



**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

**FOR THE  
FISCAL YEAR ENDED SEPTEMBER 30, 1999**

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**COUNTY OF OAKLAND  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
Year Ended September 30, 1999  
(With Independent Auditors' Report Thereon)**

**Prepared by:**

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

# County of Oakland

## Table of Contents

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Pages

### I. Introductory Section

#### Supplemental Financial Information

Letter of Transmittal.....	1-23
Organizational Chart.....	24
List of Principal Officials.....	25
Government Finance Officers Association of the United States and Canada Certificate of Achievement for Excellence in Financial Reporting.....	

### II. Financial Section

Independent Auditors' Report .....	26-27
------------------------------------	-------

#### General Purpose Financial Statements

Combined Balance Sheet – All Fund Types, Account Groups, and Discretely Presented Component Unit.....	28-31
--	-------

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – All Governmental Fund Types, Expendable Trust Funds, and Discretely Presented Component Unit.....	32-33
--	-------

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – Amended Budget and Actual – General and Special Revenue Funds.....	34
--	----

Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balances – All Proprietary Fund Types and Discretely Presented Component Unit.....	35
--	----

Combined Statement of Cash Flows – All Proprietary Fund Types and Discretely Presented Component Unit.....	36-37
---	-------

Pension Trust Funds – Defined Benefit Plans – Combined Statement of Changes in Plan Net Assets .....	38
---	----

#### Notes to General Purpose Financial Statements

1. Summary of Significant Accounting Policies.....	39-47
2. Legal Compliance – Budgets.....	47-51
3. Deposits and Investments.....	52-55
4. Receivables.....	56
5. Allowance for Uncollectible Receivables .....	56
6. Fixed Assets .....	57
7. Capital Leases – Internal Service Funds.....	58
8. Long-term Debt.....	59-64
9. Interfund Balances.....	65-69
10. Segment Information – Enterprise Funds.....	70

**County of Oakland  
Table of Contents**

---

**Pages**

**II. Financial Section (continued)**

**Notes to General Purpose Financial Statements (continued)**

11. Contributed Capital .....	71
12. Fund Equities.....	71-73
13. Employee Benefits.....	73
14. Defined Benefit Pension Plans.....	74-77
15. Defined Contribution Plans.....	77-78
16. Post-Employment Benefits.....	79-80
17. Deferred Compensation Plan.....	80
18. Residual Equity Transfers Reconciliation.....	80
19. Risk Management.....	81-82
20. Leases .....	82
21. Commitments and Contingencies.....	83

Schedule of Funding Progress and Employer Contributions – Retirement System – Primary Government – Six-Year Historical Trend Information – Unaudited.....	84
---	----

Schedule of Funding Progress and Employer Contributions - Component Unit – Road Commission Retirement – Six – Year Historical Trend Information – Unaudited.....	85-86
--	-------

**Combining, Individual Fund, and Account Group Statements and Schedules**

**General Fund**

Statement of Revenues, Expenditures, and Changes in Fund Balance – Amended Budget and Actual.....	87-100
---	--------

**Special Revenue Funds**

Combining Balance Sheet.....	101-104
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances.....	105-108
Statement of Revenues, Expenditures, and Changes in Fund Balances – Amended Budget and Actual .....	109-118

**Debt Service Funds**

Combining Balance Sheet.....	119
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....	120

**County of Oakland**  
**Table of Contents**

---

**Pages**

**II. Financial Section (continued)**

**Combining, Individual Fund, and Account Group Statements and Schedules (continued)**

**Capital Projects Funds**

Combining Balance Sheet.....	121-122
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	123-124

**Internal Service Funds**

Combining Balance Sheet.....	125-128
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings.....	129-130
Combining Statement of Cash Flows.....	131-134

**Enterprise Funds**

Combining Balance Sheet.....	135
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings.....	136
Combining Statement of Cash Flows.....	137

**Fiduciary Funds**

Combining Balance Sheet.....	138-140
Pension Trust Fund – Defined Benefit Plan – Primary Government – Statement of Plan Net Assets.....	141
Pension Trust Fund – Defined Benefit Plan – Primary Government – Statement of Changes in Plan Net Assets.....	142
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Expendable Trust Funds .....	143
Combining Statement of Changes in Assets and Liabilities Agency Funds Combining Balance Sheet – Component Unit.....	144-149
Pension Trust Fund – Defined Benefit Plan – Component Unit – Statement of Plan Net Assets.....	150
Pension Trust Fund – Defined Benefit Plan – Component Unit – Statement of Changes in Plan Net Assets.....	151

**General Fixed Assets Account Group**

Schedule of General Fixed Assets by Source.....	152
Schedule of General Fixed Assets – By Function and Activity.....	153
Schedule of Changes in General Fixed Assets – By Function and Activity.....	154

# County of Oakland

## Table of Contents

---

### Pages

### III. Statistical Section

General Governmental Expenditures by Function.....	155
General Governmental Revenue by Source.....	156
County Operating Property Tax Collection and Levy Record .....	157
Assessed, Equalized, and Estimated Value of Taxable Property.....	158
Property Tax Rates – Direct and Overlapping Governments.....	159
Principal Taxpayers .....	160
Special Assessment Billings and Collections.....	161
Percentage of Net Long-term Debt to Equalized Value and Net Long-term Debt Per Capita.....	162
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Governmental Expenditures.....	163
Computation of Legal Debt Limit .....	164
Net County Direct and Overlapping Debt.....	165-166
Demographic Statistics and Age Distribution .....	167
Property Value, Construction, and Bank Deposits.....	168
Miscellaneous Statistics.....	169-170
Building Authority Data.....	171

## **I. INTRODUCTORY SECTION**

**The Introductory section contains:**

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

March 10, 2000

To the Citizens of Oakland County

Oakland County's Comprehensive Annual Financial Report (CAFR) for the year ended September 30, 1999 is hereby submitted. This report was prepared by Oakland County Department of Management and Budget. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with Oakland County (the County). To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

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

A basis for preparing the CAFR for the County was the identification of the financial reporting entity. All potential component units were evaluated to determine whether they should be reported in the County's CAFR. A component unit was considered to be part of the County's reporting entity when it met the criteria as outlined by the Governmental Accounting Standards Board (GASB) in Statement No. 14, *The Financial Reporting Entity*.

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

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



## **Organizational Structure**

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

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

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

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

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

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

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

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

### **Economic Condition and Outlook for Oakland County**

The nation's unemployment rate was unchanged in December at 4.1%, ending the year with the lowest average rate since the buildup for the Vietnam War thirty years ago. Michigan and Oakland County registered an even better performance, 2.9% and 1.9% respectively. In the early days of the next millennium, the U.S. economy is expected to pass a milestone: the current expansion will become the longest span of uninterrupted growth in American history. In February the economy surpassed the previous longest period of growth on record from roughly 1961 through 1969.

Looking ahead, economists are fully confident about the coming year. Barring unforeseen shocks, the economy's good fortune is expected to continue through 2000, though many economists see growth slowing to about 3.5% after three straight years of expanding by at least 4% per year.

When asked to explain why the expansion has lasted so long and whether it can possibly go on much longer, most economists attribute the expansion's longevity to the skillful guiding of monetary policy by the Federal Reserve Board. During 13 years under Chairman Alan Greenspan, the Fed averted potential catastrophes by reducing interest rates, first in response to the 1987 stock market crash and again in 1998 after the near-collapse of Long-Term Capital Management, a New York investment firm that bet millions on securities, using money lent by major financial institutions.

Robert M. Solow, winner of the Nobel prize in Economics in 1987, states that the Fed's prowess goes beyond these widely publicized moves to a more subtle skill: the exercise of restraint. Fears persist that the current spell of tame inflation – prices rose 2.6% in 1999 – has to end and that inflation will heat up, forcing the Fed to raise rates much higher. On previous occasions, the Fed has taken Draconian measures to cool the economy by driving up interest rates. Greenspan's predecessor, Paul Volker, broke the back of double-digit inflation with large increases in interest rates, a move that triggered the deep 1981-82 recession. But the Fed under Greenspan has taken a more low-key approach, increasing rates in quarter-point increments three times during 1999 and is expected to raise rates another quarter point early in 2000 to counteract any anticipated inflationary pressures due to the tight labor market. Economists propound that as long as inflation remains subdued, the expansion in the national economy could, in theory, continue for years.

Michigan's economic prosperity in the 1990s shows few signs of abating as a new decade begins. During the Biennial Revenue-Estimating Conference in the Capitol, U of M Economist George Fulton reported that Michigan is enjoying its tenth straight year of annual job growth, the State's longest sustained economic recovery in a half-century.

For 1998, marking the second consecutive year, Michigan was accorded the *Site Selection* magazine's Governor's Cup for the state that recorded the highest total of new corporate facilities and expansions. Michigan had 1,722 corporate location projects, representing about \$12 billion in new investments. (Oakland County led the way with 339.)

But there is one solvable problem: overall job and income growth in Michigan in the near term won't be hampered by too few jobs, but by too few workers. Labor shortages throughout the State are beginning to affect that job growth. Demand for workers is particularly acute in the areas that require skilled construction trades and computer expertise. There are high paying jobs out there, but they require training beyond high school.

The good news is that Michigan's economy is producing more than enough revenue - \$400 million more in 1999 versus 1998, a 5% increase - for the one area that is key to work force development: education. State Treasurer Mark Murray indicated that education and skills development has been an important focus of Governor John M. Engler. In 1999, the Governor created a new cabinet-level department to address career development issues and is expected to again make education the centerpiece of his State of the State address to the Legislature in January 2000.

Among the ideas Governor Engler is expected to propose are: (1) more money for elementary schools and teachers with the highest fourth and fifth-grade scores on the statewide Michigan Educational Assessment Program (MEAP) tests, averaged over two years; (2) more money for elementary schools and teachers who show the biggest improvement in MEAP scores; (3) more information for parents, in an easier-to-read format, on everything from class size to how much state aid is making it to each classroom; and (4) a Michigan Virtual High School, patterned after the already existing Michigan Virtual University, that would let students anywhere in the state take advanced placement courses, job training and adult education classes through the Internet.

Another response to the critical issue of labor shortage, occurring on a national scale, is efficient use of the existing workforce through application of new technologies. Now that the dire predictions that the Y2K bug would throw the U.S. economy into a tailspin have been laid to rest, a subtle economic boost might instead result. After very few major computer problems from the date changeover to 2000, many U.S. businesses are lifting freezes on buying new technology to install computers and software key to building Web sites and speeding communications with suppliers and customers. A burst of tech spending could invigorate a key economic engine. International Data Corp., a leading industry researcher, found that 37% of 2,100 North American companies it surveyed deferred spending in 1999 on nonessential technology projects unrelated to the Y2K glitch. Overall U.S. technology spending is expected to increase by 8.3% to \$417 billion in 2000.

At the local level, Oakland County is known for its robust business environment and business friendly climate. It is a special place where businesses can grow and prosper and where families can enjoy a quality of life that is second to none.

Oakland County's reputation as an economic powerhouse has captured the attention of business strategists across the nation. The County has earned recognition as America's third most affluent county in per-capita income. Moody's Investor Service in New York cited Oakland County as a stellar county that is "not just better than most counties, but better than all." And the County has won the respect of Wall Street by earning a coveted AAA bond rating - the highest possible ranking attained by only 19 of America's 3,043 counties. This remarkable economic strength is based on solid fundamentals - a strong banking system, continual investment in high technology, and a wealth of diversified businesses.

Oakland County and Grand Rapids are the leaders by far in job creation in Michigan during the 1990s. Private sector job growth was 27.2% for the Grand Rapids metropolitan area (Allegan, Kent, Muskegon, and Ottawa counties) and 24.7% for Oakland County between 1990 and 1998. Because of its relative size, Oakland created more private sector jobs than Grand Rapids over this period, 133,000 versus 109,000. In fact, Oakland accounted for one of four private sector jobs added in Michigan between 1990 and 1998. Oakland and Grand Rapids are creating jobs at a much faster pace over the 1990s than the nation, Michigan, and every other major labor market area in Michigan. Employment in Oakland grew about 50% faster than it did in the nation and about 60% faster than it did in the state.

The predominant trend during the 1990s in the mix of private sector employment is the shift away from trade and toward services. Between 1990 and 1998, the trade component decreased from 30.2% to 26.2%, while the services component increased from 35% to 39.1%. Trade employment lost ground compared to the other components because retail business has been stagnant during the past decade, except for a temporary boost in job growth with the opening of Somerset Collection North in 1996. The opening of the Great Lakes Crossing mall at the end of 1998 also gave another boost to retail trade employment in 1999.

The steady gain in services during the 1990s has been led by business services. A small part of this gain can be attributed to outsourcing from the auto industry. Social services and private educational services have also made significant contributions to growth. The most rapid gains in the rest of the non-manufacturing sector have been in construction, where employment has increased by 50% since 1991 (see following comments regarding growth in Western and Northern Oakland County).

Motor vehicle manufacturing has shown a small gain in its share of employment, growing from 6.9% in 1990 to 7.2% in 1998. The local motor vehicle sector has benefited from a continuing expansion of research and development and headquarters activities in "Automation Alley" (see comments under Major Initiatives). This has countered the job reductions resulting from plant closings and productivity improvements over the 1990s.

Oakland County has by far the highest level of personal income per capita (\$38,127) of the major labor markets in the state. Oakland also has the highest level of per capita income among Michigan's 83 counties. Income per person in Oakland is 55% above averages for Michigan (\$24,588) and the nation (\$24,436). In fact, Oakland ranks well within the top 1% in the nation and second among the 437 counties in the five-state Great Lakes region (Illinois, Indiana, Michigan, Ohio, and Wisconsin), below Lake County, Illinois, by only \$714.

Oakland County's economic performance is also stellar when compared with its peers nationwide – counties that are suburban to, but do not include, large central cities and that had a 1990 population in excess of 500,000. Among the 26 large suburban counties included in this category, Oakland County and DuPage County in suburban Chicago would rate as the top two performing economies overall in the 1990s. Oakland County ranks second in private sector employment growth, placing second in manufacturing and third in private non-manufacturing. Over the 1990s, private sector employment has grown 60% faster in Oakland County than in the nation as a whole and per capita income has grown 30% faster.

According to the University of Michigan Institute of Labor & Industrial Relations, as reported at the 1999 Economic Forecast Luncheon on April 22, 1999, Oakland County is forecast to gain 15,000 private sector jobs in 1999 and 8,000 jobs in 2000, following job growth of 13,000 in 1998. Motor vehicle manufacturing employment is forecast to remain flat in 1999 before declining by 2,000 jobs in 2000. Other manufacturing industries collectively are projected to gain about 1,000 jobs in each of the next two years. The greatest job gains are expected in plastics, fabricated metals, and electronic equipment.

Following five years of vigorous growth, employment in the construction industry is expected to remain flat in 1999 before declining by 1,000 jobs in 2000. The projected weakness in the local industry reflects a number of factors: (1) a slowdown in new home construction from very high rates of activity; (2) the completion of several major construction projects such as the Great Lakes Crossing mall; and (3) the diversion of some construction activity to Wayne County to build the new stadiums and casinos and to expand Detroit Metropolitan Airport.

The service industry is projected to gain 17,000 workers over the next two years. Health services are expected to gain about 1,000 jobs, social services 600, and legal services 600. The vast majority of job gains in the service industry are anticipated to occur in business and professional services. This industry category, which includes both higher-wage industries such as engineering and computer services and lower-wage industries such as janitorial services, is expected to add 15,000 jobs over the next two years. The business and professional services industry has long been one of the engines behind Oakland's booming economy. Given the slowdown anticipated in manufacturing and construction, expectations are that business services will be even more important to the well being of the local economy during the forecast period. Over the next two years, business and professional services are projected to account for two out of every three jobs created in the County, despite the fact that this industry today accounts for only one job out of four.

Employment growth in Oakland County is expected to slow over the next two years, to a little over 2% in 1999 and a little over 1% in 2000. This pace of job creation is much slower than in the recent past, when growth averaged 3% per year earlier in the 1990s and 4% per year in the 1980s. The explanation for slow growth can be summed up in two words: "labor shortages." Local businesses can attract new workers from four sources: (1) the ranks of the unemployed; (2) existing residents who decide to enter the workforce; (3) commuters from surrounding areas; and (4) population growth.

In the fourth quarter of 1999, the unemployment rate in Oakland County was less than 2%. The unemployment rate was especially low for better-educated workers. In suburban Detroit as a whole, the unemployment rate for those workers with at least some college education ranged from 0.7% to 1.8%. Indeed, the unemployment rate for workers with only a high school diploma or GED was only 3.2%. The only sizeable pool of unemployed workers in suburban Detroit were those who have not graduated from high school.

If firms cannot find new workers from among the unemployed, can they entice local residents to enter or reenter the labor force? The labor force participation rate for all individuals who are not enrolled in school or retired was over 85% at the end of 1999, a record high. Among better-educated workers, the labor force participation rates were even higher, over 91%. Again, the only sizeable pool of potential workers are those who have not graduated from high school.

Since the unemployment rate is extremely low and the labor force participation rate is at record high levels, the best potential sources for new workers would appear to be commuters from neighboring counties and local population growth. The unemployment rates at the end of 1998 in most of the suburban areas of Detroit outside of Oakland County, however, are also extremely low; for example, Washtenaw at 1.5%, Livingston at 1.8%, Macomb at 2.7%, and Wayne excluding the City of Detroit at 1.9%. Thus very few workers are likely to be available from those areas. (The only exception is Genesee County on our northern border that has chronic unemployment in the 5% to 6% range. Strategies have been implemented to publicly transport workers to Great Lakes Crossing and GM plants.)

Population growth, therefore, offers the best opportunity to add significant numbers of new workers for Oakland County businesses. Over the past three years, Oakland's population has increased by slightly over 25,000 people, an average growth rate of 0.7% per year. Unless this growth rate can be increased, it will eventually establish a speed limit on County job growth of less than 1% per year.

Over 80% of Oakland's population growth currently originates from its natural rate of increase (the excess of births over deaths). The movement of foreigners to Oakland County (international migration) barely offsets the loss of Oakland County residents to the rest of the United States (domestic migration). Much of the domestic migration reflects the movement of retirees to warmer climates and students to institutions of higher education elsewhere in the country. If the County wants to raise the speed limit to accommodate the growth in demand in the local economy, policies and actions that are focused on attracting more working-age residents, and keeping existing ones, particularly educated ones, would yield higher returns than other strategies to support growth.

County Executive L. Brooks Patterson has initiated tandem strategies to promote continued growth and prosperity in Oakland County: Business Roundtable and Automation Alley.

One of the most successful pro-business ventures undertaken by Oakland County is the highly respected Business Roundtable. Conceived in 1993, the original Business Roundtable included 125 businesspeople who met from 1993 through 1995 and delivered 142 recommendations consistent with its mission to "chart an economic course to position Oakland County to meet the competitive challenges in the international marketplace of the next millennium." To date, 80 of the original 142 recommendations have been implemented.

Because of the track record achieved by the original Roundtable, a number of business leaders approached the County Executive shortly after his re-election in 1996 and urged him to make the Roundtable a permanent program. This was accomplished by restructuring the group, recruiting new members and re-launching. Members were directed to implement the initial recommendations as well as make new recommendations on emerging issues. Recently, 56 new recommendations were delivered to the County Executive encompassing the areas of economic development, infrastructure and land use, international trade, quality of life, transportation and telecommunications, and workforce and education. The Roundtable will continue to monitor implementation of the current recommendations as well as generate new ideas to face the challenges that will confront Oakland County in the 21st Century.

Automation Alley defines the nation's newest technology business cluster consisting of 124 technology companies concentrated along a corridor bordering I-75 and I-696. Encouraged by the County Executive, visionary leaders of Automation Alley technology companies are joining a campaign to nurture the cluster's development – working together to effect the powerful competitive advantage that it offers. Competition among companies within a cluster actually helps the companies thrive. Automation Alley companies, in a major paradigm shift, view competitors as allies. This economic phenomenon has been coined by leading economists as “co-opetition” – a phenomenon that offers companies distinct advantages in three competitive areas: productivity, innovation and new business growth.

Activities of Automation Alley are sustained by membership dues which generate over \$600,000 annually, contributed by over 30 Foundation Members (\$15,000 each), and 90 Regular and Affiliate Members, each contributing between \$500 and \$5,000 annually depending on size of corporation as measured by the number of employees. Foundation Members include such corporations as: Compuware, Comerica Bank, DaimlerChrysler, EDS, General Motors, Lear, Textron Automotive, and Siemens Automotive, among others.

Regarding enhanced productivity, cooperation among companies aligned in industry and purpose helps improve operational effectiveness.

- Joint staffing efforts help attract and retain a highly skilled, high-tech workforce.
- Concentrations of technology companies increase demand for and development of a deep, specialized supplier base.
- Cluster alliances build and sustain strategic relationships with government, universities that offer access to economic programs, and technology pools.
- Performance comparisons among cluster companies make it easier to measure performance and costs.
- And, of course, localized rivalry always spurs motivation and the desire to “look good.”

In terms of perpetual innovation, the Automation Alley cluster plays a vital role in its companies' ability to continually innovate.

- Opportunities for innovation are more visible within the cluster, and its companies are able to innovate with more agility.
- Cluster companies have a better window on the market – customer needs, business trends – than isolated companies.
- Relationships built between companies provide opportunity for “early learning,” especially in the areas of new technologies, machinery and marketing concepts.
- A strong local supplier community has the opportunity to become involved in the innovation process.
- And, again, constant comparison between companies perpetuates the cluster's innovation.



Automation Alley offers many new companies – especially companies that supply technology-focused businesses – a lower-risk environment in which to grow.

- Automation Alley provides a significant local market for new business.
- Market gaps in products and services needed within the cluster are easily identified by new businesses.
- Emerging companies have instant access to resources and employees.
- Automation Alley companies create demands for new supplier business, and welcome and promote entrepreneurs.

Finally, Automation Alley companies are working together to build a high-performing, high-tech workforce. Research recently conducted indicates that the firms encompassed by Automation Alley will require more than 1,600 highly skilled engineers and computer/systems employees by the year 2001. Once again, the co-opetition phenomenon works to the companies' advantage in ensuring the availability of this workforce.

The business diversity among companies offers potential employees a variety of specialized technologies not found in other clusters:

- Power electronics
- Robotics systems
- Network/communications systems integration
- Aerospace
- Alternative energy
- Medical technologies

The high concentration of technology industry-linked companies works to the advantage of their employees.

- The ever-increasing number of jobs available reduces the employees' risk of relocation.
- The quantity of jobs available within the Automation Alley cluster provides employees ample opportunity for career advancement upward with a company or laterally across a range of companies.
- In order to retain a satisfied employee base, Automation Alley companies offer a high level of job stability and competitive, high-value benefits and compensation packages.

Automation Alley companies also have the opportunity to jointly promote, by word-of-mouth or over the Internet, Oakland County's superior quality of life, including: communities that offer residents the options of affordable urban, suburban or rural living; an area that offers access to leading universities and hospitals, prime shopping, a wealth of parklands and leisure-time activities.



Automation Alley members are dedicated to reinforcing their competitive positions in the global marketplace and to nurturing the economic vitality of Oakland County. Member companies invest time, money and staff in the development and promotion of Automation Alley as a first-class technology cluster.

As a result of these and other related efforts, planners at the Southeast Michigan Council of Governments (SEMCOG) project population growth over the next 20 years to approach 426,000 people in the seven-county region. The western and northern parts of Oakland County are expected to experience the most growth during the first two decades of 2000. Eight of the top ten high-growth communities are in the former farmlands west and north of Farmington Hills, West Bloomfield and Waterford, all in Oakland County. From 1990 to 2020, SEMCOG projects growth in these eight communities will range from 81% to more than 213%, with Oakland Township leading the way by adding more than 19,000 new residents. Commerce Township rounds out the bottom of the top ten, at 81%, by adding just over 18,000 new residents.

### **Major Initiatives**

Unlike many counties in Michigan, Oakland County and its cities, villages and townships (CVTs) cooperate with one another in providing services to residents. The County on behalf of CVTs performs many services normally rendered by both entities. The benefits of providing these services centrally, rather than separately, have resulted in an overall reduction in the costs to provide certain services. Essentially, fixed costs of providing the services are spread over a larger economic base. Therefore, combined cost per unit served is reduced.

One major initiative that contributes to the safety and security of our residents is the highly regarded *Courts and Law Enforcement Management Information System (CLEMIS)*, a central records management information system and regional database administered by the CLEMIS Advisory Board representing over 45 local police departments and the Sheriff, Prosecutor and County Executive. Through performance of electronic incident reporting, local units can extract information from the data warehouse for required reports to the state and federal governments, as well as analyze criminal activity. The common purpose is to reduce criminal activity in Oakland County.

An unprecedented \$17.1 million federal grant has been awarded by the U.S. Department of Justice, to be supplemented by \$6.4 million of County General Fund matching funds, that will be used to replace CLEMIS with state-of-the-art technology, including laptop computers in police vehicles, mug shot and fingerprint transmission and access, criminal query tools, electronic interface with courts, and computer-aided dispatch. Although these enhancements are expensive, a needs assessment study indicates that the cost would double if local units developed their own systems independently, and the effectiveness of the system would be compromised by the inability to share data. When fully implemented, Oakland County and its law enforcement community will have a computer system superior to all counties in Michigan, if not the nation. In fact, many surrounding communities and counties have petitioned (and been granted) membership in CLEMIS.

In addition to the replacement of the law enforcement system itself, the County is expending approximately \$7.0 million to improve the network infrastructure linking the County's Information Technology facility to the CVTs' administrative offices. The project has been named –***OakNET***. The County and Oakland Intermediate School District have entered into an informal partnership in the construction of this network. The District is connecting its computer system (located on the County's service complex) to each of the 28 school districts in the County. OakNET should be sufficient to carry communications and information technology transmissions for all contemplated computer projects. This project will be completed as a by-product of the replacement of CLEMIS and is fully funded.

The replacement of the CLEMIS system has sparked interest in other public safety modules provided by the County's vendor, Printrak, for fire and emergency medical services. The County is presently exploring the launch of a fire records management system on behalf of the CVTs.

Another major initiative is the upgrade and enhancement of the countywide ***E-911 Communication System***. The Board of Commissioners approved a resolution to replace the E-911 call-taking equipment at 27 of the 31 individual Public Service Answering Points (PSAPs) and radio equipment used to dispatch and communicate between public safety vehicles. A recently completed study reveals that the present equipment is obsolete, does not provide necessary interoperability, and does not conform to federal mandates involving wireless/cellular telephone communications. Replacement of the call-taking equipment alone has a price tag of \$3.0 million; the County Executive recommended and the Board of Commissioners has authorized that the General Fund absorb these costs on behalf of local units throughout Oakland County.

The radio communication system is likewise in need of replacement, with interagency communications hampered by multiple frequency utilization and outdated technology. The County is further committed, as evidenced by Board Resolution, to support the construction of an expanded 806 MHZ/821 MHZ radio communications system through a 4% operational surcharge on all County telephone services. The operational surcharge was contingent upon approval of the Frequency Allocation Committee of the Federal Communications Commission (FCC) to provide a minimum of 14 channels to meet the County's public safety communications needs; the County has secured 18 additional channels. The surcharge will generate approximately \$6.0 million annually (equating to an average monthly cost of \$.57 per telephone line, as defined by State statutes) to acquire and maintain a radio communication system that would serve the needs of our law enforcement and other public safety agencies (fire/EMS) on a countywide basis.

A fourth initiative is replacement of the countywide ***Land Records System***. In conjunction with local assessors and treasurers, the County undertook a strategic evaluation of the current assessing, equalization, and property tax billing and collections systems, underwritten by the County at a cost of \$375,000, which revealed significant deficiencies in terms of an inability to meet the information needs of these public officials. The cost of identified improvements amounts to \$550,000 which the Board of Commissioners has appropriated and the Information Technology Department is currently implementing. Laser printing of tax bills was available for the first time for processing the December 1, 1998 tax levy. In addition, a four-year implementation effort is underway to provide digital photographs of all 440,000 residential and commercial facilities in Oakland County that will be integrated with the County's Geographic Information System.

An adjunct to the Land Records System is the County's **Geographic Information System (GIS)**, which consists of an electronic base map covering 910 square miles and comprises 440,000 parcels of property. A vital tool to local units of government in recording and utilizing all order of spatial data, including value and condition of housing stock, location of fire hydrants and utilities, traffic volumes and patterns, etc. The net cost of the base map is between \$5.0 and \$6.0 million; such costs are being absorbed by the County's General Fund. Further, the County has entered into an agreement to provide \$1.9 million towards the creation of a low-flight, digital orthophotography project that should benefit not only County operations, but also CVTs as well. Associated costs related to remonumentation (\$2.5 million) will be reimbursed by the state.

The electronic infrastructure that makes the aforementioned projects possible is installation of a **Data Warehouse** and the OakNET which provide for transmission and storage of enormous amounts of data from throughout the County. Development of **Enhanced Access** (electronic access to government information off-site, 24 hours/day for a fee) has resulted in completion of the first product called **Mortgage Application Acceleration Program (MAAP)** which allows financial institutions to instantly obtain appraisal information for \$50 per transaction, compared to \$250 for fee appraisal that takes weeks to acquire. Information from this system which should prove useful to local officials during the March Board of Review process regarding property values of comparable structures in identified neighborhoods was available for the first time in 1999 to all 24 local units for which the County is the contract assessor and to selected local assessors who use the County system.

Other initiatives include the County's continuing efforts in the area of community and economic development. The County's **Community and Economic Development Department** actively works with each CVT in recruiting, retaining and providing infrastructure to businesses. The success of this effort is expressed by the expansive assessed valuation in the past several years. In the past five years, Oakland County's taxable wealth has increased from \$32.6 billion to \$41.8 billion, a 28.2% increase. True Cash Value has increased from \$66.4 billion to \$96.1 billion; a 45% increase, and is expected to top \$100 billion for the first time in FY2000. On a per capita basis, that is almost \$78,000 of property for every man, woman and child in Oakland County. Statewide, the per capita value is about \$53,500. And compared to the most populous county, Wayne's per capita value is about half of Oakland's at \$40,600.

**Cooperative Purchasing** is another example of coordination with CVTs, only this effort is statewide. The County's purchasing volume enables it to obtain reductions in unit costs by offering similar services (e.g., acquisition of police vehicles and computer equipment) to other municipalities. In doing so, the County and CVTs obtain an economic benefit that would not be present for CVTs on an individual basis.

**Environmental Remediation:** the County Executive recommended and the Board of Commissioners approved a \$25 million operating transfer (\$5 million annually for five years) from the Delinquent Tax Revolving Fund to assist in remediating CVT environmental concerns which otherwise would be included in local water and sewer rates to meet Federal Clean Water Act requirements.

The above services are not meant to be all-inclusive in terms of cooperative efforts between the County and CVTs. The list is provided to demonstrate the cooperative nature of the County and CVTs towards a common goal - to serve County residents in the most cost-effective and efficient manner possible.

Internally, the management of Oakland County is constantly vigilant for opportunities to improve services and/or reduce costs and other liabilities. Effective January 1, 1999, the Community Mental Health (CMH) agency, which was considered to be an operating department under the Board of Commissioners, became a separate quasi-governmental authority. These operations are largely funded by federal, state and other grants and fees approaching \$160 million. The transfer to a separate authority is believed to provide CMH with increased operating flexibility and will, in turn, limit the County's tort and other liabilities.

The County's operating philosophy stresses a conservative business approach to operating issues, including: budget development, capital commitments, position additions, financial management and other issues. Examples follow:

- The County's budgetary practices encourage favorable operating variances against the budget for most department activities through conservatively estimated revenues and budgeting fully-employed positions.
- Over the past six years, the County's Capital Improvement Program for General Purpose/General Fund activities has stressed the acquisition of new facilities from existing operations as opposed to issuance of debt instruments.
- Most newly created authorized positions are funded through grants or other devoted revenues.
- The County closes its accounting records on a quarterly basis (very shortly after the calendar quarter ends). The annual closing of the County's accounting records requires just three weeks to complete. Over the past six years, no audit adjustments have been proposed to the closed accounting records (signifying that they were accurately maintained) by the County's outside auditors. This timely, routine financial analysis and discipline, and review of financial information by upper-level County management, helps to ensure that unforeseen and/or adverse financial events would be quickly discovered and addressed. Even the audit function is subjected to the discipline of the bidding process; the County has contracted with PricewaterhouseCoopers, LLP for the current year audit engagement.
- The County has continually launched (and funded out of operations) various computer applications targeted at cutting-edge technologies, improving operations, enhancing services to the public, and/or reducing operating costs.

As a result of these practices and the significant growth of taxable property values attributable to the new construction of residential and commercial facilities, the County's financial strength and position is unparalleled in Michigan. No other Michigan county provides the same quality of life, available financial resources, and conservative vision as does the management of Oakland County. Several examples of the financial power provided by Oakland County follow:

- The County's General Fund equity grew from \$36.0 million as of September 30, 1998 to \$38.5 million as of September 30, 1999. Concurrently, the County's Delinquent Tax Revolving Fund equity increased from \$180.9 million to \$184.5 million during the same time frame. Finally, all other internal service fund equity increased from \$73.1 million to \$81.1 million during the same fiscal period.

- The County continues to acquire major facilities from operations. Most other governmental entities would be compelled to bond for facilities. The County is nearing completion of a new Medical Examiner's facility at a cost of \$10.2 million and a District Court facility at a cost of over \$5.0 million. Both facilities were funded from General Fund operations. Prior to 1997, the County acquired a \$6.0 million administrative office facility (Oakland Pointe), a 200-bed medium security jail facility for \$2.0 million, an addition to the Children's Village Detention Center for \$6.0 million, and over \$40.0 million in computer equipment and software. In 1999, over 1,800 Personal Computers were replaced to upgrade equipment, install Microsoft Suites, and ensure Year-2000 compliance. All of these facilities and computer equipment have been and will be acquired from the County's operating budget.

The County's conservative accounting and business policies have served its residents well over the years. Over the past several years, the County reduced its millage rate from a high of 4.4805 (authorized millage limitation) to 4.1900 on a ratable basis. The December 1, 1999 millage rate levy represents the lowest county operating millage rate in southeastern Michigan, if not the State (Wayne County's millage rate approximates 8.0000 mills; Macomb County's millage rate is 4.2000). *The revenue otherwise collected from the County's taxpayers (or returned to them in millage reductions) is \$11.4 million annually based on the 4.1900 millage rate when compared to the authorized limit.* This low operating millage provides for increased assessment growth to taxpayers, increasing the direct value in homes and businesses, and continues to demonstrate to businesses that Oakland County is an attractive place to locate a commercial operation.

## Financial Information

### *Accounting Systems*

The County's general-purpose financial statements for Governmental fund types, Expendable Trust funds, and Agency funds have been prepared on the modified accrual basis of accounting, in conformance with 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, except interest on long-term debt, which is recorded when paid. Proprietary and Pension Trust funds are accounted for using the accrual basis of accounting, where revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

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

- Transactions are in accordance with management and grantors' general or specific authorization.
- Transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles and other criteria (such as finance-related legal and contractual compliance requirements) and to maintain accountability for assets.
- Access to assets is permitted only in accordance with Board appropriations, financial policies, and management's authorization.

- The recorded accountability for assets is compared with the existing assets at reasonable intervals, and appropriate action is taken with respect to any differences.

Accounting and administrative controls comprehend reasonable, but not absolute, assurance that the objectives expressed will be accomplished by the system. The concept of reasonable assurance recognizes that the cost of an internal control structure should not exceed the benefits expected.

### ***Budgetary Controls***

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

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

### **General Government Function**

#### ***Revenues***

The following schedule presents a summary of General, Special Revenue, Debt Service, and Component Unit, governmental fund type, revenues for the fiscal year ended September 30, 1999, compared with the fiscal year ended September 30, 1998.

	Year ended September 30, 1999		Year ended September 30, 1998	
	Amount	Percent of total	Amount	Percent of total
<b>Revenues</b>				
Taxes	\$ 166,654,002	40.31%	\$ 161,045,318	29.86%
Special assessments	43,096,857	10.42%	42,405,739	7.86%
Federal grants	10,941,002	2.65%	13,497,794	2.50%
State grants	46,379,401	11.22%	89,224,400	16.54%
Other intergovernmental revenue	38,502,409	9.31%	129,259,519	23.97%
Charges for services	92,774,198	22.44%	87,823,157	16.29%
Investment income	12,319,087	2.98%	14,495,769	2.69%
Other	2,778,773	0.67%	1,500,704	0.29%
<b>Total primary government</b>	<b>413,445,729</b>	<b>100.00%</b>	<b>539,252,400</b>	<b>100.00%</b>
Road commission	88,975,216	100.00%	97,824,539	100.00%
<b>Total reporting entity</b>	<b>\$ 502,420,945</b>		<b>\$ 637,076,939</b>	

In 1999, Community Mental Health and Mental Health Grants, two Special Revenue funds, became a component unit, proprietary fund type, resulting in decreases in governmental revenues from 1998 for State grants by \$61,054,795, Other intergovernmental revenues \$93,996,186, Charges for services \$3,598,654, Investment income \$15,298, and Other \$783,587, for a total of \$159,448,520. In addition, State grants increased by \$7.0 million in the J.T.P.A. Grants fund, and Federal grants increased by \$4.7 million in the C.O.P.S. More Grant fund. For the component unit, the Road Commission experienced a decrease of \$4.1 million in Federal grants, and \$3.8 million in Other intergovernmental revenues, caused by a decrease in expenditures of \$8.6 million.

**Expenditures**

The following schedule presents a summary of General, Special Revenue, Debt Service fund and Component Unit, governmental fund type, expenditures for the fiscal year ended September 30, 1999 compared with the fiscal year ended September 30, 1998.

	Year ended September 30, 1999		Year ended September 30, 1998	
	Amount	Percent of total	Amount	Percent of total
<b>Expenditures</b>				
<b>Current operations</b>				
County Executive	\$ 122,219,972	31.96%	\$ 108,277,397	20.41%
Clerk/Register of Deeds	9,377,996	2.45%	7,772,822	1.47%
Treasurer	3,195,915	0.84%	3,140,747	0.59%
Justice administration	56,737,135	14.83%	54,028,545	10.18%
Law enforcement	92,965,913	24.31%	91,885,843	17.32%
Legislative	4,863,777	1.27%	4,574,804	0.86%
Drain Commissioner	5,352,683	1.40%	10,910,333	2.06%
Community mental health	-	0.00%	162,774,890	30.68%
Parks and recreation	11,170,098	2.92%	14,842,244	2.80%
Nondepartmental	29,759,027	7.78%	20,474,392	3.86%
Intergovernmental	2,868,781	0.75%	6,638,976	1.25%
<b>Debt service</b>				
Principal payments	28,975,000	7.58%	29,135,000	5.49%
Interest and fiscal charges	14,963,232	3.91%	16,045,822	3.03%
<b>Total primary government</b>	<b>382,449,529</b>	<b>100.00%</b>	<b>530,501,815</b>	<b>100.00%</b>
Road commission	86,277,547	100.00%	95,737,761	100.00%
<b>Total reporting entity</b>	<b>\$ 468,727,076</b>		<b>\$ 626,239,576</b>	



With the change of the Community Mental Health Fund, a Special Revenue fund, to a component unit (proprietary fund type) this resulted in a decrease of reported expenditures in 1999 of \$162,774,890. The County Executive function increased in 1999 as a result of increased spending in the Human Services Grant fund of \$1.6 million, and the addition of the COPS More Grant fund of \$6.6 million and the Human Services Coordinating Council fund of \$933,582. The Clerk/Register of Deeds increase is mostly attributable to services related to the Record Imaging project. Changes in the Drain Commissioner function result from a \$2.4 million decrease in costs in the Operations and Maintenance division, and a direct method of labor cost distribution, offset by a decrease in General Fund revenues (reimbursements). Decreased expenditures in Parks and Recreation resulted from the transfer of costs recorded for capital acquisitions/ improvements to a Capital Projects Fund in 1999. Non-departmental expenditures increased by \$7.0 million in the J.T.P.A. Grants fund, and \$1.4 million in the General Fund for additional projects. The component unit, Road Commission, recorded a decrease of \$8.6 million for its road improvement and construction program. This was offset by a reduction in Federal and local matching revenues.

**General Fund Balance**

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

**Enterprise Fund Operations**

Oakland County's Enterprise funds currently consist of six entities in addition to a component unit, that provides various services for the residents of the County. The following schedule provides a summary of the activity in the various funds for the year ended September 30, 1999.

	Operating revenues	Operating expenses	Operating income (loss)
Medical Care Facility	\$ 8,085,695	\$ 8,346,070	\$ (260,375)
Airport Facilities	3,245,154	2,960,428	284,726
Clinton-Oakland Sewage Disposal System (S.D.S.)	17,239,389	16,129,660	1,109,729
Huron-Rouge S.D.S.	2,498,441	2,542,438	(43,997)
Evergreen-Farmington S.D.S.	20,300,161	15,739,197	4,560,964
Southeastern Oakland County S.D.S. (S.O.C.S.D.S.)	25,812,890	26,892,394	(1,079,504)
Total primary government	<u>77,181,730</u>	<u>72,610,187</u>	<u>4,571,543</u>
Community Mental Health Authority	177,635,872	178,035,477	(399,605)
Total reporting entity	<u>\$ 254,817,602</u>	<u>\$ 250,645,664</u>	<u>\$ 4,171,938</u>

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

Two airports are operated by the County. The larger is the Oakland County International 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 mainly provided by leases, rentals, and commissions from aviation fuel. The airport facilities are self-supporting, excluding depreciation expense, which is closed to contributed capital when appropriate.

The County entered into three contracts with the City of Detroit Water and Sewerage Department (DWSD) to deliver wastewater to the Detroit Treatment Plant from three sewage disposal districts, and one contract with the Wayne County Department of Public Works for treatment of wastewater through the Huron-Rouge interceptor. Each sewage disposal district serves several local municipalities, and the County maintains a separate Enterprise fund to record the operation of each. Yearly, each district reviews the cost of operations, including the rate charged by the DWSD and Wayne County for sewage disposal, and adjusts the rate charged to the municipalities accordingly to maintain a consistent level of service. There is more often than not an Operating Loss since the rate development process is based on Net Income (loss) rather than Operating Losses, considering interest revenue, a nonoperating revenue, and also depreciation on contributed assets. Sewage disposal costs account for approximately 77 percent of a system's total operating expenses.

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

#### ***Fiduciary Fund Type Operations***

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

Based on the most recent valuation, September 30, 1998, the County's Public Employees Retirement System (PERS) covered 1,408 retirees and beneficiaries, 258 vested separated employees not yet receiving benefits, 1,273 vested current employees, and 366 non-vested current employees, for a total of 3,305.

The Road Commission PERS covered 350 retirees, beneficiaries, and vested separated employees not yet receiving benefits, 386 vested current employees, and 159 non-vested current employees, for a total of 895, as of December 31, 1998.

Both plans are funded as accrued, with contributions independently determined by consulting actuaries. The County's PERS, which uses the aggregate actuarial cost method of funding, has a negative unfunded accrued liability as of September 30, 1999 of approximately \$85,166,808. The Road Commission PERS, using the individual entry-age actuarial cost method, has a negative unfunded accrued liability as of September 30, 1999 of approximately \$15,200,000, which is being amortized over a period of 20 years as of December 31, 1998.

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

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

	1998	1997	1996
Retirees and beneficiaries	\$ 79,709	\$ 74,269	\$ 72,302
Vested terminated employees	18,492	18,434	17,678
Active employees and other	119,487	115,010	112,062
	<u>217,688</u>	<u>207,713</u>	<u>202,042</u>
Net assets available for benefits, at cost	117,132	94,473	80,904
	<u>\$ 100,556</u>	<u>\$ 113,240</u>	<u>\$ 121,138</u>

Unfunded actuarial liabilities are amortized as a fixed percent of payroll over a period of 18 years.

