



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE

FISCAL YEAR ENDED DECEMBER 31, 1993

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COUNTY OF OAKLAND
COMPREHENSIVE ANNUAL FINANCIAL REPORT
Year Ended December 31, 1993
(With Independent Auditors' Report Thereon)

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I. INTRODUCTORY SECTION

The introductory section contains:

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



April 29, 1994

To the Citizens of Oakland County:

Oakland County's comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 1993, is hereby submitted. This report was prepared by the Oakland County Department of Management and Budget. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with Oakland County (the County). To the best of our knowledge and belief, the enclosed data 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. 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 - 1991*.

As defined by generally accepted accounting principles established by the Government Accounting Standards Board, 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 were 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.

Oakland County Intermediate School District and Oakland County Community College did not meet the basic established criteria for inclusion and are not included in the report.

ORGANIZATIONAL STRUCTURE

Incorporated in 1820, Oakland County, Michigan, covers approximately 900 square miles, with the County seat in Pontiac, and has an annual budget of approximately \$400 million.

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

The Treasurer, Clerk/Register of Deeds, Prosecutor, and Sheriff are offices established by the State's constitution. A Drain Commissioner was established under Public Act 40 of 1956. The Treasurer is responsible for cash and 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, through a three-member Drain Board, is responsible for construction and maintenance of drains and lake level control. The judicial branch consists of Circuit, Probate, and 52nd District courts. The Circuit Court, with 16 judges, has jurisdiction over criminal cases where the minimum penalty is over one year, civil damage cases where the controversy exceeds \$10,000, and domestic relation matters. The Probate Court, with 4 judges, is responsible for estates, mental health, and juvenile matters. The District Court, with 10 judges, has jurisdiction over misdemeanors, ordinance and charter violations, civil cases under \$10,000, and preliminary examinations in felony cases.

The Board of Commissioners, comprised of 25 elected members, 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 2,400 miles of roads and is funded principally by the State-collected vehicle fuel and registration taxes under Public Act 51. Other sources of funds are provided by federal and local governments and proceeds from the sale of bonds. The Road Commission is not subject to the Board of Commissioners appropriation process and 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 nine 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 in 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. Included are human services in the form of public health, mental health, skilled nursing care, and resident hospitalization; economic development and planning; public works such as water, sewer, and airports; and a wide range of other services such as cooperative extension, animal control, job training, and community development. All of these are supported by administrative services, including personnel, payroll, accounting, budgeting, facilities maintenance, and computer services.

ECONOMIC CONDITION AND OUTLOOK

Oakland County continues to lead the State of Michigan out of the recent recession just as it did during the mid-eighties. The strength of the County's economy is evidenced by the following:

- Robotics firms in Oakland County account for more than 51 percent of all U.S. robotics sales.
- One-third of all U.S. auto production takes place within 70 miles of the County.
- Oakland County is Michigan's leading center for international commercial activity.
- Oakland County ranks third in the nation in per-capita income for counties with over 1 million population.
- Thirty-five (35) percent of Michigan's research and development firms are located here.
- Four hundred twenty-two (422) foreign-owned firms, representing 22 foreign countries, are in the County.
- Over 38,000 businesses and 1.1 million people populate the County.
- One hundred twenty-seven (127) research and development companies and 44 automated manufacturing companies serve a wide range of industries, including aerospace, agriculture, and computers.
- Over 110 industrial parks have ready sites for manufacturing and research and development operations.
- Proportional to the U.S., Oakland County has two times the engineers, almost two times the mathematical and computer scientists, four times the tool and die makers, and two and a half times the physicians.
- Oakland County continues to lead the State in the number of incorporations and business formation activity, with 26 percent of all State incorporations.
- Twenty-four (24) percent of adults in the County have four or more years of college, compared to the national average of 16.3 percent.

- Approximately 18 percent of the fair market value of all real and personal property in the State is located in the County.
- Forecasts for population growth over the next 20 years indicate that the County will grow by 16 percent, while the region will grow by 6 percent.
- Forecasts are for the County's job growth to equal 200,000 new jobs over the next 20 years. This represents approximately 65 percent of greater Detroit's employment growth from 1990 to 2010.

Clearly, the human capital resource base and the high level of entrepreneurship demonstrated by County businesses and individuals make Oakland County the place of choice to locate and grow a business and raise a family.

New construction continues to add to the County's tax base, with residential development leading the way. Our economic base is diversifying as employment shifts within the manufacturing sector, reflecting a change from production-type employment to research and development, engineering, sales, and administrative activities. Business people believe that if you are a part of the automotive industry, you must have a presence in southeast Michigan, and preferably in Oakland County. All indications lead us to believe our employment growth in non-production-related jobs in the automotive sector will continue to expand. A recent example is General Motors' announcement to relocate from other facilities approximately 4,000 engineers to help staff a new engineering center to be located in the county seat (Pontiac).

Job growth is projected to show a healthy gain in 1994 of 17,000 to 24,000 new jobs. Oakland County will continue to lead the State in job gains and is expected to be above the average growth anticipated for the nation's larger urban areas. Again, this growth will be primarily in the service and professional sectors, requiring high levels of education and training, characteristic of Oakland County's population.

MAJOR INITIATIVES

The County continues to explore more effective and efficient ways to service the needs of the citizens. County Executive L. Brooks Patterson has undertaken an in-depth study of all executive departments by personally meeting with employees within the departments and reviewing the departmental functions. This focus continues across all County areas in an effort to fully understand ways in which the County can eliminate redundant and non-value-added functions while maintaining the quality of service that our customers, the citizens, desire.

Examples of some of the changes resulting from this review include the privatization of housekeeping, food preparation, and medical services at the Medical Care Facility, as well as a restructuring of the nursing component, for an ongoing estimated annual savings of over \$1.3 million, all without impairing the quality of service delivered. Departmental reorganizations started to take place through the adoption of a special early retirement incentive program for a one-time window of opportunity in the fall of 1993. This program resulted in 244 people accepting the

program, with a requirement that at least 25 percent of the cost of those positions vacated be removed from the appropriate departmental budget. This should result in annual savings of approximately \$3.2 million.

Also in 1993, reductions of 80 vehicles from the County's fleet were approved; a significant cost reduction in the operations of the Children's Village School was negotiated; bonds were defeased, which eliminated unnecessary interest charges and freed up \$2.4 million in otherwise restricted funds; and other such prudent fiscal policies permitted the County to have another successful year.

In May, the Board of Commissioners entered into a full management contract with the State of Michigan for the unification of formerly separate County and State mental health service delivery systems, operated underneath the Community Mental Health Services Board. The effort and responsibility related to this is substantial and is being facilitated by a Board of Commissioners-appointed transition team. This transition effort to a fully unified mental health system will require several years to accomplish.

The Board also formally terminated a countywide, fully integrated Solid Waste Management System due to lack of participation on the part of municipalities. The County had expended considerable efforts to develop this program, including receiving authorized voter approval for bonds up to \$500 million for a total solid waste program. The termination of the Solid Waste Management System has resulted in a residual equity transfer of \$361,931 from the Enterprise fund to the County's General Fund. A revised solid waste plan is currently being developed.

In addition, the County inaugurated an in-depth review of computer capabilities and formulated plans for a transition from mainframe computer systems through extensive use of networked personal computers. It is expected that with the use of this state-of-the-art technology significant improvements will be realized in the County's information systems and that we will continue to control and maintain the vast amount of data required to operate the County.

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 conformity with generally accepted accounting principles. Revenues are recognized when measurable and available to finance current operations. Expenditures are recognized when the liability is incurred, generally when the goods or services are received, 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's and grantors' general or specific authorization.
- Transactions are recorded as necessary (1) to permit preparation of financial statements in conformity with generally accepted accounting principles and other criteria, such as finance-related legal and contractual compliance requirements, and (2) to maintain accountability for assets.
- Access to assets is permitted only in accordance with Board appropriations, financial policies, and management's authorization.
- The recorded accountability for assets is compared with the existing assets at reasonable intervals, and appropriate action is taken with respect to any differences.

Accounting 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 controls 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 funds, Internal Service funds, and Debt Service funds are budgeted, but are not appropriated budgets. Project-length financial plans are adopted for the remainder of the Special Revenue, 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 for salaries and fringe benefits, overtime, and operating expenditures by division. The County also maintains an encumbrance accounting system as a method of budgetary control. Amounts encumbered at year-end are reappropriated as part of the following year's budget.

General Government Function

The following schedule presents a summary of General, Special Revenue, and Debt Service funds' revenues for the fiscal year ended December 31, 1993 (Road Commission September 30, 1993), and the amount and percentage of increases and decreases in relation to prior year amounts.

<u>Revenues</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1992</u>	<u>Percent of Increase (Decrease)</u>
Taxes	\$ 133,216,478	35.11%	\$ 3,181,392	2.45%
Special assessment	43,377,827	11.43	3,627,854	9.13
Federal grants	11,969,448	3.15	(467,894)	(3.76)
State grants	92,331,098	24.34	60,788,533	192.72
Other intergovernmental	23,432,974	6.18	(689,448)	(2.86)
Charges for services	59,244,008	15.62	5,114,600	9.28
Use of money	5,319,240	1.40	(3,170,957)	(37.35)
Other	<u>10,493,114</u>	<u>2.77</u>	<u>2,014,339</u>	<u>23.76</u>
Total Primary Government	379,384,187	<u>100.00%</u>	69,432,629	<u>22.40%</u>
Road Commission	<u>71,111,722</u>	<u>100.00%</u>	<u>8,822,687</u>	<u>14.16%</u>
Total Reporting Entity	\$ <u>450,495,909</u>		\$ <u>78,255,316</u>	

The County experienced a modest increase in property tax collections due to an increase in state equalized value reflecting the increase in new construction in business and residential properties. Special assessments increased due to water and sewer projects. State grants reflect a significant increase due to the full management contract for Community Mental Health entered into in May 1993. Charges for services increased due to refinancing of mortgages. Use of money reflects the continual decline of general investment interest rates. "Other" increased due to miscellaneous funds received in support of Residential Care Services, Community Support Living, and similar community health-related programs.

The Road Commission increase is principally due to receipt of a federal grant for development of a state-of-the-art Intelligent Vehicle Highway System.

The following schedule presents a summary of General, Special Revenue, and Debt Service fund expenditures for fiscal year ended December 31, 1993 (Road Commission September 30, 1993), and the amount and percentage of increases and decreases in relation to prior year amounts.

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1992</u>	<u>Percent of Increase (Decrease)</u>
Current operations:				
County executive	\$ 170,282,683	44.57%	\$ 64,723,545	61.32%
Clerk/Reg. of Deeds	6,317,667	1.65	(471,346)	(6.94)
Treasurer	2,771,787	0.73	119,806	4.52
Justice administration	45,539,848	11.92	2,562,489	5.96
Law enforcement	66,495,510	17.41	3,664,771	5.83
Legislative	3,181,571	0.83	841	0.03
Drain Commissioner	6,427,397	1.68	(203,719)	3.07
Parks and Recreation	10,808,857	2.83	(351,327)	(3.15)
Non-departmental	20,947,139	5.48	(901,335)	(4.13)
Debt service:				
Principal payments	28,982,900	7.59	7,462,900	34.68
Interest and fiscal charges	<u>20,264,763</u>	<u>5.31</u>	<u>816,669</u>	<u>4.20</u>
Total Primary Government	382,020,122	<u>100.00%</u>	77,423,294	<u>25.42%</u>
Road Commission	<u>69,412,289</u>	<u>100.00%</u>	<u>6,956,449</u>	<u>10.02%</u>
Total Reporting Entity	\$ <u>451,432,411</u>		\$ <u>84,379,743</u>	

The County experienced a modest increase of 1993 expenditures over 1992 primarily because of overall salary increases (3 percent) and the normal cost of inflation.

Of the \$64.7 million increase in the County Executive's summary line, \$62 million is directly associated with 1993 expenditures for the recently established full management contract for Community Mental Health. The balance of \$2.7 million, or 2.55 percent, is due to general salary increases and inflation. Law enforcement and justice administration continue to show increases, due to emphasis being placed on these activities based on the requirements of the citizens of the County. Debt service increase was for payments of \$1.4 million for the first bond payment of the 1992 Building Authority Refunding Series and for various payments to water and sewer bonds.

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 undesignated fund balance was \$35,809 for 1993.

Enterprise Fund Operations

Oakland County's Enterprise funds currently consist of seven entities that provide various services for the residents of the County. The following schedule provides a summary of the activity in the various funds for 1993 compared to 1992.

	<u>Operating Revenue</u>		<u>Operating Expenses</u>		<u>Operating Income (Loss)</u>	
	<u>1993</u>	<u>1992</u>	<u>1993</u>	<u>1992</u>	<u>1993</u>	<u>1992</u>
Airport Facilities	\$ 2,010,937	1,836,053	1,873,439	1,696,596	137,498	139,457
Medical Care Facility	7,252,662	5,696,813	7,668,943	7,488,179	(416,281)	(1,791,366)
Solid Waste Management	183,000	481	1,500,000	1,029,763	(1,317,000)	(1,029,282)
Evergreen-Farmington S.D.S.	13,948,164	13,134,600	12,516,156	11,504,685	1,432,008	1,629,915
Clinton-Oakland S.D.S.	8,690,455	8,384,574	9,519,888	8,881,286	(829,433)	(496,712)
Huron-Rouge S.D.S.	1,374,226	1,330,872	1,298,598	1,085,246	75,628	245,626
Southeastern Oakland County - S.D.S. (S.O.C.S.D.S.)	<u>21,353,624</u>	<u>16,820,995</u>	<u>20,034,691</u>	<u>19,159,214</u>	<u>1,318,933</u>	<u>(2,338,219)</u>
Memo total	\$ <u>54,813,068</u>	<u>47,204,388</u>	<u>54,411,715</u>	<u>50,844,969</u>	<u>401,353</u>	<u>(3,640,581)</u>

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

The County operates a 120-bed medical care facility for the care of those people requiring less care than a hospital but more than a nursing home. Revenue is provided by Medicare and Medicaid, Blue Cross/Blue Shield, commercial insurance, and from private-pay patients. The 1993 Medical Care Facility operations required a General Fund subsidy of \$317,887, which is a significant decrease from prior year of over \$1.6 million, due principally to the cost-reduction actions previously mentioned under 1993 major initiatives.

The County has entered into four contracts with the City of Detroit Water and Sewerage Department to deliver certain maximum amounts of sewerage to the Detroit Treatment Plant via separate interceptors. The County operates a separate Enterprise fund for each interceptor and establishes rates based on maintenance costs plus sewerage treatment costs. The County has entered into contracts with each local municipality served. Sewerage treatment costs represent 77 percent of operating expenses and are therefore closely monitored. Increases in the treatment

rates charged to the County have caused subsequent rate increases by the County to the various local municipalities. The Oakland County Drain Commissioner is still involved in litigation emanating from a 13 percent rate increase by the Detroit Water Board for the fiscal year 1992-93. The primary remaining dispute involves \$12.5 million of bad debt charges which were passed on to suburban water customers in the rate structure.

Pension Trust Fund Operations

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

Based on the most recent valuation, December 31, 1992, the County's Public Employees Retirement System (PERS) covered 1,098 retirees and beneficiaries, 360 vested separated employees not yet receiving benefits, 1,693 vested employees, and 1,862 nonvested employees, for a total of 5,013.

The Road Commission PERS covered 295 retirees, beneficiaries, and vested separated employees not yet receiving benefits, 349 vested employees, and 154 nonvested employees, for a total of 798, also as of December 31, 1992.

Both plans are funded as accrued, with contributions independently determined by consulting actuaries. The County's PERS has an unfunded accrued liability as of December 31, 1992, of \$6,345,320, while the Road Commission PERS has an unfunded accrued liability as of December 31, 1992, of \$9,753,619.

The unfunded actuarial accrued liability for the County PERS is being amortized over 22 years, while the Road Commission PERS unfunded actuarial accrued liability is being amortized over 26 years. In 1993, the County provided a one-time special incentive early retirement program. Based on actuarial assumptions, this program is not expected to adversely affect the financial condition of the County's PERS.

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.

The assets of the Deferred Compensation Fund of the County, as of December 31, 1993, were \$51,902,836, and for the Road Commission, as of September 30, 1993, were \$9,803,577. These assets are considered the property of the County and the Road Commission (until paid or made available to the employees), subject to the claims of their general creditors. Participants' rights under the plans are the same as those of general creditors.

Debt Administration

The County issued \$40,000,000 in tax notes in 1993 to finance payments to local entities for delinquent taxes, and at the same time retired \$79,700,000 in tax notes issued for the same purpose for prior years.

In 1993, the County refunded a portion of the Building Authority general obligation limited tax bond issues with a general obligation limited refunding. The change and the resulting reduction in the amount required to be deposited in the escrow fund resulted in a final savings in the refunding to the County of \$2,627,833 and a present value savings of \$359,855.

The following is a summary of debt outstanding as of December 31, 1993:

Bonds payable	\$ 322,534,031
Contracts payable	88,331
Legal settlement	1,094,323
Capital leases	83,115
Road Commission	13,481,763

The current bond rating with Standard and Poor's is A1+, and the rating with Moody's is A.1 unlimited. The County Executive, Treasurer, and Chairman of the Board's Finance Committee recently met with Standard and Poors and Moody's, and we have been advised of an upgrade in the County's bond rating for Standard and Poor's to AA and Moody's to Aa unlimited, effective in April 1994.

The County has pledged its full faith and credit on debt totaling \$337,198,448. The General Fund is obligated if payments received on assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements of this debt when due.

By statute, general obligation debt is limited to 10 percent of the equalized value. As of December 31, 1993, the debt limit was \$3,008,744,830; general obligation debt was \$55,079,771.

Cash Management

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

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 1993 for the County amounted to \$2,455,928. The County is self-insured for workers' compensation claims up to \$400,000 per claim. Claims in excess of \$400,000 are covered by reinsurance. Estimated liabilities resulting from self-insured workers' compensation claims are recorded in the Workers' Compensation Internal Service Fund and amount to \$12,889,249.

The County has 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 has established and recorded estimates of the liability and the unasserted claims. Claims expense recorded for the year ended September 30, 1993, was \$4,365,000.

OTHER INFORMATION AND ACKNOWLEDGMENTS

Single audit - As a recipient of federal and State grants, the County is responsible for ensuring that an adequate internal control structure is in place and that compliance with applicable laws and regulations is maintained. To ascertain level of such compliance, the County has a single audit performed in accordance with the Single Audit Act of 1984 and U.S. Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. The results of the single audit for the year ended December 31, 1992, the most recent report available, 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 has engaged KPMG Peat Marwick for this purpose. The independent auditors' opinion has been included in this report.

The general purpose financial statements are the responsibility of the County. The responsibility of the independent auditors is to express an opinion on the County's general purpose financial statements based upon their audit, which is conducted in accordance with generally accepted auditing standards 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.

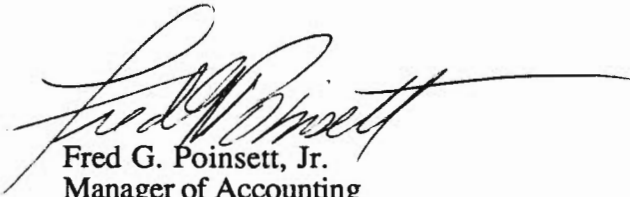
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1992. The Certificate of Achievement is a prestigious 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 CAFR's 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 has received a Certificate of Achievement for the last two consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

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,

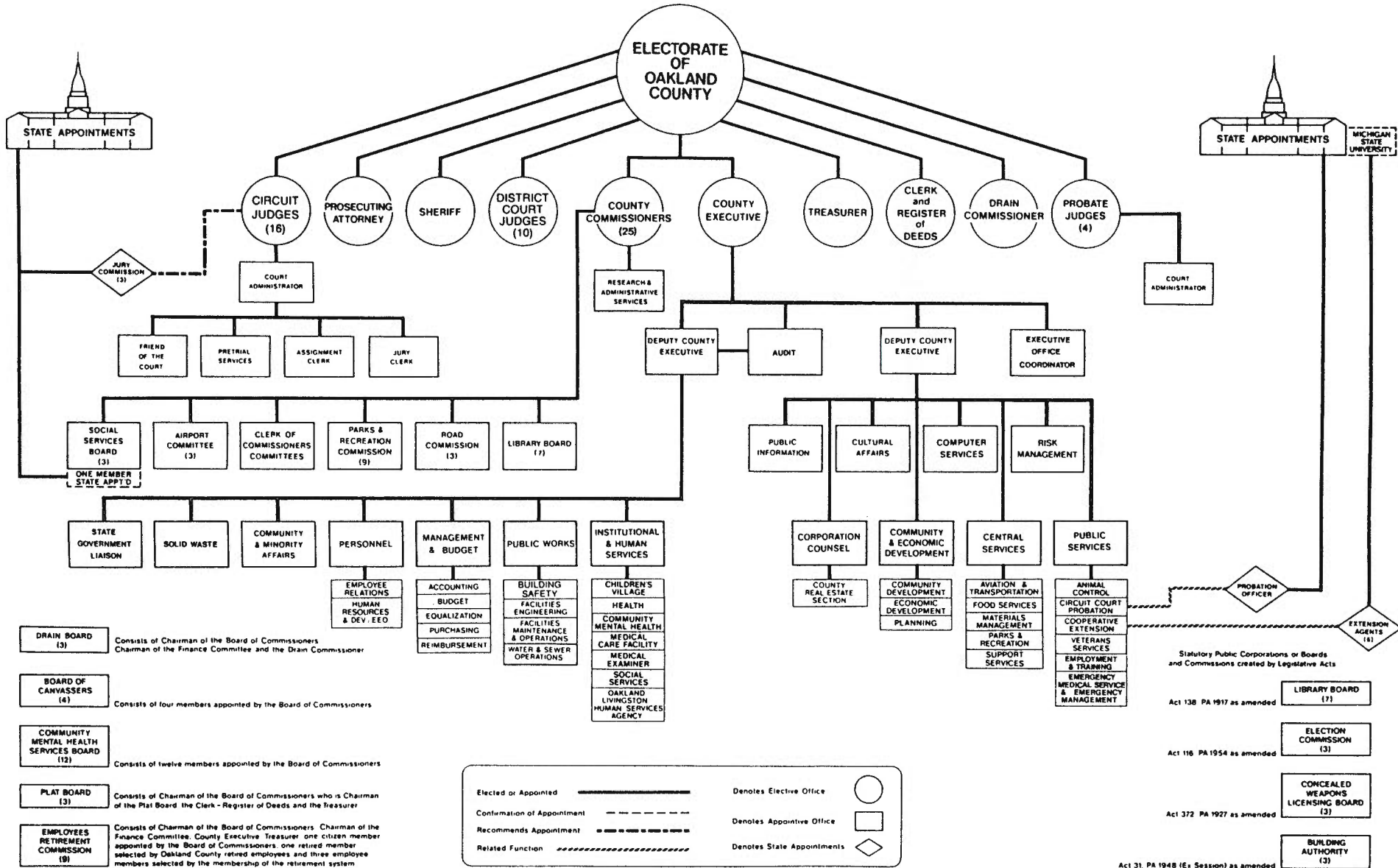


Fred G. Poinsett, Jr.
Manager of Accounting
Department of Management and Budget



Robert J. Daddow
Fiscal Officer and Director
Department of Management and Budget

OAKLAND COUNTY GOVERNMENT ORGANIZATION CHART



- DRAIN BOARD (3)**
Consists of Chairman of the Board of Commissioners, Chairman of the Finance Committee and the Drain Commissioner
- BOARD OF CANVASSERS (4)**
Consists of four members appointed by the Board of Commissioners
- COMMUNITY MENTAL HEALTH SERVICES BOARD (12)**
Consists of twelve members appointed by the Board of Commissioners
- PLAT BOARD (3)**
Consists of Chairman of the Board of Commissioners who is Chairman of the Plat Board, the Clerk - Register of Deeds and the Treasurer
- EMPLOYEES RETIREMENT COMMISSION (9)**
Consists of Chairman of the Board of Commissioners, Chairman of the Finance Committee, County Executive, Treasurer, one citizen member appointed by the Board of Commissioners, one retired member selected by Oakland County retired employees and three employee members selected by the membership of the retirement system

<p>Elected or Appointed —————</p> <p>Confirmation of Appointment - - - - -</p> <p>Recommends Appointment - · - · - ·</p> <p>Related Function - - - - -</p>	<p>Denotes Elective Office ○</p> <p>Denotes Appointive Office □</p> <p>Denotes State Appointments ◇</p>
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COUNTY EXECUTIVE

L. Brooks Patterson

BOARD OF COMMISSIONERS

Larry P. Crake, Chairperson

Ruth A. Johnson, Vice-Chairperson

Dennis M. Aaron
Nancy Dingelday
Sue Ann Douglas
John P. Garfield
Marilynn E. Gosling
Donna R. Huntoon
Donald W. Jensen
Eugene Kaczmar

Jeff Kingzett
Thomas A. Law
John P. McCulloch
Ruel E. McPherson
Kevin A. Miltner
David L. Moffitt
Lillian Jaffe Oaks
Lawrence A. Obrecht

Charles E. Palmer
Lawrence R. Pernick
Dennis N. Powers
Hubert Price, Jr.
Kay Schmid
Shelley G. Taub
Donn L. Wolf

OTHER ELECTED OFFICIALS

Clerk & Register of Deeds
Lynn D. Allen

Treasurer
C. Hugh Dohany

Drain Commissioner
George W. Kuhn

Prosecuting Attorney
Richard Thompson

Sheriff
John F. Nichols

Chief Circuit Judge
Hilda R. Gage

Chief Probate Judge
Sandra G. Silver

Chief District Judge
Dennis C. Drury

AIRPORT COMMITTEE

Donn L. Wolf, Chairperson
Lillian Jaffe Oaks, Vice-Chairperson
Dennis N. Powers, Secretary

DRAIN BOARD

George W. Kuhn, Drain Commissioner
Larry P. Crake, Board Chairperson
John P. McCulloch, Finance Committee
Chairperson

PARKS AND RECREATION

Pecky D. Lewis, Jr., Chairperson
Jean M. Fox, Vice-Chairperson
Richard D. Kuhn, Jr., Secretary

Ruth A. Johnson
George W. Kuhn

Thomas A. Law
John E. Olsen
L. Brooks Patterson

Roy Rewold
Richard G. Skarritt

ROAD COMMISSION

Rudy Lozano, Chairperson
John E. Olsen, Vice-Chairperson
Richard V. Vogt, Member

Personnel reflected as of January 1994

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Oakland County,
Michigan

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1992

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.



Arnold J. Flaherty

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

Certified Public Accountants

Suite 1200
150 West Jefferson
Detroit, MI 48226-4429

Independent Auditors' Report

The Board of Commissioners
Oakland County, Michigan:

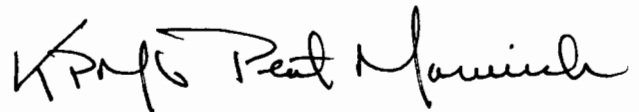
We have audited the general purpose financial statements of Oakland County, Michigan (the County), as of and for the year ended December 31, 1993, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Component Unit (the Road Commission, the Road Commission Deferred Compensation Plan, and the Road Commission Retirement System). Also, we did not audit the financial statements of Parks and Recreation, which represent 14 percent and 9 percent, respectively, of the assets and revenues of the Special Revenue funds. Those financial statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Component Unit (the Road Commission, the Road Commission Deferred Compensation Plan, and the Road Commission Retirement System) and Parks and Recreation, is based solely upon the reports of the other auditors.

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

In our opinion, based upon our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Oakland County, Michigan, at December 31, 1993, and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

The Board of Commissioners
Oakland County, Michigan

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and account group statements and schedules as listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Oakland County, Michigan. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. The statistical data presented on pages 148 through 167 were not subjected to the auditing procedures applied in our audit of the general purpose financial statements, and accordingly, we express no opinion thereon.

A handwritten signature in black ink, appearing to read "KPMG Peat Marwick". The signature is written in a cursive, flowing style.

April 29, 1994

**GENERAL PURPOSE
FINANCIAL STATEMENTS**

COUNTY OF OAKLAND
 Combined Balance Sheet--All Fund Types, Account Groups, and Discretely Presented Component Unit
 December 31, 1993

<u>Assets and Other Debits</u>	<u>Governmental Fund Types</u>				<u>Proprietary Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Internal Service</u>	<u>Enterprise</u>
Current assets:						
Cash and cash equivalents	\$ 19,447,588	67,207,763	14,243,895	62,003,993	95,568,638	39,627,754
Investments	-	-	-	-	-	-
Receivables:						
Current and delinquent property taxes	115,663,594	6,256,842	-	-	71,665,325	-
Special assessments	-	800,913	273,977,395	301,961	-	-
Due from other governmental units	6,517,654	9,090,160	-	1,659,518	4,350,772	6,458,693
Accounts and interest	475,768	779,346	89,282	108,104	10,763,481	494,114
Less: Allowance for doubtful accounts	(1,683,883)	-	-	-	-	-
Due from other funds	26,366,532	3,368,619	-	2,522,038	13,651,884	1,271,170
Inventories and supplies	-	17,752	-	-	915,780	-
Prepayments and other assets	<u>186,764</u>	<u>1,140,988</u>	<u>-</u>	<u>124,569</u>	<u>302,967</u>	<u>57,626</u>
Total current assets	<u>166,974,017</u>	<u>88,662,383</u>	<u>288,310,572</u>	<u>66,720,183</u>	<u>197,218,847</u>	<u>47,909,357</u>
Fixed assets, net, where applicable, of accumulated depreciation	-	-	-	-	19,411,571	92,586,202
Long-term assets:						
Advances	576,611	105,000	-	626,471	4,607,749	1,300,000
Contracts receivable	3,281,929	-	-	-	103,245	-
Special assessments receivable	<u>-</u>	<u>140,391</u>	<u>-</u>	<u>417,616</u>	<u>-</u>	<u>-</u>
Total long-term assets	<u>3,858,540</u>	<u>245,391</u>	<u>-</u>	<u>1,044,087</u>	<u>4,710,994</u>	<u>1,300,000</u>
Other debits:						
Amount available for debt service	-	-	-	-	-	-
Amounts to be provided:						
Bonds and notes	-	-	-	-	-	-
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other debits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets and other debits	<u>\$ 170,832,557</u>	<u>88,907,774</u>	<u>288,310,572</u>	<u>67,764,270</u>	<u>221,341,412</u>	<u>141,795,559</u>

Fiduciary Fund Type	Account Groups		Total (Memorandum Only) - Primary Government	Component Unit		Total (Memorandum Only) - Reporting Entity
	General Fixed Assets	General Long-term Debt		Governmental Fund Type	Fiduciary Fund Type	
Trust and Agency						
133,155,210	-	-	431,254,841	17,685,224	6,298,693	455,238,758
416,539,761	-	-	416,539,761	-	65,228,048	481,767,809
-	-	-	193,585,761	-	-	193,585,761
-	-	-	275,080,269	-	-	275,080,269
633,325	-	-	28,710,122	1,168,437	-	29,878,559
14,235,990	-	-	26,946,085	10,255,165	858,631	38,059,881
-	-	-	(1,683,883)	-	-	(1,683,883)
904,357	-	-	48,084,600	-	-	48,084,600
82,971	-	-	1,016,503	2,407,955	-	3,424,458
<u>1,036</u>	<u>-</u>	<u>-</u>	<u>1,813,950</u>	<u>418,057</u>	<u>-</u>	<u>2,232,007</u>
<u>565,552,650</u>	<u>-</u>	<u>-</u>	<u>1,421,348,009</u>	<u>31,934,838</u>	<u>72,385,372</u>	<u>1,525,668,219</u>
-	148,271,696	-	260,269,469	11,015,076	-	271,284,545
-	-	-	7,215,831	-	-	7,215,831
-	-	-	3,385,174	-	-	3,385,174
<u>-</u>	<u>-</u>	<u>-</u>	<u>558,007</u>	<u>5,695,086</u>	<u>-</u>	<u>6,253,093</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>11,159,012</u>	<u>5,695,086</u>	<u>-</u>	<u>16,854,098</u>
-	-	14,329,792	14,329,792	-	-	14,329,792
-	-	309,198,562	309,198,562	10,660,163	-	319,858,725
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,821,600</u>	<u>-</u>	<u>2,821,600</u>
<u>-</u>	<u>-</u>	<u>323,528,354</u>	<u>323,528,354</u>	<u>13,481,763</u>	<u>-</u>	<u>337,010,117</u>
<u>565,552,650</u>	<u>148,271,696</u>	<u>323,528,354</u>	<u>2,016,304,844</u>	<u>62,126,763</u>	<u>72,385,372</u>	<u>2,150,816,979</u>

Continued

COUNTY OF OAKLAND
 Combined Balance Sheet--All Fund Types, Account Groups, and Discretely Presented Component Unit, Continued
 December 31, 1993

<u>Liabilities, Equity, and Other Credits</u>	Governmental Fund Types				Proprietary Fund Types	
	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Enterprise
Current liabilities:						
Vouchers payable	\$ 1,393,261	800,240	-	729,377	1,809,494	343,910
Accrued payroll	1,288,597	781,300	-	-	209,230	87,105
Due to other governmental units	531,434	46,987,065	-	4,495,986	-	7,408,249
Due to other funds	6,741,826	8,023,914	-	2,135,642	4,906,088	929,628
Deferred revenue	3,731,520	12,993,913	273,977,395	1,156,902	-	-
Current portion of long-term debt	-	-	-	-	100,000	-
Current portion of contracts payable	-	-	-	-	18,400	-
Current portion of workers' compensation	-	-	-	-	3,086,272	-
Current portion of sick and annual leave	-	-	-	-	1,247,216	-
Current portion of capital lease obligations	-	-	-	-	51,650	-
Other accrued liabilities	<u>7,907,505</u>	<u>5,309,839</u>	<u>3,385</u>	<u>1,172,281</u>	<u>11,716,043</u>	<u>873,095</u>
Total current liabilities	<u>21,594,143</u>	<u>74,896,271</u>	<u>273,980,780</u>	<u>9,690,188</u>	<u>23,144,393</u>	<u>9,641,987</u>
Property taxes deferred to 1994	134,806,812	-	-	-	-	-
Long-term debt	-	-	-	-	-	-
Other liabilities:						
Deferred compensation	-	-	-	-	-	-
Accrued workers' compensation	-	-	-	-	9,802,977	-
Accrued unreported health costs	-	-	-	-	992,255	-
Accrued sick and annual leave	-	-	-	-	10,157,002	-
Advances	-	591,611	-	1,911,471	4,712,749	-
Capital lease obligations	-	-	-	-	31,465	-
Contracts payable	-	-	-	-	69,931	-
Total other liabilities	<u>-</u>	<u>591,611</u>	<u>-</u>	<u>1,911,471</u>	<u>25,766,379</u>	<u>-</u>
Total liabilities	<u>156,400,955</u>	<u>75,487,882</u>	<u>273,980,780</u>	<u>11,601,659</u>	<u>48,910,772</u>	<u>9,641,987</u>
Equity and other credits:						
Investment in general fixed assets	-	-	-	-	-	-
Contributed capital	-	-	-	-	2,544,073	89,514,621
Retained earnings:						
Reserved	-	-	-	-	86,025,086	10,834,238
Unreserved	-	-	-	-	<u>83,861,481</u>	<u>31,804,713</u>
Total retained earnings	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>169,886,567</u>	<u>42,638,951</u>
Fund balances:						
Reserved	667,974	3,655,966	14,329,792	47,833,921	-	-
Unreserved:						
Designated	13,727,819	9,763,926	-	3,200,352	-	-
Undesignated	<u>35,809</u>	<u>-</u>	<u>-</u>	<u>5,128,338</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>14,431,602</u>	<u>13,419,892</u>	<u>14,329,792</u>	<u>56,162,611</u>	<u>-</u>	<u>-</u>
Total equity and other credits	<u>14,431,602</u>	<u>13,419,892</u>	<u>14,329,792</u>	<u>56,162,611</u>	<u>172,430,640</u>	<u>132,153,572</u>
Total liabilities, equity, and other credits	<u>\$ 170,832,557</u>	<u>88,907,774</u>	<u>288,310,572</u>	<u>67,764,270</u>	<u>221,341,412</u>	<u>141,795,559</u>

