	1,386,823	241,625	4,561,235	15,586,463
EQUITY:										
CONTRIBUTED CAPITAL	10,761,570		2,043,667			16,903,956	28,317,924	2,123,515	35,748,278	95,898,910
RETAINED EARNINGS:										
RESERVED						3,396,390	3,174,789	400,960	1,750,000	8,722,139
UNRESERVED:										
DONATIONS			13,878							13,878
CONSTRUCTION AND OPERATION	3,624,375				2,135,145	294,186	13,259,207	1,278,696	1,446,272	22,037,881
OTHER	4,172,439			187,822						4,360,261
TOTAL UNRESERVED	7,796,814		13,878	187,822	2,135,145	294,186	13,259,207	1,278,696	1,446,272	26,412,020
TOTAL RETAINED EARNINGS	7,796,814		13,878	187,822	2,135,145	3,690,576	16,433,996	1,679,656	3,196,272	35,134,159
TOTAL LIABILITIES AND EQUITY	\$ 18,800,809	\$ 648,174	\$ 3,038,238	\$ 221,954	\$ 6,428,467	\$ 23,792,566	\$ 46,138,743	\$ 4,044,796	\$ 43,505,785	\$ 146,619,532

COUNTY OF OAKLAND
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1991

	AIRPORT FACILITIES	AIRPORT T-RANGER	MEDICAL CARE FACILITY	FOOD SERVICES	SOLID WASTE MANAGEMENT	EVERGREEN FARMINGTON S.D.S.	CLINTON- OAKLAND S.D.S.	HURON- ROUGE S.D.S.	S.O.C.S.D.S.	TOTAL
OPERATING REVENUE:										
SERVICE REVENUE			\$ 6,493,073			\$ 11,968,097	\$ 7,451,871	\$ 1,370,418	\$ 16,447,063	\$ 43,730,522
PROVISION FOR DOUBTFUL ACCOUNTS AND CONTRACTUAL DISCOUNTS			(1,728,719)							(1,728,719)
TOTAL CHARGES FOR SERVICES			4,764,354			11,968,097	7,451,871	1,370,418	16,447,063	42,001,803
LEASES, RENTALS AND CONCESSION SALES	\$ 1,210,515	\$ 566,728								1,777,243
FOOD SALES			17,035	\$ 266,946						283,981
OTHER			536,444	442	\$ 480	46,701	458,358	12,066	207,892	1,262,383
TOTAL OPERATING REVENUE	1,210,515	566,728	5,317,833	267,388	480	12,014,798	7,910,229	1,382,484	16,654,955	45,325,410
OPERATING EXPENSES:										
SALARIES	515,915	66,960	3,327,603	97,880	207,804	421,691	384,093	43,621	496,303	5,561,870
FRINGE BENEFITS	211,344	23,040	1,375,569	36,408	71,930	165,788	158,654	17,515	211,966	2,272,214
CONTRACTUAL SERVICES	335,004	110,165	801,299	75,900	771,503	10,606,585	7,004,536	975,971	16,113,618	36,794,581
COMMODITIES	11,668		1,048,695	12,460	10,038	18,971	42,453	2,401	89,926	1,236,612
DEPRECIATION	361,643	12,430	107,157	5,359		558,934	750,679	66,216	1,666,472	3,528,890
INTERNAL SERVICES	78,573		560,497	124,847	36,025	121,373	62,295	6,118	31,289	1,021,017
OTHER			22,158							22,158
TOTAL OPERATING EXPENSES	1,514,147	212,595	7,242,978	352,854	1,097,300	11,893,342	8,402,710	1,111,842	18,609,574	50,437,342
OPERATING INCOME (LOSS)	(303,632)	354,133	(1,925,145)	(85,466)	(1,096,820)	121,456	(492,481)	270,642	(1,954,619)	(5,111,932)
NON-OPERATING REVENUE (EXPENSES):										
INTEREST REVENUE	236,700	17,891	10			239,981	909,880	74,210	254,343	1,733,015
INTEREST EXPENSE	(849)									(849)
GAIN ON SALE OF PROPERTY AND EQUIPMENT									2,800	2,800
DISTRIBUTION TO MUNICIPALITIES									(11,751)	(11,751)
NET NON-OPERATING REVENUES	235,851	17,891	10			239,981	909,880	74,210	245,392	1,723,215
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(67,781)	372,024	(1,925,135)	(85,466)	(1,096,820)	361,437	417,399	344,852	(1,709,227)	(3,388,717)
OPERATING TRANSFERS IN	366,563		1,807,924	65,808	2,484,089				25,000	4,749,384
OPERATING TRANSFERS OUT		(366,563)							(25,000)	(391,563)
NET INCOME (LOSS)	298,782	5,461	(117,211)	(19,658)	1,387,269	361,437	417,399	344,852	(1,709,227)	969,104
ADD BACK DEPRECIATION CLOSED TO CONTRIBUTED CAPITAL	325,036		107,157			558,934	750,679	66,216	1,630,294	3,438,316
NET INCOME (LOSS) CLOSED TO RETAINED EARNINGS	623,818	5,461	(10,054)	(19,658)	1,387,269	920,371	1,168,078	411,068	(78,933)	4,407,420
RETAINED EARNINGS AT BEGINNING OF YEAR	7,176,960	913,160	23,932	207,480	747,876	2,770,205	15,265,918	1,268,588	3,207,945	31,582,064
RESIDUAL EQUITY TRANSFERS IN									67,260	67,260
RESIDUAL EQUITY TRANSFERS OUT	(3,964)	(918,621)								(922,585)
RETAINED EARNINGS AT END OF YEAR	\$ 7,796,814	\$ 0	\$ 13,878	\$ 187,822	\$ 2,135,145	\$ 3,690,576	\$ 16,433,996	\$ 1,679,656	\$ 3,196,272	\$ 35,134,159

COUNTY OF OAKLAND
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1991

	AIRPORT FACILITIES	AIRPORT T-HANGAR	MEDICAL CARE FACILITY	FOOD SERVICES	SOLID WASTE MANAGEMENT	EVERGREEN FARMINGTON S.D.S.	CLINTON- OAKLAND S.D.S.	HURON- ROUGE S.D.S.	S.O.C.S.D.S.	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES:										
CASH RECEIVED FROM USERS	\$ 1,024,200	\$ 410,695	\$ 5,681,980	\$ 266,730	\$ 480	\$ 11,560,380	\$ 7,721,648	\$ 1,346,126	\$ 16,481,766	\$ 44,494,005
CASH PAID TO SUPPLIERS	(577,758)	159,756	(4,044,276)	(239,255)	(2,108,768)	(10,918,664)	(6,479,860)	(953,590)	(16,487,597)	(41,650,012)
CASH PAID TO EMPLOYEES	(513,684)	(66,960)	(3,308,510)	(97,456)	(206,955)	(421,691)	(384,093)	(43,621)	(494,695)	(5,537,665)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(67,242)	503,491	(1,670,806)	(69,981)	(2,315,243)	220,025	857,695	348,915	(500,526)	(2,693,672)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:										
OPERATING TRANSFERS IN	366,563		1,807,924	65,808	2,484,089				25,000	4,749,384
OPERATING TRANSFERS OUT		(366,563)							(25,000)	(391,563)
DISTRIBUTION TO MUNICIPALITIES									(11,751)	(11,751)
NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	366,563	(366,563)	1,807,924	65,808	2,484,089				(11,751)	4,346,070
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:										
CONTRIBUTED CAPITAL	1,318,621		21,759							1,340,380
RESIDUAL EQUITY TRANSFERS IN									67,260	67,260
RESIDUAL EQUITY TRANSFERS OUT	(3,964)	(520,849)								(524,813)
GAIN ON SALE OF EQUIPMENT									2,800	2,800
ACQUISITION OF FIXED ASSETS	(1,516,893)		(21,759)			(12)			(42,510)	(1,581,174)
INTEREST PAID ON EQUIPMENT CONTRACTS	(849)									(849)
NET CASH PROVIDED BY (USED IN) CAPITAL RELATED FINANCING ACTIVITIES	(203,085)	(520,849)				(12)			27,550	(696,396)
CASH FLOWS FROM INVESTING ACTIVITIES:										
INTEREST ON INVESTMENTS	236,700	17,891	10			243,109	981,879	76,185	264,315	1,820,089
NET CASH PROVIDED BY INVESTING ACTIVITIES	236,700	17,891	10			243,109	981,879	76,185	264,315	1,820,089
NET INCREASE (DECREASE) IN CASH	332,936	(366,030)	137,128	(4,173)	168,846	463,122	1,839,574	425,100	(220,412)	2,776,091
CASH AND CASH EQUIVALENTS AT JANUARY 1, 1991	4,625,621	848,427		204,660	1,223,381	2,402,439	14,051,174	1,194,682	4,614,075	29,164,459
CASH AND CASH EQUIVALENTS AT DECEMBER 31, 1991	\$ 4,958,557	\$ 482,397	\$ 137,128	\$ 200,487	\$ 1,392,227	\$ 2,865,561	\$ 15,890,748	\$ 1,619,782	\$ 4,393,663	\$ 31,940,550