***Deferred Compensation***

Under Internal Revenue Code section 457, the County and the Road Commission offer employees a deferred compensation plan. The plan permits deferral of a portion of salary to future years. Deferred funds are not available to employees until termination, retirement, death, or an unforeseeable emergency as defined under the Internal Revenue Code. In accordance with GASBS 32 all assets and liabilities of these plans are not reported in the financial statements of the County or Road Commission.

***Debt Administration***

The County issued \$25.0 million in tax notes in 1999 to finance payments to local entities for delinquent taxes, and at the same time retired \$29.5 million in tax notes issued for the same purpose for prior years. At September 30, 1999, the balance of these notes payable was \$10.0 million.

The following is a summary of debt outstanding as of September 30, 1999 for the County and the Road Commission:

Bonds and notes payable	\$ 263,705,721
Capital leases	\$ 17,293
Road Commission	\$ 13,626,700

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

The County has pledged its full faith and credit on debt totaling approximately \$277.3 million. The General Fund is obligated if payments received on assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements of this debt when due.

By statute, general obligation debt is limited to 10 percent of the equalized value. As of September 30, 1999, the debt limit was approximately \$4.8 billion; general obligation debt was approximately \$46.5 million.

### ***Cash Management***

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

Investments of the County and Road Commission Public Employees Retirement Systems are administered by their respective boards. Included in the County PERS at September 30, 1999 are collateralized mortgage obligations (CMOs) with a carrying value of less than 5 percent of the total portfolio. These investments include CMOs backed by Federal Home Loan Bank and Federal National Mortgage Association, credit card receivables, and manufactured homes, and are within the defined investment objectives.

### ***Risk Management***

The County is self-insured for general liability claims and has a risk manager to assess its exposure. Amounts of estimated claims, including those incurred but not reported, have been accrued. Claims expense recorded in 1999 for the County amounted to approximately \$2,412,000. The County is self-insured for workers' compensation claims up to \$500,000 per claim. Claims in excess of \$500,000 are covered by reinsurance. Estimated liabilities resulting from self-insured workers' compensation claims are recorded in the Fringe Benefits Internal Service fund and amounted to approximately \$14.3 million.

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

The Road Commission is liable for losses up to a specific retention amount for general liability, workers' compensation, and medical claims. Management established and recorded estimates of the liability and the unasserted claims. Claims expense recorded for the year ended September 30, 1999 was approximately \$6.3 million.

The Community Mental Health Authority, previously covered through the County's self-insurance plan, carried commercial insurance to cover all risk of losses for the year ended September 30, 1999.

## **Other Information and Acknowledgements**

**Single audit** – As a recipient of federal and State grants, the County is responsible for ensuring that an adequate internal control structure is in place and compliance with applicable laws and regulations is maintained. To ascertain the level of such compliance, the County has a single audit performed in accordance with the Single Audit Act of 1984, as amended, and U.S. Office of Management and Budget Circular A-133. The results of the most recent single audit disclosed no instances of material weaknesses in internal control structure or significant violations of applicable laws or regulations.

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

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the period ended September 30, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. The County received a Certificate of Achievement for the last six consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA. The County was also awarded the GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting for its 1998 fiscal period. In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

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

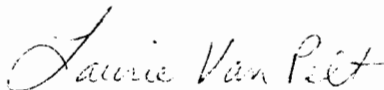
In addition, Oakland County was the recipient of the GFOA award for Distinguished Budget Presentation for the 1997-98 biennial budget. This award recognizes how well a government's budget serves as a policy document, a financial plan, an operations guide, and a communication device to the reader.

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

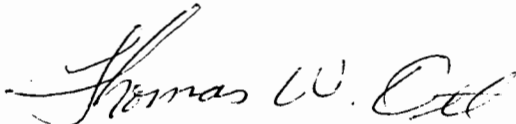
Sincerely,



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



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



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



**County of Oakland  
Special Revenue Funds  
Combining Balance Sheets  
September 30, 1999**

	Drains-Act 40 Maintenance Chapter 4 & 18	Drains-Act 40 Maintenance Chapter 20 & 21	Sewer Act 94	Lake Levels Act 146	Lake Improvements Act 345	Multi- Organizational Grants	J.T.P.A. Grants
<b>Assets</b>							
<b>Current assets</b>							
Cash and cash equivalents	\$ 3,570,566	\$ 6,024,158	\$ 215,666	\$ 30,567	\$ 916,279	\$ -	\$ 55,743
Investments	-	255,000	-	-	-	-	-
Special assessments receivable	6,648	-	-	16,845	-	-	-
Due from other governmental units	-	322,905	66,944	-	-	1,713,599	3,989,227
Accrued interest receivable	-	29,664	1,551	-	-	-	-
Accounts receivable (net of allowance for uncollectibles where applicable)	-	-	-	-	-	400	-
Due from other funds	-	52,399	-	-	-	227,141	-
Inventories and supplies	-	-	-	-	-	-	-
Current portion of advances	-	-	-	-	-	-	-
<b>Total current assets</b>	<u>3,577,214</u>	<u>6,684,126</u>	<u>284,161</u>	<u>47,412</u>	<u>916,279</u>	<u>1,941,140</u>	<u>4,044,970</u>
<b>Long-term assets</b>							
Special assessments receivable	-	-	-	117,497	-	-	-
<b>Total assets</b>	<u>\$ 3,577,214</u>	<u>\$ 6,684,126</u>	<u>\$ 284,161</u>	<u>\$ 164,909</u>	<u>\$ 916,279</u>	<u>\$ 1,941,140</u>	<u>\$ 4,044,970</u>
<b>Current liabilities</b>							
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,427	\$ 1,983,356
Due to other governmental units	270	1,517,386	-	-	-	3,081	8,755
Due to other funds	368,369	570,646	-	56,118	220,442	831,882	10,294
Deferred revenue	-	-	-	117,497	-	-	-
Other accrued liabilities	2,416,275	83,700	-	23,803	-	1,003,750	2,042,565
Property taxes deferred	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<u>2,784,914</u>	<u>2,171,732</u>	<u>-</u>	<u>197,418</u>	<u>220,442</u>	<u>1,941,140</u>	<u>4,044,970</u>
<b>Other liabilities - advances</b>							
	-	-	-	137,867	17,142	-	-
<b>Total liabilities</b>	<u>2,784,914</u>	<u>2,171,732</u>	<u>-</u>	<u>335,285</u>	<u>237,584</u>	<u>1,941,140</u>	<u>4,044,970</u>
<b>Fund balances</b>							
Reserve for encumbrances	-	-	-	-	-	-	-
Reserve for inventories and supplies	-	-	-	-	-	-	-
Reserve for construction and maintenance	-	32,340	-	-	-	-	-
<b>Total reserved</b>	<u>-</u>	<u>32,340</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Unreserved</b>							
Designated for construction and maintenance	792,300	4,480,054	-	-	678,695	-	-
Designated for programs	-	-	284,161	-	-	-	-
Undesignated	-	-	-	(170,376)	-	-	-
<b>Total unreserved</b>	<u>792,300</u>	<u>4,480,054</u>	<u>284,161</u>	<u>(170,376)</u>	<u>678,695</u>	<u>-</u>	<u>-</u>
<b>Total fund balances (deficit)</b>	<u>792,300</u>	<u>4,512,394</u>	<u>284,161</u>	<u>(170,376)</u>	<u>678,695</u>	<u>-</u>	<u>-</u>
<b>Total liabilities and fund balances</b>	<u>\$ 3,577,214</u>	<u>\$ 6,684,126</u>	<u>\$ 284,161</u>	<u>\$ 164,909</u>	<u>\$ 916,279</u>	<u>\$ 1,941,140</u>	<u>\$ 4,044,970</u>



**County of Oakland  
Special Revenue Funds  
Combining Balance Sheets  
September 30, 1999**

	Law Enforcement Grants	Housing and Community Development	Human Service Grants	Other Grants	Human Services Coordinating Council	COPS More Grant	Total
<b>Assets</b>							
<b>Current assets</b>							
Cash and cash equivalents	\$ -	\$ 1,976,728	\$ 1,868,167	\$ -	\$ -	\$ 3,911,606	\$ 34,091,226
Investments	-	-	-	-	-	-	10,266,643
Special assessments receivable	-	-	-	-	-	-	23,493
Due from other governmental units	1,318,222	84,757	2,400,950	2,203,109	901,132	15,816,127	31,428,644
Accrued interest receivable	-	-	-	-	-	-	35,789
Accounts receivable (net of allowance for uncollectibles where applicable)	12,463	-	73,831	-	-	-	930,297
Due from other funds	1,267,597	-	14,140	-	-	13,137	9,753,653
Inventories and supplies	-	-	-	-	-	-	29,192
Current portion of advances	-	-	-	-	-	-	17,500
<b>Total current assets</b>	<b>2,598,282</b>	<b>2,061,485</b>	<b>4,357,088</b>	<b>2,203,109</b>	<b>901,132</b>	<b>19,740,870</b>	<b>86,576,437</b>
<b>Long-term assets</b>							
Special assessments receivable	-	-	-	-	-	-	117,497
<b>Total assets</b>	<b>\$ 2,598,282</b>	<b>\$ 2,061,485</b>	<b>\$ 4,357,088</b>	<b>\$ 2,203,109</b>	<b>\$ 901,132</b>	<b>\$ 19,740,870</b>	<b>\$ 86,693,934</b>
<b>Liabilities and Fund Balances</b>							
<b>Current liabilities</b>							
Vouchers payable	\$ 13,004	\$ 371	\$ 471,203	\$ 6,051	\$ 340,732	\$ 79,264	\$ 3,865,089
Due to other governmental units	13,870	-	1,385,760	-	-	-	3,855,418
Due to other funds	2,204,172	18,547	43,206	2,065,775	560,400	-	21,033,186
Deferred revenue	132,501	2,012,195	670,239	96,827	-	17,070,480	20,108,564
Other accrued liabilities	234,735	372	1,786,680	34,456	-	2,591,126	11,434,302
Property taxes deferred	-	-	-	-	-	-	2,332,321
<b>Total current liabilities</b>	<b>2,598,282</b>	<b>2,031,485</b>	<b>4,357,088</b>	<b>2,203,109</b>	<b>901,132</b>	<b>19,740,870</b>	<b>62,628,880</b>
Other liabilities - advances	-	30,000	-	-	-	-	185,009
<b>Total liabilities</b>	<b>2,598,282</b>	<b>2,061,485</b>	<b>4,357,088</b>	<b>2,203,109</b>	<b>901,132</b>	<b>19,740,870</b>	<b>62,813,889</b>
<b>Fund balances</b>							
Reserve for encumbrances	-	-	-	-	-	-	906,772
Reserve for inventories and supplies	-	-	-	-	-	-	29,192
Reserve for construction and maintenance	-	-	-	-	-	-	32,340
<b>Total reserved</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>968,304</b>
<b>Unreserved</b>							
Designated for construction and maintenance	-	-	-	-	-	-	5,951,049
Designated for programs	-	-	-	-	-	-	17,131,068
Undesignated	-	-	-	-	-	-	(170,376)
<b>Total unreserved</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,911,741</b>
<b>Total fund balances (deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,880,045</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,598,282</b>	<b>\$ 2,061,485</b>	<b>\$ 4,357,088</b>	<b>\$ 2,203,109</b>	<b>\$ 901,132</b>	<b>\$ 19,740,870</b>	<b>\$ 86,693,934</b>

**COUNTY EXECUTIVE**

L. Brooks Patterson

**BOARD OF COMMISSIONERS**

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

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

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

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

**OTHER ELECTED OFFICIALS**

Clerk/Register of Deeds  
G. William Caddell

Treasurer  
C. Hugh Dohany

Drain Commissioner  
George W. Kuhn

Prosecuting Attorney  
David Gorcyca

Sheriff  
Michael J. Bouchard

Chief Circuit Judge  
Edward Sosnick

Chief Probate Judge  
Eugene Arthur Moore

Chief District Judge  
William E. Bolle

**AIRPORT COMMITTEE**

Dan Devine, Chairperson  
William R. Patterson, Vice-Chairperson  
Vincent Gregory, Secretary

**DRAIN BOARD**

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

**PARKS AND RECREATION**

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

Eric Coleman  
Fred Korzon

George W. Kuhn  
Thomas A. Law  
Nancy McConnell

Charles E. Palmer  
J. David Vanderveen

**ROAD COMMISSION**

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

**BUILDING AUTHORITY**

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

Personnel as of October 1999

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Oakland County,  
Michigan

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 1998

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



*Cary Brueck*  
President

*Jeffrey L. Esser*  
Executive Director

## **II. FINANCIAL SECTION**

**The Financial section contains:**

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

## Report of Independent Accountants

The Board of Commissioners  
Oakland County, Michigan:

In our opinion, the accompanying general-purpose financial statements present fairly, in all material respects, the financial position of Oakland County, Michigan, as of September 30, 1999, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States. These general-purpose statements are the responsibility of the County's management; our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the discretely presented Component Units (the Road Commission, including the Road Commission Retirement System and the Community Mental Health Authority). The financial statements of the Road Commission reflect total assets of \$241,430,144 as of September 30, 1999 and total revenues of \$107,407,183 for the year then ended. The Road Commission Retirement System financial statements reflect total assets in the amount of \$141,387,452 and total additions of \$17,101,834 as of December 31, 1998. The financial statements of the Community Mental Health Authority reflect total assets of \$48,728,239 as of September 30, 1999 and total revenues of \$178,733,271 for the year ended September 30, 1999. Those financial statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it related to the amounts included for the Component Units, is based upon the reports of other auditors. We conducted our audit of the general-purpose financial statements in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, which require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for the opinion expressed above.

In accordance with Government Auditing Standards, we have also issued our report dated March 10, 2000 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of Oakland County, Michigan. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, other than the two component units, whose financial statements were audited by other auditors whose reports expressed an unqualified opinion, is fairly presented, in all material respects, in relations to the general-purpose financial statements taken as a whole.

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

*PricewaterhouseCoopers LLP*

March 10, 2000

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**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

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**County of Oakland  
 Combined Balance Sheet  
 All Fund Types, Account Groups and  
 Discretely-Presented Component Units  
 September 30, 1999**

Assets and Other Debits	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Enterprise
<b>Current assets</b>						
Cash and cash equivalents	\$ 20,113,968	\$ 34,091,226	\$ 3,226,192	\$ 33,682,754	\$ 108,626,361	\$ 38,622,552
Investments	65,635,428	10,266,643	13,071,300	2,195,000	119,444,234	13,529,133
Receivables (net of allowance for uncollectibles where applicable)						
Delinquent property taxes	-	-	-	-	50,024,842	-
Special assessments		23,493	228,239,609			
Due from other governmental units	5,090,313	31,428,644	-	430,306	856,527	15,550,223
Accrued interest receivable	1,375,260	35,789	228,006	58,261	7,267,340	160,305
Accounts receivable	2,683,182	930,297	15,921	649	1,855,610	1,082,395
Due from other funds	16,733,006	9,753,653	717,092	20,270,316	3,805,210	4,209,336
Inventories and supplies	-	29,192	-	-	1,013,988	-
Net investment in direct financing lease	-	-	-	-	173,537	-
Advances	-	17,500	-	-	-	-
Prepayments and other assets	46,581	-	-	-	2,081,910	20,385
<b>Total current assets</b>	<b>111,677,738</b>	<b>86,576,437</b>	<b>245,498,120</b>	<b>56,637,286</b>	<b>295,149,559</b>	<b>73,174,329</b>
<b>Fixed assets, net where applicable, of accumulated depreciation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,400,682</b>	<b>108,844,260</b>
<b>Long-term assets</b>						
Advances	143,409	-	-	225,483	-	-
Contracts receivable	1,162,729	-	-	-	-	-
Special assessments receivable	-	117,497	-	188,681	-	-
<b>Total long-term assets</b>	<b>1,306,138</b>	<b>117,497</b>	<b>-</b>	<b>414,164</b>	<b>-</b>	<b>-</b>
<b>Other debits</b>						
Amount available for debt service	-	-	-	-	-	-
Amounts to be provided						
Bonds and notes	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total other debits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total assets and other debits</b>	<b>\$ 112,983,876</b>	<b>\$ 86,693,934</b>	<b>\$ 245,498,120</b>	<b>\$ 57,051,450</b>	<b>\$ 333,550,241</b>	<b>\$ 182,018,589</b>

continued



Fiduciary Fund Types	Account Groups		Total (Memorandum Only) - Primary Government	Component Units			Total (Memorandum Only) - Reporting Entity
	Trust and Agency	General Fixed Assets		General Long-term Debt	Governmental Fund Type	Fiduciary Fund Type	
\$ 141,106,582 924,060,818	\$ -	\$ -	\$ 379,469,635 1,148,202,556	\$ 39,114,195	\$ 9,383,366 131,168,495	\$ 18,873,323 4,550,000	\$ 446,840,519 1,283,921,051
-	-	-	50,024,842				50,024,842
-	-	-	228,263,102				228,263,102
343,750	-	-	53,699,763	808,292		7,438,417	61,946,472
5,030,638	-	-	14,155,599	181,299	835,591	196,762	15,369,251
8,025,845	-	-	14,593,899	17,041,994	-	15,490,049	47,125,942
304,851	-	-	55,793,464	-	-	-	55,793,464
89,485	-	-	1,132,665	4,001,563	-	-	5,134,228
-	-	-	173,537	-	-	-	173,537
-	-	-	17,500	-	-	-	17,500
44,706	-	-	2,193,582	391,204	-	1,027,655	3,612,441
<u>1,079,006,675</u>	<u>-</u>	<u>-</u>	<u>1,947,720,144</u>	<u>61,538,547</u>	<u>141,387,452</u>	<u>47,576,206</u>	<u>2,198,222,349</u>
-	192,865,349	-	340,110,291	16,578,256	-	1,152,033	357,840,580
-	-	-	368,892	-	-	-	368,892
-	-	-	1,162,729	-	-	-	1,162,729
-	-	-	306,178	5,414,524	-	-	5,720,702
-	-	-	1,837,799	5,414,524	-	-	7,252,323
-	-	12,467,078	12,467,078	-	-	-	12,467,078
-	-	241,238,643	241,238,643	9,750,000	-	-	250,988,643
-	-	-	-	3,876,700	-	-	3,876,700
-	-	253,705,721	253,705,721	13,626,700	-	-	267,332,421
<u>\$ 1,079,006,675</u>	<u>\$ 192,865,349</u>	<u>\$ 253,705,721</u>	<u>\$ 2,543,373,955</u>	<u>\$ 97,158,027</u>	<u>\$ 141,387,452</u>	<u>\$ 48,728,239</u>	<u>\$ 2,830,647,673</u>

continued

**County of Oakland  
 Combined Balance Sheet -  
 All Fund types, Account Groups and  
 Discretely-Presented Component Units  
 September 30, 1999**

Liabilities, Equity, and Other Credits	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Enterprise
<b>Current liabilities</b>						
Vouchers payable	\$ 11,189,769	\$ 3,865,089	\$ -	\$ 1,360,459	\$ 2,040,508	\$ 695,754
Accrued payroll	2,529,978	-	-	-	-	-
Due to other governmental units	535,017	3,855,418	4,597,092	4,840,521	-	13,361,196
Due to other funds	9,717,967	21,033,186	198,950	11,080,576	8,846,972	1,377,310
Deferred revenue	6,358,250	20,108,564	228,235,000	416,256	-	-
Current portion of long-term debt	-	-	-	-	10,000,000	-
Current portion of workers' compensation	-	-	-	-	1,388,629	-
Current portion of advances payable	-	-	-	-	17,500	-
Current portion of capital lease obligations	-	-	-	-	17,293	-
Accrued interest payable	-	-	-	-	31,443	-
Other accrued liabilities	4,687,059	11,434,302	-	771,755	19,461,317	1,021,321
Property taxes deferred	39,479,152	2,332,321	-	-	-	-
<b>Total current liabilities</b>	<b>74,497,192</b>	<b>62,628,880</b>	<b>233,031,042</b>	<b>18,469,567</b>	<b>41,803,662</b>	<b>16,455,581</b>
<b>Long-term debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other liabilities</b>						
Accrued workers' compensation	-	-	-	-	12,873,938	-
Accrued unreported health costs	-	-	-	-	2,350,000	-
Accrued sick and annual leave	-	-	-	-	11,008,772	-
Advances	-	185,009	-	183,883	-	-
<b>Total other liabilities</b>	<b>-</b>	<b>185,009</b>	<b>-</b>	<b>183,883</b>	<b>26,232,710</b>	<b>-</b>
<b>Total liabilities</b>	<b>74,497,192</b>	<b>62,813,889</b>	<b>233,031,042</b>	<b>18,653,450</b>	<b>68,036,372</b>	<b>16,455,581</b>
<b>Equity and other credits:</b>						
Investment in general fixed assets	-	-	-	-	-	-
Contributed capital	-	-	-	-	13,238,646	105,138,940
<b>Retained earnings:</b>						
Reserved	-	-	-	-	14,336,894	30,543,651
Unreserved	-	-	-	-	237,938,329	29,880,417
<b>Total retained earnings</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>252,275,223</b>	<b>60,424,068</b>
<b>Fund balances</b>						
Reserved	2,693,238	968,304	12,467,078	27,676,778	-	-
Unreserved						
Designated	35,166,000	23,082,117	-	5,576,463	-	-
Undesignated	627,446	(170,376)	-	5,144,759	-	-
<b>Total fund balances</b>	<b>38,486,684</b>	<b>23,880,045</b>	<b>12,467,078</b>	<b>38,398,000</b>	<b>-</b>	<b>-</b>
<b>Total equity and other credits</b>	<b>38,486,684</b>	<b>23,880,045</b>	<b>12,467,078</b>	<b>38,398,000</b>	<b>265,513,869</b>	<b>165,563,008</b>
<b>Total liabilities, equity, and other credits</b>	<b>\$ 112,983,876</b>	<b>\$ 86,693,934</b>	<b>\$ 245,498,120</b>	<b>\$ 57,051,450</b>	<b>\$ 333,550,241</b>	<b>\$ 182,018,589</b>

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

continued

Fiduciary Fund Types	Account Groups		Total (Memorandum Only) - Primary Government	Component Units			Total (Memorandum Only) - Reporting Entity
	Trust and Agency	General Fixed Assets		General Long-term Debt	Governmental Fund Type	Fiduciary Fund Type	
\$ 1,593,619	\$ -	\$ -	\$ 20,745,198	\$ 9,350,715	\$ -	\$ 2,480,564	\$ 32,576,477
-	-	-	2,529,978	-	-	262,533	2,792,511
104,532,939	-	-	131,722,183	-	-	6,663,827	138,386,010
3,538,503	-	-	55,793,464	-	-	-	55,793,464
-	-	-	255,118,070	15,917,832	-	62,429	271,098,331
-	-	-	10,000,000	-	-	-	10,000,000
-	-	-	1,388,629	-	-	-	1,388,629
-	-	-	17,500	-	-	-	17,500
-	-	-	17,293	-	-	-	17,293
-	-	-	31,443	-	-	-	31,443
19,646,416	-	-	57,022,170	6,803,350	192,276	20,207,744	84,225,540
-	-	-	41,811,473	-	-	-	41,811,473
<u>129,311,477</u>	<u>-</u>	<u>-</u>	<u>576,197,401</u>	<u>32,071,897</u>	<u>192,276</u>	<u>29,677,097</u>	<u>638,138,671</u>
-	-	253,705,721	253,705,721	13,626,700	-	-	267,332,421
-	-	-	12,873,938	-	-	-	12,873,938
-	-	-	2,350,000	-	-	-	2,350,000
-	-	-	11,008,772	-	-	748,090	11,756,862
-	-	-	368,892	-	-	-	368,892
-	-	-	26,601,602	-	-	748,090	27,349,692
<u>129,311,477</u>	<u>-</u>	<u>253,705,721</u>	<u>856,504,724</u>	<u>45,698,597</u>	<u>192,276</u>	<u>30,425,187</u>	<u>932,820,784</u>
-	192,865,349	-	192,865,349	16,578,256	-	-	209,443,605
-	-	-	118,377,586	-	-	-	118,377,586
-	-	-	44,880,545	-	-	4,180,976	49,061,521
-	-	-	267,818,746	-	-	14,122,076	281,940,822
-	-	-	312,699,291	-	-	18,303,052	331,002,343
949,383,031	-	-	993,188,429	11,996,563	141,195,176	-	1,146,380,168
312,167	-	-	64,136,747	22,884,611	-	-	87,021,358
-	-	-	5,601,829	-	-	-	5,601,829
<u>949,695,198</u>	<u>-</u>	<u>-</u>	<u>1,062,927,005</u>	<u>34,881,174</u>	<u>141,195,176</u>	<u>-</u>	<u>1,239,003,355</u>
949,695,198	192,865,349	-	1,686,869,231	51,459,430	141,195,176	18,303,052	1,897,826,889
<u>\$ 1,079,006,675</u>	<u>\$ 192,865,349</u>	<u>\$ 253,705,721</u>	<u>\$ 2,543,373,955</u>	<u>\$ 97,158,027</u>	<u>\$ 141,387,452</u>	<u>\$ 48,728,239</u>	<u>\$ 2,830,647,673</u>

**County of Oakland  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances  
 All Governmental Fund Types, Expendable Trust Funds and  
 Discretely-Presented Component Unit  
 For the Year Ended September 30, 1999**

	Governmental Fund Types				Fiduciary Fund Type Expendable Trust	Total (Memorandum Only) - Primary Government	Component Unit Governmental Fund Type	Total (Memorandum Only) - Reporting Entity
	General	Special Revenue	Debt Service	Capital Projects				
<b>Revenues</b>								
Taxes	\$ 157,386,962	9,267,040	-	-	-	166,654,002	-	166,654,002
Special assessments	-	2,522,218	40,574,639	13,301,899	-	56,398,756	2,591,765	58,990,521
Federal grants	-	10,941,002	-	324,853	-	11,265,855	8,435,173	19,701,028
State grants	-	46,379,401	-	-	-	46,379,401	68,346,040	114,725,441
Other intergovernmental revenues	36,093,759	2,408,650	-	-	28,825,116	67,327,525	5,622,303	72,949,828
Charges for services	70,422,892	22,302,491	48,815	-	-	92,774,198	1,926,885	94,701,083
Investment income	10,077,579	1,324,766	916,742	1,003,197	7,588,203	20,910,487	1,669,522	22,580,009
Other	2,371,334	407,439	-	802,306	15,078,392	18,659,471	383,528	19,042,999
<b>Total revenues</b>	<b>276,352,526</b>	<b>95,553,007</b>	<b>41,540,196</b>	<b>15,432,255</b>	<b>51,491,711</b>	<b>480,369,695</b>	<b>88,975,216</b>	<b>569,344,911</b>
<b>Expenditures</b>								
<b>Current operations</b>								
County Executive	45,391,216	76,828,756	-	-	971	122,220,943	-	122,220,943
Clerk/Register of Deeds	9,098,586	279,410	-	-	-	9,377,996	-	9,377,996
Treasurer	3,195,915	-	-	-	612,427	3,808,342	-	3,808,342
Justice administration	41,855,481	14,881,654	-	-	-	56,737,135	-	56,737,135
Law enforcement	88,305,597	4,660,316	-	-	985,864	93,951,777	-	93,951,777
Legislative	4,863,777	-	-	-	49,615	4,913,392	-	4,913,392
Drain Commissioner	2,743,086	2,609,597	-	-	24,798,414	30,151,097	-	30,151,097
Parks and Recreation	-	11,170,098	-	-	-	11,170,098	-	11,170,098
Road Commission	-	-	-	-	-	-	86,277,547	86,277,547
Non-departmental	14,196,740	15,562,287	-	-	8,092,901	37,851,928	-	37,851,928
<b>Total current operations</b>	<b>209,650,398</b>	<b>125,992,118</b>	<b>-</b>	<b>-</b>	<b>34,540,192</b>	<b>370,182,708</b>	<b>86,277,547</b>	<b>456,460,255</b>
Capital outlay	-	-	-	37,452,333	-	37,452,333	-	37,452,333
Intergovernmental	-	103,737	2,765,044	-	1,790,360	4,659,141	-	4,659,141
Debt service	-	-	43,938,232	-	-	43,938,232	-	43,938,232
<b>Total expenditures</b>	<b>209,650,398</b>	<b>126,095,855</b>	<b>46,703,276</b>	<b>37,452,333</b>	<b>36,330,552</b>	<b>456,232,414</b>	<b>86,277,547</b>	<b>542,509,961</b>

continued

**County of Oakland  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances  
 All Governmental Fund Types, Expendable Trust Funds and  
 Discretely-Presented Component Unit  
 For the Year Ended September 30, 1999**

	Governmental Fund Types				Fiduciary Fund Type Expendable Trust	Total (Memorandum Only) - Primary Government	Component Unit Governmental Fund Type	Total (Memorandum Only) - Reporting Entity
	General	Special Revenue	Debt Service	Capital Projects				
Excess (deficiency) of revenues over (under) expenditures	66,702,128	(30,542,848)	(5,163,080)	(22,020,078)	15,161,159	24,137,281	2,697,669	26,834,950
Other financing sources (uses)								
Operating transfers in	13,527,146	48,377,385	3,233,202	26,133,235	-	91,270,968	-	91,270,968
Operating transfer in from primary government	-	-	-	-	-	-	1,330,133	1,330,133
Operating transfers out	(66,719,176)	(13,108,496)	-	(3,430,040)	(38,792)	(83,296,504)	-	(83,296,504)
Operating transfer out to component unit	(11,250,749)	-	-	-	-	(11,250,749)	-	(11,250,749)
Proceeds from issuance of bonds	-	-	(34,001,425)	-	-	(34,001,425)	-	(34,001,425)
Payment to bond escrow agent	-	-	-	8,394,593	-	8,394,593	9,750,000	18,144,593
Proceeds from issuance of refunding bonds	-	-	33,920,000	-	-	33,920,000	-	33,920,000
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	2,259,349	4,726,041	(2,011,303)	9,077,710	15,122,367	29,174,164	13,777,802	42,951,966
Fund balances at October 1, 1998	36,016,970	18,989,475	14,164,481	30,009,084	143,684,198	242,864,208	21,103,372	263,967,580
Residual equity transfers in	210,365	164,529	524,265	-	-	899,159	-	899,159
Residual equity transfers out	-	-	(210,365)	(688,794)	-	(899,159)	-	(899,159)
Fund balances at September 30, 1999	<u>\$ 38,486,684</u>	<u>\$ 23,880,045</u>	<u>\$ 12,467,078</u>	<u>\$ 38,398,000</u>	<u>\$ 158,806,565</u>	<u>\$ 272,038,372</u>	<u>\$ 34,881,174</u>	<u>\$ 306,919,546</u>

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

**County of Oakland  
 Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances  
 Amended Budget and Actual - General and Special Revenue Funds  
 For the Year Ended September 30, 1999**

	General Fund			Budgeted Special Revenue Funds			Nonbudgeted Special Revenue Funds	Total Actual Special Revenue Funds - Primary Government
	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)		
<b>Revenues</b>								
Taxes	\$ 158,040,000	157,386,962	(653,038)	-	-	-	9,267,040	9,267,040
Special assessments	-	-	-	-	-	-	2,522,218	2,522,218
Federal grants	-	-	-	205,000	247,046	42,046	10,693,956	10,941,002
State grants	-	-	-	9,502,264	11,230,079	1,727,815	35,149,322	46,379,401
Other intergovernmental revenues	33,687,334	36,093,759	2,406,425	360,700	325,458	(35,242)	2,083,192	2,408,650
Charges for services	64,657,163	70,422,892	5,765,729	6,557,763	6,488,058	(69,705)	15,814,433	22,302,491
Investment income	12,256,100	10,077,579	(2,178,521)	-	-	-	1,324,766	1,324,766
Other	400,000	2,371,334	1,971,334	1,615,431	375,913	(1,239,518)	31,526	407,439
<b>Total revenues</b>	<b>269,040,597</b>	<b>276,352,526</b>	<b>7,311,929</b>	<b>18,241,158</b>	<b>18,666,554</b>	<b>425,396</b>	<b>76,886,453</b>	<b>95,553,007</b>
<b>Expenditures</b>								
Current operations								
County Executive	48,207,520	45,391,216	2,816,304	50,807,563	46,894,878	3,912,685	29,933,878	76,828,756
Clerk/Register of Deeds	9,428,268	9,098,586	329,682	-	-	-	279,410	279,410
Treasurer	3,408,165	3,195,915	212,250	-	-	-	-	-
Justice administration	44,581,693	41,855,481	2,726,212	14,668,110	14,515,627	152,483	366,027	14,881,654
Law enforcement	90,855,232	88,305,597	2,549,635	-	-	-	4,660,316	4,660,316
Legislative	4,912,280	4,863,777	48,503	-	-	-	-	-
Drain Commissioner	2,882,238	2,743,086	139,152	-	-	-	2,609,597	2,609,597
Parks and Recreation	-	-	-	-	-	-	11,170,098	11,170,098
Non-departmental	18,017,356	14,196,740	3,820,616	-	-	-	15,562,287	15,562,287
<b>Total current operations</b>	<b>222,292,752</b>	<b>209,650,398</b>	<b>12,642,354</b>	<b>65,475,673</b>	<b>61,410,505</b>	<b>4,065,168</b>	<b>64,581,613</b>	<b>125,992,118</b>
Intergovernmental	-	-	-	-	-	-	103,737	103,737
<b>Total expenditures</b>	<b>222,292,752</b>	<b>209,650,398</b>	<b>12,642,354</b>	<b>65,475,673</b>	<b>61,410,505</b>	<b>4,065,168</b>	<b>64,685,350</b>	<b>126,095,855</b>
Excess (deficiency) of revenues over (under) expenditures	46,747,845	66,702,128	19,954,283	(47,234,515)	(42,743,951)	4,490,564	12,201,103	(30,542,848)
Other financing sources (uses)								
Operating transfers in	13,004,322	13,527,146	522,824	48,006,502	43,255,186	(4,751,316)	5,122,199	48,377,385
Operating transfers out	(70,993,134)	(66,719,176)	4,273,958	(771,987)	(528,070)	243,917	(12,580,426)	(13,108,496)
Operating transfer out to component units	(10,870,616)	(11,250,749)	(380,133)	-	-	-	-	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(22,111,583)	2,259,349	24,370,932	-	(16,835)	(16,835)	4,742,876	4,726,041
Fund balances at October 1, 1998	36,016,970	36,016,970	-	1,618,596	1,618,596	-	22,555,521	24,174,117
Residual equity transfers in	-	210,365	210,365	-	-	-	164,529	164,529
Residual equity transfer to component unit	-	-	-	-	-	-	(5,184,642)	(5,184,642)
<b>Fund balances at September 30, 1999</b>	<b>\$ 13,905,387</b>	<b>\$ 38,486,684</b>	<b>\$ 24,581,297</b>	<b>\$ 1,618,596</b>	<b>\$ 1,601,761</b>	<b>\$ (16,835)</b>	<b>\$ 22,278,284</b>	<b>\$ 23,880,045</b>

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

**County of Oakland**  
**Combined Statement of Revenues, Expenses and**  
**Changes in Retained Earnings/Fund Balances**  
**All Proprietary Fund Types and Discretely-Presented Component Unit**  
**For the Year Ended September 30, 1999**

	Proprietary Fund Type		Total (Memorandum only) - Primary Government	Component Unit	Total (Memorandum only) - Primary Government
	Internal Service	Enterprise			
Operating revenues					
Charges for services	\$ 140,517,298	\$ 75,546,495	\$ 216,063,793	\$ 177,475,948	\$ 393,539,741
Other	-	1,635,235	1,635,235	159,924	1,795,159
<b>Total operating revenues</b>	<b>140,517,298</b>	<b>77,181,730</b>	<b>217,699,028</b>	<b>177,635,872</b>	<b>395,334,900</b>
Operating expenses					
Salaries	15,511,407	6,246,683	21,758,090	16,369,749	38,127,839
Fringe benefits	60,734,702	2,296,916	63,031,618	4,494,077	67,525,695
Contractual services	31,277,050	56,591,515	87,868,565	153,055,200	240,923,765
Commodities	8,997,632	1,812,234	10,809,866	2,939,215	13,749,081
Depreciation	10,991,071	4,058,089	15,049,160	177,236	15,226,396
Internal services	4,447,328	1,604,750	6,052,078	1,000,000	7,052,078
<b>Total operating expenses</b>	<b>131,959,190</b>	<b>72,610,187</b>	<b>204,569,377</b>	<b>178,035,477</b>	<b>382,604,854</b>
<b>Operating income (loss)</b>	<b>8,558,108</b>	<b>4,571,543</b>	<b>13,129,651</b>	<b>(399,605)</b>	<b>12,730,046</b>
Nonoperating revenues (expenses)					
Interest revenue	10,082,104	2,360,199	12,442,303	1,097,170	13,539,473
Interest expense	(519,011)	-	(519,011)	-	(519,011)
Gain on sale of property and equipment	569,699	5,710	575,409	229	575,638
<b>Net nonoperating revenues</b>	<b>10,132,792</b>	<b>2,365,909</b>	<b>12,498,701</b>	<b>1,097,399</b>	<b>13,596,100</b>
<b>Income (loss) before operating transfers</b>	<b>18,690,900</b>	<b>6,937,452</b>	<b>25,628,352</b>	<b>697,794</b>	<b>26,326,146</b>
Operating transfers in	11,804,734	-	11,804,734	-	11,804,734
Operating transfers in from primary government	-	-	-	9,920,616	9,920,616
Operating transfers out	(17,219,198)	(2,560,000)	(19,779,198)	-	(19,779,198)
<b>Net income (loss)</b>	<b>13,276,436</b>	<b>4,377,452</b>	<b>17,653,888</b>	<b>10,618,410</b>	<b>28,272,298</b>
Add back depreciation closed to contributed capital	-	3,581,812	3,581,812	-	3,581,812
<b>Net income (loss) closed to retained earnings/fund balances</b>	<b>13,276,436</b>	<b>7,959,264</b>	<b>21,235,700</b>	<b>10,618,410</b>	<b>31,854,110</b>
Retained earnings at October 1, 1998	238,998,787	52,464,804	291,463,591	7,684,642	299,148,233
Retained earnings at September 30, 1999	\$ 252,275,223	\$ 60,424,068	\$ 312,699,291	\$ 18,303,052	\$ 331,002,343

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

**County of Oakland**  
**Combined Statement of Cash Flows**  
**All Proprietary Fund Types and Discretely-Presented Component Unit**  
**For the Year Ended September 30, 1999**

	Internal Service	Enterprise	Total (Memorandum only) - Primary Government	Component unit Enterprise Fund Type	Total (Memorandum only) - Reporting Entity
<b>Cash flows from operating activities</b>					
Cash received from users	\$ 139,564,373	\$ 71,076,556	\$ 210,640,929	\$ 217,818,656	\$ 428,459,585
Cash paid to suppliers	(110,857,305)	(60,961,895)	(171,819,200)	(200,087,811)	(371,907,011)
Cash paid to employees	(15,597,198)	(6,292,491)	(21,889,689)	(16,355,268)	(38,244,957)
<b>Net cash provided by operating activities</b>	<b>13,109,870</b>	<b>3,822,170</b>	<b>16,932,040</b>	<b>1,375,577</b>	<b>18,307,617</b>
<b>Cash flows from noncapital financing activities</b>					
Operating transfers in	3,605,471	-	3,605,471	-	3,605,471
Operating transfers in from primary government	-	-	-	9,920,616	9,920,616
Operating transfers out	(9,219,198)	(2,560,000)	(11,779,198)	-	(11,779,198)
Issuance of long-term debt	25,000,000	-	25,000,000	-	25,000,000
Advances returned	1,600,000	-	1,600,000	-	1,600,000
Repayments of advances	(1,617,500)	-	(1,617,500)	-	(1,617,500)
Interest paid on advances	(86,063)	-	(86,063)	-	(86,063)
Interest paid on long-term debt	(464,854)	-	(464,854)	-	(464,854)
Principal payments on long-term debt	(29,500,000)	-	(29,500,000)	-	(29,500,000)
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>(10,682,144)</b>	<b>(2,560,000)</b>	<b>(13,242,144)</b>	<b>9,920,616</b>	<b>(3,321,528)</b>
<b>Cash flows from capital and related financing activities</b>					
Operating transfers in	8,199,263	-	8,199,263	-	8,199,263
Proceeds on sale of fixed assets	769,111	5,710	774,821	229	775,050
Acquisition of fixed assets	(18,705,756)	(462,934)	(19,168,690)	(1,329,269)	(20,497,959)
Principal paid on capital leases	(50,408)	-	(50,408)	-	(50,408)
Amount received on direct financing leases	201,882	-	201,882	-	201,882
Interest paid on equipment contracts and capital leases	(4,864)	-	(4,864)	-	(4,864)
<b>Net cash used in capital and related financing activities</b>	<b>(9,590,772)</b>	<b>(457,224)</b>	<b>(10,047,996)</b>	<b>(1,329,040)</b>	<b>(11,377,036)</b>
<b>Cash flows from investing activities</b>					
Purchase of investments	(119,444,234)	(20,011,753)	(139,455,987)	(4,550,000)	(144,005,987)
Interest	10,337,300	2,413,608	12,750,908	900,408	13,651,316
Proceeds from sale and maturities of investments	67,396,025	13,110,995	80,507,020	-	80,507,020
<b>Net cash provided by investing activities</b>	<b>(41,710,909)</b>	<b>(4,487,150)</b>	<b>(46,198,059)</b>	<b>(3,649,592)</b>	<b>(49,847,651)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(48,873,955)</b>	<b>(3,682,204)</b>	<b>(52,556,159)</b>	<b>6,317,561</b>	<b>(46,238,598)</b>
Cash and cash equivalents at October 1, 1998	157,500,316	42,304,756	199,805,072	12,555,762	212,360,834
<b>Cash and cash equivalents at September 30, 1999</b>	<b>\$ 108,626,361</b>	<b>\$ 38,622,552</b>	<b>\$ 147,248,913</b>	<b>\$ 18,873,323</b>	<b>\$ 166,122,236</b>



**County of Oakland**  
**Combined Statement of Cash Flows**  
**All Proprietary Fund Types and Discretely-Presented Component Unit**  
**For the Year Ended September 30, 1999**

	Internal Service	Enterprise	Total (Memorandum only) - Primary Government	Component unit Enterprise Fund Type	Total (Memorandum only) - Reporting Entity
Operating income (loss)	\$ 8,558,108	\$ 4,571,543	\$ 13,129,651	\$ (399,605)	12,730,046
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities</b>					
Depreciation expense	10,991,071	4,058,089	15,049,160	177,236	15,226,396
(Increase) in delinquent property taxes receivable	(2,085,024)	-	(2,085,024)	-	(2,085,024)
(Increase) decrease in due from other governmental units	365,800	(4,492,027)	(4,126,227)	11,109,691	6,983,464
(Increase) decrease in accounts receivable	54,367	(56,295)	(1,928)	22,368,061	22,366,133
(Increase) decrease in due from other funds	437,050	(1,556,852)	(1,119,802)	6,705,032	5,585,230
(Increase) in inventories and supplies	(97,766)	-	(97,766)	-	(97,766)
(Increase) decrease in prepayments and other assets	156,937	213,976	370,913	(1,027,655)	(656,742)
Increase (decrease) in vouchers payable	(87,636)	142,560	54,924	(1,866,270)	(1,811,346)
Increase (decrease) in accrued payroll	(85,791)	(45,808)	(131,599)	14,481	(117,118)
Increase (decrease) in due to other governmental units	-	2,107,689	2,107,689	(23,449,503)	(21,341,814)
(Decrease) in due to other funds	(4,884,821)	(191,655)	(5,076,476)	(7,610,361)	(12,686,837)
(Decrease) in deferred revenue	-	-	-	(4,451)	(4,451)
(Decrease) in current portion of workers' compensation	(373,398)	-	(373,398)	-	(373,398)
Increase (decrease) in other accrued liabilities	3,656,234	(929,050)	2,727,184	(5,389,169)	(2,661,985)
Increase in accrued workers' compensation	441,348	-	441,348	-	441,348
(Decrease) in accrued unreported health care costs	(3,390,088)	-	(3,390,088)	-	(3,390,088)
Increase(decrease) in accrued sick and annual leave	(546,521)	-	(546,521)	748,090	201,569
<b>Net cash provided by operating activities</b>	<b>\$ 13,109,870</b>	<b>\$ 3,822,170</b>	<b>\$ 16,932,040</b>	<b>\$ 1,375,577</b>	<b>\$ 18,307,617</b>

**Noncash transactions**

Noncash capital and related financing activities included \$650,000 of capital assets contributed in the Information Technology fund, an Internal Service fund, and \$1,927,447 in the Airport Facilities fund, and Enterprise fund; a \$31,743 reduction in capital lease obligations and fixed assets in the Motor Pool fund, an Internal Service fund, related to the termination of a lease agreement and return of the asset. The County also disposed of fully depreciated assets in various Internal Service funds as follows: Materials Management \$54,142, CLEMIS \$92,576, Liability Insurance, Radio Communications \$313,194, Micrographics \$77,846, and Mailing, Copier and Printing \$2,169; and \$143,077 in the Medical Care Facility fund, an Enterprise fund.