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

Fiduciary Fund Type	Account Groups		Total (Memorandum Only) - Primary Government	Component Unit		Total (Memorandum Only) - Reporting Entity
	General Fixed Assets	General Long-term Debt		Governmental Fund Type	Fiduciary Fund Type	
Trust and Agency						
287,969	-	-	5,364,251	5,247,703	-	10,611,954
-	-	-	2,366,232	1,934,393	-	4,300,625
4,733,653	-	-	64,156,387	-	-	64,156,387
25,347,502	-	-	48,084,600	-	-	48,084,600
-	-	-	291,859,730	10,850,922	-	302,710,652
-	-	-	100,000	-	-	100,000
-	-	-	18,400	-	-	18,400
-	-	-	3,086,272	-	-	3,086,272
-	-	-	1,247,216	-	-	1,247,216
-	-	-	51,650	-	-	51,650
<u>18,885,582</u>	-	-	<u>45,867,730</u>	<u>3,785,807</u>	<u>88,781</u>	<u>49,742,318</u>
<u>49,254,706</u>	-	-	<u>462,202,468</u>	<u>21,818,825</u>	<u>88,781</u>	<u>484,110,074</u>
-	-	-	134,806,812	-	-	134,806,812
-	-	323,528,354	323,528,354	13,481,763	-	337,010,117
51,405,840	-	-	51,405,840	-	9,803,577	61,209,417
-	-	-	9,802,977	-	-	9,802,977
-	-	-	992,255	-	-	992,255
-	-	-	10,157,002	-	-	10,157,002
-	-	-	7,215,831	-	-	7,215,831
-	-	-	31,465	-	-	31,465
-	-	-	69,931	-	-	69,931
<u>51,405,840</u>	-	-	<u>79,675,301</u>	-	<u>9,803,577</u>	<u>89,478,878</u>
<u>100,660,546</u>	-	<u>323,528,354</u>	<u>1,000,212,935</u>	<u>35,300,588</u>	<u>9,892,358</u>	<u>1,045,405,881</u>
-	148,271,696	-	148,271,696	11,015,076	-	159,286,772
-	-	-	92,058,694	-	-	92,058,694
-	-	-	96,859,324	-	-	96,859,324
-	-	-	115,666,194	-	-	115,666,194
-	-	-	212,525,518	-	-	212,525,518
464,689,848	-	-	531,177,501	2,407,955	62,493,014	596,078,470
202,256	-	-	26,894,353	13,403,144	-	40,297,497
-	-	-	5,164,147	-	-	5,164,147
<u>464,892,104</u>	-	-	<u>563,236,001</u>	<u>15,811,099</u>	<u>62,493,014</u>	<u>641,540,114</u>
<u>464,892,104</u>	<u>148,271,696</u>	-	<u>1,016,091,909</u>	<u>26,826,175</u>	<u>62,493,014</u>	<u>1,105,411,098</u>
<u>565,552,650</u>	<u>148,271,696</u>	<u>323,528,354</u>	<u>2,016,304,844</u>	<u>62,126,763</u>	<u>72,385,372</u>	<u>2,150,816,979</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 December 31, 1993

	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				
Revenues:								
Taxes	\$ 126,154,524	7,061,954	-	-	-	133,216,478	-	133,216,478
Special assessments	-	1,502,066	41,875,761	1,239,016	-	44,616,843	2,774,937	47,391,780
Federal grants	-	11,969,448	-	2,884,763	-	14,854,211	11,546,384	26,400,595
State grants	-	92,331,098	-	-	-	92,331,098	49,929,819	142,260,917
Other intergovernmental revenues	21,339,570	2,093,404	-	-	20,318,983	43,751,957	3,769,368	47,521,325
Charges for services	49,649,042	9,571,642	23,324	-	-	59,244,008	-	59,244,008
Use of money	3,982,725	438,974	897,541	1,439,032	174,982	6,933,254	962,600	7,895,854
Other	583,556	9,909,558	-	275,409	896,661	11,665,184	2,128,614	13,793,798
Total revenues	201,709,417	134,878,144	42,796,626	5,838,220	21,390,626	406,613,033	71,111,722	477,724,755
Expenditures:								
Current operations:								
County executive:								
Administrative	3,488,802	-	-	-	-	3,488,802	-	3,488,802
Management and budget	10,556,938	1,683,842	-	-	-	12,240,780	-	12,240,780
Central services	1,620,281	-	-	-	19,121,733	20,742,014	-	20,742,014
Public works	1,525,091	261,965	-	-	-	1,787,056	-	1,787,056
Personnel	3,316,819	-	-	-	-	3,316,819	-	3,316,819
Institutional and human services	2,707,715	134,605,859	-	-	-	137,313,574	-	137,313,574
Public services	2,616,351	2,822,250	-	-	-	5,438,601	-	5,438,601
Computer services	2,245,016	-	-	-	-	2,245,016	-	2,245,016
Community and economic development	2,831,754	-	-	-	-	2,831,754	-	2,831,754
Total county executive	30,908,767	139,373,916	-	-	19,121,733	189,404,416	-	189,404,416
Clerk/Register of Deeds	6,062,447	255,220	-	-	-	6,317,667	-	6,317,667
Treasurer	2,771,787	-	-	-	467,572	3,239,359	-	3,239,359

COUNTY OF OAKLAND
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, Continued
 All Governmental Fund Types, Expendable Trust Funds, and Discretely Presented Component Unit
 For the year ended December 31, 1993

	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				
Expenditures, continued:								
Current operations, continued:								
Justice administration:								
Circuit Court	\$ 12,752,686	7,051,091	-	-	-	19,803,777	-	19,803,777
District Court	7,622,702	-	-	-	-	7,622,702	-	7,622,702
Probate Court	<u>13,557,726</u>	<u>4,555,643</u>	-	-	-	<u>18,113,369</u>	-	<u>18,113,369</u>
Total justice administration	<u>33,933,114</u>	<u>11,606,734</u>	-	-	-	<u>45,539,848</u>	-	<u>45,539,848</u>
Law enforcement:								
Prosecuting attorney	10,596,880	1,532,796	-	-	-	12,129,676	-	12,129,676
Sheriff	<u>52,791,613</u>	<u>1,574,221</u>	-	-	876,427	<u>55,242,261</u>	-	<u>55,242,261</u>
Total law enforcement	<u>63,388,493</u>	<u>3,107,017</u>	-	-	876,427	<u>67,371,937</u>	-	<u>67,371,937</u>
Legislative:								
Board of Commissioners	1,821,038	-	-	-	-	1,821,038	-	1,821,038
Library Board	<u>1,347,725</u>	<u>12,808</u>	-	-	-	<u>1,360,533</u>	-	<u>1,360,533</u>
Total legislative	<u>3,168,763</u>	<u>12,808</u>	-	-	-	<u>3,181,571</u>	-	<u>3,181,571</u>
Drain Commissioner	<u>4,887,716</u>	<u>1,539,681</u>	-	-	-	<u>6,427,397</u>	-	<u>6,427,397</u>
Parks and recreation	-	<u>10,808,857</u>	-	-	-	<u>10,808,857</u>	-	<u>10,808,857</u>
Road Commission	-	-	-	-	-	-	<u>69,412,289</u>	<u>69,412,289</u>

COUNTY OF OAKLAND
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, Continued
 All Governmental Fund Types, Expendable Trust Fund, and Discretely Presented Component Unit
 For the year ended December 31, 1993

	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				
Expenditures, continued:								
Current operations, continued:								
Non-departmental:								
Community enrichment and development	\$ -	5,208,488	-	-	-	5,208,488	-	5,208,488
Public services employment program	-	6,537,968	-	-	-	6,537,968	-	6,537,968
Assessments	639,008	-	-	-	-	639,008	-	639,008
Building maintenance and other services	1,568,651	-	-	-	-	1,568,651	-	1,568,651
Other	<u>6,993,024</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,993,024</u>	<u>-</u>	<u>6,993,024</u>
Total non-departmental	<u>9,200,683</u>	<u>11,746,456</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,947,139</u>	<u>-</u>	<u>20,947,139</u>
Total current operations	<u>154,321,770</u>	<u>178,450,689</u>	<u>-</u>	<u>-</u>	<u>20,465,732</u>	<u>353,238,191</u>	<u>69,412,289</u>	<u>422,650,480</u>
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,066,359</u>	<u>-</u>	<u>36,066,359</u>	<u>-</u>	<u>36,066,359</u>
Debt service:								
Principal payments	-	-	28,982,900	-	-	28,982,900	-	28,982,900
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>20,264,763</u>	<u>-</u>	<u>-</u>	<u>20,264,763</u>	<u>-</u>	<u>20,264,763</u>
Total debt service	<u>-</u>	<u>-</u>	<u>49,247,663</u>	<u>-</u>	<u>-</u>	<u>49,247,663</u>	<u>-</u>	<u>49,247,663</u>
Total expenditures	<u>154,321,770</u>	<u>178,450,689</u>	<u>49,247,663</u>	<u>36,066,359</u>	<u>20,465,732</u>	<u>438,552,213</u>	<u>69,412,289</u>	<u>507,964,502</u>

COUNTY OF OAKLAND
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, Continued
 All Governmental Fund Types, Expendable Trust Funds, and Discretely Presented Component Unit
 For the year ended December 31, 1993

	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 of revenue over (under) expenditures	\$ 47,387,647	(43,572,545)	(6,451,037)	(30,228,139)	924,894	(31,939,180)	1,699,433	(30,239,747)
Other financing sources (uses):								
Operating transfers in	4,943,236	46,361,497	5,664,590	5,273,515	27,000	62,269,838	-	62,269,838
Operating transfer from primary government	-	-	-	-	-	-	1,007,718	1,007,718
Operating transfers out	(54,959,513)	(91,196)	-	(2,220,500)	(29,028)	(57,300,237)	-	(57,300,237)
Operating transfer to component unit	(1,007,718)	-	-	-	-	(1,007,718)	-	(1,007,718)
Payment to bond escrow agent	-	-	(14,840,183)	-	-	(14,840,183)	-	(14,840,183)
Proceeds from issuance of bonds	-	-	13,600,000	24,095,000	-	37,695,000	1,943,335	39,638,335
Distribution to municipalities	-	(20,775)	(2,352,350)	(22,857)	-	(2,395,982)	-	(2,395,982)
Excess of revenues and other sources over (under) expenditures and other uses	(3,636,348)	2,676,981	(4,378,980)	(3,102,981)	922,866	(7,518,462)	4,650,486	(2,867,976)
Fund balances at beginning of year	15,473,025	8,064,912	24,636,249	58,076,269	10,957,015	117,207,470	11,160,613	128,368,083
Residual equity transfers in	2,713,301	3,411,848	1,143,873	2,582,889	-	9,851,911	-	9,851,911
Residual equity transfers out	(118,376)	(733,849)	(7,071,350)	(1,393,566)	(600,000)	(9,917,141)	-	(9,917,141)
Fund balances at end of year	\$ <u>14,431,602</u>	<u>13,419,892</u>	<u>14,329,792</u>	<u>56,162,611</u>	<u>11,279,881</u>	<u>109,623,778</u>	<u>15,811,099</u>	<u>125,434,877</u>

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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 December 31, 1993

	General Fund			Budgeted Special Revenue Funds			Nonbudgeted Special Revenue Funds	Total Actual Special Revenue Funds - Primary Government
	Amended Budget	Actual	Variance Favorable (Unfavorable)	Amended Budget	Actual	Variance Favorable (Unfavorable)		
Revenues:								
Taxes	\$ 126,281,341	126,154,524	(126,817)	7,035,190	7,061,954	26,764	-	7,061,954
Special assessments	-	-	-	-	-	-	1,502,066	1,502,066
Federal grants	-	-	-	180,185	223,410	43,225	11,746,038	11,969,448
State grants	-	-	-	88,022,382	81,952,822	(6,069,560)	10,378,276	92,331,098
Other intergovernmental revenues	21,724,655	21,339,570	(385,085)	1,609,935	1,474,333	(135,602)	619,071	2,093,404
Charges for services	48,836,190	49,649,042	812,852	9,237,345	9,028,599	(208,746)	543,043	9,571,642
Use of money	4,314,861	3,982,725	(332,136)	150,100	208,160	58,060	230,814	438,974
Other	527,590	583,556	55,966	4,308,246	9,858,656	5,550,410	50,902	9,909,558
Total revenues	201,684,637	201,709,417	(24,780)	110,543,383	109,807,934	(735,449)	25,070,210	134,878,144
Expenditures:								
Current operations:								
County executive:								
Administrative	3,742,426	3,488,802	253,624	-	-	-	-	-
Management and budget	10,885,214	10,556,938	328,276	1,749,059	1,683,842	65,217	-	1,683,842
Central services	1,661,721	1,620,281	41,440	-	-	-	-	-
Public works	1,529,138	1,525,091	4,047	-	-	-	261,965	261,965
Personnel	3,351,892	3,316,819	35,073	-	-	-	-	-
Institutional and human services	2,713,743	2,707,715	6,028	130,101,471	127,323,448	2,778,023	7,282,411	134,605,859
Public services	2,711,562	2,616,351	95,211	2,601,614	2,559,146	42,468	263,104	2,822,250
Computer services	2,594,221	2,245,016	349,205	-	-	-	-	-
Community and economic development	3,074,310	2,831,754	242,556	-	-	-	-	-
Total county executive	32,264,227	30,908,767	1,355,460	134,452,144	131,566,436	2,885,708	7,807,480	139,373,916
Clerk/Register of Deeds	6,344,034	6,062,447	281,587	-	-	-	255,220	255,220
Treasurer	2,858,835	2,771,787	87,048	-	-	-	-	-
Justice administration:								
Circuit Court	13,155,872	12,752,686	403,186	6,984,299	6,913,940	70,359	137,151	7,051,091
District Court	7,785,519	7,622,702	162,817	186,907	-	186,907	-	-
Probate Court	13,677,483	13,557,726	119,757	4,152,037	4,388,156	(236,119)	167,487	4,555,643
Total justice administration	34,618,874	33,933,114	685,760	11,323,243	11,302,096	21,147	304,638	11,606,734

COUNTY OF OAKLAND
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, Continued
 Amended Budget and Actual—General and Special Revenue Funds
 For the year ended December 31, 1993

	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)		
Expenditures, continued:								
Current operations, continued:								
Law enforcement:								
Prosecuting attorney	\$ 11,244,929	10,596,880	648,049	-	-	-	1,532,796	1,532,796
Sheriff	<u>53,136,375</u>	<u>52,791,613</u>	<u>344,762</u>	-	-	-	<u>1,574,221</u>	<u>1,574,221</u>
Total law enforcement	<u>64,381,304</u>	<u>63,388,493</u>	<u>992,811</u>	-	-	-	<u>3,107,017</u>	<u>3,107,017</u>
Legislative:								
Board of Commissioners	2,199,993	1,821,038	378,955	-	-	-	-	-
Library Board	<u>1,340,183</u>	<u>1,347,725</u>	<u>(7,542)</u>	-	-	-	<u>12,808</u>	<u>12,808</u>
Total legislative	<u>3,540,176</u>	<u>3,168,763</u>	<u>371,413</u>	-	-	-	<u>12,808</u>	<u>12,808</u>
Drain Commissioner	<u>4,901,126</u>	<u>4,887,716</u>	<u>13,410</u>	-	-	-	<u>1,539,681</u>	<u>1,539,681</u>
Parks and recreation	-	-	-	<u>12,163,714</u>	<u>10,808,857</u>	<u>1,354,857</u>	-	<u>10,808,857</u>
Non-departmental:								
Community enrichment and development	-	-	-	-	-	-	5,208,488	5,208,488
Public services employment program	-	-	-	-	-	-	6,537,968	6,537,968
Assessments	872,465	639,008	233,457	-	-	-	-	-
Building maintenance and other services	1,649,982	1,568,651	81,331	-	-	-	-	-
Other	<u>7,421,892</u>	<u>6,993,024</u>	<u>428,868</u>	-	-	-	-	-
Total non-departmental	<u>9,944,339</u>	<u>9,200,683</u>	<u>743,656</u>	-	-	-	<u>11,746,456</u>	<u>11,746,456</u>
Total expenditures	<u>158,852,915</u>	<u>154,321,770</u>	<u>4,531,145</u>	<u>157,939,101</u>	<u>153,677,389</u>	<u>4,261,712</u>	<u>24,773,300</u>	<u>178,450,689</u>
Excess of revenues over (under) expenditures	42,831,722	47,387,647	4,555,925	(47,395,718)	(43,869,455)	3,526,263	296,910	(43,572,545)
Other financing sources (uses):								
Operating transfers in	4,923,166	4,943,236	20,070	47,475,149	46,332,177	(1,142,972)	29,320	46,361,497
Operating transfers out	(55,854,748)	(54,959,513)	895,235	(82,700)	(77,940)	4,760	(13,256)	(91,196)
Operating transfer to component unit	(1,034,262)	(1,007,718)	26,544	-	-	-	-	-
Distributions to municipalities	-	-	-	-	-	-	(20,775)	(20,775)
Excess of revenues and other sources over (under) expenditures and other uses	(9,134,122)	(3,636,348)	5,497,774	(3,269)	2,384,782	2,388,051	292,199	2,676,981
Fund balances at beginning of year	15,473,025	15,473,025	-	2,767,498	2,767,498	-	5,297,414	8,064,912
Residual equity transfers in	2,348,388	2,713,301	364,913	-	-	-	3,411,848	3,411,848
Residual equity transfers out	<u>(118,376)</u>	<u>(118,376)</u>	-	<u>(27,560)</u>	<u>(27,560)</u>	-	<u>(706,289)</u>	<u>(733,849)</u>
Fund balances at end of year	\$ <u>8,568,915</u>	<u>14,431,602</u>	<u>5,862,687</u>	<u>2,736,669</u>	<u>5,124,720</u>	<u>2,388,051</u>	<u>8,295,172</u>	<u>13,419,892</u>

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, Similar Trust Funds, and Discretely Presented Component Unit
For the year ended December 31, 1993

	<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only) - Primary Government</u>	<u>Component Unit Fiduciary Fund Type</u>	<u>Total (Memorandum Only) - Reporting Entity</u>
	<u>Internal Service</u>	<u>Enterprise</u>	<u>Pension Trust Funds</u>			
Operating revenues:						
Charges for services	\$ 116,621,524	47,115,611	-	163,737,135	-	163,737,135
Leases and rentals	-	2,010,937	-	2,010,937	-	2,010,937
Food sales	-	7,618	-	7,618	-	7,618
Contributions	-	-	23,687,188	23,687,188	3,316,907	27,004,095
Interest revenue	-	-	21,400,855	21,400,855	3,977,862	25,378,717
Other	-	<u>5,678,902</u>	-	<u>5,678,902</u>	-	<u>5,678,902</u>
Total operating revenues	<u>116,621,524</u>	<u>54,813,068</u>	<u>45,088,043</u>	<u>216,522,635</u>	<u>7,294,769</u>	<u>223,817,404</u>
Operating expenses:						
Salaries	11,605,946	5,698,466	-	17,304,412	-	17,304,412
Fringe benefits	65,774,814	2,578,885	-	68,353,699	-	68,353,699
Contractual services	21,741,607	38,935,405	-	60,677,012	-	60,677,012
Commodities	1,807,650	1,212,265	-	3,019,915	-	3,019,915
Depreciation	5,461,838	3,585,124	-	9,046,962	-	9,046,962
Internal services	3,066,026	866,113	-	3,932,139	-	3,932,139
Benefit payments	-	-	14,012,485	14,012,485	2,636,789	16,649,274
Other	-	<u>1,535,457</u>	<u>1,840</u>	<u>1,537,297</u>	<u>353,269</u>	<u>1,890,566</u>
Total operating expenses	<u>109,457,881</u>	<u>54,411,715</u>	<u>14,014,325</u>	<u>177,883,921</u>	<u>2,990,058</u>	<u>180,873,979</u>
Operating income	<u>7,163,643</u>	<u>401,353</u>	<u>31,073,718</u>	<u>38,638,714</u>	<u>4,304,711</u>	<u>42,943,425</u>

COUNTY OF OAKLAND
 Combined Statement of Revenues, Expenses, and Changes in Retained Earnings/Fund Balances, Continued
 All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Unit
 For the year ended December 31, 1993

	<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only) - Primary Government</u>	<u>Component Unit Fiduciary Fund Type</u>	<u>Total (Memorandum Only) - Reporting Entity</u>
	<u>Internal Service</u>	<u>Enterprise</u>	<u>Pension Trust Funds</u>			
Nonoperating revenues (expenses):						
Interest revenue	\$ 11,163,516	1,079,539	-	12,243,055	-	12,243,055
Interest expense	(980,454)	-	-	(980,454)	-	(980,454)
Gain on sale of property and equipment	82,416	1,904	-	84,320	-	84,320
Gain on sale of investments	-	-	21,922,399	21,922,399	629,733	22,552,132
Distribution to municipalities	-	(5,133)	-	(5,133)	-	(5,133)
Net nonoperating revenues	<u>10,265,478</u>	<u>1,076,310</u>	<u>21,922,399</u>	<u>33,264,187</u>	<u>629,733</u>	<u>33,893,920</u>
Income before operating transfers	17,429,121	1,477,663	52,996,117	71,902,901	4,934,444	76,837,345
Operating transfers in	795,720	317,887	-	1,113,607	-	1,113,607
Operating transfers out	<u>(6,076,208)</u>	<u>(7,000)</u>	<u>-</u>	<u>(6,083,208)</u>	<u>-</u>	<u>(6,083,208)</u>
Net income	12,148,633	1,788,550	52,996,117	66,933,300	4,934,444	71,867,744
Add back depreciation closed to contributed capital	<u>631,495</u>	<u>3,547,522</u>	<u>-</u>	<u>4,179,017</u>	<u>-</u>	<u>4,179,017</u>
Net income closed to retained earnings/fund balances	12,780,128	5,336,072	52,996,117	71,112,317	4,934,444	76,046,761
Retained earnings/fund balances at beginning of year	157,106,439	37,583,584	400,616,106	595,306,129	57,558,570	652,864,699
Residual equity transfers in	-	81,226	-	81,226	-	81,226
Residual equity transfers out	-	<u>(361,931)</u>	<u>-</u>	<u>(361,931)</u>	<u>-</u>	<u>(361,931)</u>
Retained earnings/fund balances at end of year	<u>\$ 169,886,567</u>	<u>42,638,951</u>	<u>453,612,223</u>	<u>666,137,741</u>	<u>62,493,014</u>	<u>728,630,755</u>

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

COUNTY OF OAKLAND
 Combined Statement of Cash Flows
 All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Unit
 For the year ended December 31, 1993

	<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only) - Primary Government</u>	<u>Component Unit</u>	<u>Total (Memorandum Only) - Reporting Equity</u>
	<u>Internal Service</u>	<u>Enterprise</u>	<u>Pension Trust Funds</u>		<u>Fiduciary Fund</u>	
Cash flows from operating activities:						
Cash received from users	\$ 211,207,504	55,584,915	23,686,900	290,479,319	3,381,837	293,861,156
Cash paid to suppliers	(175,134,556)	(43,581,756)	(2,739,704)	(221,456,016)	(342,657)	(221,798,673)
Cash paid to employees	<u>(11,573,923)</u>	<u>(5,695,861)</u>	<u>(9,987,364)</u>	<u>(27,257,148)</u>	<u>(2,636,789)</u>	<u>(29,893,937)</u>
Net cash provided by operating activities	<u>24,499,025</u>	<u>6,307,298</u>	<u>10,959,832</u>	<u>41,766,155</u>	<u>402,391</u>	<u>42,168,546</u>
Cash flows from noncapital financing activities:						
Operating transfers in	-	317,887	-	317,887	-	317,887
Residual equity transfers in	-	81,226	-	81,226	-	81,226
Issuance of long-term debt	40,000,000	-	-	40,000,000	-	40,000,000
Advances	5,842,073	(1,300,000)	-	4,542,073	-	4,542,073
Interest paid on long-term debt	(858,686)	-	-	(858,686)	-	(858,686)
Principal payment on long-term debt	(79,700,000)	-	-	(79,700,000)	-	(79,700,000)
Distribution to municipalities	-	(5,133)	-	(5,133)	-	(5,133)
Net cash used in noncapital financing activities	<u>(34,716,613)</u>	<u>(906,020)</u>	<u>-</u>	<u>(35,622,633)</u>	<u>-</u>	<u>(35,622,633)</u>
Cash flows from capital and related financing activities:						
Contributed capital	145,935	200,000	-	345,935	-	345,935
Residual equity transfers out	-	(361,931)	-	(361,931)	-	(361,931)
Operating transfers in	795,720	-	-	795,720	-	795,720
Operating transfers out	(6,076,208)	(7,000)	-	(6,083,208)	-	(6,083,208)
Advances	(4,607,749)	-	-	(4,607,749)	-	(4,607,749)
Proceeds on sale of equipment	109,258	35,351	-	144,609	-	144,609
Acquisition of fixed assets	(2,729,405)	(560,427)	-	(3,289,832)	-	(3,289,832)
Amount paid on equipment contracts	(5,872,684)	-	-	(5,872,684)	-	(5,872,684)
Principal paid on capital leases	(806,082)	-	-	(806,082)	-	(806,082)
Amount received on equipment contracts	45,675	-	-	45,675	-	45,675
Interest paid on equipment contracts and capital leases	<u>(292,703)</u>	<u>-</u>	<u>-</u>	<u>(292,703)</u>	<u>-</u>	<u>(292,703)</u>
Net cash used in capital and related financing activities	<u>(19,288,243)</u>	<u>(694,007)</u>	<u>-</u>	<u>(19,982,250)</u>	<u>-</u>	<u>(19,982,250)</u>
Cash flows from investing activities:						
Purchase of investments	-	-	(424,162,582)	(424,162,582)	(30,077,383)	(454,239,965)
Interest on investments	13,506,347	1,075,567	19,595,559	34,177,473	3,991,968	38,169,441
Proceeds from the sale of investments	-	-	406,339,278	406,339,278	25,503,688	431,842,966
Net cash provided by (used in) investing activities	<u>13,506,347</u>	<u>1,075,567</u>	<u>1,772,255</u>	<u>16,354,169</u>	<u>(581,727)</u>	<u>15,772,442</u>
Net increase (decrease) in cash	(15,999,484)	5,782,838	12,732,087	2,515,441	(179,336)	2,336,105
Cash and cash equivalents at January 1, 1993	<u>111,568,122</u>	<u>33,844,916</u>	<u>67,435,659</u>	<u>212,848,697</u>	<u>6,478,029</u>	<u>219,326,726</u>
Cash and cash equivalents at December 31, 1993	<u>\$ 95,568,638</u>	<u>39,627,754</u>	<u>80,167,746</u>	<u>215,364,138</u>	<u>6,298,693</u>	<u>221,662,831</u>

COUNTY OF OAKLAND
 Combined Statement of Cash Flows, Continued
 All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Unit
 For the year ended December 31, 1993

	<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only) - Primary Government</u>	<u>Component Unit</u>	<u>Total (Memorandum Only) - Reporting Equity</u>
	<u>Internal Service</u>	<u>Enterprise</u>	<u>Pension Trust Funds</u>		<u>Fiduciary Fund</u>	
Operating income	\$ 7,163,643	401,353	31,073,718	38,638,714	4,304,711	42,943,425
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation expense	5,461,838	3,585,124	-	9,046,962	-	9,046,962
Interest revenue	-	-	(21,400,855)	(21,400,855)	(3,977,862)	(25,378,717)
Decrease in current and delinquent property taxes receivable	13,508,611	-	-	13,508,611	-	13,508,611
(Increase) decrease in due from other governmental units	(3,901,379)	2,412,658	(288)	(1,489,009)	-	(1,489,009)
Decrease in accounts and interest receivable	2,199,050	83,477	783,821	3,066,348	64,930	3,131,278
(Increase) decrease in due from other funds	(1,159,566)	(59,405)	28,906	(1,190,065)	-	(1,190,065)
Decrease in inventories	132,617	-	-	132,617	-	132,617
(Increase) decrease in prepaid expenses	(216,417)	39,585	-	(176,832)	-	(176,832)
Increase in vouchers payable	579,624	114,412	-	694,036	-	694,036
Increase in accrued payroll	32,020	-	-	34,624	-	34,624
Decrease in due to other governmental units	-	(317,087)	-	(317,087)	-	(317,087)
Increase in due to other funds	2,293,817	122,423	474,530	2,890,770	-	2,890,770
Increase in current portion of workers' compensation	202,623	-	-	202,623	-	202,623
Increase in current portion of sick and annual leave	1,247,216	-	-	1,247,216	-	1,247,216
Increase (decrease) in other accrued liabilities	(1,221,905)	(77,846)	-	(1,299,751)	10,612	(1,289,139)
Increase in accrued workers' compensation	1,984,100	-	-	1,984,100	-	1,984,100
Decrease in accrued unreported health costs	(992,254)	-	-	(992,254)	-	(992,254)
Decrease in accrued sick and annual leave	(2,814,613)	-	-	(2,814,613)	-	(2,814,613)
Net cash provided by operating activities	\$ <u>24,499,025</u>	<u>6,307,298</u>	<u>10,959,832</u>	<u>41,766,155</u>	<u>402,391</u>	<u>42,168,546</u>

Internal Service

Noncash transactions:

Noncash capital and related financial activities included loss on the sale of property and equipment for \$5,000 in the Drain Equipment Fund, \$17,247 in the Office Equipment Fund, \$4,204 in the Convenience Copier Fund, \$39 in the Radio Communications Fund, \$353 in the DPW Water and Sewer Equipment Fund, and the acquisition of equipment under a contract payable in the amount of \$100,000 in the Drain Equipment Fund.

Enterprise

Noncash transactions:

Noncash capital and related financing activities included \$34,911 of donated equipment in the Medical Care Facility Fund.

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

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements
December 31, 1993

(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.

(A) The Financial Reporting Entity

As defined by generally accepted accounting principles established by the Government Accounting Standards Board, 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) - The three-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.

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. This component unit is reported in separate columns to emphasize that it is legally separate from the County.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(A) Reporting Entity, Continued

Oakland County Road Commission (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 and deferred compensation plan, which are as of and for the year ended September 30, 1993, are reported discretely as a governmental fund type - Special Revenue fund and as a fiduciary fund type - Agency fund, respectively. The Road Commission Retirement System, which is as of and for the year ended December 31, 1993, is reported discretely as a fiduciary fund type - Pension Trust fund.

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

Oakland County Road Commission
31001 Lahser Road
Birmingham, Michigan 48025

Separate financial statements for the Oakland County Building Authority are not published.

In determining its reporting entity and component units, the County considered all potential component units, including the Oakland County Intermediate School District and Oakland County Community College, and concluded that such were neither component units nor related organizations of the County, and that it would not be misleading to exclude their activities from the County's reporting entity.

(B) Basis of Presentation - Fund Accounting

The general purpose financial statements of the Primary Government are as of and for the year ended December 31, 1993. The financial statements of the County's component unit, the Oakland County Road Commission (Road Commission), are as of and for the year ended September 30, 1993, with the exception of the Road Commission's Retirement System, whose statements are as of and for the year ended December 31, 1993.

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

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

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(1) Summary of Significant Accounting Policies. Continued

(B) Basis of Presentation - Fund Accounting. Continued

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 mental health, care of children, drain maintenance, parks and recreation, and certain grant operations involving public health, employment training, community development, and other grants.

Debt Service funds account for the financing resources and payment of 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 authorities, 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), computer services, 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.

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 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.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(C) Basis of Accounting

Primary Government

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

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

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

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

Discretely Presented Component Unit

The Road Commission uses the current-financial-resources measurement focus for its Governmental fund type. That is, only current assets, except for special assessments, are included on the balance sheet and current liabilities. 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 an Agency fund and Pension Trust fund. The Agency fund follows the modified accrual basis of accounting. The Pension Trust fund uses the economic resources measurement focus. All assets and liabilities are included as of the balance sheet date. Revenues and expenditures are accounted for under the accrual basis of accounting, and as such, revenue is recognized when earned and expenses are recorded when all liability is incurred.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(D) Budgets

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

Encumbrances are recorded 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 fund balance to be carried forward. In the succeeding year, the budget is increased by an amount sufficient to cover the unliquidated encumbrances which are carried forward.

(E) Cash, Cash Equivalents, and Investments

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

Cash overdrafts occurring in funds participating in pooled cash accounts at December 31, 1993, have been recorded as a "Due to other funds," and a corresponding "Due from other funds" was established in the appropriate funds.

Investments are stated at amortized cost, except for deferred compensation plan investments, which are stated at market. Pooled investment income is generally allocated to the County's General Fund.

(F) 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.

(G) Inventories

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

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(H) Prepaid Items

Payments made for services that will benefit periods beyond December 31, 1993, and for the Road Commission, beyond September 30, 1993, are recorded as prepaid items.

(I) Fixed Assets

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

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

	<u>Years</u>
Land and land improvements	10-15
Buildings and improvements	35-45
Furniture and equipment	3-50
Vehicles	3-5
Sewage disposal equipment	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.

(J) 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. The liability for sick and annual leave for Road Commission employees is recorded in that fund. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

(K) Fund Equity

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

(L) 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.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(L) Deferred Revenue, Continued

Property taxes levied December 1, 1993 (when they became a lien against the property), are recorded as receivable, and the related revenue was deferred in the accompanying balance sheet. These property taxes will be recognized as revenues in the 1994 calendar year.

(M) 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.

(N) Memorandum Only - Total Columns

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

(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 salaries and fringes, overtime, and operating expenditures, respectively, by division. The Board of Commissioners is authorized to make amendments to the various budgets as deemed necessary. The combined statement of revenues, expenditures, and changes in fund balances--amended budget and actual, General and Special Revenue funds, presents those funds as budgeted which receive an appropriation and can therefore be defined as an appropriated, annual, legally adopted budget. Included within this statement are the General Fund and the following Special Revenue funds: County Health, Community Mental Health, Camp Oakland, Children's Village, Juvenile Maintenance, Social Services Foster Care, Friend of the Court, the Cost Reduction Incentive Management Program (C.R.I.M.P.), and Parks and Recreation.

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 personnel department.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(2) Legal Compliance - Budgets, Continued

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

	<u>Appropriation</u>	<u>Expenditures</u>	<u>Excess Expenditures</u>
General Fund:			
County executive:			
Administrative:			
Administration:			
Overtime	\$ 600	1,028	428
Auditing:			
Operating expenditures	59,017	61,935	2,918
Management and budget:			
Budget:			
Operating expenditures	218,281	221,516	3,235
Accounting:			
Overtime	18,351	23,029	4,678
Equalization:			
Overtime	26,105	26,159	54
Reimbursement:			
Overtime	24,976	25,405	429
Operating expenditures	325,475	327,080	1,605
Central services:			
Support services:			
Overtime	10,000	10,036	36
Public works:			
Administration:			
Overtime	-	26	26
Facilities engineering:			
Overtime	10,000	11,897	1,897
Operating expenditures	120,587	138,393	17,806
Personnel:			
Administration:			
Operating expenditures	94,168	94,328	160
Employee relations:			
Salaries and fringes	1,166,134	1,187,575	21,441
Overtime	11,000	17,653	6,653
Operating expenditures	437,221	443,412	6,191
Institutional and human services:			
Social services:			
Salaries and fringes	5,000	6,238	1,238
Medical examiner:			
Overtime	37,700	37,913	213
Operating expenditures	612,376	621,922	9,546

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(2) Legal Compliance - Budgets, Continued

	<u>Appropriation</u>	<u>Expenditures</u>	<u>Excess Expenditures</u>
General Fund, continued:			
County executive, continued:			
Public services:			
Veterans' services:			
Overtime	\$ -	677	677
Cooperative extension:			
Salaries and fringes	-	161	161
Community and economic development:			
Economic development:			
Salaries and fringes	716,365	722,369	6,004
Clerk/Register of Deeds:			
Administration:			
Salaries and fringes	282,975	285,896	2,921
Overtime	-	328	328
Operating expenditures	235,741	247,378	11,637
Jury commission:			
Operating expenditures	165,804	168,692	2,888
Justice administration:			
District Court:			
Division I:			
Salaries and fringes	1,807,279	1,809,587	2,308
Operating expenditures	599,173	604,822	5,649
Division IV:			
Overtime	15,400	17,677	2,277
Probate Court:			
Estates and mental:			
Operating expenditures	792,434	885,066	92,632
Legal processing:			
Operating expenditures	-	838	838
Training and clinical services:			
Salaries and fringes	677,447	689,366	11,919
Overtime	-	74	74
Operating expenditures	116,956	141,377	24,421
Field services:			
Salaries and fringes	4,322,644	4,326,442	3,798
Law enforcement:			
Sheriff:			
Sheriff's office:			
Overtime	2,000	2,814	814
Operating expenditures	1,375,756	1,376,607	851
Administration:			
Overtime	28,645	31,209	2,564
Corrective services:			
Salaries and fringes	12,592,180	12,715,619	123,439
Corrective services - satellites:			
Operating expenditures	645,643	659,853	14,210

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(2) Legal Compliance - Budgets, Continued

	<u>Appropriation</u>	<u>Expenditures</u>	<u>Excess Expenditures</u>
General Fund, continued:			
Law enforcement, continued:			
Sheriff, continued:			
Protective services:			
Salaries and fringes	\$ 11,461,591	11,520,268	58,677
Technical services:			
Salaries and fringes	4,543,917	4,555,312	11,395
Legislative:			
Board of Commissioners:			
Overtime	600	846	246
Library:			
Overtime	-	18,364	18,364
Drain Commissioner:			
Administration:			
Salaries and fringes	4,132,287	4,137,319	5,032
Special Revenue:			
County Health:			
County executive:			
Management and budget:			
Accounting:			
Salaries and fringes	76,512	89,368	12,856
Overtime	-	91	91
Institutional and human services:			
Health division:			
Overtime	35,100	41,927	6,827
Public services:			
Emergency medical services:			
Overtime	3,500	9,685	6,185
Animal control:			
Overtime	20,000	36,321	16,321
Camp Oakland:			
County executive:			
Institutional and human services:			
Administration:			
Operating expenditures	2,356,600	2,457,849	101,249
Children's Village:			
County executive:			
Institutional and human services:			
Children's Village:			
Salaries and fringes	6,984,456	7,026,659	42,203
Overtime	146,000	217,490	71,490
Operating expenditures	3,499,004	3,504,550	5,546
Juvenile Maintenance:			
County executive:			
Institutional and human services:			
Social services:			
Operating expenditures	1,071,800	1,116,408	44,608

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(2) Legal Compliance - Budgets, Continued

	<u>Appropriation</u>	<u>Expenditures</u>	<u>Excess Expenditures</u>
Special Revenue, continued:			
Juvenile Maintenance, continued:			
Justice administration:			
Probate Court:			
Juvenile maintenance:			
Operating expenditures	\$ 3,420,170	3,683,832	263,662
Friend of the Court:			
County executive:			
Management and budget:			
Accounting:			
Overtime	6,322	6,844	522
Parks and Recreation:			
Parks and recreation:			
Overtime	98,700	125,085	26,385

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 early 1994.