CONTINUED

COUNTY OF OAKLAND
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1991

	AIRPORT FACILITIES	AIRPORT T-HANGER	MEDICAL CARE FACILITY	FOOD SERVICES	SOLID WASTE MANAGEMENT	EVERGREEN FARMINGTON S.D.S.	CLINTON OAKLAND S.D.S.	HURON- ROUGE S.D.S.	S.O.C.S.D.S.	TOTAL
OPERATING INCOME (LOSS)	\$ (303,632)	\$ 354,133	\$ (1,925,145)	\$ (85,466)	\$ (1,096,820)	\$ 121,456	\$ (492,481)	\$ 270,642	\$ (1,954,619)	\$ (5,111,932)
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES										
DEPRECIATION EXPENSE	361,643	12,430	107,157	5,359		558,934	750,679	66,216	1,666,472	3,528,890
(INCREASE) IN DUE FROM OTHER GOVERNMENTAL UNITS					(1,500,000)	(246,069)	(188,184)	(36,279)	(101,832)	(2,072,364)
(INCREASE) DECREASE IN ACCOUNTS AND INTEREST RECEIVABLE	7,419	9,744	397,158						(65,000)	349,321
(INCREASE) IN DUE FROM OTHER FUNDS	(193,734)	(165,777)	(33,010)	(658)	(11,728)	(208,349)	(397)	(79)	(6,357)	(620,089)
DECREASE IN INVENTORIES				11,934						11,934
DECREASE IN PREPAID EXPENSES									555	555
INCREASE (DECREASE) IN VOUCHERS PAYABLE	(1,405)	108	(14,803)	(2,287)	(38,904)	(976)	12,168	(45)	91,212	45,068
INCREASE IN ACCRUED PAYROLL	2,231		19,093	424	849				1,608	24,205
INCREASE (DECREASE) IN DUE TO OTHER GOVERNMENTAL UNITS	(13,225)					(378,980)	447,496	25,046	45,150	125,487
INCREASE (DECREASE) IN DUE TO OTHER FUNDS	14,107	343,596.00	(268,164)	18,213	22,847	306,394	271,154	23,414	(22,882)	708,679
INCREASE (DECREASE) IN OTHER ACCRUED LIABILITIES	59,354	(50,743)	46,908	(17,500)	308,513	67,615	57,260		(154,833)	316,574
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ (67,242)	\$ 503,491	\$ (1,670,806)	\$ (69,981)	\$ (2,315,243)	\$ 220,025	\$ 857,695	\$ 348,915	\$ (500,526)	\$ (2,693,672)

FIDUCIARY FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The Road Deferred Compensation Plan Fund is used to account for the assets of a deferred compensation plan created in accordance with Internal Code Section 457. The Road Commission employees may elect to be involved in any one of six plans offered.

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF OAKLAND
COMBINING BALANCE SHEET - FIDUCIARY FUNDS
DECEMBER 31, 1991

	PENSION TRUST FUNDS			EXPENDABLE TRUST FUNDS				
	OAKLAND COUNTY EMPLOYEES RETIREMENT	ROAD COMMISSION RETIREMENT	RETIREEES HEALTH CARE TRUST	DELINQUENT PERSONAL TAX ADMINISTRATION	JAIL INMATE COMMISSARY	CRIME PREVENTION	SKILLMAN FOUNDATION TRUST	WATER AND SEWER TRUST
ASSETS								
CASH AND CASH EQUIVALENTS	\$ 45,958,211	\$ 7,674,011	\$ 22,966,721	\$ 3,177,214	\$ 253,048	\$ 3,585		\$ 3,011,635
INVESTMENTS	275,297,367	43,742,094						
DUE FROM OTHER GOVERNMENTAL UNITS								414,247
ACCOUNTS AND INTEREST RECEIVABLE	6,950,567	906,022	309,761		1,114		\$ 5,851	9,301,571
DUE FROM OTHER FUNDS	26,192		3,025	57,206	122			950,641
PREPAYMENTS AND OTHER ASSETS					13,510			41,829
TOTAL ASSETS	\$ 328,232,337	\$ 52,322,127	\$ 23,279,507	\$ 3,234,420	\$ 267,794	\$ 3,585	\$ 5,851	\$ 13,719,923
LIABILITIES AND FUND BALANCES								
CURRENT LIABILITIES:								
VOUCHERS PAYABLE					54,518			323,555
ACCRUED PAYROLL							315	
DUE TO OTHER GOVERNMENTAL UNITS								2,850,430
DUE TO OTHER FUNDS			1,294,785	54,584	19,823		5,536	2,561,856
OTHER ACCRUED LIABILITIES	1,151,379	73,456	34,971	527	5,770			699,022
TOTAL CURRENT LIABILITIES	1,151,379	73,456	1,329,756	55,111	80,111		5,851	6,434,863
OTHER LIABILITIES:								
DEFERRED COMPENSATION								
TOTAL OTHER LIABILITIES								
TOTAL LIABILITIES	1,151,379	73,456	1,329,756	55,111	80,111		5,851	6,434,863
FUND BALANCES:								
RESERVED:								
ANNUITY SAVINGS RESERVE	6,119,559							
PENSION ACCUMULATION RESERVE	227,989,497	52,248,671						
PENSION RESERVE	92,971,902							
ACTUARIAL FUNDING REQUIREMENTS PROGRAMS			21,949,751					
				3,179,309				7,285,060
TOTAL RESERVED	327,080,958	52,248,671	21,949,751	3,179,309				7,285,060
UNRESERVED:								
DESIGNATED					187,683	3,585		
TOTAL FUND BALANCES	327,080,958	52,248,671	21,949,751	3,179,309	187,683	3,585		7,285,060
TOTAL LIABILITIES AND FUND BALANCES	\$ 328,232,337	\$ 52,322,127	\$ 23,279,507	\$ 3,234,420	\$ 267,794	\$ 3,585	\$ 5,851	\$ 13,719,923

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - FIDUCIARY FUNDS, CONTINUED
 DECEMBER 31, 1991

AGENCY FUNDS

	ACT 40 DEBT	ACT 185 DEBT	RESTRICTED FUNDS	SPECIAL TRUST	PUBLIC LIBRARY TRUST	REGISTER OF DEEDS TRUST	DISTRICT COURT TRUST	O.C.S.O. SEIZED FUNDS
ASSETS								
CASH AND CASH EQUIVALENTS	\$ 17,125	\$ 550,073	\$ 41,846	\$ 563,312	\$ 693,609	\$ 411,262	\$ 216,794	\$ 82,954
INVESTMENTS								
DUE FROM OTHER GOVERNMENTAL UNITS								
ACCOUNTS AND INTEREST RECEIVABLE		7,430			1,167			
DUE FROM OTHER FUNDS					7,949			
PREPAYMENTS AND OTHER ASSETS								
TOTAL ASSETS	\$ 17,125	\$ 557,503	\$ 41,846	\$ 563,312	\$ 702,725	\$ 411,262	\$ 216,794	\$ 82,954
LIABILITIES AND FUND BALANCES								
CURRENT LIABILITIES:								
VOUCHERS PAYABLE			1,436			167,737		
ACCRUED PAYROLL								
DUE TO OTHER GOVERNMENTAL UNITS	17,125	557,503			701,558		216,794	
DUE TO OTHER FUNDS			59		1,167			
OTHER ACCRUED LIABILITIES			40,351	563,312		243,525		82,954
TOTAL CURRENT LIABILITIES	17,125	557,503	41,846	563,312	702,725	411,262	216,794	82,954
OTHER LIABILITIES:								
DEFERRED COMPENSATION								
TOTAL OTHER LIABILITIES								
TOTAL LIABILITIES	17,125	557,503	41,846	563,312	702,725	411,262	216,794	82,954
FUND BALANCES:								
RESERVED:								
ANNUITY SAVINGS RESERVE								
PENSION ACCUMULATION RESERVE								
PENSION RESERVE								
ACTUARIAL FUNDING REQUIREMENTS PROGRAMS								
TOTAL RESERVED								
UNRESERVED:								
DESIGNATED								
TOTAL FUND BALANCES								
TOTAL LIABILITIES AND FUND BALANCES	\$ 17,125	\$ 557,503	\$ 41,846	\$ 563,312	\$ 702,725	\$ 411,262	\$ 216,794	\$ 82,954

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - FIDUCIARY FUNDS, CONTINUED
 DECEMBER 31, 1991

AGENCY FUNDS

	PROSECUTOR CITIZENS REWARD	PROSECUTOR FORFEITURE EVIDENCE	C.E.T.A. RETIREMENT	COUNTY DEFERRED COMPENSATION PLAN	ROAD DEFERRED COMPENSATION PLAN	PROBATE COURT TRUST	CHILD SUPPORT ACCOUNT	ESCHEATS TRUST
ASSETS								
CASH AND CASH EQUIVALENTS	\$ 5,082	\$ 1,817,138	\$ 127,590	\$ 20,732		\$ 4,815	\$ 840,805	\$ 120,756
INVESTMENTS				36,084,958	\$ 8,233,005			
DUE FROM OTHER GOVERNMENTAL UNITS								
ACCOUNTS AND INTEREST RECEIVABLE				730,339				
DUE FROM OTHER FUNDS								
PREPAYMENTS AND OTHER ASSETS								
TOTAL ASSETS	\$ 5,082	\$ 1,817,138	\$ 127,590	\$ 36,836,029	\$ 8,233,005	\$ 4,815	\$ 840,805	\$ 120,756
LIABILITIES AND FUND BALANCES								
CURRENT LIABILITIES:								
VOUCHERS PAYABLE								
ACCRUED PAYROLL								
DUE TO OTHER GOVERNMENTAL UNITS			127,590					
DUE TO OTHER FUNDS								
OTHER ACCRUED LIABILITIES	5,082	1,817,138		208,496		4,815	840,805	120,756
TOTAL CURRENT LIABILITIES	5,082	1,817,138	127,590	208,496		4,815	840,805	120,756
OTHER LIABILITIES:								
DEFERRED COMPENSATION				36,627,533	8,233,005			
TOTAL OTHER LIABILITIES				36,627,533	8,233,005			
TOTAL LIABILITIES	5,082	1,817,138	127,590	36,836,029	8,233,005	4,815	840,805	120,756
FUND BALANCES:								
RESERVED:								
ANNUITY SAVINGS RESERVE								
PENSION ACCUMULATION RESERVE								
PENSION RESERVE								
ACTUARIAL FUNDING REQUIREMENTS PROGRAMS								
TOTAL RESERVED								
UNRESERVED:								
DESIGNATED								
TOTAL FUND BALANCES								
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,082	\$ 1,817,138	\$ 127,590	\$ 36,836,029	\$ 8,233,005	\$ 4,815	\$ 840,805	\$ 120,756