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

**County of Oakland**  
**Combined Statement of Changes in Plan Net Assets**  
**Plan Trust Funds - Defined Benefit Plans**  
**For the Year Ended September 30, 1999**

	Primary Government <u>Oakland County</u> Employees' Retirement	Component Unit <u>Road Commission</u> Retirement	Total (Memorandum only) - Reporting Entity
<b>Additions</b>			
Contributions			
Employer	\$ -	\$ 3,223,200	\$ 3,223,200
Plan members	636,984	-	636,984
Total contributions	<u>636,984</u>	<u>3,223,200</u>	<u>3,860,184</u>
Investment income			
Interest and dividends	111,031,280	14,533,328	125,564,608
Less - investment expense	-	(654,694)	(654,694)
Net investment income	<u>111,031,280</u>	<u>13,878,634</u>	<u>124,909,914</u>
Total additions	<u>111,668,264</u>	<u>17,101,834</u>	<u>128,770,098</u>
Benefits	18,217,053	3,811,211	22,028,264
Distribution to defined contribution plan	1,344,197	-	1,344,197
Total deductions	<u>19,561,250</u>	<u>3,811,211</u>	<u>23,372,461</u>
Net increase	92,107,014	13,290,623	105,397,637
Employees' pension benefits			
At October 1, 1998	<u>698,781,619</u>	<u>127,904,553</u>	<u>826,686,172</u>
At September 30, 1999	<u>\$ 790,888,633</u>	<u>\$ 141,195,176</u>	<u>\$ 932,083,809</u>

# County of Oakland

## Notes to General Purpose Financial Statements

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### 1. Summary of Significant Accounting Policies

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

#### **The financial reporting entity**

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

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

#### **Blended component unit**

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

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

Separate financial statements for the Authority are not published.

# County of Oakland

## Notes to General Purpose Financial Statements

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### 1. Summary of Significant Accounting Policies (continued)

#### **Discretely Presented Component Unit**

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

**Road Commission for Oakland County (Road Commission)** - The Road Commission is governed by three appointees of the County Board of Commissioners who are not County Board members. The Road Commission is responsible for the construction and maintenance of the County's system of roads and bridges, and is principally funded by State-collected vehicle fuel and registration taxes under Public Act 51. The County has budgetary control and appropriation authority over its activities; however, such has not been exercised. The Road Commission's primary activities, which are as of and for the year ended September 30, 1999, is reported discretely as a governmental fund type - Special Revenue fund. The Road Commission Retirement System, which is as of and for the year ended December 31, 1998, is reported discretely as a fiduciary fund type - Pension Trust fund.

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

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

**The Oakland County Community Mental Health Authority (the Authority)** – The Authority is governed by a twelve-member board representative of providers of mental health services. One-third of the board is to be consumers of mental health services, agencies and occupations having a working involvement with mental health services, and the general public. Not more than four members may be members of the County Board of Commissioners, and no more than one-half of the total board members may be state, county or local officials. The Authority is responsible for providing services related to mental health and development disability needs of County residents. The activities of the Authority are funded through grants, allocations, fees and county appropriations. This is the first year of existence for the Authority, and the financial information is reported in the County's CAFR for the year ended September 30, 1999 discretely as a proprietary fund type – Enterprise fund.

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

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

# County of Oakland

## Notes to General Purpose Financial Statements

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### 1. Summary of Significant Accounting Policies (continued)

#### **Basis of presentation - fund accounting**

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

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

#### **Governmental Fund types**

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

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

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

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

#### **Proprietary Fund types**

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

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

# County of Oakland

## Notes to General Purpose Financial Statements

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### 1. Summary of Significant Accounting Policies (continued)

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

#### **Fiduciary Fund types**

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

#### **Account groups**

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

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

#### **Basis of accounting**

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

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

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

# County of Oakland

## Notes to General Purpose Financial Statements

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### 1. Summary of Significant Accounting Policies (continued)

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

#### **Discretely-presented component unit**

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

The fiduciary fund type includes a Pension Trust fund, which uses the economic resources measurement focus. All assets and liabilities are included as of the balance sheet date. Revenues and expenses are accounted for under the accrual basis of accounting, and, as such, revenue is recognized when earned and expenses are recorded when liabilities are incurred.

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

#### **Budgets**

Budgets and budgetary accounting are on the modified accrual basis, which is consistent with generally accepted accounting principles in that property tax revenue is recognized when made available by Board resolution. The budget was legally adopted by the Board of Commissioners prior to December 31 and presented in a separate document. Appropriation budgets were adopted for the General and certain Special Revenue funds. Appropriations lapse at the end of the year. Project-length financial plans are budgeted for the remainder of the Special Revenue funds and for all Debt Service and Capital Projects funds. Budget and actual comparisons for such funds are not reported in the financial statements because annual budgets are not prepared.

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

# County of Oakland

## Notes to General Purpose Financial Statements

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### 1. Summary of Significant Accounting Policies (continued)

#### **Cash, cash equivalents, and investments**

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

Cash overdrafts occurring in funds participating in pooled cash accounts at September 30, 1999 have been reclassified as a "Due to other funds," and a corresponding "Due from other funds" was established in the appropriate funds.

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

Pooled investment income is generally allocated to the County's General Fund except for Internal Service fund investments. There are no derivative instruments or products in the County's non-pension investment portfolio at September 30, 1999.

#### **Interfund receivables/payables**

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

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

#### **Inventories**

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

#### **Prepayments**

Payments made for services that will benefit periods beyond September 30, 1999 are recorded as prepayments.

#### **Fixed assets**

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



# County of Oakland

## Notes to General Purpose Financial Statements

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### 1. Summary of Significant Accounting Policies (continued)

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

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

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

#### **Compensated absences**

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

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

#### **Fund equity**

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

#### **Deferred revenue**

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

Property taxes levied December 1, 1998 (when they become a lien against the property) are used to finance the expenditures of the period of January 1, 1999 through December 31, 1999. Property tax revenues available for appropriated expenditures for the period October 1, 1999 through December 31, 1999 (25% of levy) are shown as deferred revenue on the accompanying balance sheet. These property taxes will be recognized as revenues in the 2000 fiscal year.

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**1. Summary of Significant Accounting Policies (continued)**

**Equity transfers**

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

**Use of estimates**

The preparation of the general purpose financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the general purpose financial statements, September 30, 1999. These estimates and assumptions also affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**Memorandum only - total columns**

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

**Fund consolidations**

For the fiscal year ended September 30, 1999, the County reclassified several funds to increase efficiencies from one type to another, resulting in changes in Assets, Liabilities, and Fund Balance/Equity as of October 1, 1998. In the Agency Funds, Fiduciary fund type, the Probate Court Trust fund and Escheats Trust fund with Assets and Liabilities at September 30, 1998 of \$27,957 and \$134,369 respectively, were reclassified to Expendable Trust Fund type. The Social Welfare Fund, an Agency Fund, with Assets and Liabilities of \$83,333 was reclassified to the Special Revenue fund type. The Restricted Funds Fund, an Agency fund, was reclassified by transferring Assets and Liabilities of \$495,882 to the following: \$478,970 to the Restricted Funds Fund, Special Revenue fund type, and \$16,912 of Assets and Liabilities were reclassified to the M.C.F. Patient Trust Fund, an Agency fund, during 1999. In the Internal Service fund type, the Information Technology Equipment fund was consolidated into the CLEMIS fund at October 1, 1998 as follows:

	Assets	Liabilities	Retained earnings	Fund equity
<b>Information Technology</b>				
Equipment Fund	-	-	-	-
Balance at September 30, 1998	\$ 1,387,896	\$ 7,801	\$ 1,377,295	\$ 1,380,095
Transfer (out)	(1,387,896)	(7,801)	(1,377,295)	(1,380,095)
Balance at September 30, 1999	-	-	-	-
<b>CLEMIS</b>				
Balance at September 30, 1998	755,499	6,882	748,617	748,617
Transfer in	1,387,896	7,801	1,380,095	1,380,095
	<u>\$ 2,143,395</u>	<u>\$ 14,683</u>	<u>\$ 2,128,712</u>	<u>\$ 2,128,712</u>
Balance October 1, 1998	\$ 2,143,395	\$ 14,683	\$ 2,128,712	\$ 2,128,712

# County of Oakland

## Notes to General Purpose Financial Statements

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### 1. Summary of Significant Accounting Policies (continued)

The establishment of the Community Mental Health Authority, and the resulting new component unit - proprietary fund type, caused elimination of three funds from the Primary Government reporting, as follows:

Special Revenue Fund type, Community Mental Health Fund, Assets (\$72,803,221), Liabilities (\$67,618,579), Fund balance (\$5,184,642); Mental Health Grants, Assets and Liabilities of (\$363,791). Internal Service Fund type, CMH Risk Corridor, Assets and Fund Balance of (\$2,500,000).

### 2. Legal Compliance - Budgets

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

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

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

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

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**2. Legal Compliance - Budgets (continued)**

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

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

	Appropriation	Expenditures	Excess expenditures
<b>General Fund</b>			
County Executive			
Administration			
Administrative			
Noncontrollable operating expenditures	\$ 397,943	\$ 403,626	\$ 5,683
Auditing			
Controllable operating expenditures	19,871	20,385	514
Corporation counsel			
Controllable personnel expenditures	1,166,621	1,178,476	11,855
Noncontrollable operating expenditures	223,150	231,973	8,823
Management and budget			
Administration			
Controllable personnel expenditures	244,731	248,459	3,728
Controllable operating expenditures	7,480	9,669	2,189
Noncontrollable operating expenditures	9,086	9,500	414
Purchasing			
Controllable personnel expenditures	645,131	704,073	58,942
Noncontrollable operating expenditures	156,423	158,419	1,996
Fiscal services			
Noncontrollable operating expenditures	1,194,339	1,229,148	34,809
Equalization			
Noncontrollable operating expenditures	859,484	891,097	31,613
Reimbursement			
Controllable operating expenditures	89,750	107,705	17,955
Central services			
Administration			
Controllable personnel expenditures	141,834	143,176	1,342
Support services			
Noncontrollable operating expenditures	676,790	700,758	23,968
Facilities management			
Administration			
Noncontrollable operating expenditures	130,754	132,206	1,452
Facilities engineering			
Controllable operating expenditures	153,416	234,192	80,776
Noncontrollable operating expenditures	106,942	109,944	3,002

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**2. Legal Compliance - Budgets (continued)**

	Appropriation	Expenditures	Excess expenditures
<b>General Fund (continued)</b>			
County Executive (continued)			
Personnel			
Administration			
Controllable personnel expenditures	252,109	257,470	5,361
Controllable operating expenditures	6,525	8,701	2,176
Noncontrollable operating expenditures	18,460	19,703	1,243
Human resources			
Controllable personnel expenditures	1,727,485	1,727,493	8
Employee relations			
Controllable personnel expenditures	631,551	634,970	3,419
Human services			
Administration			
Noncontrollable operating expenditures	7,272	7,531	259
Medical examiner			
Controllable operating expenditures	469,738	471,116	1,378
Noncontrollable operating expenditures	876,101	978,959	102,858
Public services			
Administration			
Controllable personnel expenditures	129,653	131,337	1,684
Controllable operating expenditures	1,743	6,128	4,385
Veterans' services			
Noncontrollable operating expenditures	243,148	247,192	4,044
Community corrections			
Noncontrollable operating expenditures	125,584	239,754	114,170
Circuit Court probation			
Controllable operating expenditures	126,525	134,346	7,821
Information technology			
Administration			
Noncontrollable operating expenditures	1,176,238	1,408,000	231,762
Community and economic development			
Equalization			
Controllable operating expenditures	387,560	547,644	160,084
Clerk/Register of Deeds			
Administration			
Noncontrollable operating expenditures	143,012	149,035	6,023
Register of deeds			
Controllable personnel expenditures	1,623,243	1,629,139	5,896
Jury commission			
Controllable personnel expenditures	14,454	16,730	2,276

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**2. Legal Compliance - Budgets (continued)**

	Appropriation	Expenditures	Excess expenditures
<b>General Fund (continued)</b>			
Justice administration			
District Court			
Division II			
Controllable operating expenditures	313,237	328,007	14,770
Division III			
Controllable operating expenditures	651,164	673,042	21,878
Division IV			
Controllable operating expenditures	307,812	328,577	20,765
Noncontrollable operating expenditures	340,574	365,628	25,054
Probate Court			
Administration			
Controllable personnel expenditures	2,354,077	2,354,266	189
Controllable operating expenditures	68,067	94,533	26,466
Noncontrollable operating expenditures	851,761	922,451	70,690
Law enforcement			
Prosecuting Attorney			
Warrants			
Controllable operating expenditures	3,125	3,366	241
Sheriff			
Sheriff's office			
Controllable personnel expenditures	733,409	745,236	11,827
Controllable operating expenditures	273,217	349,450	76,233
Administrative services			
Controllable operating expenditures	498,071	582,244	84,173
Corrective services			
Noncontrollable operating expenditures	7,885,414	8,105,477	220,063
Corrective services - satellites			
Controllable personnel expenditures	9,808,070	10,028,362	220,292
Protective services			
Controllable personnel expenditures	18,318,840	18,804,418	485,578
Noncontrollable operating expenditures	1,858,396	2,051,822	193,426
Technical services			
Controllable personnel expenditures	6,886,902	6,938,252	51,350
Noncontrollable operating expenditures	975,944	1,020,051	44,107
Legislative			
Board of Commissioners			
Administration			
Controllable personnel expenditures	1,510,957	1,562,435	51,478
Noncontrollable operating expenditures	317,932	336,372	18,440

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**2. Legal Compliance - Budgets (continued)**

	<b>Appropriation</b>	<b>Expenditures</b>	<b>Excess expenditures</b>
<b>General Fund (continued)</b>			
Legislative (continued)			
Board of Commissioners (continued)			
Library board			
Controllable operating expenditures	851,353	859,514	8,161
Noncontrollable operating expenditures	964,180	968,590	4,410
Drain Commissioner			
Administration			
Noncontrollable operating expenditures	614,913	626,669	11,756
Operations and maintenance			
Controllable personnel expenditures	57,908	64,778	6,870
Engineering and construction			
Controllable personnel expenditures	971,391	1,146,583	175,192
Noncontrollable operating expenditures	-	48	48
<b>Special Revenue Funds</b>			
County Health Fund			
County Executive			
Management and budget			
Fiscal services			
Controllable personnel expenditures	109,867	155,404	45,537
Controllable operating expenditures	265	5,084	4,819
Public services			
Animal control			
Controllable personnel expenditures	1,256,801	1,290,710	33,909
Controllable operating expenditures	107,490	108,667	1,177
Juvenile Maintenance Fund			
County Executive			
Human services			
Juvenile maintenance			
Controllable personnel expenditures	8,374,194	8,388,726	14,532
Justice administration			
Probate Court			
Juvenile maintenance			
Noncontrollable operating expenditures	33	140	107
Court services			
Controllable personnel expenditures	555,236	926,177	370,941
Controllable operating expenditures	141,562	220,781	79,219
Friend of the Court			
County Executive			
Management and budget			
Reimbursement			
Controllable personnel expenditures	1,049,409	1,055,534	6,125

These excess expenditures were closed against other appropriation balances in accordance with the County's policy and approved by a Board of Commissioners resolution in fiscal year 2000.

# County of Oakland

## Notes to General Purpose Financial Statements

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### 3. Deposits and Investments

#### Deposits

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

Category 1: Insured or collateralized with securities held by the County or 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 September 30, 1999, the book value of the County's deposits was \$378,060,375, with a corresponding bank balance of \$357,716,785. Qualifying deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$100,000. Of the bank's balance, \$2,500,000 is insured, and the remaining \$355,216,785 is uninsured and uncollateralized and in the County's name.

At September 30, 1999, the book value of the Road Commission's deposits was \$38,453,226, with a corresponding bank balance of \$36,875,896. Of the bank's balance, \$609,743 is insured by the FDIC and the remaining \$36,266,153 is uninsured and uncollateralized and in the County's name.

The component unit – Community Mental Health Authority – for 1999 made deposits in, and issued disbursements from a cash and investment pool operated by the County. At September 30, 1999, the book value of the Authority's deposits was \$19,230,979. Since County funds are also deposited in these accounts, and as such, because of the complexities of FDIC Regulation #330.8, it is not possible to readily determine the corresponding bank balances nor the amount of insurance that would be allocated to the Authority's deposits.

#### Investments

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

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

- Investments are in U.S. Treasury obligations, banker's acceptances, certificates of deposit, and commercial paper top rated by not less than two of the four rating services: Standard and Poor's, Moody's Investors Services, Fitch Investors Services, and Duff and Phelps.



# County of Oakland

## Notes to General Purpose Financial Statements

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### 3. Deposits and Investments (continued)

- Only federal and state-chartered banks and savings institutions which are members of the FDIC are utilized.
- State law requires the use of in-state banks and does not allow the County to collateralize bank investments.
- The County maintains a cash and investment pool that is available for use by all funds except fiduciary funds. Investments are also held separately for several funds.
- 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.
- Investment income, except where prohibited by law, such as Drain funds, or specific Board action, such as Internal Service funds and the Airport Facilities fund, an Enterprise fund, is credited to the General Fund and used to fund overall operations.

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

The County did not impose any restrictions during the year ended September 30, 1999 on the amount of the loans that the agent made on its behalf. There were no failures by any borrowers to return loaned securities or pay distribution thereon. Furthermore, there were no losses during the period resulting from a default of the borrowers or the custodial banks.

The County and the borrower maintain the right to terminate all securities lending transactions on demand. Because the loans can be terminated at will, their duration does not generally match the duration of the investments. On September 30, 1999, the County had no credit risk exposure to borrowers. The collateral held and the market value of securities on loan for the County as of September 30, 1999 were \$109,005,185 and \$107,322,138, respectively.

## County of Oakland

### Notes to General Purpose Financial Statements

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#### 3. Deposits and Investments (continued)

Investments of the County and Road Commission's PERS are administered by their respective boards. Investments are held in street name by safekeeping agents under formal trust agreements or in the Retirement Systems' names. Included in the Primary Government's Pension Trust fund investments in corporate and public utility bonds are Collateralized Mortgage Obligations (CMOs) with a value of \$8,694,084 at September 30, 1999. Such investments include FNMA- and FHLB-issued certificates and certificates issued by non-governmental agencies. The value of non-governmental-issued securities was \$1,835,380. The portfolio of CMOs matures at various dates through the year 2023 and is backed by investments in various assets, including mortgages, manufactured homes, and credit card receivables. The market value of such investments is affected by, among other factors, changes in interest rates, including the effect of prepayments, marketability, and default rates on assets underlying the securities.

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

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

The following is a summary of investments by risk category:

**County of Oakland**  
**Notes to General Purpose Financial Statements**

**3. Deposits and Investments (continued)**

	Category			Carrying amount (fair value)
	1	2	3	
County				
Deposits	\$ -	\$ -	\$ -	\$ 378,060,375
Investments				
U. S. government securities	148,083,952	-	-	148,083,952
Municipal bonds	991,715	-	-	991,715
Common stock	595,257,984	-	-	595,257,984
Corporate and public bonds	135,282,211	-	-	135,282,211
Commercial paper	93,750,536	-	-	93,750,536
	<u>\$973,366,398</u>	<u>\$ -</u>	<u>\$ -</u>	<u>1,351,426,773</u>
Cash on hand				51,575
Governmental investment pools				154,261,014
Real estate				<u>21,932,829</u>
Total				<u>\$ 1,527,672,191</u>
Road Commission				
Deposits	\$ -	\$ -	\$ -	\$ 38,453,226
Investments				
U. S. government securities	-	28,192,371	-	28,192,371
Common stock	-	71,455,508	-	71,455,508
Corporate bonds	-	31,520,616	-	31,520,616
	<u>\$ -</u>	<u>\$131,168,495</u>	<u>\$ -</u>	<u>169,621,721</u>
Cash on hand				137,634
Governmental investment pools				<u>9,906,701</u>
Total				<u>\$ 179,666,056</u>
Community Mental Health Authority				
Deposits				\$ 19,230,979
Investments				
Governmental investment pools				<u>4,192,344</u>
Total				<u>\$ 23,423,323</u>

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**4. Receivables**

**Property taxes**

Taxes are levied on December 1 on the taxable value of real and personal property as established the preceding December 31. Taxes become a lien on the property December 1 and are due and payable on that date through February 28 of the following year. Taxes become delinquent and are subject to penalty on March 1. Taxable value is determined by using such factors as State equalized, assessed, and capped values, along with a value change multiplier. Equalized values for the 1998 levy totaled \$43,056,834,284, with taxable values of \$39,060,501,498. The operating tax rate for the 1998 levy, collected in 1999, was 4.1900 mills, with an additional 0.2404 mills voted for Parks and Recreation.

**Delinquent taxes**

The Treasurer purchases, at face amount, real property tax receivables that are delinquent on March 1. These receivables (\$50,024,842) at September 30, 1999 are pledged for the repayment of notes, the proceeds of which were used to liquidate the amounts of delinquent real property taxes due to the County and other governmental agencies. Subsequent collections of delinquent taxes, which include interest, penalties, fees, and investment earnings, amounting to \$16,383,997 in 1999, are used to service the notes payable.

Retained earnings in the Delinquent Tax Revolving fund (an Internal Service fund), in the amount of \$4,777,435 have been reserved for amounts pledged as security toward the repayment of the delinquent tax notes, and the balance is maintained for future self-funding of delinquent tax rolls.

**5. Allowances for Uncollectible Receivables**

At September 30, 1999, the allowances for uncollectible receivables were as follows:

	<b>Property taxes</b>	<b>Other receivables</b>
<b>General Fund</b>	\$ 1,550,324	\$ 363,255
<b>Enterprise Fund</b>		
Medical Care Facility	-	78,091
<b>Fiduciary Fund</b>		
Water and Sewer Trust	-	1,262
	<hr/>	<hr/>
Total	\$ 1,550,324	\$ 442,608
	<hr/>	<hr/>

**County of Oakland**  
**Notes to General Purpose Financial Statements**

**6. Fixed Assets**

An analysis of property and equipment, and related accumulated depreciation where applicable, at September 30, 1999, excluding the Road Commission, follows:

	Internal Service Funds	Enterprise Funds	Component Unit Enterprise Funds	General Fixed Asset Account Group	Total
Land and land improvements	\$ 728,657	\$ 29,556,244	\$ -	\$ 26,457,736	\$ 56,742,637
Buildings and improvements	3,892,576	21,376,430	-	154,897,480	180,166,486
Furniture, equipment and vehicles	74,875,082	2,019,939	1,329,269	6,792,193	85,016,483
Sewage disposal systems	-	141,760,382	-	-	141,760,382
Construction in progress	-	16,790,704	-	4,717,940	21,508,644
	<u>79,496,315</u>	<u>211,503,699</u>	<u>1,329,269</u>	<u>192,865,349</u>	<u>485,194,632</u>
Accumulated depreciation	41,095,633	102,659,439	177,236	-	143,932,308
Total fixed assets, net	<u>\$ 38,400,682</u>	<u>\$ 108,844,260</u>	<u>\$ 1,152,033</u>	<u>\$ 192,865,349</u>	<u>\$ 341,262,324</u>

A summary of changes in general fixed assets follows:

	Balance October 1, 1998	Additions	Disposals	Balance September 30, 1999
Land and land improvements	\$ 21,567,621	\$ 4,890,115	\$ -	\$ 26,457,736
Buildings and improvements	145,436,373	12,132,758	2,671,651	154,897,480
Furniture and equipment	13,896,369	388,355	7,492,531	6,792,193
Construction in progress	8,905,300	7,945,398	12,132,758	4,717,940
	<u>\$ 189,805,663</u>	<u>\$ 25,356,626</u>	<u>\$ 22,296,940</u>	<u>\$ 192,865,349</u>

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

	Balance October 1, 1998	Additions	Disposals	Balance September 30, 1999	Less - accumulated depreciation	Net balance September 30, 1999
Land and land improvements	\$ 2,705,829	\$ -	\$ -	\$ 2,705,829	\$ 356,666	\$ 2,349,163
Building and improvements	10,436,679	159,177	-	10,595,856	5,797,701	4,798,155
Furniture and equipment	34,854,230	3,932,044	3,005,077	35,781,197	26,350,259	9,430,938
	<u>\$ 47,996,738</u>	<u>\$ 4,091,221</u>	<u>\$ 3,005,077</u>	<u>\$ 49,082,882</u>	<u>\$ 32,504,626</u>	<u>\$ 16,578,256</u>

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**7. Capital Leases - Internal Service Funds**

The County leases equipment under noncancelable capital leases. A summary of the 1999 activity recorded in the Motor Pool Internal Service fund follows:

Balance as of October 1, 1998	\$ 99,444
Payments/reductions	<u>(82,151)</u>
Balance as of September 30, 1999	17,293
Less - current portion	<u>(17,293)</u>
Long-term portion of capital leases	<u>\$ -</u>

A summary of the equipment under capital lease as of September 30, 1999 is as follows:

Cost	\$ 130,700
Less - accumulated depreciation	<u>(113,407)</u>
Net leased equipment	<u>\$ 17,293</u>

The future minimum capital lease payments as of September 30, 1999 are as follows:

Fiscal year 2000	\$ 18,306
Less - amounts representing interest	<u>(1,013)</u>
Present value of future minimum capital lease payments	<u>\$ 17,293</u>

**County of Oakland**  
**Notes to General Purpose Financial Statements**

**8. Long-Term Debt**

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

Bonds and notes with unlimited taxing authority	Interest rate	October 1, 1998	Additions	Reductions	September 30, 1999	General	Internal Service Fund	General obligation	With governmental commitment
						long-term debt account group			
Drain bonds - Act 40	3.50%-6.75%	\$ 7,591,857	\$ -	\$ (2,486,997)	\$ 5,104,860	\$ 5,104,860	\$ -	\$ 181,469	\$ 4,923,391
Refunding bonds - Act 202	3.00%-4.75%	6,975,000	-	(2,650,000)	4,325,000	4,325,000	-	7,198	4,317,802
Water and sewer - Act 185	3.50%-7.70%	23,910,000	-	(5,635,000)	18,275,000	18,275,000	-	-	18,275,000
Sewage disposal - Act 342	4.00%-6.50%	29,575,000	-	(5,950,000)	23,625,000	23,625,000	-	-	23,625,000
		<u>68,051,857</u>	<u>-</u>	<u>(16,721,997)</u>	<u>51,329,860</u>	<u>51,329,860</u>	<u>-</u>	<u>188,667</u>	<u>51,141,193</u>
<b>Bonds and notes with limited taxing authority</b>									
Building authority - Act 31	3.75%-5.60%	5,275,000	5,100,000	(750,000)	9,625,000	9,625,000	-	9,625,000	-
Building authority refunding - Act 202	4.37%-4.75%	17,480,000	-	(1,500,000)	15,980,000	15,980,000	-	15,980,000	-
Tax notes	Variable*	14,500,000	25,000,000	(29,500,000)	10,000,000	-	10,000,000	10,000,000	-
Drain bonds - Act 40	3.50%-10.50%	76,665,000	750,000	(9,645,000)	67,770,000	67,770,000	-	6,312,430	61,457,570
Refunding bonds - drains - Act 202	3.60%-6.70%	9,655,000	7,295,000	(1,485,000)	15,465,000	15,465,000	-	554,976	14,910,024
Sewage disposal - Act 342	3.50%-8.50%	47,190,000	1,500,000	(28,155,000)	20,535,000	20,535,000	-	-	20,535,000
Water supply bonds - Act 342	4.30%-6.40%	19,165,000	400,000	(1,095,000)	18,470,000	18,470,000	-	-	18,470,000
Water supply refunding - Act 202	4.40%-4.70%	1,255,000	-	(240,000)	1,015,000	1,015,000	-	-	1,015,000
Sewage disposal - Act 202	3.00%-5.20%	10,970,000	26,625,000	(970,000)	36,625,000	36,625,000	-	-	36,625,000
Michigan Bond Authority- Authority Drain Bonds	2.00%-2.25%	7,676,268	644,593	(405,000)	7,915,861	7,915,861	-	-	7,915,861
Michigan Bond Authority - Authority Sewage Disposal Bonds	2.25%	9,350,000	-	(375,000)	8,975,000	8,975,000	-	-	8,975,000
		<u>219,181,268</u>	<u>67,314,593</u>	<u>(74,120,000)</u>	<u>212,375,861</u>	<u>202,375,861</u>	<u>10,000,000</u>	<u>42,472,406</u>	<u>169,903,455</u>
<b>Total</b>		<b>\$ 287,233,125</b>	<b>\$ 67,314,593</b>	<b>\$ (90,841,997)</b>	<b>\$ 263,705,721</b>	<b>\$ 253,705,721</b>	<b>\$ 10,000,000</b>	<b>\$ 42,661,073</b>	<b>\$ 221,044,648</b>
<b>Other Long-Term Debt - Road Commission</b>									
					September 30, 1999	Component unit long- term debt	Internal Service Fund	General obligation	With governmental commitment
Compensated absences	--	\$ 2,092,300	\$ 61,400	\$ -	\$ 2,153,700	\$ 2,153,700	\$ -	\$ 2,153,700	\$ -
Self-insured losses	--	2,153,000	-	(430,000)	1,723,000	1,723,000	-	1,723,000	-
MDOT Bond Fund loan	10.22%	295,500	-	(295,500)	-	-	-	-	-
Michigan Transportation Fund revenue notes	4.05%-4.75%	400,000	9,750,000	(400,000)	9,750,000	9,750,000	-	-	9,750,000
		<u>4,940,800</u>	<u>9,811,400</u>	<u>(1,125,500)</u>	<u>13,626,700</u>	<u>13,626,700</u>	<u>-</u>	<u>3,876,700</u>	<u>9,750,000</u>
<b>Total reporting entity</b>		<b>\$ 292,173,925</b>	<b>\$ 77,125,993</b>	<b>\$ (91,967,497)</b>	<b>\$ 277,332,421</b>	<b>\$ 267,332,421</b>	<b>\$ 10,000,000</b>	<b>\$ 46,537,773</b>	<b>\$ 230,794,648</b>

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

**County of Oakland**  
**Notes to General Purpose Financial Statements**

**8. Long-Term Debt (continued)**

The annual requirements to pay principal and interest on County obligations outstanding at September 30, 1999 were:

	<b>Bonds with unlimited authority</b>	<b>Bonds with limited taxing authority</b>	<b>Notes with limited taxing authority</b>	<b>Total primary government</b>	<b>Component unit</b>	<b>Total reporting entity</b>
2000	\$ 17,938,323	\$ 23,990,044	\$ 10,000,000	\$ 51,928,367	\$ 1,448,361	\$ 53,376,728
2001	13,802,964	23,675,904	-	37,478,868	1,357,688	38,836,556
2002	12,600,586	23,583,269	-	36,183,855	1,318,200	37,502,055
2003	8,734,746	23,720,749	-	32,455,495	1,278,712	33,734,207
2004	2,475,013	21,183,607	-	23,658,620	1,238,250	24,896,870
2005-2009	1,530,375	96,630,573	-	98,160,948	5,550,187	103,711,135
2010-2014	-	54,337,811	-	54,337,811	-	54,337,811
Thereafter	-	13,149,147	-	13,149,147	3,876,700	17,025,847
	<u>57,082,007</u>	<u>280,271,104</u>	<u>10,000,000</u>	<u>347,353,111</u>	<u>16,068,098</u>	<u>363,421,209</u>
Less - interest	(5,752,147)	(77,895,243)	-	(83,647,390)	(2,441,398)	(86,088,788)
	<u>\$ 51,329,860</u>	<u>\$ 202,375,861</u>	<u>\$ 10,000,000</u>	<u>\$ 263,705,721</u>	<u>\$ 13,626,700</u>	<u>\$ 277,332,421</u>



## County of Oakland

### Notes to General Purpose Financial Statements

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#### 8. Long-Term Debt (continued)

The County has pledged its full faith and credit on debt totaling \$277,332,421. The General Fund is obligated if payments received on assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements of this debt when due.

By statute, general obligation debt is limited to 10% of the equalized value. As of September 30, 1999, the debt limit was \$4,787,253,270; general obligation debt was \$46,537,773.

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 principal and interest payments. Such assessments are to be funded from General Fund revenues of the respective municipality. The County assessment is identified as a general obligation in the unlimited and limited tax categories. Further, the County is obligated if assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements when due. Such obligations are shown as "with governmental commitment." These assessments are shown in their entirety in the Debt Service funds with the corresponding deferred revenue. At September 30, 1999, there were 40 issues outstanding, totaling \$72,874,860, maturing in the years 2000-2017. This represents original debt issued for \$131,410,539 in the years 1971-1999.

##### **Michigan Bond Authority Drain Bonds**

In March 1995, the County authorized the issuance of bonds to the Michigan Municipal Bond Authority Revolving Loan fund for up to \$9,365,000 for the Combined Sewer Overflow Project. In 1999 this amount was amended to \$9,339,609 as a result of project construction expenditures being less than anticipated. Through September 30, 1999, the County received \$9,245,861 from the State Revolving Loan fund. At September 30, 1999, there were 4 issues outstanding, totaling \$7,915,861, maturing in the years 2000-2014. Subsequent to September 30, 1999, the County has received \$93,748 from the State Revolving Loan fund.

##### **Michigan Bond Authority Sewage Disposal Bonds**

In October 1996, the County authorized the issuance of bonds to the Michigan Municipal Bond Authority Revolving Loan fund for up to \$9,350,000 for the White Lake Township Sewage Disposal System project. Through September 30, 1999, the County received \$9,350,000 from the State Revolving Loan fund. The amount outstanding for this issue at September 30, 1999 is \$8,975,000, which matures in the years 2000-2018.

# County of Oakland

## Notes to General Purpose Financial Statements

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### 8. Long-Term Debt (continued)

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

Acts 185 and 342 provide for a contract between the County and local municipalities which defines a schedule of annual payments to be made by the municipality to meet principal and interest obligations. Such contractual payments may be funded by revenues produced by utility or tax revenues. The County is obligated upon the default of the local municipality, and therefore, such obligation is shown as "with governmental commitment." Assessments are shown in their entirety with the corresponding deferred revenue in the Debt Service funds for each act. At September 30, 1999, there were 53 issues outstanding, totaling \$80,905,000, maturing in the years 2000-2018. This represents debt originally issued in the amount of \$283,570,000 issued in the years 1968-1999.

#### **Refunding Bonds - Act 202**

Act 202 provides for the refunding of bonds based on covenants contained in the act. The bonds will be repaid from assessments levied against the benefiting municipalities for drain or water and sewer debt, or leases for Building Authority debt. At September 30, 1999, there were 18 issues outstanding, totaling \$73,410,000, maturing in the years 2000-2018. This represents debt originally issued in the years 1977-1999 totaling \$118,785,000.

#### **Building Authority - Act 31**

Act 31 provides for an authority to issue bonds to build and equip various public buildings, which are then leased to the County. Proceeds from these leases are used to repay the bonds. The collection of lease payments and retirement of debt is reflected in the respective Debt Service fund. At September 30, 1999, there were 3 issues outstanding, totaling \$9,625,000, maturing in the years 2000-2010, which represents debt originally issued in the years 1990-1999 totaling \$32,350,000.

#### **Tax Notes - Section 87B of Act 206**

By agreement with various tax authorities, the County purchases (at face value) real property taxes receivable which are returned delinquent each March 1. The assets of the Delinquent Tax Revolving fund (an Internal Service fund), including receivables amounting to approximately \$204,212,000 at September 30, 1999, are pledged as collateral for payment of the tax notes. The proceeds of these notes were used to liquidate the amounts due the County's General Fund and other governmental agencies for purchase of their delinquent real property tax receivables and to provide an amount for note repayment. Subsequent collections on delinquent taxes receivable, plus interest penalties and collection fees thereon, and investment earnings are used to service the debt.

#### **Advance Refunding of General Obligation Limited Tax Bonds**

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

## County of Oakland

### Notes to General Purpose Financial Statements

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#### 8. Long-Term Debt (continued)

In 1997, the County advance-refunded a portion of a general obligation limited tax bond issue with funds available in the Debt Service fund, placed in trust for the purpose of generating resources for the repayment of the refunded debt. Accordingly, the trust account assets and liability for the refunded bonds are not included in the County's financial statements. At September 30, 1999, there is an in-substance defeasance of \$1,155,000 of Building Authority issues outstanding, maturing in the year 2011.

In 1998, the County advance-refunded a portion of the aforementioned general obligation limited tax bond issue with a general obligation limited tax refunding bond issue, pursuant to authorization contained in Act 202, Public Acts of Michigan of 1943. The County issued \$10,115,000 of refunding bonds to provide resources to purchase U.S. Treasury and State and Local Government Series securities that were placed in an escrow fund for the purpose of generating resources for all future debt service payments on the refunded debt. As a result, at September 30, 1999, there is an in-substance defeasance of \$9,245,000 of Building Authority bond issues outstanding, maturing in the years 2003 through 2011 inclusively.

In January, 1999, the County advance-refunded a portion of a general obligation limited tax bond issue with a general obligation limited tax refunding sewage disposal bond issue, pursuant to authorization contained in Act 202, Public Acts of Michigan of 1943. The County issued \$4,980,000 of refunding bonds to provide resources placed in trust for the purpose of generating resources for the payment of future debt service payments of the refunded debt. Accordingly, the trust account assets and liability for the refunded bonds are not included in the County's financial statements. At September 30, 1999, there is an in-substance defeasance of \$4,700,000 for the Evergreen-Farmington Sewage Disposal System (City of Lathrup Village Extension No.1) bonds, maturing in the years 2000 through 2010, inclusively. The advance refunding was undertaken to reduce the debt service payments over the next eleven years by \$595,800 and to obtain an economic gain (difference between the present value of the debt service requirements of the refunded and refunding bonds) of \$435,095.

In September, 1999, the County advance-refunded a portion of two general obligation limited tax bond issues with general obligation limited tax refunding drain bond issues, pursuant to authorization contained in Act 202, Public Acts of Michigan of 1943. The County issued \$3,760,000 and \$3,535,000 respectively of refunding bonds to provide resources placed in trust for the purpose of generating resources for the payment of future debt service payments of the refunded debt. Accordingly, the trust account assets and liability for the refunded bonds are not included in the County's financial statements. At September 30, 1999, there is an in-substance defeasance of \$3,550,000 for the Lueders Drainage District drain bonds maturing in the years 2001 through 2011, inclusively, and \$3,225,000 for the Birmingham CSO Drainage District Series 1994B drain bonds maturing in the years 2004 through 2016, inclusively. The advance refunding was undertaken to reduce the debt service payments over the next seventeen years by \$206,091 in aggregate and to obtain an economic gain of \$138,357.

## County of Oakland

### Notes to General Purpose Financial Statements

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#### 8. Long-Term Debt (continued)

In September, 1999, the County advance-refunded a portion of five general obligation limited tax bond issues with general obligation limited tax refunding sewage disposal bond issues. The County issued \$9,410,000, \$2,465,000 and \$9,770,000 of refunding bonds to provide resources placed in trust for the purpose of generating resources for the payment of future debt service payments of the refunded debt. Accordingly, the trust account assets and liability for the refunded bonds are not included in the County's financial statements. At September 30, 1999, there is an in-substance defeasance of \$9,450,000 for the Evergreen-Farmington Sewage Disposal System (Segment I & II) bonds, maturing in the years 2001 through 2010, inclusively; \$2,400,000 for the Evergreen-Farmington Sewage Disposal System (Amy Relief Sewers) bonds, maturing in the years 2000 through 2009, inclusively; \$1,650,000 for the City of Orchard Lake Village System sewage disposal bonds, maturing in the years 2000 through 2010, inclusively; \$3,510,000 for the City of Orchard Lake Village System, Series 1994 sewage disposal bonds, maturing in the years 2004 through 2014, inclusively; and \$3,945,000 for the City of Orchard Lake Village System, Series 1994-B sewage disposal bonds, maturing in the years 2004 through 2014 inclusively.

The advance refunds were undertaken to reduce the debt service payments over the next fifteen years by \$1,283,541 in aggregate and to obtain an economic gain of \$777,062.