(3) Deposits and Investments

Deposits

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

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

At December 31, 1993, the book value of the County's deposits was \$159,651,410, with a corresponding bank balance of \$169,146,267. Qualifying deposits are insured by the FDIC up to \$100,000. Of the bank's balance, \$2,347,035 is insured, and the remaining \$166,799,232 is uninsured and uncollateralized and in the County's name.

At September 30, 1993, the book value of the Road Commission's deposits was \$10,471,881, with a corresponding bank balance of \$11,625,226. Of the bank's balance, \$978,234 is insured by the FDIC, and the remaining \$10,646,992 is uninsured and uncollateralized and in the County's name.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(3) Deposits and Investments, Continued

Investments

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

- Investments of the County are held in the County's name.
- Investments are in U.S. Treasury obligations, banker's acceptances, and commercial paper rated A-1 by Standard and Poor's or P-1 by Moody's Commercial Paper Record.
- Only federal and State-chartered banks and savings institutions which are members of the Federal Deposit Insurance Corporation (FDIC) are utilized.
- State law requires the use of in-state banks and does not allow the County to collateralize bank investments.
- The County maintains a cash and investment pool that is available for use by all funds except Fiduciary funds. Investments are also held separately for several funds.
- Pension investments are made in accordance with P.A. 55 of 1982 and are limited to no more than 60 percent common stock. No investments, loans, or leases are with parties related to the pension plan.
- Investment income, except where required by law, such as Drain funds, or specific Board action, such as the Airport funds, is credited to the General Fund and used to fund overall operations.

Investments of the Retirement Systems and the Deferred Compensation Plan are administered by their respective boards. These investments are held in street name by safekeeping agents under formal trust agreements or in the Retirement and Deferred Compensation systems' names.

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

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

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(3) Deposits and Investments, Continued

Investments, Continued

The following is a summary of investments by risk category:

	<u>Category</u>			<u>Carrying Amount</u>	<u>Market Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
County:					
Deposits	\$ -	-	-	159,651,410	159,651,410
Investments:					
U.S. government securities	110,644,944	-	-	110,644,944	115,036,489
Banker's acceptances	-	4,959,926	-	4,959,926	5,000,000
Bank trust administered	-	49,102,860	-	49,102,860	49,102,860
Foreign government securities	-	863,010	-	863,010	799,883
Common stock	-	170,917,821	-	170,917,821	202,753,858
Corporate and public utility bonds	-	91,890,938	-	91,890,938	95,912,659
FHA mortgages and other	-	2,549	-	2,549	2,549
Commercial paper	-	<u>38,000,000</u>	-	<u>38,000,000</u>	<u>38,000,000</u>
	<u>\$ 110,644,944</u>	<u>355,737,104</u>	=	<u>626,033,458</u>	<u>666,259,708</u>
Government Investment Pool				112,984,536	112,984,536
Standard and Poor's Index Funds				28,425,295	32,489,422
Institutional Money Market Mutual Funds				50,822,653	50,822,653
Real estate				<u>29,528,660</u>	<u>29,528,660</u>
Total				<u>\$ 847,794,602</u>	<u>892,084,979</u>
	<u>Category</u>			<u>Carrying Amount</u>	<u>Market Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
Road Commission:					
Deposits	\$ -	-	-	10,471,881	10,471,881
Investments:					
U.S. government securities	-	8,808,712	-	8,808,712	9,572,780
Common stock	-	16,397,834	-	16,397,834	27,088,784
Corporate bonds	-	30,089,630	-	30,089,630	31,012,881
Other	-	<u>128,295</u>	-	<u>128,295</u>	<u>128,295</u>
	<u>\$ -</u>	<u>55,424,471</u>	=	<u>65,896,352</u>	<u>78,274,621</u>
Government Investment Pool				13,512,036	13,512,036
Institutional Money Market Mutual Funds				<u>9,803,577</u>	<u>9,803,577</u>
Total				<u>\$ 89,211,965</u>	<u>101,590,234</u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(4) Receivables

Property Taxes

Taxes are levied on December 1 on the assessed real and personal property as established the preceding December 31. Taxes become a lien on the property December 1 and are due and payable on that date through February 28 of the following year. Taxes become delinquent and are subject to penalty on March 1. Assessed values are established annually by the County and are equalized by the State at an estimated 50 percent of current market value. Personal and real property in Oakland County for the 1991 levy was equalized at \$30,087,448,304. The County's operating tax rate for the 1992 levy, collected in 1993, was 4.4805 mills, with an additional 0.2439 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 (\$71,665,325) at December 31, 1993, 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 \$17,860,113 in 1993, are used to service the notes payable.

The retained earnings in the Delinquent Tax Revolving Fund, in the amount of \$89,025,086, 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) Fixed Assets

An analysis of property and equipment, and related accumulated depreciation where applicable, at December 31, 1993, excluding the Road Commission, follows:

	Internal Service Funds	Enterprise Funds	General Fixed Assets Account Group	Total
Land and land improvements	\$ 598,657	7,739,010	18,132,380	26,470,047
Buildings and improvements	3,461,355	17,207,902	105,562,437	126,231,694
Furniture and equipment	35,890,551	1,127,869	16,294,956	53,313,376
Vehicles	8,227,646	224,809	-	8,452,455
Sewage disposal equipment	-	141,760,381	-	141,760,381
Construction in progress	<u>-</u>	<u>2,655,192</u>	<u>8,281,923</u>	<u>10,937,115</u>
	48,178,209	170,715,163	148,271,696	367,165,068
Accumulated depreciation	<u>28,766,638</u>	<u>78,128,961</u>	<u>-</u>	<u>106,895,599</u>
	<u>\$ 19,411,571</u>	<u>92,586,202</u>	<u>148,271,696</u>	<u>260,269,469</u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(5) Fixed Assets, Continued

A summary of changes in general fixed assets follows:

	Balance January 1, <u>1993</u>	<u>Additions</u>	<u>Disposals</u>	Balance December 31, <u>1993</u>
Land and land improvements	\$ 14,603,972	3,528,462	54	18,132,380
Buildings and improvements	104,090,932	1,471,505	-	105,562,437
Furniture and equipment	15,505,696	1,715,538	926,278	16,294,956
Construction in progress	<u>2,093,071</u>	<u>7,664,307</u>	<u>1,475,455</u>	<u>8,281,923</u>
	<u>\$ 136,293,671</u>	<u>14,379,812</u>	<u>2,401,787</u>	<u>148,271,696</u>

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

	Balance October 1, <u>1992</u>	<u>Additions</u>	<u>Disposals</u>	Balance September 30, <u>1993</u>	Less Accumulated <u>Depreciation</u>	Net Balance September 30, <u>1993</u>
Land and land improvements	\$ 1,425,986	325,128	-	1,751,114	147,742	1,603,372
Building and improvements	7,612,427	244,678	-	7,857,105	4,182,308	3,674,797
Furniture and equipment	<u>22,477,196</u>	<u>3,215,531</u>	<u>162,562</u>	<u>25,530,165</u>	<u>19,793,258</u>	<u>5,736,907</u>
	<u>\$ 31,515,609</u>	<u>3,785,337</u>	<u>162,562</u>	<u>35,138,384</u>	<u>24,123,308</u>	<u>11,015,076</u>

(6) Capital Leases - Internal Service Funds

The County leases equipment under noncancelable capital leases. A summary of the 1993 activity follows:

	Computer Service <u>Equipment</u>	Convenience <u>Copier</u>	Printing and <u>Mailing</u>	Total Internal Service <u>Funds</u>
Balance as of January 1, 1993	\$ 744,656	61,933	82,608	889,197
Additions	-	-	-	-
Payments	<u>744,656</u>	<u>36,764</u>	<u>24,662</u>	<u>806,082</u>
Balance as of December 31, 1993	-	25,169	57,946	83,115
Less current portion	<u>-</u>	<u>25,169</u>	<u>26,481</u>	<u>51,650</u>
Long-term portion of capital leases	<u>\$ -</u>	<u>-</u>	<u>31,465</u>	<u>31,465</u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(6) Capital Leases - Internal Service Funds. Continued

A summary of the equipment under capital lease as of December 31, 1993, is as follows:

	Convenience <u>Copier</u>	Printing and <u>Mailing</u>	Total Internal Service <u>Funds</u>
Cost	\$ 88,333	137,100	225,433
Less accumulated depreciation	<u>56,025</u>	<u>95,970</u>	<u>151,995</u>
Net leased equipment	\$ <u>32,308</u>	<u>41,130</u>	<u>73,438</u>

The future minimum capital lease payments as of December 31, 1993, are as follows:

<u>Fiscal Year</u>	Convenience <u>Copier</u>	Printing and <u>Mailing</u>	Total Internal Service <u>Funds</u>
1994	\$ 25,393	29,644	55,037
1995	<u>-</u>	<u>32,322</u>	<u>32,322</u>
Total minimum lease payments	25,393	61,966	87,359
Less amounts representing interest	<u>224</u>	<u>4,020</u>	<u>4,244</u>
Present value of future minimum capital lease payments	\$ <u>25,169</u>	<u>57,946</u>	<u>83,115</u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(7) Long-term Debt

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

	Interest Rate	January 1, 1993	Additions	(Reductions)	December 31, 1993	General Long-term Debt Account Group	Internal Service Fund	General Obligation	With Governmental Commitment
Bonds and Notes with Unlimited Taxing Authority									
Building Authority	6.10 - 6.90%	\$ 4,735,000	-	(1,745,000)	2,990,000	2,990,000	-	2,990,000	-
Drain bonds	1.00 - 7.75	40,194,475	-	(15,640,444)	24,554,031	24,554,031	-	1,194,752	23,359,279
Refunding bonds	3.00 - 5.75	21,950,000	-	(2,350,000)	19,600,000	19,600,000	-	54,605	19,545,395
Water and sewer	4.00 - 7.70	69,090,000	-	(9,865,000)	59,225,000	59,225,000	-	-	59,225,000
Sewage disposal	4.00 - 7.25	<u>58,775,000</u>	-	<u>(4,175,000)</u>	<u>54,600,000</u>	<u>54,600,000</u>	-	-	<u>54,600,000</u>
		<u>194,744,475</u>	-	<u>(33,775,444)</u>	<u>160,969,031</u>	<u>160,969,031</u>	-	<u>4,239,357</u>	<u>156,729,674</u>
Bonds and Notes with Limited Taxing Authority									
Building Authority	4.50 - 10.25	26,365,000	-	(1,265,000)	25,100,000	25,100,000	-	25,100,000	-
Building Authority refunding	4.40 - 5.20	15,815,000	-	(1,400,000)	14,415,000	14,415,000	-	14,415,000	-
Tax notes	Variable	39,800,000	40,000,000	(79,700,000)	100,000	-	100,000	100,000	-
Drain bonds	2.75 - 10.50	16,005,000	15,395,000	(575,000)	30,825,000	30,825,000	-	1,325,521	29,499,479
Refunding bonds	2.60 - 6.70	2,825,000	11,420,000	(230,000)	14,015,000	14,015,000	-	930,476	13,084,524
Sewage disposal	3.00 - 11.00	59,955,000	2,550,000	(1,625,000)	60,880,000	60,880,000	-	-	60,880,000
Water supply bonds	4.50 - 8.50	7,950,000	6,150,000	(50,000)	14,050,000	14,050,000	-	-	14,050,000
Water supply refunding	2.60 - 4.70	-	2,180,000	-	2,180,000	2,180,000	-	-	2,180,000
		<u>168,715,000</u>	<u>77,695,000</u>	<u>(84,845,000)</u>	<u>161,565,000</u>	<u>161,465,000</u>	<u>100,000</u>	<u>41,870,997</u>	<u>119,694,003</u>
Total		\$ <u>363,459,475</u>	<u>77,695,000</u>	<u>(118,620,444)</u>	<u>322,534,031</u>	<u>322,434,031</u>	<u>100,000</u>	<u>46,110,354</u>	<u>276,423,677</u>
Contracts payable:									
Computer services	6.23 - 6.78	\$ 1,370,806	-	(1,370,806)	-	-	-	-	-
Radio communications	7.35	4,490,209	-	(4,490,209)	-	-	-	-	-
Drain equipment	6.00	-	100,000	(11,669)	88,331	-	88,331	88,331	-
		<u>\$ 5,861,015</u>	<u>100,000</u>	<u>(5,872,684)</u>	<u>88,331</u>	<u>-</u>	<u>88,331</u>	<u>88,331</u>	<u>-</u>
Legal settlement		\$ -	<u>1,200,000</u>	<u>(105,677)</u>	<u>1,094,323</u>	<u>1,094,323</u>	<u>-</u>	<u>1,094,323</u>	<u>-</u>
	Interest Rate	October 1, 1992	Additions	(Reductions)	September 30, 1992	Component Unit Long-term Debt	Internal Service Fund	General Obligation	With Governmental Commitment
Other Long-term Debt - Road Commission									
Compensated absences	-%	\$ 730,000	42,000	-	772,000	772,000	-	772,000	-
Self-insured losses	-	2,549,600	-	(500,000)	2,049,600	2,049,600	-	2,049,600	-
MDOT Bond Fund loan	10.22	1,570,500	-	(165,750)	1,404,750	1,404,750	-	1,404,750	-
Michigan Transportation Fund revenue notes	4.25 - 7.70	8,450,000	-	(2,150,000)	6,300,000	6,300,000	-	605,000	5,695,000
Michigan Transportation Fund loan	2.96 - 6.23	1,115,000	1,760,000	(245,000)	2,630,000	2,630,000	-	2,630,000	-
Equipment installment loan	9.95	<u>239,368</u>	<u>183,335</u>	<u>(97,290)</u>	<u>325,413</u>	<u>325,413</u>	-	<u>325,413</u>	<u>-</u>
		<u>\$ 14,654,468</u>	<u>1,985,335</u>	<u>(3,158,040)</u>	<u>13,481,763</u>	<u>13,481,763</u>	<u>-</u>	<u>7,786,763</u>	<u>5,695,000</u>
Total reporting entity		\$ <u>383,974,958</u>	<u>80,980,335</u>	<u>(127,756,845)</u>	<u>337,198,448</u>	<u>337,010,117</u>	<u>188,331</u>	<u>55,079,771</u>	<u>282,118,677</u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(7) Long-term Debt, Continued

The annual requirements to pay principal and interest on County obligations outstanding at December 31, 1993 (at September 30, 1993, for Road Commission), were:

	General County	Legal Settlement	Internal Service Funds		Total Primary Government	Component Unit	Total Reporting Entity
			Delinquent Taxes	Drain Equipment			
1994	\$ 44,414,189	364,774	100,000	23,199	44,902,162	3,285,541	48,187,703
1995	43,928,709	364,774	-	23,199	44,316,682	3,190,829	47,507,511
1996	43,761,246	364,775	-	23,199	44,149,220	2,531,291	46,680,511
1997	42,852,452	-	-	23,199	42,875,651	1,650,890	44,526,541
1998	39,218,034	-	-	7,733	39,225,767	1,160,536	40,386,303
1999-2003	152,209,154	-	-	-	152,209,154	747,773	152,956,927
2004-2008	63,374,500	-	-	-	63,374,500	-	63,374,500
Thereafter	<u>20,749,773</u>	-	-	-	<u>20,749,773</u>	<u>2,821,600</u>	<u>23,571,373</u>
	450,508,057	1,094,323	100,000	100,529	451,802,909	15,388,460	467,191,369
Less: Interest	<u>128,074,026</u>	-	-	<u>12,198</u>	<u>128,086,224</u>	<u>1,906,697</u>	<u>129,992,921</u>
	\$ <u>322,434,031</u>	<u>1,094,323</u>	<u>100,000</u>	<u>88,331</u>	<u>323,716,685</u>	<u>13,481,763</u>	<u>337,198,448</u>

The County has pledged its full faith and credit on debt totaling \$337,198,448. The General Fund is obligated if payments received on assessments levied against benefiting municipalities are insufficient to meet principal and interest requirements of this debt when due.

By statute, general obligation debt is limited to 10 percent of the equalized value. As of December 31, 1993, the debt limit was \$3,008,744,830; general obligation debt was \$55,079,771.

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.

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." The collection of contractual payments is reflected in the Debt Service funds for each act.

Refunding and Water Supply 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 revenues of the related utilities, or in the case of some bonds, from the general tax levy of the municipalities involved.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(7) Long-term Debt, Continued

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.

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 \$132 million at December 1, 1993, 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 the 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 1992, the County advance-refunded a portion of the Building Authority general obligation limited tax bond issues with a general obligation limited refunding. The County issued \$15,815,000 of general obligation limited tax bonds to provide resources to purchase U.S. Treasury and State and Local Government Series securities that were placed in an escrow fund for the purpose of generating resources for all future debt service payments of the refunded debt. As a result, the refunded bonds are considered to be defeased, and the liability has been removed from the General Long-term Debt Account Group.

At December 31, 1993, \$13,600,000 of outstanding general obligation limited tax bonds are considered defeased.

The bonds to be refunded mature in the years 1998 through 2006, issued under the provisions of Act 31, Public Acts of Michigan, 1948, as amended, and Act 202, Public Acts of Michigan, 1943. The County has pledged its full faith and credit as additional security for the payment of the principal and interest on the bonds.

Contracts Payable

The County has one long-term contract payable outstanding as of December 31, 1993, as follows:

Drain Equipment (dated April 22, 1993)--A contract was entered into to finance the purchase of certain equipment for the Drain Equipment Fund (an Internal Service fund). The amount financed was \$100,000 and is payable in 60 monthly payments of \$1,933, which includes interest at 6.0 percent.

The Computer Services and Radio Communications funds' contract payables were paid in full during 1993.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(7) Long-term Debt, Continued

Legal Settlement

The County served as a Prime Sponsor for the Comprehensive Employment and Training Act (CETA) by the U.S. Department of Labor program through October 1983. During that period of time, the County was the recipient of \$275 million under this program. Audits were conducted of these funds throughout the program years, as required by law, and some amounts were disallowed. No allegation of fraud, abuse, or misspending of monies was or has ever been made against the County.

The original total cost questioned was over \$7 million. As a result of negotiations, the County and the U.S. Departments of Labor and Justice entered into agreement for a full and final settlement of \$1.2 million, with an initial amount payable of \$105,677 in 1993 and the balance in three equal, yearly installments with no interest.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(8) Interfund Receivables and Payables

Interfund receivables and payables at December 31, 1993, were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Fund</u>	<u>Interfund Payables</u>
<u>General</u>	\$ 26,366,532	<u>General</u>	\$ 6,741,826
<u>Special Revenue</u>		<u>Special Revenue</u>	
County Health	116,236	County Health	1,821,732
Community Mental Health	33,268	Community Mental Health	420,943
Camp Oakland	101,249	Children's Village	1,705,157
Children's Village	583,145	Juvenile Maintenance	271,006
Juvenile Maintenance	368,445	Social Services Foster Care	22,367
Social Services Foster Care	4,722	Housing and Community Development	27,706
Housing and Community Development	269	Friend of the Court	651,956
County Reference Library	4,525	County Veteran's Trust	11
Friend of the Court	937,699	County Markets	13,247
County Markets	1,471	Parks and Recreation	173,311
Parks and Recreation	1,109,745	Drains Act 40	551,527
Drains Act 40	1,649	Lakes Act 146	221,531
Lakes Act 146	12,748	Lakes Act 345	78,993
Lakes Act 345	38,281	Clerk/Register of Deeds Remonumentation Grant	48,747
Health Family Planning	2,973	Health WIC	153,440
Health TB Outreach	5	Health Family Planning	10,210
Health Medicaid Screening	5,531	Health TB Outreach	13,353
Health MDPH-OSAS	854	Health Medicaid Screening	111,198
Health MCH Block	1,411	Health MDPH-OSAS	383,783
Infant Mortality Reduction	32	Health MCH Block	64,916
Health Breast Cancer Control	3,201	Infant Mortality Reduction	13,435
Children's Health Services	764	Health Breast Cancer Control	50,208
HIV Seroprevalence Survey	2,001	Health Minority Planning	9,511
Prenatal Coordination Enrollment	918	Health Worksite Community	247,550
MIC/IHIP Local Agreement	321	Children's Health Services	71,297
Sheriff N.E.T.	23,960	AIDS Counseling and Testing Program	70,434
Prosecutor's Cooperative Reimbursement	500	HIV Seroprevalence Survey	2,418
Sheriff's Road Patrol	172	Prenatal Coordination Enrollment	38,895
Tornado Siren	4,325	MIC/IHIP Local Agreement	47,414
J.T.P.A. Title IIA	<u>8,199</u>	Sheriff N.E.T.	9,764
		Prosecutor's Cooperative Reimbursement	180,818
		Prosecutor's Auto Theft Prevention	33,646
		Prosecutor's Narcotics Task Force	34,775
		Sheriff's Auto Theft Prevention	150,794
		Sheriff's Road Patrol	134,109
		Inmate Treatment Prisons/Jails	24,641
		Inmate Substance Abuse Coordination	8,031
		Probation Enhancement Discretionary	18
		Probation Enhancement	15,673
		C.M.H. Homeless Assistance	46,450
		C.M.H. Adoptive Services	1,385
		Circuit Court Judicial	11,065
		Skillman Foundation Grant	216
		Tornado Siren	29,225
		J.T.P.A. Title IIA	31,641
		J.T.P.A. Youth 78% Title IIC	341
		J.T.P.A. Dislocated Workers	<u>15,026</u>
Total Special Revenue	<u>3,368,619</u>		<u>8,023,914</u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(8) Interfund Receivables and Payables, Continued

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Fund</u>	<u>Interfund Payables</u>
<u>Capital Projects</u>		<u>Capital Projects</u>	
Work Projects	\$ 811	Work Projects	\$ 125,518
Drains Act 40	6,332	Drains Act 40	230,386
Water and Sewer Act 342	599,259	Water and Sewer Act 342	1,192,715
Drain Commissioner Revolving	<u>1,915,636</u>	Dams Act 146	373,835
		Drain Commissioner Revolving	184,501
		DPW Scada Telemeter	<u>28,687</u>
Total Capital Projects	<u>2,522,038</u>		<u>2,135,642</u>
<u>Internal Service</u>		<u>Internal Service</u>	
Delinquent Tax Revolving	2,713,642	Delinquent Tax Revolving	218
Fringe Benefits	5,665,989	Fringe Benefits	2,971,778
Workers' Compensation	1,167,873	Workers' Compensation	5,362
Unemployment Compensation	76,968	Materials Management	21,008
Materials Management	201,203	Computer Services	612,531
Computer Services	1,127,968	Computer Services Equipment	268,266
Computer Services Equipment	34,735	Drain Equipment	7,029
Drain Equipment	23,035	Liability Insurance	15,644
Office Equipment	112,574	Office Equipment	1,726
Convenience Copier	30,322	Convenience Copier	7,124
Facilities and Operations	1,528,080	Facilities and Operations	299,606
Motor Pool	277,820	Motor Pool	36,909
Radio Communications	142,383	Radio Communications	526,311
Microfilming	25,430	Microfilming	11,202
Telephone Communications	315,078	Telephone Communications	9,155
Printing and Mailing	74,150	Printing and Mailing	11,173
DPW Water and Sewer Equipment	<u>134,634</u>	DPW Water and Sewer Equipment	<u>101,046</u>
Total Internal Service	<u>13,651,884</u>		<u>4,906,088</u>
<u>Enterprise</u>		<u>Enterprise</u>	
Airport Facilities	28,473	Airport Facilities	27,800
Medical Care Facility	227,539	Medical Care Facility	283,688
Evergreen-Farmington S.D.S.	870,861	Evergreen-Farmington S.D.S.	267,430
Clinton-Oakland S.D.S.	328	Clinton-Oakland S.D.S.	243,153
Huron-Rouge S.D.S.	59	Huron-Rouge S.D.S.	25,048
S.O.C.S.D.S.	<u>143,910</u>	S.O.C.S.D.S.	<u>82,509</u>
Total Enterprise	<u>1,271,170</u>		<u>929,628</u>
<u>Fiduciary</u>		<u>Fiduciary</u>	
Delinquent Personal Tax Administration	40,332	Retirees' Health Care Trust	940,868
Jail Inmate Commissary	2,085	Delinquent Personal Tax Administration	93,300
Water and Sewer Trust	581,307	Jail Inmate Commissary	20,647
Public Library Trust	7,724	Water and Sewer Trust	1,366,399
Undistributed Taxes	<u>272,909</u>	Restricted Funds	74
		Public Library Trust	4,525
		Undistributed Taxes	<u>22,921,689</u>
Total Fiduciary	<u>904,357</u>		<u>25,347,502</u>
Total due from other funds	\$ <u>48,084,600</u>	Total due to other funds	\$ <u>48,084,600</u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(9) Segment Information - Enterprise Funds

Segment information for the four heterogeneous Enterprise funds follows:

	<u>Airport Facilities</u>	<u>Medical Care Facility</u>	<u>Solid Waste Management</u>	<u>Sewage Disposal Systems</u>	<u>Total</u>
Operating revenue	\$ 2,010,937	7,252,662	183,000	45,366,469	54,813,068
Depreciation	418,971	107,898	-	3,058,255	3,585,124
Operating income (loss)	137,498	(416,281)	(1,317,000)	1,997,136	401,353
Operating transfers in	-	317,887	-	-	317,887
Operating transfers out	-	(7,000)	-	-	(7,000)
Net income (loss)	281,139	(105,394)	(1,317,000)	2,929,805	1,788,550
Equity transfers in	-	-	-	81,226	81,226
Equity transfers out	-	-	(361,931)	-	(361,931)
Equipment additions	(540,579)	-	-	(19,848)	(560,427)
Net working capital	6,243,056	12,794	-	32,011,520	38,267,370
Total assets	20,117,458	2,740,562	-	118,937,539	141,795,559
Total equity	19,748,503	1,912,346	-	110,492,723	132,153,572

Types of goods or services are as follows:

- Airport Facilities - Operates Oakland/Pontiac and Oakland/Troy Airports
- Medical Care Facility - Patient Care
- Solid Waste Management - Solid Waste Study and Planning
- Sewage Disposal Systems - Sewage Disposal

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(10) Contributed Capital

Changes in contributed capital were as follows:

	Balance January 1, <u>1993</u>	<u>Additions</u>	<u>Depreciation</u>	<u>Reductions</u>	Balance December 31, <u>1993</u>
Internal Services:					
Computer Services	\$ 1,197,234	282	282,489	-	915,027
Office Equipment	572,941	117,212	114,588	-	575,565
Motor Pool	389,779	-	129,917	-	259,862
Radio Communications	849,679	28,441	94,501	-	783,619
Telephone Communications	<u>20,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Internal Services	<u>3,029,633</u>	<u>145,935</u>	<u>631,495</u>	<u>-</u>	<u>2,544,073</u>
Enterprise:					
Airport Facilities	10,781,180	200,000	410,228	-	10,570,952
Medical Care Facility	1,972,539	34,911	107,898	-	1,899,552
Solid Waste Management	3,524,512	-	-	3,524,512	-
Evergreen-Farmington S.D.S.	16,330,985	-	581,503	-	15,749,482
Clinton-Oakland S.D.S.	27,567,245	-	751,383	-	26,815,862
Huron-Rouge S.D.S.	2,057,299	-	66,216	-	1,991,083
S.O.C.S.D.S.	<u>34,117,984</u>	<u>-</u>	<u>1,630,294</u>	<u>-</u>	<u>32,487,690</u>
Total Enterprise	<u>96,351,744</u>	<u>234,911</u>	<u>3,547,522</u>	<u>3,524,512</u>	<u>89,514,621</u>
Total	<u>\$ 99,381,377</u>	<u>380,846</u>	<u>4,179,017</u>	<u>3,524,512</u>	<u>92,058,694</u>

Reductions: Solid Waste Management Fund was closed in 1993. The transfer of land to the General Fixed Assets Account Group was charged to contributed capital.

(11) Fund Equities

At December 31, 1993, a deficit existed in the following funds:

Special Revenue fund - Lakes Act 146 \$ 28,608

This fund consists of fifty (50) individual projects under the Lake Level Act. The work which has already been completed is being repaid by specific assessment rolls for each project and will be collected over several accounting periods. Deferred revenue for these assessments is in excess of the current stated fund balance deficit.

Capital Project fund - Dams Act 146 \$ 356,478

The deficit in this fund is the result of advance funding required to complete the construction of a dam. A special assessment roll has been authorized for this purpose, and the deficit will be satisfied with that revenue over several accounting periods.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(11) Fund Equities, Continued

Reserved, designated, and undesignated fund balances and retained earnings at December 31, 1993, were as follows:

	<u>Reserved</u>	<u>Unreserved</u>	
		<u>Designated</u>	<u>Undesignated</u>
Primary Government:			
General Fund:			
Encumbrances	\$ 91,363	-	-
Long-term advances	576,611	-	-
Claims	-	1,155,814	-
Future operating requirements	-	3,000,000	-
Capital outlay	-	2,040,031	-
Other programs	-	7,531,974	-
Uncommitted	-	-	<u>35,809</u>
	<u>\$ 667,974</u>	<u>13,727,819</u>	<u>35,809</u>
Special Revenue funds:			
Encumbrances	\$ 426,339	-	-
Inventories and supplies	17,752	-	-
Long-term advances	105,000	-	-
Construction and maintenance	3,106,875	4,088,485	-
Specific programs	-	<u>5,675,441</u>	-
	<u>\$ 3,655,966</u>	<u>9,763,926</u>	<u>-</u>
Debt Service funds:			
Debt service - general obligations	\$ <u>14,329,792</u>	<u>-</u>	<u>-</u>
Capital Projects funds:			
Long-term advances	\$ 626,471	-	-
Work projects	47,207,450	3,200,352	-
Uncommitted	-	-	<u>5,128,338</u>
	<u>\$ 47,833,921</u>	<u>3,200,352</u>	<u>5,128,338</u>
Internal Service funds:			
Debt service - delinquent tax revolving	\$ 86,025,086	-	-
Property and equipment	-	-	16,866,740
Disability premium increase	-	-	1,178,476
Uncommitted	-	-	<u>65,816,265</u>
	<u>\$ 86,025,086</u>	<u>-</u>	<u>83,861,481</u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(11) Fund Equities, Continued

	<u>Reserved</u>	<u>Unreserved</u>	
		<u>Designated</u>	<u>Undesignated</u>
Primary Government, continued:			
Enterprise funds:			
Operations and maintenance	\$ 10,834,238	-	-
Donations	-	-	12,794
Construction and operation	-	-	22,614,368
Uncommitted	-	-	9,177,551
	\$ 10,834,238	-	31,804,713
Fiduciary funds:			
Pension reserves	\$ 412,732,635	-	-
Retirees medical benefits	40,879,588	-	-
Programs - municipal equity	11,077,625	-	-
Other programs	-	202,256	-
	\$ 464,689,848	202,256	-
Road Commission:			
Governmental fund:			
Inventories and supplies	\$ 2,407,955	-	-
Construction and maintenance	-	1,500,000	-
Specific programs	-	11,903,144	-
	\$ 2,407,955	13,403,144	-
Fiduciary fund:			
Pension reserves	\$ 62,493,014	-	-

(12) Employee Benefits

Primary Government

The County provides various benefits to its employees. Expenditures in 1993 for these benefits were: medical insurance, \$15,476,178; dental insurance, \$1,822,201; optical insurance, \$225,302; annual and sick leave, \$3,710,304; disability, \$1,545,215; tuition reimbursement, \$194,620; Social Security, \$9,942,573; workers' compensation, \$1,441,752; and unemployment, \$209,188.

Road Commission

The Road Commission provides medical, dental, and optical insurance to its employees, and the costs in 1993 for these benefits were \$3,031,284.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(13) Employee Retirement Systems

Plan Description

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

The County's PERS covers 1,098 retirees and beneficiaries, and 360 vested separated employees not yet receiving benefits; 1,693 vested employees; and 1,862 nonvested employees, for a total of 5,013. The payroll for employees covered by the system for the year ended December 31, 1992 (the date of the most recent actuarial valuation), was \$119,536,060; the County's total payroll was \$129,698,450.

The Road Commission PERS covers 295 retirees, beneficiaries, and vested separated employees not yet receiving benefits; 349 vested employees; and 154 nonvested employees, for a total of 798. The Road Commission's payroll for employees covered by the system for the year ended December 31, 1992 (the date of the most recent actuarial valuation), was \$18,758,074; the Road Commission's total payroll for this same period was \$18,897,248.

Both systems fund normal costs as accrued. Contributions are independently determined by consulting actuaries using the "attained age" method. Actuarial valuations for the County and the Road Commission are as of December 31, 1992. The County's PERS has an unfunded accrued liability of \$6,345,320, while the Road Commission PERS has an unfunded accrued liability of \$9,753,619 as of December 31, 1992.

Actuarial Assumptions (as of December 31, 1992)

The County's system assumes:

- 7.5% long-term rate of return on investments.
- 0.00% - 5.25% annual salary increases.
- 0.60% - 5.20% additional salary increase (varies with general County member age) and 1.00% - 7.00% for Sheriff Department members attributable to seniority/merit.
- 1.5% postretirement benefit increase.

The Road Commission assumes:

- 7.0% long-term rate of return on investments.
- 5.0% annual salary increases.
- 0.2% - 3.8% additional salary increase for merit and longevity (varies with member age).
- Postretirement benefit will not increase.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(13) Employee Retirement Systems, Continued

Benefit Description and Provisions

Both plans provide retirement, deferred allowances, death, and disability benefits. Members may retire at age 55 (except Sheriff's employees, 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 2.0 percent (Sheriff Department 2.1 percent) of the final average compensation times the number of years of credited service. Maximum County and Road Commission retirement is 75 percent of final average compensation, defined as the average of the highest five consecutive years during the last ten years.

In 1993, the County provided a special incentive retirement benefit for qualifying employees for the period of October 1, 1993, through December 30, 1993, of 2.2 percent of the final average compensation and reduced the age requirement to a combination of age plus service totaling 69. Two hundred forty-four employees accepted this opportunity and separated by December 30, 1993. The financial impact of this program will not be material to the County's PERS obligation.

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 percent 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, additional years' service are 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.

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

Funding Status and Progress

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

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

The pension benefit obligation was determined as part of an actuarial valuation of the plans for the County and the Road Commission as of December 31, 1992, the most recent date for which actuarial data are available.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(13) Employee Retirement Systems, Continued

Funding Status and Progress, Continued

	<u>County</u>	<u>Road Commission</u>
Pension benefit obligation:		
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 108,908,994	27,315,282
Current employees:		
Accumulated employee contribution, including allocated investment income	5,961,564	844,169
Employer financed - vested	197,037,104	36,345,747
Employer financed - nonvested	<u>20,481,761</u>	<u>2,806,991</u>
Total pension benefit obligation	332,389,423	67,312,189
Net assets available for benefits, at cost (County market value was \$398,673,711, and Road Commission market value was \$68,737,000)	<u>369,078,680</u>	<u>57,558,570</u>
Excess (deficiency) of assets at cost over (under) pension benefit obligation	\$ <u>36,689,257</u>	<u>(9,753,619)</u>

During the year ended December 31, 1992, the County experienced a net increase of \$35,507,754 in the pension benefit obligation. A portion of the change was attributable to plan amendments and to changes in actuarial assumptions used for determination of this value, \$5,163,642 and (\$6,195,766), respectively.

During the year ended December 31, 1992, the Road Commission experienced a net increase of \$4,495,475 in the pension benefit obligation. This change was not attributable to plan amendments nor attributable to changes in actuarial assumptions used for determination of this value.

Contributions Required and Made

The County's funding policy is to provide for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are designed to accumulate sufficient assets to pay benefits when due. The required contributions are determined using an entry-age actuarial funding method. The unfunded actuarial accrued liability is being amortized as a level percent of payroll over a period of 22 years.

The contributions for the General County PER System consisted of \$11,668,542 for normal cost and \$1,074,728 for amortization of the unfunded actuarial accrued liability over a period of 22 years. The normal contribution for the Road Commission PER System was \$2,595,202, and \$767,891 was for amortization of the unfunded accrued liability over a period of 26 years.

The 1993 employer contribution to the County Public Employees Retirement System was \$13,307,781.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(13) Employee Retirement Systems, Continued

Contributions Required and Made, Continued

In the General County system, a few members (principally sheriff's deputies) contribute 3 percent of their salary to the system, and the balance of the employees are not required to contribute.