CONTINUED

COUNTY OF OAKLAND
 COMBINING BALANCE SHEET - FIDUCIARY FUNDS, CONTINUED
 DECEMBER 31, 1991

AGENCY FUNDS

	INHERITANCE TAX-STATE SHARE	UNDISTRIBUTED TAXES	CHILDREN'S VILLAGE INVESTMENT	CIRCUIT COURT TRUST	LITIGATION CHILD CARE	CONTRACTOR'S RETAINAGE	LEGATEE TRUST	TOTAL
ASSETS								
CASH AND CASH EQUIVALENTS	\$ 4	\$ 22,755,581	\$ 3,529	\$ 8,680,198	\$ 32,256	\$ 2,386,716	\$ 126,771	\$ 122,543,373
INVESTMENTS								363,357,424
DUE FROM OTHER GOVERNMENTAL UNITS								414,247
ACCOUNTS AND INTEREST RECEIVABLE		754,843						18,968,665
DUE FROM OTHER FUNDS		442,995						1,488,130
PREPAYMENTS AND OTHER ASSETS								55,339
TOTAL ASSETS	\$ 4	\$ 23,953,419	\$ 3,529	\$ 8,680,198	\$ 32,256	\$ 2,386,716	\$ 126,771	\$ 506,827,178
LIABILITIES AND FUND BALANCES								
CURRENT LIABILITIES:								
VOUCHERS PAYABLE		17,850						565,096
ACCRUED PAYROLL								315
DUE TO OTHER GOVERNMENTAL UNITS		1,715,048						6,186,048
DUE TO OTHER FUNDS	4	22,189,251				142		26,127,207
OTHER ACCRUED LIABILITIES		31,270	3,529	8,680,198	32,256	2,386,574	126,771	17,152,957
TOTAL CURRENT LIABILITIES	4	23,953,419	3,529	8,680,198	32,256	2,386,716	126,771	50,031,623
OTHER LIABILITIES:								
DEFERRED COMPENSATION								44,860,538
TOTAL OTHER LIABILITIES								44,860,538
TOTAL LIABILITIES	4	23,953,419	3,529	8,680,198	32,256	2,386,716	126,771	94,892,161
FUND BALANCES:								
RESERVED:								
ANNUITY SAVINGS RESERVE								6,119,559
PENSION ACCUMULATION RESERVE								280,238,168
PENSION RESERVE								92,971,902
ACTUARIAL FUNDING REQUIREMENTS PROGRAMS								21,949,751
								10,464,369
TOTAL RESERVED								411,743,749
UNRESERVED:								
DESIGNATED								191,268
TOTAL FUND BALANCES								411,935,017
TOTAL LIABILITIES AND FUND BALANCES	\$ 4	\$ 23,953,419	\$ 3,529	\$ 8,680,198	\$ 32,256	\$ 2,386,716	\$ 126,771	\$ 506,827,178

COUNTY OF OAKLAND
PENSION TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1991

	OAKLAND COUNTY EMPLOYEES RETIREMENT	ROAD COMMISSION RETIREMENT	RETIREEES' HEALTH CARE TRUST	TOTAL
	-----	-----	-----	-----
OPERATING REVENUES:				
CONTRIBUTIONS	\$ 12,080,924	\$ 3,284,037	\$ 9,088,802	\$ 24,453,763
TOTAL OPERATING REVENUES	12,080,924	3,284,037	9,088,802	24,453,763
OPERATING EXPENSES:				
BENEFIT PAYMENTS	7,956,140	2,176,787	2,606,896	12,739,823
OTHER	13,003	285,169		298,172
TOTAL OPERATING EXPENSES	7,969,143	2,461,956	2,606,896	13,037,995
NET OPERATING INCOME	4,111,781	822,081	6,481,906	11,415,768
NON OPERATING REVENUES(EXPENSES)				
INTEREST REVENUE	18,261,689	4,117,572	977,813	23,357,074
NET GAIN ON SALE OF INVESTMENTS	11,673,227		190,175	11,863,402
NET NON-OPERATING REVENUE	29,934,916	4,117,572	1,167,988	35,220,476
NET INCOME	34,046,697	4,939,653	7,649,894	46,636,244
FUND BALANCES AT BEGINNING OF YEAR	293,034,261	47,309,018	14,299,857	354,643,136
FUND BALANCES AT END OF YEAR	\$ 327,080,958	\$ 52,248,671	\$ 21,949,751	\$ 401,279,380
	=====	=====	=====	=====

COUNTY OF OAKLAND
 PENSION TRUST FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED DECEMBER 31, 1991

	OAKLAND COUNTY EMPLOYEES RETIREMENT	ROAD COMMISSION RETIREMENT	RETIREEES' HEALTH CARE TRUST	TOTAL
CASH FLOWS FROM OPERATING ACTIVITIES:				
CASH RECEIVED FROM USERS	\$ 12,080,924	\$ 3,278,460	\$ 10,035,715	\$ 25,395,099
CASH PAID TO SUPPLIERS	(15,171)	(274,602)	(1,584,290)	(1,874,063)
CASH PAID TO EMPLOYEES	(7,956,140)	(2,176,787)		(10,132,927)
NET CASH PROVIDED BY OPERATING ACTIVITIES	4,109,613	827,071	8,451,425	13,388,109
CASH FLOWS FROM INVESTING ACTIVITIES:				
PURCHASE OF INVESTMENTS	(583,510,323)	(12,957,716)	(30,260,738)	(626,728,777)
INTEREST ON INVESTMENTS	16,040,527	4,078,493	820,892	20,939,912
PROCEEDS FROM THE SALE OF INVESTMENTS	534,387,569	10,222,015	30,450,913	575,060,497
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES	(33,082,227)	1,342,792	1,011,067	(30,728,368)
NET INCREASE (DECREASE) IN CASH	(28,972,614)	2,169,863	9,462,492	(17,340,259)
CASH AND CASH EQUIVALENTS AT JANUARY 1, 1991	74,930,825	5,504,148	13,504,229	93,939,202
CASH AND CASH EQUIVALENTS AT DECEMBER 31, 1991	\$ 45,958,211	\$ 7,674,011	\$ 22,966,721	\$ 76,598,943

CONTINUED

COUNTY OF OAKLAND
PENSION TRUST FUNDS
COMBINING STATEMENT OF CASH FLOWS, CONTINUED
FOR THE YEAR ENDED DECEMBER 31, 1991

	OAKLAND COUNTY EMPLOYEES RETIREMENT	ROAD COMMISSION RETIREMENT	RETIREES' HEALTH CARE TRUST	TOTAL
OPERATING INCOME	\$ 4,111,781	\$ 822,081	\$ 6,481,906	\$ 11,415,768
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
(INCREASE) IN ACCOUNTS AND INTEREST RECEIVABLE		(5,577)		(5,577)
(INCREASE) DECREASE IN DUE FROM OTHER FUNDS	(2,168)		946,913	944,745
INCREASE IN DUE TO OTHER FUNDS			1,022,606	1,022,606
INCREASE IN OTHER ACCRUED LIABILITIES		10,567		10,567
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 4,109,613	\$ 827,071	\$ 8,451,425	\$ 13,388,109

COUNTY OF OAKLAND
EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED DECEMBER 31, 1991

	DELINQUENT PERSONAL TAX ADMINISTRATION	JAIL INMATE COMMISSARY	CRIME PREVENTION	SKILLMAN FOUNDATION TRUST	WATER AND SEWER TRUST	TOTAL
REVENUES:						
OTHER INTERGOVERNMENTAL REVENUE	\$ 628,412				\$ 19,175,481	\$ 19,803,893
USE OF MONEY		\$ 10,377			145,220	155,597
OTHER		810,856		\$ 46,851	160,102	1,017,809
TOTAL REVENUES	628,412	821,233		46,851	19,480,803	20,977,299
EXPENDITURES:						
SALARIES		132,626		35,726		168,352
FRINGE BENEFITS		58,306		15,610		73,916
PUBLIC WORKS					14,492,908	14,492,908
CONTRACTUAL SERVICES	263,756	29,996		54,577		348,329
COMMODITIES	2,097	538,403				540,500
INTERNAL SERVICES	2,612	17,846				20,458
CAPITAL OUTLAY		7,298				7,298
DISTRIBUTION TO MUNICIPALITIES					2,496,137	2,496,137
TOTAL EXPENDITURES	268,465	784,475		105,913	16,989,045	18,147,898
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	359,947	36,758		(59,062)	2,491,758	2,829,401
OPERATING TRANSFERS IN		27,000				27,000
OPERATING TRANSFERS OUT		(26,287)				(26,287)
NET INCOME (LOSS)	359,947	37,471		(59,062)	2,491,758	2,830,114
FUND BALANCES AT BEGINNING OF YEAR	2,819,362	150,212	\$ 3,585	59,062	4,793,302	7,825,523
FUND BALANCES AT END OF YEAR	\$ 3,179,309	\$ 187,683	\$ 3,585	\$ 0	\$ 7,285,060	\$ 10,655,637