**County of Oakland**  
**Notes to General Purpose Financial Statements**

**9. Interfund Balances**

Interfund receivables and payables at September 30, 1999 were:

Fund	Interfund receivables	Fund	Interfund payables
<b>General</b>	<b>\$ 16,733,006</b>	<b>General</b>	<b>\$ 9,717,967</b>
<b>Special revenue</b>		<b>Special revenue</b>	
County Health	5,001	County Health	105,596
Juvenile Maintenance	210,370	Juvenile Maintenance	1,007,184
Friend of the Court	410,707	Social Welfare Foster Care	9,582
Parks and Recreation	2,540,706	Friend of the Court	361,528
Social Welfare	12,455	C.R.I.M.P.	55,341
Environmental Infrastructure	5,000,000	Parks and Recreation	11,402,422
Drains Act 40 Maintenance		Social Welfare	47,867
Chapter 20 and 21	52,399	Millage Reduction and Stabilization	1,093,815
Multi-Organizational Grants	227,141	Drains - Act 40 Maintenance	
Law Enforcement Grants	1,267,597	Chapter 4 and 18	368,369
Human Service Grants	14,140	Drains - Act 40 Maintenance	
COPS More Grant	13,137	Chapter 20 and 21	570,646
		Lake Levels Act 146	56,118
		Lake Improvements Act 345	220,442
		Multi-Organizational Grants	831,882
		J.T.P.A. Grants	10,294
		Law Enforcement Grants	2,204,172
		Housing and Community	
		Development	18,547
		Human Service Grants	43,206
		Other Grants	2,065,775
		Human Service Coordinating Council	560,400
<b>Total special revenue</b>	<b>9,753,653</b>	<b>Total special revenue</b>	<b>21,033,186</b>
<b>Debt service</b>		<b>Debt service</b>	
Water and Sewer Act 342	518,142	Drains Act 40	104,265
Drains Act 40	94,685	Refunding Act 202	94,685
Refunding Act 202	104,265		
<b>Total debt service</b>	<b>717,092</b>	<b>Total debt service</b>	<b>198,950</b>
<b>Capital projects</b>		<b>Capital projects</b>	
Project Work Orders	865,850	Building Improvements	574,500
Major Projects	155,273	Project Work Orders	187,223
Parks and Recreation Capital	11,400,741	Major Projects	75,250
Improvements		Parks and Recreation Capital	
Water and Sewer Act 342	6,728,272	Improvements	2,523,283
Drains Act 40	55,501	Water and Sewer Act 342	7,321,414
Drain Commissioner Revolving	1,064,679	Lake Levels Act 146	8,470
		Lake Improvements Act 345	4,595
		Drains Act 40	264,873
		Drain Commissioner Revolving	120,968
<b>Total capital projects</b>	<b>20,270,316</b>	<b>Total capital projects</b>	<b>11,080,576</b>

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**9. Interfund Balances (continued)**

Fund	Interfund receivables	Fund	Interfund payables
<b>Internal services</b>		<b>Internal services</b>	
Fringe Benefits	1,091,077	Delinquent Tax Revolving	8,000,000
Information Technology	83,612	Fringe Benefits	39,518
CLEMIS	31,925	Materials Management	13,852
Drain Equipment	154,606	Information Technology	110,089
Liability Insurance	319	CLEMIS	3,420
Facilities Maintenance and Operations	2,305,823	Drain Equipment	15,214
Motor Pool	1,205	Liability Insurance	3,612
Radio Communications	133,734	Office Equipment	133,734
Mailing, Copier and Printing	2,909	Facilities Maintenance and Operations	285,065
		Motor Pool	35,072
		Radio Communications	195,007
		Micrographics	985
		Mailing, Copier and Printing	11,404
<b>Total internal service</b>	<b>3,805,210</b>	<b>Total internal service</b>	<b>8,846,972</b>
<b>Enterprise</b>		<b>Enterprise</b>	
Medical Care Facility	2,114	Medical Care Facility	7,327
Evergreen-Farmington S.D.S.	4,185,427	Airport Facilities	15,353
S.O.C.S.D.S.	21,795	Clinton-Oakland S.D.S.	1,323,981
		Huron-Rouge S.D.S.	3,539
		Evergreen-Farmington S.D.S.	18,250
		S.O.C.S.D.S.	8,860
<b>Total enterprise</b>	<b>4,209,336</b>	<b>Total enterprise</b>	<b>1,377,310</b>
<b>Fiduciary</b>		<b>Fiduciary</b>	
Jail Inmate Commissary	1,196	Retirees' Health Care Trust	597,898
Water and Sewer Trust	293,122	Jail Inmate Commissary	38,792
Public Library Trust	10,533	Water and Sewer Trust	2,901,813
<b>Total fiduciary</b>	<b>304,851</b>	<b>Total fiduciary</b>	<b>3,538,503</b>
<b>Total due from other funds</b>	<b>\$ 55,793,464</b>	<b>Total due from other funds</b>	<b>\$ 55,793,464</b>

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**9. Interfund Balances (continued)**

Advances to/from other funds (including current and long-term portions) at September 30, 1999 were:

Fund	Advances receivable	Fund	Advances payable
<b>General</b>	\$ 143,409	<b>General</b>	\$ -
<b>Special revenue</b>		<b>Special revenue</b>	
Parks and Recreation	17,500	Housing and Community Development	30,000
		Lake Levels Act 146	137,867
		Lake Improvements Act 345	17,142
<b>Total special revenue</b>	<u>17,500</u>	<b>Total special revenue</b>	<u>185,009</u>
<b>Capital projects</b>		<b>Capital projects</b>	
Long-term Revolving	225,483	Lake Levels Act 146	156,283
		Lake Improvements Act 345	27,600
<b>Total capital projects</b>	<u>225,483</u>	<b>Total capital projects</b>	<u>183,883</u>
<b>Internal service</b>	-	<b>Internal service</b>	
		Radio Communications	17,500
<b>Total internal service</b>	<u>-</u>	<b>Total internal service</b>	<u>17,500</u>
<b>Total advances receivable</b>	<u>\$ 386,392</u>	<b>Total advances payable</b>	<u>\$ 386,392</u>

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**9. Interfund Balances (continued)**

Interfund transfers between the funds within the Primary Government recorded in the accompanying financial statements as operating transfers in/out for the year ended September 30, 1999 were:

Fund	Operating transfers in	Fund	Operating transfers out
<b>General</b>	<b>\$ 13,527,146</b>	<b>General</b>	<b>\$ 66,719,176</b>
<b>Special revenue</b>		<b>Special revenue</b>	
County Health	21,107,149	County Health	243,917
Juvenile Maintenance	11,826,003	C.R.I.M.P.	284,153
Social Welfare Foster Care	14,417	Parks and Recreation	11,480,759
Friend of the Court	10,063,700	County Library	5,852
C.R.I.M.P.	243,917	Millage Reduction and Stabilization	1,093,815
Environmental Infrastructure	5,000,000		
Drains - Act 40 Maintenance Chapter 4 and 18	52,199		
Drains - Act 40 Maintenance Chapter 20 and 21	65,000		
Lake Levels Act 146	5,000		
<b>Total special revenue</b>	<b>48,377,385</b>	<b>Total special revenue</b>	<b>13,108,496</b>
<b>Debt service</b>		<b>Debt service</b>	<b>-</b>
Building Authority Lyon Oaks Park	109,736		
Building Authority Refunding Series 1992	1,638,374		
Building Authority Computer Center	109,717		
Building Authority West Wing Extension	851,269		
Building Authority Refunding Series 1998	524,106		
<b>Total debt service</b>	<b>3,233,202</b>	<b>Total debt service</b>	<b>-</b>
<b>Capital projects</b>		<b>Capital projects</b>	
Building Improvement	7,389,272	Building Improvement	3,420,400
Project Work Orders	3,272,940	Parks and Recreation Capital Improvements	4,640
Major Projects	1,600,000	Drains Act 40	5,000
Parks and Recreation Capital Improvements	11,371,023		
Drains Act 40	2,500,000		
<b>Total capital projects</b>	<b>26,133,235</b>	<b>Total capital projects</b>	<b>3,430,040</b>



**County of Oakland**  
**Notes to General Purpose Financial Statements**

**9. Interfund Balances (continued)**

Fund	Operating transfers in	Fund	Operating transfers out
<b>Internal service</b>		<b>Internal service</b>	
Information Technology	6,417,688	Delinquent Tax Revolving	12,164,198
CLEMIS	2,744,750	Fringe Benefits	1,600,000
Facilities Maintenance and Operations	904,276	Office Equipment	1,105,000
Motor Pool	339,595	Facilities Maintenance and Operations	2,350,000
Radio Communications	508,425		
Telephone Communications	890,000		
<b>Total internal service</b>	<u>11,804,734</u>	<b>Total internal service</b>	<u>17,219,198</u>
<b>Enterprise</b>	-	<b>Enterprise</b>	
		S.O.C.S.D.S	2,560,000
<b>Total enterprise</b>	<u>-</u>	<b>Total enterprise</b>	<u>2,560,000</u>
<b>Fiduciary</b>	-	<b>Fiduciary</b>	
		Jail Inmate Commissary	38,792
<b>Total fiduciary</b>	<u>-</u>	<b>Total fiduciary</b>	<u>38,792</u>
<b>Total operating transfers in</b>	<u>\$ 103,075,702</u>	<b>Total operating transfers out</b>	<u>\$ 103,075,702</u>

Interfund transfers between the funds of the Primary Government and the Component Unit recorded in the accompanying financial statements as operating transfers out to component unit and operating transfers in from primary government for the year ended September 30, 1999 were:

Fund	Operating transfers in	Fund	Operating transfers out
<b>Primary government</b>		<b>Primary government</b>	
	\$ -	General	\$ 11,250,749
<b>Component units</b>		<b>Component units</b>	
Road Commission	\$ 1,330,133		
Community Mental Health Authority	9,920,616		
<b>Total component units</b>	<u>\$ 11,250,749</u>	<b>Total component units</b>	<u>\$ -</u>

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**10. Segment Information - Enterprise Funds**

Segment information for the three heterogeneous Enterprise funds follows:

	<b>Medical Care Facility</b>	<b>Airport Facilities</b>	<b>Sewage Disposal Systems</b>	<b>Total</b>
Operating revenue	\$ 8,085,695	\$ 3,245,154	\$ 65,850,881	\$ 77,181,730
Depreciation	137,934	836,402	3,083,753	4,058,089
Operating income (loss)	(260,375)	284,726	4,547,192	4,571,543
Operating transfers out	-	-	2,560,000	2,560,000
Net income (loss)	(260,375)	685,162	3,952,665	4,377,452
Equipment additions	14,910	448,024	-	462,934
Net working capital	593,755	9,609,011	46,515,982	56,718,748
Total assets	2,398,354	57,103,573	122,516,662	182,018,589
Total equity	1,994,005	56,732,876	106,836,127	165,563,008

Types of goods or services are as follows:

Medical Care Facility - Patient Care

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

Sewage Disposal Systems - Sewage Disposal

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**11. Contributed Capital**

Changes in contributed capital were as follows:

	Balance October 1, 1998	Additions/ (disposals)	Depreciation	Balance September 30, 1999
<b>Internal service</b>				
Information technology	\$ 7,657,054	\$ 650,000	\$ -	\$ 8,307,054
Information technology equipment	2,800	(2,800)	-	-
Drain equipment	472,099	-	-	472,099
Office equipment	198,171	48,052	-	246,223
Facilities maintenance and operations	59,814	-	-	59,814
Motor pool	51,439	-	-	51,439
Radio communications	4,102,017	-	-	4,102,017
<b>Total internal service</b>	<u>12,543,394</u>	<u>695,252</u>	<u>-</u>	<u>13,238,646</u>
<b>Enterprise</b>				
Medical care facility	1,478,862	-	121,238	1,357,624
Airport facilities	42,438,989	1,927,447	429,965	43,936,471
Clinton-Oakland S.D.S.	23,253,839	-	751,384	22,502,455
Huron-Rouge S.D.S.	1,676,557	-	66,216	1,610,341
Evergreen-Farmington S.D.S.	13,200,218	-	585,229	12,614,989
S.O.C.S.D.S.	24,744,840	-	1,627,780	23,117,060
<b>Total enterprise</b>	<u>106,793,305</u>	<u>1,927,447</u>	<u>3,581,812</u>	<u>105,138,940</u>
<b>Total</b>	<u>\$ 119,336,699</u>	<u>\$ 2,622,699</u>	<u>\$ 3,581,812</u>	<u>\$ 118,377,586</u>

**12. Fund Equities**

At September 30, 1999, a deficit existed in the following funds:

<b>Special Revenue Fund</b>	
Lake Levels Act 146	<u>\$ 170,376</u>
<b>Capital Projects Fund</b>	
Lake Levels Act 146	<u>\$ 137,280</u>
Lake Improvements Act 345	<u>\$ 25,570</u>

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

**County of Oakland**  
**Notes to General Purpose Financial Statements**

**12. Fund Equities (continued)**

Reserved, designated, and undesignated fund balances and retained earnings at September 30, 1999, and at December 31, 1998 for the Road Commission Fiduciary fund, were as follows:

	Reserved	Unreserved	
		Designated	Undesignated
<b>Primary Government</b>			
<b>General Fund</b>			
Encumbrances	\$ 1,092,174	\$ -	\$ -
Prepays	179,220	-	-
Long-term advances	143,409	-	-
Future operating requirements	1,278,435	11,500,000	-
Capital outlay	-	11,316,000	-
Other programs	-	12,350,000	-
Uncommitted	-	-	627,446
	<u>\$ 2,693,238</u>	<u>\$ 35,166,000</u>	<u>\$ 627,446</u>
<b>Special Revenue Funds</b>			
Encumbrances	\$ 906,772	\$ -	\$ -
Inventories and supplies	29,192	-	-
Construction and maintenance	32,340	5,951,049	-
Specific programs	-	17,131,068	-
Uncommitted	-	-	(170,376)
	<u>\$ 968,304</u>	<u>\$ 23,082,117</u>	<u>\$ (170,376)</u>
<b>Debt Service Funds</b>			
Debt service - general obligations	\$ 12,467,078	\$ -	\$ -
<b>Capital Projects Funds</b>			
Long-term advances	\$ 225,483	\$ -	\$ -
Work projects	27,451,295	5,576,463	-
Uncommitted	-	-	5,144,759
	<u>\$ 27,676,778</u>	<u>\$ 5,576,463</u>	<u>\$ 5,144,759</u>
<b>Internal Service Funds</b>			
Debt service - delinquent tax revolving	\$ 4,777,435	\$ -	\$ -
Other	9,559,459	-	237,938,329
	<u>\$ 14,336,894</u>	<u>\$ -</u>	<u>\$ 237,938,329</u>
<b>Enterprise Funds</b>			
Operations and maintenance	\$ 30,543,651	\$ -	\$ -
Other	-	-	29,880,417
	<u>\$ 30,543,651</u>	<u>\$ -</u>	<u>\$ 29,880,417</u>

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**12. Fund Equities (continued)**

	Reserved	Unreserved	
		Designated	Undesignated
<b>Fiduciary Funds</b>			
Employees' pension benefits	\$790,888,633	\$ -	\$ -
Retirees' medical benefits	135,908,892		
Programs - municipal equity	22,585,506	-	-
Other programs		312,167	
	<u>\$949,383,031</u>	<u>\$ 312,167</u>	<u>\$ -</u>
<b>Road Commission</b>			
<b>Governmental Fund</b>			
Inventories and surplus	\$ 4,001,563	\$ -	\$ -
Construction and maintenance	7,995,000	10,881,854	-
Specific programs	-	12,002,757	-
	<u>\$ 11,996,563</u>	<u>\$ 22,884,611</u>	<u>\$ -</u>
<b>Fiduciary Fund</b>			
Pension reserves	\$141,195,176	\$ -	\$ -
	<u>\$141,195,176</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Community Mental Health Authority</b>			
<b>Proprietary Fund</b>			
Risk corridor	\$ 3,930,976	\$ -	\$ -
Specific programs	250,000	14,122,076	-
	<u>\$ 4,180,976</u>	<u>\$ 14,122,076</u>	<u>\$ -</u>

**13. Employee Benefits**

**Primary Government**

The County provides various benefits to its employees. Expenditures in 1999 for these benefits approximated the following: medical insurance, \$18,151,000; dental insurance, \$2,251,000; optical insurance, \$274,000; annual and sick leave, \$566,000; disability, \$1,725,000; tuition reimbursement, \$258,000; Social Security, \$12,477,000; workers' compensation, \$1,375,000; and unemployment claims, \$146,000.

**Road Commission**

The Road Commission provides medical, dental, and optical insurance to its employees. Expenditures in 1999 for these benefits approximated \$4,848,300. Workers' compensation expense in 1999 approximated \$618,300.

# County of Oakland

## Notes to General Purpose Financial Statements

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### 14. Defined Benefit Pension Plans

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

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

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

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

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

**Funding policy/contributions** - The County policy is to fund normal costs of the Plan by contributions which are based on actuarially determined rates, expressed as percentages of annual covered payroll, and which are sufficient to accumulate assets to pay benefits when due. The current year and prior-period rates for the County plan were 2.7 percent and 14.4 percent, respectively, of annual covered payroll, which was determined through actuarial valuation performed at September 30, 1997 and December 31, 1996, respectively.

Contributions from County funds amounted to \$0 and \$6,421,492 for the year ended September 30, 1999 and September 30, 1998, respectively. Sheriff's deputies contribute at a rate of 3% of their annual pay for the first 14 years of service and 5% thereafter. Command officers contribute 5%, and there are no contributions required for General County members. Contributions received from these employees for the year ended September 30, 1999 and September 30, 1998 amounted to \$636,984 and \$540,931, respectively.

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

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

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**14. Defined Benefit Pension Plans (continued)**

The current rate for the Road Commission plan is 10.7% of annual covered payroll, which was determined through actuarial valuation performed at December 31, 1997. Contributions from Road Commission funds for the year ended September 30, 1999 amounted to \$3,223,200. The contribution requirements of the Road Commission are established and may be amended by the Board of Road Commissioners in accordance with Road Commission policies, union contracts, and plan provisions.

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

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

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

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

The Plans' membership consists of the following at September 30, 1998 for the County PERS and December 31, 1998 for the Road Commission PERS, the dates of the latest actuarial valuations:

	<b>County</b>	<b>Road Commission</b>	<b>Total</b>
Retirees and beneficiaries receiving benefits	1,408	318	1,726
Terminated plan members entitled to, but not yet receiving benefits	258	32	290
Active plan members	1,639	545	2,184
	<hr/>	<hr/>	<hr/>
Total	3,305	895	4,200
	<hr/>	<hr/>	<hr/>

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**14. Defined Benefit Pension Plans (continued)**

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

*Annual pension cost* - The County's annual pension costs for the year ended September 30, 1998 of \$6,421,492 exceeded the required contribution of \$4,414,888. As a result of this variance, cause by the shift in 1997 from fiscal year ended December 31, to September 30, the County took a "contribution holiday" in 1999. The required County contribution was determined as part of the December 31, 1996 actuarial evaluation, using the aggregate actuarial cost method, whereby the excess of the actuarial present value of projected benefits of the plan members as a group over the actuarial value of assets is allocated on a level basis over the earnings of the members between the valuation date and assumed retirement. The aggregate actuarial cost method does not produce an accrued liability or separately amortize an unfunded actuarial liability. The pension liability (asset) for the Plan at adoption was \$0 and was determined in accordance with GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, which was adopted on January 1, 1997.

The Road Commission's annual pension costs for the year ended December 31, 1998 of \$3,223,000 was equal to the required and actual contribution. The required Road Commission contribution was determined as part of the December 31, 1997 actuarial evaluation, using the "entry-age" actuarial cost method. Plan investments are valued at fair market value, based on quoted market prices.

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

	<b>Fiscal year ended December 31,</b>		
	<b>1996</b>	<b>1997</b>	<b>1998</b>
Annual pension cost (APC)	\$ 3,528,200	\$ 3,289,600	\$ 3,223,200
Percentage of APC contributed	100%	100%	100%
Net pension obligation	\$ -	\$ -	\$ -

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



**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**14. Defined Benefit Pension Plans (continued)**

*Fund balance reserved for employees' pension benefits* - Fund balances reserved for employees' pension benefits includes legally required reserves. Fund balance as of September 30, 1999 consists of the following reserves:

	County	Road Commission	Total
Annuity reserve	\$ 3,896,688	\$ 614,410	\$ 4,511,098
Pension reserve	197,793,448	38,923,092	236,716,540
Pension accumulated reserve	589,198,497	101,657,674	690,856,171
	<hr/>	<hr/>	<hr/>
Total fund balance	\$ 790,888,633	\$ 141,195,176	\$ 932,083,809

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

**15. Defined Contribution Plans**

The County maintains a defined contribution plan, Oakland Performance Retirement System (OPRS), which qualifies under Internal Revenue Code section 401(a). Employees in the County PERS were afforded the opportunity to transfer to the OPRS through December 31, 1995, retroactive to January 1, 1995. Employees who elected to transfer to the OPRS had their individually actuarially determined earned retirement benefits in the County PERS, determined as of January 1, 1995, plus accrued interest at the rate of 7.5% from January 1, 1995 until the date of election to transfer, transferred into the OPRS. The total amount transferred from the County PERS to the OPRS through December 31, 1996 was \$57,152,091. The County reopened the opportunity for transfer from the County PERS to the OPRS in 1997 and again in 1998. In 1997, 158 employees elected to transfer, and an additional 42 employees in 1998. This resulted in an additional transfer of \$31,881,325; a total of \$89,033,416 transferred from the County PERS to the OPRS through September 30, 1998. In 1999, establishment of the Community Mental Health Authority component unit resulted in the transfer out of 247 employees from the County OPRS. Total membership in the OPRS as of September 30, 1999 was 1,833, which includes 1,070 employees who elected to transfer from the PERS in 1995 through 1998 and 763 current employees hired since July 1, 1994.

## County of Oakland

### Notes to General Purpose Financial Statements

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#### 15. Defined Contribution Plans (continued)

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

The County's payroll for employees covered by the OPRS for the year ended September 30, 1999 was \$78,506,399, and the County's total payroll was \$166,501,730. The required contributions, which matched those actually made, were \$1,739,103 by employees and \$5,993,057 by the County, representing 2.2% and 7.6% of covered payroll, respectively.

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

The Community Mental Health Authority, component unit participates in a qualified defined contribution pension plan under IRS code section 401(a) managed by a third-party administrator. This pension plan was established by the Authority to provide benefits at retirement to the Authority's employees. At September 30, 1999 there were approximately 270 plan members. Plan members are not required to contribute to the plan but have the option of contributing up to 5% of covered salary depending on the date of hire, transfer from Oakland County and union contracts. The Authority is required to contribute from 5% to 6% of covered payroll. Contributions made by the Authority progressively vest over seven years. Plan provisions and contribution requirements are established and may be amended by the Authority. Employer and employee contributions were made in the amount of \$872,699 and \$206,479 respectively for the fiscal year ending September 30, 1999.

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

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**16. Post-Employment Benefits**

In 1999, the County provided 1,446 retirees, excluding the Road Commission, medical insurance and reimbursed them for Medicare premiums under the Oakland County Retirees' Health Care Trust (the Trust). In 1999, the County disbursed approximately \$7,712,000 for this purpose.

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

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

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

Contributions are determined by independent consulting actuaries using the "individual entry age" actuarial cost method. Actuarial valuations for the County are as of September 30, 1998. The County's Trust has an estimated unfunded liability that was determined as part of an actuarial valuation as of September 30, 1998, the most recent date for which actuarial data are available, and is as follows:

Retirees and beneficiaries	\$ 79,709,023
Vested terminated employees who will be eligible when they collect retirement (age 60 in most cases) and their beneficiaries	18,492,661
Active employees and beneficiaries	119,486,735
Total	<u>217,688,419</u>
Net assets available for benefits, at cost	<u>117,131,595</u>
Unfunded accrued liability	<u>\$ 100,556,824</u>

Unfunded actuarial accrued liabilities are being amortized as a fixed percentage of payroll over a period of 18 years.

The consulting actuary determines contribution requirements and actuarial present values for benefits by applying actuarial assumptions to the benefit provisions of the Trust and the following assumptions regarding future experiences: a long-term rate of investment return of 7.5%, future rate of increase in health costs of 8.1%, and a pay inflation rate of 5.25%. They also use varied rates of mortality among employees, retirees, and beneficiaries. The County's contribution rate is 8.37% of payroll. In 1999, the County contributed \$13,604,731 and earned \$6,590,218 of interest income, with retirees contributing \$49,060 toward the cost of hospitalization riders.

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**16. Post-Employment Benefits (continued)**

The Road Commission provides healthcare benefits to all full-time employees and life insurance benefits to duty disability employees upon retirement, pursuant to agreements with various collective bargaining units or other action of the Oakland County Board of Road Commissioners. Currently, approximately 410 retirees and their spouses are eligible. The Road Commission includes retirees and their spouses in its health care plan, with no contribution required by the participant in most circumstances. Expenditures for post-employment benefits are on a "pay as you go" basis and accordingly are recognized as the life insurance premiums and medical costs become due. Approximately \$1,244,000 was charged to operations during the year ended September 30, 1999.

**17. Deferred Compensation Plan**

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

**18. Residual Equity Transfers Reconciliation**

	<b>Equity transfers</b>	
	<b>In</b>	<b>Out</b>
<b>General</b>	\$ 210,365	\$ -
<b>Special Revenue</b>		
Drains - Act 40 Maintenance Chapter 20 and 21	164,529	-
<b>Debt Service</b>		
Building Authority Law Enforcement Complex	-	210,365
Water and Sewer Act 342	524,265	-
<b>Capital Projects</b>		
Water and Sewer Act 342	-	524,265
Drains Act 40	-	164,529
<b>Total equity transfers</b>	<b>\$ 899,159</b>	<b>\$ 899,159</b>

**County of Oakland**  
**Notes to General Purpose Financial Statements**

**19. Risk Management**

The County is exposed to various risks of loss related to property loss, employee injuries, general liability claims, and torts, as well as medical benefits provided to employees. The County has purchased insurance to cover losses to its buildings and contents in the amount of \$290,000,000. Liability insurance has been purchased for: airport operations in the amount of \$50,000,000, fleet operations in the amount of \$2,000,000, and employee bonds in the amount of \$3,000,000. Workers' compensation umbrella coverage in excess of \$500,000 to the statutory limit has also been purchased. The County is uninsured for all risks except as noted. The Road Commission has similar risks and is uninsured for these claims within certain limits. Depending on the type of claim, the per-occurrence limit ranges from \$150,000 to \$1,258,000 and the aggregate limit ranges from legal limits for workers' compensation to \$9,000,000 for general liability. The County and Road Commission estimate the liability for all the above-mentioned claims that have been incurred through September 30, 1999, including both claims that have been reported as well as those that have not yet been reported and estimates of both future payments of losses and related claim adjustment expenses.

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

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

	September 30,	
	1999	1998
<b>County</b>		
Beginning-of-period liability	\$ 44,504,924	\$ 40,488,320
Estimated claims incurred, claim adjustment expenses and changes in estimates		
Provisions for current-year events	22,594,690	28,872,701
Decrease in provisions for prior-year events	(751,612)	(2,366,701)
Total incurred claims, claim adjustment expenses and changes in estimates	21,843,078	26,506,000
Claim payments and claim adjustment expenses		
Related to current-year events	(22,625,662)	(20,643,138)
Related to prior-year events	(1,105,153)	(1,846,258)
Total claim payments and claim adjustment expenses	(23,730,815)	(22,489,396)
End-of-period liability	\$ 42,617,187	\$ 44,504,924
<b>Road Commission</b>		
Beginning-of-year liability	\$ 4,003,000	\$ 5,004,600
Estimated claims incurred and changes in estimates	5,736,443	6,164,326
Claim payments	(5,989,443)	(7,165,926)
End-of-year liability	\$ 3,750,000	\$ 4,003,000

**County of Oakland**  
**Notes to General Purpose Financial Statements**

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**19. Risk Management (continued)**

The Community Mental Health Authority is exposed to various risks of loss related to property loss, torts, errors and omissions, worker's compensation, and medical benefits to employees. During the year ended September 30, 1999, the Authority carried commercial insurance to cover all risk of loss with premiums amounting to approximately \$1,288,000. The Authority had no settled claims resulting from these risks that exceeded their commercial coverage.

**20. Leases**

The County (primary government) leases certain office facilities and other equipment under non-cancelable operating leases. The Community Mental Health Authority (component unit) is obligated under certain leases accounted for as operating leases for land and buildings associated with the Authority's operations. Total costs for such leases for the County and the Community Mental Health Authority for the year ended September 30, 1999 were \$1,007,957 and \$690,351, respectively. The future minimum lease payments as of September 30, 1999 are as follows:

<b>Fiscal year</b>	<b>Primary government</b>	<b>Component unit</b>	<b>Total reporting entity</b>
2000	\$ 1,076,289	\$ 965,057	\$ 2,041,346
2001	1,089,765	405,104	1,494,869
2002	801,956	318,835	1,120,791
2003	655,252	311,247	966,499
2004	553,472	208,356	761,828
Thereafter	2,463,183	121,290	2,584,473
	<u>\$ 6,639,917</u>	<u>\$ 2,329,889</u>	<u>\$ 8,969,806</u>

The County leases certain equipment to other governmental units under direct financing lease agreements with the Office Equipment fund, an Internal Service fund. There are no executory costs or profits on the minimum lease payments. Management believes that the total minimum lease payment receivable balance of \$173,537 is fully collectible in fiscal year ending September 30, 2000. The County received \$201,882, plus interest of \$16,411, in 1999 on direct financing lease agreements.

## **County of Oakland**

### **Notes to General Purpose Financial Statements**

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#### **21. Commitments and Contingencies**

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

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

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**REQUIRED SUPPLEMENTARY INFORMATION**

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

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Schedule of employer contributions:

<b>Year ended December 31,</b>	<b>Annual required contribution</b>	<b>Percentage contributed</b>
1993	\$ 13,307,781	100%
1994	15,542,726	100%
1995	15,184,455	100%
1996	16,484,797	100%
1997 #	6,019,811	100%
1998	6,421,492	145%

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

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

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

\* Includes pay inflation at 5.25 percent

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

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

Schedule of funding progress:

Actuarial valuation date December 31,	Actuarial value of assets	Actuarial accrued liability (AAL)	Funded ratio	Unfunded AAL (UAAL)	Covered payroll	UAAL as a percentage of covered payroll
1993	\$ 69,176,981	\$ 77,750,646	89.0%	\$ 8,573,665	\$ 20,612,394	41.6%
1994	74,942,534	83,836,082	89.4%	8,893,548	22,744,287	39.1%
1995	83,199,053	87,642,650	94.9%	4,443,597	22,607,897	19.7%
1996	92,473,246	93,066,767	99.4%	593,521	23,533,889	2.5%
1997	104,468,909	98,402,461	106.2%	(6,066,448)	24,429,429	-24.8%
1998	117,790,193	102,590,655	114.8%	(15,199,538)	24,177,412	-62.9%

Schedule of employer contributions:

Year ended December 31	Annual required contribution	Percentage contributed
1993	\$ 3,224,294	102.9%
1994	3,435,205	101.9%
1995#	3,331,372	94.4%
1996	3,402,253	103.7%
1997	3,296,973	99.8%
1998	3,008,040	107.2%

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

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

Actuarial cost method	Individual entry-age actuarial cost
Amortization method	Level percent of payroll contributions, closed
Remaining amortization period	20 years
Asset valuation method	5-year smoothed marker
Actuarial assumptions	
Investment rate of return	7.0 %
Projected salary increases*	5.0% to 8.0%
Cost-of-living adjustments	None

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

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

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

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## County of Oakland General Fund

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

**County of Oakland**  
**General Fund**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances – Amended Budget and Actual**  
**For the Year Ended September 30, 1999**

	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
<b>Taxes</b>			
Current property taxes	\$ 157,345,000	\$ 156,903,168	\$ (441,832)
Delinquent taxes - prior years	600,000	380,417	(219,583)
Trailer tax	95,000	103,377	8,377
Total	<u>158,040,000</u>	<u>157,386,962</u>	<u>(653,038)</u>
<b>Other intergovernmental revenues</b>			
Cigarette tax distribution	850,000	921,107	71,107
Circuit judges' salaries	787,400	754,276	(33,124)
Probate judges' salaries	443,600	460,882	17,282
District judges' salaries	481,600	455,154	(26,446)
Indirect cost recovery	1,648,316	3,079,183	1,430,867
Marine safety	200,000	203,273	3,273
State income tax	19,500,000	19,689,611	189,611
State reimbursement - P.A. 228	2,125,000	2,090,337	(34,663)
State court fund - P.A. 189	5,600,000	6,388,518	788,518
Convention facility liquor tax	2,051,418	2,051,418	-
Total	<u>33,687,334</u>	<u>36,093,759</u>	<u>2,406,425</u>
<b>Charges for services</b>			
County Executive	464,066	413,918	(50,148)
Management and Budget	1,749,340	2,473,531	724,191
Central Services	84,800	65,234	(19,566)
Facilities Management	311,663	367,806	56,143
Personnel	12,257	30,071	17,814
Human Services	77,800	95,571	17,771
Public Services	485,903	511,176	25,273
Community and Economic Development	1,370,558	653,007	(717,551)
Clerk/Register of Deeds	14,179,823	16,723,498	2,543,675
Treasurer	2,573,543	2,538,819	(34,724)
Circuit Court	10,455,978	11,164,903	708,925
District Court	7,968,397	8,999,985	1,031,588
Probate Court	1,153,200	1,165,206	12,006
Prosecuting Attorney	205,622	187,686	(17,936)
Sheriff	22,559,827	24,424,948	1,865,121
Legislative	116,314	126,765	10,451
Drain Commissioner	888,072	480,768	(407,304)
Total	<u>64,657,163</u>	<u>70,422,892</u>	<u>5,765,729</u>

continued

**County of Oakland**  
**General Fund**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - Amended Budget and Actual**  
**For the Year Ended September 30, 1999**

	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues, continued</b>			
Use of money - investment income	12,256,100	10,077,579	(2,178,521)
Other revenue	400,000	2,371,334	1,971,334
Total operating revenues	<u>269,040,597</u>	<u>276,352,526</u>	7,311,929
Operating transfers in	<u>13,004,322</u>	<u>13,527,146</u>	522,824
Total revenues and operating transfers in	<u>282,044,919</u>	<u>289,879,672</u>	7,834,753
<b>Expenditures</b>			
County Executive			
Administration			
Administrative			
Controllable personnel expenditures	1,326,982	1,320,217	6,765
Controllable operating expenditures	290,321	250,337	39,984
Non-controllable operating expenditures	397,943	403,626	(5,683)
Total administrative	<u>2,015,246</u>	<u>1,974,180</u>	41,066
Auditing			
Controllable personnel expenditures	1,072,862	1,052,662	20,200
Controllable operating expenditures	19,871	20,385	(514)
Non-controllable operating expenditures	174,780	171,033	3,747
Total auditing	<u>1,267,513</u>	<u>1,244,080</u>	23,433
Corporation Counsel			
Controllable personnel expenditures	1,166,621	1,178,476	(11,855)
Controllable operating expenditures	37,840	20,349	17,491
Non-controllable operating expenditures	223,150	231,973	(8,823)
Total corporation counsel	<u>1,427,611</u>	<u>1,430,798</u>	(3,187)
Total administration	<u>4,710,370</u>	<u>4,649,058</u>	61,312

continued

**County of Oakland**  
**General Fund**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - Amended Budget and Actual**  
**For the Year Ended September 30, 1999**

	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures (continued)</b>			
County Executive (continued)			
Management and Budget			
Administration			
Controllable personnel expenditures	244,731	248,459	(3,728)
Controllable operating expenditures	7,480	9,669	(2,189)
Non-controllable operating expenditures	9,086	9,500	(414)
Total administration	<u>261,297</u>	<u>267,628</u>	<u>(6,331)</u>
Purchasing			
Controllable personnel expenditures	645,131	704,073	(58,942)
Controllable operating expenditures	27,316	20,764	6,552
Non-controllable operating expenditures	156,423	158,419	(1,996)
Total purchasing	<u>828,870</u>	<u>883,256</u>	<u>(54,386)</u>
Fiscal Services			
Controllable personnel expenditures	3,400,805	3,182,640	218,165
Controllable operating expenditures	142,882	78,515	64,367
Non-controllable operating expenditures	1,194,339	1,229,148	(34,809)
Total fiscal services	<u>4,738,026</u>	<u>4,490,303</u>	<u>247,723</u>
Equalization			
Controllable personnel expenditures	3,131,294	2,884,073	247,221
Controllable operating expenditures	558,176	275,991	282,185
Non-controllable operating expenditures	859,484	891,097	(31,613)
Total equalization	<u>4,548,954</u>	<u>4,051,161</u>	<u>497,793</u>
Reimbursement			
Controllable personnel expenditures	1,700,543	1,642,020	58,523
Controllable operating expenditures	89,750	107,705	(17,955)
Non-controllable operating expenditures	534,905	530,629	4,276
Total reimbursement	<u>2,325,198</u>	<u>2,280,354</u>	<u>44,844</u>
Total management and budget	<u>12,702,345</u>	<u>11,972,702</u>	<u>729,643</u>

continued



**County of Oakland**  
**General Fund**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - Amended Budget and Actual**  
**For the Year Ended September 30, 1999**

	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures (continued)</b>			
County Executive (continued)			
Central Services			
Administration			
Controllable personnel expenditures	141,834	143,176	(1,342)
Controllable operating expenditures	2,522	826	1,696
Non-controllable operating expenditures	12,807	12,480	327
Total administration	<u>157,163</u>	<u>156,482</u>	<u>681</u>
Support Services			
Controllable personnel expenditures	819,490	777,655	41,835
Controllable operating expenditures	59,563	42,989	16,574
Non-controllable operating expenditures	676,790	700,758	(23,968)
Total support services	<u>1,555,843</u>	<u>1,521,402</u>	<u>34,441</u>
Total central services	<u>1,713,006</u>	<u>1,677,884</u>	<u>35,122</u>
Facilities Management			
Administration			
Controllable personnel expenditures	576,307	461,313	114,994
Controllable operating expenditures	124,297	17,539	106,758
Non-controllable operating expenditures	130,754	132,206	(1,452)
Total administration	<u>831,358</u>	<u>611,058</u>	<u>220,300</u>
Facilities Engineering			
Controllable personnel expenditures	825,555	783,809	41,746
Controllable operating expenditures	153,416	234,192	(80,776)
Non-controllable operating expenditures	106,942	109,944	(3,002)
Total facilities engineering	<u>1,085,913</u>	<u>1,127,945</u>	<u>(42,032)</u>
Total facilities management	<u>1,917,271</u>	<u>1,739,003</u>	<u>178,268</u>
Personnel			
Administration			
Controllable personnel expenditures	252,109	257,470	(5,361)
Controllable operating expenditures	6,525	8,701	(2,176)
Non-controllable operating expenditures	18,460	19,703	(1,243)
Total administration	<u>277,094</u>	<u>285,874</u>	<u>(8,780)</u>
Human Resources			
Controllable personnel expenditures	1,727,485	1,727,493	(8)
Controllable operating expenditures	356,957	305,567	51,390
Non-controllable operating expenditures	789,938	703,702	86,236
Total human resources	<u>2,874,380</u>	<u>2,736,762</u>	<u>137,618</u>

continued

**County of Oakland**  
**General Fund**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - Amended Budget and Actual**  
**For the Year Ended September 30, 1999**

	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures (continued)</b>			
County Executive (continued)			
Personnel (continued)			
Employee Relations			
Controllable personnel expenditures	631,551	634,970	(3,419)
Controllable operating expenditures	213,759	183,145	30,614
Non-controllable operating expenditures	115,092	115,077	15
Total employee relations	<u>960,402</u>	<u>933,192</u>	<u>27,210</u>
Total personnel	<u>4,111,876</u>	<u>3,955,828</u>	<u>156,048</u>
Human Services			
Administration			
Controllable personnel expenditures	148,277	147,026	1,251
Controllable operating expenditures	4,751,951	4,568,853	183,098
Non-controllable operating expenditures	7,272	7,531	(259)
Total administration	<u>4,907,500</u>	<u>4,723,410</u>	<u>184,090</u>
Medical Examiner			
Controllable personnel expenditures	1,750,097	1,735,645	14,452
Controllable operating expenditures	469,738	471,116	(1,378)
Non-controllable operating expenditures	876,101	978,959	(102,858)
Total medical examiner	<u>3,095,936</u>	<u>3,185,720</u>	<u>(89,784)</u>
Total human services	<u>8,003,436</u>	<u>7,909,130</u>	<u>94,306</u>
Public Services			
Administration			
Controllable personnel expenditures	129,653	131,337	(1,684)
Controllable operating expenditures	1,743	6,128	(4,385)
Non-controllable operating expenditures	11,117	6,748	4,369
Total administration	<u>142,513</u>	<u>144,213</u>	<u>(1,700)</u>

continued

**County of Oakland  
 General Fund  
 Statement of Revenues, Expenditures and  
 Changes in Fund Balances - Amended Budget and Actual  
 For the Year Ended September 30, 1999**

	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures (continued)</b>			
County Executive (continued)			
Public services (continued)			
Veterans' Services			
Controllable personnel expenditures	1,168,416	1,095,954	72,462
Controllable operating expenditures	308,134	235,510	72,624
Non-controllable operating expenditures	243,148	247,192	(4,044)
Total veterans' services	<u>1,719,698</u>	<u>1,578,656</u>	<u>141,042</u>
Community Corrections			
Controllable personnel expenditures	1,276,800	1,049,417	227,383
Controllable operating expenditures	168,036	155,268	12,768
Non-controllable operating expenditures	125,584	239,754	(114,170)
Total community corrections	<u>1,570,420</u>	<u>1,444,439</u>	<u>125,981</u>
MSU Extension - Oakland			
Controllable personnel expenditures	713,490	659,916	53,574
Controllable operating expenditures	348,907	295,771	53,136
Non-controllable operating expenditures	254,142	232,576	21,566
Total MSU extension - Oakland	<u>1,316,539</u>	<u>1,188,263</u>	<u>128,276</u>
Circuit Court Probation			
Controllable operating expenditures	126,525	134,346	(7,821)
Non-controllable operating expenditures	806,348	718,977	87,371
Total circuit court probation	<u>932,873</u>	<u>853,323</u>	<u>79,550</u>
Total public services	<u>5,682,043</u>	<u>5,208,894</u>	<u>473,149</u>
Information Technology			
Administration			
Non-controllable operating expenditures	1,176,238	1,408,000	(231,762)
Total administration	<u>1,176,238</u>	<u>1,408,000</u>	<u>(231,762)</u>
Systems Development and Support			
Controllable operating expenditures	54,873	585	54,288
Total systems development and support	<u>54,873</u>	<u>585</u>	<u>54,288</u>
Total information technology	<u>1,231,111</u>	<u>1,408,585</u>	<u>(177,474)</u>

continued

**County of Oakland**  
**General Fund**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - Amended Budget and Actual**  
**For the Year Ended September 30, 1999**

	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures (continued)</b>			
County Executive (continued)			
Community and Economic Development			
Administration			
Controllable personnel expenditures	195,653	152,411	43,242
Controllable operating expenditures	144,702	56,094	88,608
Non-controllable operating expenditures	86,075	32,711	53,364
Total administration	426,430	241,216	185,214
Planning and Economic Development Services			
Controllable personnel expenditures	2,308,961	2,234,087	74,874
Controllable operating expenditures	673,623	346,412	327,211
Non-controllable operating expenditures	871,266	775,602	95,664
Total planning and economic development services	3,853,850	3,356,101	497,749
Equalization			
Controllable personnel expenditures	2,232,105	1,979,112	252,993
Controllable operating expenditures	387,560	547,644	(160,084)
Non-controllable operating expenditures	931,664	447,034	484,630
Total equalization	3,551,329	2,973,790	577,539
Community Development			
Controllable operating expenditures	304,453	299,025	5,428
Total community development	304,453	299,025	5,428
Total community and economic development	8,136,062	6,870,132	1,265,930
Total county executive	48,207,520	45,391,216	2,816,304
Clerk/Register of Deeds			
Administration			
Controllable personnel expenditures	365,757	356,542	9,215
Controllable operating expenditures	82,777	64,100	18,677
Non-controllable operating expenditures	143,012	149,035	(6,023)
Total administration	591,546	569,677	21,869

continued

**County of Oakland**  
**General Fund**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - Amended Budget and Actual**  
**For the Year Ended September 30, 1999**

	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures (continued)</b>			
Clerk/Register of Deeds (continued)			
County Clerk			
Controllable personnel expenditures	3,011,596	2,929,555	82,041
Controllable operating expenditures	378,881	361,176	17,705
Non-controllable operating expenditures	656,564	534,670	121,894
Total county clerk	<u>4,047,041</u>	<u>3,825,401</u>	<u>221,640</u>
Elections			
Controllable personnel expenditures	384,125	357,870	26,255
Controllable operating expenditures	582,407	564,294	18,113
Non-controllable operating expenditures	174,324	157,719	16,605
Total elections	<u>1,140,856</u>	<u>1,079,883</u>	<u>60,973</u>
Register of Deeds			
Controllable personnel expenditures	1,623,243	1,629,139	(5,896)
Controllable operating expenditures	810,619	804,670	5,949
Non-controllable operating expenditures	1,083,291	1,081,536	1,755
Total register of deeds	<u>3,517,153</u>	<u>3,515,345</u>	<u>1,808</u>
Jury Commission			
Controllable personnel expenditures	14,454	16,730	(2,276)
Controllable operating expenditures	52,363	33,740	18,623
Non-controllable operating expenditures	64,855	57,810	7,045
Total jury commission	<u>131,672</u>	<u>108,280</u>	<u>23,392</u>
Total clerk/register of deeds	<u>9,428,268</u>	<u>9,098,586</u>	<u>329,682</u>
Treasurer			
Controllable personnel expenditures	2,258,070	2,185,704	72,366
Controllable operating expenditures	327,007	189,424	137,583
Non-controllable operating expenditures	823,088	820,787	2,301
Total treasurer	<u>3,408,165</u>	<u>3,195,915</u>	<u>212,250</u>

continued

**County of Oakland**  
**General Fund**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - Amended Budget and Actual**  
**For the Year Ended September 30, 1999**