The 1993 employer contribution to the Road Commission PERS was \$3,316,907. Component Unit employees make no contributions to their system.

Contributions were made in accordance with the contribution requirements determined by an actuarial valuation as of December 31, 1992.

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

Trend information:

	<u>Fiscal Year Ended December 31,</u>		
	<u>1990</u>	<u>1991</u>	<u>1992</u>
County:			
Net assets available for benefits, as a percentage of pension benefit obligation	109.4%	110.2%	111.0%
Assets in excess of pension benefit obligation, as a percentage of covered payroll	24.4%	27.1%	30.7%
Employer contributions as a percentage of covered payroll	10.1%	10.8%	10.7%
Road Commission:			
Net assets available for benefits, as a percentage of pension benefit obligation	79.6%	83.2%	85.5%
Unfunded pension benefit obligation as a percentage of covered payroll	65.0%	55.7%	52.0%
Employer contributions as a percentage of covered payroll	16.5%	17.3%	17.9%

Ten-year historical information presenting required supplemental information has been included in the statistical section of this report.

(14) Post-Employment Benefits

In 1993, the County provided 1,098 retirees, excluding the Road Commission, medical insurance and reimbursed them for Medicare premiums under the Oakland County Retirees' Health Care Trust (the Trust). In 1993, the County disbursed \$4,025,121 for this purpose.

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

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(14) Post-Employment Benefits, Continued

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

Contributions are independently determined by consulting actuaries using the "individual entry age" actuarial cost method. Actual valuations for the County are as of December 31, 1992. The County's trust has an estimated unfunded liability that was determined as part of an actuarial valuation as of December 31, 1992, the most recent date for which actuarial data are available, and is as follows:

Retirees and beneficiaries	\$ 45,632,041
Vested terminated employees who will be eligible when they collect retirement (age 60 in most cases) and their beneficiaries	20,836,567
Active employees and beneficiaries	<u>153,437,581</u>
Total	219,906,189
Net assets available for benefits, at cost	<u>31,537,426</u>
Unfunded accrued liability	\$ <u>188,368,763</u>

Unfunded actuarial accrued liabilities are being amortized as a fixed percent of payroll over a period of twenty-four (24) 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 assumptions regarding future experiences, such as long-term rates of investment return, future rates of increase in health costs, pay increases to employees, and mortality among employees, retirees, and beneficiaries. The County's contribution rate is 9.02 percent of payroll. In 1993, the County contributed \$10,074,606 and earned \$3,292,677 of investment income.

The Road Commission provides health care 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 360 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 \$806,000 was expensed during the year ended September 30, 1993.

(15) Deferred Compensation Plan

Primary Government

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

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(15) Deferred Compensation Plan, Continued

Primary Government, Continued

The assets in this fund, amounting to \$51,902,836 as of December 31, 1993, are the property of the County (until paid or made available to the employee), subject to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors in an amount equal to the fair value of the deferred account for each participant. The County believes that it is unlikely that it will use these assets to satisfy the claims of general creditors in the future.

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

Road Commission

The Road Commission offers its employees a deferred compensation plan similar to that of the primary government. Assets of the plan at September 30, 1993, are \$9,803,577 and are the property of the Road Commission until paid or made available to employees. The assets are subject to claims of the Road Commission's general creditors.

(16) Residual Equity Transfers Reconciliation

	<u>Equity Transfers</u>	
	<u>In</u>	<u>Out</u>
General Fund	\$ <u>2,713,301</u>	<u>118,376</u>
Special Revenue:		
County Health	-	27,560
Drains Act 40	<u>3,411,848</u>	<u>706,289</u>
Total Special Revenue	<u>3,411,848</u>	<u>733,849</u>
Debt Service:		
Building Authority East Wing	-	2,351,369
Drains Act 40	37,898	3,790,688
Water and Sewer Act 185	39,988	929,293
Refunding Act 202	1,025,987	-
Water and Sewer Act 342	<u>40,000</u>	<u>-</u>
Total Debt Service	<u>1,143,873</u>	<u>7,071,350</u>
Capital Projects:		
Building Improvement	-	200,000
Drains Act 40	1,954,601	1,125,290
Water and Sewer Act 185	-	28,276
Water and Sewer Act 342	<u>628,288</u>	<u>40,000</u>
Total Capital Projects	<u>2,582,889</u>	<u>1,393,566</u>

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(16) Residual Equity Transfers Reconciliation, Continued

	<u>Equity Transfers</u>	
	<u>In</u>	<u>Out</u>
Enterprise:		
Solid Waste Management	\$ -	361,931
Evergreen-Farmington S.D.S.	<u>81,226</u>	<u>-</u>
Total Enterprise	<u>81,226</u>	<u>361,931</u>
Fiduciary:		
Water and Sewer Trust	<u>-</u>	<u>600,000</u>
Total equity transfers	\$ <u>9,933,137</u>	<u>10,279,072</u>
Transfer to contributed capital:		
Internal Service:		
Computer Service	\$ 282	-
Office Equipment	117,212	-
Radio Communications	<u>28,441</u>	<u>-</u>
Total Internal Service	<u>145,935</u>	<u>-</u>
Enterprise:		
Airport Facilities	<u>200,000</u>	<u>-</u>
Total Enterprise	<u>200,000</u>	<u>-</u>
Total	\$ <u>10,279,072</u>	<u>10,279,072</u>

(17) Risk Management

The County is self-insured for workers' compensation claims up to \$400,000 per claim and has a risk manager to assess its exposure. Claims in excess of \$400,000 are covered by reinsurance. Estimated liabilities resulting from such self-insurance are recorded in the Workers' Compensation Internal Service Fund. In 1988, the Board of Commissioners approved changes in the employees' health and optical benefit program and authorized the risk manager to enter into a contract with Blue Cross/Blue Shield under a minimum premium program, which is a funding methodology that allows a third-party administrator to manage the County's self-insurance program for both health benefits.

The County is self-insured for general liability claims. Amounts of estimated claims, including those incurred but not reported, have been accrued. Claims expense recorded in 1993 for the County amounted to \$2,455,928.

The Road Commission is liable for losses up to a specific retention amount for general liability, workers' compensation, and medical claims. Management has established and recorded estimates of the liability and the unasserted claims. Claims expense recorded for the year ended were \$4,365,000.

COUNTY OF OAKLAND
Notes to General Purpose Financial Statements, Continued

(18) Operating Leases

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

<u>Fiscal Years</u>	
1994	\$ 1,280,405
1995	868,154
1996	331,227
1997	217,278
1998	<u>114,607</u>
	<u>\$ 2,811,671</u>

Rental expense for operating leases was \$1,417,937 for the year ended December 31, 1993. There were no contingent rentals or sublease rentals associated with leases in effect at December 31, 1993.

(19) 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 fund. Management believes that disallowed costs, if any, would be immaterial.

On April 28, 1994, the County Board of Commissioners approved the transfer of the Wixom Sewage Treatment Plant and related assets to the City of Wixom. This action contemplates the signing of a termination agreement in early May 1994. As part of the transfer of the title to the property, the City of Wixom will provide the County sufficient funds to enable the County to defease \$6.4 million in debt outstanding at December 31, 1993. In addition, the transfer will result in the return of approximately \$1.0 million in funds accumulated for major repairs and replacements and for operating purposes in May 1994.

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

GENERAL FUND

GENERAL FUND

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

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual
 For the year ended December 31, 1993

	<u>Amended Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes:			
Current property taxes	\$ 125,681,341	125,507,959	(173,382)
Delinquent taxes - prior years	<u>600,000</u>	<u>646,565</u>	<u>46,565</u>
Total	<u>126,281,341</u>	<u>126,154,524</u>	<u>(126,817)</u>
Other intergovernmental revenues:			
Circuit judges salaries	562,000	547,721	(14,279)
Probate judges salaries	333,675	334,124	449
District judges salaries	364,900	365,823	923
Marine safety	190,000	219,301	29,301
State income tax	14,700,000	14,282,030	(417,970)
State reimbursement - P.A. 228	2,166,115	2,166,115	-
Cigarette tax distribution	2,040,158	2,006,736	(33,422)
Trailer tax	89,000	95,267	6,267
Other	<u>1,278,807</u>	<u>1,322,453</u>	<u>43,646</u>
Total	<u>21,724,655</u>	<u>21,339,570</u>	<u>(385,085)</u>
Charges for services:			
Auditing	60,000	35,990	(24,010)
Economic development	126,800	15,492	(111,308)
Equalization	769,304	827,050	57,746
Reimbursement	153,000	228,844	75,844
Sewer, water, and solid waste	400,838	175	(400,663)
Planning	190,000	177,746	(12,254)
Clerk/Register of Deeds	9,901,100	10,557,286	656,186
Treasurer	2,309,800	3,043,815	734,015
Circuit Court	3,238,830	2,958,069	(280,761)
Friend of the Court	6,362,828	6,426,481	63,653
District Court	7,130,996	6,639,056	(491,940)
Probate Court	922,289	1,039,876	117,587
Sheriff	13,670,235	14,124,635	454,400
Drain Commissioner	3,009,916	3,089,515	79,599
Other services	<u>590,254</u>	<u>485,012</u>	<u>(105,242)</u>
Total	<u>48,836,190</u>	<u>49,649,042</u>	<u>812,852</u>
Use of money:			
Investment income	<u>4,314,861</u>	<u>3,982,725</u>	<u>(332,136)</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual, Continued
 For the year ended December 31, 1993

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues, continued:			
Other revenue	\$ <u>527,590</u>	<u>583,556</u>	<u>55,966</u>
Total operating revenue	<u>201,684,637</u>	<u>201,709,417</u>	<u>24,780</u>
Transfers in	<u>4,923,166</u>	<u>4,943,236</u>	<u>20,070</u>
Total revenues	<u>206,607,803</u>	<u>206,652,653</u>	<u>44,850</u>
Expenditures:			
County executive:			
Administrative:			
Administration:			
Salaries and fringes	781,384	757,260	24,124
Overtime	600	1,028	(428)
Operating expenditures	<u>312,807</u>	<u>307,711</u>	<u>5,096</u>
Total administration	<u>1,094,791</u>	<u>1,065,999</u>	<u>28,792</u>
Solid waste services:			
Salaries and fringes	298,313	297,859	454
Overtime	1,000	315	685
Operating expenditures	<u>68,909</u>	<u>40,088</u>	<u>28,821</u>
Total solid waste services	<u>368,222</u>	<u>338,262</u>	<u>29,960</u>
Auditing:			
Salaries and fringes	575,914	497,988	77,926
Overtime	1,500	852	648
Operating expenditures	<u>59,017</u>	<u>61,935</u>	<u>(2,918)</u>
Total auditing	<u>636,431</u>	<u>560,775</u>	<u>75,656</u>
Community and minority affairs:			
Salaries and fringes	76,613	75,337	1,276
Operating expenditures	<u>11,446</u>	<u>8,681</u>	<u>2,765</u>
Total community and minority affairs	<u>88,059</u>	<u>84,018</u>	<u>4,041</u>
Public information:			
Salaries and fringes	73,110	69,348	3,762
Operating expenditures	<u>24,156</u>	<u>23,032</u>	<u>1,124</u>
Total public information	<u>97,266</u>	<u>92,380</u>	<u>4,886</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual, Continued
 For the year ended December 31, 1993

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
County executive, continued:			
Administrative, continued:			
Corporation counsel:			
Salaries and fringes	\$ 1,025,202	974,790	50,412
Operating expenditures	<u>123,342</u>	<u>106,842</u>	<u>16,500</u>
Total corporation counsel	<u>1,148,544</u>	<u>1,081,632</u>	<u>66,912</u>
State and federal aid coordinator:			
Salaries and fringes	72,672	66,328	6,344
Operating expenditures	<u>12,131</u>	<u>10,798</u>	<u>1,333</u>
Total state and federal aid coordinator	<u>84,803</u>	<u>77,126</u>	<u>7,677</u>
Cultural affairs:			
Salaries and fringes	104,775	96,972	7,803
Operating expenditures	<u>50,124</u>	<u>31,352</u>	<u>18,772</u>
Total cultural affairs	<u>154,899</u>	<u>128,324</u>	<u>26,575</u>
South Oakland County liason:			
Salaries and fringes	62,861	57,783	5,078
Operating expenditures	<u>6,550</u>	<u>2,503</u>	<u>4,047</u>
Total South Oakland County liason	<u>69,411</u>	<u>60,286</u>	<u>9,125</u>
Total administrative	<u>3,742,426</u>	<u>3,488,802</u>	<u>253,624</u>
Management and budget:			
Administration:			
Salaries and fringes	112,538	104,932	7,606
Operating expenditures	<u>17,597</u>	<u>9,507</u>	<u>8,090</u>
Total administration	<u>130,135</u>	<u>114,439</u>	<u>15,696</u>
Budget:			
Salaries and fringes	714,359	700,158	14,201
Overtime	9,218	8,138	1,080
Operating expenditures	<u>218,281</u>	<u>221,516</u>	<u>(3,235)</u>
Total budget	<u>941,858</u>	<u>929,812</u>	<u>12,046</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual, Continued
 For the year ended December 31, 1993

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
County executive, continued:			
Management and budget, continued:			
Accounting:			
Salaries and fringes	\$ 2,971,884	2,792,308	179,576
Overtime	18,351	23,029	(4,678)
Operating expenditures	<u>755,564</u>	<u>744,600</u>	<u>10,964</u>
Total accounting	<u>3,745,799</u>	<u>3,559,937</u>	<u>185,862</u>
Purchasing:			
Salaries and fringes	477,978	474,370	3,608
Overtime	2,100	43	2,057
Operating expenditures	<u>185,750</u>	<u>183,509</u>	<u>2,241</u>
Total purchasing	<u>665,828</u>	<u>657,922</u>	<u>7,906</u>
Equalization:			
Salaries and fringes	3,444,525	3,365,709	78,816
Overtime	26,105	26,159	(54)
Operating expenditures	<u>583,059</u>	<u>581,820</u>	<u>1,239</u>
Total equalization	<u>4,053,689</u>	<u>3,973,688</u>	<u>80,001</u>
Reimbursement:			
Salaries and fringes	997,454	968,655	28,799
Overtime	24,976	25,405	(429)
Operating expenditures	<u>325,475</u>	<u>327,080</u>	<u>(1,605)</u>
Total reimbursement	<u>1,347,905</u>	<u>1,321,140</u>	<u>26,765</u>
Total management and budget	<u>10,885,214</u>	<u>10,556,938</u>	<u>328,276</u>
Central services:			
Administration:			
Salaries and fringes	114,168	113,976	192
Operating expenditures	<u>11,632</u>	<u>10,253</u>	<u>1,379</u>
Total administration	<u>125,800</u>	<u>124,229</u>	<u>1,571</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual, Continued
 For the year ended December 31, 1993

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
County executive, continued:			
Central services, continued:			
Materials management:			
Salaries and fringes	\$ 160,621	160,567	54
Operating expenditures	<u>62,822</u>	<u>62,403</u>	<u>419</u>
Total materials management	<u>223,443</u>	<u>222,970</u>	<u>473</u>
Support services:			
Salaries and fringes	576,217	565,000	11,217
Overtime	10,000	10,036	(36)
Operating expenditures	<u>726,261</u>	<u>698,046</u>	<u>28,215</u>
Total support services	<u>1,312,478</u>	<u>1,273,082</u>	<u>39,396</u>
Total central services	<u>1,661,721</u>	<u>1,620,281</u>	<u>41,440</u>
Public works:			
Administration:			
Salaries and fringes	207,620	205,804	1,816
Overtime	-	26	(26)
Operating expenditures	<u>182,333</u>	<u>164,388</u>	<u>17,945</u>
Total administration	<u>389,953</u>	<u>370,218</u>	<u>19,735</u>
Facilities engineering:			
Salaries and fringes	1,008,598	1,004,583	4,015
Overtime	10,000	11,897	(1,897)
Operating expenditures	<u>120,587</u>	<u>138,393</u>	<u>(17,806)</u>
Total facilities engineering	<u>1,139,185</u>	<u>1,154,873</u>	<u>(15,688)</u>
Total public works	<u>1,529,138</u>	<u>1,525,091</u>	<u>4,047</u>
Personnel:			
Administration:			
Salaries and fringes	112,168	111,526	642
Operating expenditures	<u>94,168</u>	<u>94,328</u>	<u>(160)</u>
Total administration	<u>206,336</u>	<u>205,854</u>	<u>482</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual, Continued
 For the year ended December 31, 1993

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
County executive, continued:			
Personnel, continued:			
Employee relations:			
Salaries and fringes	\$ 1,166,134	1,187,575	(21,441)
Overtime	11,000	17,653	(6,653)
Operating expenditures	<u>437,221</u>	<u>443,412</u>	<u>(6,191)</u>
Total employee relations	<u>1,614,355</u>	<u>1,648,640</u>	<u>(34,285)</u>
Human resources:			
Salaries and fringes	947,234	938,854	8,380
Overtime	500	63	437
Operating expenditures	<u>583,467</u>	<u>523,408</u>	<u>60,059</u>
Total human resources	<u>1,531,201</u>	<u>1,462,325</u>	<u>68,876</u>
Total personnel	<u>3,351,892</u>	<u>3,316,819</u>	<u>35,073</u>
Institutional and human services:			
Administration:			
Salaries and fringes	185,444	177,535	7,909
Operating expenditures	<u>81,754</u>	<u>77,312</u>	<u>4,442</u>
Total administration	<u>267,198</u>	<u>254,847</u>	<u>12,351</u>
Human services agency:			
Operating expenditures	<u>775,054</u>	<u>775,054</u>	<u>-</u>
Total human services agency	<u>775,054</u>	<u>775,054</u>	<u>-</u>
Social services:			
Salaries and fringes	5,000	6,238	(1,238)
Operating expenditures	<u>27,600</u>	<u>25,007</u>	<u>2,593</u>
Total social services	<u>32,600</u>	<u>31,245</u>	<u>1,355</u>
Medical examiner:			
Salaries and fringes	988,815	986,734	2,081
Overtime	37,700	37,913	(213)
Operating expenditures	<u>612,376</u>	<u>621,922</u>	<u>(9,546)</u>
Total medical examiner	<u>1,638,891</u>	<u>1,646,569</u>	<u>(7,678)</u>
Total institutional and human services	<u>2,713,743</u>	<u>2,707,715</u>	<u>6,028</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual, Continued
 For the year ended December 31, 1993

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
County executive, continued:			
Public services:			
Administration:			
Salaries and fringes	\$ 104,880	102,232	2,648
Operating expenditures	<u>12,634</u>	<u>6,639</u>	<u>5,995</u>
Total administration	<u>117,514</u>	<u>108,871</u>	<u>8,643</u>
Veterans' services:			
Salaries and fringes	960,987	931,400	29,587
Overtime	-	677	(677)
Operating expenditures	<u>407,157</u>	<u>397,054</u>	<u>10,103</u>
Total veterans' services	<u>1,368,144</u>	<u>1,329,131</u>	<u>39,013</u>
District Court probation:			
Operating expenditures	<u>66</u>	<u>66</u>	<u>-</u>
Total District Court probation	<u>66</u>	<u>66</u>	<u>-</u>
Cooperative extension:			
Salaries and fringes	450,322	440,821	9,501
Overtime	-	161	(161)
Operating expenditures	<u>244,079</u>	<u>221,240</u>	<u>22,839</u>
Total cooperative extension	<u>694,401</u>	<u>662,222</u>	<u>32,179</u>
Circuit Court probation:			
Salaries and fringes	17,072	13,256	3,816
Operating expenditures	<u>514,365</u>	<u>502,805</u>	<u>11,560</u>
Total Circuit Court probation	<u>531,437</u>	<u>516,061</u>	<u>15,376</u>
Total public services	<u>2,711,562</u>	<u>2,616,351</u>	<u>95,211</u>
Computer services:			
Operating expenditures	<u>2,594,221</u>	<u>2,245,016</u>	<u>349,205</u>
Total computer services	<u>2,594,221</u>	<u>2,245,016</u>	<u>349,205</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual, Continued
 For the year ended December 31, 1993

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
County executive, continued:			
Community and economic development:			
Administration:			
Salaries and fringes	\$ 104,576	102,335	2,241
Operating expenditures	<u>108,017</u>	<u>36,851</u>	<u>71,166</u>
Total administration	<u>212,593</u>	<u>139,186</u>	<u>73,407</u>
Economic development:			
Salaries and fringes	716,365	722,369	(6,004)
Operating expenditures	<u>661,270</u>	<u>580,207</u>	<u>81,063</u>
Total economic development	<u>1,377,635</u>	<u>1,302,576</u>	<u>75,059</u>
Planning:			
Salaries and fringes	1,108,022	1,075,319	32,703
Operating expenditures	<u>376,060</u>	<u>314,673</u>	<u>61,387</u>
Total planning	<u>1,484,082</u>	<u>1,389,992</u>	<u>94,090</u>
Total community and economic development	<u>3,074,310</u>	<u>2,831,754</u>	<u>242,556</u>
Total county executive	<u>32,264,227</u>	<u>30,908,767</u>	<u>1,355,460</u>
Clerk/Register of Deeds:			
Administration:			
Salaries and fringes	282,975	285,896	(2,921)
Overtime	-	328	(328)
Operating expenditures	<u>235,741</u>	<u>247,378</u>	<u>(11,637)</u>
Total administration	<u>518,716</u>	<u>533,602</u>	<u>(14,886)</u>
Clerk:			
Salaries and fringes	2,027,404	1,972,529	54,875
Overtime	27,000	24,619	2,381
Operating expenditures	<u>1,247,942</u>	<u>1,198,318</u>	<u>49,624</u>
Total clerk	<u>3,302,346</u>	<u>3,195,466</u>	<u>106,880</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual, Continued
 For the year ended December 31, 1993

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
Clerk/Register of Deeds, continued:			
Elections:			
Salaries and fringes	\$ 272,534	259,855	12,679
Overtime	1,000	935	65
Operating expenditures	<u>238,095</u>	<u>214,011</u>	<u>24,084</u>
Total elections	<u>511,629</u>	<u>474,801</u>	<u>36,828</u>
Register of Deeds:			
Salaries and fringes	1,185,808	1,098,640	87,168
Overtime	106,294	86,857	19,437
Operating expenditures	<u>538,968</u>	<u>489,981</u>	<u>48,987</u>
Total register of deeds	<u>1,831,070</u>	<u>1,675,478</u>	<u>155,592</u>
Jury commission:			
Salaries and fringes	14,469	14,408	61
Operating expenditures	<u>165,804</u>	<u>168,692</u>	<u>(2,888)</u>
Total jury commission	<u>180,273</u>	<u>183,100</u>	<u>(2,827)</u>
Total clerk/register of deeds	<u>6,344,034</u>	<u>6,062,447</u>	<u>281,587</u>
Treasurer:			
Administration:			
Salaries and fringes	2,185,792	2,121,380	64,412
Overtime	1,000	3	997
Operating expenditures	<u>672,043</u>	<u>650,404</u>	<u>21,639</u>
Total treasurer	<u>2,858,835</u>	<u>2,771,787</u>	<u>87,048</u>
Justice administration:			
Circuit Court:			
Administration:			
Salaries and fringes	5,146,868	5,008,822	138,046
Operating expenditures	<u>8,009,004</u>	<u>7,743,864</u>	<u>265,140</u>
Total Circuit Court	<u>13,155,872</u>	<u>12,752,686</u>	<u>403,186</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual, Continued
 For the year ended December 31, 1993

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
Justice administration, continued:			
District Court:			
Division I:			
Salaries and fringes	\$ 1,807,279	1,809,587	(2,308)
Overtime	13,250	12,434	816
Operating expenditures	<u>599,173</u>	<u>604,822</u>	<u>(5,649)</u>
Total Division I	<u>2,419,702</u>	<u>2,426,843</u>	<u>(7,141)</u>
Division II:			
Salaries and fringes	724,336	715,254	9,082
Overtime	9,000	5,344	3,656
Operating expenditures	<u>456,641</u>	<u>426,635</u>	<u>30,006</u>
Total Division II	<u>1,189,977</u>	<u>1,147,233</u>	<u>42,744</u>
Division III:			
Salaries and fringes	1,750,568	1,695,382	55,186
Overtime	30,000	8,402	21,598
Operating expenditures	<u>758,442</u>	<u>750,871</u>	<u>7,571</u>
Total Division III	<u>2,539,010</u>	<u>2,454,655</u>	<u>84,355</u>
Division IV:			
Salaries and fringes	1,171,997	1,155,564	16,433
Overtime	15,400	17,677	(2,277)
Operating expenditures	<u>449,433</u>	<u>420,730</u>	<u>28,703</u>
Total Division IV	<u>1,636,830</u>	<u>1,593,971</u>	<u>42,859</u>
Total District Court	<u>7,785,519</u>	<u>7,622,702</u>	<u>162,817</u>
Probate Court:			
Administration:			
Salaries and fringes	4,219,525	4,129,683	89,842
Overtime	11,500	10,927	573
Operating expenditures	<u>1,647,705</u>	<u>1,595,197</u>	<u>52,508</u>
Total administration	<u>5,878,730</u>	<u>5,735,807</u>	<u>142,923</u>
Estates and mental:			
Salaries and fringes	1,617,597	1,526,974	90,623
Overtime	3,000	554	2,446
Operating expenditures	<u>792,434</u>	<u>885,066</u>	<u>(92,632)</u>
Total estates and mental	<u>2,413,031</u>	<u>2,412,594</u>	<u>437</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual, Continued
 For the year ended December 31, 1993

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
Justice administration, continued:			
Probate Court, continued:			
Legal processing:			
Operating expenditures	\$ <u> -</u>	<u> 838</u>	<u> (838)</u>
Total legal processing	<u> -</u>	<u> 838</u>	<u> (838)</u>
Training and clinical services:			
Salaries and fringes	677,447	689,366	(11,919)
Overtime	-	74	(74)
Operating expenditures	<u>116,956</u>	<u>141,377</u>	<u>(24,421)</u>
Total training and clinical services	<u>794,403</u>	<u>830,817</u>	<u>(36,414)</u>
Field services:			
Salaries and fringes	4,322,644	4,326,442	(3,798)
Overtime	6,900	3,934	2,966
Operating expenditures	<u>261,775</u>	<u>247,294</u>	<u>14,481</u>
Total field services	<u>4,591,319</u>	<u>4,577,670</u>	<u>13,649</u>
Total Probate Court	<u>13,677,483</u>	<u>13,557,726</u>	<u>119,757</u>
Total justice administration	<u>34,618,874</u>	<u>33,933,114</u>	<u>685,760</u>
Law enforcement:			
Prosecuting attorney:			
Administration:			
Salaries and fringes	8,159,747	7,676,109	483,638
Overtime	110,000	92,556	17,444
Operating expenditures	<u>2,975,182</u>	<u>2,828,215</u>	<u>146,967</u>
Total prosecuting attorney	<u>11,244,929</u>	<u>10,596,880</u>	<u>648,049</u>
Sheriff:			
Sheriff's office:			
Salaries and fringes	603,868	577,786	26,082
Overtime	2,000	2,814	(814)
Operating expenditures	<u>1,375,756</u>	<u>1,376,607</u>	<u>(851)</u>
Total sheriff's office	<u>1,981,624</u>	<u>1,957,207</u>	<u>24,417</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual, Continued
 For the year ended December 31, 1993

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
Law enforcement, continued:			
Sheriff, continued:			
Administration:			
Salaries and fringes	\$ 1,111,891	1,065,908	45,983
Overtime	28,645	31,209	(2,564)
Operating expenditures	<u>934,904</u>	<u>877,656</u>	<u>57,248</u>
Total administration	<u>2,075,440</u>	<u>1,974,773</u>	<u>100,667</u>
Corrective services:			
Salaries and fringes	12,592,180	12,715,619	(123,439)
Overtime	847,875	837,414	10,461
Operating expenditures	<u>7,659,660</u>	<u>7,610,273</u>	<u>49,387</u>
Total corrective services	<u>21,099,715</u>	<u>21,163,306</u>	<u>(63,591)</u>
Corrective services - satellites:			
Salaries and fringes	6,259,659	6,259,169	490
Overtime	427,467	339,425	88,042
Operating expenditures	<u>645,643</u>	<u>659,853</u>	<u>(14,210)</u>
Total corrective services - satellites	<u>7,332,769</u>	<u>7,258,447</u>	<u>74,322</u>
Protective services:			
Salaries and fringes	11,461,591	11,520,268	(58,677)
Overtime	1,085,837	980,071	105,766
Operating expenditures	<u>1,643,660</u>	<u>1,531,336</u>	<u>112,324</u>
Total protective services	<u>14,191,088</u>	<u>14,031,675</u>	<u>159,413</u>
Technical services:			
Salaries and fringes	4,543,917	4,555,312	(11,395)
Overtime	333,721	298,274	35,447
Operating expenditures	<u>1,578,101</u>	<u>1,552,619</u>	<u>25,482</u>
Total technical services	<u>6,455,739</u>	<u>6,406,205</u>	<u>49,534</u>
Total sheriff	<u>53,136,375</u>	<u>52,791,613</u>	<u>344,762</u>
Total law enforcement	<u>64,381,304</u>	<u>63,388,493</u>	<u>992,811</u>

COUNTY OF OAKLAND
General Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance--Amended Budget and Actual, Continued
For the year ended December 31, 1993

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
Legislative:			
Board of Commissioners:			
Salaries and fringes	\$ 1,490,167	1,432,376	57,791
Overtime	600	846	(246)
Operating expenditures	<u>709,226</u>	<u>387,816</u>	<u>321,410</u>
Total Board of Commissioners	<u>2,199,993</u>	<u>1,821,038</u>	<u>378,955</u>
Library:			
Salaries and fringes	484,458	478,512	5,946
Overtime	-	18,364	(18,364)
Operating expenditures	<u>855,725</u>	<u>850,849</u>	<u>4,876</u>
Total library	<u>1,340,183</u>	<u>1,347,725</u>	<u>(7,542)</u>
Total legislative	<u>3,540,176</u>	<u>3,168,763</u>	<u>371,413</u>
Drain Commissioner:			
Administration:			
Salaries and fringes	4,132,287	4,137,319	(5,032)
Overtime	245,000	244,904	96
Operating expenditures	<u>523,839</u>	<u>505,493</u>	<u>18,346</u>
Total drain commissioner	<u>4,901,126</u>	<u>4,887,716</u>	<u>13,410</u>
Non-departmental:			
Assessments	872,465	639,008	233,457
Building maintenance and other services	1,649,982	1,568,651	81,331
Other	<u>7,421,892</u>	<u>6,993,024</u>	<u>428,868</u>
Total non-departmental	<u>9,944,339</u>	<u>9,200,683</u>	<u>743,656</u>
Total expenditures	<u>158,852,915</u>	<u>154,321,770</u>	<u>4,531,145</u>
Operating transfers out:			
Special Revenue:			
County Health	18,940,605	17,903,293	1,037,312
Community Mental Health	8,329,232	8,321,035	8,197
Camp Oakland	2,356,600	2,457,849	(101,249)
Children's Village	4,239,896	4,442,661	(202,765)
Juvenile Maintenance	4,340,537	4,522,002	(181,465)
Social Welfare Foster Care	24,500	2,133	22,367
C.R.I.M.P.	599,390	599,390	-

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual, Continued
 For the year ended December 31, 1993

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Operating transfers out, continued:			
Special Revenue, continued:			
Friend of the Court	\$ 8,216,021	8,083,813	132,208
County Markets	<u>29,320</u>	<u>29,320</u>	<u>-</u>
Total Special Revenue	<u>47,076,101</u>	<u>46,361,496</u>	<u>714,605</u>
Debt Service:			
Medical Care Facility	289,355	-	289,355
Building Authority Law Enforcement Complex	647,000	648,147	(1,147)
Building Authority West Wing Expansion	-	969,487	(969,487)
Building Authority Law Enforcement Complex Expansion	1,814,968	1,303,649	511,319
Building Authority Computer Center	1,051,994	615,594	436,400
Building Authority Refunding Series 1992	<u>1,968,488</u>	<u>2,127,712</u>	<u>(159,224)</u>
Total Debt Service	<u>5,771,805</u>	<u>5,664,589</u>	<u>107,216</u>
Capital Projects:			
Building Improvement	948,000	948,000	-
Capital Improvement	500,000	500,000	-
Work Projects	<u>350,300</u>	<u>344,820</u>	<u>5,480</u>
Total Capital Projects	<u>1,798,300</u>	<u>1,792,820</u>	<u>5,480</u>
Internal Service:			
Computer Services	54,790	54,790	-
Facilities and Operations	93,680	93,680	-
Radio Communications	<u>647,250</u>	<u>647,250</u>	<u>-</u>
Total Internal Service	<u>795,720</u>	<u>795,720</u>	<u>-</u>
Enterprise:			
Medical Care Facility	<u>385,822</u>	<u>317,888</u>	<u>67,934</u>
Total Enterprise	<u>385,822</u>	<u>317,888</u>	<u>67,934</u>

COUNTY OF OAKLAND
 General Fund
 Statement of Revenues, Expenditures, and
 Changes in Fund Balance--Amended Budget and Actual, Continued
 For the year ended December 31, 1993

	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Operating transfers out, continued:			
Fiduciary:			
Jail Inmate Commissary	\$ <u>27,000</u>	<u>27,000</u>	<u>-</u>
Total Fiduciary	<u>27,000</u>	<u>27,000</u>	<u>-</u>
Total operating transfers out	<u>55,854,748</u>	<u>54,959,513</u>	<u>895,235</u>
Operating transfer to Component Unit	<u>1,034,262</u>	<u>1,007,718</u>	<u>26,544</u>
Total expenditures and operating transfers out	<u>215,741,925</u>	<u>210,289,001</u>	<u>5,452,924</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(9,134,122)</u>	<u>(3,636,348)</u>	<u>5,497,774</u>
Fund balance at beginning of year	<u>15,473,025</u>	<u>15,473,025</u>	<u>-</u>
Equity transfers in:			
Debt Service:			
Building Authority East Wing	2,348,388	2,351,370	2,982
Enterprise:			
Solid Waste Management	<u>-</u>	<u>361,931</u>	<u>361,931</u>
Total equity transfers in	<u>2,348,388</u>	<u>2,713,301</u>	<u>364,913</u>
Equity transfers out:			
Internal Service:			
Computer Services	282	282	-
Office Equipment	89,653	89,653	-
Radio Communications	<u>28,441</u>	<u>28,441</u>	<u>-</u>
Total equity transfers out	<u>118,376</u>	<u>118,376</u>	<u>-</u>
Fund balance at end of year	\$ <u>8,568,915</u>	<u>14,431,602</u>	<u>5,862,687</u>

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

The Parks and Recreation Fund is used to account for revenue earmarked for the operation of the County parks. Principal revenue is from a voter-approved millage.

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

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

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

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

SPECIAL REVENUE FUNDS

The Clerk/Register of Deeds Remonumentation Grant Fund utilizes State funds to locate, verify, replace, or reposition government sector corners and quarter corners within the County per Act 345 of 1990.

The Kellogg Family for Kids Fund utilizes Kellogg Grant Foundation funds to assist the County in a community-based effort to revitalize local and State child welfare systems.

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

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

The Health TB Outreach Fund accounts for State and federal funds utilized to provide information and counseling, and referrals for follow-up care.

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

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

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

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

The Health Breast Cancer Control Fund utilizes State funds to screen low-income women for breast and cervical cancer.

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

The Health Worksite Community Fund utilizes State funds to provide services to reduce behavioral risk factors which lead to cardiovascular disease, cancer, diabetes, and other chronic illnesses.

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

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

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

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

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

The Inmate Treatment Prisons/Jails Fund utilizes State funds to develop zero tolerance testing procedures for substance abuse offenders within the inmate population.

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

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

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

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

The Community Mental Health (CMH) Homeless Assistance Fund utilizes federal funds to identify homeless clients, provide services to the homeless, and provide community education about the homeless.

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

SPECIAL REVENUE FUNDS

The Circuit Court Judicial Fund utilizes federal funds to assist in the adjudication of drug and drug-related cases.

The Skillman Foundation Grant Fund utilizes Skillman Foundation funds to evaluate Probate Court's youth assistance community-based prevention program.

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

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

The Jobs Training Placement Act (J.T.P.A.) Title IIA Fund accounts for costs involved in the training and placement of unemployed, handicapped, or low-income individuals over the age of 21.

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

The J.T.P.A. Title III EDWAA National Reserve Fund accounts for costs involved with retraining of certain laid-off or long-term unemployed workers.

The J.T.P.A. Youth 78% Title IIC Fund accounts for costs involved in the training and placement of unemployed, handicapped, or low-income individuals under the age of 22.