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended December 31, 1991

	<u>Balance</u> <u>January 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1991</u>
<u>Act 40 Debt Funds</u>				
ASSETS				
Cash and Cash Equivalents	\$ <u>21,784</u>	\$ <u>192,034</u>	\$ <u>196,693</u>	\$ <u>17,125</u>
LIABILITIES				
Accounts Payable		\$ 195,583	\$ 195,583	
Due to Other Governmental Units	\$ <u>21,784</u>	<u>10,135</u>	<u>14,794</u>	\$ <u>17,125</u>
Total	\$ <u>21,784</u>	\$ <u>205,718</u>	\$ <u>210,377</u>	\$ <u>17,125</u>
<u>Act 185 Debt Funds</u>				
ASSETS				
Cash and Cash Equivalents	\$ 564,660	\$ 550,572	\$ 565,159	\$ 550,073
Accounts and Interest Receivable	<u>13,613</u>	<u>7,430</u>	<u>13,613</u>	<u>7,430</u>
Total	\$ <u>578,273</u>	\$ <u>558,002</u>	\$ <u>578,772</u>	\$ <u>557,503</u>
LIABILITIES				
Accounts Payable		\$ 565,159	\$ 565,159	
Due to Other Governmental Units	\$ <u>578,273</u>	<u>26,655</u>	<u>47,425</u>	\$ <u>557,503</u>
Total	\$ <u>578,273</u>	\$ <u>591,814</u>	\$ <u>612,584</u>	\$ <u>557,503</u>

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1991

	<u>Balance</u> <u>January 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1991</u>
<u>Restricted Funds</u>				
ASSETS				
Cash and Cash Equivalents	\$ 33,389	\$ 46,763	\$ 38,306	\$ 41,846
LIABILITIES				
Vouchers Payable	\$ 210	\$ 37,436	\$ 36,210	\$ 1,436
Due to Other Funds		156	97	59
Other Accrued Liabilities	<u>33,179</u>	<u>46,863</u>	<u>39,691</u>	<u>40,351</u>
Total	<u>\$ 33,389</u>	<u>\$ 84,455</u>	<u>\$ 75,998</u>	<u>\$ 41,846</u>
<u>Special Trust</u>				
ASSETS				
Cash and Cash Equivalents	\$ 472,474	\$ 6,200,847	\$ 6,110,009	\$ 563,312
LIABILITIES				
Vouchers Payable		\$ 412,147	\$ 412,147	
Other Accrued Liabilities	<u>\$ 472,474</u>	<u>3,966,666</u>	<u>3,875,828</u>	<u>\$ 563,312</u>
Total	<u>\$ 472,474</u>	<u>\$ 4,378,813</u>	<u>\$ 4,287,975</u>	<u>\$ 563,312</u>

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1991

	<u>Balance</u> <u>January 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1991</u>
<u>Public Library Trust</u>				
ASSETS				
Cash and Cash Equivalents	\$ 692,598	\$ 15,859,525	\$ 15,858,514	\$ 693,609
Accounts and Interest Receivable	310	1,168	311	1,167
Due from Other Funds	<u>7,690</u>	<u>112,657</u>	<u>112,398</u>	<u>7,949</u>
Total	<u>\$ 700,598</u>	<u>\$ 15,973,350</u>	<u>\$ 15,971,223</u>	<u>\$ 702,725</u>
LIABILITIES				
Vouchers Payable		\$ 1,368,045	\$ 1,368,045	
Due to Other Governmental Units	\$ 700,288	2,862,497	2,861,227	\$ 701,558
Due to Other Funds	<u>310</u>	<u>1,168</u>	<u>311</u>	<u>1,167</u>
Total	<u>\$ 700,598</u>	<u>\$ 4,231,710</u>	<u>\$ 4,229,583</u>	<u>\$ 702,725</u>
 <u>Register of Deeds Trust</u>				
ASSETS				
Cash and Cash Equivalents	<u>\$ 258,775</u>	<u>\$ 14,804,680</u>	<u>\$ 14,652,193</u>	<u>\$ 411,262</u>
LIABILITIES				
Vouchers Payable		\$ 14,923,523	\$ 14,755,786	\$ 167,737
Other Accrued Liabilities	<u>\$ 258,775</u>	<u>15,419,033</u>	<u>15,434,283</u>	<u>243,525</u>
Total	<u>\$ 258,775</u>	<u>\$ 30,342,556</u>	<u>\$ 30,190,069</u>	<u>\$ 411,262</u>

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1991

	<u>Balance</u> <u>January 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1991</u>
<u>District Court Trust</u>				
ASSETS				
Cash and Cash Equivalents	\$ 388,645	\$ 8,228,592	\$ 8,400,443	\$ 216,794
LIABILITIES				
Vouchers Payable		\$ 25,000	\$ 25,000	
Due to Other Governmental Units	\$ 230,074	11,720	25,000	\$ 216,794
Other Accrued Liabilities	<u>158,571</u>	<u>1,157,019</u>	<u>1,315,590</u>	
Total	<u>\$ 388,645</u>	<u>\$ 1,193,739</u>	<u>\$ 1,365,590</u>	<u>\$ 216,794</u>
<u>O.C.S.D. Seized Funds</u>				
ASSETS				
Cash and Cash Equivalents	\$ 65,932	\$ 1,758,244	\$ 1,741,222	\$ 82,954
LIABILITIES				
Vouchers Payable		\$ 250	\$ 250	
Other Accrued Liabilities	\$ 65,932	17,815	793	\$ 82,954
Total	<u>\$ 65,932</u>	<u>\$ 18,065</u>	<u>\$ 1,043</u>	<u>\$ 82,954</u>

Continued

County of Oakland
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities, Continued
 For the Year Ended December 31, 1991

	<u>Balance</u> <u>January 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1991</u>
<u>Prosecutor's Citizen Reward</u>				
ASSETS				
Cash and Cash Equivalents	\$ 4,840	\$ 20,089	\$ 19,847	\$ 5,082
LIABILITIES				
Other Accrued Liabilities	\$ 4,840	\$ 242	_____	\$ 5,082
<u>Prosecutor Forfeiture Evidence Money</u>				
ASSETS				
Cash and Cash Equivalents	\$ 1,784,792	\$ 41,381,098	\$ 41,348,752	\$ 1,817,138
LIABILITIES				
Vouchers Payable		\$ 529,615	\$ 529,615	
Other Accrued Liabilities	\$ 1,784,792	612,011	579,665	\$ 1,817,138
Total	\$ 1,784,792	\$ 1,141,626	\$ 1,109,280	\$ 1,817,138

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1991

	<u>Balance</u> <u>January 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1991</u>
<u>C.E.T.A. Retirement</u>				
ASSETS				
Cash and Cash Equivalents	\$ 127,590	_____	_____	\$ 127,590
LIABILITIES				
Due to Other Governmental Units	\$ 127,590	_____	_____	\$ 127,590
<u>Deferred Compensation Plan</u>				
ASSETS				
Cash and Cash Equivalents	\$ 17,128	\$ 5,404,964	\$ 5,401,360	\$ 20,732
Investments	30,215,090	7,983,649	2,113,781	36,084,958
Accounts and Interest Receivable	270,618	730,339	270,618	730,339
Total	<u>\$ 30,502,836</u>	<u>\$ 14,118,952</u>	<u>\$ 7,785,759</u>	<u>\$ 36,836,029</u>
LIABILITIES				
Other Accrued Liabilities	\$ 90,413	\$ 190,701	\$ 72,618	\$ 208,496
Deferred Compensation	30,412,423	8,443,605	2,228,495	36,627,533
Total	<u>\$ 30,502,836</u>	<u>\$ 8,634,306</u>	<u>\$ 2,301,113</u>	<u>\$ 36,836,029</u>

Continued

County of Oakland
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities, Continued
 For the Year Ended December 31, 1991

	<u>Balance</u> <u>January 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1991</u>
<u>Probate Court Trust</u>				
ASSETS				
Cash and Cash Equivalents	\$ 4,825	\$ 250	\$ 260	\$ 4,815
LIABILITIES				
Vouchers Payable		\$ 260	\$ 260	
Other Accrued Liabilities	\$ 4,825	250	260	\$ 4,815
Total	\$ 4,825	\$ 510	\$ 520	\$ 4,815
<u>Child Support Account</u>				
ASSETS				
Cash and Cash Equivalents	\$ 765,311	\$ 96,773,138	\$ 96,697,644	\$ 840,805
LIABILITIES				
Other Accrued Liabilities	\$ 765,311	\$ 96,773,138	\$ 96,697,644	\$ 840,805

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1991

	<u>Balance</u> <u>January 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1991</u>
<u>Escheats Trust</u>				
ASSETS				
Cash and Cash Equivalents	\$ 119,271	\$ 2,431,326	\$ 2,429,841	\$ 120,756
LIABILITIES				
Accounts Payable		\$ 19,211	\$ 19,211	
Other Accrued Liabilities	\$ 119,271	20,703	19,218	\$ 120,756
Total	\$ 119,271	\$ 39,914	\$ 38,429	\$ 120,756
<u>Inheritance Tax - State Share</u>				
ASSETS				
Cash and Cash Equivalents	_____	\$ 25,580,932	\$ 25,580,928	\$ 4
LIABILITIES				
Vouchers Payable		\$ 25,579,409	\$ 25,579,409	
Due to Other Governmental Units		25,580,933	25,580,933	
Due to Other Funds	_____	4	_____	\$ 4
Total	_____	\$ 51,160,346	\$ 51,160,342	\$ 4