	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures (continued)</b>			
Justice administration			
Circuit Court			
Administration			
Controllable personnel expenditures	6,273,498	6,272,463	1,035
Controllable operating expenditures	7,056,153	5,690,655	1,365,498
Non-controllable operating expenditures	2,728,836	2,724,905	3,931
Total circuit court	<u>16,058,487</u>	<u>14,688,023</u>	<u>1,370,464</u>
District Court			
Administration			
Controllable personnel expenditures	110,881	28,117	82,764
Controllable operating expenditures	50,545	23,020	27,525
Total administration	<u>161,426</u>	<u>51,137</u>	<u>110,289</u>
Division I			
Controllable personnel expenditures	2,535,418	2,440,120	95,298
Controllable operating expenditures	908,817	890,072	18,745
Non-controllable operating expenditures	502,908	462,778	40,130
Total Division I	<u>3,947,143</u>	<u>3,792,970</u>	<u>154,173</u>
Division II			
Controllable personnel expenditures	944,516	912,381	32,135
Controllable operating expenditures	313,237	328,007	(14,770)
Non-controllable operating expenditures	250,925	213,700	37,225
Total Division II	<u>1,508,678</u>	<u>1,454,088</u>	<u>54,590</u>
Division III			
Controllable personnel expenditures	2,206,421	2,140,957	65,464
Controllable operating expenditures	651,164	673,042	(21,878)
Non-controllable operating expenditures	437,736	350,534	87,202
Total Division III	<u>3,295,321</u>	<u>3,164,533</u>	<u>130,788</u>
Division IV			
Controllable personnel expenditures	1,568,650	1,544,954	23,696
Controllable operating expenditures	307,812	328,577	(20,765)
Non-controllable operating expenditures	340,574	365,628	(25,054)
Total Division IV	<u>2,217,036</u>	<u>2,239,159</u>	<u>(22,123)</u>
Total district court	<u>11,129,604</u>	<u>10,701,887</u>	<u>427,717</u>

continued

**County of Oakland**  
**General Fund**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - Amended Budget and Actual**  
**For the Year Ended September 30, 1999**

	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures (continued)</b>			
Justice administration (continued)			
Probate Court			
Judicial Administration			
Controllable personnel expenditures	2,354,077	2,354,266	(189)
Controllable operating expenditures	68,067	94,533	(26,466)
Non-controllable operating expenditures	851,761	922,451	(70,690)
Total judicial administration	<u>3,273,905</u>	<u>3,371,250</u>	<u>(97,345)</u>
Judicial Support			
Controllable personnel expenditures	4,570,918	4,337,387	233,531
Controllable operating expenditures	1,591,149	1,479,268	111,881
Non-controllable operating expenditures	1,007,117	994,667	12,450
Total judicial support	<u>7,169,184</u>	<u>6,811,322</u>	<u>357,862</u>
Court Services			
Controllable personnel expenditures	6,365,406	5,751,827	613,579
Controllable operating expenditures	200,621	149,415	51,206
Non-controllable operating expenditures	384,486	381,757	2,729
Total court services	<u>6,950,513</u>	<u>6,282,999</u>	<u>667,514</u>
Total probate court	<u>17,393,602</u>	<u>16,465,571</u>	<u>928,031</u>
Total justice administration	<u>44,581,693</u>	<u>41,855,481</u>	<u>2,726,212</u>
Law enforcement			
Prosecuting Attorney			
Administration			
Controllable personnel expenditures	1,781,219	1,718,780	62,439
Controllable operating expenditures	1,754,001	1,454,306	299,695
Non-controllable operating expenditures	2,298,695	2,277,944	20,751
Total administration	<u>5,833,915</u>	<u>5,451,030</u>	<u>382,885</u>
Litigation			
Controllable personnel expenditures	5,914,551	5,658,635	255,916
Controllable operating expenditures	56,492	25,742	30,750
Total litigation	<u>5,971,043</u>	<u>5,684,377</u>	<u>286,666</u>

continued

**County of Oakland**  
**General Fund**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - Amended Budget and Actual**  
**For the Year Ended September 30, 1999**

	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures (continued)</b>			
Law enforcement (continued)			
Prosecuting Attorney (continued)			
Warrants			
Controllable personnel expenditures	1,722,901	1,558,445	164,456
Controllable operating expenditures	3,125	3,366	(241)
Total warrants	<u>1,726,026</u>	<u>1,561,811</u>	<u>164,215</u>
Appellate Court			
Controllable personnel expenditures	1,479,827	1,273,847	205,980
Controllable operating expenditures	6,885	3,502	3,383
Total appellate courts	<u>1,486,712</u>	<u>1,277,349</u>	<u>209,363</u>
Total prosecuting attorney	<u>15,017,696</u>	<u>13,974,567</u>	<u>1,043,129</u>
Sheriff			
Sheriff's Office			
Controllable personnel expenditures	733,409	745,236	(11,827)
Controllable operating expenditures	273,217	349,450	(76,233)
Non-controllable operating expenditures	1,347,456	1,300,980	46,476
Total sheriff's office	<u>2,354,082</u>	<u>2,395,666</u>	<u>(41,584)</u>
Administrative services			
Controllable personnel expenditures	1,042,301	966,427	75,874
Controllable operating expenditures	498,071	582,244	(84,173)
Non-controllable operating expenses	394,462	317,585	108,568
Total administrative services	<u>1,934,834</u>	<u>1,866,256</u>	<u>68,578</u>
Corrective services			
Controllable personnel expenditures	17,564,002	17,479,537	84,465
Controllable operating expenditures	5,796,946	3,718,911	2,078,035
Non-controllable operating expenditures	7,885,414	8,105,477	(220,063)
Total corrective services	<u>31,246,362</u>	<u>29,303,925</u>	<u>1,942,437</u>
Corrective Services - Satellites			
Controllable personnel expenditures	9,808,070	10,028,362	(220,292)
Controllable operating expenditures	181,442	130,852	50,590
Non-controllable operating expenditures	1,018,164	955,125	63,039
Total corrective services - satellites	<u>11,007,676</u>	<u>11,114,339</u>	<u>(106,663)</u>

continued



**County of Oakland**  
**General Fund**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - Amended Budget and Actual**  
**For the Year Ended September 30, 1999**

	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures (continued)</b>			
Law enforcement (continued)			
Sheriff (continued)			
Protective Services			
Controllable personnel expenditures	18,318,840	18,804,418	(485,578)
Controllable operating expenditures	490,497	213,660	276,837
Non-controllable operating expenditures	1,858,396	2,051,822	(193,426)
Total protective services	<u>20,667,733</u>	<u>21,069,900</u>	<u>(402,167)</u>
Technical Services			
Controllable personnel expenditures	6,886,902	6,938,252	(51,350)
Controllable operating expenditures	764,003	622,641	141,362
Non-controllable operating expenditures	975,944	1,020,051	(44,107)
Total technical services	<u>8,626,849</u>	<u>8,580,944</u>	<u>45,905</u>
Total sheriff	<u>75,837,536</u>	<u>74,331,030</u>	<u>1,506,506</u>
Total law enforcement	<u>90,855,232</u>	<u>88,305,597</u>	<u>2,549,635</u>
Legislative			
Board of Commissioners			
Administration			
Controllable personnel expenditures	1,510,957	1,562,435	(51,478)
Controllable operating expenditures	473,083	357,723	115,360
Non-controllable operating expenditures	317,932	336,372	(18,440)
Total administration	<u>2,301,972</u>	<u>2,256,530</u>	<u>45,442</u>
Library Board			
Controllable personnel expenditures	794,775	779,143	15,632
Controllable operating expenditures	851,353	859,514	(8,161)
Non-controllable operating expenditures	964,180	968,590	(4,410)
Total library board	<u>2,610,308</u>	<u>2,607,247</u>	<u>3,061</u>
Total legislative	<u>4,912,280</u>	<u>4,863,777</u>	<u>48,503</u>

continued

**County of Oakland**  
**General Fund**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - Amended Budget and Actual**  
**For the Year Ended September 30, 1999**

	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures (continued)</b>			
Drain Commissioner			
Administration			
Controllable personnel expenditures	865,843	731,834	134,009
Controllable operating expenditures	328,128	149,163	178,965
Non-controllable operating expenditures	614,913	626,669	(11,756)
Total administration	<u>1,808,884</u>	<u>1,507,666</u>	<u>301,218</u>
Operations and Maintenance			
Controllable personnel expenditures	57,908	64,778	(6,870)
Controllable operating expenditures	360	-	360
Total operations and maintenance	<u>58,268</u>	<u>64,778</u>	<u>(6,510)</u>
Engineering and Construction			
Controllable personnel expenditures	971,391	1,146,583	(175,192)
Controllable operating expenditures	43,695	24,011	19,684
Non-controllable operating expenditures	-	48	(48)
Total engineering and construction	<u>1,015,086</u>	<u>1,170,642</u>	<u>(155,556)</u>
Total drain commissioner	<u>2,882,238</u>	<u>2,743,086</u>	<u>139,152</u>
Non-departmental			
Assessments	1,116,300	1,127,255	(10,955)
Building maintenance and other services	1,948,694	1,440,953	507,741
Other	14,952,362	11,628,532	3,323,830
Total non-departmental	<u>18,017,356</u>	<u>14,196,740</u>	<u>3,820,616</u>
Total expenditures	<u>222,292,752</u>	<u>209,650,398</u>	<u>12,642,354</u>
<b>Operating transfers out</b>			
Special Revenue			
County Health	22,974,153	20,878,337	2,095,816
Juvenile Maintenance	13,873,479	11,826,003	2,047,476
Social Welfare Foster Care	67,378	14,417	52,961
Drains-Act 40 Maintenance Chapter 4 & 18	53,199	53,199	-
Friend of the Court	10,618,763	10,063,700	555,063
Environmental Infrastructure	5,000,000	5,000,000	-
Lake Levels Acts 146	-	4,000	(4,000)
Total special revenue	<u>52,586,972</u>	<u>47,839,656</u>	<u>4,747,316</u>

continued

**County of Oakland**  
**General Fund**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances - Amended Budget and Actual**  
**For the Year Ended September 30, 1999**

	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Operating transfers out (continued)</b>			
Debt Service			
Building Authority Refunding Series 1992	1,218,994	1,138,374	80,620
Building Authority Computer Center	108,937	109,717	(780)
Building Authority West Wing Extension	172,250	101,269	70,981
Building Authority Refunding Series 1998	444,119	424,106	20,013
Total debt service	<u>1,944,300</u>	<u>1,773,466</u>	<u>170,834</u>
Capital Projects			
Building Improvement	4,789,272	4,789,272	-
Project Work Orders	1,447,900	1,447,900	-
Total capital projects	<u>6,237,172</u>	<u>6,237,172</u>	<u>-</u>
Internal Service			
Information Technology	6,612,394	6,456,586	155,808
C.L.E.M.I.S.	2,700,000	2,700,000	-
Facilities, Maintenance, and Operations	54,276	904,276	(850,000)
Motor Pool	389,595	339,595	50,000
Radio Communications	468,425	468,425	-
Total internal services	<u>10,224,690</u>	<u>10,868,882</u>	<u>(644,192)</u>
Total operating transfers out	<u>70,993,134</u>	<u>66,719,176</u>	<u>4,273,958</u>
<b>Operating transfer out to component units</b>	<u>10,870,616</u>	<u>11,250,749</u>	<u>(380,133)</u>
Total expenditures and operating transfers out	<u>304,156,502</u>	<u>287,620,323</u>	<u>16,536,179</u>
<b>Excess (deficiency) of revenues and other sources over (under) expenditures and other uses</b>	<u>(22,111,583)</u>	<u>2,259,349</u>	<u>24,370,932</u>
Fund balance at October 1, 1998	36,016,970	36,016,970	-
Residual equity transfers in	-	210,365	210,365
Fund balance at September 30, 1999	<u>\$ 13,905,387</u>	<u>\$ 38,486,684</u>	<u>\$ 24,581,297</u>

## County of Oakland

### Special Revenue Funds

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#### Special Revenue

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

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

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

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

*\*The Friend of the Court Fund* - is used to account for revenue reserved for the operation of this division of the Circuit Court.

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

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

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

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

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

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

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

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

## County of Oakland Special Revenue Funds

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### *The Restricted Funds Fund (continued)*

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

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

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

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

***The Drains Act 40 Maintenance Chapter 4 & 18 Fund*** - is used to record expenditures for the operations and maintenance of drainage districts created under Chapter 4 and 18 of Public Act 40 of 1956 (currently 257 drains). Revenues are provided from special assessments against the benefiting properties within the district.

***The Drains Act 40 Maintenance Chapter 20 & 21 Fund*** - is used to record expenditures for the operations and maintenance of drainage districts created under Chapter 20 and 21 (intercounty) of Public Act 40 of 1956 (currently 134 drains). Revenues are provided from special assessments against the benefiting municipalities as apportioned within each district.

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

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

***The Lake Improvements Act 345 Fund*** - is used to account for special assessment revenues collected to oversee the improvement (i.e., weed control) for various lakes in Oakland County where the lake improvement board has named the Oakland County Treasurer as treasurer of the respective improvement board. There are currently 26 such lakes under Public Act 345 of 1966.

## **County of Oakland Special Revenue Funds**

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

- Community Corrections, which utilizes state funds to increase utilization of community-based sanctions and services for nonviolent offenders.
- Law Enforcement Block Grant, which utilizes federal and county funds to enhance the adjudication process of drug cases in Oakland County.

***The J.T.P.A. (Jobs Training Partnership Act) Fund*** - accounts for costs involved in the following programs/sub-funds:

- Displaced Homemaker Program, providing employment services to individuals who; (a) worked as a homemaker for the family for at least ten years, and (b) have not been gainfully employed outside the home for an extended period of time.
- Refugee Assistance accounts for costs of providing employment services to refugees under the Refugee Resettlement Program.
- 5% Older Worker, which accounts for costs of providing employment services to economically disadvantaged individuals who are 55 years of age or older.
- School to Work, which has three core components – work-based learning, school-based learning, and connecting activities – all of which are designed to transition students from school to employment.
- Work First, which accounts for costs involved with providing employment and training for public assistance recipients and is federally funded.
- No Wrong Door helps to facilitate the creation of a "no wrong door" system which will provide economic and work force development services through a single access point.
- Incentive, a federally funded program which accounts for costs involved in defraying certain administrative expenditures based on service delivery area performance.
- Title IIA, which accounts for costs involved in the training and placement of employed, handicapped, or low-income individuals over the age of 21.
- Title IIB accounts for costs involved with summer placement of youth, ages 14 through 21, providing work experience for handicapped or low-income youths.
- Title IIC accounts for costs involved in the training and placement of unemployed, handicapped, or low-income individuals under the age of 22.
- Title III EDWAAA National Reserve, which accounts for costs involved in the retaining of certain laid-off or long-term unemployed workers.
- 8% D.E.P.E. (Designated Educational Planning Entity) accounts for costs of providing educational services for economically disadvantaged adults and youths.
- Career Prep, which accounts for costs of applying academics to the work environment.
- Employment Service #7A, Employment Service #7B, and Wagner Peyser, three programs that account for costs of enabling job seekers and employers to post their resumes and job orders on the Internet.

## **County of Oakland**

### **Special Revenue Funds**

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#### ***The J.T.P.A. (Jobs Training Partnership Act) Fund***

- E.T.V.T. accounts for costs of providing public assistance recipients occupational classroom training that is linked to the private sector.
- S-T-W Supp. #7402, which accounts for costs involved in helping disabled students transition from school to work.
- Corrections, which accounts for costs involved in providing employment services for parolees and inmates who are referred from the Department of Corrections.
- Governor's Career Scholarship Program accounts for costs associated with post-secondary scholarships in high-demand/high-skilled occupational areas.
- TAA/NAFTA accounts for costs involved in providing employment services for workers who are adversely affected by foreign competition.
- Transportation-To-Work accounts for costs involved in addressing the work-related transportation needs of public assistance recipients.
- M-Tech, which accounts for costs involved in constructing an information technology Training facility at Oakland County Community College.

***The Law Enforcement Grants Fund*** - consists of sub-funds used to record costs of specific law enforcement programs:

- Auto Theft Prevention utilizes State funds to reduce auto theft in Oakland County by increasing auto theft arrest and prosecution, seeking return of stolen vehicles, and identifying possible insurance frauds.
- Sheriff's Road Patrol 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 and all criminal laws, investigating accidents, and for conducting traffic safety education programs.
- Prosecutor's Cooperative Reimbursement, which accounts for federal, State, and local funds to determine paternity and secure support for the minor children, thereby shifting support of such children to those legally liable and financially able to do so.
- Criminal Justice Training utilizes State funds to provide corrective and protective service officers with training seminars to update and enhance officers' knowledge of criminal activities while performing their duties.
- Stop Violence Against Women utilizes federal pass-through funds from the U.S. Department of Justice to hire additional prosecutorial staff who will aid in case prosecution, police training, coordination, and statistical research of cases of violence against women.
- Drug Policy Grants accounts for utilization of federal funds for programs administered by the Oakland County Prosecutor and Sheriff in the surveillance, apprehension, prosecution, and sentencing of drug offenders, as well as keeping a zero-tolerance population within the prison system.
- Sheriff C.O.P.S. (Community Oriented Policing Services) Ahead, which accounts for costs necessary in the hiring of career law enforcement officers to increase police presence and to enhance public safety.

## **County of Oakland Special Revenue Funds**

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

- TB Regimen utilizes State and federal funds to provide patient and nurse education regarding tuberculosis.
- Breast Cancer Control utilizes State funds to screen low-income women for breast and cervical cancer.
- Pregnancy Prevention utilizes State funds in a program designed to prevent pregnancies.
- Michigan Health Initiative utilizes local funds to initiate a cardiovascular risk-reduction screening program, which includes initial testing, follow-up service, and counseling.
- Michigan Child Health (MCH) Block Grant utilizes State and federal funds to provide services to enroll high-risk pregnant women into Medicaid; assist high-risk families through community outreach to access insurance benefits and medical providers; and coordinate and facilitate maternal and infant health initiatives throughout the community/County with the objectives of reducing fetal and infant mortality, reduce teen and unwanted pregnancy, and improve pregnancy outcomes. A portion of the MCH Block Grant is used for the operation of the Children's Special Health Care Program, which enrolls special needs children and assists in the payment of medical bills and the coordination of medical needs and providers for the families.
- Infant Mortality Reduction 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.
- Michigan Department of Public Health-Office of Substance Abuse Services utilizes State and federal funds to provide a coordinating agency with the State of Michigan 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.
- Immunization Action Plan, which utilizes State and federal funds to increase complete immunizations for County Health Division clients.
- Family Planning, which accounts for State and federal funds utilized to provide information and counseling on family planning matters.
- Women, Infants and Children (WIC), utilizing State and federal funds to provide health assessment, nutrition education, and nutritious food supplements for pregnant women, infants, and children of low-income families.
- Cardiovascular which utilizes State funds to enhance the Work Site Community Program, which attempts to reduce behavioral risk factors that lead to cardiovascular disease, cancer, diabetes, and other chronic illnesses.
- TB Outreach, which accounts for State and federal funds utilized to provide information and counseling on tuberculosis, and referrals for follow-up care.



## **County of Oakland Special Revenue Funds**

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### ***The Human Service Grants Fund (continued)***

- AIDS Counseling and Testing Program, which accounts for State and federal funds used to provide comprehensive AIDS prevention and control services.
- Community Health Assessment, which utilizes State funds to do community health assessments of Oakland County residents.
- Core Services, utilizing State funds to enhance Health Division infrastructure.
- Health Vaccine for Children, utilizing State funds for distribution of vaccine to private physicians and for use in the Oakland County Health Division clinics.
- Health Lead Abatement, which utilizes federal pass-through funds from the U.S. Department of Housing and Urban Development to provide remediation of lead-based paint hazards in targeted high-risk communities, specifically the needs of children under the age of six with elevated blood lead levels and their living environments.
- Minority Health, which utilizes State and local funds in promoting and coordinating service for pregnant clients, as well as improving capabilities for networking among community agencies concerned with improving pregnancy outcomes.

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

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

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

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

## **County of Oakland Special Revenue Funds**

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### ***The Human Services Coordinating Council Fund (continued)***

- MICHild, funded through the Department of Community Mental Health, is a program for the purposes of the development and implementation of marketing plans and out-reach activities related to the MICHild Health Care Coverage Program. This includes educating community and service organizations regarding program qualifications and enrollment process.

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

***The Community Mental Health Fund*** – was used to account for revenue reserved for providing mental health services within Oakland County. Assets, liabilities and fund balance of this fund were transferred to the Oakland County Community Mental Health Authority component unit at October 1, 1998.

***The Mental Health Grants Fund*** – accounted for funding of programs to benefit mental health. Assets and liabilities of this fund were transferred to the Oakland County Community Mental Health Authority component unit at October 1, 1998.

\*Fund included in “Total Budgeted Special Revenue Funds” combining statement of revenue, expenditures, and changes in fund balance on pages 109 to 118.

**County of Oakland  
Special Revenue Funds  
Combining Balance Sheets  
September 30, 1999**

	County Health	Juvenile Maintenance	Social Welfare Foster Care	Friend of the Court	C.R.I.M.P.	Parks and Recreation	County Library
<b>Assets</b>							
<b>Current assets</b>							
Cash and cash equivalents	\$ 1,585,694	\$ 256,329	\$ 15,441	\$ -	\$ 299,258	\$ 6,823,296	\$ 369,338
Investments	-	-	-	-	-	10,000,000	-
Special assessments receivable	-	-	-	-	-	-	-
Due from other governmental units	822,155	1,728,230	5,897	-	-	55,390	-
Accrued interest receivable	-	-	-	-	-	4,574	-
Accounts receivable (net of allowance for uncollectibles where applicable)	107,866	241,337	-	498	-	229,892	-
Due from other funds	5,001	210,370	-	410,707	-	2,540,706	-
Inventories and supplies	-	-	-	-	-	29,192	-
Current portion of advances	-	-	-	-	-	17,500	-
<b>Total current assets</b>	<b>2,520,716</b>	<b>2,436,266</b>	<b>21,338</b>	<b>411,205</b>	<b>299,258</b>	<b>19,700,550</b>	<b>369,338</b>
<b>Long-term assets</b>							
Special assessments receivable	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 2,520,716</b>	<b>\$ 2,436,266</b>	<b>\$ 21,338</b>	<b>\$ 411,205</b>	<b>\$ 299,258</b>	<b>\$ 19,700,550</b>	<b>\$ 369,338</b>
<b>Liabilities and Fund Balances</b>							
<b>Current liabilities</b>							
Vouchers payable	\$ 193,136	\$ 425,351	\$ 4,256	\$ 3,498	\$ -	\$ 241,884	\$ -
Due to other governmental units	554,216	300,000	-	-	-	-	-
Due to other funds	105,596	1,007,184	9,582	361,528	55,341	11,402,422	-
Deferred revenue	-	-	-	-	-	8,825	-
Other accrued liabilities	397,438	638,630	7,500	23,766	-	4,430	-
Property taxes deferred	-	-	-	-	-	2,332,321	-
<b>Total current liabilities</b>	<b>1,250,386</b>	<b>2,371,165</b>	<b>21,338</b>	<b>388,792</b>	<b>55,341</b>	<b>13,989,882</b>	<b>-</b>
Other liabilities - advances	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>1,250,386</b>	<b>2,371,165</b>	<b>21,338</b>	<b>388,792</b>	<b>55,341</b>	<b>13,989,882</b>	<b>-</b>
<b>Fund balances</b>							
Reserve for encumbrances	785,607	65,101	-	22,413	-	33,651	-
Reserve for inventories and supplies	-	-	-	-	-	29,192	-
Reserve for construction and maintenance	-	-	-	-	-	-	-
<b>Total reserved</b>	<b>785,607</b>	<b>65,101</b>	<b>-</b>	<b>22,413</b>	<b>-</b>	<b>62,843</b>	<b>-</b>
<b>Unreserved</b>							
Designated for construction and maintenance	-	-	-	-	-	-	-
Designated for programs	484,723	-	-	-	243,917	5,647,825	369,338
Undesignated	-	-	-	-	-	-	-
<b>Total unreserved</b>	<b>484,723</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>243,917</b>	<b>5,647,825</b>	<b>369,338</b>
<b>Total fund balances (deficit)</b>	<b>1,270,330</b>	<b>65,101</b>	<b>-</b>	<b>22,413</b>	<b>243,917</b>	<b>5,710,668</b>	<b>369,338</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,520,716</b>	<b>\$ 2,436,266</b>	<b>\$ 21,338</b>	<b>\$ 411,205</b>	<b>\$ 299,258</b>	<b>\$ 19,700,550</b>	<b>\$ 369,338</b>

continued

**County of Oakland  
Special Revenue Funds  
Combining Balance Sheets  
September 30, 1999**

	State Court Disbursement	County Veterans' Trust	County Market	Restricted Funds	Social Welfare	Environmental Infrastructure	Millage Reduction and Stabilization
<b>Assets</b>							
<b>Current assets</b>							
Cash and cash equivalents	\$ 2,661,828	\$ 32,529	\$ 54,860	\$ 141,726	\$ -	\$ -	\$ 3,281,447
Investments	-	-	-	11,643	-	-	-
Special assessments receivable	-	-	-	-	-	-	-
Due from other governmental units	-	-	-	-	-	-	-
Accrued interest receivable	-	-	-	-	-	-	-
Accounts receivable (net of allowance for uncollectibles where applicable)	-	-	-	-	264,010	-	-
Due from other funds	-	-	-	-	12,455	5,000,000	-
Inventories and supplies	-	-	-	-	-	-	-
Current portion of advances	-	-	-	-	-	-	-
Total current assets	<u>2,661,828</u>	<u>32,529</u>	<u>54,860</u>	<u>153,369</u>	<u>276,465</u>	<u>5,000,000</u>	<u>3,281,447</u>
<b>Long-term assets</b>							
Special assessments receivable	-	-	-	-	-	-	-
<b>Total assets</b>	<u>\$ 2,661,828</u>	<u>\$ 32,529</u>	<u>\$ 54,860</u>	<u>\$ 153,369</u>	<u>\$ 276,465</u>	<u>\$ 5,000,000</u>	<u>\$ 3,281,447</u>
<b>Liabilities and Fund Balances</b>							
<b>Current liabilities</b>							
Vouchers payable	\$ -	\$ 556	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	-	-	-	-	72,080	-	-
Due to other funds	-	-	-	-	47,867	-	1,093,815
Deferred revenue	-	-	-	-	-	-	-
Other accrued liabilities	-	-	-	145,076	-	-	-
Property taxes deferred	-	-	-	-	-	-	-
Total current liabilities	<u>-</u>	<u>556</u>	<u>-</u>	<u>145,076</u>	<u>119,947</u>	<u>-</u>	<u>1,093,815</u>
Other liabilities - advances	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>556</u>	<u>-</u>	<u>145,076</u>	<u>119,947</u>	<u>-</u>	<u>1,093,815</u>
<b>Fund balances</b>							
Reserve for encumbrances	-	-	-	-	-	-	-
Reserve for inventories and supplies	-	-	-	-	-	-	-
Reserve for construction and maintenance	-	-	-	-	-	-	-
Total reserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Unreserved</b>							
Designated for construction and maintenance	-	-	-	-	-	-	-
Designated for programs	2,661,828	31,973	54,860	8,293	156,518	5,000,000	2,187,632
Undesignated	-	-	-	-	-	-	-
Total unreserved	<u>2,661,828</u>	<u>31,973</u>	<u>54,860</u>	<u>8,293</u>	<u>156,518</u>	<u>5,000,000</u>	<u>2,187,632</u>
Total fund balances (deficit)	<u>2,661,828</u>	<u>31,973</u>	<u>54,860</u>	<u>8,293</u>	<u>156,518</u>	<u>5,000,000</u>	<u>2,187,632</u>
<b>Total liabilities and fund balances</b>	<u>\$ 2,661,828</u>	<u>\$ 32,529</u>	<u>\$ 54,860</u>	<u>\$ 153,369</u>	<u>\$ 276,465</u>	<u>\$ 5,000,000</u>	<u>\$ 3,281,447</u>

continued

**County of Oakland  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
For the Year Ended September 30, 1999**

	County Health	Juvenile Maintenance	Social Welfare Foster Care	Friend of the Court	C.R.I.M.P.	Parks and Recreation	County Library
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,267,040	\$ -
Special assessments	-	-	-	-	-	-	-
Federal grants	33,008	214,038	-	-	-	-	-
State grants	4,162,838	7,052,472	14,769	-	-	-	-
Other intergovernmental revenues	109,696	-	-	215,762	-	-	-
Charges for services	2,963,384	3,362,978	-	161,696	-	13,287,696	7,692
Investment income	-	-	-	-	-	787,387	16,623
Other	9,386	366,527	-	-	-	2,519	24,261
<b>Total revenues</b>	<b>7,278,312</b>	<b>10,996,015</b>	<b>14,769</b>	<b>377,458</b>	<b>-</b>	<b>23,344,642</b>	<b>48,576</b>
<b>Expenditures</b>							
Salaries	15,097,356	6,729,744	-	5,521,576	-	5,555,133	-
Fringe benefits	5,894,119	2,585,159	-	2,056,784	-	1,675,472	-
Contractual services	2,938,711	11,063,502	29,186	474,799	-	3,048,788	-
Commodities	720,276	369,584	-	199,741	-	488,644	-
Capital outlay	58,490	5,652	-	-	-	34,832	-
Internal services	3,487,019	2,008,928	-	2,169,879	-	367,229	-
<b>Total expenditures</b>	<b>28,195,971</b>	<b>22,762,569</b>	<b>29,186</b>	<b>10,422,779</b>	<b>-</b>	<b>11,170,098</b>	<b>-</b>
Excess (deficiency) of revenues over (under) expenditures	(20,917,659)	(11,766,554)	(14,417)	(10,045,321)	-	12,174,544	48,576
<b>Other financing sources (uses)</b>							
Operating transfers in	21,107,149	11,826,003	14,417	10,063,700	243,917	-	-
Operating transfers out	(243,917)	-	-	-	(284,153)	(11,480,759)	(5,852)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(54,427)	59,449	-	18,379	(40,236)	693,785	42,724
Fund balances at October 1, 1998	1,324,757	5,652	-	4,034	284,153	5,016,883	326,614
Residual equity transfers in	-	-	-	-	-	-	-
Residual equity transfer to component unit	-	-	-	-	-	-	-
<b>Fund balances (deficits) at September 30, 1999</b>	<b>\$ 1,270,330</b>	<b>\$ 65,101</b>	<b>\$ -</b>	<b>\$ 22,413</b>	<b>\$ 243,917</b>	<b>\$ 5,710,668</b>	<b>\$ 369,338</b>

conti

**County of Oakland  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
For the Year Ended September 30, 1999**

	State Court Disbursement	County Veterans' Trust	County Market	Restricted Funds	Social Welfare	Environmental Infrastructure	Millage Reduction and Stabilization
<b>Revenues</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-
State grants	-	147,020	-	-	-	-	-
Other intergovernmental revenues	-	-	-	-	-	-	-
Charges for services	-	-	113,229	-	774,603	-	-
Investment income	-	-	-	5,097	-	-	-
Other	-	166	-	4,528	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>147,186</b>	<b>113,229</b>	<b>9,625</b>	<b>774,603</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>							
Salaries	-	-	47,590	-	-	-	-
Fringe benefits	-	-	7,408	-	-	-	-
Contractual services	-	141,823	143	1,011	618,085	-	-
Commodities	-	463	-	321	-	-	-
Capital outlay	-	-	-	-	-	-	-
Internal services	611,275	-	52,962	-	-	-	-
<b>Total expenditures</b>	<b>611,275</b>	<b>142,286</b>	<b>108,103</b>	<b>1,332</b>	<b>618,085</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(611,275)</b>	<b>4,900</b>	<b>5,126</b>	<b>8,293</b>	<b>156,518</b>	<b>-</b>	<b>-</b>
<b>Other financing sources (uses)</b>							
Operating transfers in	-	-	-	-	-	5,000,000	-
Operating transfers out	-	-	-	-	-	-	(1,093,815)
<b>Excess (deficiency) of revenues and other sources over (under) expenditures and other uses</b>	<b>(611,275)</b>	<b>4,900</b>	<b>5,126</b>	<b>8,293</b>	<b>156,518</b>	<b>5,000,000</b>	<b>(1,093,815)</b>
Fund balances at October 1, 1998	3,273,103	27,073	49,734	-	-	-	3,281,447
Residual equity transfers in	-	-	-	-	-	-	-
Residual equity transfer to component unit	-	-	-	-	-	-	-
<b>Fund balances (deficits) at September 30, 1999</b>	<b>\$ 2,661,828</b>	<b>\$ 31,973</b>	<b>\$ 54,860</b>	<b>\$ 8,293</b>	<b>\$ 156,518</b>	<b>\$ 5,000,000</b>	<b>\$ 2,187,632</b>

continued

**County of Oakland  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
For the Year Ended September 30, 1999**

	<b>Drains-Act 40 Maintenance Chapter 4 &amp; 18</b>	<b>Drains-Act 40 Maintenance Chapter 20 &amp; 21</b>	<b>Sewer Act 94</b>	<b>Lake Levels Act 146</b>	<b>Lake Improvements Act 345</b>	<b>Multi- Organizational Grants</b>	<b>J.T.P.A. Grants</b>
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	-
Special assessments	\$ 222,216	\$ 1,233,215	\$ -	\$ 366,252	\$ 700,535	\$ -	\$ -
Federal grants	-	75,600	-	-	-	-	-
State grants	-	-	-	-	-	2,847,392	14,949,680
Other intergovernmental revenues	-	-	-	-	-	-	-
Charges for services	5,150	9,128	-	-	-	-	-
Investment income	155,978	278,781	9,977	15,109	55,814	-	-
Other	-	-	-	-	-	42	-
<b>Total revenues</b>	<b>383,344</b>	<b>1,596,724</b>	<b>9,977</b>	<b>381,361</b>	<b>756,349</b>	<b>2,847,434</b>	<b>14,949,680</b>
<b>Expenditures</b>							
Salaries	141,463	367,719	-	174,262	-	975,156	453,014
Fringe benefits	53,963	131,328	-	57,758	-	324,659	146,302
Contractual services	21,603	567,587	-	66,325	730,373	1,383,690	14,233,628
Commodities	2,571	25,788	-	15,934	2,531	6,971	4,511
Capital outlay	2,567	101,170	-	-	-	-	-
Internal services	53,555	116,347	-	80,253	237	156,958	112,225
<b>Total expenditures</b>	<b>275,722</b>	<b>1,309,939</b>	<b>-</b>	<b>394,532</b>	<b>733,141</b>	<b>2,847,434</b>	<b>14,949,680</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>107,622</b>	<b>286,785</b>	<b>9,977</b>	<b>(13,171)</b>	<b>23,208</b>	<b>-</b>	<b>-</b>
<b>Other financing sources (uses)</b>							
Operating transfers in	52,199	65,000	-	5,000	-	-	-
Operating transfers out	-	-	-	-	-	-	-
<b>Excess (deficiency) of revenues and other sources over (under) expenditures and other uses</b>	<b>159,821</b>	<b>351,785</b>	<b>9,977</b>	<b>(8,171)</b>	<b>23,208</b>	<b>-</b>	<b>-</b>
Fund balances at October 1, 1998	632,479	3,996,080	274,184	(162,205)	655,487	-	-
Residual equity transfers in	-	164,529	-	-	-	-	-
Residual equity transfer to component unit	-	-	-	-	-	-	-
<b>Fund balances (deficits) at September 30, 1999</b>	<b>\$ 792,300</b>	<b>\$ 4,512,394</b>	<b>\$ 284,161</b>	<b>\$ (170,376)</b>	<b>\$ 678,695</b>	<b>\$ -</b>	<b>\$ -</b>

continued

**County of Oakland  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
For the Year Ended September 30, 1999**

	Law Enforcement Grants	Housing and Community Development	Human Service Grants	Other Grants	Human Services Coordinating Council	COPS More Grant	Community Mental Health	Total
<b>Revenues</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,267,040
Special assessments	-	-	-	-	-	-	-	2,522,218
Federal grants	-	5,867,255	-	-	-	4,751,101	-	10,941,002
State grants	4,037,984	-	11,348,500	746,506	933,582	138,658	-	46,379,401
Other intergovernmental revenues	-	391,457	-	-	-	1,691,735	-	2,408,650
Charges for services	68,087	1,446,503	102,345	-	-	-	-	22,302,491
Investment income	-	-	-	-	-	-	-	1,324,766
Other	-	-	10	-	-	-	-	407,439
<b>Total revenues</b>	<b>4,106,071</b>	<b>7,705,215</b>	<b>11,450,855</b>	<b>746,506</b>	<b>933,582</b>	<b>6,581,494</b>	<b>-</b>	<b>95,553,007</b>
<b>Expenditures</b>								
Salaries	2,525,516	509,802	3,406,861	244,305	70,233	37,475	-	41,857,205
Fringe benefits	971,348	181,515	1,204,607	99,421	29,858	12,622	-	15,432,323
Contractual services	348,324	6,792,725	6,140,228	376,384	824,524	3,011,484	-	52,812,923
Commodities	8,120	16,098	350,415	9,589	1,724	11,859	-	2,235,140
Capital outlay	2,900	-	5,179	792	1,596	3,508,054	-	3,721,232
Internal services	249,863	205,075	343,565	16,015	5,647	-	-	10,037,032
<b>Total expenditures</b>	<b>4,106,071</b>	<b>7,705,215</b>	<b>11,450,855</b>	<b>746,506</b>	<b>933,582</b>	<b>6,581,494</b>	<b>-</b>	<b>126,095,855</b>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-	-	(30,542,848)
Other financing sources (uses)								
Operating transfers in	-	-	-	-	-	-	-	48,377,385
Operating transfers out	-	-	-	-	-	-	-	(13,108,496)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-	-	-	4,726,041
Fund balances at October 1, 1998	-	-	-	-	-	-	5,184,642	24,174,117
Residual equity transfers in	-	-	-	-	-	-	-	164,529
Residual equity transfer to component unit	-	-	-	-	-	-	(5,184,642)	(5,184,642)
<b>Fund balances (deficits) at September 30, 1999</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,880,045</b>



**County of Oakland  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
For the Year Ended September 30, 1999**

	<b>County Health</b>		
	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues</b>			
Federal grants	\$ 25,000	\$ 33,008	\$ 8,008
State grants	4,194,259	4,162,838	(31,421)
Other intergovernmental revenues	110,700	109,696	(1,004)
Charges for services	2,840,063	2,963,384	123,321
Other	1,321,592	9,386	(1,312,206)
Total revenues	<u>8,491,614</u>	<u>7,278,312</u>	<u>(1,213,302)</u>
<b>Expenditures</b>			
Current operations			
County Executive			
Management and Budget			
Fiscal Services			
Controllable personnel expenditures	109,867	155,404	(45,537)
Controllable operating expenditures	265	5,084	(4,819)
Non-controllable operating expenditures	30,828	18,060	12,768
Total fiscal services	<u>140,960</u>	<u>178,548</u>	<u>(37,588)</u>
Total management and budget	<u>140,960</u>	<u>178,548</u>	<u>(37,588)</u>
Human Services			
Health			
Controllable personnel expenditures	20,475,872	19,190,194	1,285,678
Controllable operating expenditures	5,258,409	3,432,763	1,825,646
Non-controllable operating expenditures	2,907,464	2,772,851	134,613
Total health	<u>28,641,745</u>	<u>25,395,808</u>	<u>3,245,937</u>
Total human services	<u>28,641,745</u>	<u>25,395,808</u>	<u>3,245,937</u>
Information Technology			
Emergency Management Services			
Controllable personnel expenditures	358,040	355,167	2,873
Controllable operating expenditures	183,866	170,963	12,903
Non-controllable operating expenditures	268,577	224,081	44,496
Total emergency management services	<u>810,483</u>	<u>750,211</u>	<u>60,272</u>
Total information technology	<u>810,483</u>	<u>750,211</u>	<u>60,272</u>

continued

**County of Oakland  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Amended Budget and Actual  
For the Year Ended September 30, 1999**

	County Health		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
Public Services			
Animal Control			
Controllable personnel expenditures	1,256,801	1,290,710	(33,909)
Controllable operating expenditures	107,490	108,667	(1,177)
Non-controllable operating expenditures	493,183	472,027	21,156
Total animal control	<u>1,857,474</u>	<u>1,871,404</u>	<u>(13,930)</u>
Total public services	<u>1,857,474</u>	<u>1,871,404</u>	<u>(13,930)</u>
Total County Executive	<u>31,450,662</u>	<u>28,195,971</u>	<u>3,254,691</u>
Total expenditures	<u>31,450,662</u>	<u>28,195,971</u>	<u>3,254,691</u>
Excess (deficiency) of revenues over (under) expenditures	(22,959,048)	(20,917,659)	2,041,389
Other financing sources (uses)			
Operating transfers in	23,202,965	21,107,149	(2,095,816)
Operating transfers out	(243,917)	(243,917)	-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	-	(54,427)	(54,427)
Fund balance at October 1, 1998	<u>1,324,757</u>	<u>1,324,757</u>	<u>-</u>
Fund balance at September 30, 1999	<u>\$ 1,324,757</u>	<u>\$ 1,270,330</u>	<u>\$ (54,427)</u>

continued

**County of Oakland  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Amended Budget and Actual  
For the Year Ended September 30, 1999**

	<b>Juvenile Maintenance</b>		
	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues</b>			
Federal grants	\$ 180,000	\$ 214,038	\$ 34,038
State grants	5,293,005	7,052,472	1,759,467
Charges for services	3,530,500	3,362,978	(167,522)
Other	5,652	366,527	360,875
Total revenues	<u>9,009,157</u>	<u>10,996,015</u>	<u>1,986,858</u>
<b>Expenditures</b>			
Current operations			
County Executive			
Human services			
Juvenile Maintenance			
Controllable personnel expenditures	8,374,194	8,388,726	(14,532)
Controllable operating expenditures	2,657,498	2,561,520	95,978
Non-controllable operating expenditures	2,161,788	1,983,838	177,950
Total juvenile maintenance	<u>13,193,480</u>	<u>12,934,084</u>	<u>259,396</u>
<b>Social Services</b>			
Controllable operating expenditures	4,470,116	4,282,140	187,976
Total social services	<u>4,470,116</u>	<u>4,282,140</u>	<u>187,976</u>
Total human services	<u>17,663,596</u>	<u>17,216,224</u>	<u>447,372</u>
Total County Executive	<u>17,663,596</u>	<u>17,216,224</u>	<u>447,372</u>

continued

**County of Oakland  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Amended Budget and Actual  
For the Year Ended September 30, 1999**