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

COUNTY OF OAKLAND
Special Revenue Funds
Combining Balance Sheet
December 31, 1993

Assets	County Health	Community Mental Health	Camp Oakland	Children's Village	Juvenile Maintenance	Social Services Foster Care	Housing and Community Development	County Reference Library	Friend of the Court	C.R.I.M.P.
Current assets:										
Cash and cash equivalents	\$ 1,719,959	49,716,513	113,300	-	565,519	19,195	623,722	604,868	-	599,390
Current and delinquent property taxes receivable	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Due from other governmental units	674,960	2,621,627	-	1,240,920	28,956	3,676	485,692	-	-	-
Accounts and interest receivable	212,004	-	179	37,988	-	-	-	1,328	-	-
Due from other funds	116,236	33,268	101,249	583,145	368,445	4,722	269	4,525	937,699	-
Inventories and supplies	-	-	-	-	-	-	-	-	-	-
Prepayments and other assets	-	-	-	30	-	-	-	-	227	-
Total current assets	2,723,159	52,371,408	214,728	1,862,083	962,920	27,593	1,109,683	610,721	937,926	599,390
Long-term assets:										
Advances	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 2,723,159	52,371,408	214,728	1,862,083	962,920	27,593	1,109,683	610,721	937,926	599,390
Liabilities and Fund Balances										
Current liabilities:										
Vouchers payable	\$ 46,744	177,041	-	30,349	106,202	-	16,971	-	576	-
Accrued payroll	261,177	172,804	-	96,457	7,308	-	12,295	-	81,142	-
Due to other governmental units	135,674	46,132,411	-	-	300,000	-	-	-	-	-
Due to other funds	1,821,732	420,943	-	1,705,157	271,006	22,367	27,706	-	651,956	-
Deferred revenue	5,150	4,619,230	-	-	-	-	206,648	-	-	-
Other accrued liabilities	40,822	433,786	214,728	30,120	278,404	5,226	816,063	22,001	1,583	-
Total current liabilities	2,311,299	51,956,215	214,728	1,862,083	962,920	27,593	1,079,683	22,001	735,257	-
Other liabilities - advances	-	-	-	-	-	-	30,000	-	-	-
Total liabilities	2,311,299	51,956,215	214,728	1,862,083	962,920	27,593	1,109,683	22,001	735,257	-
Fund balances:										
Reserve for encumbrances	16,325	409,515	-	-	-	-	-	-	499	-
Reserve for inventories and supplies	-	-	-	-	-	-	-	-	-	-
Reserve for long-term advances	-	-	-	-	-	-	-	-	-	-
Reserve for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Total reserved	16,325	409,515	-	-	-	-	-	-	499	-
Unreserved:										
Designated for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Designated for programs	395,535	5,678	-	-	-	-	-	588,720	202,170	599,390
Total unreserved	395,535	5,678	-	-	-	-	-	588,720	202,170	599,390
Total fund balances	411,860	415,193	-	-	-	-	-	588,720	202,669	599,390
Total liabilities and fund balances	\$ 2,723,159	52,371,408	214,728	1,862,083	962,920	27,593	1,109,683	610,721	937,926	599,390

COUNTY OF OAKLAND
Special Revenue Funds
Combining Balance Sheet, Continued
December 31, 1993

Assets	County Veteran's Trust	County Markets	Parks and Recreation	Drains Act 40	Sewer Act 94	Lakes Act 146	Lakes Act 345	Clerk/Register of Deeds Remonu- mentation Grant	Kellogg Family for Kids	Health WIC
Current assets:										
Cash and cash equivalents	\$ 55,043	245,694	3,993,746	7,599,985	54,013	90,140	775,221	-	99,857	-
Current and delinquent property taxes receivable	-	-	6,256,842	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	66,212	-	203,917	530,784	-	-	-
Due from other governmental units	-	-	630,698	12,110	-	-	-	151,485	-	175,741
Accounts and interest receivable	-	-	183,396	12,158	-	-	622	-	-	-
Due from other funds	-	1,471	1,109,745	1,649	-	12,748	38,281	-	-	-
Inventories and supplies	-	-	17,752	-	-	-	-	-	-	-
Prepayments and other assets	-	-	1,935	-	856,808	-	-	-	-	-
Total current assets	55,043	247,165	12,194,114	7,692,114	910,821	306,805	1,344,908	151,485	99,857	175,741
Long-term assets:										
Advances	-	-	105,000	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	140,391	-	-	-	-
Total assets	\$ 55,043	247,165	12,299,114	7,692,114	910,821	447,196	1,344,908	151,485	99,857	175,741
Liabilities and Fund Balances										
Current liabilities:										
Vouchers payable	\$ 750	-	186,988	-	6	-	-	102,029	-	-
Accrued payroll	560	1,236	53,642	-	-	-	709	-	-	11,033
Due to other governmental units	-	-	217	309,085	-	-	-	-	-	-
Due to other funds	11	13,247	173,311	551,527	-	221,531	78,993	48,747	-	153,440
Deferred revenue	-	-	7,338,329	-	-	140,391	-	-	99,857	11,268
Other accrued liabilities	-	-	1,051,012	836,033	268,114	7,700	-	-	-	-
Total current liabilities	1,321	14,483	8,803,506	1,696,645	268,120	369,622	78,993	151,485	99,857	175,741
Other liabilities - advances	-	-	-	15,000	306,808	106,182	133,621	-	-	-
Total liabilities	1,321	14,483	8,803,506	1,711,645	574,928	475,804	212,614	151,485	99,857	175,741
Fund balances:										
Reserve for encumbrances	-	-	-	-	-	-	-	-	-	-
Reserve for inventories and supplies	-	-	17,752	-	-	-	-	-	-	-
Reserve for long-term advances	-	-	105,000	-	-	-	-	-	-	-
Reserve for construction and maintenance	-	-	-	3,106,875	-	-	-	-	-	-
Total reserved	-	-	122,752	3,106,875	-	-	-	-	-	-
Unreserved:										
Designated for construction and maintenance	-	111,205	-	2,873,594	-	(28,608)	1,132,294	-	-	-
Designated for programs	53,722	121,477	3,372,856	-	335,893	-	-	-	-	-
Total unreserved	53,722	232,682	3,372,856	2,873,594	335,893	(28,608)	1,132,294	-	-	-
Total fund balances	53,722	232,682	3,495,608	5,980,469	335,893	(28,608)	1,132,294	-	-	-
Total liabilities and fund balances	\$ 55,043	247,165	12,299,114	7,692,114	910,821	447,196	1,344,908	151,485	99,857	175,741

COUNTY OF OAKLAND
Special Revenue Funds
Combining Balance Sheet, Continued
December 31, 1993

Assets	Health Family Planning	Health TB Outreach	Health Medicaid Screening	Health MDPH- QSAS	Health MCH Block	Infant Mortality Reduction	Health Breast Cancer Control	Health Minority Planning	Health Worksite Community	Children's Health Services
Current assets:										
Cash and cash equivalents	\$ 76,654	-	-	-	-	-	-	-	-	-
Current and delinquent property taxes receivable	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Due from other governmental units	-	14,028	33,375	74,441	93,483	24,161	49,303	15,014	255,327	92,178
Accounts and interest receivable	8,312	-	-	315,319	-	-	-	-	-	-
Due from other funds	2,973	5	5,531	854	1,411	32	3,201	-	-	764
Inventories and supplies	-	-	-	-	-	-	-	-	-	-
Prepayments and other assets	255	-	272,621	-	-	-	-	-	20	-
Total current assets	88,194	14,033	311,527	390,614	94,894	24,193	52,504	15,014	255,347	92,942
Long-term assets:										
Advances	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 88,194	14,033	311,527	390,614	94,894	24,193	52,504	15,014	255,347	92,942
Liabilities and Fund Balances										
Current liabilities:										
Vouchers payable	\$ 1,947	7	-	-	-	10,758	330	-	-	-
Accrued payroll	10,821	673	9,120	6,728	3,942	-	1,966	-	2,661	2,772
Due to other governmental units	9,590	-	-	-	23,752	-	-	-	-	-
Due to other funds	10,210	13,353	111,198	383,783	64,916	13,435	50,208	9,511	247,550	71,297
Deferred revenue	55,626	-	190,809	-	2,284	-	-	5,503	5,136	18,873
Other accrued liabilities	-	-	400	103	-	-	-	-	-	-
Total current liabilities	88,194	14,033	311,527	390,614	94,894	24,193	52,504	15,014	255,347	92,942
Other liabilities - advances	-	-	-	-	-	-	-	-	-	-
Total liabilities	88,194	14,033	311,527	390,614	94,894	24,193	52,504	15,014	255,347	92,942
Fund balances:										
Reserve for encumbrances	-	-	-	-	-	-	-	-	-	-
Reserve for inventories and supplies	-	-	-	-	-	-	-	-	-	-
Reserve for long-term advances	-	-	-	-	-	-	-	-	-	-
Reserve for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Total reserved	-	-	-	-	-	-	-	-	-	-
Unreserved:										
Designated for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Designated for programs	-	-	-	-	-	-	-	-	-	-
Total unreserved	-	-	-	-	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-	-	-	-	-
Total liabilities and fund balances	\$ 88,194	14,033	311,527	390,614	94,894	24,193	52,504	15,014	255,347	92,942

COUNTY OF OAKLAND
Special Revenue Funds
Combining Balance Sheet, Continued
December 31, 1993

Assets	AIDS Counseling and Testing Program	HIV Sero- prevalence Survey	Prenatal Coordination Enrollment	Michigan Health Initiative	MIC/IHIP Local Agreement	Sheriff N.E.T.	Prosecutor's Cooperative Reimbursement	Prosecutor's Auto Theft Prevention	Prosecutor's Narcotics Task Force
Current assets:									
Cash and cash equivalents	\$ -	-	-	3,093	-	-	-	-	7,824
Current and delinquent property taxes receivable	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-
Due from other governmental units	74,437	2,702	38,944	-	48,319	508	223,469	37,594	33,799
Accounts and interest receivable	-	-	-	1,207	-	4,641	-	-	-
Due from other funds	-	2,001	918	-	321	23,960	500	-	-
Inventories and supplies	-	-	-	-	-	-	-	-	-
Prepayments and other assets	-	-	-	-	-	-	-	-	-
Total current assets	74,437	4,703	39,862	4,300	48,640	29,109	223,969	37,594	41,623
Long-term assets:									
Advances	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-
Total assets	\$ 74,437	4,703	39,862	4,300	48,640	29,109	223,969	37,594	41,623
Liabilities and Fund Balances									
Current liabilities:									
Vouchers payable	\$ -	-	-	-	-	-	-	-	-
Accrued payroll	4,003	611	967	-	1,226	-	13,305	2,284	3,147
Due to other governmental units	-	-	-	-	-	19,345	-	-	-
Due to other funds	70,434	2,418	38,895	-	47,414	9,764	180,818	33,646	34,775
Deferred revenue	-	1,674	-	-	-	-	25,732	1,448	3,701
Other accrued liabilities	-	-	-	4,300	-	-	4,114	216	-
Total current liabilities	74,437	4,703	39,862	4,300	48,640	29,109	223,969	37,594	41,623
Other liabilities - advances	-	-	-	-	-	-	-	-	-
Total liabilities	74,437	4,703	39,862	4,300	48,640	29,109	223,969	37,594	41,623
Fund balances:									
Reserve for encumbrances	-	-	-	-	-	-	-	-	-
Reserve for inventories and supplies	-	-	-	-	-	-	-	-	-
Reserve for long-term advances	-	-	-	-	-	-	-	-	-
Reserve for construction and maintenance	-	-	-	-	-	-	-	-	-
Total reserved	-	-	-	-	-	-	-	-	-
Unreserved:									
Designated for construction and maintenance	-	-	-	-	-	-	-	-	-
Designated for programs	-	-	-	-	-	-	-	-	-
Total unreserved	-	-	-	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-	-	-	-
Total liabilities and fund balances	\$ 74,437	4,703	39,862	4,300	48,640	29,109	223,969	37,594	41,623

COUNTY OF OAKLAND
Special Revenue Funds
Combining Balance Sheet, Continued
December 31, 1993

Assets	Sheriff's Auto Theft Prevention	Sheriff's Anti-Drug	Sheriff's Road Patrol	Inmate Treatment Prisons/Jails	Inmate Substance Abuse Coordination	Probation Community Corrections Planning	Probation Enhancement Discretionary	Probation Enhancement	CMH Homeless Assistance	CMH Adoptive Services
Current assets:										
Cash and cash equivalents	\$ -	8	-	-	1,929	15,543	-	-	-	-
Current and delinquent property taxes receivable	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Due from other governmental units	226,702	-	139,641	28,670	78	-	18	15,673	44,385	1,530
Accounts and interest receivable	2,192	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	172	-	-	-	-	-	-	-
Inventories and supplies	-	-	-	-	-	-	-	-	-	-
Prepayments and other assets	-	-	-	-	6,024	-	-	-	2,500	-
Total current assets	<u>228,894</u>	<u>8</u>	<u>139,813</u>	<u>28,670</u>	<u>8,031</u>	<u>15,543</u>	<u>18</u>	<u>15,673</u>	<u>46,885</u>	<u>1,530</u>
Long-term assets:										
Advances	-	-	-	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 228,894</u>	<u>8</u>	<u>139,813</u>	<u>28,670</u>	<u>8,031</u>	<u>15,543</u>	<u>18</u>	<u>15,673</u>	<u>46,885</u>	<u>1,530</u>
Liabilities and Fund Balances										
Current liabilities:										
Vouchers payable	\$ -	-	-	-	-	-	-	-	-	145
Accrued payroll	4,001	-	5,038	2,106	-	-	-	-	435	-
Due to other governmental units	56,983	8	-	-	-	-	-	-	-	-
Due to other funds	150,794	-	134,109	24,641	8,031	-	18	15,673	46,450	1,385
Deferred revenue	17,116	-	666	1,923	-	15,543	-	-	-	-
Other accrued liabilities	-	-	-	-	-	-	-	-	-	-
Total current liabilities	<u>228,894</u>	<u>8</u>	<u>139,813</u>	<u>28,670</u>	<u>8,031</u>	<u>15,543</u>	<u>18</u>	<u>15,673</u>	<u>46,885</u>	<u>1,530</u>
Other liabilities - advances	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>228,894</u>	<u>8</u>	<u>139,813</u>	<u>28,670</u>	<u>8,031</u>	<u>15,543</u>	<u>18</u>	<u>15,673</u>	<u>46,885</u>	<u>1,530</u>
Fund balances:										
Reserve for encumbrances	-	-	-	-	-	-	-	-	-	-
Reserve for inventories and supplies	-	-	-	-	-	-	-	-	-	-
Reserve for long-term advances	-	-	-	-	-	-	-	-	-	-
Reserve for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Total reserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unreserved:										
Designated for construction and maintenance	-	-	-	-	-	-	-	-	-	-
Designated for programs	-	-	-	-	-	-	-	-	-	-
Total unreserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 228,894</u>	<u>8</u>	<u>139,813</u>	<u>28,670</u>	<u>8,031</u>	<u>15,543</u>	<u>18</u>	<u>15,673</u>	<u>46,885</u>	<u>1,530</u>

COUNTY OF OAKLAND
Special Revenue Funds
Combining Balance Sheet, Continued
December 31, 1993

Assets	Circuit Court Judicial	Skillman Foundation Grant	Criminal Justice Training	Tornado Siren	J.T.P.A. Title IIA	J.T.P.A. Title IIB	J.T.P.A. Title III EDWAA National Reserve	J.T.P.A. Youth 78% Title IIC	J.T.P.A. Dislocated Workers	Total
Current assets:										
Cash and cash equivalents	\$ 9,047	172,913	38,275	-	6,312	-	-	-	-	67,207,763
Current and delinquent property taxes receivable	-	-	-	-	-	-	-	-	-	6,256,842
Special assessments receivable	-	-	-	-	-	-	-	-	-	800,913
Due from other governmental units	19,412	-	-	29,225	576,987	50,537	41,893	431,058	347,404	9,090,160
Accounts and interest receivable	-	-	-	-	-	-	-	-	-	779,346
Due from other funds	-	-	-	4,325	8,199	-	-	-	-	3,368,619
Inventories and supplies	-	-	-	-	-	-	-	-	-	17,752
Prepayments and other assets	-	418	-	-	150	-	-	-	-	1,140,988
Total current assets	28,459	173,331	38,275	33,550	591,648	50,537	41,893	431,058	347,404	88,662,383
Long-term assets:										
Advances	-	-	-	-	-	-	-	-	-	105,000
Special assessments receivable	-	-	-	-	-	-	-	-	-	140,391
Total assets	\$ 28,459	173,331	38,275	33,550	591,648	50,537	41,893	431,058	347,404	88,907,774
Liabilities and Fund Balances										
Current liabilities:										
Vouchers payable	\$ 5,424	-	-	-	93,976	-	-	15,348	4,649	800,240
Accrued payroll	679	-	-	-	6,452	-	-	-	-	781,300
Due to other governmental units	-	-	-	-	-	-	-	-	-	46,987,065
Due to other funds	11,065	216	-	29,225	31,641	-	-	341	15,026	8,023,914
Deferred revenue	11,291	173,115	38,275	4,325	-	-	-	-	-	12,993,913
Other accrued liabilities	-	-	-	-	459,579	50,537	41,893	415,369	327,729	5,309,839
Total current liabilities	28,459	173,331	38,275	33,550	591,648	50,537	41,893	431,058	347,404	74,896,271
Other liabilities - advances	-	-	-	-	-	-	-	-	-	591,611
Total liabilities	28,459	173,331	38,275	33,550	591,648	50,537	41,893	431,058	347,404	75,487,882
Fund balances:										
Reserve for encumbrances	-	-	-	-	-	-	-	-	-	426,339
Reserve for inventories and supplies	-	-	-	-	-	-	-	-	-	17,752
Reserve for long-term advances	-	-	-	-	-	-	-	-	-	105,000
Reserve for construction and maintenance	-	-	-	-	-	-	-	-	-	3,106,875
Total reserved	-	-	-	-	-	-	-	-	-	3,655,966
Unreserved:										
Designated for construction and maintenance	-	-	-	-	-	-	-	-	-	4,088,485
Designated for programs	-	-	-	-	-	-	-	-	-	5,675,441
Total unreserved	-	-	-	-	-	-	-	-	-	9,763,926
Total fund balances	-	-	-	-	-	-	-	-	-	13,419,892
Total liabilities and fund balances	\$ 28,459	173,331	38,275	33,550	591,648	50,537	41,893	431,058	347,404	88,907,774

COUNTY OF OAKLAND
Special Revenue Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the year ended December 31, 1993

	County Health	Community Mental Health	Camp Oakland	Children's Village	Juvenile Maintenance	Social Services Foster Care	Housing and Community Development	County Reference Library	Friend of the Court	C.R.I.M.P.
Revenues:										
Taxes	\$ -	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-
Federal grants	22,878	-	-	200,532	-	-	5,208,488	-	-	-
State grants	2,406,859	74,792,801	-	4,436,924	-	31,888	-	-	284,350	-
Other intergovernmental revenue	-	-	-	1,474,333	-	-	-	-	-	-
Charges for services	2,764,521	-	-	174,002	982,562	-	-	24	138,267	-
Use of money	-	-	-	-	-	-	-	39,161	-	-
Other	-	9,814,390	-	630	-	-	-	48	-	-
Total revenues	5,194,258	84,607,191	-	6,286,421	982,562	31,888	5,208,488	39,233	422,617	-
Expenditures:										
Salaries	12,769,179	8,657,771	-	4,999,837	399,137	-	438,579	-	4,277,139	-
Fringe benefits	5,558,966	3,444,614	-	2,244,312	174,331	-	185,022	-	1,797,015	-
Contractual services	1,667,662	78,573,861	2,457,849	1,649,119	4,900,499	34,021	4,493,649	12,808	755,642	-
Commodities	448,031	370,241	-	209,973	6,403	-	7,329	-	203,464	-
Capital outlay	21,055	452,561	-	26,156	24,194	-	-	-	-	-
Internal services	2,557,706	1,095,482	-	1,619,302	-	-	83,909	-	1,473,010	-
Total expenditures	23,022,599	92,594,530	2,457,849	10,748,699	5,504,564	34,021	5,208,488	12,808	8,506,270	-
Excess of revenues over (under) expenditures	(17,828,341)	(7,987,339)	(2,457,849)	(4,462,278)	(4,522,002)	(2,133)	-	26,425	(8,083,653)	-
Other financing sources (uses):										
Operating transfers in	17,903,293	8,321,035	2,457,849	4,442,661	4,522,002	2,133	-	-	8,083,814	599,390
Operating transfers out	(66,728)	-	-	(11,212)	-	-	-	-	-	-
Distribution to municipalities	-	-	-	-	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	8,224	333,696	-	(30,829)	-	-	-	26,425	161	599,390
Fund balances at beginning of year	431,196	81,497	-	30,829	-	-	-	562,295	202,508	-
Residual equity transfers in	-	-	-	-	-	-	-	-	-	-
Residual equity transfers out	(27,560)	-	-	-	-	-	-	-	-	-
Fund balances (deficit) at end of year	\$ 411,860	415,193	-	-	-	-	-	588,720	202,669	599,390

COUNTY OF OAKLAND
Special Revenue Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances, Continued
For the year ended December 31, 1993

	County Veteran's Trust	County Markets	Parks and Recreation	Drains Act 40	Sewer Act 94	Lakes Act 146	Lakes Act 345	Clerk/Register of Deeds Remonu- mentation Grant	Kellogg Family for Kids	Health WIC
Revenues:										
Taxes	\$ -	-	7,061,954	-	-	-	-	-	-	-
Special assessments	-	-	-	674,330	-	249,253	578,483	-	-	-
Federal grants	-	-	-	-	-	-	-	-	-	-
State grants	244,345	-	-	-	-	-	-	255,220	-	854,858
Other intergovernmental revenue	-	-	-	-	-	-	-	-	-	-
Charges for services	-	295,815	4,969,247	51,612	-	-	445	-	-	-
Use of money	-	-	208,160	155,132	1,435	9,966	25,120	-	-	-
Other	-	-	43,636	7,332	-	-	-	-	143	-
Total revenues	244,345	295,815	12,282,997	888,406	1,435	259,219	604,048	255,220	143	854,858
Expenditures:										
Salaries	29,213	77,579	4,127,868	284,824	-	94,373	273	19,716	-	511,591
Fringe benefits	6,856	32,593	1,512,634	181,432	-	59,415	182	7,096	-	215,287
Contractual services	184,579	141	2,940,999	263,468	23,110	103,960	395,804	210,562	143	61,304
Commodities	239	-	333,655	2,786	-	5,951	1,504	3,882	-	9,256
Capital outlay	-	-	1,893,701	-	-	-	-	11,708	-	-
Internal services	250	151,652	-	84,880	-	36,945	774	2,256	-	57,420
Total expenditures	221,137	261,965	10,808,857	817,390	23,110	300,644	398,537	255,220	143	854,858
Excess of revenues over (under) expenditures	23,208	33,850	1,474,140	71,016	(21,675)	(41,425)	205,511	-	-	-
Other financing sources (uses):										
Operating transfers in	-	29,320	-	-	-	-	-	-	-	-
Operating transfers out	-	(13,256)	-	-	-	-	-	-	-	-
Distribution to municipalities	-	-	-	(20,775)	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	23,208	49,914	1,474,140	50,241	(21,675)	(41,425)	205,511	-	-	-
Fund balances at beginning of year	30,514	182,768	2,021,468	3,224,669	357,568	12,817	926,783	-	-	-
Residual equity transfers in	-	-	-	3,411,848	-	-	-	-	-	-
Residual equity transfers out	-	-	-	(706,289)	-	-	-	-	-	-
Fund balances (deficit) at end of year	\$ 53,722	232,682	3,495,608	5,980,469	335,893	(28,608)	1,132,294	-	-	-

COUNTY OF OAKLAND
Special Revenue Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances, Continued
For the year ended December 31, 1993

	Health Family Planning	Health TB Outreach	Health Medicaid Screening	Health MDPH- OSAS	Health MCH Block	Infant Mortality Reduction	Health Breast Cancer Control	Health Minority Planning	Health Worksite Community	Children's Health Services
Revenues:										
Taxes	\$ -	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-	-	-
State grants	250,242	46,423	550,112	4,063,991	128,069	154,461	83,765	3,951	225,400	236,045
Other intergovernmental revenue	-	-	-	-	-	-	-	-	-	-
Charges for services	96,405	-	46,555	48,135	-	-	3,569	-	483	-
Use of money	-	-	-	-	-	-	-	-	-	-
Other	994	-	-	-	-	-	-	-	-	-
Total revenues	347,641	46,423	596,667	4,112,126	128,069	154,461	87,334	3,951	225,883	236,045
Expenditures:										
Salaries	185,633	28,667	347,669	318,294	88,380	-	42,199	(391)	89,653	133,803
Fringe benefits	46,558	9,875	131,774	127,757	21,127	-	13,965	-	30,754	61,124
Contractual services	56,006	5,992	44,623	3,367,449	17,192	152,571	10,674	3,246	85,678	15,311
Commodities	37,118	520	11,355	294,792	-	1,499	8,222	821	9,147	3,081
Capital outlay	-	-	-	-	-	-	3,457	-	-	-
Internal services	22,326	1,369	61,246	3,834	1,370	391	8,817	275	10,651	22,726
Total expenditures	347,641	46,423	596,667	4,112,126	128,069	154,461	87,334	3,951	225,883	236,045
Excess of revenues over (under) expenditures	-	-	-	-	-	-	-	-	-	-
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Distribution to municipalities	-	-	-	-	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-	-	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-	-
Residual equity transfers in	-	-	-	-	-	-	-	-	-	-
Residual equity transfers out	-	-	-	-	-	-	-	-	-	-
Fund balances (deficit) at end of year	\$ -	-	-	-	-	-	-	-	-	-

COUNTY OF OAKLAND
Special Revenue Funds
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and Changes in Fund Balances, Continued
For the year ended December 31, 1993

	AIDS Counseling and Testing Program	HIV Sero- prevalence Survey	Prenatal Coordination Enrollment	Michigan Health Initiative	MIC/HIP Local Agreement	Sheriff N.E.T.	Prosecutor's Cooperative Reimbursement	Prosecutor's Auto Theft Prevention	Prosecutor's Narcotics Task Force
Revenues:									
Taxes	\$ -	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-	-
State grants	204,023	19,250	67,857	-	96,124	44,940	837,455	140,453	148,328
Other intergovernmental revenue	-	-	-	-	-	66,817	276,342	20,065	110,153
Charges for services	-	-	-	-	-	-	-	-	-
Use of money	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total revenues	204,023	19,250	67,857	-	96,124	111,757	1,113,797	160,518	258,481
Expenditures:									
Salaries	132,069	15,599	39,806	-	61,443	36,202	667,084	116,953	180,897
Fringe benefits	40,721	1,914	20,300	-	21,124	14,956	279,904	41,541	70,050
Contractual services	18,158	1,662	4,713	-	6,229	60,599	69,361	1,664	95
Commodities	4,983	-	-	-	765	-	443	-	-
Capital outlay	-	-	-	-	-	-	845	-	-
Internal services	8,092	75	3,038	-	6,563	-	96,160	360	7,432
Total expenditures	204,023	19,250	67,857	-	96,124	111,757	1,113,797	160,518	258,481
Excess of revenues over (under) expenditures	-	-	-	-	-	-	-	-	-
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-
Distribution to municipalities	-	-	-	-	-	-	-	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-
Residual equity transfers in	-	-	-	-	-	-	-	-	-
Residual equity transfers out	-	-	-	-	-	-	-	-	-
Fund balances (deficit) at end of year	\$ -	-	-	-	-	-	-	-	-

COUNTY OF OAKLAND
Special Revenue Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances, Continued
For the year ended December 31, 1993

	Sheriff's Auto Theft Prevention	Sheriff's Anti-Drug	Sheriff's Road Patrol	Inmate Treatment Prisons/Jails	Inmate Substance Abuse Coordination	Probation Community Corrections Planning	Probation Enhancement Discretionary	Probation Enhancement	CMH Homeless Assistance	CMH Adoptive Services
Revenues:										
Taxes	\$ -	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-
Federal grants	-	-	-	-	-	-	-	-	-	-
State grants	571,138	-	573,970	28,670	69,847	-	-	-	90,850	10,706
Other intergovernmental revenue	66,915	-	45,940	9,556	23,283	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Use of money	-	-	-	-	-	-	-	-	-	-
Other	-	=	-	-	-	=	=	=	-	-
Total revenues	638,053	=	619,910	38,226	93,130	=	=	=	90,850	10,706
Expenditures:										
Salaries	239,285	-	369,752	28,461	67,429	-	-	-	34,308	-
Fringe benefits	108,190	-	163,533	9,765	25,361	-	-	-	16,073	-
Contractual services	244,100	-	27,882	-	340	-	-	-	40,254	10,259
Commodities	46,478	-	-	-	-	-	-	-	-	40
Capital outlay	-	-	-	-	-	-	-	-	215	-
Internal services	-	=	58,743	-	-	=	=	=	-	407
Total expenditures	638,053	=	619,910	38,226	93,130	=	=	=	90,850	10,706
Excess of revenues over (under) expenditures	-	-	-	-	-	-	-	-	-	-
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Distribution to municipalities	-	=	-	-	-	=	=	=	-	-
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-	-	-	-	-	-
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-	-
Residual equity transfers in	-	-	-	-	-	-	-	-	-	-
Residual equity transfers out	-	=	-	-	-	=	=	=	-	-
Fund balances (deficit) at end of year	\$ -	=	-	-	-	=	=	=	-	-

COUNTY OF OAKLAND
Special Revenue Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances, Continued
For the year ended December 31, 1993

	Circuit Court <u>Judicial</u>	Skillman Foundation <u>Grant</u>	Criminal Justice <u>Training</u>	Tornado Siren	J.T.P.A. Title IIA	J.T.P.A. Title IIB	J.T.P.A. Title III EDWAA <u>National Reserve</u>	J.T.P.A. Youth 78% Title IIC	J.T.P.A. Dislocated <u>Workers</u>	<u>Total</u>
Revenues:										
Taxes	\$ -	-	-	-	-	-	-	-	-	7,061,954
Special assessments	-	-	-	-	-	-	-	-	-	1,502,066
Federal grants	-	-	-	-	3,149,374	1,956,485	41,893	439,799	949,999	11,969,448
State grants	137,151	167,487	73,145	-	-	-	-	-	-	92,331,098
Other intergovernmental revenue	-	-	-	-	-	-	-	-	-	2,093,404
Charges for services	-	-	-	-	-	-	-	-	-	9,571,642
Use of money	-	-	-	-	-	-	-	-	-	438,974
Other	-	-	-	41,967	418	-	-	-	-	9,909,558
Total revenues	137,151	167,487	73,145	41,967	3,149,792	1,956,485	41,893	439,799	949,999	134,878,144
Expenditures:										
Salaries	25,227	-	-	-	198,373	95,651	-	-	23,688	40,253,213
Fringe benefits	10,163	-	-	-	90,279	30,618	-	-	7,356	16,814,537
Contractual services	85,648	164,843	55,395	-	2,798,852	1,821,433	41,893	439,799	918,955	109,300,056
Commodities	897	105	-	-	2,798	317	-	-	-	2,026,095
Capital outlay	1,520	-	17,750	41,967	-	-	-	-	-	2,495,129
Internal services	13,696	2,539	-	-	59,490	8,466	-	-	-	7,561,659
Total expenditures	137,151	167,487	73,145	41,967	3,149,792	1,956,485	41,893	439,799	949,999	178,450,689
Excess of revenues over (under) expenditures	-	-	-	-	-	-	-	-	-	(43,572,545)
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	46,361,497
Operating transfers out	-	-	-	-	-	-	-	-	-	(91,196)
Distribution to municipalities	-	-	-	-	-	-	-	-	-	(20,775)
Excess of revenues and other sources over (under) expenditures and other uses	-	-	-	-	-	-	-	-	-	2,676,981
Fund balances at beginning of year	-	-	-	-	-	-	-	-	-	8,064,912
Residual equity transfers in	-	-	-	-	-	-	-	-	-	3,411,848
Residual equity transfers out	-	-	-	-	-	-	-	-	-	(733,849)
Fund balances (deficit) at end of year	\$ -	-	-	-	-	-	-	-	-	13,419,892

COUNTY OF OAKLAND
Special Revenue Funds
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Amended Budget and Actual
For the year ended December 31, 1993

	<u>County Health</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Federal grants	\$ 20,185	22,878	2,693
State grants	2,537,538	2,406,859	(130,679)
Charges for services	<u>2,465,990</u>	<u>2,764,521</u>	<u>298,531</u>
Total revenues	<u>5,023,713</u>	<u>5,194,258</u>	<u>170,545</u>
Expenditures:			
Current operations:			
County executive:			
Management and budget:			
Accounting:			
Salaries and fringes	76,512	89,368	(12,856)
Overtime	-	91	(91)
Operating expenditures	<u>3,006</u>	<u>2,053</u>	<u>953</u>
Total accounting	<u>79,518</u>	<u>91,512</u>	<u>(11,994)</u>
Total management and budget	<u>79,518</u>	<u>91,512</u>	<u>(11,994)</u>
Institutional and human services:			
Health division:			
Salaries and fringes	17,612,643	16,667,226	945,417
Overtime	35,100	41,927	(6,827)
Operating expenditures	<u>3,965,413</u>	<u>3,662,788</u>	<u>302,625</u>
Total health division	<u>21,613,156</u>	<u>20,371,941</u>	<u>1,241,215</u>
Total institutional and human services	<u>21,613,156</u>	<u>20,371,941</u>	<u>1,241,215</u>
Public services:			
Emergency medical services:			
Salaries and fringes	502,014	495,521	6,493
Overtime	3,500	9,685	(6,185)
Operating expenditures	<u>611,589</u>	<u>610,781</u>	<u>808</u>
Total emergency medical services	<u>1,117,103</u>	<u>1,115,987</u>	<u>1,116</u>
Animal control:			
Salaries and fringes	1,016,704	988,006	28,698
Overtime	20,000	36,321	(16,321)
Operating expenditures	<u>447,807</u>	<u>418,832</u>	<u>28,975</u>
Total animal control	<u>1,484,511</u>	<u>1,443,159</u>	<u>41,352</u>
Total public services	<u>2,601,614</u>	<u>2,559,146</u>	<u>42,468</u>
Total county executive	<u>24,294,288</u>	<u>23,022,599</u>	<u>1,271,689</u>
Total expenditures	<u>24,294,288</u>	<u>23,022,599</u>	<u>1,271,689</u>

COUNTY OF OAKLAND
 Special Revenue Funds
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances, Continued
 Amended Budget and Actual
 For the year ended December 31, 1993

	<u>County Health</u>		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
Excess of revenues over (under) expenditures	\$(19,270,575)	(17,828,341)	1,442,234
Other financing sources (uses):			
Operating transfers in	19,368,635	17,903,293	(1,465,342)
Operating transfers out	<u>(70,500)</u>	<u>(66,728)</u>	<u>3,772</u>
Excess of revenues and other sources over expenditures and other uses	27,560	8,224	(19,336)
Fund balance at beginning of year	431,196	431,196	-
Residual equity transfer out	<u>(27,560)</u>	<u>(27,560)</u>	<u>-</u>
Fund balance at end of year	\$ <u>431,196</u>	<u>411,860</u>	<u>(19,336)</u>

COUNTY OF OAKLAND
Special Revenue Funds
Statement of Revenues, Expenditures,
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Amended Budget and Actual
For the year ended December 31, 1993

	<u>Community Mental Health</u>		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
State grants	\$ 81,360,344	74,792,801	(6,567,543)
Other	<u>4,279,396</u>	<u>9,814,390</u>	<u>5,534,994</u>
Total revenues	<u>85,639,740</u>	<u>84,607,191</u>	<u>(1,032,549)</u>
Expenditures:			
Current operations:			
County executive:			
Institutional and human services:			
Community mental health:			
Salaries and fringes	12,306,352	12,092,275	214,077
Overtime	10,200	10,110	90
Operating expenditures	<u>81,652,420</u>	<u>80,492,145</u>	<u>1,160,275</u>
Total community mental health	<u>93,968,972</u>	<u>92,594,530</u>	<u>1,374,442</u>
Total institutional and human services	<u>93,968,972</u>	<u>92,594,530</u>	<u>1,374,442</u>
Total county executive	<u>93,968,972</u>	<u>92,594,530</u>	<u>1,374,442</u>
Total expenditures	<u>93,968,972</u>	<u>92,594,530</u>	<u>1,374,442</u>
Excess of revenues over (under) expenditures	(8,329,232)	(7,987,339)	341,893
Other financing sources - operating transfers in	<u>8,329,232</u>	<u>8,321,035</u>	<u>(8,197)</u>
Excess of revenues and other sources over expenditures	-	333,696	333,696
Fund balance at beginning of year	<u>81,497</u>	<u>81,497</u>	<u>-</u>
Fund balance at end of year	<u>\$ 81,497</u>	<u>415,193</u>	<u>333,696</u>

COUNTY OF OAKLAND
 Special Revenue Funds
 Statement of Revenues, Expenditures,
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 Amended Budget and Actual
 For the year ended December 31, 1993