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1991

	<u>Balance</u> <u>January 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1991</u>
<u>Undistributed Taxes</u>				
ASSETS				
Cash and Cash Equivalents	\$ 15,209,780	\$ 312,491,997	\$ 304,946,196	\$ 22,755,581
Due from Other Governmental Units	903	296,393,925	296,394,828	
Accounts and Interest Receivable	404,193	5,847,597	5,496,947	754,843
Due from Other Funds	<u>245,993</u>	<u>4,810,404</u>	<u>4,613,402</u>	<u>442,995</u>
Total	<u>\$ 15,860,869</u>	<u>\$ 619,543,923</u>	<u>\$ 611,451,373</u>	<u>\$ 23,953,419</u>
LIABILITIES				
Vouchers Payable	\$ 18,280	\$ 99,094,576	\$ 99,095,006	\$ 17,850
Due to Other Governmental Units	1,375,258	307,056,057	306,716,267	1,715,048
Due to Other Funds	14,377,321	188,108,410	180,296,480	22,189,251
Other Accrued Liabilities	<u>90,010</u>	<u>3,594,167</u>	<u>3,652,907</u>	<u>31,270</u>
Total	<u>\$ 15,860,869</u>	<u>\$ 597,853,210</u>	<u>\$ 589,760,660</u>	<u>\$ 23,953,419</u>
<u>Children's Village Investments</u>				
ASSETS				
Cash and Cash Equivalents	<u>\$ 3,361</u>	<u>\$ 20,664</u>	<u>\$ 20,496</u>	<u>\$ 3,529</u>
LIABILITIES				
Other Accrued Liabilities	<u>\$ 3,361</u>	<u>\$ 168</u>	<u> </u>	<u>\$ 3,529</u>

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1991

	<u>Balance</u> <u>January 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1991</u>
<u>Circuit Court Trust</u>				
ASSETS				
Cash and Cash Equivalents	\$ 5,660,330	\$ 117,564,578	\$ 114,544,710	\$ 8,680,198
LIABILITIES				
Vouchers Payable		\$ 8,844,885	\$ 8,844,885	
Due to Other Funds	\$ 490		490	
Other Accrued Liabilities	<u>5,659,840</u>	<u>13,186,522</u>	<u>10,166,164</u>	<u>\$ 8,680,198</u>
Total	<u>\$ 5,660,330</u>	<u>\$ 22,031,407</u>	<u>\$ 19,011,539</u>	<u>\$ 8,680,198</u>
 <u>Litigation - Child Care</u>				
ASSETS				
Cash and Cash Equivalents	\$ 33,120	\$ 812,664	\$ 813,528	\$ 32,256
LIABILITIES				
Vouchers Payable		\$ 2,863	\$ 2,863	
Other Accrued Liabilities	\$ 33,120	<u>1,999</u>	<u>2,863</u>	<u>\$ 32,256</u>
Total	<u>\$ 33,120</u>	<u>\$ 4,862</u>	<u>\$ 5,726</u>	<u>\$ 32,256</u>

Continued

County of Oakland
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities, Continued
 For the Year Ended December 31, 1991

	<u>Balance</u> <u>January 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1991</u>
<u>Contractor's Retainage</u>				
ASSETS				
Cash and Cash Equivalents	\$ 1,959,030	\$ 55,376,963	\$ 54,949,277	\$ 2,386,716
LIABILITIES				
Vouchers Payable		\$ 1,610,929	\$ 1,610,929	
Due to Other Funds		145	3	142
Other Accrued Liabilities	\$ 1,959,030	2,113,429	1,685,885	2,386,574
Total	\$ 1,959,030	\$ 3,724,503	\$ 3,296,817	\$ 2,386,716
 <u>Legatee Trust</u>				
ASSETS				
Cash and Cash Equivalents	\$ 117,013	\$ 1,229,337	\$ 1,219,579	\$ 126,771
LIABILITIES				
Vouchers Payable		\$ 17,373	\$ 17,373	
Other Accrued Liabilities	\$ 117,013	39,697	29,939	\$ 126,771
Total	\$ 117,013	\$ 57,070	\$ 47,312	\$ 126,771

Continued

County of Oakland
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the Year Ended December 31, 1991

	Balance <u>January 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>December 31, 1991</u>
<u>Total All Agency Funds</u>				
ASSETS				
Cash and Cash Equivalents	\$ 28,304,648	\$ 706,729,257	\$ 695,534,957	\$ 39,498,948
Investments	30,215,090	7,983,649	2,113,781	36,084,958
Due from Other Governmental Units	903	296,393,925	296,394,828	
Accounts and Interest Receivable	688,734	6,586,534	5,781,489	1,493,779
Due from Other Funds	<u>253,683</u>	<u>4,923,061</u>	<u>4,725,800</u>	<u>450,944</u>
Total	<u>\$ 59,463,058</u>	<u>\$1,022,616,426</u>	<u>\$1,004,550,855</u>	<u>\$ 77,528,629</u>
LIABILITIES				
Vouchers Payable	\$ 18,490	\$ 152,446,311	\$ 152,277,778	\$ 187,023
Accounts Payable		779,953	779,953	
Due to Other Governmental Units	3,033,267	335,547,997	335,245,646	3,335,618
Due to Other Funds	14,378,121	188,109,883	180,297,381	22,190,623
Other Accrued Liabilities	11,620,757	137,140,423	133,573,348	15,187,832
Deferred Compensation	<u>30,412,423</u>	<u>8,443,605</u>	<u>2,228,495</u>	<u>36,627,533</u>
Total	<u>\$ 59,463,058</u>	<u>\$ 822,468,172</u>	<u>\$ 804,402,601</u>	<u>\$ 77,528,629</u>
Road Commission Deferred Compensation				
ASSETS				
Investments	<u>\$ 7,406,387</u>	<u>\$ 1,582,591</u>	<u>\$ 755,973</u>	<u>\$ 8,233,005</u>
LIABILITIES				
Deferred Compensation	<u>\$ 7,406,387</u>	<u>\$ 1,582,591</u>	<u>\$ 755,973</u>	<u>\$ 8,233,005</u>

**GENERAL FIXED ASSETS
ACCOUNT GROUP**

County of Oakland
 Schedule of General Fixed Assets by Source
 December 31, 1991

General Fixed Assets by source includes Assets of the County as of December 31, and for the Road Commission as of September 30, 1991 net of accumulated depreciation as follows:

General Fixed Assets	
Land	\$ 10,869,291
Buildings	96,641,011
Furniture and Equipment	20,401,162
Construction-in Progress	<u>11,367,756</u>
Total General Fixed Assets	<u>\$139,279,220</u>

Investment in General Fixed Assets by Source:

General	\$ 60,596,052
Special Revenue Fund	48,407,911
Federal Grants	282,277
State Grants	142
Gifts	2,509
Local Government	
Contribution	945,377
Bonds	<u>29,044,952</u>
Total Investment in General Fixed Assets	<u>\$139,279,220</u>

County of Oakland
 Schedule of General Fixed Assets - By Function and Activity
 December 31, 1991

General Fixed Assets by function and activity includes assets of the County as of December 31, 1991 and for the Road Commission (net of accumulated depreciation) as of September 30, 1991 as follows:

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Construction In Progress</u>	<u>TOTAL</u>
County Executive:					
Solid Waste			\$ 3,157		\$ 3,157
Administration	\$ 1,531,451		168,090		1,699,541
Management & Budget			418,649		418,649
Central Services			228,478		228,478
Public Works		\$ 68,044,694	110,574		68,155,268
Personnel			136,863		136,863
Institutional & Human Services			3,289,928		3,289,928
Public Services			1,938,026		1,938,026
Community & Economic Development			193,722		193,722
Total County Executive	<u>1,531,451</u>	<u>68,044,694</u>	<u>6,487,487</u>		<u>76,063,632</u>
Clerk			244,171		244,171
Treasurer			85,078		85,078
Justice Administration:					
Circuit Court			646,419		646,419
District Court			371,075		371,075
Probate Court			342,963		342,963
Total Justice Administration			<u>1,360,457</u>		<u>1,360,457</u>
Law Enforcement:					
Prosecuting Atty.			345,696		345,696
Sheriff			2,521,084		2,521,084
Total Law Enforcement			<u>2,866,780</u>		<u>2,866,780</u>
Legislative:					
Board of Comm.			253,073		253,073
Total Legislative			<u>253,073</u>		<u>253,073</u>
Drain Commissioner			113,612		113,612
Parks & Recreation	8,059,597	25,140,988	4,190,205	629,749	38,020,539
Road Commission	1,278,243	3,455,329	4,799,839		9,533,411

Continued

County of Oakland
 Schedule of General Fixed Assets - By Function and Activity, Continued
 December 31, 1991

<u>Function and Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Construction In Progress</u>	<u>TOTAL</u>
Non-Departmental:					
Other			\$ 460		\$ 460
Construction In Progress				\$ 10,738,007	10,738,007
Total Non-Dept.			460	10,738,007	10,738,467
 Total General Fixed Assets	 <u>\$ 10,869,291</u>	 <u>\$ 96,641,011</u>	 <u>\$ 20,401,162</u>	 <u>\$ 11,367,756</u>	 <u>\$139,279,220</u>

County of Oakland
 Schedule of Changes in General Fixed Assets - By Function and Activity
 For the Year Ended December 31, 1991