	<b>Juvenile Maintenance</b>		
	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Justice administration			
Probate Court			
Juvenile Maintenance			
Controllable operating expenditures	4,495,973	4,374,297	121,676
Non-controllable operating expenditures	33	140	(107)
Total juvenile maintenance	<u>4,496,006</u>	<u>4,374,437</u>	<u>121,569</u>
Court Services			
Controllable personnel expenditures	555,236	926,177	(370,941)
Controllable operating expenditures	141,562	220,781	(79,219)
Non-controllable operating expenditures	26,236	24,950	1,286
Total court services	<u>723,034</u>	<u>1,171,908</u>	<u>(448,874)</u>
Total Probate Court	<u>5,219,040</u>	<u>5,546,345</u>	<u>(327,305)</u>
Total justice administration	<u>5,219,040</u>	<u>5,546,345</u>	<u>(327,305)</u>
Total expenditures	<u>22,882,636</u>	<u>22,762,569</u>	<u>120,067</u>
Excess (deficiency) of revenues over (under) expenditures	(13,873,479)	(11,766,554)	2,106,925
Other financing sources			
Operating transfers in	13,873,479	11,826,003	(2,047,476)
Excess of revenues and other sources over expenditures	-	59,449	59,449
Fund balance at October 1, 1998	5,652	5,652	-
Fund balance at September 30, 1999	<u>\$ 5,652</u>	<u>\$ 65,101</u>	<u>\$ 59,449</u>

continued

**County of Oakland  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Amended Budget and Actual  
For the Year Ended September 30, 1999**

	<b>Social Welfare Foster Care</b>		
	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues</b>			
State grants	\$ 15,000	\$ 14,769	\$ (231)
Total revenues	<u>15,000</u>	<u>14,769</u>	<u>(231)</u>
<b>Expenditures</b>			
Current operations			
County Executive			
Human Services			
Social Services			
Controllable operating expenditures	82,378	29,186	53,192
Total social services	<u>82,378</u>	<u>29,186</u>	<u>53,192</u>
Total human services	<u>82,378</u>	<u>29,186</u>	<u>53,192</u>
Total County Executive	<u>82,378</u>	<u>29,186</u>	<u>53,192</u>
Total expenditures	<u>82,378</u>	<u>29,186</u>	<u>53,192</u>
Excess (deficiency) of revenues over (under) expenditures	(67,378)	(14,417)	52,961
<b>Other financing sources</b>			
Operating transfers in	67,378	14,417	52,961
Excess of revenues and other sources over expenditures	-	-	-
Fund balance at October 1, 1998	-	-	-
Fund balance at September 30, 1999	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

continued

**County of Oakland  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Amended Budget and Actual  
For the Year Ended September 30, 1999**

	<b>Friend of the Court</b>		
	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues</b>			
Other intergovernmental revenues	\$ 250,000	\$ 215,762	\$ (34,238)
Charges for services	187,200	161,696	(25,504)
Other	4,034	-	(4,034)
<b>Total revenues</b>	<b>441,234</b>	<b>377,458</b>	<b>(63,776)</b>
<b>Expenditures</b>			
Current operations			
County Executive			
Management and Budget			
Reimbursement			
Controllable personnel expenditures	1,049,409	1,055,534	(6,125)
Controllable operating expenditures	291,442	212,988	78,454
Non-controllable operating expenditures	270,076	184,975	85,101
<b>Total reimbursement</b>	<b>1,610,927</b>	<b>1,453,497</b>	<b>157,430</b>
<b>Total management and budget</b>	<b>1,610,927</b>	<b>1,453,497</b>	<b>157,430</b>
<b>Total County Executive</b>	<b>1,610,927</b>	<b>1,453,497</b>	<b>157,430</b>
Justice administration			
Circuit Court			
Friend of the Court			
Controllable personnel expenditures	6,658,758	6,522,826	135,932
Controllable operating expenditures	585,083	461,552	123,531
Non-controllable operating expenditures	2,205,229	1,984,904	220,325
<b>Total Friend of the Court</b>	<b>9,449,070</b>	<b>8,969,282</b>	<b>479,788</b>
<b>Total Circuit Court</b>	<b>9,449,070</b>	<b>8,969,282</b>	<b>479,788</b>
<b>Total justice administration</b>	<b>9,449,070</b>	<b>8,969,282</b>	<b>479,788</b>
<b>Total expenditures</b>	<b>11,059,997</b>	<b>10,422,779</b>	<b>637,218</b>
Excess (deficiency) of revenues over (under) expenditures	(10,618,763)	(10,045,321)	573,442
Other financing sources			
Operating transfers in	10,618,763	10,063,700	(555,063)
Excess of revenues and other sources over expenditures	-	18,379	18,379
Fund balance at October 1, 1998	4,034	4,034	-
Fund balance at September 30, 1999	\$ 4,034	\$ 22,413	\$ 18,379

**County of Oakland  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Amended Budget and Actual  
For the Year Ended September 30, 1999**

	C.R.I.M.P		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Other	\$ 284,153	\$ -	\$ (284,153)
Total revenues	<u>284,153</u>	<u>-</u>	<u>(284,153)</u>
Other financing sources			
Operating transfers in	243,917	243,917	-
Operating transfers out	<u>(528,070)</u>	<u>(284,153)</u>	<u>(243,917)</u>
Excess (deficiency) of revenues and other sources over (under) other uses	-	(40,236)	(40,236)
Fund balance at October 1, 1998	<u>284,153</u>	<u>284,153</u>	<u>-</u>
Fund balance at September 30, 1999	<u>\$ 284,153</u>	<u>\$ 243,917</u>	<u>\$ (40,236)</u>

continued

**County of Oakland  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Amended Budget and Actual  
For the Year Ended September 30, 1999**

	<b>Total Budgeted Special Revenue Funds</b>		
	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues</b>			
Federal grants	\$ 205,000	\$ 247,046	\$ 42,046
State grants	9,502,264	11,230,079	1,727,815
Other intergovernmental revenues	360,700	325,458	(35,242)
Charges for services	6,557,763	6,488,058	(69,705)
Other	1,615,431	375,913	(1,239,518)
Total revenues	18,241,158	18,666,554	425,396
<b>Expenditures</b>			
<b>Current operations</b>			
County Executive			
Management and Budget			
Fiscal Services			
Controllable personnel expenditures	109,867	155,404	(45,537)
Controllable operating expenditures	265	5,084	(4,819)
Non-controllable operating expenditures	30,828	18,060	12,768
Total fiscal services	140,960	178,548	(37,588)
<b>Reimbursement</b>			
Controllable personnel expenditures	1,049,409	1,055,534	(6,125)
Controllable operating expenditures	291,442	212,988	78,454
Non-controllable operating expenditures	270,076	184,975	85,101
Total reimbursement	1,610,927	1,453,497	157,430
Total management and budget	1,751,887	1,632,045	119,842
<b>Human Services</b>			
Health			
Controllable personnel expenditures	20,475,872	19,190,194	1,285,678
Controllable operating expenditures	5,258,409	3,432,763	1,825,646
Non-controllable operating expenditures	2,907,464	2,772,851	134,613
Total health	28,641,745	25,395,808	3,245,937
<b>Juvenile maintenance</b>			
Controllable personnel expenditures	8,374,194	8,388,726	(14,532)
Controllable operating expenditures	2,657,498	2,561,520	95,978
Non-controllable operating expenditures	2,161,788	1,983,838	177,950
Total juvenile maintenance	13,193,480	12,934,084	259,396
<b>Social Services</b>			
Controllable operating expenditures	4,552,494	4,311,326	241,168
Total social services	4,552,494	4,311,326	241,168
Total human services	46,387,719	42,641,218	3,746,501

continued



**County of Oakland  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Amended Budget and Actual  
For the Year Ended September 30, 1999**

	<b>Total Budgeted Special Revenue Funds</b>		
	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Information Technology			
Emergency Management Services			
Controllable personnel expenditures	358,040	355,167	2,873
Controllable operating expenditures	183,866	170,963	12,903
Non-controllable operating expenditures	268,577	224,081	44,496
Total emergency management services	<u>810,483</u>	<u>750,211</u>	<u>60,272</u>
Total information technology	<u>810,483</u>	<u>750,211</u>	<u>60,272</u>
Public Services			
Animal Control			
Controllable personnel expenditures	1,256,801	1,290,710	(33,909)
Controllable operating expenditures	107,490	108,667	(1,177)
Non-controllable operating expenditures	493,183	472,027	21,156
Total animal control	<u>1,857,474</u>	<u>1,871,404</u>	<u>(13,930)</u>
Total public services	<u>1,857,474</u>	<u>1,871,404</u>	<u>(13,930)</u>
Total County Executive	<u>50,807,563</u>	<u>46,894,878</u>	<u>3,912,685</u>
Justice administration			
Circuit Court			
Friend of the Court			
Controllable personnel expenditures	6,658,758	6,522,826	135,932
Controllable operating expenditures	585,083	461,552	123,531
Non-controllable operating expenditures	2,205,229	1,984,904	220,325
Total Friend of the Court	<u>9,449,070</u>	<u>8,969,282</u>	<u>479,788</u>
Total Circuit Court	<u>9,449,070</u>	<u>8,969,282</u>	<u>479,788</u>
Probate Court			
Juvenile Maintenance			
Controllable operating expenditures	4,495,973	4,374,297	121,676
Non-controllable operating expenditures	33	140	(107)
Total juvenile maintenance	<u>4,496,006</u>	<u>4,374,437</u>	<u>121,569</u>
Court Services			
Controllable personnel expenditures	555,236	926,177	(370,941)
Controllable operating expenditures	141,562	220,781	(79,219)
Non-controllable operating expenditures	26,236	24,950	1,286
Total court services	<u>723,034</u>	<u>1,171,908</u>	<u>(448,874)</u>
Total Probate Court	<u>5,219,040</u>	<u>5,546,345</u>	<u>(327,305)</u>
Total justice administration	<u>14,668,110</u>	<u>14,515,627</u>	<u>152,483</u>
Total expenditures	<u>65,475,673</u>	<u>61,410,505</u>	<u>4,065,168</u>

continued

**County of Oakland  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balances  
Amended Budget and Actual  
For the Year Ended September 30, 1999**

	<u>Total Budgeted Special Revenue Funds</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Excess (deficiency) of revenues over (under) expenditures	(47,234,515)	(42,743,951)	4,490,564
Other financing sources (uses)			
Operating transfers in	48,006,502	43,255,186	(4,751,316)
Operating transfers out	(771,987)	(528,070)	243,917
Excess of revenues and other sources over expenditures and other uses	-	(16,835)	(16,835)
Fund balances at October 1, 1998	1,618,596	1,618,596	-
Fund balances at September 30, 1999	<u>\$ 1,618,596</u>	<u>\$ 1,601,761</u>	<u>\$ (16,835)</u>

## **County of Oakland**

### **Debt Service Funds**

---

#### **Debt Service Funds**

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

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

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

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

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

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

*The Water and Sewer Act 342 Fund* - is used to account for the accumulation of resources for the payment of bonded debt issued for the construction of water and sewer systems under Public Act 342 of 1939 (currently 39 issues).

*The Drains Act 40 Fund* - is used to account for the accumulation of resources for the payment of bonded debt issued for the construction of various Chapter 20 and 21 drains under Act 40 of 1956 (currently 44 issues).

*The Refunding Act 202 Fund* - is used to account for the accumulation of resources for the payment of bonded debt issued for the refinancing of debt obligations for construction of various drain, water, and sewer systems (currently 16 issues).

*The Water and Sewer Act 185 Fund* - is used to account for the accumulation of resources for the payment of bonded debt issued for the construction of water and sewer systems under Public Act 185 of 1957 (currently 15 issues).

**County of Oakland  
Debt Service Funds  
Combining Balance Sheet  
September 30, 1999**

	Building Authority Lyon Oaks Park	Building Authority Refunding Series 1992	Building Authority Law Enforcement Complex	Building Authority Computer Center	Building Authority West Wing Extension	Building Authority Refunding Series 1998	Water and Sewer Act 342	Drains Act 40	Refunding Act 202	Water and Sewer Act 185	Total
<b>Assets</b>											
Cash and cash equivalents	\$ 277	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 1,003,420	\$ 1,752,542	\$ 401,801	\$ 68,151	\$ 3,226,192
Investments	-	-	-	-	-	-	4,970,500	-	1,935,200	6,165,600	13,071,300
Special assessments receivable	-	-	-	-	-	-	71,605,000	80,929,609	57,430,000	18,275,000	228,239,609
Accrued interest receivable	-	-	-	-	-	-	85,114	1,105	36,297	105,490	228,006
Accounts receivable	-	-	-	-	-	-	10,187	5,734	-	-	15,921
Due from other funds	-	-	-	-	-	-	518,142	94,685	104,265	-	717,092
<b>Total assets</b>	<b>\$ 277</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 78,192,363</b>	<b>\$ 82,783,675</b>	<b>\$ 59,907,563</b>	<b>\$ 24,614,241</b>	<b>\$ 245,498,120</b>
<b>Liabilities and Fund Balances</b>											
<b>Liabilities</b>											
Due to other governmental units	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 816,311	\$ 222,842	\$ -	\$ 3,557,939	\$ 4,597,092
Due to other funds	-	-	-	-	-	-	-	104,265	94,685	-	198,950
Deferred revenue	-	-	-	-	-	-	71,605,000	80,925,000	57,430,000	18,275,000	228,235,000
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,421,311</b>	<b>81,252,107</b>	<b>57,524,685</b>	<b>21,832,939</b>	<b>233,031,042</b>
Fund balances - reserved for debt service	277	-	-	-	-	1	5,771,052	1,531,568	2,382,878	2,781,302	12,467,078
<b>Total liabilities and fund balances</b>	<b>\$ 277</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 78,192,363</b>	<b>\$ 82,783,675</b>	<b>\$ 59,907,563</b>	<b>\$ 24,614,241</b>	<b>\$ 245,498,120</b>

**County of Oakland**  
**Debt Service Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended September 30, 1999**

	Building Authority Lyon Oaks Park	Building Authority Refunding Series 1992	Building Authority Law Enforcement Complex	Building Authority Computer Center	Building Authority West Wing Extension	Building Authority Refunding Series 1998	Water and Sewer Act 342	Drains Act 40	Refunding Act 202	Water and Sewer Act 185	Total
<b>Revenues</b>											
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,325,705	\$ 10,549,810	\$ 6,830,551	\$ 6,868,573	\$ 40,574,639
Charges for services	-	-	-	-	-	-	15,872	28,205	2,842	1,896	48,815
Investment income	23,449	-	3,887	-	1,484	328	297,519	56,023	211,186	322,866	916,742
Total revenues	<u>23,449</u>	<u>-</u>	<u>3,887</u>	<u>-</u>	<u>1,484</u>	<u>328</u>	<u>16,639,096</u>	<u>10,634,038</u>	<u>7,044,579</u>	<u>7,193,335</u>	<u>41,540,196</u>
<b>Expenditures</b>											
Principal payments	-	1,400,000	-	-	750,000	100,000	9,920,000	5,825,000	5,345,000	5,635,000	28,975,000
Interest	132,758	318,962	-	108,937	172,250	444,119	5,706,609	4,745,940	1,445,287	1,280,112	14,354,974
Paying agent fees	150	1,000	-	1,000	1,000	150	25,797	17,436	8,779	5,794	61,106
Intergovernmental	-	-	-	-	-	-	564,924	154,406	-	2,045,714	2,765,044
Other	-	-	-	-	-	-	400,316	146,807	-	29	547,152
Total expenditures	<u>132,908</u>	<u>1,719,962</u>	<u>-</u>	<u>109,937</u>	<u>923,250</u>	<u>544,269</u>	<u>16,617,646</u>	<u>10,889,589</u>	<u>6,799,066</u>	<u>8,966,649</u>	<u>46,703,276</u>
Deficiency of revenues under expenditures	(109,459)	(1,719,962)	3,887	(109,937)	(921,766)	(543,941)	21,450	(255,551)	245,513	(1,773,314)	(5,163,080)
<b>Other financing sources (uses)</b>											
Operating transfers in	109,736	1,638,374	-	109,717	851,269	524,106	-	-	-	-	3,233,202
Payment to bond escrow agent	-	-	-	-	-	-	(26,809,670)	(7,191,755)	-	-	(34,001,425)
Proceeds from issuance of bonds	-	-	-	-	-	-	26,625,000	7,295,000	-	-	33,920,000
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	277	(81,588)	3,887	(220)	(70,497)	(19,835)	(163,220)	(152,306)	245,513	(1,773,314)	(2,011,303)
Fund balances at October 1, 1998	-	81,588	206,478	220	70,497	19,836	5,410,007	1,683,874	2,137,365	4,554,616	14,164,481
Residual equity transfers in	-	-	-	-	-	-	524,265	-	-	-	524,265
Residual equity transfers out	-	-	(210,365)	-	-	-	-	-	-	-	(210,365)
Fund balances at September 30, 1999	<u>\$ 277</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 5,771,052</u>	<u>\$ 1,531,568</u>	<u>\$ 2,382,878</u>	<u>\$ 2,781,302</u>	<u>\$ 12,467,078</u>

## County of Oakland Capital Project Funds

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

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

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

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

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

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

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

**The Lake Levels Act 146 Fund** - is to account for the costs of construction or reconstruction of various dam structures for purposes of lake level control and augmentation wells (currently 4), under Act 146 of 1961.

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

**The Drains Act 40 Fund** - is used to account for the construction of various Chapter 20 and 21 drains (currently 52) under Public Act 40 of 1956.

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

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

**County of Oakland  
Capital Project Funds  
Combining Balance Sheet  
September 30, 1999**

	<b>Building Improvement</b>	<b>Project Work Orders</b>	<b>Major Projects</b>	<b>Lyon Oaks Park</b>	<b>Parks &amp; Recr. Capital Improvements</b>	<b>Water and Sewer Act 342</b>
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents	\$ 5,882,109	\$ 3,009,330	\$ 2,267,634	\$ 5,177,263	\$ -	\$ 4,433,970
Investments	-	-	-	-	-	-
Due from other governmental units	-	-	-	-	193,842	236,464
Accrued interest receivable	-	-	-	-	-	12,415
Accounts receivable	-	-	-	-	-	-
Due from other funds	-	865,850	155,273	-	11,400,741	6,728,272
<b>Total current assets</b>	<b>5,882,109</b>	<b>3,875,180</b>	<b>2,422,907</b>	<b>5,177,263</b>	<b>11,594,583</b>	<b>11,411,121</b>
<b>Long-term assets</b>						
Advances	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-
<b>Total long-term assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total assets</b>	<b>\$ 5,882,109</b>	<b>\$ 3,875,180</b>	<b>\$ 2,422,907</b>	<b>\$ 5,177,263</b>	<b>\$ 11,594,583</b>	<b>\$ 11,411,121</b>
<b>Liabilities and Fund Balances</b>						
<b>Current liabilities</b>						
Vouchers payable	\$ -	\$ 299,219	\$ 28,960	\$ -	\$ 130,367	\$ 67,894
Due to other governmental units	-	-	-	-	-	-
Due to other funds	574,500	187,223	75,250	-	2,523,283	7,321,414
Deferred revenue	-	-	-	-	227,575	-
Other accrued liabilities	-	3,739	127,233	-	-	235,455
<b>Total current liabilities</b>	<b>574,500</b>	<b>490,181</b>	<b>231,443</b>	<b>-</b>	<b>2,881,225</b>	<b>7,624,763</b>
Other liabilities - advances	-	-	-	-	-	-
<b>Total liabilities</b>	<b>574,500</b>	<b>490,181</b>	<b>231,443</b>	<b>-</b>	<b>2,881,225</b>	<b>7,624,763</b>
<b>Fund balances</b>						
<b>Reserved</b>						
Long-term advances	-	-	-	-	-	-
Work projects	-	-	-	5,177,263	8,713,358	3,786,358
<b>Total reserved</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,177,263</b>	<b>8,713,358</b>	<b>3,786,358</b>
<b>Unreserved</b>						
Designated for work projects	-	3,384,999	2,191,464	-	-	-
Undesignated	5,307,609	-	-	-	-	-
<b>Total unreserved</b>	<b>5,307,609</b>	<b>3,384,999</b>	<b>2,191,464</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total fund balances (deficit)</b>	<b>5,307,609</b>	<b>3,384,999</b>	<b>2,191,464</b>	<b>5,177,263</b>	<b>8,713,358</b>	<b>3,786,358</b>
<b>Total liabilities and fund balances</b>	<b>\$ 5,882,109</b>	<b>\$ 3,875,180</b>	<b>\$ 2,422,907</b>	<b>\$ 5,177,263</b>	<b>\$ 11,594,583</b>	<b>\$ 11,411,121</b>

continued

**County of Oakland  
Capital Project Funds  
Combining Balance Sheet  
September 30, 1999**

	Lake Levels Act 146	Lake Improvements Act 345	Drains Act 40	Drain Commissioner Revolving	Long-term Revolving	Total
<b>Assets</b>						
Current assets						
Cash and cash equivalents	\$ 37,473	\$ 6,625	\$ 11,704,332	\$ 898,501	\$ 265,517	\$ 33,682,754
Investments	-	-	2,195,000	-	-	2,195,000
Due from other governmental units	-	-	-	-	-	430,306
Accrued interest receivable	-	-	45,846	-	-	58,261
Accounts receivable	-	-	-	649	-	649
Due from other funds	-	-	55,501	1,064,679	-	20,270,316
Total current assets	<u>37,473</u>	<u>6,625</u>	<u>14,000,679</u>	<u>1,963,829</u>	<u>265,517</u>	<u>56,637,286</u>
Long-term assets						
Advances	-	-	-	-	225,483	225,483
Special assessments receivable	143,966	44,715	-	-	-	188,681
Total long-term assets	<u>143,966</u>	<u>44,715</u>	<u>-</u>	<u>-</u>	<u>225,483</u>	<u>414,164</u>
<b>Total assets</b>	<b>\$ 181,439</b>	<b>\$ 51,340</b>	<b>\$ 14,000,679</b>	<b>\$ 1,963,829</b>	<b>\$ 491,000</b>	<b>\$ 57,051,450</b>
<b>Liabilities and Fund Balances</b>						
Current liabilities						
Vouchers payable	\$ -	\$ -	\$ 816,158	\$ 17,861	\$ -	\$ 1,360,459
Due to other governmental units	-	-	4,840,521	-	-	4,840,521
Due to other funds	8,470	4,595	264,873	120,968	-	11,080,576
Deferred revenue	143,966	44,715	-	-	-	416,256
Other accrued liabilities	10,000	-	395,328	-	-	771,755
Total current liabilities	<u>162,436</u>	<u>49,310</u>	<u>6,316,880</u>	<u>138,829</u>	<u>-</u>	<u>18,469,567</u>
Other liabilities - advances	156,283	27,600	-	-	-	183,883
Total liabilities	<u>318,719</u>	<u>76,910</u>	<u>6,316,880</u>	<u>138,829</u>	<u>-</u>	<u>18,653,450</u>
Fund balances						
Reserved						
Long-te	-	-	-	-	225,483	225,483
Work projects	-	-	7,683,799	1,825,000	265,517	27,451,295
Total reserved	<u>-</u>	<u>-</u>	<u>7,683,799</u>	<u>1,825,000</u>	<u>491,000</u>	<u>27,676,778</u>
Designated for work projects						
Undesignated	(137,280)	(25,570)	-	-	-	5,576,463
Total unreserved	<u>(137,280)</u>	<u>(25,570)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,721,222</u>
Total fund balances (deficit)	<u>(137,280)</u>	<u>(25,570)</u>	<u>7,683,799</u>	<u>1,825,000</u>	<u>491,000</u>	<u>38,398,000</u>
Total liabilities and fund balances	<b>\$ 181,439</b>	<b>\$ 51,340</b>	<b>\$ 14,000,679</b>	<b>\$ 1,963,829</b>	<b>\$ 491,000</b>	<b>\$ 57,051,450</b>



**County of Oakland  
Capital Project Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended September 30, 1999**

	Building Improvement	Project Work Orders	Major Projects	Lyon Oaks Park	Parks & Recr. Capital Improvements	Water and Sewer Act 342
Revenues						
Special assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,916,734
Federal grants	-	-	-	-	-	-
Investment income	-	-	-	173,198	-	227,958
Other	600,000	88,752	-	-	-	4,382
Total revenues	<u>600,000</u>	<u>88,752</u>	<u>-</u>	<u>173,198</u>	<u>-</u>	<u>2,149,074</u>
Expenditures - capital outlay	<u>-</u>	<u>5,326,250</u>	<u>7,280,806</u>	<u>95,935</u>	<u>2,653,025</u>	<u>4,407,787</u>
Excess (deficiency) of revenues over (under) expenditures	600,000	(5,237,498)	(7,280,806)	77,263	(2,653,025)	(2,258,713)
Other financing sources (uses)						
Operating transfers in	7,389,272	3,272,940	1,600,000	-	11,371,023	-
Operating transfers out	(3,420,400)	-	-	-	(4,640)	-
Proceeds from issuance of bonds	-	-	-	5,100,000	-	1,900,000
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	4,568,872	(1,964,558)	(5,680,806)	5,177,263	8,713,358	(358,713)
Fund balances (deficits) at October 1, 1998	738,737	5,349,557	7,872,270	-	-	4,669,336
Residual equity transfers out	-	-	-	-	-	(524,265)
Fund balances (deficits) at September 30, 1999	<u>\$ 5,307,609</u>	<u>\$ 3,384,999</u>	<u>\$ 2,191,464</u>	<u>\$ 5,177,263</u>	<u>\$ 8,713,358</u>	<u>\$ 3,786,358</u>

continued

**County of Oakland  
Capital Project Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended September 30, 1999**

	Lake Levels Act 146	Lake Improvements Act 345	Drains Act 40	Drain Commissioner Revolving	Long-term Revolving	Total
Revenues						
Special assessments	\$ 59,307	\$ 28,446	\$ 11,297,412	\$ -	\$ -	\$ 13,301,899
Federal grants	-	-	324,853	-	-	324,853
Investment income	7,737	2,865	591,439	-	-	1,003,197
Other	-	-	93,246	15,926	-	802,306
Total revenues	<u>67,044</u>	<u>31,311</u>	<u>12,306,950</u>	<u>15,926</u>	<u>-</u>	<u>15,432,255</u>
Expenditures - capital outlay	<u>9,068</u>	<u>6,675</u>	<u>17,672,787</u>	<u>-</u>	<u>-</u>	<u>37,452,333</u>
Excess (deficiency) of revenues over (under) expenditures	57,976	24,636	(5,365,837)	15,926	-	(22,020,078)
Other financing sources (uses)						
Operating transfers in	-	-	2,500,000	-	-	26,133,235
Operating transfers out	-	-	(5,000)	-	-	(3,430,040)
Proceeds from issuance of bonds	-	-	1,394,593	-	-	8,394,593
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	57,976	24,636	(1,476,244)	15,926	-	9,077,710
Fund balances (deficits) at October 1, 1998	(195,256)	(50,206)	9,324,572	1,809,074	491,000	30,009,084
Residual equity transfers out	-	-	(164,529)	-	-	(688,794)
Fund balances (deficits) at September 30, 1999	<u>\$ (137,280)</u>	<u>\$ (25,570)</u>	<u>\$ 7,683,799</u>	<u>\$ 1,825,000</u>	<u>\$ 491,000</u>	<u>\$ 38,398,000</u>

## County of Oakland Internal Service Funds

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### **Internal Service Funds**

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

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

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

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

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

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

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

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

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

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

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

## County of Oakland Internal Service Funds

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### Internal Service Funds (continued)

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

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

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

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

***The CMH (Community Mental Health) Risk Corridor Fund*** – was established to secure funds as part of the overall strategy for covering risk exposure under the Managed Care Specialty Services Program. Assets, liabilities and fund equity of this fund were transferred to the Oakland County Community Mental Health Authority component unit at October 1, 1998.

**County of Oakland  
Internal Service Funds  
Combining Balance Sheet  
September 30, 1999**

	<b>Delinquent Tax Revolving</b>	<b>Fringe Benefits</b>	<b>Materials Management</b>	<b>Information technology</b>	<b>CLEMIS</b>	<b>Drain Equipment</b>	<b>Liability Insurance</b>
<b>Assets</b>							
<b>Current assets</b>							
Cash and cash equivalents	\$ 27,893,537	\$ 41,332,393	\$ 554,421	\$ 476,357	\$ 4,646,132	\$ 1,364,552	\$ 20,002,947
Investments	118,779,234	-	-	-	-	-	-
Delinquent property taxes receivable	50,024,842	-	-	-	-	-	-
Due from other governmental units	429,845	115,372	1,988	172,774	68,880	-	-
Accrued interest receivable	7,084,851	85,039	115	40	7,789	-	49,299
Accounts receivable (net of allowance for uncollectibles where applicable)	-	1,409,683	2,301	136,391	10,338	87,021	-
Due from other funds	-	1,091,077	-	83,612	31,925	154,606	319
Inventories and supplies	-	-	310,457	81,864	-	2,075	-
Net investment in direct financing leases	-	-	-	-	-	-	-
Prepayments and other assets	-	241,327	487	1,342,929	75	-	-
<b>Total current assets</b>	<b>204,212,309</b>	<b>44,274,891</b>	<b>869,769</b>	<b>2,293,967</b>	<b>4,765,139</b>	<b>1,608,254</b>	<b>20,052,565</b>
<b>Fixed assets, at cost</b>							
Land and improvements	-	-	-	-	-	130,000	-
Buildings and improvements	-	-	-	-	-	371,407	-
Equipment and vehicles	-	-	40,116	40,913,676	3,154,001	4,197,030	2,129
	-	-	40,116	40,913,676	3,154,001	4,698,437	2,129
<b>Less: Accumulated depreciation</b>	<b>-</b>	<b>-</b>	<b>37,995</b>	<b>16,600,017</b>	<b>2,149,713</b>	<b>3,008,043</b>	<b>2,129</b>
<b>Fixed assets, net</b>	<b>-</b>	<b>-</b>	<b>2,121</b>	<b>24,313,659</b>	<b>1,004,288</b>	<b>1,690,394</b>	<b>-</b>
<b>Total assets</b>	<b>\$ 204,212,309</b>	<b>\$ 44,274,891</b>	<b>\$ 871,890</b>	<b>\$ 26,607,626</b>	<b>\$ 5,769,427</b>	<b>\$ 3,298,648</b>	<b>\$ 20,052,565</b>

continued

**County of Oakland  
Internal Service Funds  
Combining Balance Sheet  
September 30, 1999**

	<b>Delinquent Tax Revolving</b>	<b>Fringe Benefits</b>	<b>Materials Management</b>	<b>Information Technology</b>	<b>CLEMIS</b>	<b>Drain Equipment</b>	<b>Liability Insurance</b>
<b>Liabilities and Equity</b>							
<b>Current liabilities</b>							
Vouchers payable	\$ 475,638	\$ 341,329	\$ 67,941	\$ 292,581	\$ -	\$ 41,020	\$ 9,025
Due to other funds	8,000,000	39,518	13,852	110,089	3,420	15,214	3,612
Current portion of long-term debt	10,000,000	-	-	-	-	-	-
Current portion of workers' compensation	-	1,388,629	-	-	-	-	-
Current portion of advances payable	-	-	-	-	-	-	-
Current portion of capital lease obligations	-	-	-	-	-	-	-
Accrued interest payable	31,443	-	-	-	-	-	-
Other accrued liabilities	1,253,326	1,004,297	-	480,746	477,789	195,759	14,995,848
<b>Total current liabilities</b>	<b>19,760,407</b>	<b>2,773,773</b>	<b>81,793</b>	<b>883,416</b>	<b>481,209</b>	<b>251,993</b>	<b>15,008,485</b>
<b>Other liabilities</b>							
Accrued workers' compensation	-	12,873,938	-	-	-	-	-
Accrued unreported health costs	-	2,350,000	-	-	-	-	-
Accrued sick and annual leave	-	11,008,772	-	-	-	-	-
<b>Total other liabilities</b>	<b>-</b>	<b>26,232,710</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities</b>	<b>19,760,407</b>	<b>29,006,483</b>	<b>81,793</b>	<b>883,416</b>	<b>481,209</b>	<b>251,993</b>	<b>15,008,485</b>
<b>Equity</b>							
<b>Contributed capital</b>							
Contributed capital	-	-	-	8,307,054	-	472,099	-
<b>Retained earnings</b>							
Reserved for debt service	4,777,435	-	-	-	-	-	-
Reserved for construction and maintenance	-	-	-	7,697,157	1,739,269	-	-
<b>Total reserved</b>	<b>4,777,435</b>	<b>-</b>	<b>-</b>	<b>7,697,157</b>	<b>1,739,269</b>	<b>-</b>	<b>-</b>
<b>Unreserved</b>	<b>179,674,467</b>	<b>15,268,408</b>	<b>790,097</b>	<b>9,719,999</b>	<b>3,548,949</b>	<b>2,574,556</b>	<b>5,044,080</b>
<b>Total retained earnings</b>	<b>184,451,902</b>	<b>15,268,408</b>	<b>790,097</b>	<b>17,417,156</b>	<b>5,288,218</b>	<b>2,574,556</b>	<b>5,044,080</b>
<b>Total equity</b>	<b>184,451,902</b>	<b>15,268,408</b>	<b>790,097</b>	<b>25,724,210</b>	<b>5,288,218</b>	<b>3,046,655</b>	<b>5,044,080</b>
<b>Total liabilities and equity</b>	<b>\$ 204,212,309</b>	<b>\$ 44,274,891</b>	<b>\$ 871,890</b>	<b>\$ 26,607,626</b>	<b>\$ 5,769,427</b>	<b>\$ 3,298,648</b>	<b>\$ 20,052,565</b>

continued

**County of Oakland  
Internal Service Funds  
Combining Balance Sheet  
September 30, 1999**

	Office Equipment	Facilities Maintenance and Operations	Motor Pool	Radio Communications	Micrographics	Telephone Communications	Mailing, Copier, and Printing	Total
<b>Assets</b>								
<b>Current assets</b>								
Cash and cash equivalents	\$ 3,127,636	\$ 3,558,377	\$ 1,532,502	\$ 1,524,255	\$ 178,518	\$ 2,191,851	\$ 242,883	\$ 108,626,361
Investments	-	-	-	-	665,000	-	-	119,444,234
Delinquent property taxes receivable	-	-	-	-	-	-	-	50,024,842
Due from other governmental units	-	1,000	-	60,830	991	-	4,847	856,527
Accrued interest receivable	16,842	7,972	319	8,688	4,483	1,591	312	7,267,340
Accounts receivable (net of allowance for uncollectibles where applicable)	-	134,684	6,234	27,736	39,300	1,922	-	1,855,610
Due from other funds	-	2,305,823	1,205	133,734	-	-	2,909	3,805,210
Inventories and supplies	-	167,258	81,503	181,456	-	-	189,375	1,013,988
Net investment in direct financing leases	173,537	-	-	-	-	-	-	173,537
Prepayments and other assets	-	-	305,500	191,592	-	-	-	2,081,910
<b>Total current assets</b>	<b>3,318,015</b>	<b>6,175,114</b>	<b>1,927,263</b>	<b>2,128,291</b>	<b>888,292</b>	<b>2,195,364</b>	<b>440,326</b>	<b>295,149,559</b>
<b>Fixed assets, at cost</b>								
Land and improvements	-	598,657	-	-	-	-	-	728,657
Buildings and improvements	-	3,096,309	424,860	-	-	-	-	3,892,576
Equipment and vehicles	3,866,184	1,906,453	6,863,962	10,759,177	251,298	2,563,312	357,744	74,875,082
	3,866,184	5,601,419	7,288,822	10,759,177	251,298	2,563,312	357,744	79,496,315
Less: Accumulated depreciation	2,889,347	4,116,406	4,713,351	4,781,232	161,056	2,305,225	331,119	41,095,633
<b>Fixed assets, net</b>	<b>976,837</b>	<b>1,485,013</b>	<b>2,575,471</b>	<b>5,977,945</b>	<b>90,242</b>	<b>258,087</b>	<b>26,625</b>	<b>38,400,682</b>
<b>Total assets</b>	<b>\$ 4,294,852</b>	<b>\$ 7,660,127</b>	<b>\$ 4,502,734</b>	<b>\$ 8,106,236</b>	<b>\$ 978,534</b>	<b>\$ 2,453,451</b>	<b>\$ 466,951</b>	<b>\$ 333,550,241</b>

continued

**County of Oakland  
Internal Service Funds  
Combining Balance Sheet  
September 30, 1999**

	Office Equipment	Facilities maintenance and Operations	Motor Pool	Radio Communications	Micrographics	Telephone Communications	Mailing, Copier, and Printing	Total
<b>Liabilities and Equity</b>								
<b>Current liabilities</b>								
Vouchers payable	\$ 64,320	\$ 538,977	\$ 62,699	\$ 115,130	\$ 150	\$ 15,791	\$ 15,907	\$ 2,040,508
Due to other funds	133,734	285,065	35,072	195,007	985	-	11,404	8,846,972
Current portion of long-term debt	-	-	-	-	-	-	-	10,000,000
Current portion of workers' compensation	-	-	-	-	-	-	-	1,388,629
Current portion of advances payable	-	-	-	17,500	-	-	-	17,500
Current portion of capital lease obligations	-	-	17,293	-	-	-	-	17,293
Acc	-	-	-	-	-	-	-	31,443
Other accrued liabilities	1,474	991,208	9,628	-	-	51,242	-	19,461,317
<b>Total current liabilities</b>	<b>199,528</b>	<b>1,815,250</b>	<b>124,692</b>	<b>327,637</b>	<b>1,135</b>	<b>67,033</b>	<b>27,311</b>	<b>41,803,662</b>
<b>Other liabilities</b>								
Accrued workers' compensation	-	-	-	-	-	-	-	12,873,938
Accrued unreported health costs	-	-	-	-	-	-	-	2,350,000
Accrued sick and annual leave	-	-	-	-	-	-	-	11,008,772
<b>Total other liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,232,710</b>
<b>Total liabilities</b>	<b>199,528</b>	<b>1,815,250</b>	<b>124,692</b>	<b>327,637</b>	<b>1,135</b>	<b>67,033</b>	<b>27,311</b>	<b>68,036,372</b>
<b>Equity</b>								
Contributed capital	246,223	59,814	51,439	4,102,017	-	-	-	13,238,646
<b>Retained earnings</b>								
Reserved for debt service	-	-	-	-	-	-	-	4,777,435
Reserved for construction and maintenance	-	-	123,033	-	-	-	-	9,559,459
<b>Total reserved</b>	<b>-</b>	<b>-</b>	<b>123,033</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,336,894</b>
Unreserved	3,849,101	5,785,063	4,203,570	3,676,582	977,399	2,386,418	439,640	237,938,329
<b>Total retained earnings</b>	<b>3,849,101</b>	<b>5,785,063</b>	<b>4,326,603</b>	<b>3,676,582</b>	<b>977,399</b>	<b>2,386,418</b>	<b>439,640</b>	<b>252,275,223</b>
<b>Total equity</b>	<b>4,095,324</b>	<b>5,844,877</b>	<b>4,378,042</b>	<b>7,778,599</b>	<b>977,399</b>	<b>2,386,418</b>	<b>439,640</b>	<b>265,513,869</b>
<b>Total liabilities and equity</b>	<b>\$ 4,294,852</b>	<b>\$ 7,660,127</b>	<b>\$ 4,502,734</b>	<b>\$ 8,106,236</b>	<b>\$ 978,534</b>	<b>\$ 2,453,451</b>	<b>\$ 466,951</b>	<b>\$ 333,550,241</b>



**County of Oakland  
Internal Service Funds  
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings  
For the Year Ended September 30, 1999**

	<b>Delinquent Tax Revolving</b>	<b>Fringe Benefits</b>	<b>Materials Management</b>	<b>Information Technology</b>	<b>CLEMIS</b>	<b>Drain Equipment</b>	<b>Liability Insurance</b>
Operating revenue							
Charges for services	\$ 10,010,789	\$ 64,926,743	\$ 3,572,400	\$ 21,399,513	\$ 1,963,319	\$ 2,244,942	\$ 2,852,055
Operating expenses							
Salaries	-	348,102	250,999	5,930,082	343,655	203,367	310,111
Fringe benefits	-	54,812,875	103,791	2,042,627	107,859	70,347	114,319
Contractual services	142,611	5,694,983	51,633	8,056,023	185,377	294,957	2,663,000
Commodities	-	10,331	3,121,329	807,761	346	247,420	4,521
Depreciation	-	-	4,391	7,379,554	154,393	486,271	1,092
Internal services	65,089	230	124,285	1,118,584	900,000	509,142	105,441
Total operating expenses	207,700	60,866,521	3,656,428	25,334,631	1,691,630	1,811,504	3,198,484
Operating income (loss)	9,803,089	4,060,222	(84,028)	(3,935,118)	271,689	433,438	(346,429)
Nonoperating revenues (expenses)							
Interest revenue	6,373,208	1,879,460	13,705	129,216	143,067	17,587	942,287
Interest expense	(450,574)	-	-	(63,573)	-	-	-
Gain (loss) on sale of property and equipment	-	-	-	14,623	-	59,736	-
Net nonoperating revenues	5,922,634	1,879,460	13,705	80,266	143,067	77,323	942,287
Income (loss) before operating transfers	15,725,723	5,939,682	(70,323)	(3,854,852)	414,756	510,761	595,858
Operating transfers in	-	-	-	6,417,688	2,744,750	-	-
Operating transfers out	(12,164,198)	(1,600,000)	-	-	-	-	-
Net income (loss)	3,561,525	4,339,682	(70,323)	2,562,836	3,159,506	510,761	595,858
Retained earnings at October 1, 1998	180,890,377	10,928,726	860,420	14,854,320	2,128,712	2,063,795	4,448,222
Retained earnings at September 30, 1999	\$ 184,451,902	\$ 15,268,408	\$ 790,097	\$ 17,417,156	\$ 5,288,218	\$ 2,574,556	\$ 5,044,080

continued

**County of Oakland  
Internal Service Funds  
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings  
For the Year Ended September 30, 1999**

	Office Equipment	Facilities Maintenance and Operations	Motor Pool	Radio Communications	Micrographics	Telephone Communications	Mailing, Copier, and Printing	Total
Operating revenue								
Charges for services	\$ 311,198	\$ 20,576,163	\$ 4,040,354	\$ 1,947,516	\$ 757,034	\$ 3,865,682	\$ 2,049,590	\$ 140,517,298
Operating expenses								
Salaries	42,831	6,384,893	478,561	374,659	237,242	315,096	291,809	15,511,407
Fringe benefits	17,264	2,780,941	212,569	133,965	92,455	124,973	120,717	60,734,702
Contractual services	91,508	8,615,005	1,092,998	636,450	97,470	2,883,112	771,923	31,277,050
Commodities	225	1,098,538	1,997,125	298,812	1,787	206,745	1,202,692	8,997,632
Depreciation	330,060	160,308	1,229,186	987,787	24,542	207,699	25,788	10,991,071
Internal services	348	979,452	206,661	135,896	56,390	21,309	224,501	4,447,328
Total operating expenses	482,236	20,019,137	5,217,100	2,567,569	509,886	3,758,934	2,637,430	131,959,190
Operating income (loss)	(171,038)	557,026	(1,176,746)	(620,053)	247,148	106,748	(587,840)	8,558,108
Nonoperating revenues (expenses)								
Interest revenue	186,737	220,725	50,790	48,613	29,434	22,274	25,001	10,082,104
Interest expense	-	-	(4,864)	-	-	-	-	(519,011)
Gain (loss) on sale of property and equipment	5,791	-	489,549	-	-	-	-	569,699
Net nonoperating revenues	192,528	220,725	535,475	48,613	29,434	22,274	25,001	10,132,792
Income (loss) before operating transfers	21,490	777,751	(641,271)	(571,440)	276,582	129,022	(562,839)	18,690,900
Operating transfers in	-	904,276	339,595	508,425	-	890,000	-	11,804,734
Operating transfers out	(1,105,000)	(2,350,000)	-	-	-	-	-	(17,219,198)
Net income (loss)	(1,083,510)	(667,973)	(301,676)	(63,015)	276,582	1,019,022	(562,839)	13,276,436
Retained earnings at October 1, 1998	4,932,611	6,453,036	4,628,279	3,739,597	700,817	1,367,396	1,002,479	238,998,787
Retained earnings at September 30, 1999	\$ 3,849,101	\$ 5,785,063	\$ 4,326,603	\$ 3,676,582	\$ 977,399	\$ 2,386,418	\$ 439,640	\$ 252,275,223