	<u>Camp Oakland</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures:			
Current operations:			
County executive:			
Institutional and human services:			
Administration:			
Operating expenditures	\$ 2,356,600	2,457,849	(101,249)
Total administration	<u>2,356,600</u>	<u>2,457,849</u>	<u>(101,249)</u>
Total institutional and human services	<u>2,356,600</u>	<u>2,457,849</u>	<u>(101,249)</u>
Total county executive	<u>2,356,600</u>	<u>2,457,849</u>	<u>(101,249)</u>
Total expenditures	<u>2,356,600</u>	<u>2,457,849</u>	<u>(101,249)</u>
Excess of revenues under expenditures	(2,356,600)	(2,457,849)	(101,249)
Other financing sources - operating transfers in	<u>2,356,600</u>	<u>2,457,849</u>	<u>101,249</u>
Excess of revenues and other sources over expenditures	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

COUNTY OF OAKLAND
Special Revenue Funds
Statement of Revenues, Expenditures,
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Amended Budget and Actual
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	<u>Children's Village</u>		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Federal grants	\$ 160,000	200,532	40,532
State grants	4,100,000	4,436,924	336,924
Other intergovernmental revenues	1,609,935	1,474,333	(135,602)
Charges for services	500,000	174,002	(325,998)
Other	<u>1,000</u>	<u>630</u>	<u>(370)</u>
Total revenues	<u>6,370,935</u>	<u>6,286,421</u>	<u>(84,514)</u>
Expenditures:			
Current operations:			
County executive:			
Institutional and human services:			
Children's Village:			
Salaries and fringes	6,984,456	7,026,659	(42,203)
Overtime	146,000	217,490	(71,490)
Operating expenditures	<u>3,499,004</u>	<u>3,504,550</u>	<u>(5,546)</u>
Total Children's Village	<u>10,629,460</u>	<u>10,748,699</u>	<u>(119,239)</u>
Total institutional and human services	<u>10,629,460</u>	<u>10,748,699</u>	<u>(119,239)</u>
Total county executive	<u>10,629,460</u>	<u>10,748,699</u>	<u>(119,239)</u>
Total expenditures	<u>10,629,460</u>	<u>10,748,699</u>	<u>(119,239)</u>
Excess of revenues under expenditures	(4,258,525)	(4,462,278)	(203,753)
Other financing sources (uses):			
Operating transfers in	4,239,896	4,442,661	202,765
Operating transfers out	<u>(12,200)</u>	<u>(11,212)</u>	<u>988</u>
Excess of revenues and other sources under expenditures and other uses	(30,829)	(30,829)	-
Fund balance at beginning of year	<u>30,829</u>	<u>30,829</u>	<u>-</u>
Fund balance at end of year	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

COUNTY OF OAKLAND
 Special Revenue Funds
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Amended Budget and Actual
 For the year ended December 31, 1993

	<u>Juvenile Maintenance</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$ <u>883,300</u>	<u>982,562</u>	<u>99,262</u>
Total revenues	<u>883,300</u>	<u>982,562</u>	<u>99,262</u>
Expenditures:			
Current operations:			
County executive:			
Institutional and human services:			
Social services:			
Operating expenditures	<u>1,071,800</u>	<u>1,116,408</u>	<u>(44,608)</u>
Total social services	<u>1,071,800</u>	<u>1,116,408</u>	<u>(44,608)</u>
Total institutional and human services	<u>1,071,800</u>	<u>1,116,408</u>	<u>(44,608)</u>
Total county executive	<u>1,071,800</u>	<u>1,116,408</u>	<u>(44,608)</u>
Justice administration:			
Probate Court:			
Juvenile maintenance:			
Operating expenditures	<u>3,420,170</u>	<u>3,683,832</u>	<u>(263,662)</u>
Total juvenile maintenance	<u>3,420,170</u>	<u>3,683,832</u>	<u>(263,662)</u>
Training and clinical services:			
Salaries and fringes	20,021	18,315	1,706
Operating expenditures	<u>2,200</u>	<u>283</u>	<u>1,917</u>
Total training and clinical services	<u>22,221</u>	<u>18,598</u>	<u>3,623</u>
Field services:			
Salaries and fringes	560,664	555,153	5,511
Operating expenditures	<u>148,982</u>	<u>130,573</u>	<u>18,409</u>
Total field services	<u>709,646</u>	<u>685,726</u>	<u>23,920</u>
Total Probate Court	<u>4,152,037</u>	<u>4,388,156</u>	<u>(236,119)</u>
Total justice administration	<u>4,152,037</u>	<u>4,388,156</u>	<u>(236,119)</u>
Total expenditures	<u>5,223,837</u>	<u>5,504,564</u>	<u>(280,727)</u>
Excess of revenues under expenditures	(4,340,537)	(4,522,002)	(181,465)
Other financing sources - operating transfers in	<u>4,340,537</u>	<u>4,522,002</u>	<u>181,465</u>
Excess of revenues and other sources over expenditures	-	-	-
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ <u>-</u>	<u>-</u>	<u>-</u>

COUNTY OF OAKLAND
Special Revenue Funds
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Amended Budget and Actual
For the year ended December 31, 1993

	<u>Social Services Foster Care</u>		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
State grants	\$ <u>24,500</u>	<u>31,888</u>	<u>7,388</u>
Total revenues	<u>24,500</u>	<u>31,888</u>	<u>7,388</u>
Expenditures:			
Current operations:			
County executive:			
Institutional and human services:			
Social welfare foster care:			
Operating expenditures	<u>49,000</u>	<u>34,021</u>	<u>14,979</u>
Total social welfare foster care	<u>49,000</u>	<u>34,021</u>	<u>14,979</u>
Total institutional and human services	<u>49,000</u>	<u>34,021</u>	<u>14,979</u>
Total county executive	<u>49,000</u>	<u>34,021</u>	<u>14,979</u>
Total expenditures	<u>49,000</u>	<u>34,021</u>	<u>14,979</u>
Excess of revenues over (under) expenditures	(24,500)	(2,133)	22,367
Other financing sources - operating transfers in	<u>24,500</u>	<u>2,133</u>	<u>(22,367)</u>
Excess of revenues and other sources over expenditures	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

COUNTY OF OAKLAND
Special Revenue Funds
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Amended Budget and Actual
For the year ended December 31, 1993

	<u>Friend of the Court</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
State grants	\$ -	284,350	284,350
Charges for services	<u>437,481</u>	<u>138,267</u>	<u>(299,214)</u>
Total revenues	<u>437,481</u>	<u>422,617</u>	<u>(14,864)</u>
Expenditures:			
Current operations:			
County executive:			
Management and budget:			
Accounting:			
Salaries and fringes	986,867	918,250	68,617
Overtime	6,322	6,844	(522)
Operating expenditures	<u>676,352</u>	<u>667,236</u>	<u>9,116</u>
Total accounting	<u>1,669,541</u>	<u>1,592,330</u>	<u>77,211</u>
Total management and budget	<u>1,669,541</u>	<u>1,592,330</u>	<u>77,211</u>
Total county executive	<u>1,669,541</u>	<u>1,592,330</u>	<u>77,211</u>
Justice administration:			
Circuit Court:			
Friend of the Court:			
Salaries and fringes	5,176,969	5,114,292	62,677
Overtime	41,380	34,767	6,613
Operating expenditures	<u>1,765,950</u>	<u>1,764,881</u>	<u>1,069</u>
Total Friend of the Court	<u>6,984,299</u>	<u>6,913,940</u>	<u>70,359</u>
Total Circuit Court	<u>6,984,299</u>	<u>6,913,940</u>	<u>70,359</u>
Total justice administration	<u>6,984,299</u>	<u>6,913,940</u>	<u>70,359</u>
Total expenditures	<u>8,653,840</u>	<u>8,506,270</u>	<u>147,570</u>
Excess of revenues over (under) expenditures	(8,216,359)	(8,083,653)	132,706
Other financing sources - operating transfers in	<u>8,216,359</u>	<u>8,083,814</u>	<u>(132,545)</u>
Excess of revenues and other sources over expenditures	-	161	161
Fund balance at beginning of year	<u>202,508</u>	<u>202,508</u>	<u>-</u>
Fund balance at end of year	<u>\$ 202,508</u>	<u>202,669</u>	<u>161</u>

COUNTY OF OAKLAND
Special Revenue Funds
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Amended Budget and Actual
For the year ended December 31, 1993

	<u>C.R.I.M.P.</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures:			
Current operations:			
County executive:			
Institutional and human services:			
Health division:			
Operating expenditures	\$ 412,483	-	412,483
Total health division	412,483	-	412,483
Total institutional and human services	412,483	-	412,483
Total county executive	412,483	-	412,483
Justice administration:			
District Court:			
Division III:			
Operating expenditures	186,907	-	186,907
Total Division III	186,907	-	186,907
Total District Court	186,907	-	186,907
Total justice administration	186,907	-	186,907
Total expenditures	599,390	-	599,390
Excess of revenues over (under) expenditures	(599,390)	-	599,390
Other financing sources - operating transfers in	599,390	599,390	-
Excess of revenues and other sources over expenditures	-	599,390	599,390
Fund balance at beginning of year	-	-	-
Fund balance at end of year	\$ -	599,390	599,390

COUNTY OF OAKLAND
 Special Revenue Funds
 Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 Amended Budget and Actual
 For the year ended December 31, 1993

	<u>Parks and Recreation</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$ 7,035,190	7,061,954	26,764
Charges for services	4,950,574	4,969,247	18,673
Use of money	150,100	208,160	58,060
Other	<u>27,850</u>	<u>43,636</u>	<u>15,786</u>
Total revenues	<u>12,163,714</u>	<u>12,282,997</u>	<u>119,283</u>
Expenditures:			
Current operations:			
Parks and recreation:			
Salaries and fringes	5,598,637	5,515,417	83,220
Overtime	98,700	125,085	(26,385)
Operating expenditures	<u>6,466,377</u>	<u>5,168,355</u>	<u>1,298,022</u>
Total parks and recreation	<u>12,163,714</u>	<u>10,808,857</u>	<u>1,354,857</u>
Total expenditures	<u>12,163,714</u>	<u>10,808,857</u>	<u>1,354,857</u>
Excess of revenues over expenditures	-	1,474,140	1,474,140
Fund balance at beginning of year	<u>2,021,468</u>	<u>2,021,468</u>	-
Fund balance at end of year	<u>\$ 2,021,468</u>	<u>3,495,608</u>	<u>1,474,140</u>

COUNTY OF OAKLAND
Special Revenue Funds
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Amended Budget and Actual
For the year ended December 31, 1993

	<u>Total Budgeted Special Revenue Funds</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Taxes	\$ 7,035,190	7,061,954	26,764
Federal grants	180,185	223,410	43,225
State grants	88,022,382	81,952,822	(6,069,560)
Other intergovernmental revenues	1,609,935	1,474,333	(135,602)
Charges for services	9,237,345	9,028,599	(208,746)
Use of money	150,100	208,160	58,060
Other	<u>4,308,246</u>	<u>9,858,656</u>	<u>5,550,410</u>
Total revenues	<u>110,543,383</u>	<u>109,807,934</u>	<u>(735,449)</u>
Expenditures:			
Current operations:			
County executive:			
Management and budget:			
Accounting:			
Salaries and fringes	1,063,379	1,007,618	55,761
Overtime	6,322	6,935	(613)
Operating expenditures	<u>679,358</u>	<u>669,289</u>	<u>10,069</u>
Total accounting	<u>1,749,059</u>	<u>1,683,842</u>	<u>65,217</u>
Total management and budget	<u>1,749,059</u>	<u>1,683,842</u>	<u>65,217</u>
Institutional and human services:			
Administration:			
Operating expenditures	<u>2,356,600</u>	<u>2,457,849</u>	<u>(101,249)</u>
Total administration	<u>2,356,600</u>	<u>2,457,849</u>	<u>(101,249)</u>
Social services:			
Operating expenditures	<u>1,071,800</u>	<u>1,116,408</u>	<u>(44,608)</u>
Total social services	<u>1,071,800</u>	<u>1,116,408</u>	<u>(44,608)</u>
Health division:			
Salaries and fringes	17,612,643	16,667,226	945,417
Overtime	35,100	41,927	(6,827)
Operating expenditures	<u>4,377,896</u>	<u>3,662,788</u>	<u>715,108</u>
Total health division	<u>22,025,639</u>	<u>20,371,941</u>	<u>1,653,698</u>
Children's Village:			
Salaries and fringes	6,984,456	7,026,659	(42,203)
Overtime	146,000	217,490	(71,490)
Operating expenditures	<u>3,499,004</u>	<u>3,504,550</u>	<u>(5,546)</u>
Total Children's Village	<u>10,629,460</u>	<u>10,748,699</u>	<u>(119,239)</u>

COUNTY OF OAKLAND
Special Revenue Funds
Statement of Revenues, Expenditures,
and Changes in Fund Balances, Continued
Amended Budget and Actual
For the year ended December 31, 1993

	<u>Total Budgeted Special Revenue Funds</u>		
	<u>Amended</u>		<u>Variance</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
Expenditures, continued:			
Current operations, continued:			
County executive, continued:			
Institutional and human services, continued:			
Community mental health:			
Salaries and fringes	\$ 12,306,352	12,092,275	214,077
Overtime	10,200	10,110	90
Operating expenditures	<u>81,652,420</u>	<u>80,492,145</u>	<u>1,160,275</u>
Total community mental health	<u>93,968,972</u>	<u>92,594,530</u>	<u>1,374,442</u>
Social welfare foster care:			
Operating expenditures	<u>49,000</u>	<u>34,021</u>	<u>14,979</u>
Total social welfare foster care	<u>49,000</u>	<u>34,021</u>	<u>14,979</u>
Total institutional and human services	<u>130,101,471</u>	<u>127,323,448</u>	<u>2,778,023</u>
Public services:			
Emergency medical services:			
Salaries and fringes	502,014	495,521	6,493
Overtime	3,500	9,685	(6,185)
Operating expenditures	<u>611,589</u>	<u>610,781</u>	<u>808</u>
Total emergency medical services	<u>1,117,103</u>	<u>1,115,987</u>	<u>1,116</u>
Animal control:			
Salaries and fringes	1,016,704	988,006	28,698
Overtime	20,000	36,321	(16,321)
Operating expenditures	<u>447,807</u>	<u>418,832</u>	<u>28,975</u>
Total animal control	<u>1,484,511</u>	<u>1,443,159</u>	<u>41,352</u>
Total public services	<u>2,601,614</u>	<u>2,559,146</u>	<u>42,468</u>
Total county executive	<u>134,452,144</u>	<u>131,566,436</u>	<u>2,885,708</u>
Justice administration:			
Circuit Court:			
Friend of the Court:			
Salaries and fringes	5,176,969	5,114,292	62,677
Overtime	41,380	34,767	6,613
Operating expenditures	<u>1,765,950</u>	<u>1,764,881</u>	<u>1,069</u>
Total Friend of the Court	<u>6,984,299</u>	<u>6,913,940</u>	<u>70,359</u>
Total Circuit Court	<u>6,984,299</u>	<u>6,913,940</u>	<u>70,359</u>
District Court:			
Division III:			
Operating expenditures	<u>186,907</u>	<u>-</u>	<u>186,907</u>
Total Division III	<u>186,907</u>	<u>-</u>	<u>186,907</u>
Total District Court	<u>186,907</u>	<u>-</u>	<u>186,907</u>

COUNTY OF OAKLAND
Special Revenue Funds
Statement of Revenues, Expenditures,
and Changes in Fund Balances, Continued
Amended Budget and Actual
For the year ended December 31, 1993

	<u>Total Budgeted Special Revenue Funds</u>		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures, continued:			
Current operations, continued:			
Justice administration, continued:			
Probate Court:			
Juvenile maintenance:			
Operating expenditures	\$ <u>3,420,170</u>	<u>3,683,832</u>	<u>(263,662)</u>
Total juvenile maintenance	<u>3,420,170</u>	<u>3,683,832</u>	<u>(263,662)</u>
Training and clinical services:			
Salaries and fringes	20,021	18,315	1,706
Operating expenditures	<u>2,200</u>	<u>283</u>	<u>1,917</u>
Total training and clinical services	<u>22,221</u>	<u>18,598</u>	<u>3,623</u>
Field services:			
Salaries and fringes	560,664	555,153	5,511
Operating expenditures	<u>148,982</u>	<u>130,573</u>	<u>18,409</u>
Total field services	<u>709,646</u>	<u>685,726</u>	<u>23,920</u>
Total Probate Court	<u>4,152,037</u>	<u>4,388,156</u>	<u>(236,119)</u>
Total justice administration	<u>11,323,243</u>	<u>11,302,096</u>	<u>21,147</u>
Parks and recreation:			
Salaries and fringes	5,598,637	5,515,417	83,220
Overtime	98,700	125,085	(26,385)
Operating expenditures	<u>6,466,377</u>	<u>5,168,355</u>	<u>1,298,022</u>
Total parks and recreation	<u>12,163,714</u>	<u>10,808,857</u>	<u>1,354,857</u>
Total expenditures	<u>157,939,101</u>	<u>153,677,389</u>	<u>4,261,712</u>
Excess of revenues over (under) expenditures	(47,395,718)	(43,869,455)	3,526,263
Other financing sources (uses):			
Operating transfers in	47,475,149	46,332,177	(1,142,972)
Operating transfers out	<u>(82,700)</u>	<u>(77,940)</u>	<u>4,760</u>
Excess of revenues and other sources over (under) expenditures and other uses	(3,269)	2,384,782	2,388,051
Fund balances at beginning of year	2,767,498	2,767,498	-
Residual equity transfers out	<u>(27,560)</u>	<u>(27,560)</u>	-
Fund balances at end of year	\$ <u>2,736,669</u>	<u>5,124,720</u>	<u>2,388,051</u>

DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

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

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

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

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

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

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

The 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 West Wing Expansion Fund was established to accumulate resources for the payment of bonded debt issued to construct an addition to the Oakland County Court House West Wing.

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

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

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

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

COUNTY OF OAKLAND
Debt Service Funds
Combining Balance Sheet
December 31, 1993

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Assets	Building Authority East Wing	Building Authority Law Enforcement Complex	Building Authority Medical Care Facility	Building Authority Law Enforcement Complex Expansion	Building Authority Computer Center	Building Authority Refunding Series 1992	Building Authority West Wing Expansion	Drains Act 40	Water and Sewer Act 185	Refunding Act 202	Water and Sewer Act 342	Total
Cash and cash equivalents	\$ 772	709,058	26,368	-	220	81,588	62,655	782,497	9,117,982	1,582,956	1,879,799	14,243,895
Special assessments receivable	-	-	-	-	-	-	-	55,677,395	55,155,000	33,615,000	129,530,000	273,977,395
Accounts and interest receivable	-	300	2,001	-	-	-	-	11,734	57,171	9,507	8,569	89,282
Total assets	\$ 772	709,358	28,369	-	220	81,588	62,655	56,471,626	64,330,153	35,207,463	131,418,368	288,310,572
Liabilities and Fund Balances												
Liabilities:												
Deferred revenue	\$ -	-	-	-	-	-	-	55,677,395	55,155,000	33,615,000	129,530,000	273,977,395
Other accrued liabilities	772	-	-	-	-	-	-	597	930	895	191	3,385
Total liabilities	772	-	-	-	-	-	-	55,677,992	55,155,930	33,615,895	129,530,191	273,980,780
Fund balance - reserved for debt service	-	709,358	28,369	-	220	81,588	62,655	793,634	9,174,223	1,591,568	1,888,177	14,329,792
Total liabilities and fund balances	\$ 772	709,358	28,369	-	220	81,588	62,655	56,471,626	64,330,153	35,207,463	131,418,368	288,310,572

COUNTY OF OAKLAND
Debt Service Funds
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the year ended December 31, 1993

	Building Authority East Wing	Building Authority Law Enforcement Complex	Building Authority Medical Care Facility	Building Authority Law Enforcement Complex Expansion	Building Authority Computer Center	Building Authority Refunding Series 1992	Building Authority West Wing Expansion	Drains Act 40	Water and Sewer Act 185	Refunding Act 202	Water and Sewer Act 342	Total
Revenues:												
Special assessments	\$ -	-	-	-	-	-	-	9,086,423	14,729,290	3,916,130	14,143,918	41,875,761
Charges for services	-	-	-	-	-	-	-	3,500	2,833	405	16,586	23,324
Use of money	<u>84,335</u>	<u>11,744</u>	<u>31,277</u>	-	-	<u>586</u>	<u>289</u>	<u>191,907</u>	<u>344,760</u>	<u>118,525</u>	<u>114,118</u>	<u>897,541</u>
Total revenues	<u>84,335</u>	<u>11,744</u>	<u>31,277</u>	-	-	<u>586</u>	<u>289</u>	<u>9,281,830</u>	<u>15,076,883</u>	<u>4,035,060</u>	<u>14,274,622</u>	<u>42,796,626</u>
Expenditures:												
Principal payments	185,000	500,000	1,027,900	940,000	325,000	1,400,000	-	5,190,000	10,985,000	2,580,000	5,850,000	28,982,900
Interest	20,808	147,000	59,355	360,468	289,594	726,712	968,488	3,444,474	3,918,418	1,287,083	8,293,618	19,516,018
Paying agent fees	2,396	1,147	744	3,181	1,000	1,000	1,000	21,953	18,875	9,748	24,153	85,197
Other	<u>2,261</u>	-	<u>1,327</u>	-	-	-	-	-	<u>45,005</u>	<u>614,955</u>	-	<u>663,548</u>
Total expenditures	<u>210,465</u>	<u>648,147</u>	<u>1,089,326</u>	<u>1,303,649</u>	<u>615,594</u>	<u>2,127,712</u>	<u>969,488</u>	<u>8,656,427</u>	<u>14,967,298</u>	<u>4,491,786</u>	<u>14,167,771</u>	<u>49,247,663</u>
Excess of revenues over (under) expenditures	(126,130)	(636,403)	(1,058,049)	(1,303,649)	(615,594)	(2,127,126)	(969,199)	625,403	109,585	(456,726)	106,851	(6,451,037)
Other financing sources (uses):												
Operating transfers in	-	648,147	-	1,303,649	615,594	2,127,712	969,488	-	-	-	-	5,664,590
Payment to bond escrow agent	(840,183)	-	-	-	-	-	-	-	-	(14,000,000)	-	(14,840,183)
Proceeds on issuance of bonds	-	-	-	-	-	-	-	-	-	13,600,000	-	13,600,000
Distribution to municipalities	-	-	-	-	-	-	-	(564,854)	(1,529,186)	(53,950)	(204,360)	(2,352,350)
Excess of revenues and other sources over (under) expenditures and other uses	(966,313)	11,744	(1,058,049)	-	-	586	289	60,549	(1,419,601)	(910,676)	(97,509)	(4,378,980)
Fund balances at beginning of year	3,317,682	697,614	1,086,418	-	220	81,002	62,366	4,485,875	11,483,129	1,476,257	1,945,686	24,636,249
Residual equity transfers in	-	-	-	-	-	-	-	37,898	39,988	1,025,987	40,000	1,143,873
Residual equity transfers out	<u>(2,351,369)</u>	-	-	-	-	-	-	<u>(3,790,688)</u>	<u>(929,293)</u>	-	-	<u>(7,071,350)</u>
Fund balances at end of year	\$ -	<u>709,358</u>	<u>28,369</u>	-	<u>220</u>	<u>81,588</u>	<u>62,655</u>	<u>793,634</u>	<u>9,174,223</u>	<u>1,591,568</u>	<u>1,888,177</u>	<u>14,329,792</u>

CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS

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

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

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

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

The Long-term Revolving Fund was established to provide financing for specific Capital Projects funds as approved by the Board of Commissioners.

The West Wing Construction Fund was established to account for the proceeds of bonds issued for the construction of the West Wing addition to the Court House.

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

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

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

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

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

The Department of Public Works (DPW) Scada Telemeter Fund was established to account for costs of acquisition of a telemetering system.

COUNTY OF OAKLAND
Capital Projects Funds
Combining Balance Sheet
December 31, 1993

Assets	Building Improvement	Utilities Improvement	Work Projects	Long-term Revolving	West Wing Construction	Drains Act 40
Current assets:						
Cash and cash equivalents	\$ 3,027,457	2,100,881	2,355,054	-	11,067,905	19,814,486
Special assessments receivable	-	-	-	-	-	284,630
Due from other governmental units	-	-	-	-	-	-
Accounts and interest receivable	-	-	-	-	31	51,066
Due from other funds	-	-	811	-	-	6,332
Prepayments and other assets	-	-	-	-	-	-
Total current assets	<u>3,027,457</u>	<u>2,100,881</u>	<u>2,355,865</u>	<u>-</u>	<u>11,067,936</u>	<u>20,156,514</u>
Long-term assets:						
Advances	-	-	-	491,000	-	70,471
Special assessments receivable	-	-	-	-	-	-
Total long-term assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>491,000</u>	<u>-</u>	<u>70,471</u>
Total assets	<u>\$ 3,027,457</u>	<u>2,100,881</u>	<u>2,355,865</u>	<u>491,000</u>	<u>11,067,936</u>	<u>20,226,985</u>
<u>Liabilities and Fund Balances</u>						
Current liabilities:						
Vouchers payable	\$ -	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	3,843,781
Due to other funds	-	-	125,518	-	-	230,386
Deferred revenue	-	-	-	-	-	-
Other accrued liabilities	-	-	77,511	-	-	29,000
Total current liabilities	<u>-</u>	<u>-</u>	<u>203,029</u>	<u>-</u>	<u>-</u>	<u>4,103,792</u>
Other liabilities - advances	-	-	-	-	-	55,471
Total liabilities	<u>-</u>	<u>-</u>	<u>203,029</u>	<u>-</u>	<u>-</u>	<u>4,159,263</u>
Fund balances:						
Reserved:						
Long-term advances	-	-	-	491,000	-	70,471
Work projects	-	-	-	-	11,067,936	15,997,251
Total reserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>491,000</u>	<u>11,067,936</u>	<u>16,067,722</u>
Unreserved:						
Designated for work projects	-	-	2,152,836	-	-	-
Undesignated	3,027,457	2,100,881	-	-	-	-
Total unreserved	<u>3,027,457</u>	<u>2,100,881</u>	<u>2,152,836</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances (deficit)	<u>3,027,457</u>	<u>2,100,881</u>	<u>2,152,836</u>	<u>491,000</u>	<u>11,067,936</u>	<u>16,067,722</u>
Total liabilities and fund balances	<u>\$ 3,027,457</u>	<u>2,100,881</u>	<u>2,355,865</u>	<u>491,000</u>	<u>11,067,936</u>	<u>20,226,985</u>

COUNTY OF OAKLAND
Capital Projects Funds
Combining Balance Sheet, Continued
December 31, 1993

<u>Assets</u>	Water and Sewer Act 185	Water and Sewer Act 342	Dams Act 146	Drain Commissioner Revolving	DPW Scada Telemeter	<u>Total</u>
Current assets:						
Cash and cash equivalents	\$ 4,890,896	16,724,868	577,709	33,991	1,410,746	62,003,993
Special assessments receivable	-	-	17,331	-	-	301,961
Due from other governmental units	-	1,659,518	-	-	-	1,659,518
Accounts and interest receivable	23,942	31,830	1,174	61	-	108,104
Due from other funds	-	599,259	-	1,915,636	-	2,522,038
Prepayments and other assets	<u>19,408</u>	<u>105,161</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>124,569</u>
Total current assets	<u>4,934,246</u>	<u>19,120,636</u>	<u>596,214</u>	<u>1,949,688</u>	<u>1,410,746</u>	<u>66,720,183</u>
Long-term assets:						
Advances	-	-	-	65,000	-	626,471
Special assessments receivable	<u>-</u>	<u>-</u>	<u>417,616</u>	<u>-</u>	<u>-</u>	<u>417,616</u>
Total long-term assets	<u>-</u>	<u>-</u>	<u>417,616</u>	<u>65,000</u>	<u>-</u>	<u>1,044,087</u>
Total assets	<u>\$ 4,934,246</u>	<u>19,120,636</u>	<u>1,013,830</u>	<u>2,014,688</u>	<u>1,410,746</u>	<u>67,764,270</u>
<u>Liabilities and Fund Balances</u>						
Current liabilities:						
Vouchers payable	\$ 414	411,537	-	5,187	312,239	729,377
Due to other governmental units	-	629,348	22,857	-	-	4,495,986
Due to other funds	-	1,192,715	373,835	184,501	28,687	2,135,642
Deferred revenue	-	739,286	417,616	-	-	1,156,902
Other accrued liabilities	<u>-</u>	<u>1,042,841</u>	<u>-</u>	<u>-</u>	<u>22,304</u>	<u>1,172,281</u>
Total current liabilities	<u>414</u>	<u>4,015,727</u>	<u>814,308</u>	<u>189,688</u>	<u>363,230</u>	<u>9,690,188</u>
Other liabilities - advances	<u>-</u>	<u>1,300,000</u>	<u>556,000</u>	<u>-</u>	<u>-</u>	<u>1,911,471</u>
Total liabilities	<u>414</u>	<u>5,315,727</u>	<u>1,370,308</u>	<u>189,688</u>	<u>363,230</u>	<u>11,601,659</u>
Fund balances:						
Reserved:						
Long-term advances	-	-	-	65,000	-	626,471
Work projects	<u>4,933,832</u>	<u>13,804,909</u>	<u>(356,478)</u>	<u>1,760,000</u>	<u>-</u>	<u>47,207,450</u>
Total reserved	<u>4,933,832</u>	<u>13,804,909</u>	<u>(356,478)</u>	<u>1,825,000</u>	<u>-</u>	<u>47,833,921</u>
Unreserved:						
Designated for work projects	-	-	-	-	1,047,516	3,200,352
Undesignated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,128,338</u>
Total unreserved	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,047,516</u>	<u>8,328,690</u>
Total fund balances (deficit)	<u>4,933,832</u>	<u>13,804,909</u>	<u>(356,478)</u>	<u>1,825,000</u>	<u>1,047,516</u>	<u>56,162,611</u>
Total liabilities and fund balances	<u>\$ 4,934,246</u>	<u>19,120,636</u>	<u>1,013,830</u>	<u>2,014,688</u>	<u>1,410,746</u>	<u>67,764,270</u>

COUNTY OF OAKLAND
 Capital Projects Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the year ended December 31, 1993

	<u>Building Improvement</u>	<u>Utilities Improvement</u>	<u>Work Projects</u>	<u>Long-term Revolving</u>	<u>West Wing Construction</u>	<u>Drains Act 40</u>
Revenues:						
Special assessments	\$ -	-	-	-	-	637,676
Federal grants	-	-	-	-	-	-
Use of money	-	-	-	-	414,204	234,926
Other	<u>263,307</u>	<u>10,883</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>974</u>
Total revenues	<u>263,307</u>	<u>10,883</u>	<u>-</u>	<u>-</u>	<u>414,204</u>	<u>873,576</u>
Expenditures - capital outlay	<u>-</u>	<u>-</u>	<u>4,017,455</u>	<u>-</u>	<u>4,828,659</u>	<u>6,007,363</u>
Excess of revenues over (under) expenditures	263,307	10,883	(4,017,455)	-	(4,414,455)	(5,133,787)
Other financing sources (uses):						
Operating transfers in	1,948,000	500,000	2,825,515	-	-	-
Operating transfers out	(1,158,000)	(692,500)	-	-	(370,000)	-
Proceeds from issuance of bonds	-	-	-	-	-	15,395,000
Distribution to municipalities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	1,053,307	(181,617)	(1,191,940)	-	(4,784,455)	10,261,213
Fund balances (deficit) at beginning of year	2,174,150	2,282,498	3,344,776	491,000	15,852,391	4,977,198
Residual equity transfers in	-	-	-	-	-	1,954,601
Residual equity transfers out	<u>(200,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,125,290)</u>
Fund balances (deficit) at end of year	<u>\$ 3,027,457</u>	<u>2,100,881</u>	<u>2,152,836</u>	<u>491,000</u>	<u>11,067,936</u>	<u>16,067,722</u>

COUNTY OF OAKLAND
Capital Projects Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, Continued
For the year ended December 31, 1993

	Water and Sewer Act 185	Water and Sewer Act 342	Dams Act 146	Drain Commissioner Revolving	DPW Scada Telemeter	Total
Revenues:						
Special assessments	\$ -	507,170	94,170	-	-	1,239,016
Federal grants	-	2,884,763	-	-	-	2,884,763
Use of money	153,255	594,054	12,846	-	29,747	1,439,032
Other	-	245	-	-	-	275,409
Total revenues	<u>153,255</u>	<u>3,986,232</u>	<u>107,016</u>	<u>-</u>	<u>29,747</u>	<u>5,838,220</u>
Expenditures - capital outlay	<u>414</u>	<u>20,026,422</u>	<u>373,951</u>	<u>-</u>	<u>812,095</u>	<u>36,066,359</u>
Excess of revenues over (under) expenditures	152,841	(16,040,190)	(266,935)	-	(782,348)	(30,228,139)
Other financing sources (uses):						
Operating transfers in	-	-	-	-	-	5,273,515
Operating transfers out	-	-	-	-	-	(2,220,500)
Proceeds from issuance of bonds	-	8,700,000	-	-	-	24,095,000
Distribution to municipalities	-	-	(22,857)	-	-	(22,857)
Excess of revenues and other sources over (under) expenditures and other uses	152,841	(7,340,190)	(289,792)	-	(782,348)	(3,102,981)
Fund balances (deficit) at beginning of year	4,809,267	20,556,811	(66,686)	1,825,000	1,829,864	58,076,269
Residual equity transfers in	-	628,288	-	-	-	2,582,889
Residual equity transfers out	(28,276)	(40,000)	-	-	-	(1,393,566)
Fund balances (deficit) at end of year	<u>\$ 4,933,832</u>	<u>13,804,909</u>	<u>(356,478)</u>	<u>1,825,000</u>	<u>1,047,516</u>	<u>56,162,611</u>

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

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

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

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

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

The Unemployment Compensation Fund was established to accumulate and disburse monies to the Michigan Employment Security Commission for unemployment 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 for the cost of operating Materials Management.

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

The Computer Services Equipment Fund accumulates the costs of purchasing, servicing, and operating mobile data terminals and base station. These terminals are leased by the County Sheriff's Department, Prosecutor's Office, and various police departments. The fund recovers costs by developing rates and billing users.

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 premium payments made and monies accumulated for self-insurance.