Function and Activity	General Fixed Assets Jan. 1, 1991	Additions	Disposals	Transfers Intra Fund Net	General Fixed Assets Dec. 31, 1991
County Executive:					
Solid Waste	\$ 3,157				\$ 3,157
Administration	1,700,756	\$ 1,391	\$ 1,628	\$ (978)	1,699,541
Management & Budget	405,786	16,601	937	(2,801)	418,649
Central Services	183,824	49,273	9,165	4,546	228,478
Public Works	49,268,247	18,886,146	422	1,297	68,155,268
Personnel	134,638	3,029	485	(319)	136,863
Institutional & Human Services	3,204,584	136,753	56,806	5,397	3,289,928
Public Services	1,894,532	49,618	8,056	1,932	1,938,026
Community & Economic Development	190,864	3,411	553		193,722
Total County Executive	<u>56,986,388</u>	<u>19,146,222</u>	<u>78,052</u>	<u>9,074</u>	<u>76,063,632</u>
Clerk	<u>237,378</u>	<u>9,015</u>	<u>390</u>	<u>(1,832)</u>	<u>244,171</u>
Treasurer	<u>84,800</u>	<u>940</u>	<u>121</u>	<u>(541)</u>	<u>85,078</u>
Justice Administration:					
Circuit Court	548,445	108,246	6,481	(3,791)	646,419
District Court	355,078	18,277	807	(1,473)	371,075
Probate Court	<u>337,481</u>	<u>9,485</u>	<u>3,204</u>	<u>(799)</u>	<u>342,963</u>
Total Justice Administration	<u>1,241,004</u>	<u>136,008</u>	<u>10,492</u>	<u>(6,063)</u>	<u>1,360,457</u>
Law Enforcement:					
Prosecuting Atty.	288,215	60,586	577	(2,528)	345,696
Sheriff	<u>2,478,024</u>	<u>115,452</u>	<u>75,035</u>	<u>2,643</u>	<u>2,521,084</u>
Total Law Enforcement	<u>2,766,239</u>	<u>176,038</u>	<u>75,612</u>	<u>115</u>	<u>2,866,780</u>
Legislative:					
Board of Comm.	<u>257,040</u>	<u>1,618</u>	<u>5,584</u>	<u>(1)</u>	<u>253,073</u>
Total Legislative	<u>257,040</u>	<u>1,618</u>	<u>5,584</u>	<u>(1)</u>	<u>253,073</u>
Drain Commissioner	<u>113,863</u>		<u>251</u>		<u>113,612</u>
Parks & Recreation	<u>36,403,985</u>	<u>4,501,027</u>	<u>2,884,473</u>		<u>38,020,539</u>

Continued

County of Oakland
 Schedule of Changes in General Fixed Assets - By Function and Activity, Continued
 For the Year Ended December 31, 1991

<u>Function and Activity</u>	<u>General Fixed Assets Jan. 1, 1991</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers Intra Fund Net</u>	<u>General Fixed Assets Dec. 31, 1991</u>
Non-Departmental:					
Other	\$ 177	\$ 13,829	\$ 12,794	\$ (752)	\$ 460
Construction In Progress	<u>25,444,077</u>	<u>4,177,765</u>	<u>18,883,835</u>	<u> </u>	<u>10,738,007</u>
Total Non-Dept.	<u>25,444,254</u>	<u>4,191,594</u>	<u>18,896,629</u>	<u>(752)</u>	<u>10,738,467</u>
Sub-Total	<u>123,534,951</u>	<u>28,162,462</u>	<u>21,951,604</u>	<u>-0-</u>	<u>129,745,809</u>
<u>Function and Activity</u>	<u>General Fixed Assets Oct. 1, 1990</u>	<u>Additions</u>	<u>Disposals and Depreciation</u>	<u>Transfers Intra Fund Net</u>	<u>General Fixed Assets Sept. 30, 1991</u>
Road Commission	<u>10,726,656</u>	<u>1,050,989</u>	<u>2,244,234</u>	<u> </u>	<u>9,533,411</u>
Total General Fixed Assets	<u>\$134,261,607</u>	<u>\$ 29,213,451</u>	<u>\$ 24,195,838</u>	<u>\$ -0-</u>	<u>\$139,279,220</u>

III. STATISTICAL SECTION

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

TABLE I

	<u>1991</u>	<u>1990</u>	<u>1989</u>	<u>1988</u>	<u>1987</u>	<u>1986</u>	<u>1985</u>	<u>1984</u>	<u>1983</u>	<u>1982</u>
County Executive	\$106,471,283	\$101,259,689	\$ 99,519,231	\$ 90,970,908	\$ 80,421,822	\$ 74,294,815	\$ 69,017,667	\$ 62,584,738	\$ 57,716,998	\$ 54,192,428
Clerk	5,683,388	5,450,102	4,795,897	5,311,619	4,392,056	4,526,732	3,495,399	3,897,325	3,117,652	3,592,863
Treasurer	2,367,989	2,333,636	2,235,687	2,104,668	1,954,717	1,887,058	1,760,555	1,757,100	1,606,645	1,527,157
Justice										
Administration	38,876,949	35,831,553	33,429,409	30,387,480	27,921,440	27,269,587	25,599,510	24,096,392	24,261,691	21,121,195
Law Enforcement	57,979,424	53,463,725	48,516,778	42,187,933	36,466,240	31,983,316	29,058,450	29,559,217	24,570,020	23,691,097
Legislative	3,111,629	2,885,067	2,744,176	2,590,057	2,397,403	2,106,127	1,222,877	1,085,787	997,479	1,313,193
Drain Commission	5,463,931	4,963,893	4,876,675	3,984,224	3,291,692	2,167,659	2,105,768	1,981,316	1,699,100	1,516,671
Parks & Recreation	10,799,751	9,614,208	9,308,939	9,374,952	8,307,823	9,519,205	7,231,016	5,783,884	5,113,576	5,598,024
Road Commission	64,116,963	63,141,930	58,876,867	61,746,979	62,013,538	54,847,346	41,324,839	30,593,328	30,559,248	
Non-Departmental	17,303,059	14,883,567	15,125,653	11,740,423	14,952,289	15,972,008	22,187,792	14,906,061	21,800,076	25,562,290
Distributions to										
Municipalities	3,322,423	2,698,177	4,450,771	3,074,984	5,616,982					
Principal Payments	22,245,000	20,935,000	20,391,000	19,740,000	18,060,000	605,000	600,000	570,000	485,000	480,000
Interest and Fiscal										
Charges	20,075,697	18,864,940	18,598,210	18,565,026	18,728,081	549,540	584,759	618,993	649,895	676,928
	<u>\$357,817,486</u>	<u>\$336,325,487</u>	<u>\$322,869,293</u>	<u>\$301,779,253</u>	<u>\$284,524,083</u>	<u>\$225,728,393</u>	<u>\$204,188,632</u>	<u>\$177,434,141</u>	<u>\$172,577,380</u>	<u>\$139,271,846</u>

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

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

TABLE II

	<u>1991</u>	<u>1990</u>	<u>1989</u>	<u>1988</u>	<u>1987</u>	<u>1986</u>	<u>1985</u>	<u>1984</u>	<u>1983</u>	<u>1982</u>
Taxes	\$121,696,339	\$112,219,546	\$100,411,749	\$ 89,082,183	\$ 80,030,554	\$ 74,652,999	\$ 73,831,996	\$ 68,415,728	\$ 69,613,209	\$ 64,476,014
Special										
Assessments (2)	43,358,180	41,135,730	40,818,075	40,508,195	41,922,983					
Federal Grants	18,814,156	15,224,448	13,576,982	16,208,844	12,225,743	14,541,600	16,436,764	15,053,013	21,467,174	25,203,055
State Grants	78,179,059	74,077,495	71,619,304	71,072,473	62,630,909	58,805,949	50,579,096	39,706,964	18,979,294	17,870,319
Other										
Intergovernmental	27,445,821	25,184,146	29,772,995	26,762,357	25,750,657	27,667,584	24,801,062	25,136,673	45,426,475	8,873,249
Charges for Services	50,210,324	46,878,585	37,890,656	35,285,707	34,004,742	27,989,474	22,177,643	20,413,938	18,574,943	16,015,842
Use of Money	12,696,165	16,685,618	17,359,442	13,674,341	11,823,815	9,885,160	10,703,619	10,323,839	8,350,996	9,689,206
Other	7,963,861	7,032,125	12,531,432	6,061,200	12,913,465	8,320,892	7,706,469	2,412,208	1,946,882	2,282,169
	<u>\$360,363,905</u>	<u>\$338,437,693</u>	<u>\$323,980,635</u>	<u>\$298,655,300</u>	<u>\$281,302,868</u>	<u>\$221,863,658</u>	<u>\$206,236,649</u>	<u>\$181,462,363</u>	<u>\$184,358,973</u>	<u>\$144,409,854</u>

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

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

TABLE III

<u>Year of Levy</u>	<u>Tax Levy</u>	<u>Collections to March 1, Each Year</u>		<u>Collections thru December 31, 1991</u>	
		<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
1981	\$ 61,457,994	\$ 56,272,487	91.56%	\$ 61,457,943	100.00%
1982	66,234,125	60,693,723	91.64	66,230,206	100.00
1983	64,998,580	60,036,499	92.37	64,993,345	100.00
1984	66,844,171	61,921,251	92.63	66,788,664	99.92
1985	71,070,831	66,217,129	93.14	71,007,483	99.91
1986	76,609,222	71,381,425	93.18	76,541,820	99.91
1987	85,251,146	79,704,049	93.49	85,174,958	99.91
1988	96,655,511	89,564,172	92.66	96,476,679	99.81
1989	108,533,679	99,696,970	91.87	108,250,334	99.74
1990	117,802,150	107,312,698	91.10	117,470,202	99.72