**County of Oakland  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Year Ended September 30, 1999**

	<b>Delinquent Tax Revolving</b>	<b>Fringe Benefits</b>	<b>Materials Management</b>	<b>Information Technology</b>	<b>CLEMIS</b>	<b>Drain Equipment</b>	<b>Liability Insurance</b>
<b>Cash flows from operating activities</b>							
Cash received from users	\$ 8,614,339	\$ 67,243,233	\$ 3,570,467	\$ 21,308,043	\$ 1,974,766	\$ 2,605,298	\$ 2,868,598
Cash paid to suppliers	(180,336)	(68,106,232)	(3,270,411)	(13,279,329)	(727,131)	(1,185,244)	(1,790,813)
Cash paid to employees	-	(348,102)	(250,999)	(5,930,082)	(343,655)	(203,367)	(310,111)
<b>Net cash provided by (used in) operating activities</b>	<b>8,434,003</b>	<b>(1,211,101)</b>	<b>49,057</b>	<b>2,098,632</b>	<b>903,980</b>	<b>1,216,687</b>	<b>767,674</b>
<b>Cash flows from noncapital financing activities</b>							
Operating transfers in	-	-	-	1,811,195	-	-	-
Operating transfers out	(4,164,198)	(1,600,000)	-	-	-	-	-
Issuance of long-term debt	25,000,000	-	-	-	-	-	-
Advances returned	1,600,000	-	-	-	-	-	-
Repayments on advances	-	-	-	(1,600,000)	-	-	-
Interest paid on advances	-	-	-	(86,063)	-	-	-
Interest paid on long-term debt	(464,854)	-	-	-	-	-	-
Principal payment on long-term debt	(29,500,000)	-	-	-	-	-	-
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>(7,529,052)</b>	<b>(1,600,000)</b>	<b>-</b>	<b>125,132</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash flows from capital and related financing activities</b>							
Operating transfers in	-	-	-	4,606,493	2,744,750	-	-
Proceeds on sale of fixed assets	-	-	-	42,021	-	71,235	-
Acquisition of fixed assets	-	-	-	(14,996,171)	(971,083)	(707,572)	-
Principal paid on capital leases	-	-	-	-	-	-	-
Amount received on direct financing leases	-	-	-	-	-	-	-
Interest paid on equipment contracts and capital leases	-	-	-	-	-	-	-
<b>Net cash provided by (used in) capital and related financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,347,657)</b>	<b>1,773,667</b>	<b>(636,337)</b>	<b>-</b>
<b>Cash flows from investing activities</b>							
Purchase of investments	(118,779,234)	-	-	-	-	-	-
Interest on investments	6,613,901	1,838,209	14,648	139,588	140,611	18,243	986,208
Sale of investments	56,996,025	10,000,000	-	-	400,000	-	-
<b>Net cash provided by (used in) investing activities</b>	<b>(55,169,308)</b>	<b>11,838,209</b>	<b>14,648</b>	<b>139,588</b>	<b>540,611</b>	<b>18,243</b>	<b>986,208</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(54,264,357)</b>	<b>9,027,108</b>	<b>63,705</b>	<b>(7,984,305)</b>	<b>3,218,258</b>	<b>598,593</b>	<b>1,753,882</b>
Cash and cash equivalents at October 1, 1998	82,157,894	32,305,285	490,716	8,460,662	1,427,874	765,959	18,249,065
Cash and cash equivalents at September 30, 1999	\$ 27,893,537	\$ 41,332,393	\$ 554,421	\$ 476,357	\$ 4,646,132	\$ 1,364,552	\$ 20,002,947

continued

**County of Oakland  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Year Ended September 30, 1999**

	<b>Delinquent Tax Revolving</b>	<b>Fringe Benefits</b>	<b>Materials Management</b>	<b>Information Technology</b>	<b>CLEMIS</b>	<b>Drain Equipment</b>	<b>Liability Insurance</b>
Operating income (loss)	\$ 9,803,089	\$ 4,060,222	\$ (84,028)	\$ (3,935,118)	\$ 271,689	\$ 433,438	\$ (346,429)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities							
Depreciation expense	-	-	4,391	7,379,554	154,393	486,271	1,092
(Increase) in delinquent property taxes receivable	(2,085,024)	-	-	-	-	-	-
(Increase) decrease in due from other governmental units	391,202	(123)	(351)	(63,042)	25,296	-	-
(Increase) decrease in accounts receivable	22,490	(311,333)	(1,582)	49,763	(7,602)	220,684	16,862
(Increase) decrease in due from other funds	-	2,627,946	-	(78,191)	(6,247)	139,672	(319)
(Increase) decrease in inventories and supplies	-	-	78,833	14,960	-	-	-
(Increase) decrease in prepayments and other assets	383,705	398,216	(487)	(958,755)	(75)	-	89
Increase (decrease) in vouchers payable	27,364	98,544	38,429	(523,070)	(960)	20,936	(88,155)
Increase (decrease) in accrued payroll	-	-	-	-	-	-	-
Increase (decrease) in due to other funds	(203,494)	(4,163,645)	13,852	81,375	(2,017)	(84,967)	(796,388)
(Decrease) in current portion of workers' compensation	-	(373,398)	-	-	-	-	-
Increase (decrease) in other accrued liabilities	94,671	(52,269)	-	131,156	469,503	653	1,980,922
Increase in accrued workers' compensation	-	441,348	-	-	-	-	-
(Decrease) in accrued unreported health care costs	-	(3,390,088)	-	-	-	-	-
(Decrease) in accrued sick and annual leave	-	(546,521)	-	-	-	-	-
Net cash provided by (used in) operating activities	<u>\$ 8,434,003</u>	<u>\$ (1,211,101)</u>	<u>\$ 49,057</u>	<u>\$ 2,098,632</u>	<u>\$ 903,980</u>	<u>\$ 1,216,687</u>	<u>\$ 767,674</u>

continued

**County of Oakland**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**For the Year Ended September 30, 1999**

	Office Equipment	Facilities Maintenance and Operations	Motor Pool	Radio Communications	Micrographics	Telephone Communications	Mailing, Copier, and Printing	Total
<b>Cash flows from operating activities</b>								
Cash received from users	\$ 311,937	\$ 18,423,747	\$ 4,035,635	\$ 1,948,731	\$ 745,261	\$ 3,865,431	\$ 2,048,887	\$ 139,564,373
Cash paid to suppliers	(65,618)	(12,114,398)	(3,149,449)	(1,262,177)	(250,412)	(3,182,987)	(2,292,768)	(110,857,305)
Cash paid to employees	(42,831)	(6,470,684)	(478,561)	(374,659)	(237,242)	(315,096)	(291,809)	(15,597,198)
<b>Net cash provided by (used in) operating activities</b>	<b>203,488</b>	<b>(161,335)</b>	<b>407,625</b>	<b>311,895</b>	<b>257,607</b>	<b>367,348</b>	<b>(535,690)</b>	<b>13,109,870</b>
<b>Cash flows from noncapital financing activities</b>								
Operating transfers in	-	904,276	-	-	-	890,000	-	3,605,471
Operating transfers out	(1,105,000)	(2,350,000)	-	-	-	-	-	(9,219,198)
Issuance of long-term debt	-	-	-	-	-	-	-	25,000,000
Advances returned	-	-	-	-	-	-	-	1,600,000
Repayments on advances	-	-	-	(17,500)	-	-	-	(1,617,500)
Interest paid on advances	-	-	-	-	-	-	-	(86,063)
Interest paid on long-term debt	-	-	-	-	-	-	-	(464,854)
Principal payment on long-term debt	-	-	-	-	-	-	-	(29,500,000)
<b>Net cash provided by (used in) noncapital financing activities</b>	<b>(1,105,000)</b>	<b>(1,445,724)</b>	<b>-</b>	<b>(17,500)</b>	<b>-</b>	<b>890,000</b>	<b>-</b>	<b>(10,682,144)</b>
<b>Cash flows from capital and related financing activities:</b>								
Operating transfers in	-	-	339,595	508,425	-	-	-	8,199,263
Proceeds on sale of fixed assets	3,042	-	627,262	25,551	-	-	-	769,111
Acquisition of fixed assets	(113,576)	(95,592)	(1,219,133)	(501,518)	(4,390)	(96,721)	-	(18,705,756)
Principal paid on capital leases	-	-	(50,408)	-	-	-	-	(50,408)
Amount received on direct financing leases	201,882	-	-	-	-	-	-	201,882
Interest paid on equipment contracts and capital leases	-	-	(4,864)	-	-	-	-	(4,864)
<b>Net cash provided by (used in) capital and related financing activities</b>	<b>91,348</b>	<b>(95,592)</b>	<b>(307,548)</b>	<b>32,458</b>	<b>(4,390)</b>	<b>(96,721)</b>	<b>-</b>	<b>(9,590,772)</b>
<b>Cash flows from investing activities:</b>								
Purchase of investments	-	-	-	-	(665,000)	-	-	(119,444,234)
Interest on investments	191,885	219,899	51,146	44,998	26,740	25,782	25,442	10,337,300
Sale of investments	-	-	-	-	-	-	-	67,396,025
<b>Net cash provided by (used in) investing activities</b>	<b>191,885</b>	<b>219,899</b>	<b>51,146</b>	<b>44,998</b>	<b>(638,260)</b>	<b>25,782</b>	<b>25,442</b>	<b>(41,710,909)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(618,279)</b>	<b>(1,482,752)</b>	<b>151,223</b>	<b>371,851</b>	<b>(385,043)</b>	<b>1,186,409</b>	<b>(510,248)</b>	<b>(48,873,955)</b>
Cash and cash equivalents at October 1, 1998	3,745,915	5,041,129	1,381,279	1,152,404	563,561	1,005,442	753,131	157,500,316
Cash and cash equivalents at September 30, 1999	\$ 3,127,636	\$ 3,558,377	\$ 1,532,502	\$ 1,524,255	\$ 178,518	\$ 2,191,851	\$ 242,883	\$ 108,626,361

continued

**County of Oakland  
Internal Service Funds  
Combining Statement of Cash Flows  
For the Year Ended September 30, 1999**

	Office Equipment	Facilities Maintenance and Operations	Motor Pool	Radio Communications	Micrographics	Telephone Communications	Mailing, Copier, and Printing	Total
Operating income (loss)	\$ (171,038)	\$ 557,026	\$ (1,176,746)	\$ (620,053)	\$ 247,148	\$ 106,748	\$ (587,840)	\$ 8,558,108
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:								
Depreciation expense	330,060	160,308	1,229,186	987,787	24,542	207,699	25,788	10,991,071
(Increase) decrease in delinquent property taxes receivable	-	-	-	-	-	-	-	(2,085,024)
(Increase) decrease in due from other governmental units	-	3,599	-	8,436	977	-	(194)	365,800
(Increase) decrease in accounts receivable	30	90,764	(6,234)	(7,819)	(12,750)	(882)	1,976	54,367
(Increase) decrease in due from other funds	709	(2,246,779)	1,515	598	-	631	(2,485)	437,050
(Increase) decrease in inventories and supplies	-	(57,044)	(5,093)	(136,898)	-	-	7,476	(97,766)
(Increase) decrease in prepayments and other assets	-	14,050	324,785	(4,591)	-	-	-	156,937
Increase (decrease) in vouchers payable	42,253	194,136	18,168	76,429	(3,295)	2,581	9,004	(87,636)
Increase (decrease) in accrued payroll	-	(85,791)	-	-	-	-	-	(85,791)
Increase (decrease) in due to other funds	-	217,188	34,370	8,006	985	(671)	10,585	(4,884,821)
(Decrease) in current portion of workers' compensation	-	-	-	-	-	-	-	(373,398)
Increase (decrease) in other accrued liabilities	1,474	991,208	(12,326)	-	-	51,242	-	3,656,234
Increase in accrued workers' compensation	-	-	-	-	-	-	-	441,348
(Decrease) in accrued unreported health care costs	-	-	-	-	-	-	-	(3,390,088)
(Decrease) in accrued sick and annual leave	-	-	-	-	-	-	-	(546,521)
Net cash provided by (used in) operating activities	<u>\$ 203,488</u>	<u>\$ (161,335)</u>	<u>\$ 407,625</u>	<u>\$ 311,895</u>	<u>\$ 257,607</u>	<u>\$ 367,348</u>	<u>\$ (535,690)</u>	<u>\$ 13,109,870</u>

Noncash transactions:

Capital and related financing included \$650,000 of capital assets contributed in the Information Technology fund; \$133,734 due to other funds and \$48,052 of contributed assets in the Office Equipment fund; disposal of fully depreciated assets of \$54,142 in the Materials Management fund, \$92,576 in the CLEMIS fund, \$11,149 in the Liability Insurance fund, \$313,194 in the Radio Communications fund, \$77,846 in the Micrographics fund, and \$2,169 in the Mailing, Copier and Printing fund, reduction of capital lease obligations and fixed assets related to the termination of lease agreement and return of the assets in the amount of \$31,743 in the Motor Pool fund; and due to other funds of \$8,000,000 related to operating transfers out in the Delinquent Tax Revolving fund.

## **County of Oakland Enterprise Funds**

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### **Enterprise Funds**

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

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

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

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

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

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

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

**County of Oakland  
Enterprise Funds  
Combining Balance Sheet  
September 30, 1999**

	Medical Care Facility	Airport Facilities	Clinton- Oakland S.D.S.	Huron- Rouge S.D.S.	Evergreen- Farmington S.D.S.	S.O.C.S.D.S.	Total
<b>Assets</b>							
<b>Current assets</b>							
Cash and cash equivalents	\$ 125,165	\$ 3,178,971	\$ 11,902,975	\$ 2,142,005	\$ 10,209,001	\$ 11,064,435	\$ 38,622,552
Investments	-	6,529,133	7,000,000	-	-	-	13,529,133
Due from other governmental units	-	-	3,849,977	959,099	6,446,263	4,294,884	15,550,223
Accrued interest receivable	-	39,649	76,096	12,550	24,750	7,260	160,305
Accounts receivable (net of allowances for uncollectibles where applicable)	869,683	212,712	-	-	-	-	1,082,395
Due from other funds	2,114	-	-	-	4,185,427	21,795	4,209,336
Prepayments and other assets	1,142	19,243	-	-	-	-	20,385
<b>Total current assets</b>	<b>998,104</b>	<b>9,979,708</b>	<b>22,829,048</b>	<b>3,113,654</b>	<b>20,865,441</b>	<b>15,388,374</b>	<b>73,174,329</b>
<b>Fixed assets, at cost</b>							
Land and improvements	15,533	28,841,559	25,725	19,748	27,681	625,998	29,556,244
Buildings and improvements	3,015,395	10,745,822	734,721	348,504	3,167,894	3,364,094	21,376,430
Equipment and vehicles	193,165	1,509,763	7,047	-	24,848	285,116	2,019,939
Sewage disposal systems	-	-	36,799,208	2,962,297	25,784,033	76,214,844	141,760,382
Construction in progress	-	16,790,704	-	-	-	-	16,790,704
	3,224,093	57,887,848	37,566,701	3,330,549	29,004,456	80,490,052	211,503,699
Less accumulated depreciation	1,823,843	10,763,983	15,064,246	1,720,208	16,389,467	56,897,692	102,659,439
<b>Fixed assets, net</b>	<b>1,400,250</b>	<b>47,123,865</b>	<b>22,502,455</b>	<b>1,610,341</b>	<b>12,614,989</b>	<b>23,592,360</b>	<b>108,844,260</b>
<b>Total assets</b>	<b>\$ 2,398,354</b>	<b>\$ 57,103,573</b>	<b>\$ 45,331,503</b>	<b>\$ 4,723,995</b>	<b>\$ 33,480,430</b>	<b>\$ 38,980,734</b>	<b>\$ 182,018,589</b>
<b>Liabilities and Equity</b>							
<b>Liabilities</b>							
Vouchers payable	\$ 81,837	\$ 16,764	\$ 180,683	\$ -	\$ 282,711	\$ 133,759	\$ 695,754
Due to other governmental units	-	38,901	1,658,792	793,313	3,485,107	7,385,083	13,361,196
Due to other funds	7,327	15,353	1,323,981	3,539	18,250	8,860	1,377,310
Other accrued liabilities	315,185	299,679	162,746	2,950	228,057	12,704	1,021,321
<b>Total liabilities</b>	<b>404,349</b>	<b>370,697</b>	<b>3,326,202</b>	<b>799,802</b>	<b>4,014,125</b>	<b>7,540,406</b>	<b>16,455,581</b>
<b>Equity</b>							
Contributed capital	1,357,624	43,936,471	22,502,455	1,610,341	12,614,989	23,117,060	105,138,940
Retained earnings							
Reserved for operations and maintenance	636,381	3,586,951	9,477,113	1,654,070	10,039,136	5,150,000	30,543,651
Unreserved	-	9,209,454	10,025,733	659,782	6,812,180	3,173,268	29,880,417
<b>Total retained earnings</b>	<b>636,381</b>	<b>12,796,405</b>	<b>19,502,846</b>	<b>2,313,852</b>	<b>16,851,316</b>	<b>8,323,268</b>	<b>60,424,068</b>
<b>Total equity</b>	<b>1,994,005</b>	<b>56,732,876</b>	<b>42,005,301</b>	<b>3,924,193</b>	<b>29,466,305</b>	<b>31,440,328</b>	<b>165,563,008</b>
<b>Total liabilities and equity</b>	<b>\$ 2,398,354</b>	<b>\$ 57,103,573</b>	<b>\$ 45,331,503</b>	<b>\$ 4,723,995</b>	<b>\$ 33,480,430</b>	<b>\$ 38,980,734</b>	<b>\$ 182,018,589</b>



**County of Oakland**  
**Enterprise Funds**  
**Combining Statement of Revenue Expenses, and Changes in Retained Earnings**  
**For the Years Ended September 30, 1999**

	Medical Care Facility	Airport Facilities	Clinton- Oakland S.D.S.	Huron- Rouge S.D.S.	Evergreen- Farmington S.D.S.	S.O.C.S.D.S.	Total
Operating revenues							
Service revenue	\$ 7,487,121	\$ 3,240,681	\$ 16,627,317	\$ 2,467,663	\$ 20,267,226	\$ 25,810,301	\$ 75,900,309
Provision for doubtful accounts and contractual discounts	(353,814)	-	-	-	-	-	(353,814)
Total charges for services	7,133,307	3,240,681	16,627,317	2,467,663	20,267,226	25,810,301	75,546,495
Other	952,388	4,473	612,072	30,778	32,935	2,589	1,635,235
Total operating revenues	8,085,695	3,245,154	17,239,389	2,498,441	20,300,161	25,812,890	77,181,730
Operating expenses							
Salaries	3,560,069	855,939	769,699	35,346	608,113	417,517	6,246,683
Fringe benefits	1,349,490	325,733	259,857	11,829	211,398	138,609	2,296,916
Contractual services	1,198,030	751,001	13,883,967	2,418,942	14,060,853	24,278,722	56,591,515
Commodities	1,383,336	40,140	101,040	164	53,360	234,194	1,812,234
Depreciation	137,934	836,402	751,384	66,216	585,229	1,680,924	4,058,089
Internal services	717,211	151,213	363,713	9,941	220,244	142,428	1,604,750
Total operating expenses	8,346,070	2,960,428	16,129,660	2,542,438	15,739,197	26,892,394	72,610,187
Operating income (loss)	(260,375)	284,726	1,109,729	(43,997)	4,560,964	(1,079,504)	4,571,543
Nonoperating revenues							
Interest revenue	-	394,726	822,404	94,529	482,833	565,707	2,360,199
Gain on sale of property and equipment	-	5,710	-	-	-	-	5,710
Net nonoperating revenues	-	400,436	822,404	94,529	482,833	565,707	2,365,909
Income (loss) before operating transfers	(260,375)	685,162	1,932,133	50,532	5,043,797	(513,797)	6,937,452
Operating transfers out	-	-	-	-	-	(2,560,000)	(2,560,000)
Net income (loss)	(260,375)	685,162	1,932,133	50,532	5,043,797	(3,073,797)	4,377,452
Add back depreciation closed to contributed capital	121,238	429,965	751,384	66,216	585,229	1,627,780	3,581,812
Net income (loss) closed to retained earnings	(139,137)	1,115,127	2,683,517	116,748	5,629,026	(1,446,017)	7,959,264
Retained earnings at October 1, 1998	775,518	11,681,278	16,819,329	2,197,104	11,222,290	9,769,285	52,464,804
Retained earnings at September 30, 1999	\$ 636,381	\$ 12,796,405	\$ 19,502,846	\$ 2,313,852	\$ 16,851,316	\$ 8,323,268	\$ 60,424,068

**County of Oakland  
Enterprise Funds  
Combining Statement of Cash Flows  
For the Years Ended September 30, 1999**

	Medical Care Facility	Airport Facilities	Clinton- Oakland S.D.S.	Huron- Rouge S.D.S.	Evergreen- Farmington S.D.S.	S.O.C.S.D.S.	Total
<b>Cash flows from operating activities</b>							
Cash received from users	\$ 8,104,609	\$ 3,167,831	\$ 16,328,718	\$ 2,331,356	\$ 16,706,807	\$ 24,437,235	\$ 71,076,556
Cash paid to suppliers	(4,762,543)	(1,929,905)	(13,477,957)	(2,350,645)	(14,614,364)	(23,826,481)	(60,961,895)
Cash paid to employees	(3,605,877)	(855,939)	(769,699)	(35,346)	(608,113)	(417,517)	(6,292,491)
<b>Net cash provided by (used in) operating activities</b>	<b>(263,811)</b>	<b>381,987</b>	<b>2,081,062</b>	<b>(54,635)</b>	<b>1,484,330</b>	<b>193,237</b>	<b>3,822,170</b>
<b>Cash flows from noncapital financing activities</b>							
Operating transfers out	-	-	-	-	-	(2,560,000)	(2,560,000)
<b>Net cash used in noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,560,000)</b>	<b>(2,560,000)</b>
Proceeds from sale of fixed assets	-	5,710	-	-	-	-	5,710
Acquisition of fixed assets	(14,910)	(448,024)	-	-	-	-	(462,934)
Net cash used in capital and related financing activities	(14,910)	(442,314)	-	-	-	-	(457,224)
<b>Cash flows from investing activities</b>							
Purchase of investments	-	(13,011,753)	(7,000,000)	-	-	-	(20,011,753)
Interest on investments	-	409,950	856,848	97,070	476,300	573,440	2,413,608
Proceeds from sale of investments	-	12,923,710	-	-	-	187,285	13,110,995
<b>Net cash provided by investing activities</b>	<b>-</b>	<b>321,907</b>	<b>(6,143,152)</b>	<b>97,070</b>	<b>476,300</b>	<b>760,725</b>	<b>(4,487,150)</b>
Net increase (decrease) in cash and cash equivalents	(278,721)	261,580	(4,062,090)	42,435	1,960,630	(1,606,038)	(3,682,204)
Cash and cash equivalents at October 1, 1998	403,886	2,917,391	15,965,065	2,099,570	8,248,371	12,670,473	42,304,756
Cash and cash equivalents at September 30, 1999	\$ 125,165	\$ 3,178,971	\$ 11,902,975	\$ 2,142,005	\$ 10,209,001	\$ 11,064,435	\$ 38,622,552
Operating income loss	\$ (260,375)	284,726	1,109,729	(43,997)	4,560,964	(1,079,504)	4,571,543
Adjustments to reconcile operating income (loss to net cash provided by (used in) operating activities							
Depreciation expense	137,934	836,402	751,384	66,216	585,229	1,680,924	4,058,089
(Increase) decrease in due from other governmental units	-	-	(910,671)	(167,085)	(2,056,045)	(1,358,226)	(4,492,027)
(Increase) decrease in accounts receivable	21,028	(77,323)	-	-	-	-	(56,295)
(Increase) decrease in due from other funds	(2,114)	-	-	-	(1,537,309)	(17,429)	(1,556,852)
(Increase) decrease in prepayments and other assets	(1,142)	(19,243)	-	-	-	234,361	213,976
Increase (decrease) in vouchers payable	63,743	8,616	(209,162)	-	281,975	(2,612)	142,560
(Decrease) in accrued payroll	(45,808)	-	-	-	-	-	(45,808)
Increase in due to other governmental units	-	1,232	657,800	126,235	363,514	958,908	2,107,689
Increase (decrease) in due to other funds	3,776	(671,815)	1,027,432	(38,954)	(281,232)	(230,862)	(191,655)
Increase (decrease) in other accrued liabilities	(180,853)	19,392	(345,450)	2,950	(432,766)	7,677	(929,050)
<b>Net cash provided by (used in) operating activities</b>	<b>\$ (263,811)</b>	<b>\$ 381,987</b>	<b>\$ 2,081,062</b>	<b>\$ (54,635)</b>	<b>\$ 1,484,330</b>	<b>\$ 193,237</b>	<b>\$ 3,822,170</b>

Noncash transactions:

Noncash capital and related financing activities included \$1,927,447 of capital assets contributed in the Airport Facilities Fund, and the disposal of fully depreciated capital assets of \$143,077 in the Medical Care Facility Fund.

# County of Oakland

## Fiduciary Funds

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### **Fiduciary Funds**

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

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

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

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

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

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

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

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

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

## County of Oakland Fiduciary Funds

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### Fiduciary Funds (continued)

***The Act 185 Debt Fund*** - is used to account for debt service activities of various County water and sewer projects where the County has not pledged faith and credit for the debt obligations. Final payment made in fiscal year 1999.

***The Restricted Funds Fund*** - is used to account for donations made for various specific purposes or other amounts held for disbursement at a future date. This consisted of Seven programs/sub-funds which were reclassified to the Special Revenue fund type, Same Fund name, in 1999: Children's Village Donations & Investments, Human Services Coordinating Council, Blind Handicapped Library, Oakland County Sheriff's Department Seized Funds, Prosecutor Citizens Reward, Litigation Child Care, and the Children's Summit. In addition, one sub-fund was segregated from this fund and reclassified to an agency fund type, Medical Care Facility Patient Trust.

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

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

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

***The Probate Court Trust Fund*** - an Agency fund type, was reclassified to Expendable Trust fund type in 1999.

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

***The Escheats Trust Fund*** - an Agency fund type, was reclassified to Expendable Trust fund type in 1999.

## County of Oakland Fiduciary Funds

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### Fiduciary Funds (continued)

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

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

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

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

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

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

***The Economic Development Fund*** - is used to account for funds necessary for administration of economic development programs:

- Economic Development Corporation administers the community approval process to issue tax-exempt bonds for development, with disbursement made to the Economic Development Corporation of Oakland County.
- Local Development Company administers the Small Business Administration 504 Loan Program. Disbursement is made to the Oakland County Local Development Company.
- Automation Alley, an organization dedicated to attracting and recruiting new employees to live and work in Oakland County.

**County of Oakland  
Fiduciary Funds  
Combining Balance Sheet  
September 30, 1999**

	Pension Trust Fund	Expendable Trust Funds							
		Oakland County Employees' Retirement	Retirees' Health Care Trust	Delinquent Personal Tax Administration	Economic Development Trust	Jail Inmate Commissary	Water and Sewer Trust	Escheats Trust	Probate Court Trust
<b>Assets</b>									
Cash and cash equivalents	\$ 17,224,708	\$ 3,768,734	\$ 1,083,406	\$ 12,195	\$ 351,426	\$ 1,341,836	\$ 109,470	\$ 16,363	
Investments	769,757,903	131,790,788	7,000,000	-	-	15,000,000	-	-	
Due from other governmental units	-	-	-	-	-	343,750	-	-	
Accrued interest receivable	3,906,022	902,562	-	-	455	212,622	-	-	
Accounts receivable	-	-	-	-	-	8,025,845	-	-	
Due from other funds	-	-	-	-	1,196	293,122	-	-	
Inventories and supplies	-	-	-	-	33,204	56,281	-	-	
Prepayments and other assets	-	44,706	-	-	-	-	-	-	
<b>Total assets</b>	<b>\$ 790,888,633</b>	<b>\$ 136,506,790</b>	<b>\$ 8,083,406</b>	<b>\$ 12,195</b>	<b>\$ 386,281</b>	<b>\$ 25,273,456</b>	<b>\$ 109,470</b>	<b>\$ 16,363</b>	
<b>Liabilities and Fund Balances</b>									
<b>Current liabilities</b>									
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ 63,825	\$ 1,529,764	\$ -	\$ -	
Due to other governmental units	-	-	-	-	-	4,637,745	109,470	-	
Due to other funds	-	597,898	-	-	38,792	2,901,813	-	-	
Other accrued liabilities	-	-	-	-	55	1,702,034	-	-	
<b>Total current liabilities</b>	<b>-</b>	<b>597,898</b>	<b>-</b>	<b>-</b>	<b>102,672</b>	<b>10,771,356</b>	<b>109,470</b>	<b>-</b>	
<b>Fund balances</b>									
<b>Reserved</b>									
Employees' pension benefits	790,888,633	-	-	-	-	-	-	-	
Actuarial funding requirements	-	135,908,892	-	-	-	-	-	-	
Programs	-	-	8,083,406	-	-	14,502,100	-	-	
<b>Total reserved</b>	<b>790,888,633</b>	<b>135,908,892</b>	<b>8,083,406</b>	<b>-</b>	<b>-</b>	<b>14,502,100</b>	<b>-</b>	<b>-</b>	
<b>Unreserved</b>									
Designated for programs	-	-	-	12,195	283,609	-	-	16,363	
<b>Total fund balances</b>	<b>790,888,633</b>	<b>135,908,892</b>	<b>8,083,406</b>	<b>12,195</b>	<b>283,609</b>	<b>14,502,100</b>	<b>-</b>	<b>16,363</b>	
<b>Total liabilities and fund balances</b>	<b>\$ 790,888,633</b>	<b>\$ 136,506,790</b>	<b>\$ 8,083,406</b>	<b>\$ 12,195</b>	<b>\$ 386,281</b>	<b>\$ 25,273,456</b>	<b>\$ 109,470</b>	<b>\$ 16,363</b>	

continued

**County of Oakland  
Fiduciary Funds  
Combing Balance Sheet,  
September 30, 1999**

**Agency Funds**

	<b>Special Trust</b>	<b>Public Library Trust</b>	<b>Register of Deeds Trust</b>	<b>District Court Trust</b>	<b>Prosecutor Forfeiture Evidence</b>	<b>Public Transportation Authority</b>	<b>Child Support Account</b>	<b>Undistributed Taxes</b>
<b>Assets</b>								
Cash and cash equivalents	\$ 859,555	\$ 335,585	\$ 3,206,134	\$ 967,149	\$ 907,367	\$ 23,107	\$ 1,659,725	\$ 99,786,535
Investments	49,816	-	-	-	-	-	-	-
Due from other governmental units	-	-	-	-	-	-	-	-
Accrued interest receivable	-	584	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Due from other funds	-	10,533	-	-	-	-	-	-
Inventories and supplies	-	-	-	-	-	-	-	-
Prepayments and other assets	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 909,371</b>	<b>\$ 346,702</b>	<b>\$ 3,206,134</b>	<b>\$ 967,149</b>	<b>\$ 907,367</b>	<b>\$ 23,107</b>	<b>\$ 1,659,725</b>	<b>\$ 99,786,535</b>
<b>Liabilities and Fund Balances</b>								
<b>Current liabilities</b>								
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other governmental units	-	-	6	-	-	-	-	99,785,718
Due to other funds	-	-	-	-	-	-	-	-
Other accrued liabilities	909,371	346,702	3,206,128	967,149	907,367	23,107	1,659,725	817
<b>Total current liabilities</b>	<b>909,371</b>	<b>346,702</b>	<b>3,206,134</b>	<b>967,149</b>	<b>907,367</b>	<b>23,107</b>	<b>1,659,725</b>	<b>99,786,535</b>
<b>Fund balances</b>								
<b>Reserved</b>								
Employees' pension benefits	-	-	-	-	-	-	-	-
Actuarial funding requirements	-	-	-	-	-	-	-	-
Programs	-	-	-	-	-	-	-	-
<b>Total reserved</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unreserved</b>								
Designated for programs	-	-	-	-	-	-	-	-
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 909,371</b>	<b>\$ 346,702</b>	<b>\$ 3,206,134</b>	<b>\$ 967,149</b>	<b>\$ 907,367</b>	<b>\$ 23,107</b>	<b>\$ 1,659,725</b>	<b>\$ 99,786,535</b>

continued

**County of Oakland  
 Fiduciary Funds  
 Combing Balance Sheet,  
 September 30, 1999**

**Agency Funds**

	<b>Circuit Court Trust</b>	<b>Contractor's Retainage</b>	<b>Legatee Trust</b>	<b>M.C.F. Patient Trust</b>	<b>Jail Inmate Trust Account</b>	<b>Economic Development</b>	<b>Total</b>
<b>Assets</b>							
Cash and cash equivalents	\$ 5,609,163	\$ 2,282,527	\$ 220,192	\$ 16,908	\$ 132,507	\$ 1,191,990	\$ 141,106,582
Investments	162,311	-	-	-	-	300,000	924,060,818
Due from other governmental units	-	-	-	-	-	-	343,750
Accrued interest receivable	-	-	-	-	-	8,393	5,030,638
Accounts receivable	-	-	-	-	-	-	8,025,845
Due from other funds	-	-	-	-	-	-	304,851
Inventories and supplies	-	-	-	-	-	-	89,485
Prepayments and other assets	-	-	-	-	-	-	44,706
<b>Total assets</b>	<b>\$ 5,771,474</b>	<b>\$ 2,282,527</b>	<b>\$ 220,192</b>	<b>\$ 16,908</b>	<b>\$ 132,507</b>	<b>\$ 1,500,383</b>	<b>\$ 1,079,006,675</b>
<b>Liabilities and Funds Balances</b>							
<b>Current liabilities</b>							
Vouchers payable	\$ -	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ 1,593,619
Due to other governmental units	-	-	-	-	-	-	104,532,939
Due to other funds	-	-	-	-	-	-	3,538,503
Other accrued liabilities	5,771,474	2,282,527	220,192	16,878	132,507	1,500,383	19,646,416
<b>Total current liabilities</b>	<b>5,771,474</b>	<b>2,282,527</b>	<b>220,192</b>	<b>16,908</b>	<b>132,507</b>	<b>1,500,383</b>	<b>129,311,477</b>
<b>Fund balances</b>							
<b>Reserved</b>							
Employees' pension benefits	-	-	-	-	-	-	790,888,633
Actuarial funding requirements	-	-	-	-	-	-	135,908,892
Programs	-	-	-	-	-	-	22,585,506
<b>Total reserved</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>949,383,031</b>
<b>Unreserved</b>							
Designated for programs	-	-	-	-	-	-	312,167
<b>Total fund balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>949,695,198</b>
<b>Total liabilities and fund balances</b>	<b>\$ 5,771,474</b>	<b>\$ 2,282,527</b>	<b>\$ 220,192</b>	<b>\$ 16,908</b>	<b>\$ 132,507</b>	<b>\$ 1,500,383</b>	<b>\$ 1,079,006,675</b>



**County of Oakland**  
**Pension Trust Fund – Defined Benefit Plan – Primary Government**  
**Statement of Plan Net Assets**  
**September 30, 1999**

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	<b>Oakland County Employees' Retirement</b>
Cash and cash equivalents	\$ 17,224,708
Investments, at fair value	
Common stock	515,078,617
U.S. government securities	123,889,996
Corporate bonds	107,864,746
Municipal bonds	991,715
Real estate	21,932,829
Total investments	<u>769,757,903</u>
Receivables - interest and dividends	<u>3,906,022</u>
Fund balance reserved for employees' pension benefits	<u>\$ 790,888,633</u>

A schedule of funding progress for each plan is presented in the notes.

**County of Oakland**  
**Pension Trust Fund – Defined Benefit Plan – Primary Government**  
**Statement of Changes in Plan Net Assets**  
**For the Year Ended September 30, 1999**

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	<b>Oakland County Employees' Retirement</b>
Additions	
Contributions	
Employer	\$ -
Plan members	636,984
Total contributions	<u>636,984</u>
Investment income	
Interest and dividends	111,031,280
Total additions	<u>111,668,264</u>
Deductions	
Benefits	18,217,053
Distribution to defined contribution plan	1,344,197
Total deductions	<u>19,561,250</u>
Net increase	92,107,014
Net assets held in trust for employees' pension benefits	
At October 1, 1998	<u>698,781,619</u>
At September 30, 1999	<u>\$ 790,888,633</u>

**County of Oakland**  
**Expendable Trust Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended September 30, 1999**

	Retirees' Health Care Trust	Delinquent Personal Tax Administration	Economic Development Trust	Jail Inmate Commissary	Water and Sewer Trust	Escheats Trust	Probate Court Trust	Total
Revenues								
Other intergovernmental revenues	\$ -	\$ 751,230	\$ -	\$ -	\$ 28,073,886	\$ -	\$ -	\$ 28,825,116
Investment income	6,590,218	305,026	-	16,387	676,572	-	-	7,588,203
Other	13,653,791	-	-	1,027,158	-	381,080	16,363	15,078,392
Total revenues	<u>20,244,009</u>	<u>1,056,256</u>	<u>-</u>	<u>1,043,545</u>	<u>28,750,458</u>	<u>381,080</u>	<u>16,363</u>	<u>51,491,711</u>
Expenditures								
Salaries	-	246,275	-	202,255	3,681,143	-	-	4,129,673
Fringe benefits	-	97,906	-	84,426	1,283,652	-	-	1,465,984
Contractual services	7,711,821	167,915	971	15,594	17,690,952	381,080	-	25,968,333
Commodities	-	1,385	-	718,335	913,767	-	-	1,633,487
Internal services	-	98,946	-	14,869	1,228,900	-	-	1,342,715
Distribution to municipalities	-	-	-	-	1,790,360	-	-	1,790,360
Total expenditures	<u>7,711,821</u>	<u>612,427</u>	<u>971</u>	<u>1,035,479</u>	<u>26,588,774</u>	<u>381,080</u>	<u>-</u>	<u>36,330,552</u>
Excess of revenues over expenditures	<u>12,532,188</u>	<u>443,829</u>	<u>(971)</u>	<u>8,066</u>	<u>2,161,684</u>	<u>-</u>	<u>16,363</u>	<u>15,161,159</u>
Other financing uses								
Operating transfers out	-	-	-	(38,792)	-	-	-	(38,792)
Excess of revenues over expenditures and financing uses	<u>12,532,188</u>	<u>443,829</u>	<u>(971)</u>	<u>(30,726)</u>	<u>2,161,684</u>	<u>-</u>	<u>16,363</u>	<u>15,122,367</u>
Fund balances at October 1, 1998	<u>123,376,704</u>	<u>7,639,577</u>	<u>13,166</u>	<u>314,335</u>	<u>12,340,416</u>	<u>-</u>	<u>-</u>	<u>143,684,198</u>
Fund balances at September 30, 1999	<u>\$ 135,908,892</u>	<u>\$ 8,083,406</u>	<u>\$ 12,195</u>	<u>\$ 283,609</u>	<u>\$ 14,502,100</u>	<u>\$ -</u>	<u>\$ 16,363</u>	<u>\$ 158,806,565</u>

**County of Oakland**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities**  
**For the Year Ended September 30, 1999**

	Balance October 1, 1998	Additions	Deductions	Balance September 30, 1999
<b>Act 185 Debt</b>				
Assets				
Cash and cash equivalents	\$ 37,644	\$ 39,720	\$ 77,364	\$ -
Liabilities				
Vouchers payable	\$ -	\$ 39,004	\$ 39,004	\$ -
Due to other governmental units	37,644	1,360	39,004	-
Total	\$ 37,644	\$ 40,364	\$ 78,008	\$ -
<b>Restricted Funds</b>				
Assets				
Cash and cash equivalents	\$ 484,882	\$ -	\$ 484,882	\$ -
Investments	11,000	-	11,000	-
Total	\$ 495,882	\$ -	\$ 495,882	\$ -
Liabilities				
Vouchers payable	\$ 103,129	\$ -	\$ 103,129	\$ -
Other accrued liabilities	392,753	-	392,753	-
Total	\$ 495,882	\$ -	\$ 495,882	\$ -
<b>Special Trust</b>				
Assets				
Cash and cash equivalents	\$ 304,074	\$ 3,985,431	\$ 3,429,950	\$ 859,555
Investments	9,207	40,609	-	49,816
Total	\$ 313,281	\$ 4,026,040	\$ 3,429,950	\$ 909,371
Liabilities				
Vouchers payable	\$ -	\$ 770,906	\$ 770,906	\$ -
Other accrued liabilities	313,281	4,020,982	3,424,892	909,371
Total	\$ 313,281	\$ 4,791,888	\$ 4,195,798	\$ 909,371

continued

**County of Oakland**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities,**  
**For the Year Ended September 30, 1999**

	October 1, 1998	Additions	Deductions	September 30, 1999
<b>Public Library Trust</b>				
Assets				
Cash and cash equivalents	332,105	2,551,278	2,547,798	335,585
Accrued interest receivable	731	584	731	584
Due from other funds	12,220	153,148	154,835	10,533
Total	<u>\$ 345,056</u>	<u>\$ 2,705,010</u>	<u>\$ 2,703,364</u>	<u>\$ 346,702</u>
Liabilities				
Vouchers payable	\$ -	\$ 1,356,850	\$ 1,356,850	\$ -
Due to other governmental units	-	-	-	-
Due to other funds	-	-	-	-
Other accrued liabilities	345,056	2,676,290	2,674,644	346,702
Total	<u>\$ 345,056</u>	<u>\$ 4,033,140</u>	<u>\$ 4,031,494</u>	<u>\$ 346,702</u>
<b>Register of Deeds Trust</b>				
Assets				
Cash and cash equivalents	<u>\$ 1,686,310</u>	<u>\$ 26,128,048</u>	<u>\$ 24,608,224</u>	<u>\$ 3,206,134</u>
Liabilities				
Vouchers payable	\$ -	\$ 23,591,497	\$ 23,591,497	\$ -
Due to other governmental units	-	6	-	6
Other accrued liabilities	1,686,310	26,128,042	24,608,224	3,206,128
Total	<u>\$ 1,686,310</u>	<u>\$ 49,719,545</u>	<u>\$ 48,199,721</u>	<u>\$ 3,206,134</u>
<b>District Court Trust</b>				
Assets				
Cash and cash equivalents	<u>\$ 857,522</u>	<u>\$ 3,458,120</u>	<u>\$ 3,348,493</u>	<u>\$ 967,149</u>
Liabilities				
Vouchers payable	\$ -	\$ 35,000	\$ 35,000	\$ -
Due to other funds	-	-	-	-
Other accrued liabilities	857,522	3,458,120	3,348,493	967,149
Total	<u>\$ 857,522</u>	<u>\$ 3,493,120</u>	<u>\$ 3,383,493</u>	<u>\$ 967,149</u>

continued

**County of Oakland**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities,**  
**For the Year Ended September 30, 1999**