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

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

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

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

INTERNAL SERVICE FUNDS

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

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

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

COUNTY OF OAKLAND
Internal Service Funds
Combining Balance Sheet
December 31, 1993

Assets	Delinquent Tax Revolving	Fringe Benefits	Workers' Compensation	Unemployment Compensation	Materials Management	Computer Services	Computer Services Equipment	Drain Equipment	Liability Insurance	Office Equipment
Current assets:										
Cash and cash equivalents	\$ 44,101,391	11,100,758	12,624,773	1,098,124	296,473	2,037,230	292,054	187,996	9,763,207	3,534,218
Current and delinquent property taxes receivable	71,665,325	-	-	-	-	-	-	-	-	-
Due from other governmental units	3,907,678	34,693	-	-	5,948	285,129	38,000	-	-	-
Accounts and interest receivable	9,545,994	814,705	30,000	-	2,941	114,294	-	3,880	-	-
Due from other funds	2,713,642	5,665,989	1,167,873	76,968	201,203	1,127,968	34,735	23,035	-	112,574
Inventories and supplies	-	-	-	-	391,066	188,728	-	1,722	-	-
Prepayments and other assets	-	48,087	-	-	-	-	-	-	-	-
Total current assets	<u>131,934,030</u>	<u>17,664,232</u>	<u>13,822,646</u>	<u>1,175,092</u>	<u>897,631</u>	<u>3,753,349</u>	<u>364,789</u>	<u>216,633</u>	<u>9,763,207</u>	<u>3,646,792</u>
Property and equipment, at cost:										
Land improvement	-	-	-	-	-	-	-	-	-	-
Building and improvements	-	-	-	-	-	-	-	-	-	-
Equipment and vehicles	-	-	-	-	94,258	15,207,386	1,841,312	864,247	16,354	4,429,236
	-	-	-	-	94,258	15,207,386	1,841,312	864,247	16,354	4,429,236
Less: Accumulated depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,347</u>	<u>10,819,219</u>	<u>1,021,728</u>	<u>465,511</u>	<u>15,597</u>	<u>3,017,769</u>
Property and equipment, net	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,911</u>	<u>4,388,167</u>	<u>819,584</u>	<u>398,736</u>	<u>757</u>	<u>1,411,467</u>
Advances	4,607,749	-	-	-	-	-	-	-	-	-
Contracts receivable	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 136,541,779</u>	<u>17,664,232</u>	<u>13,822,646</u>	<u>1,175,092</u>	<u>923,542</u>	<u>8,141,516</u>	<u>1,184,373</u>	<u>615,369</u>	<u>9,763,964</u>	<u>5,058,259</u>

COUNTY OF OAKLAND
Internal Service Funds
Combining Balance Sheet, Continued
December 31, 1993

Liabilities and Equity	Delinquent Tax Revolving	Fringe Benefits	Workers' Compensation	Unemployment Compensation	Materials Management	Computer Services	Computer Services Equipment	Drain Equipment	Liability Insurance	Office Equipment
Current liabilities:										
Vouchers payable	\$ -	888,170	23,133	-	-	219,441	6,536	1,758	2,048	18,761
Accrued payroll	-	-	3,045	-	4,538	71,258	489	-	4,020	770
Due to other funds	218	2,971,778	5,362	-	21,008	612,531	268,266	7,029	15,644	1,726
Current portion of long-term debt	100,000	-	-	-	-	-	-	-	-	-
Current portion of contracts payable	-	-	-	-	-	-	-	18,400	-	-
Current portion of workers' compensation	-	-	3,086,272	-	-	-	-	-	-	-
Current portion of sick and annual leave	-	1,247,216	-	-	-	-	-	-	-	-
Current portion of capital lease obligations	-	-	-	-	-	-	-	-	-	-
Other accrued liabilities	<u>15,353</u>	<u>828,673</u>	<u>80,262</u>	<u>209,188</u>	<u>-</u>	<u>53,896</u>	<u>2,976</u>	<u>1,249</u>	<u>9,669,938</u>	<u>-</u>
Total current liabilities	<u>115,571</u>	<u>5,935,837</u>	<u>3,198,074</u>	<u>209,188</u>	<u>25,546</u>	<u>957,126</u>	<u>278,267</u>	<u>28,436</u>	<u>9,691,650</u>	<u>21,257</u>
Other liabilities:										
Accrued workers' compensation	-	-	9,802,977	-	-	-	-	-	-	-
Accrued unreported health costs	-	992,255	-	-	-	-	-	-	-	-
Accrued sick and annual leave	-	10,157,002	-	-	-	-	-	-	-	-
Advances	-	-	-	-	-	709,853	259,896	-	-	-
Capital lease obligations	-	-	-	-	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-	-	69,931	-	-
Total other liabilities	<u>-</u>	<u>11,149,257</u>	<u>9,802,977</u>	<u>-</u>	<u>-</u>	<u>709,853</u>	<u>259,896</u>	<u>69,931</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>115,571</u>	<u>17,085,094</u>	<u>13,001,051</u>	<u>209,188</u>	<u>25,546</u>	<u>1,666,979</u>	<u>538,163</u>	<u>98,367</u>	<u>9,691,650</u>	<u>21,257</u>
Equity:										
Contributed capital	-	-	-	-	-	915,027	-	-	-	575,565
Retained earnings:										
Reserved for debt service	86,025,086	-	-	-	-	-	-	-	-	-
Unreserved:										
Property and equipment	-	-	-	-	25,911	3,473,140	819,584	398,736	-	835,901
Disability premium increase	-	1,178,476	-	-	-	-	-	-	-	-
Other	<u>50,401,122</u>	<u>(599,338)</u>	<u>821,595</u>	<u>965,904</u>	<u>872,085</u>	<u>2,086,370</u>	<u>(173,374)</u>	<u>118,266</u>	<u>72,314</u>	<u>3,625,535</u>
Total unreserved	<u>50,401,122</u>	<u>579,138</u>	<u>821,595</u>	<u>965,904</u>	<u>897,996</u>	<u>5,559,510</u>	<u>646,210</u>	<u>517,002</u>	<u>72,314</u>	<u>4,461,437</u>
Total retained earnings	<u>136,426,208</u>	<u>579,138</u>	<u>821,595</u>	<u>965,904</u>	<u>897,996</u>	<u>5,559,510</u>	<u>646,210</u>	<u>517,002</u>	<u>72,314</u>	<u>4,461,437</u>
Total liabilities and equity	<u>\$ 136,541,779</u>	<u>17,664,232</u>	<u>13,822,646</u>	<u>1,175,092</u>	<u>923,542</u>	<u>8,141,516</u>	<u>1,184,373</u>	<u>615,369</u>	<u>9,763,964</u>	<u>5,058,259</u>

COUNTY OF OAKLAND
Internal Service Funds
Combining Balance Sheet, Continued
December 31, 1993

Assets	Convenience Copier	Facilities and Operations	Motor Pool	Radio Communications	Microfilming	Telephone Communications	Printing and Mailing	DPW Water and Sewer Equipment	Total
Current assets:									
Cash and cash equivalents	\$ 752,754	4,071,794	2,182,605	483,409	354,553	1,427,873	507,495	751,931	95,568,638
Current and delinquent property taxes receivable	-	-	-	-	-	-	-	-	71,665,325
Due from other governmental units	-	-	3,880	39,276	787	30,750	4,631	-	4,350,772
Accounts and interest receivable	-	125,793	21,416	-	25,278	9,294	9,053	60,833	10,763,481
Due from other funds	30,322	1,528,080	277,820	142,383	25,430	315,078	74,150	134,634	13,651,884
Inventories and supplies	-	149,279	72,934	63,633	-	-	48,418	-	915,780
Prepayments and other assets	-	-	241,928	-	-	-	-	12,952	302,967
Total current assets	<u>783,076</u>	<u>5,874,946</u>	<u>2,800,583</u>	<u>728,701</u>	<u>406,048</u>	<u>1,782,995</u>	<u>643,747</u>	<u>960,350</u>	<u>197,218,847</u>
Property and equipment, at cost:									
Land improvement	-	598,657	-	-	-	-	-	-	598,657
Building and improvements	-	3,036,495	424,860	-	-	-	-	-	3,461,355
Equipment and vehicles	<u>597,053</u>	<u>1,559,879</u>	<u>7,153,834</u>	<u>8,229,876</u>	<u>281,329</u>	<u>2,039,278</u>	<u>354,732</u>	<u>1,449,423</u>	<u>44,118,197</u>
	597,053	5,195,031	7,578,694	8,229,876	281,329	2,039,278	354,732	1,449,423	48,178,209
Less: Accumulated depreciation	<u>540,721</u>	<u>3,352,324</u>	<u>5,050,435</u>	<u>1,701,774</u>	<u>159,924</u>	<u>1,342,264</u>	<u>240,934</u>	<u>970,091</u>	<u>28,766,638</u>
Property and equipment, net	<u>56,332</u>	<u>1,842,707</u>	<u>2,528,259</u>	<u>6,528,102</u>	<u>121,405</u>	<u>697,014</u>	<u>113,798</u>	<u>479,332</u>	<u>19,411,571</u>
Advances	-	-	-	-	-	-	-	-	4,607,749
Contracts receivable	-	-	-	103,245	-	-	-	-	103,245
Total assets	<u>\$ 839,408</u>	<u>7,717,653</u>	<u>5,328,842</u>	<u>7,360,048</u>	<u>527,453</u>	<u>2,480,009</u>	<u>757,545</u>	<u>1,439,682</u>	<u>221,341,412</u>

COUNTY OF OAKLAND
Internal Service Funds
Combining Balance Sheet, Continued
December 31, 1993

Liabilities and Equity	Convenience Copier	Facilities and Operations	Motor Pool	Radio Communications	Microfilming	Telephone Communications	Printing and Mailing	DPW Water and Sewer Equipment	Total
Current liabilities:									
Vouchers payable	\$ 11,399	551,400	12,176	24,742	1,634	8,210	12,052	28,034	1,809,494
Accrued payroll	-	101,025	9,658	3,633	3,458	3,706	3,630	-	209,230
Due to other funds	7,124	299,606	36,909	526,311	11,202	9,155	11,173	101,046	4,906,088
Current portion of long-term debt	-	-	-	-	-	-	-	-	100,000
Current portion of contracts payable	-	-	-	-	-	-	-	-	18,400
Current portion of workers' compensation	-	-	-	-	-	-	-	-	3,086,272
Current portion of sick and annual leave	-	-	-	-	-	-	-	-	1,247,216
Current portion of capital lease obligations	25,169	-	-	-	-	-	26,481	-	51,650
Other accrued liabilities	<u>-</u>	<u>99,055</u>	<u>486,637</u>	<u>178,508</u>	<u>-</u>	<u>-</u>	<u>633</u>	<u>89,675</u>	<u>11,716,043</u>
Total current liabilities	<u>43,692</u>	<u>1,051,086</u>	<u>545,380</u>	<u>733,194</u>	<u>16,294</u>	<u>21,071</u>	<u>53,969</u>	<u>218,755</u>	<u>23,144,393</u>
Other liabilities:									
Accrued workers' compensation	-	-	-	-	-	-	-	-	9,802,977
Accrued unreported health costs	-	-	-	-	-	-	-	-	992,255
Accrued sick and annual leave	-	-	-	-	-	-	-	-	10,157,002
Advances	-	-	-	3,743,000	-	-	-	-	4,712,749
Capital lease obligations	-	-	-	-	-	-	31,465	-	31,465
Contracts payable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,931</u>
Total other liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,743,000</u>	<u>-</u>	<u>-</u>	<u>31,465</u>	<u>-</u>	<u>25,766,379</u>
Total liabilities	<u>43,692</u>	<u>1,051,086</u>	<u>545,380</u>	<u>4,476,194</u>	<u>16,294</u>	<u>21,071</u>	<u>85,434</u>	<u>218,755</u>	<u>48,910,772</u>
Equity:									
Contributed capital	-	-	259,862	783,619	-	10,000	-	-	2,544,073
Retained earnings:									
Reserved for debt service	-	-	-	-	-	-	-	-	86,025,086
Unreserved:									
Property and equipment	56,332	1,842,707	2,268,397	5,744,483	121,405	687,014	113,798	479,332	16,866,740
Disability premium increase	-	-	-	-	-	-	-	-	1,178,476
Other	<u>739,384</u>	<u>4,823,860</u>	<u>2,255,203</u>	<u>(3,644,248)</u>	<u>389,754</u>	<u>1,761,924</u>	<u>558,313</u>	<u>741,595</u>	<u>65,816,265</u>
Total unreserved	<u>795,716</u>	<u>6,666,567</u>	<u>4,523,600</u>	<u>2,100,235</u>	<u>511,159</u>	<u>2,448,938</u>	<u>672,111</u>	<u>1,220,927</u>	<u>83,861,481</u>
Total retained earnings	<u>795,716</u>	<u>6,666,567</u>	<u>4,523,600</u>	<u>2,100,235</u>	<u>511,159</u>	<u>2,448,938</u>	<u>672,111</u>	<u>1,220,927</u>	<u>169,886,567</u>
Total liabilities and equity	<u>\$ 839,408</u>	<u>7,717,653</u>	<u>5,328,842</u>	<u>7,360,048</u>	<u>527,453</u>	<u>2,480,009</u>	<u>757,545</u>	<u>1,439,682</u>	<u>221,341,412</u>

COUNTY OF OAKLAND
Internal Service Funds
Combining Statement of Revenues, Expenses,
and Changes in Retained Earnings
For the year ended December 31, 1993

	Delinquent Tax Revolving	Fringe Benefits	Workers' Compensation	Unemployment Compensation	Materials Management	Computer Services	Computer Services Equipment	Drain Equipment	Liability Insurance	Office Equipment
Operating revenue:										
Charges for services	\$ <u>6,720,287</u>	<u>57,051,078</u>	<u>4,401,119</u>	<u>284,080</u>	<u>3,175,737</u>	<u>10,356,202</u>	<u>562,176</u>	<u>321,809</u>	<u>2,487,557</u>	<u>1,029,105</u>
Operating expenses:										
Salaries	-	-	208,444	-	239,847	3,783,846	25,746	-	207,730	40,669
Fringe benefits	-	56,552,912	3,717,003	209,188	109,882	1,505,337	11,197	-	84,152	17,301
Contractual services	811,877	1,472,105	261,424	4,171	2,777,658	1,694,037	19,971	28,610	2,087,095	145,096
Commodities	-	9,222	-	-	2,298	442,185	374	39,787	2,736	37
Depreciation	-	-	-	-	4,337	1,692,761	268,015	107,815	185	439,700
Internal services	-	3,227	-	-	123,969	1,115,970	15,103	110,462	68,473	1,460
Total operating expenses	<u>811,877</u>	<u>58,037,466</u>	<u>4,186,871</u>	<u>213,359</u>	<u>3,257,991</u>	<u>10,234,136</u>	<u>340,406</u>	<u>286,674</u>	<u>2,450,371</u>	<u>644,263</u>
Operating income (loss)	<u>5,908,410</u>	<u>(986,388)</u>	<u>214,248</u>	<u>70,721</u>	<u>(82,254)</u>	<u>122,066</u>	<u>221,770</u>	<u>35,135</u>	<u>37,186</u>	<u>384,842</u>
Nonoperating revenues (expenses):										
Interest revenue	11,139,846	-	-	-	-	-	-	4,685	-	-
Interest expense	(793,839)	-	-	-	-	(71,712)	(68,555)	(5,701)	-	-
Gain (loss) on sale of property and equipment	-	-	-	-	-	564	-	5,954	-	(15,505)
Net nonoperating revenues (expenses)	<u>10,346,007</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(71,148)</u>	<u>(68,555)</u>	<u>4,938</u>	<u>-</u>	<u>(15,505)</u>
Income (loss) before operating transfers	16,254,417	(986,388)	214,248	70,721	(82,254)	50,918	153,215	40,073	37,186	369,337
Operating transfers in	-	-	-	-	-	54,790	-	-	-	-
Operating transfers out	<u>(4,914,208)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income (loss)	11,340,209	(986,388)	214,248	70,721	(82,254)	93,708	153,215	40,073	37,186	369,337
Add back depreciation closed to contributed capital	-	-	-	-	-	282,489	-	-	-	114,588
Net income (loss) closed to retained earnings	11,340,209	(986,388)	214,248	70,721	(82,254)	376,197	153,215	40,073	37,186	483,925
Retained earnings at beginning of year	<u>125,085,999</u>	<u>1,565,526</u>	<u>607,347</u>	<u>895,183</u>	<u>980,250</u>	<u>5,183,313</u>	<u>492,995</u>	<u>476,929</u>	<u>35,128</u>	<u>3,977,512</u>
Retained earnings at end of year	\$ <u>136,426,208</u>	<u>579,138</u>	<u>821,595</u>	<u>965,904</u>	<u>897,996</u>	<u>5,559,510</u>	<u>646,210</u>	<u>517,002</u>	<u>72,314</u>	<u>4,461,437</u>

Continued

COUNTY OF OAKLAND
Internal Service Funds
Combining Statement of Revenues, Expenses,
and Changes in Retained Earnings, Continued
For the year ended December 31, 1993

	Convenience Copier	Facilities and Operations	Motor Pool	Radio Communications	Microfilming	Telephone Communications	Printing and Mailing	DPW Water and Sewer Equipment	Total
Operating revenue:									
Charges for services	\$ 570,376	18,060,167	5,128,057	631,643	604,755	2,753,794	1,371,542	1,112,040	116,621,524
Operating expenses:									
Salaries	-	5,803,111	321,751	201,041	228,423	188,193	200,999	156,146	11,605,946
Fringe benefits	-	2,900,943	238,681	91,449	104,228	77,097	90,876	64,568	65,774,814
Contractual services	243,708	6,265,181	2,762,797	56,543	35,848	2,042,039	938,378	95,069	21,741,607
Commodities	1,200	1,109,942	7,310	77,743	45,495	1,756	423	67,142	1,807,650
Depreciation	93,245	144,345	1,623,066	548,843	29,332	275,383	42,591	192,220	5,461,838
Internal services	127,221	642,326	166,761	46,534	58,728	9,535	50,817	525,440	3,066,026
Total operating expenses	465,374	16,865,848	5,120,366	1,022,153	502,054	2,594,003	1,324,084	1,100,585	109,457,881
Operating income (loss)	105,002	1,194,319	7,691	(390,510)	102,701	159,791	47,458	11,455	7,163,643
Nonoperating revenues (expenses):									
Interest revenue	-	-	-	-	-	-	-	18,985	11,163,516
Interest expense	(2,583)	-	-	(33,083)	-	-	(4,981)	-	(980,454)
Gain (loss) on sale of property and equipment	(3,185)	7,835	85,500	(39)	-	1,645	-	(353)	82,416
Net nonoperating revenues (expenses)	(5,768)	7,835	85,500	(33,122)	-	1,645	(4,981)	18,632	10,265,478
Income (loss) before operating transfers	99,234	1,202,154	93,191	(423,632)	102,701	161,436	42,477	30,087	17,429,121
Operating transfers in	-	93,680	-	647,250	-	-	-	-	795,720
Operating transfers out	-	(1,150,000)	-	-	-	-	-	-	(6,076,208)
Net income (loss)	99,234	145,834	93,191	223,618	102,701	161,436	42,477	30,087	12,148,633
Add back depreciation closed to contributed capital	-	-	129,917	94,501	-	10,000	-	-	631,495
Net income (loss) closed to retained earnings	99,234	145,834	223,108	318,119	102,701	171,436	42,477	30,087	12,780,128
Retained earnings at beginning of year	696,482	6,520,733	4,300,492	1,782,116	408,458	2,277,502	629,634	1,190,840	157,106,439
Retained earnings at end of year	\$ 795,716	6,666,567	4,523,600	2,100,235	511,159	2,448,938	672,111	1,220,927	169,886,567

COUNTY OF OAKLAND
Internal Service Funds
Combining Statement of Cash Flows
For the year ended December 31, 1993

	Delinquent Tax Revolving	Fringe Benefits	Workers' Compensation	Unemployment Compensation	Materials Management	Computer Services	Computer Services Equipment	Drain Equipment	Liability Insurance	Office Equipment
Cash flows from operating activities:										
Cash received from users	\$ 101,160,641	58,253,573	3,600,924	229,415	3,219,882	10,256,543	612,688	314,811	2,487,557	1,031,817
Cash paid to suppliers	(86,366,482)	(58,296,053)	(1,775,590)	(214,052)	(3,042,927)	(4,753,972)	(35,009)	(183,793)	(962,411)	(236,090)
Cash paid to employees	-	-	(208,922)	-	(239,074)	(3,772,038)	(25,617)	-	(207,054)	(40,486)
Net cash provided by (used in) operating activities	<u>14,794,159</u>	<u>(42,480)</u>	<u>1,616,412</u>	<u>15,363</u>	<u>(62,119)</u>	<u>1,730,533</u>	<u>552,062</u>	<u>131,018</u>	<u>1,318,092</u>	<u>755,241</u>
Cash flows from noncapital financing activities:										
Issuance of long-term debt	40,000,000	-	-	-	-	-	-	-	-	-
Advances	-	-	-	-	-	1,064,780	519,793	-	-	-
Interest paid on long-term debt	(858,686)	-	-	-	-	-	-	-	-	-
Principal payment on long-term debt	(79,700,000)	-	-	-	-	-	-	-	-	-
Net cash provided by (used in) noncapital financing activities	<u>(40,558,686)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,064,780</u>	<u>519,793</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities:										
Contributed capital	-	-	-	-	-	282	-	-	-	117,212
Operating transfers in	-	-	-	-	-	54,790	-	-	-	-
Operating transfers out	(4,914,208)	-	-	-	-	(12,000)	-	-	-	-
Advances	(4,607,749)	-	-	-	-	-	-	-	-	-
Proceeds on sale of equipment	-	-	-	-	-	564	-	10,954	-	1,741
Acquisition of fixed assets	-	-	-	-	-	(932,923)	(14,600)	(198,600)	-	(276,806)
Amount paid on equipment contracts	-	-	-	-	-	(1,370,806)	-	(11,669)	-	-
Principal paid on capital leases	-	-	-	-	-	-	(744,656)	-	-	-
Amount received on equipment contracts	-	-	-	-	-	-	-	-	-	-
Interest paid on equipment contracts and capital leases	-	-	-	-	-	(71,712)	(68,555)	(5,701)	-	-
Net cash used in capital and related financing activities	<u>(9,521,957)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,331,805)</u>	<u>(827,811)</u>	<u>(205,016)</u>	<u>-</u>	<u>(157,853)</u>
Cash flows from investing activities - interest on investments										
	<u>13,480,565</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,832</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	(21,805,919)	(42,480)	1,616,412	15,363	(62,119)	463,508	244,044	(69,166)	1,318,092	597,388
Cash and cash equivalents at January 1, 1993	<u>65,907,310</u>	<u>11,143,238</u>	<u>11,008,361</u>	<u>1,082,761</u>	<u>358,592</u>	<u>1,573,722</u>	<u>48,010</u>	<u>257,162</u>	<u>8,445,115</u>	<u>2,936,830</u>
Cash and cash equivalents at December 31, 1993	\$ <u>44,101,391</u>	<u>11,100,758</u>	<u>12,624,773</u>	<u>1,098,124</u>	<u>296,473</u>	<u>2,037,230</u>	<u>292,054</u>	<u>187,996</u>	<u>9,763,207</u>	<u>3,534,218</u>

Continued

COUNTY OF OAKLAND
Internal Service Funds
Combining Statement of Cash Flows, Continued
For the year ended December 31, 1993

	Delinquent Tax Revolving	Fringe Benefits	Workers' Compensation	Unemployment Compensation	Materials Management	Computer Services	Computer Services Equipment	Drain Equipment	Liability Insurance	Office Equipment
Operating income (loss)	\$ 5,908,410	(986,388)	214,248	70,721	(82,254)	122,066	221,770	35,135	37,186	384,842
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:										
Depreciation expense	-	-	-	-	4,337	1,692,761	268,015	107,815	185	439,700
Decrease in current and delinquent property taxes receivable	13,508,611	-	-	-	-	-	-	-	-	-
(Increase) decrease in due from other governmental units	(3,907,678)	(17,463)	-	-	771	(49,721)	56,000	-	-	-
(Increase) decrease in accounts and interest receivable	-	2,170,395	-	-	27,736	(26,745)	-	(3,586)	-	130
(Increase) decrease in due from other funds	904,789	(950,437)	(800,195)	(54,665)	15,638	(23,192)	(5,488)	(3,412)	-	2,582
Decrease in inventories	-	-	-	-	15,992	75,863	-	433	-	-
(Increase) decrease in prepaid expenses	-	(9,413)	-	-	-	15,168	-	398	-	-
Increase (decrease) in vouchers payable	-	874,755	(52,016)	-	(46,425)	(71,197)	6,329	(380)	(20,615)	(71,756)
Increase (decrease) in accrued payroll	-	-	(478)	-	773	11,807	128	-	676	183
Increase (decrease) in due to other funds	218	2,303,188	(1,732)	-	1,313	61,690	2,332	(3,102)	4,325	275
Increase in current portion of workers' compensation	-	-	202,623	-	-	-	-	-	-	-
Increase in current portion of sick and annual leave	-	1,247,216	-	-	-	-	-	-	-	-
Increase (decrease) in other accrued liabilities	(1,620,191)	(867,466)	69,862	(693)	-	(77,967)	2,976	(2,283)	1,296,335	(715)
Increase in accrued workers' compensation	-	-	1,984,100	-	-	-	-	-	-	-
Decrease in accrued unreported health costs	-	(992,254)	-	-	-	-	-	-	-	-
Decrease in accrued sick and annual leave	-	(2,814,613)	-	-	-	-	-	-	-	-
Net cash provided by (used in) operating activities	\$ <u>14,794,159</u>	<u>(42,480)</u>	<u>1,616,412</u>	<u>15,363</u>	<u>(62,119)</u>	<u>1,730,533</u>	<u>552,062</u>	<u>131,018</u>	<u>1,318,092</u>	<u>755,241</u>

COUNTY OF OAKLAND
Internal Service Funds
Combining Statement of Cash Flows, Continued
For the year ended December 31, 1993

	Convenience Copier	Facilities and Operations	Motor Pool	Radio Communications	Microfilming	Telephone Communications	Printing and Mailing	DPW Water and Sewer Equipment	Total
Cash flows from operating activities:									
Cash received from users	\$ 570,114	17,892,395	5,187,226	566,192	598,131	2,715,756	1,370,723	1,139,116	211,207,504
Cash paid to suppliers	(382,565)	(10,768,069)	(3,469,639)	(409,428)	(246,978)	(2,174,059)	(1,075,965)	(741,474)	(175,134,556)
Cash paid to employees	-	(5,788,315)	(320,266)	(200,255)	(228,463)	(187,052)	(200,235)	(156,146)	(11,573,923)
Net cash provided by (used in) operating activities	<u>187,549</u>	<u>1,336,011</u>	<u>1,397,321</u>	<u>(43,491)</u>	<u>122,690</u>	<u>354,645</u>	<u>94,523</u>	<u>241,496</u>	<u>24,499,025</u>
Cash flows from noncapital financing activities:									
Issuance of long-term debt	-	-	-	-	-	-	-	-	40,000,000
Advances	-	-	-	4,257,500	-	-	-	-	5,842,073
Interest paid on long-term debt	-	-	-	-	-	-	-	-	(858,686)
Principal payment on long-term debt	-	-	-	-	-	-	-	-	(79,700,000)
Net cash provided by (used in) noncapital financing activities	-	-	-	<u>4,257,500</u>	-	-	-	-	<u>(34,716,613)</u>
Cash flows from capital and related financing activities:									
Contributed capital	-	-	-	28,441	-	-	-	-	145,935
Operating transfers in	-	93,680	-	647,250	-	-	-	-	795,720
Operating transfers out	-	(1,150,000)	-	-	-	-	-	-	(6,076,208)
Advances	-	-	-	-	-	-	-	-	(4,607,749)
Proceeds on sale of equipment	1,019	7,835	85,500	-	-	1,645	-	-	109,258
Acquisition of fixed assets	(6,468)	(242,348)	(628,657)	(114,876)	-	(41,552)	-	(272,575)	(2,729,405)
Amount paid on equipment contracts	-	-	-	(4,490,209)	-	-	-	-	(5,872,684)
Principal paid on capital leases	(36,764)	-	-	-	-	-	(24,662)	-	(806,082)
Amount received on equipment contracts	-	-	-	45,675	-	-	-	-	45,675
Interest paid on equipment contracts and capital leases	(2,583)	-	-	(139,171)	-	-	(4,981)	-	(292,703)
Net cash used in capital and related financing activities	<u>(44,796)</u>	<u>(1,290,833)</u>	<u>(543,157)</u>	<u>(4,022,890)</u>	-	<u>(39,907)</u>	<u>(29,643)</u>	<u>(272,575)</u>	<u>(19,288,243)</u>
Cash flows from investing activities - interest on investments									
	-	-	-	-	-	-	-	20,950	13,506,347
Net increase (decrease) in cash and cash equivalents	142,753	45,178	854,164	191,119	122,690	314,738	64,880	(10,129)	(15,999,484)
Cash and cash equivalents at January 1, 1993	<u>610,001</u>	<u>4,026,616</u>	<u>1,328,441</u>	<u>292,290</u>	<u>231,863</u>	<u>1,113,135</u>	<u>442,615</u>	<u>762,060</u>	<u>111,568,122</u>
Cash and cash equivalents at December 31, 1993	<u>\$ 752,754</u>	<u>4,071,794</u>	<u>2,182,605</u>	<u>483,409</u>	<u>354,553</u>	<u>1,427,873</u>	<u>507,495</u>	<u>751,931</u>	<u>95,568,638</u>

Continued

COUNTY OF OAKLAND
Internal Service Funds
Combining Statement of Cash Flows, Continued
For the year ended December 31, 1993

	Convenience Copier	Facilities and Operations	Motor Pool	Radio Communications	Microfilming	Telephone Communications	Printing and Mailing	DPW Water and Sewer Equipment	Total
Operating income (loss)	\$ 105,002	1,194,319	7,691	(390,510)	102,701	159,791	47,458	11,455	7,163,643
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:									
Depreciation expense	93,245	144,345	1,623,066	548,843	29,332	275,383	42,591	192,220	5,461,838
Decrease in current and delinquent property taxes receivable	-	-	-	-	-	-	-	-	13,508,611
(Increase) decrease in due from other governmental units	-	-	1,028	17,853	(230)	(4,304)	2,365	-	(3,901,379)
(Increase) decrease in accounts and interest receivable	53	24,088	(1,666)	-	(5,854)	5,176	(609)	9,932	2,199,050
(Increase) decrease in due from other funds	(315)	(191,861)	59,807	(83,304)	(539)	(38,910)	(2,575)	12,511	(1,159,566)
Decrease in inventories	-	8,519	13,475	7,916	-	-	10,419	-	132,617
(Increase) decrease in prepaid expenses	-	-	(228,613)	-	-	-	1,410	4,633	(216,417)
Increase (decrease) in vouchers payable	(10,727)	25,826	(22,235)	(1,634)	22	(42,894)	(8,449)	21,020	579,624
Increase (decrease) in accrued payroll	-	14,796	1,484	786	(40)	1,141	764	-	32,020
Increase (decrease) in due to other funds	291	40,402	(647)	(102,884)	(2,702)	(738)	516	(8,928)	2,293,817
Increase in current portion of workers' compensation	-	-	-	-	-	-	-	-	202,623
Increase in current portion of sick and annual leave	-	-	-	-	-	-	-	-	1,247,216
Increase (decrease) in other accrued liabilities	-	75,577	(56,069)	(40,557)	-	-	633	(1,347)	(1,221,905)
Increase in accrued workers' compensation	-	-	-	-	-	-	-	-	1,984,100
Decrease in accrued unreported health costs	-	-	-	-	-	-	-	-	(992,254)
Decrease in accrued sick and annual leave	-	-	-	-	-	-	-	-	(2,814,613)
Net cash provided by (used in) operating activities	\$ <u>187,549</u>	<u>1,336,011</u>	<u>1,397,321</u>	<u>(43,491)</u>	<u>122,690</u>	<u>354,645</u>	<u>94,523</u>	<u>241,496</u>	<u>24,499,025</u>

Noncash transactions:

Noncash capital and related financial activities included loss on the sale of property and equipment for \$5,000 in the Drain Equipment Fund, \$17,247 in the Office Equipment Fund, \$4,204 in the Convenience Copier Fund, \$39 in the Radio Communications Fund, \$353 in the DPW Water and Sewer Equipment Fund, and the acquisition of equipment under a contract payable in the amount of \$100,000 in the Drain Equipment Fund.

ENTERPRISE FUNDS

ENTERPRISE FUNDS

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

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

The Medical Care Facility Fund was established to account for the financial operations of a 120-bed hospital.

The Solid Waste Management Fund was established to account for costs of the ongoing studies of the Oakland County Solid Waste Master Plan. This fund was closed in 1993.

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

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

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

The 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 overflow 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
December 31, 1993

<u>Assets</u>	Airport Facilities	Medical Care Facility	Solid Waste Management	Evergreen- Farmington S.D.S.	Clinton- Oakland S.D.S.	Huron- Rouge S.D.S.	S.O.C.S.D.S.	<u>Total</u>
Current assets:								
Cash and cash equivalents	\$ 6,293,762	381,809	-	6,693,051	16,086,343	2,234,957	7,937,832	39,627,754
Due from other governmental units	179,964	-	-	2,020,157	2,174,768	268,845	1,814,959	6,458,693
Accounts and interest receivable	109,713	231,662	-	11,814	62,292	9,462	69,171	494,114
Due from other funds	28,473	227,539	-	870,861	328	59	143,910	1,271,170
Prepayments and other assets	99	-	=	-	-	-	57,527	57,626
Total current assets	<u>6,612,011</u>	<u>841,010</u>	<u>=</u>	<u>9,595,883</u>	<u>18,323,731</u>	<u>2,513,323</u>	<u>10,023,399</u>	<u>47,909,357</u>
Fixed assets:								
Land improvements	6,979,166	60,692	-	27,681	25,725	19,748	625,998	7,739,010
Buildings and improvements	7,343,150	3,004,343	-	2,948,452	734,721	348,504	2,828,732	17,207,902
Equipment and vehicles	394,062	497,311	-	24,848	7,047	-	429,410	1,352,678
Sewage disposal systems	-	-	-	25,784,033	36,799,208	2,962,297	76,214,843	141,760,381
Construction in progress	<u>2,655,192</u>	-	=	-	-	-	-	<u>2,655,192</u>
	17,371,570	3,562,346	-	28,785,014	37,566,701	3,330,549	80,098,983	170,715,163
Less: Accumulated depreciation	<u>3,866,123</u>	<u>1,662,794</u>	<u>=</u>	<u>13,029,884</u>	<u>10,743,792</u>	<u>1,339,466</u>	<u>47,486,902</u>	<u>78,128,961</u>
Fixed assets, net, where applicable, of accumulated depreciation	<u>13,505,447</u>	<u>1,899,552</u>	<u>=</u>	<u>15,755,130</u>	<u>26,822,909</u>	<u>1,991,083</u>	<u>32,612,081</u>	<u>92,586,202</u>
Advances	<u>-</u>	<u>-</u>	<u>=</u>	<u>1,300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,300,000</u>
Total assets	<u>\$ 20,117,458</u>	<u>2,740,562</u>	<u>=</u>	<u>26,651,013</u>	<u>45,146,640</u>	<u>4,504,406</u>	<u>42,635,480</u>	<u>141,795,559</u>
<u>Liabilities and Equity</u>								
Liabilities:								
Vouchers payable	\$ 79,567	90,686	-	58,936	73,077	171	41,473	343,910
Accrued payroll	10,325	67,633	-	-	-	-	9,147	87,105
Due to other governmental units	10,069	-	-	2,536,136	447,248	226,614	4,188,182	7,408,249
Due to other funds	27,800	283,688	-	267,430	243,153	25,048	82,509	929,628
Other accrued liabilities	<u>241,194</u>	<u>386,209</u>	<u>=</u>	<u>117,418</u>	<u>68,878</u>	<u>-</u>	<u>59,396</u>	<u>873,095</u>
Total liabilities	<u>368,955</u>	<u>828,216</u>	<u>=</u>	<u>2,979,920</u>	<u>832,356</u>	<u>251,833</u>	<u>4,380,707</u>	<u>9,641,987</u>
Equity:								
Contributed capital	10,570,952	1,899,552	-	15,749,482	26,815,862	1,991,083	32,487,690	89,514,621
Retained earnings:								
Reserved for operations and maintenance	-	-	-	4,014,138	3,660,351	454,400	2,705,349	10,834,238
Unreserved:								
Donations	-	12,794	-	-	-	-	-	12,794
Construction and operation	-	-	-	3,907,473	13,838,071	1,807,090	3,061,734	22,614,368
Other	<u>9,177,551</u>	<u>-</u>	<u>=</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,177,551</u>
Total unreserved	<u>9,177,551</u>	<u>12,794</u>	<u>=</u>	<u>3,907,473</u>	<u>13,838,071</u>	<u>1,807,090</u>	<u>3,061,734</u>	<u>31,804,713</u>
Total retained earnings	<u>9,177,551</u>	<u>12,794</u>	<u>=</u>	<u>7,921,611</u>	<u>17,498,422</u>	<u>2,261,490</u>	<u>5,767,083</u>	<u>42,638,951</u>
Total liabilities and equity	<u>\$ 20,117,458</u>	<u>2,740,562</u>	<u>=</u>	<u>26,651,013</u>	<u>45,146,640</u>	<u>4,504,406</u>	<u>42,635,480</u>	<u>141,795,559</u>

COUNTY OF OAKLAND
Enterprise Funds
Combining Statement of Revenues, Expenses,
and Changes in Retained Earnings
For the year ended December 31, 1993

	Airport Facilities	Medical Care Facility	Solid Waste Management	Evergreen- Farmington S.D.S.	Clinton- Oakland S.D.S.	Huron- Rouge S.D.S.	S.O.C.S.D.S.	Total
Operating revenues:								
Service revenue	\$ -	7,450,657	-	13,640,865	8,176,929	1,356,543	17,687,647	48,312,641
Provision for doubtful accounts and contractual discounts	-	(1,197,030)	-	-	-	-	-	(1,197,030)
Total charges for services	-	6,253,627	-	13,640,865	8,176,929	1,356,543	17,687,647	47,115,611
Leases and rentals	2,010,937	-	-	-	-	-	-	2,010,937
Food sales	-	7,618	-	-	-	-	-	7,618
Other	-	991,417	183,000	307,299	513,526	17,683	3,665,977	5,678,902
Total operating revenues	2,010,937	7,252,662	183,000	13,948,164	8,690,455	1,374,226	21,353,624	54,813,068
Operating expenses:								
Salaries	597,419	3,630,350	-	386,616	529,118	39,612	515,351	5,698,466
Fringe benefits	276,752	1,689,144	-	151,450	219,834	15,968	225,737	2,578,885
Contractual services	477,103	705,302	-	11,279,031	7,798,486	1,171,982	17,503,501	38,935,405
Commodities	9,900	949,854	-	26,030	127,909	-	98,572	1,212,265
Depreciation	418,971	107,898	-	581,503	751,383	66,216	1,659,153	3,585,124
Internal services	93,294	550,938	-	91,526	93,158	4,820	32,377	866,113
Other	-	35,457	1,500,000	-	-	-	-	1,535,457
Total operating expenses	1,873,439	7,668,943	1,500,000	12,516,156	9,519,888	1,298,598	20,034,691	54,411,715
Operating income (loss)	137,498	(416,281)	(1,317,000)	1,432,008	(829,433)	75,628	1,318,933	401,353
Nonoperating revenues (expenses):								
Interest revenue	143,641	-	-	135,797	546,781	61,333	191,987	1,079,539
Gain on sale of property and equipment	-	-	-	-	-	-	1,904	1,904
Distribution to municipalities	-	-	-	-	-	-	(5,133)	(5,133)
Net nonoperating revenues	143,641	-	-	135,797	546,781	61,333	188,758	1,076,310
Income (loss) before operating transfers	281,139	(416,281)	(1,317,000)	1,567,805	(282,652)	136,961	1,507,691	1,477,663
Operating transfers in	-	317,887	-	-	-	-	-	317,887
Operating transfers out	-	(7,000)	-	-	-	-	-	(7,000)
Net income (loss)	281,139	(105,394)	(1,317,000)	1,567,805	(282,652)	136,961	1,507,691	1,788,550
Add back depreciation closed to contributed capital	410,228	107,898	-	581,503	751,383	66,216	1,630,294	3,547,522
Net income (loss) closed to retained earnings	691,367	2,504	(1,317,000)	2,149,308	468,731	203,177	3,137,985	5,336,072
Retained earnings at beginning of year	8,486,184	10,290	1,678,931	5,691,077	17,029,691	2,058,313	2,629,098	37,583,584
Residual equity transfers in	-	-	-	81,226	-	-	-	81,226
Residual equity transfers out	-	-	(361,931)	-	-	-	-	(361,931)
Retained earnings at end of year	\$ 9,177,551	12,794	-	7,921,611	17,498,422	2,261,490	5,767,083	42,638,951