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

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

TABLE IV

Year of Levy	REAL PROPERTY		PERSONAL PROPERTY	TOTAL		Ratio of Total Equalized to Total Estimated Actual Value
	Assessed Value	Equalized Value	Assessed & Equalized Value	Equalized Value	Estimated Amount Value	
1982	12,527,707,864	13,079,363,323	1,198,001,927	14,277,365,250	27,726,167,099	51.5
1983	12,772,683,105	12,779,073,610	1,231,958,859	14,011,032,469	28,206,083,694	49.7
1984	13,068,238,420	13,086,130,258	1,322,735,883	14,408,866,141	29,077,930,366	49.6
1985	13,829,032,797	13,829,032,797	1,490,913,755	15,319,946,552	30,639,893,104	50.0
1986	14,724,478,331	14,724,478,331	1,789,333,030	16,513,811,361	33,187,269,213	49.8
1987	16,359,214,975	16,359,214,975	2,013,106,949	18,372,321,924	36,787,718,771	49.9
1988	18,681,725,009	18,681,725,009	2,153,232,160	20,834,957,169	41,763,373,747	49.9
1989	21,105,990,752	21,105,990,752	2,289,413,005	23,395,403,757	46,992,278,446	49.8
1990	23,333,368,394	23,333,368,394	2,432,616,980	25,765,985,374	51,829,467,595	49.7
1991	25,084,982,734	25,084,982,734	2,554,958,790	27,639,941,524	55,629,223,604	49.7

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

TABLE V

TAX RATES (Per \$1,000 Equalized Valuation)

Year of Levy	General Operating	Parks	Oakland Schools	Oakland Community College	Huron Clinton Authority
1982	4.6391	.2466	1.4973	1.5000	.2500
1983	4.6391	.2500	1.7500	1.5000	.2500
1984	4.6391	.2500	1.7500	1.5000	.2500
1985	4.6391	.2500	2.5000	1.4000	.2500
1986	4.6391	.2500	2.5000	1.4000	.2500
1987	4.6391	.2409	2.4103	1.3641	.2460
1988	4.6391	.2300	2.3028	1.3210	.2400
1989	4.6391	.2210	2.2124	1.2850	.2332
1990	4.5720	.2173	2.1744	1.1697	.2292
1991	4.5720	.2173	2.1836	1.0735	.2303

TAX LEVIES

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

County of Oakland
Principal Taxpayers - Unaudited
December 31, 1991

TABLE VI

LIST OF MAJOR TAXPAYERS IN OAKLAND COUNTY

<u>Taxpayer</u>	<u>Principal Products or Services</u>	1991 State Equalized Valuation	1991 % State Equalized Valuation
General Motors Corporation	Automobiles, Trucks & Buses	\$ 737,393,000	2.67%
Detroit Edison Company	Electric Utility	289,058,000	1.05
Ford Motor Corporation	Automobiles, Tractors & Parts	201,782,000	.73
Consumers Power	Gas & Electric Utility	131,934,000	.48
Electronic Data Systems	Computer Systems	116,719,000	.42
Chrysler Corp.	Automobiles, Trucks	114,202,000	.41
Prudential Insurance Company	Real Estate	95,101,000	.34
Beznos/Beztak Company	Real Estate	94,789,000	.34
W.R.C. Properties	Real Estate	82,977,000	.30
Frankel and Associates	Real Estate	76,036,000	.28
Hartman and Tyner Company	Real Estate	70,761,000	.26
Kirco Development Company	Real Estate	68,552,000	.25
Etkin and Associates	Real Estate & Land Development	65,920,000	.24
K-Mart Corporation	International Corporate Headquarters	62,761,000	.23
Bellemead of Michigan	Real Estate	56,793,000	.21
Ramco-Gershensen, Inc.	Real Estate	56,658,000	.20
Kojaian Properties	Real Estate	55,577,000	.20
Samuelson Development Company	Real Estate	54,098,000	.20
Edward Rose & Associates	Land & Banking	51,854,000	.19
Biltmore Development Company	Real Estate & Apartment Complexes	50,270,000	.18
International Business Machines	Business Machines	44,577,000	.16
Arena Associates	Sports/Entertainment	42,508,000	.15
Standard Federal Bank	Banking	41,531,000	.15

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

TABLE VII

<u>Year</u>	<u>Special Assessment Billings</u>	<u>Special Assessment Collections</u>
1982	12,401,566	12,401,566
1983	14,211,225	14,211,225
1984	15,049,500	15,049,500
1985	15,794,117	15,794,117
1986	16,604,825	16,604,825
1987	17,424,258	17,424,258
1988	18,344,241	18,344,241
1989	18,946,025	18,946,025
1990	19,356,191	19,356,191
1991	21,267,675	21,267,675

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

TABLE VIII

<u>Calendar Year - A</u>	<u>Population - B</u>	<u>Equalized Value</u>		<u>Net Long-Term Debt</u>	<u>Percentage of Net Long-Term Debt to Equalized Value</u>	<u>Net Long- Term Debt Per Capita</u>
1982	1,011,793	14,277,365,250	(C)	476,441,752	3.337	470
1983	1,011,793	14,011,032,469	(C)	469,311,930	3.349	463
1984	1,011,793	14,408,866,141	(C)	445,431,194	3.091	440
1985	1,011,793	15,319,946,552	(C)	466,941,257	3.047	461
1986	1,011,793	16,513,811,361	(C)	421,697,804	2.553	416
1987	1,011,793	18,372,321,924	(C)	410,930,916	2.237	406
1988	1,011,793	20,834,957,169	(C)	364,034,288	1.747	360
1989	1,011,793	23,395,403,757	(C)	331,267,723	1.416	327
1990	1,083,592	25,765,985,374	(C)	342,869,001	1.331	318
1991	1,083,592	27,639,941,524	(C)	356,894,151	1.291	330

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

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

C - General Obligation Indebtedness; including Delinquent Tax Revolving Notes

County of Oakland
Computation of Legal Debt Limit - Unaudited
December 31, 1991

TABLE IX

BONDS & NOTES WITH COUNTY CREDIT AND UNLIMITED TAX

Building Authority - Act 31	\$ 5,615,000
Drain Bonds - Chapter 20, Act 40	43,475,000
Drain Bonds - Chapter 21, Act 40	1,344,151
Refunding Bonds - Water & Sewer/Chapter 20	24,200,000
Sewage Disposal Bonds - Act 185	54,570,000
Sewage Disposal Bonds - Act 342	62,900,000
Water Supply Bonds - Act 185	<u>21,135,000</u>
 Total	 <u>\$ 213,239,151</u>

BONDS & NOTES WITH COUNTY CREDIT AND LIMITED TAX

General Obligation Limited Tax Drain Bonds	\$ 16,690,000
General Obligation Limited Tax Drain Refunding Bonds	2,880,000
General Obligation Limited Tax Sewage Disposal Bonds	61,335,000
General Obligation Limited Tax Building Authority	<u>23,850,000</u>
 Total	 <u>\$ 104,755,000</u>

BONDS & NOTES WITH COUNTY CREDIT AND LIMITED TAX-TAXABLE

General Obligation Limited Tax Notes - Taxable Obligation	<u>\$ 38,900,000</u>
--	----------------------

BONDS & NOTES WITH NO COUNTY CREDITS

Drain Bonds - Chapter 20, Act 40	\$ 190,000
Motor Vehicle Highway Fund Revenue Notes	11,000,000
Sewage Disposal Bonds - Act 185	660,000
Water Supply Bonds - Act 185	<u>750,000</u>
 Total	 <u>\$ 12,600,000</u>

LEASE PURCHASE AGREEMENTS

Printing and Mailing	\$ 105,575
Convenience Copier	180,207
Computer Services	<u>955,838</u>
	 <u>\$ 1,241,620</u>

Statutory Limit - 10% of 1989 SEV	\$ 2,763,994,152
Less Outstanding Debt with Credit	<u>356,894,151</u>

Available Balance	<u>\$ 2,407,100,001</u>
-------------------	-------------------------

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

TABLE X

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total General Governmental Expenditures</u>	<u>Ratio of Debt Service to Total General Governmental Expenditures</u>
1982	\$ 480,000	\$ 676,928	\$ 1,156,928	\$ 140,856,021	.8%
1983	485,000	20,278,022	20,763,022	214,100,900	9.7
1984	570,000	19,490,675	20,060,675	217,138,666	9.2
1985	15,890,000	1,854,631	17,744,631	246,035,392	7.2
1986	625,000	18,148,450	18,773,450	273,260,146	6.9
1987	18,060,000	18,728,081	36,788,081	324,122,676	11.4
1988	19,740,000	18,565,026	38,305,026	337,341,407	11.4
1989	20,391,000	18,537,298	38,928,298	376,517,797	10.4
1990	20,935,000	18,864,940	39,799,940	391,825,821	10.2
1991	<u>22,245,000</u>	<u>20,075,697</u>	<u>42,320,697</u>	<u>422,705,462</u>	<u>10.0</u>

County of Oakland
 Net County Direct and Overlapping Debt - Unaudited
 December 31, 1991