	Balance October 1, 1998	Additions	Deductions	Balance September 30, 1999
<b>Prosecutor Forfeiture Evidence</b>				
Assets				
Cash and cash equivalents	\$ 1,179,267	\$ 394,195	\$ 666,095	\$ 907,367
Liabilities				
Vouchers payable	\$ -	\$ 611,540	\$ 611,540	\$ -
Other accrued liabilities	1,179,267	698,450	970,350	907,367
<b>Total</b>	<b>\$ 1,179,267</b>	<b>\$ 1,309,990</b>	<b>\$ 1,581,890</b>	<b>\$ 907,367</b>
<b>Public Transportation Authority</b>				
Assets				
Cash and cash equivalents	\$ 29,417	\$ 10,837,611	\$ 10,843,921	\$ 23,107
Due from other funds	151	3,450,781	3,450,932	-
<b>Total</b>	<b>\$ 29,568</b>	<b>\$ 14,288,392</b>	<b>\$ 14,294,853</b>	<b>\$ 23,107</b>
Liabilities				
Vouchers payable	\$ -	\$ 7,322,379	\$ 7,322,379	\$ -
Due to other governmental units	26,233	42,546	68,779	-
Other accrued liabilities	3,335	7,344,133	7,324,361	23,107
<b>Total</b>	<b>\$ 29,568</b>	<b>\$ 14,709,058</b>	<b>\$ 14,715,519</b>	<b>\$ 23,107</b>
<b>Probate Court Trust</b>				
Assets				
Cash and cash equivalents	\$ 27,957	\$ -	\$ 27,957	\$ -
Liabilities				
Other accrued liabilities	\$ 27,957	\$ -	\$ 27,957	\$ -
<b>Child Support Account</b>				
Assets				
Cash and cash equivalents	\$ 1,493,946	\$ 166,018,665	\$ 165,852,886	\$ 1,659,725
Liabilities				
Other accrued liabilities	\$ 1,493,946	\$ 166,018,665	\$ 165,852,886	\$ 1,659,725

continued

**County of Oakland**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities,**  
**For the Year Ended September 30, 1999**

	Balance October 1, 1998	Additions	Deductions	Balance September 30, 1999
<b>Escheats Trust</b>				
Assets				
Cash and cash equivalents	\$ 134,369	\$ -	\$ 134,369	\$ -
Liabilities				
Due to other governmental units	\$ 134,369	\$ -	\$ 134,369	\$ -
<b>Undistributed Taxes</b>				
Assets				
Cash and cash equivalents	\$75,001,887	\$1,203,401,690	\$1,178,617,042	\$ 99,786,535
Liabilities				
Vouchers payable	\$ -	\$ 375,323,355	\$ 375,323,355	\$ -
Due to other governmental units	74,998,976	1,093,256,572	1,068,469,830	99,785,718
Due to other funds	2,257	84,454,632	84,456,889	-
Other accrued liabilities	654	25,638,335	25,638,172	817
Total	\$75,001,887	\$1,578,672,894	\$1,553,888,246	\$ 99,786,535
<b>Circuit Court Trust</b>				
Assets				
Cash and cash equivalents	\$ 7,614,084	\$ 5,491,833	\$ 7,496,754	\$ 5,609,163
Investments	206,050	8,951	52,690	162,311
	\$ 7,820,134	\$ 5,500,784	\$ 7,549,444	\$ 5,771,474
Liabilities				
Vouchers payable	\$ -	\$ 6,439,906	\$ 6,439,906	\$ -
Other accrued liabilities	7,820,134	5,448,094	7,496,754	5,771,474
	\$ 7,820,134	\$ 11,888,000	\$ 13,936,660	\$ 5,771,474
<b>Contractor's Retainage</b>				
Assets				
Cash and cash equivalents	\$ 2,428,533	\$ 834,080	\$ 980,086	\$ 2,282,527
Liabilities				
Vouchers payable	\$ -	\$ 1,132,432	\$ 1,132,432	\$ -
Other accrued liabilities	2,428,533	998,100	1,144,106	2,282,527
Total	\$ 2,428,533	\$ 2,130,532	\$ 2,276,538	\$ 2,282,527

continued

**County of Oakland**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities,**  
**For the Year Ended September 30, 1999**

	Balance October 1, 1998	Additions	Deductions	Balance September 30, 1999
<b>Legatee Trust</b>				
Assets				
Cash and cash equivalents	\$ 177,290	\$ 327,164	\$ 284,262	\$ 220,192
Investments	110,206	-	110,206	-
Total	<u>\$ 287,496</u>	<u>\$ 327,164</u>	<u>\$ 394,468</u>	<u>\$ 220,192</u>
Liabilities				
Vouchers payable	\$ -	\$ 32,974	\$ 32,974	\$ -
Other accrued liabilities	287,496	219,978	287,282	220,192
Total	<u>\$ 287,496</u>	<u>\$ 252,952</u>	<u>\$ 320,256</u>	<u>\$ 220,192</u>
<b>Social Welfare</b>				
Assets				
Cash and cash equivalents	\$ 6,753	\$ -	\$ 6,753	\$ -
Accounts receivable	72,080	-	72,080	-
Due from other funds	4,500	-	4,500	-
Total	<u>\$ 83,333</u>	<u>\$ -</u>	<u>\$ 83,333</u>	<u>\$ -</u>
Liabilities				
Due to other governmental units	\$ 72,080	\$ -	\$ 72,080	\$ -
Other accrued liabilities	11,253	-	11,253	-
Total	<u>\$ 83,333</u>	<u>\$ -</u>	<u>\$ 83,333</u>	<u>\$ -</u>
<b>M.C.F. Patient Trust</b>				
Assets				
Cash and cash equivalents	\$ -	\$ 66,902	\$ 49,994	\$ 16,908
Liabilities				
Vouchers payable	\$ -	\$ 14,106	\$ 14,076	\$ 30
Other accrued liabilities	-	30,984	14,106	16,878
Total	<u>\$ -</u>	<u>\$ 45,090</u>	<u>\$ 28,182</u>	<u>\$ 16,908</u>
<b>Jail Inmate Trust Account</b>				
Assets				
Cash and cash equivalents	\$ 132,265	\$ 2,248,490	\$ 2,248,248	\$ 132,507
Liabilities				
Other accrued liabilities	\$ 132,265	\$ 2,248,490	\$ 2,248,248	\$ 132,507

continued



**County of Oakland**  
**Agency Funds**  
**Combining Statement of Changes in Assets and Liabilities,**  
**For the Year Ended September 30, 1999**

	Balance October 1, 1998	Additions	Deductions	Balance September 30, 1999
<b>Economic Development</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 551,215	\$ 1,798,095	\$ 1,157,320	\$ 1,191,990
Investments	275,000	300,000	275,000	300,000
Accrued interest receivable	8,011	8,393	8,011	8,393
Accounts receivable	1,311	20,863	22,174	-
<b>Total</b>	<b>\$ 835,537</b>	<b>\$ 2,127,351</b>	<b>\$ 1,462,505</b>	<b>\$ 1,500,383</b>
<b>Liabilities</b>				
Vouchers payable	\$ 7,516	\$ 505,662	\$ 513,178	\$ -
Other accrued liabilities	828,021	2,420,711	1,748,349	1,500,383
<b>Total</b>	<b>\$ 835,537</b>	<b>\$ 2,926,373</b>	<b>\$ 2,261,527</b>	<b>\$ 1,500,383</b>
<b>Total All Agency Funds</b>				
<b>Assets</b>				
Cash and cash equivalents	\$92,479,520	\$1,427,581,322	\$1,402,862,398	\$117,198,444
Investments	611,463	349,560	448,896	512,127
Accrued interest receivable	8,742	8,977	8,742	8,977
Accounts receivable	73,391	20,863	94,254	-
Due from other funds	16,871	3,603,929	3,610,267	10,533
<b>Total</b>	<b>\$93,189,987</b>	<b>\$1,431,564,651</b>	<b>\$1,407,024,557</b>	<b>\$117,730,081</b>
<b>Liabilities</b>				
Vouchers payable	\$ 110,645	\$ 417,175,611	\$ 417,286,226	\$ 30
Due to other governmental units	75,269,302	1,093,300,484	1,068,784,062	99,785,724
Due to other funds	2,257	84,454,632	84,456,889	-
Other accrued liabilities	17,807,783	247,349,374	247,212,830	17,944,327
<b>Total</b>	<b>\$93,189,987</b>	<b>\$1,842,280,101</b>	<b>\$1,817,740,007</b>	<b>\$117,730,081</b>

**County of Oakland**  
**Pension Trust Fund**  
**Component Unit – Defined Benefit Plan**  
**Statement of Plan Net Assets**  
**December 31, 1998**

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	<b>Road Commission Retirement</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 9,383,366
Investments, at fair value	
Common stock	71,455,508
U.S. government securities	28,192,371
Corporate bonds	<u>31,520,616</u>
Total investments	<u>131,168,495</u>
Receivables - interest and dividends	<u>835,591</u>
Total assets	<u>141,387,452</u>
<b>Liabilities</b>	
Other accrued liabilities	<u>192,276</u>
Total liabilities	<u>192,276</u>
Fund balance reserved for employees' pension benefits	<u>\$ 141,195,176</u>

A schedule of funding progress is presented in the Required Supplemental Information immediately following the Notes to the Financial Statements.

**County of Oakland**  
**Pension Trust Fund**  
**Component Unit – Defined Benefit Plan**  
**Statement of Changes in Plan Net Assets**  
**For the Year Ended December 31, 1998**

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	<b>Road Commission Retirement</b>
Additions	
Contributions	
Employer	\$ 3,223,200
Investment income	
Interest and dividends	14,533,328
Less investment expense	<u>(654,694)</u>
Net investment income	<u>13,878,634</u>
Total additions	<u>17,101,834</u>
Deductions	
Benefits	<u>3,811,211</u>
Net increase	13,290,623
Net assets held in trust for employees' pension benefits	
At January 1, 1998	<u>127,904,553</u>
At December 31, 1998	<u>\$ 141,195,176</u>

**County of Oakland**  
**General Fixed Asset Account Group**

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

**County of Oakland**  
**Schedule of General Fixed Assets by Source**  
**September 30, 1999**

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General fixed assets by source include assets of the Primary Government and of the Component Unit as of September 30, 1999, net of accumulated depreciation, as follows:

Primary Government	
General fixed assets	
Land and land improvements	\$ 26,457,736
Buildings and improvements	154,897,480
Furniture, equipment, and vehicles	6,792,193
Construction in progress	<u>4,717,940</u>
Total general fixed assets	<u>\$ 192,865,349</u>
Investment in general fixed assets by source:	
Bonds	\$ 107,867,018
Special Revenue fund	64,075,899
General	20,071,209
Federal grants	391,190
Local government contribution	311,150
State grants	<u>148,883</u>
Total investment in general fixed assets	<u>\$ 192,865,349</u>
Component Unit - Road Commission	
General fixed assets:	
Land and land improvements	\$ 2,349,163
Buildings and improvements	4,798,155
Furniture and equipment	<u>9,430,938</u>
Total general fixed assets	<u>\$ 16,578,256</u>
Investment in general fixed assets by source	
Special Revenue fund	<u>\$ 16,578,256</u>

**County of Oakland**  
**Schedule of General Fixed Assets-By Function and Activity**  
**September 30, 1999**

General fixed assets by function and activity include assets of the Primary Government and of the Component Unit (net of accumulated depreciation) as of September 30, 1999, as follows.

	Land and Land Improvements	Buildings and Improvements	Furniture, Equipment, and Vehicles	Construction in Progress	Total
<b>Function and activity</b>					
<b>Primary Government</b>					
<b>County Executive</b>					
Administration	\$ -	\$ -	\$ 57,300	\$ -	\$ 57,300
Management and budget	-	-	51,323	-	51,323
Central services	-	-	54,992	-	54,992
General government	10,639,554	112,745,929	1,406,321	2,213,855	127,005,659
Personnel	-	-	7,763	-	7,763
Human services	-	-	643,984	-	643,984
Community and economic development	-	-	31,617	-	31,617
<b>Total County Executive</b>	<b>10,639,554</b>	<b>112,745,929</b>	<b>2,253,300</b>	<b>2,213,855</b>	<b>127,852,638</b>
Clerk/Register of Deeds	-	-	19,006	-	19,006
Treasurer	-	-	-	-	-
<b>Justice administration</b>					
Circuit Court	-	-	93,715	-	93,715
District Court	-	-	34,066	-	34,066
Probate Court	-	-	-	-	-
<b>Total justice administration</b>			<b>127,781</b>		<b>127,781</b>
<b>Law enforcement</b>					
Prosecuting Attorney	-	-	6,370	-	6,370
Sheriff	-	-	746,668	-	746,668
<b>Total law enforcement</b>	<b>-</b>	<b>-</b>	<b>753,038</b>	<b>-</b>	<b>753,038</b>
<b>Legislative - Board of Commissioners</b>					
Drain Commissioner	-	-	5,565	-	5,565
Parks and Recreation	15,818,182	42,151,551	3,602,081	2,504,085	64,075,899
<b>Total general fixed assets</b>	<b>26,457,736</b>	<b>154,897,480</b>	<b>6,792,193</b>	<b>4,717,940</b>	<b>192,056,318</b>
Component Unit - Road Commission	\$ 2,349,163	\$ 4,798,155	\$ 9,430,938	\$ -	\$ 16,578,256

**County of Oakland**  
**Schedule of Changes in General Fixed Assets by Function – Unaudited (1)**  
**Last Ten Fiscal Years**

	General Fixed Assets October 1, 1998	Additions	Disposals	General Fixed Assets September 30, 1999
<b>Function and activity</b>				
<b>Primary Government</b>				
<b>County Executive</b>				
Administration	\$ 130,593	\$ -	\$ 73,293	\$ 57,300
Management and budget	167,159	-	115,836	51,323
Central services	117,577	29,550	92,135	54,992
General government	118,993,555	20,176,461	12,164,357	127,005,659
Facilities management	12,545	-	12,545	-
Personnel	49,155	-	41,392	7,763
Human services	1,955,840	-	1,311,856	643,984
Public services	1,468,020	-	1,468,020	-
Community and economic development	86,115	-	54,498	31,617
<b>Total County Executive</b>	<u>122,980,559</u>	<u>20,206,011</u>	<u>15,333,932</u>	<u>127,852,638</u>
Clerk/Register of Deeds	<u>102,631</u>	<u>-</u>	<u>83,625</u>	<u>19,006</u>
Treasurer	<u>24,624</u>	<u>-</u>	<u>24,624</u>	<u>-</u>
<b>Justice administration</b>				
Circuit Court	417,977	-	324,262	93,715
District Court	176,100	-	142,034	34,066
Probate Court	102,093	-	102,093	-
<b>Total justice administration</b>	<u>696,170</u>	<u>-</u>	<u>568,389</u>	<u>127,781</u>
<b>Law enforcement</b>				
Prosecuting Attorney	438,967	-	432,597	6,370
Sheriff	1,584,173	207,741	1,045,246	746,668
<b>Total law enforcement</b>	<u>2,023,140</u>	<u>207,741</u>	<u>1,477,843</u>	<u>753,038</u>
Legislative - Board of Commissioners	<u>373,628</u>	<u>-</u>	<u>342,206</u>	<u>31,422</u>
Drain Commissioner	<u>31,402</u>	<u>-</u>	<u>25,837</u>	<u>5,565</u>
Parks and Recreation	<u>63,573,509</u>	<u>5,428,484</u>	<u>4,926,094</u>	<u>64,075,899</u>
<b>Total general fixed assets</b>	<u>\$ 189,805,663</u>	<u>\$ 25,842,236</u>	<u>\$ 22,782,550</u>	<u>\$ 192,865,349</u>
Component Unit - Road Commission	<u>\$ 16,444,650</u>	<u>\$ 4,091,221</u>	<u>\$ 3,957,615</u>	<u>\$ 16,578,256</u>

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

**Table 1**

	1999	1998	1997 (4)	1996	1995	1994	1993	1992	1991	1990
County Executive (3)	\$ 122,219,972	\$ 108,277,397	\$ 77,300,241	\$ 90,960,686	\$ 87,722,234	\$ 182,323,576	\$ 170,282,683	\$ 105,559,138	\$ 106,471,283	\$ 101,259,689
Clerk/Register of Deeds	9,377,996	7,772,822	5,165,502	7,729,797	7,074,120	7,135,780	6,317,667	6,789,013	5,683,388	5,450,102
Treasurer	3,195,915	3,140,747	2,070,410	2,715,039	2,719,456	2,553,221	2,771,787	2,651,981	2,367,989	2,333,636
Justice administration	56,737,135	54,028,545	39,071,526	50,999,116	49,168,161	46,673,608	45,539,848	42,977,359	38,876,949	35,831,553
Law enforcement	92,965,913	91,885,843	67,197,922	85,354,740	79,936,285	72,275,836	66,495,510	62,830,739	57,979,424	53,463,725
Legislative	4,863,777	4,574,804	3,821,751	4,280,773	4,087,369	3,259,838	3,181,571	3,180,730	3,111,629	2,885,067
Drain Commissioner	5,352,683	10,910,333	6,722,531	8,273,246	6,685,724	6,320,481	6,427,397	6,631,116	5,463,931	4,963,893
Community Mental Health (3)	-	162,774,890	142,172,445	115,283,122	105,655,621	-	-	-	-	-
Parks and Recreation	11,170,098	14,842,244	13,101,085	14,352,481	13,484,912	13,146,451	10,808,857	11,160,184	10,674,751	9,614,208
Road Commission (2)	86,277,547	95,737,761	95,601,844	93,217,591	89,478,562	81,703,416	69,412,289	62,455,840	64,116,963	63,141,930
Non-departmental	29,759,027	20,474,392	12,334,851	18,545,234	18,545,612	20,284,499	20,947,139	21,848,474	17,303,059	14,883,567
Intergovernmental	2,868,781	6,638,976	650,470	2,642,774	2,308,208	2,432,229	-	-	-	-
Principal payments	28,975,000	29,135,000	26,710,300	28,320,000	26,855,000	26,005,000	28,982,900	21,520,000	22,245,000	20,935,000
Interest and fiscal charges	14,963,232	16,045,822	10,402,469	18,197,493	18,870,736	18,846,796	20,264,763	19,448,094	20,075,697	18,864,940
<b>Memo total</b>	<b>\$ 468,727,076</b>	<b>\$ 626,239,576</b>	<b>\$ 502,323,347</b>	<b>\$ 540,872,092</b>	<b>\$ 512,592,000</b>	<b>\$ 482,960,731</b>	<b>\$ 451,432,411</b>	<b>\$ 367,052,668</b>	<b>\$ 354,370,063</b>	<b>\$ 333,627,310</b>

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

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

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

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



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

**Table 2**

	1999 (4)	1998	1997 (3)	1996	1995	1994 (2)	1993	1992	1991	1990
Taxes	\$ 166,654,002	\$ 161,045,318	\$ 116,488,640	\$ 151,476,700	\$ 144,256,414	\$ 139,864,644	\$ 133,216,478	\$ 130,035,086	\$ 121,696,339	\$ 112,219,546
Special assessments	45,688,622	44,826,243	36,647,916	44,253,563	42,516,911	41,909,910	46,152,764	43,079,151	43,358,180	41,135,730
Federal grants	19,376,175	26,018,791	28,277,520	33,845,779	35,756,794	30,391,291	23,515,832	20,149,713	18,814,156	15,224,448
State grants	114,725,441	156,809,207	156,734,244	167,016,478	161,719,552	151,334,369	142,260,917	76,358,195	78,179,059	74,077,495
Other intergovernmental	44,124,712	138,652,543	89,596,701	50,016,340	43,469,683	40,726,413	36,316,011	35,603,920	33,499,481	30,197,431
Charges for services	94,701,083	90,893,704	61,656,982	74,893,304	68,971,488	62,735,451	59,244,008	55,095,198	50,210,324	46,878,585
Investment income	13,988,609	15,909,461	12,681,852	16,162,998	18,661,745	13,716,269	6,281,840	9,685,742	12,696,165	16,685,618
Other	3,162,301	2,921,672	5,781,769	4,572,180	4,648,074	3,293,385	3,508,059	2,233,588	1,910,201	2,018,840
<b>Memo total</b>	<b>\$ 502,420,945</b>	<b>\$ 637,076,939</b>	<b>\$ 507,865,624</b>	<b>\$ 542,237,342</b>	<b>\$ 520,000,661</b>	<b>\$ 483,971,732</b>	<b>\$ 450,495,909</b>	<b>\$ 372,240,593</b>	<b>\$ 360,363,905</b>	<b>\$ 338,437,693</b>

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

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

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

(4) Amounts beginning with fiscal year ended September 30, 1999 reflect removal of revenues for Community Mental Health, which became a component unit - proprietary fund type.

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

**Table 3**

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

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

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

Source: Oakland County Treasurer

**County of Oakland**

**Assessed, Equalized, and Estimated Value of Taxable Property – Unaudited**

**Last Ten Fiscal Years**

**Table 4**

Year of levy	Real Property		Personal Property	Total		Ratio of Total Equalized to total estimated amount value
	Assessed value	Equalized value	Assessed and equalized value	Equalized value	Estimated amount value	
1989	\$ 21,105,990,752	\$ 21,105,990,752	\$ 2,289,413,005	\$ 23,395,403,757	\$ 46,992,278,446	49.80%
1990	23,333,368,394	23,333,368,394	2,432,616,980	25,765,985,374	51,829,467,595	49.70%
1991	25,084,982,734	25,084,982,734	2,554,958,790	27,639,941,524	55,629,223,604	49.70%
1992	25,472,661,563	25,472,661,563	2,668,097,200	28,140,758,763	56,281,516,167	50.00%
1993	27,348,848,151	27,349,484,194	2,737,964,110	30,087,448,304	60,536,264,146	49.70%
1994	28,280,195,479	28,280,520,470	2,899,739,160	31,180,259,630	62,578,336,350	49.80%
1995	30,032,307,086	30,032,307,086	3,180,629,809	33,212,936,895	66,630,865,970	49.80%
1996	32,312,811,773	32,312,811,773	3,432,142,210	35,744,953,983	71,638,355,161	49.90%
1997	35,207,616,066	35,207,616,066	3,718,065,750	38,925,681,816	78,136,973,925	49.80%
1998	38,968,362,590	38,968,362,590	4,088,471,704	43,056,834,284	86,533,042,471	49.80%

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

**Table 5**

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

Year of levy	General operating	Parks	Oakland Schools	Oakland Community College	Huron-Clinton Authority	Public Transportation Authority (1)
1989	4.6391	0.2210	2.2124	1.2850	0.2332	-
1990	4.5720	0.2173	2.1744	1.1697	0.2292	-
1991	4.5720	0.2173	2.1836	1.0735	0.2303	-
1992	4.5720	0.2500	2.1836	1.0735	0.2303	-
1993	4.4805	0.2439	2.1294	1.0522	0.2236	-
1994	4.4805	0.2439	2.1294	0.8522	0.2236	-
1995	4.4805	0.2439	2.1294	1.6522	0.2236	0.3300
1996	4.3805	0.2439	2.1294	1.6522	0.2236	0.3300
1997	4.3505	0.2439	2.1294	1.6522	0.2236	0.3300
1998	4.1900	0.2404	2.1208	1.6456	0.2235	0.3300

Tax Levies:

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

(1) Taxes levied only on certain communities.

Source: Oakland County Treasurer

**County of Oakland  
Principal Taxpayers – Unaudited  
September 30, 1999**

**Table 6**

<b>Taxpayer</b>	<b>Principal Products or Services</b>	<b>1999 Taxable Valuation*</b>	<b>1999 Percentage County Taxable Valuation</b>
General Motors Corporation	Automobiles, Trucks, and Buses	\$ 437,530,616	1.05%
Detroit Edison Company	Electric Utility	321,833,210	0.77%
Twelve Oaks/Taubman, et. al.	Real Estate	176,520,597	0.42%
Chrysler Corporation	Automobiles and Trucks	154,750,915	0.37%
Consumers Power/Energy	Gas and Electric Utility	145,916,670	0.35%
Ford Motor Company	Automobiles and Trucks	111,796,018	0.27%
Manufacturer's Hanover Bank	Office Building	91,530,527	0.22%
Town Centre Delaware, Inc.	Real Estate	89,160,817	0.21%
Ramco - Gershenson	Real Estate	82,317,092	0.20%
W.R.C. Properties, Inc.	Real Estate	79,779,815	0.19%
Frankel/Forbes/Cohen, et. al.	Real Estate	73,972,806	0.18%
Liberty Property Investments	Real Estate Investment Trust	64,714,887	0.15%
Electronic Data Systems Corp.	Computer Systems	61,738,997	0.15%
Gale & Wentworth, LLC	Real Estate	52,223,182	0.13%
K Mart Corp.	Retail Sales	44,634,980	0.11%
First Industrial Realty	Real Estate Investment Trust	43,993,430	0.11%
Comerica Bank	Banking, Real Estate, Financial	43,682,036	0.10%
Nykel Management Co.	Real Estate	43,388,128	0.10%
Prudential/ Prudential Insurance Company	Real Estate, Office Management	39,111,746	0.09%
Standard Federal Bank	Banking, Real Estate, Financial	37,367,588	0.09%
<b>Total</b>		<b>\$ 2,195,964,057</b>	<b>5.26%</b>

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

Source: Oakland County Equalization Division

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

**Table 7**

<b>Year</b>	<b>Special assessment billings</b>	<b>Special assessment collections</b>
1990	\$ 19,356,191	\$ 19,356,191
1991	21,267,675	21,267,675
1992	20,686,331	20,686,331
1993	24,928,695	24,928,695
1994	21,318,181	21,318,181
1995	22,604,562	22,604,562
1996	24,661,730	24,661,730
1997 (1)	22,526,440	22,257,294
1998	23,238,490	23,607,636
1999	27,365,934	27,361,028

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

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

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

**Table 8**

<b>Calendar year (1)</b>	<b>Population (2)</b>	<b>Equalized value</b>	<b>Net long-term debt (3)</b>	<b>Percentage of Net Long-term debt to equalized value</b>	<b>Net long-term debt per capita</b>
1989	1,011,793	\$23,395,403,757	\$331,267,723	1.416%	327
1990	1,083,592	25,765,985,374	342,869,001	1.331%	316
1991	1,083,592	27,639,941,524	356,894,151	1.291%	330
1992	1,083,592	28,140,758,763	363,459,475	1.292%	335
1993	1,083,592	30,087,448,304	322,534,031	1.072%	298
1994	1,083,592	31,180,259,630	333,167,665	1.068%	307
1995	1,083,592	33,212,936,895	329,528,022	0.992%	304
1996	1,083,592	35,744,953,983	307,611,984	0.861%	284
1997	1,083,592	38,925,681,816	305,818,474	0.786%	282
1998	1,083,592	43,056,834,284	287,233,125	0.667%	265

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

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

(3) General obligation indebtedness, including Delinquent Tax Revolving Notes outstanding at December 31 through 1996, thereafter, September 30.

**County of Oakland****Ratio of annual Debt Service Expenditures for General Bonded Debt to Total General Governmental Expenditures - Unaudited Last Ten Fiscal Years****Table 9**

<b>Fiscal year</b>	<b>Principal</b>	<b>Interest and fees</b>	<b>Total debt service</b>	<b>Total general governmental expenditures (1)</b>	<b>Ratio of debt service to total general governmental expenditures</b>
1990	\$20,935,000	\$ 18,864,940	\$ 39,799,940	\$ 333,627,310	11.9
1991	22,245,000	20,075,697	42,320,697	354,370,063	11.9
1992	21,520,000	19,448,094	40,968,094	367,052,668	11.2
1993	28,982,900	20,264,763	49,247,663	451,432,411	10.9
1994	26,005,000	18,846,796	44,851,796	482,960,731	9.2
1995	26,855,000	18,870,736	45,725,736	512,592,000	8.9
1996	28,320,000	18,197,493	46,517,493	540,872,092	8.6
1997 (2)	26,710,300	10,402,469	37,112,769	502,323,347	7.4
1998	29,135,000	16,045,822	45,180,822	626,239,576	7.2
1999	28,975,000	14,963,232	43,938,232	468,727,076 (3)	9.4

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

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

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



**County of Oakland**  
**Computation of Legal Debt Limit – Unaudited**  
**September 30, 1999**

**Table 10**

Statutory limit - 10% of 1999 SEV	\$ 4,787,253,270
<b>Bonds and Notes with County Credit and Unlimited Tax</b>	
Drain Bonds - Chapter 20, Act 40	\$ 5,025,000
Drain Bonds - Chapter 21, Act 40	79,860
Refunding Bonds - Water and Sewer/Drains	4,325,000
Sewage Disposal Bonds - Act 185	11,820,000
Water Supply Bonds - Act 185	6,455,000
Sewage Disposal Bonds - Act 342	23,625,000
Total	<u>51,329,860</u>
<b>Bonds and Notes with County Credit and Limited Tax</b>	
General Obligation Limited Tax Building Authority - Act 31	9,625,000
General Obligation Limited Tax Building Authority Refunding - Act 202	15,980,000
General Obligation Limited Tax Drain Bonds - Act 40	67,770,000
General Obligation Limited Tax Drain Refunding Bonds - Act 202	15,465,000
General Obligation Limited Tax Sewage Disposal Bonds - Act 342	20,535,000
General Obligation Limited Tax Water Supply Bonds - Act 342	18,470,000
General Obligation Limited Tax Water Supply Refunding - Act 202	1,015,000
General Obligation Limited Tax Sewage Disposal Refunding - Act 202	36,625,000
General Obligation Limited Tax Michigan Bond Authority Drain Bonds	7,915,861
General Obligation Limited Tax Michigan Bond Authority Sewage Disposal Bond	8,975,000
Total	<u>202,375,861</u>
<b>Bonds and Notes with County Credit and Limited Tax - Taxable</b>	
General Obligation Limited Tax Notes - taxable obligation	<u>10,000,000</u>
Total bonds and notes with County credit	<u>263,705,721</u>
Available balance	<u>\$ 4,523,547,549</u>

Source: Oakland County Treasurer

**County of Oakland**  
**Net County Direct and Overlapping Debt – Unaudited**  
**September 30, 1999**

**Table 11**

	Gross	Municipalities' share of funds on hand with County Treasurer	Self-supporting or portion paid directly by benefited municipalities	Net	County share of funds on hand	Net county debt
<b>Bonds and Notes with County Credit and unlimited tax</b>						
Drain Bonds - Chapter 20, Act 40	\$ 5,025,000	\$ 399,434 (d)	\$ 4,446,694 (a)	\$ 178,872	\$ 24,774 (d)	\$ 154,098
Refunding Bonds - Drain Chapter 20	700,000	44,406 (d)	648,396 (a)	7,198	494 (d)	6,704
Drain Bonds - Chapter 21	79,860	7,926 (d)	69,337 (a)	2,597	479 (d)	2,118
Sewage Disposal Bonds - Act 185	11,820,000	3,670,487 (d)	8,149,513 (a)	-	-	-
Sewage Disposal Bonds - Act 342	23,625,000	5,400,956 (d)	18,224,044 (a)	-	-	-
Water Supply Bonds - Act 185	6,455,000	2,563,264 (d)	3,891,736 (a)	-	-	-
Refunding Bonds - Water & Sewer	3,625,000	1,895,179 (d)	1,729,821 (a)	-	-	-
<b>Total</b>	<b>\$ 51,329,860</b>	<b>13,981,652</b>	<b>37,159,541</b>	<b>188,667</b>	<b>25,747</b>	<b>162,920</b>
<b>Bonds and Notes with County Credit and Limited Tax</b>						
General Obligation Building Authority	\$ 9,625,000	-	-	9,625,000	- (d)	9,625,000
General Obligation Building Authority Refunding	15,980,000	-	-	15,980,000	-	15,980,000
Drain Bonds - Chapter 20, Act 40	67,770,000	1,248,622 (d)	60,208,948 (a)	6,312,430	89,378 (d)	6,223,052
Sewage Disposal Bonds	20,535,000	367,162 (d)	20,167,838 (a)	-	-	-
Drain Bond Chapter 20 Refunding	15,545,000	236,715 (d)	14,753,309 (a)	554,976	16,944 (d)	538,032
Water Supply Bonds	18,470,000	167,400 (d)	18,302,600 (a)	-	-	-
Water Supply - Refunding	1,015,000	24,733 (d)	990,267 (a)	-	-	-
Sewage Disposal Bonds Refunding	36,625,000	21,919 (d)	36,603,081 (a)	-	-	-
Michigan Bond Authority - Drain Bonds	7,915,861	- (d)	7,915,861 (a)	-	-	-
Michigan Bond Authority - Sewage Disp. Bonds	8,975,000	- (d)	8,975,000 (a)	-	-	-
<b>Total</b>	<b>202,455,861</b>	<b>\$ 2,066,551</b>	<b>\$ 167,916,904</b>	<b>\$ 32,472,406</b>	<b>\$ 106,322</b>	<b>\$ 32,366,084</b>
<b>Bonds and Notes with County Credit and Limited Tax - Taxable</b>						
General Obligation Limited Taxable	\$ 10,000,000	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000 (d)	\$ -
<b>Bonds and Notes with No County Credit</b>						
Michigan Transportation Fund	\$ 9,750,000	\$ -	\$ 9,750,000 (c)	\$ -	\$ -	\$ -

continued

**County of Oakland**  
**Net County Direct and Overlapping Debt – Unaudited**  
**September 30, 1999**

**Table 11 (continued)**

	Gross	Municipalities' share of funds on hand with County Treasurer	Self-supporting or portion paid directly by benefited municipalities	Net	County share of funds on hand	Net county debt
<b>Overlapping Debt of County</b>						
Cities, villages and townships						\$ 480,268,484 (e)
School districts						1,801,508,204 (e)
Community college and intermediate school districts						18,047,617 (e)
County issued bonds paid by local municipalities						206,596,445 (b)
Net County overlapping debt						<u>2,506,420,750</u>
Net County direct and overlapping debt						<u>\$ 2,538,949,754</u>

(a) Total County Issued Bonds Paid by Local Municipalities

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

(c) Self-supporting Obligations

(d) September 30, 1999 Fund Balance

(e) Amount as of September 30, 1999

Source: Oakland County Treasurer

**County of Oakland  
Net County Direct and Overlapping Debt – Unaudited  
September 30, 1999**

**Table 11**

	Gross	Municipalities' share of funds on hand with County Treasurer	Self-supporting or portion paid directly by benefited municipalities	Net	County share of funds on hand	Net county debt
<b>Bonds and Notes with County Credit and unlimited tax</b>						
Drain Bonds - Chapter 20, Act 40	\$ 5,025,000	\$ 399,434 (d)	\$ 4,446,694 (a)	\$ 178,872	\$ 24,774 (d)	\$ 154,098
Refunding Bonds - Drain Chapter 20	700,000	44,406 (d)	648,396 (a)	7,198	494 (d)	6,704
Drain Bonds - Chapter 21	79,860	7,926 (d)	69,337 (a)	2,597	479 (d)	2,118
Sewage Disposal Bonds - Act 185	11,820,000	3,670,487 (d)	8,149,513 (a)	-	-	-
Sewage Disposal Bonds - Act 342	23,625,000	5,400,956 (d)	18,224,044 (a)	-	-	-
Water Supply Bonds - Act 185	6,455,000	2,563,264 (d)	3,891,736 (a)	-	-	-
Refunding Bonds - Water & Sewer	3,625,000	1,895,179 (d)	1,729,821 (a)	-	-	-
<b>Total</b>	<b>\$ 51,329,860</b>	<b>13,981,652</b>	<b>37,159,541</b>	<b>188,667</b>	<b>25,747</b>	<b>162,920</b>
<b>Bonds and Notes with County Credit and Limited Tax</b>						
General Obligation Building Authority	\$ 9,625,000	-	-	9,625,000	- (d)	9,625,000
General Obligation Building Authority Refunding	15,980,000	-	-	15,980,000	-	15,980,000
Drain Bonds - Chapter 20, Act 40	67,770,000	1,248,622 (d)	60,208,948 (a)	6,312,430	89,378 (d)	6,223,052
Sewage Disposal Bonds	20,535,000	367,162 (d)	20,167,838 (a)	-	-	-
Drain Bond Chapter 20 Refunding	15,545,000	236,715 (d)	14,753,309 (a)	554,976	16,944 (d)	538,032
Water Supply Bonds	18,470,000	167,400 (d)	18,302,600 (a)	-	-	-
Water Supply - Refunding	1,015,000	24,733 (d)	990,267 (a)	-	-	-
Sewage Disposal Bonds Refunding	36,625,000	21,919 (d)	36,603,081 (a)	-	-	-
Michigan Bond Authority - Drain Bonds	7,915,861	- (d)	7,915,861 (a)	-	-	-
Michigan Bond Authority - Sewage Disp. Bonds	8,975,000	- (d)	8,975,000 (a)	-	-	-
<b>Total</b>	<b>202,455,861</b>	<b>\$ 2,066,551</b>	<b>\$ 167,916,904</b>	<b>\$ 32,472,406</b>	<b>\$ 106,322</b>	<b>\$ 32,366,084</b>
<b>Bonds and Notes with County Credit and Limited Tax - Taxable</b>						
General Obligation Limited Taxable	\$ 10,000,000	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000 (d)	\$ -
<b>Bonds and Notes with No County Credit</b>						
Michigan Transportation Fund	\$ 9,750,000	\$ -	\$ 9,750,000 (c)	\$ -	\$ -	\$ -

continued

**County of Oakland  
Net County Direct and Overlapping Debt – Unaudited  
September 30, 1999**

**Table 11 (continued)**

	Gross	Municipalities' share of funds on hand with County Treasurer	Self-supporting or portion paid directly by benefited municipalities	Net	County share of funds on hand	Net county debt
<b>Overlapping Debt of County</b>						
Cities, villages and townships						\$ 480,268,484 (e)
School districts						1,801,508,204 (e)
Community college and intermediate school districts						18,047,617 (e)
County issued bonds paid by local municipalities						206,596,445 (b)
Net County overlapping debt						<u>2,506,420,750</u>
Net County direct and overlapping debt						<u>\$ 2,538,949,754</u>

- (a) Total County Issued Bonds Paid by Local Municipalities
- (b) It is expected that a sizable portion of these amounts will be paid from benefit charges and earnings of the various systems. (This amount is arrived by the totals indicated by "a")
- (c) Self-supporting Obligations
- (d) September 30, 1999 Fund Balance
- (e) Amount as of September 30, 1999

Source: Oakland County Treasurer

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

**Table 12**

Population count:

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

Age distribution:

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

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

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

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

**Table 13**

Fiscal Year	Commercial Construction (1)		Residential Construction (1)		Bank Deposits (2) (in thousands)	Property Value (in thousands) (4)				
	Number of Units	Value (in thousands)	Number of Units	Value (in thousands)		Commercial	Industrial	Residential	Developmental	Agricultural
1990	213	\$ 161,773	5,847	\$ 502,735	\$ 16,260,788	\$ 10,662,835	\$ 3,522,092	\$ 32,325,314	\$ 101,760	\$ 352,266
1991	142	133,591	4,831	482,684	16,468,864	11,030,434	3,711,441	35,335,612	112,013	329,860
1992	232	81,019	5,585	569,030	17,001,153	11,085,902	3,596,867	35,782,911	157,528	322,115
1993	143	105,726	5,492	609,592	17,692,490	11,180,723	3,613,265	39,729,711	156,328	380,310
1994	461	328,653	5,718	823,960	17,189,871	11,160,094	3,625,288	41,456,725	156,788	379,961
1995	420	214,629	5,529	862,071	18,433,604	11,363,918	3,974,099	44,417,880	284,434	229,121
1996	357	179,026	5,949	978,594	19,641,898	11,835,245	4,164,651	48,106,612	286,425	232,687
1997	254	303,088	4,580	764,741	20,981,118	12,813,368	4,446,758	52,868,661	300,555	271,395
1998	198	165,851	5,579	912,631	22,500,823	14,194,871	4,731,202	58,841,000	301,558	287,851
1999	254	312,117	5,609	1,075,720	(3)	15,834,736	5,373,882	65,300,684	339,684	243,402

Sources:

(1) Oakland County Community and Economic Development and Dodge Construction Monthly Publication.

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

(3) Information not available until April 2000.

(4) Oakland County Equalization Division.

**County of Oakland  
Miscellaneous Statistics – Unaudited**

**Table 14**

Education:

<b>Grade</b>	<b>Number of Students</b>
Kindergarten	14,152
1	14,846
2	14,874
3	14,967
4	15,451
5	14,898
6	14,307
7	14,408
8	14,219
9	15,542
10	13,896
11	12,022
12	11,559
Other	11,498
<hr/>	
Total enrollment	196,639
Number of districts	40

Source: Oakland Schools Board of Education

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

Source: Oakland County Community and Economic Development Department

continued



**County of Oakland**  
**Miscellaneous Statistics – Unaudited**

**Table 14 (continued)**

**Elections**

1988	General election - November 8, 1988		
	Registered voters	711,526	
	Ballots cast	470,362	66.11 %
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	46.63
1992	Primary election - August 4, 1992		
	Registered voters	731,378	
	Ballots cast	171,524	23.45
1992	General election - November 3, 1992		
	Registered voters	761,611	
	Ballots cast	562,691	73.88
1994	Primary election - August 2, 1994		
	Registered voters	755,622	
	Ballots cast	192,448	25.47
1994	General election - November 8, 1994		
	Registered voters	767,852	
	Ballots cast	413,394	53.84
1995	Public Transportation millage - June 6, 1995		
	Registered voters (20 units participating)	390,648	
	Ballots cast	53,634	13.73
1996	Primary election - August 6, 1996		
	Registered voters	806,172	
	Ballots cast	159,284	19.76
1996	General election - November 5, 1996		
	Registered voters	826,440	
	Ballots cast	510,747	61.80
1998	Primary election - August 4, 1998		
	Registered voters	858,576	
	Ballots cast	184,169	21.45

Source: Oakland County Clerk/Register of Deeds - Elections Division

**County of Oakland**  
**Building Authority Data – Unaudited**  
**September 30, 1999**

**Table 15**

	<b>Lyon Oaks Park</b>	<b>Refunding series 1992</b>	<b>Computer center</b>	<b>West wing extension</b>	<b>Refunding series 1998</b>	<b>Total</b>
Cash and short-term investments	\$ 277	\$ -	\$ -	\$ -	\$ 1	\$ 278
Lease receivable	5,100,000	6,015,000	2,075,000	2,450,000	9,965,000	25,605,000
Bond payable	5,100,000	6,015,000	2,075,000	2,450,000	9,965,000	25,605,000
Year ended September 30, 1999						
Operating transfers in	109,736	1,638,374	109,717	851,269	524,106	3,233,202
Interest income	23,449	-	-	1,484	328	25,261
Debt Service						
Principal	-	1,400,000	-	750,000	100,000	2,250,000
Interest	132,758	318,962	108,937	172,250	444,119	1,177,026
Fiscal charges	150	1,000	1,000	1,000	150	3,300
Principal and interest requirements						
2000	699,865	1,652,463	108,937	934,000	544,744	3,940,009
2001	577,565	1,585,962	108,937	891,600	545,150	3,709,214
2002	562,475	1,568,275	108,938	897,600	545,337	3,682,625
2003	571,800	1,806,918	108,937	-	1,445,306	3,932,961
2004	580,006	-	108,937	-	1,445,681	2,134,624
Thereafter	3,433,019	-	2,403,782	-	8,770,187	14,606,988
	<u>\$ 6,424,730</u>	<u>\$ 6,613,618</u>	<u>\$ 2,948,468</u>	<u>\$ 2,723,200</u>	<u>\$ 13,296,405</u>	<u>\$ 32,006,421</u>