Bonds & Notes	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
<u>With County Credit and Unlimited Tax</u>						
Building Authority - Act 31	\$ 5,615,000			\$ 5,615,000	(d)	\$ 5,010,949
Drain Bonds - Chapter 20, Act 40	43,475,000	(d)	\$ 3,696,467	(a) \$ 37,208,797		2,340,473
Drain Bonds - Chapter 20 - Refunding	8,225,000	(d)	64,059	(a) 8,082,355		77,874
Drain Bonds - Chapter 21	1,344,151	(d)	16,580	(a) 1,255,112		71,457
Sewage Disposal Bonds - Act 185	54,570,000	(d)	10,757,209	(a) 43,812,791		
Sewage Disposal Bonds - Act 342	62,900,000	(d)	1,705,103	(a) 61,194,897		
Water Supply Bonds - Act 185	21,135,000	(d)	1,357,253	(a) 19,777,747		
Refunding Bonds - Water & Sewer	15,975,000	(d)	1,352,030	(a) 14,622,970		
Total	<u>213,239,151</u>		<u>18,948,701</u>	<u>185,954,669</u>		<u>8,335,781</u>
						<u>5,241,926</u>
						<u>3,093,855</u>
<u>With County Credit and Limited Tax</u>						
General Obligation Building Authority	23,850,000			23,850,000	(d)	23,846,076
Drain Bonds - Chapter 20, Act 40	16,690,000	(d)	85,883	(a) 15,822,475		775,494
Sewage Disposal Bonds	61,335,000	(d)	106,920	(a) 61,228,080		
Drain Bond Chapter 20 Refunding	2,880,000		37,761	(a) 2,645,247		196,965
Total	<u>104,755,000</u>		<u>230,564</u>	<u>79,695,802</u>		<u>24,818,535</u>
						<u>10,099</u>
						<u>196,965</u>
						<u>24,818,535</u>
Bonds & Notes						
<u>With County Credit and Limited Tax - Taxable</u>						
General Obligation Limited Taxable	<u>38,900,000</u>			<u>38,900,000</u>	(d)	<u>368,044</u>
						<u>38,531,956</u>
<u>Bonds and Notes with No County Credit</u>						
Drain Bonds - Chapter 20, Act 40	190,000	(d)	17,125	(a) 172,875		
Sewage Disposal Bonds - Act 185	660,000	(d)	483,293	(a) 176,707		
Water Supply Bonds - Act 185	750,000	(d)	21,029	(a) 728,971		
Michigan Transportation Fund	11,000,000	(f)		(c) 11,000,000		
Total	<u>12,600,000</u>		<u>521,447</u>	<u>12,078,553</u>		
<u>Leased/Purchased</u>						
Computer Services	955,838			955,838		955,838
Printing and Mailing	105,575			105,575		105,575
Convenience Copier	180,207			180,207		180,207
Total	<u>1,241,620</u>			<u>1,241,620</u>		<u>1,241,620</u>
<u>Overlapping Debt of County</u>						
Cities, Villages and Townships					(e)	607,307,698
School Districts					(e)	642,296,037
Community College and Intermediate School Districts					(e)	33,517,584
County Issued Bonds Paid by Local Municipalities					(b)	266,729,024
Total						<u>1,549,850,343</u>
Net County Overlapping Debt						<u>1,549,850,343</u>
NET COUNTY DIRECT AND OVERLAPPING DEBT						<u>\$1,617,536,309</u>

- (a) Total County Issued Bonds Paid by Local Municipalities
- (b) It is expected that a sizeable portion of these amounts will be paid from benefit charges and earnings of the various systems. (This amount is arrived by the totals indicated by "a")
- (c) Self-Supporting Obligation
- (d) December 31, 1991 fund balance
- (e) Amount as of December 31, 1991
- (f) Amount as of September 30, 1991

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

TABLE XII

Population Count:

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

Source: Oakland County Department of Community and Economic Development

Age Distribution:

	<u>Under 5</u>	<u>5-9</u>	<u>10-14</u>	<u>15-19</u>	<u>20-24</u>	<u>25-44</u>	<u>45-64</u>	<u>Over 64</u>
1940	23,509	23,274	24,262	22,436	20,506	82,900	45,213	11,968
1950	49,285	40,217	31,173	25,678	28,171	126,499	74,157	20,821
1960	93,057	85,914	69,424	47,048	33,779	199,697	123,686	37,654
1970	81,038	96,181	106,298	88,131	63,386	228,193	184,268	60,363
1975	66,204	92,536	109,922	100,512	62,534	238,934	222,741	73,179
1980	67,489	75,580	88,087	91,920	88,238	300,206	210,480	89,793
1990	78,224	75,088	71,220	71,477	72,122	381,212	216,361	117,888

	<u>Age</u>	<u>Males</u>		<u>Females</u>	
		<u>Number</u>	<u>Percentage</u>	<u>Number</u>	<u>Percentage</u>
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	7.0	34,701	6.2
	15-19 Years	36,560	7.0	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>100.0%</u>	<u>556,665</u>	<u>100.0%</u>

Source: Department of Commerce, Bureau of Census

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

TABLE XIII

Fiscal Year	Commercial (1) Construction		Residential (1) Construction		Bank Deposits (2) (in thousands)	Property Value (in thousands) (3)				
	Number of Units	Value (in thousands)	Number of Units	Value (in thousands)		Commercial	Industrial	Residential	Developmental	Agricultural
1982	834	86,315	2,934	92,308	5,446,438	4,648,509	1,871,194	18,366,269	85,181	359,007
1983	211	157,000	3,665	235,000	6,166,618	4,785,094	1,900,875	18,589,808	113,279	353,108
1984	342	286,000	5,661	326,000	6,755,995	4,960,883	1,938,258	19,071,138	111,136	351,043
1985	463	376,000	10,313	574,000	7,559,525	5,672,712	2,120,617	19,408,672	110,274	345,791
1986	504	525,000	10,330	689,000	8,077,121	6,295,009	2,280,131	20,576,969	109,665	346,828
1987	400	318,000	9,807	663,000	8,672,975	7,473,158	2,541,247	22,296,651	112,956	337,490
1988	377	428,000	8,570	657,000	8,792,127	8,734,244	2,939,868	25,342,848	89,911	349,969
1989	366	637,000	8,086	213,000	12,102,766	9,738,996	3,261,621	28,958,786	102,648	351,435
1990	213	161,773	5,847	502,735	10,383,371	10,662,835	3,522,092	32,325,314	101,760	352,266
1991	142	133,591	4,831	482,684	N/A	11,030,434	3,711,441	35,335,612	112,013	329,860

Sources:

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

County of Oakland
Miscellaneous Statistics - Unaudited

TABLE XIV

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

Source: Oakland County Board of Education

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

Source: Oakland County Economic Development Division

Elections

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

Continued

County of Oakland
Miscellaneous Statistics - Unaudited, Continued

TABLE XIV

Elections

1988	Primary Election - August 2, 1988		
	Registered Voters	680,322	
	Ballots Cast	112,554	16.54%
1988	General Election - November 8, 1988		
	Registered Voters	711,526	
	Ballots Cast	470,362	66.12
1990	Primary Election - August 7, 1990		
	Registered Voters	714,393	
	Ballots Cast	130,622	18.28
1990	General Election - November 6, 1990		
	Registered Voters	724,277	
	Ballots Cast	337,766	46.64

Source: Oakland County Clerk-Register/Elections Division

County of Oakland
 Building Authority Data - Unaudited
 December 31, 1991

TABLE XV

	<u>East Wing</u>	<u>Law Enforcement Complex</u>	<u>Medical Care Facility</u>	<u>Law Enforcement Expansion</u>	<u>Computer Center</u>	<u>TOTAL</u>
Cash and Short Term Investments	\$ 3,043,056	\$ 846,451	\$ 1,121,437	\$ -0-	\$ 3,924	\$ 5,014,868
Lease Receivable	1,190,000	3,175,000	1,250,000	13,600,000	10,250,000	29,465,000
Bonds Payable	1,190,000	3,175,000	1,250,000	13,600,000	10,250,000	29,465,000
Year Ended December 31, 1991						
Operating Transfers In		<u>654,000</u>	<u>288,740</u>	<u>1,531,976</u>	<u>461,823</u>	<u>2,936,539</u>
Equity Transfers In				<u>336,674</u>		<u>336,674</u>
Interest Income	<u>228,744</u>	<u>51,467</u>	<u>71,156</u>			<u>351,367</u>
Debt Service:						
Principal	165,000	450,000	200,000	830,000		1,645,000
Interest	52,172	204,000	88,740	1,035,628	743,650	2,124,190
Fiscal Charge	<u>201</u>	<u>1,359</u>	<u>628</u>	<u>3,022</u>	<u>1,000</u>	<u>6,210</u>
	<u>\$ 217,373</u>	<u>\$ 655,359</u>	<u>\$ 289,368</u>	<u>\$ 1,868,650</u>	<u>\$ 744,650</u>	<u>\$ 3,775,400</u>
Principal and Interest Requirements						
1992	\$ 223,790	\$ 665,500	\$ 312,240	\$ 1,834,307	\$ 743,650	\$ 3,779,487
1993	226,615	662,000	297,060	1,814,967	1,051,994	4,052,636
1994	229,030	657,000	301,650	1,819,808	1,042,400	4,049,888
1995	221,035	625,500	284,650	1,818,980	1,030,244	3,980,409
1996	213,040	594,000	307,400	1,817,290	1,039,244	3,970,974
Thereafter	<u>257,095</u>	<u>668,500</u>		<u>10,767,450</u>	<u>12,621,668</u>	<u>24,314,713</u>
	<u>\$ 1,370,605</u>	<u>\$ 3,872,500</u>	<u>\$ 1,503,000</u>	<u>\$19,872,802</u>	<u>\$17,529,200</u>	<u>\$44,148,107</u>

207/20/20