COUNTY OF OAKLAND
Enterprise Funds
Combining Statement of Cash Flows
For the year ended December 31, 1993

	Airport Facilities	Medical Care Facility	Solid Waste Management	Evergreen- Farmington S.D.S.	Clinton- Oakland S.D.S.	Huron- Rouge S.D.S.	S.O.C.S.D.S.	Total
Cash flows from operating activities:								
Cash received from users	\$ 2,021,124	7,239,533	-	14,144,246	8,586,179	1,372,686	22,221,147	55,584,915
Cash paid to suppliers	(739,912)	(3,704,081)	(57,585)	(11,443,208)	(8,415,277)	(1,152,624)	(18,069,069)	(43,581,756)
Cash paid to employees	<u>(596,019)</u>	<u>(3,628,162)</u>	<u>(3,338)</u>	<u>(386,616)</u>	<u>(529,118)</u>	<u>(39,612)</u>	<u>(512,996)</u>	<u>(5,695,861)</u>
Net cash provided by (used in) operating activities	<u>685,193</u>	<u>(92,710)</u>	<u>(60,923)</u>	<u>2,314,422</u>	<u>(358,216)</u>	<u>180,450</u>	<u>3,639,082</u>	<u>6,307,298</u>
Cash flows from noncapital financing activities:								
Operating transfers in	-	317,887	-	-	-	-	-	317,887
Residual equity transfers in	-	-	-	81,226	-	-	-	81,226
Advances	-	-	-	(1,300,000)	-	-	-	(1,300,000)
Distribution to municipalities	-	-	-	-	-	-	(5,133)	(5,133)
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>317,887</u>	<u>-</u>	<u>(1,218,774)</u>	<u>-</u>	<u>-</u>	<u>(5,133)</u>	<u>(906,020)</u>
Cash flows from capital and related financing activities:								
Contributed capital	200,000	-	-	-	-	-	-	200,000
Operating transfers out	-	(7,000)	-	-	-	-	-	(7,000)
Residual equity transfers out	-	-	(361,931)	-	-	-	-	(361,931)
Proceeds on sale of equipment	-	-	-	1,600	-	-	33,751	35,351
Acquisition of fixed assets	<u>(540,579)</u>	<u>-</u>	<u>-</u>	<u>(7,248)</u>	<u>(7,047)</u>	<u>-</u>	<u>(5,553)</u>	<u>(560,427)</u>
Net cash provided by (used in) capital and related financing activities	<u>(340,579)</u>	<u>(7,000)</u>	<u>(361,931)</u>	<u>(5,648)</u>	<u>(7,047)</u>	<u>-</u>	<u>28,198</u>	<u>(694,007)</u>
Cash flows from investing activities - interest on investments	<u>143,641</u>	<u>-</u>	<u>-</u>	<u>135,866</u>	<u>556,495</u>	<u>56,295</u>	<u>183,270</u>	<u>1,075,567</u>
Net increase (decrease) in cash and cash equivalents	488,255	218,177	(422,854)	1,225,866	191,232	236,745	3,845,417	5,782,838
Cash and cash equivalents at January 1, 1993	<u>5,805,507</u>	<u>163,632</u>	<u>422,854</u>	<u>5,467,185</u>	<u>15,895,111</u>	<u>1,998,212</u>	<u>4,092,415</u>	<u>33,844,916</u>
Cash and cash equivalents at December 31, 1993	<u>\$ 6,293,762</u>	<u>381,809</u>	<u>-</u>	<u>6,693,051</u>	<u>16,086,343</u>	<u>2,234,957</u>	<u>7,937,832</u>	<u>39,627,754</u>

COUNTY OF OAKLAND
Enterprise Funds
Combining Statement of Cash Flows, Continued
For the year ended December 31, 1993

	Airport Facilities	Medical Care Facility	Solid Waste Management	Evergreen- Farmington S.D.S.	Clinton- Oakland S.D.S.	Huron- Rouge S.D.S.	S.O.C.S.D.S.	Total
Operating income (loss)	\$ 137,498	(416,281)	(1,317,000)	1,432,008	(829,433)	75,628	1,318,933	401,353
Adjustments to reconcile operating income to net cash provided by (used in) operating activities:								
Depreciation expense	418,971	107,898	-	581,503	751,383	66,216	1,659,153	3,585,124
(Increase) decrease in due from other governmental units	(5,516)	-	1,500,000	143,070	(104,299)	(1,538)	880,941	2,412,658
Decrease in accounts and interest receivable	13,077	59,434	-	-	-	-	10,966	83,477
(Increase) decrease in due from other funds	(15,492)	(72,562)	-	53,012	23	(2)	(24,384)	(59,405)
Decrease in prepaid expenses	18,119	-	-	-	-	-	21,466	39,585
Increase (decrease) in vouchers payable	69,046	4,395	(177)	31,190	(18,282)	171	28,069	114,412
Increase (decrease) in accrued payroll	1,400	2,187	(3,338)	-	-	-	2,355	2,604
Increase (decrease) in due to other governmental units	1,379	-	-	70,774	(150,374)	-	(238,866)	(317,087)
Increase (decrease) in due to other funds	3,069	109,761	(7,505)	(32,007)	(14,850)	42,054	21,901	122,423
Increase (decrease) in other accrued liabilities	<u>43,642</u>	<u>112,458</u>	<u>(232,903)</u>	<u>34,872</u>	<u>7,616</u>	<u>(2,079)</u>	<u>(41,452)</u>	<u>(77,846)</u>
Net cash provided by (used in) operating activities	\$ <u>685,193</u>	<u>(92,710)</u>	<u>(60,923)</u>	<u>2,314,422</u>	<u>(358,216)</u>	<u>180,450</u>	<u>3,639,082</u>	<u>6,307,298</u>

Noncash transactions:

Noncash capital and related financing activities included \$34,911 of donated equipment in the Medical Care Facility Fund.

FIDUCIARY FUNDS

FIDUCIARY FUNDS

Fiduciary funds account for assets held by the County in a trustee capacity. Disbursements from these funds are contingent upon the trust agreement or applicable legislative enactment for each particular fund. The Oakland County Fiduciary funds encompass three broad categories: Pension Trust, Expendable Trust, and Agency funds. Employee Pension Trust funds 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 Jail Inmate Commissary Fund is used to account for monies held by the County for inmates at the Sheriff's Department. Inmates may make commissary purchases, which are then deducted from their individual fund balance. Cost-related activities involving the commissary are handled by this fund.

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

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

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

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

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

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.

FIDUCIARY FUNDS

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

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

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

The C.E.T.A. Retirement Fund is used to account for assets held pending litigation regarding C.E.T.A. retirement. This fund was closed in 1993.

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF OAKLAND
Fiduciary Funds
Combining Balance Sheet
December 31, 1993

Assets	Pension Trust Funds		Expendable Trust Funds			
	Oakland County Employees' Retirement	Retirees' Health Care Trust	Delinquent Personal Tax Administration	Jail Inmate Commissary	Crime Prevention	Water and Sewer Trust
Cash and cash equivalents	\$ 78,127,936	2,039,810	4,143,902	245,622	3,585	5,506,716
Investments	326,416,484	39,300,625	-	-	-	-
Due from other governmental units	-	2,196	-	-	-	631,129
Accounts and interest receivable	8,511,050	480,229	81	-	-	4,181,771
Due from other funds	-	-	40,332	2,085	-	581,307
Inventories and supplies	-	-	-	27,911	-	55,060
Prepayments and other assets	<u>1,036</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 413,056,506</u>	<u>41,822,860</u>	<u>4,184,315</u>	<u>275,618</u>	<u>3,585</u>	<u>10,955,983</u>
Liabilities and Fund Balances						
Current liabilities:						
Vouchers payable	\$ 83	-	-	53,129	-	206,468
Due to other governmental units	-	-	-	-	-	1,232,126
Due to other funds	-	940,868	93,300	20,647	-	1,366,399
Other accrued liabilities	<u>323,788</u>	<u>2,404</u>	<u>750</u>	<u>3,171</u>	<u>-</u>	<u>1,163,630</u>
Total current liabilities	<u>323,871</u>	<u>943,272</u>	<u>94,050</u>	<u>76,947</u>	<u>-</u>	<u>3,968,623</u>
Other liabilities - deferred compensation	-	-	-	-	-	-
Total liabilities	<u>323,871</u>	<u>943,272</u>	<u>94,050</u>	<u>76,947</u>	<u>-</u>	<u>3,968,623</u>
Fund balances:						
Reserved:						
Annuity savings reserve	5,026,302	-	-	-	-	-
Pension accumulation reserve	261,209,615	-	-	-	-	-
Pension reserve	146,496,718	-	-	-	-	-
Actuarial funding requirements Programs	-	40,879,588	-	-	-	-
	<u>-</u>	<u>-</u>	<u>4,090,265</u>	<u>-</u>	<u>-</u>	<u>6,987,360</u>
Total reserved	<u>412,732,635</u>	<u>40,879,588</u>	<u>4,090,265</u>	<u>-</u>	<u>-</u>	<u>6,987,360</u>
Unreserved:						
Designated for programs	-	-	-	198,671	3,585	-
Total fund balances	<u>412,732,635</u>	<u>40,879,588</u>	<u>4,090,265</u>	<u>198,671</u>	<u>3,585</u>	<u>6,987,360</u>
Total liabilities and fund balances	<u>\$ 413,056,506</u>	<u>41,822,860</u>	<u>4,184,315</u>	<u>275,618</u>	<u>3,585</u>	<u>10,955,983</u>

Continued

COUNTY OF OAKLAND
 Fiduciary Funds
 Combining Balance Sheet, Continued
 December 31, 1993

Assets	Agency Funds							
	Act 40 Debt	Act 185 Debt	Restricted Funds	Special Trust	Public Library Trust	Register of Deeds Trust	District Court Trust	O.C.S.D. Seized Funds
Cash and cash equivalents	\$ 6,543	534,570	75,046	569,626	768,104	236,954	134,874	32,314
Investments	-	-	-	-	-	-	-	-
Due from other governmental units	-	-	-	-	-	-	-	-
Accounts and interest receivable	-	4,063	-	-	1,584	-	-	-
Due from other funds	-	-	-	-	7,724	-	-	-
Inventories and supplies	-	-	-	-	-	-	-	-
Prepayments and other assets	-	-	-	-	-	-	-	-
Total assets	\$ 6,543	538,633	75,046	569,626	777,412	236,954	134,874	32,314
Liabilities and Fund Balances								
Current liabilities:								
Vouchers payable	\$ -	51	2,382	-	-	-	-	1,499
Due to other governmental units	6,543	538,582	-	-	772,887	-	134,874	-
Due to other funds	-	-	74	-	4,525	-	-	-
Other accrued liabilities	-	-	72,590	569,626	-	236,954	-	30,815
Total current liabilities	6,543	538,633	75,046	569,626	777,412	236,954	134,874	32,314
Other liabilities - deferred compensation	-	-	-	-	-	-	-	-
Total liabilities	6,543	538,633	75,046	569,626	777,412	236,954	134,874	32,314
Fund balances:								
Reserved:								
Annuity savings reserve	-	-	-	-	-	-	-	-
Pension accumulation reserve	-	-	-	-	-	-	-	-
Pension reserve	-	-	-	-	-	-	-	-
Actuarial funding requirements	-	-	-	-	-	-	-	-
Programs	-	-	-	-	-	-	-	-
Total reserved	-	-	-	-	-	-	-	-
Unreserved:								
Designated for programs	-	-	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-	-	-
Total liabilities and fund balances	\$ 6,543	538,633	75,046	569,626	777,412	236,954	134,874	32,314

COUNTY OF OAKLAND
Fiduciary Funds
Combining Balance Sheet, Continued
December 31, 1993

<u>Assets</u>	<u>Agency Funds</u>						
	<u>Prosecutor Citizens Reward</u>	<u>Prosecutor Forfeiture Evidence</u>	<u>C.E.T.A. Retirement</u>	<u>County Deferred Compensation Plan</u>	<u>Probate Court Trust</u>	<u>Child Support Account</u>	<u>Escheats Trust</u>
Cash and cash equivalents	\$ 5,436	1,898,030	-	22,972	5,988	1,443,211	93,844
Investments	-	-	-	50,822,652	-	-	-
Due from other governmental units	-	-	-	-	-	-	-
Accounts and interest receivable	-	-	-	1,057,212	-	-	-
Due from other funds	-	-	-	-	-	-	-
Inventories and supplies	-	-	-	-	-	-	-
Prepayments and other assets	-	-	-	-	-	-	-
Total assets	<u>\$ 5,436</u>	<u>1,898,030</u>	<u>=</u>	<u>51,902,836</u>	<u>5,988</u>	<u>1,443,211</u>	<u>93,844</u>
<u>Liabilities and Fund Balances</u>							
Current liabilities:							
Vouchers payable	\$ -	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-	93,844
Due to other funds	-	-	-	-	-	-	-
Other accrued liabilities	<u>5,436</u>	<u>1,898,030</u>	<u>=</u>	<u>496,996</u>	<u>5,988</u>	<u>1,443,211</u>	<u>-</u>
Total current liabilities	<u>5,436</u>	<u>1,898,030</u>	<u>=</u>	<u>496,996</u>	<u>5,988</u>	<u>1,443,211</u>	<u>93,844</u>
Other liabilities - deferred compensation	-	-	-	<u>51,405,840</u>	-	-	-
Total liabilities	<u>5,436</u>	<u>1,898,030</u>	<u>=</u>	<u>51,902,836</u>	<u>5,988</u>	<u>1,443,211</u>	<u>93,844</u>
Fund balances:							
Reserved:							
Annuity savings reserve	-	-	-	-	-	-	-
Pension accumulation reserve	-	-	-	-	-	-	-
Pension reserve	-	-	-	-	-	-	-
Actuarial funding requirements Programs	-	-	-	-	-	-	-
Total reserved	<u>-</u>	<u>-</u>	<u>=</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unreserved:							
Designated for programs	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>=</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 5,436</u>	<u>1,898,030</u>	<u>=</u>	<u>51,902,836</u>	<u>5,988</u>	<u>1,443,211</u>	<u>93,844</u>

Continued

COUNTY OF OAKLAND
Fiduciary Funds
Combining Balance Sheet, Continued
December 31, 1993

Assets	Agency Funds							Total
	Inheritance Tax-State Share	Undistributed Taxes	Children's Village Investment	Circuit Court Trust	Litigation Child Care	Contractor's Retainage	Legatee Trust	
Cash and cash equivalents	\$ -	25,202,010	3,785	9,953,965	23,856	1,925,035	151,476	133,155,210
Investments	-	-	-	-	-	-	-	416,539,761
Due from other governmental units	-	-	-	-	-	-	-	633,325
Accounts and interest receivable	-	-	-	-	-	-	-	14,235,990
Due from other funds	-	272,909	-	-	-	-	-	904,357
Inventories and supplies	-	-	-	-	-	-	-	82,971
Prepayments and other assets	=	-	-	-	-	-	-	1,036
Total assets	\$ -	<u>25,474,919</u>	<u>3,785</u>	<u>9,953,965</u>	<u>23,856</u>	<u>1,925,035</u>	<u>151,476</u>	<u>565,552,650</u>
Liabilities and Fund Balances								
Current liabilities:								
Vouchers payable	\$ -	9,932	-	14,425	-	-	-	287,969
Due to other governmental units	-	1,954,797	-	-	-	-	-	4,733,653
Due to other funds	-	22,921,689	-	-	-	-	-	25,347,502
Other accrued liabilities	=	<u>588,501</u>	<u>3,785</u>	<u>9,939,540</u>	<u>23,856</u>	<u>1,925,035</u>	<u>151,476</u>	<u>18,885,582</u>
Total current liabilities	=	<u>25,474,919</u>	<u>3,785</u>	<u>9,953,965</u>	<u>23,856</u>	<u>1,925,035</u>	<u>151,476</u>	<u>49,254,706</u>
Other liabilities - deferred compensation	=	-	-	-	-	-	-	51,405,840
Total liabilities	=	<u>25,474,919</u>	<u>3,785</u>	<u>9,953,965</u>	<u>23,856</u>	<u>1,925,035</u>	<u>151,476</u>	<u>100,660,546</u>
Fund balances:								
Reserved:								
Annuity savings reserve	-	-	-	-	-	-	-	5,026,302
Pension accumulation reserve	-	-	-	-	-	-	-	261,209,615
Pension reserve	-	-	-	-	-	-	-	146,496,718
Actuarial funding requirements	-	-	-	-	-	-	-	40,879,588
Programs	=	-	-	-	-	-	-	<u>11,077,625</u>
Total reserved	=	-	-	-	-	-	-	464,689,848
Unreserved:								
Designated for programs	=	-	-	-	-	-	-	202,256
Total fund balances	=	-	-	-	-	-	-	464,892,104
Total liabilities and fund balances	\$ -	<u>25,474,919</u>	<u>3,785</u>	<u>9,953,965</u>	<u>23,856</u>	<u>1,925,035</u>	<u>151,476</u>	<u>565,552,650</u>

COUNTY OF OAKLAND
 Fiduciary Funds
 Component Unit--Combining Balance Sheet
 December 31, 1993

	Component Unit		
<u>Assets</u>	Pension Trust Fund - Road Commission <u>Retirement</u>	Agency Fund - Road Commission Deferred Compensation <u>Plan</u>	<u>Total</u>
Cash and cash equivalents	\$ 6,298,693	-	6,298,693
Investments	55,424,471	9,803,577	65,228,048
Accounts and interest receivable	<u>858,631</u>	<u>-</u>	<u>858,631</u>
Total assets	\$ <u>62,581,795</u>	<u>9,803,577</u>	<u>72,385,372</u>
<u>Liabilities and Fund Balances</u>			
Other accrued liabilities	\$ 88,781	-	88,781
Deferred compensation	<u>-</u>	<u>9,803,577</u>	<u>9,803,577</u>
Total liabilities	<u>88,781</u>	<u>9,803,577</u>	<u>9,892,358</u>
Fund balance:			
Reserved - pension accumulation reserve	<u>62,493,014</u>	<u>-</u>	<u>62,493,014</u>
Total liabilities and fund balance	\$ <u>62,581,795</u>	<u>9,803,577</u>	<u>72,385,372</u>

COUNTY OF OAKLAND
Expendable Trust Funds
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
For the year ended December 31, 1993

	Delinquent Personal Tax Administration	Jail Inmate Commissary	Crime Prevention	Water and Sewer Trust	Total
Revenues:					
Other intergovernmental revenue	\$ 943,648	-	-	19,375,335	20,318,983
Use of money	-	3,926	-	171,056	174,982
Other	<u>-</u>	<u>896,661</u>	<u>-</u>	<u>-</u>	<u>896,661</u>
Total revenues	<u>943,648</u>	<u>900,587</u>	<u>-</u>	<u>19,546,391</u>	<u>21,390,626</u>
Expenditures:					
Salaries	-	156,488	-	-	156,488
Fringe benefits	-	74,283	-	-	74,283
Public works	-	-	-	17,155,741	17,155,741
Contractual services	463,112	7,285	-	-	470,397
Commodities	2,906	612,072	-	-	614,978
Internal services	1,237	21,514	-	-	22,751
Capital outlay	317	4,785	-	-	5,102
Distribution to municipalities	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,965,992</u>	<u>1,965,992</u>
Total expenditures	<u>467,572</u>	<u>876,427</u>	<u>-</u>	<u>19,121,733</u>	<u>20,465,732</u>
Excess of revenues over expenditures	476,076	24,160	-	424,658	924,894
Other financing sources (uses):					
Operating transfers in	-	27,000	-	-	27,000
Operating transfers out	<u>-</u>	<u>(29,028)</u>	<u>-</u>	<u>-</u>	<u>(29,028)</u>
Excess of revenues and other financing sources over expenditures and financing uses	476,076	22,132	-	424,658	922,866
Fund balances at beginning of year	3,614,189	176,539	3,585	7,162,702	10,957,015
Residual equity transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(600,000)</u>	<u>(600,000)</u>
Fund balances at end of year	<u>\$ 4,090,265</u>	<u>198,671</u>	<u>3,585</u>	<u>6,987,360</u>	<u>11,279,881</u>

COUNTY OF OAKLAND
 Pension Trust Funds
 Combining Statement of Revenues, Expenses, and Changes
 in Fund Balances
 For the year ended December 31, 1993

	Oakland County Employees' <u>Retirement</u>	Retirees' Health Care <u>Trust</u>	<u>Total</u>
Operating revenues:			
Contributions	\$ 13,612,582	10,074,606	23,687,188
Interest revenue	<u>19,624,980</u>	<u>1,775,875</u>	<u>21,400,855</u>
Total operating revenues	<u>33,237,562</u>	<u>11,850,481</u>	<u>45,088,043</u>
Operating expenses:			
Benefit payments	9,987,364	4,025,121	14,012,485
Other	<u>1,840</u>	<u>-</u>	<u>1,840</u>
Total operating expenses	<u>9,989,204</u>	<u>4,025,121</u>	<u>14,014,325</u>
Net operating income	<u>23,248,358</u>	<u>7,825,360</u>	<u>31,073,718</u>
Nonoperating revenues - net gain on sale of investments	<u>20,405,597</u>	<u>1,516,802</u>	<u>21,922,399</u>
Net income	43,653,955	9,342,162	52,996,117
Fund balances at beginning of year	<u>369,078,680</u>	<u>31,537,426</u>	<u>400,616,106</u>
Fund balances at end of year	\$ <u><u>412,732,635</u></u>	<u><u>40,879,588</u></u>	<u><u>453,612,223</u></u>

COUNTY OF OAKLAND
Pension Trust Funds
Combining Statement of Cash Flows
For the year ended December 31, 1993

	<u>Oakland County Employees' Retirement</u>	<u>Retirees' Health Care Trust</u>	<u>Total</u>
Cash flows from operating activities:			
Cash received from users	\$ 13,612,582	10,074,318	23,686,900
Cash paid to suppliers	810,887	(3,550,591)	(2,739,704)
Cash paid to employees	<u>(9,987,364)</u>	<u>-</u>	<u>(9,987,364)</u>
Net cash provided by operating activities	<u>4,436,105</u>	<u>6,523,727</u>	<u>10,959,832</u>
Cash flows from investing activities:			
Purchase of investments	(394,658,403)	(29,504,179)	(424,162,582)
Interest on investments	17,815,176	1,780,383	19,595,559
Proceeds from the sale of investments	<u>386,860,087</u>	<u>19,479,191</u>	<u>406,339,278</u>
Net cash provided by (used in) investing activities	<u>10,016,860</u>	<u>(8,244,605)</u>	<u>1,772,255</u>
Net increase (decrease) in cash and cash equivalents	14,452,965	(1,720,878)	12,732,087
Cash and cash equivalents at January 1, 1993	<u>63,674,971</u>	<u>3,760,688</u>	<u>67,435,659</u>
Cash and cash equivalents at December 31, 1993	\$ <u>78,127,936</u>	<u>2,039,810</u>	<u>80,167,746</u>
Operating income	\$ 23,248,358	7,825,360	31,073,718
Adjustments to reconcile operating income to net cash provided by operating activities:			
Interest revenue	(19,624,980)	(1,775,875)	(21,400,855)
Increase in due from governmental units	-	(288)	(288)
Decrease in accounts and interest receivable	783,821	-	783,821
Decrease in due from other funds	28,906	-	28,906
Increase in due to other funds	<u>-</u>	<u>474,530</u>	<u>474,530</u>
Net cash provided by operating activities	\$ <u>4,436,105</u>	<u>6,523,727</u>	<u>10,959,832</u>

COUNTY OF OAKLAND
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the year ended December 31, 1993

	<u>Balance</u> <u>January 1, 1993</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1993</u>
<u>Act 40 Debt</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>6,543</u>	<u>-</u>	<u>-</u>	<u>6,543</u>
<u>Liabilities</u>				
Due to other governmental units	\$ <u>6,543</u>	<u>-</u>	<u>-</u>	<u>6,543</u>
<u>Act 185 Debt</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 544,137	499,033	508,600	534,570
Accounts and interest receivable	<u>4,733</u>	<u>4,063</u>	<u>4,733</u>	<u>4,063</u>
Total	\$ <u>548,870</u>	<u>503,096</u>	<u>513,333</u>	<u>538,633</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	508,651	508,600	51
Due to other governmental units	<u>548,870</u>	<u>-</u>	<u>10,288</u>	<u>538,582</u>
Total	\$ <u>548,870</u>	<u>508,651</u>	<u>518,888</u>	<u>538,633</u>
<u>Restricted Funds</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 45,343	78,233	48,530	75,046
Accounts and interest receivable	<u>200</u>	<u>200</u>	<u>400</u>	<u>-</u>
Total	\$ <u>45,543</u>	<u>78,433</u>	<u>48,930</u>	<u>75,046</u>
<u>Liabilities</u>				
Vouchers payable	\$ 4,247	47,759	49,624	2,382
Due to other funds	42	464	432	74
Other accrued liabilities	<u>41,254</u>	<u>72,290</u>	<u>40,954</u>	<u>72,590</u>
Total	\$ <u>45,543</u>	<u>120,513</u>	<u>91,010</u>	<u>75,046</u>

COUNTY OF OAKLAND
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the year ended December 31, 1993

	<u>Balance</u> <u>January 1, 1993</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1993</u>
<u>Special Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>584,052</u>	<u>13,396,139</u>	<u>13,410,565</u>	<u>569,626</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	1,119,845	1,119,845	-
Other accrued liabilities	<u>584,052</u>	<u>12,402,662</u>	<u>12,417,088</u>	<u>569,626</u>
Total	\$ <u>584,052</u>	<u>13,522,507</u>	<u>13,536,933</u>	<u>569,626</u>
<u>Public Library Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 755,675	22,061,022	22,048,593	768,104
Accounts and interest receivable	1,539	1,584	1,539	1,584
Due from other funds	<u>11,429</u>	<u>137,737</u>	<u>141,442</u>	<u>7,724</u>
Total	\$ <u>768,643</u>	<u>22,200,343</u>	<u>22,191,574</u>	<u>777,412</u>
<u>Liabilities</u>				
Due to other governmental units	\$ 767,104	3,551,376	3,545,593	772,887
Due to other funds	<u>1,539</u>	<u>7,025</u>	<u>4,039</u>	<u>4,525</u>
Total	\$ <u>768,643</u>	<u>3,558,401</u>	<u>3,549,632</u>	<u>777,412</u>
<u>Register of Deeds Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>460,523</u>	<u>31,873,384</u>	<u>32,096,953</u>	<u>236,954</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	32,544,891	32,544,891	-
Other accrued liabilities	<u>460,523</u>	<u>35,111,984</u>	<u>35,335,553</u>	<u>236,954</u>
Total	\$ <u>460,523</u>	<u>67,656,875</u>	<u>67,880,444</u>	<u>236,954</u>

COUNTY OF OAKLAND
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities, Continued
 For the year ended December 31, 1993

	<u>Balance</u> <u>January 1, 1993</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1993</u>
<u>District Court Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>168,017</u>	<u>3,652,273</u>	<u>3,685,416</u>	<u>134,874</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	101,994	101,994	-
Due to other governmental units	<u>168,017</u>	<u>984</u>	<u>34,127</u>	<u>134,874</u>
Total	\$ <u>168,017</u>	<u>102,978</u>	<u>136,121</u>	<u>134,874</u>
<u>O.C.S.D. Seized Funds</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>33,818</u>	<u>795,816</u>	<u>797,320</u>	<u>32,314</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	3,324	1,825	1,499
Other accrued liabilities	<u>33,818</u>	<u>5,410</u>	<u>8,413</u>	<u>30,815</u>
Total	\$ <u>33,818</u>	<u>8,734</u>	<u>10,238</u>	<u>32,314</u>
<u>Prosecutor Citizens Reward</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>5,288</u>	<u>21,601</u>	<u>21,453</u>	<u>5,436</u>
<u>Liabilities</u>				
Other accrued liabilities	\$ <u>5,288</u>	<u>148</u>	<u>-</u>	<u>5,436</u>
<u>Prosecutor Forfeiture Evidence</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>2,191,155</u>	<u>50,780,905</u>	<u>51,074,030</u>	<u>1,898,030</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	1,665,375	1,665,375	-
Other accrued liabilities	<u>2,191,155</u>	<u>2,910,479</u>	<u>3,203,604</u>	<u>1,898,030</u>
Total	\$ <u>2,191,155</u>	<u>4,575,854</u>	<u>4,868,979</u>	<u>1,898,030</u>

COUNTY OF OAKLAND
 Agency Funds
 Combining Statement of Changes in Assets and Liabilities, Continued
 For the year ended December 31, 1993

	<u>Balance</u> <u>January 1, 1993</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1993</u>
<u>C.E.T.A. Retirement</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>127,590</u>	<u>-</u>	<u>127,590</u>	<u>-</u>
<u>Liabilities</u>				
Due to other governmental units	\$ <u>127,590</u>	<u>-</u>	<u>127,590</u>	<u>-</u>
<u>County Deferred Compensation Plan</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 22,313	6,173,093	6,172,434	22,972
Investments	42,806,883	11,476,222	3,460,453	50,822,652
Accounts and interest receivable	<u>629,619</u>	<u>1,057,212</u>	<u>629,619</u>	<u>1,057,212</u>
Total	\$ <u>43,458,815</u>	<u>18,706,527</u>	<u>10,262,506</u>	<u>51,902,836</u>
<u>Liabilities</u>				
Other accrued liabilities	\$ 397,238	474,573	374,815	496,996
Deferred compensation	<u>43,061,577</u>	<u>11,903,813</u>	<u>3,559,550</u>	<u>51,405,840</u>
Total	\$ <u>43,458,815</u>	<u>12,378,386</u>	<u>3,934,365</u>	<u>51,902,836</u>
<u>Probate Court Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>8,093</u>	<u>1,000</u>	<u>3,105</u>	<u>5,988</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	3,105	3,105	-
Other accrued liabilities	<u>8,093</u>	<u>1,000</u>	<u>3,105</u>	<u>5,988</u>
Total	\$ <u>8,093</u>	<u>4,105</u>	<u>6,210</u>	<u>5,988</u>
<u>Child Support Account</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>1,055,389</u>	<u>112,528,796</u>	<u>112,140,974</u>	<u>1,443,211</u>
<u>Liabilities</u>				
Other accrued liabilities	\$ <u>1,055,389</u>	<u>112,528,796</u>	<u>112,140,974</u>	<u>1,443,211</u>

COUNTY OF OAKLAND
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the year ended December 31, 1993

	<u>Balance</u> <u>January 1, 1993</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1993</u>
<u>Escheats Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>96,429</u>	<u>2,461,516</u>	<u>2,464,101</u>	<u>93,844</u>
<u>Liabilities</u>				
Accounts payable	\$ -	19,960	19,960	-
Due to other governmental units	<u>96,429</u>	<u>47,257</u>	<u>49,842</u>	<u>93,844</u>
Total	\$ <u>96,429</u>	<u>67,217</u>	<u>69,802</u>	<u>93,844</u>
<u>Inheritance Tax-State Share</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>375,115</u>	<u>22,404,733</u>	<u>22,779,848</u>	<u>-</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	22,772,513	22,772,513	-
Due to other governmental units	<u>375,115</u>	<u>22,404,764</u>	<u>22,779,879</u>	<u>-</u>
Total	\$ <u>375,115</u>	<u>45,177,277</u>	<u>45,552,392</u>	<u>-</u>
<u>Undistributed Taxes</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 26,830,603	384,474,826	386,103,419	25,202,010
Due from other governmental units	-	325,865,117	325,865,117	-
Accounts and interest receivable	731,992	7,952,677	8,684,669	-
Due from other funds	<u>377,214</u>	<u>7,806,627</u>	<u>7,910,932</u>	<u>272,909</u>
Total	\$ <u>27,939,809</u>	<u>726,099,247</u>	<u>728,564,137</u>	<u>25,474,919</u>
<u>Liabilities</u>				
Vouchers payable	\$ 33,704	114,706,532	114,730,304	9,932
Due to other governmental units	2,062,702	218,002,277	218,110,182	1,954,797
Due to other funds	25,363,918	276,771,915	279,214,144	22,921,689
Other accrued liabilities	<u>479,485</u>	<u>25,472,111</u>	<u>25,363,095</u>	<u>588,501</u>
Total	\$ <u>27,939,809</u>	<u>634,952,835</u>	<u>637,417,725</u>	<u>25,474,919</u>

COUNTY OF OAKLAND
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the year ended December 31, 1993

	<u>Balance</u> <u>January 1, 1993</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1993</u>
<u>Children's Village Investment</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>3,680</u>	<u>7,570</u>	<u>7,465</u>	<u>3,785</u>
<u>Liabilities</u>				
Other accrued liabilities	\$ <u>3,680</u>	<u>105</u>	<u>-</u>	<u>3,785</u>
<u>Circuit Court Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>9,506,324</u>	<u>130,542,662</u>	<u>130,095,021</u>	<u>9,953,965</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	7,717,356	7,702,931	14,425
Other accrued liabilities	<u>9,506,324</u>	<u>8,692,230</u>	<u>8,259,014</u>	<u>9,939,540</u>
Total	\$ <u>9,506,324</u>	<u>16,409,586</u>	<u>15,961,945</u>	<u>9,953,965</u>
<u>Litigation Child Care</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>28,324</u>	<u>627,088</u>	<u>631,556</u>	<u>23,856</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	5,192	5,192	-
Other accrued liabilities	<u>28,324</u>	<u>723</u>	<u>5,191</u>	<u>23,856</u>
Total	\$ <u>28,324</u>	<u>5,915</u>	<u>10,383</u>	<u>23,856</u>
<u>Contractor's Retainage</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>1,830,512</u>	<u>42,163,706</u>	<u>42,069,183</u>	<u>1,925,035</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	1,147,025	1,147,025	-
Due to other funds	120	128	248	-
Other accrued liabilities	<u>1,830,392</u>	<u>1,269,038</u>	<u>1,174,395</u>	<u>1,925,035</u>
Total	\$ <u>1,830,512</u>	<u>2,416,191</u>	<u>2,321,668</u>	<u>1,925,035</u>

COUNTY OF OAKLAND
Agency Funds
Combining Statement of Changes in Assets and Liabilities, Continued
For the year ended December 31, 1993

	<u>Balance</u> <u>January 1, 1993</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1993</u>
<u>Legatee Trust</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ <u>172,381</u>	<u>933,527</u>	<u>954,432</u>	<u>151,476</u>
<u>Liabilities</u>				
Vouchers payable	\$ -	37,848	37,848	-
Other accrued liabilities	<u>172,381</u>	<u>16,943</u>	<u>37,848</u>	<u>151,476</u>
Total	\$ <u>172,381</u>	<u>54,791</u>	<u>75,696</u>	<u>151,476</u>
<u>Total All Agency Funds</u>				
<u>Assets</u>				
Cash and cash equivalents	\$ 44,851,304	825,476,923	827,240,588	43,087,639
Investments	42,806,883	11,476,222	3,460,453	50,822,652
Due from other governmental units	-	325,865,117	325,865,117	-
Accounts and interest receivable	1,368,083	9,015,736	9,320,960	1,062,859
Due from other funds	<u>388,643</u>	<u>7,944,364</u>	<u>8,052,374</u>	<u>280,633</u>
Total	\$ <u>89,414,913</u>	<u>1,179,778,362</u>	<u>1,173,939,492</u>	<u>95,253,783</u>
<u>Liabilities</u>				
Vouchers payable	\$ 37,951	182,401,370	182,411,032	28,289
Due to other governmental units	4,152,370	244,006,658	244,657,501	3,501,527
Due to other funds	25,365,619	276,779,532	279,218,863	22,926,288
Other accrued liabilities	16,797,396	198,958,492	198,364,049	17,391,839
Deferred compensation	<u>43,061,577</u>	<u>11,903,813</u>	<u>3,559,550</u>	<u>51,405,840</u>
Total	\$ <u>89,414,913</u>	<u>914,049,865</u>	<u>908,210,995</u>	<u>95,253,783</u>

COUNTY OF OAKLAND
 Agency Fund
 Component Unit--Statement of Changes in Assets and Liabilities
 For the year ended December 31, 1993

	<u>Balance</u> <u>October 1, 1992</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>September 30, 1993</u>
<u>Road Commission Deferred Compensation</u>				
<u>Assets</u>				
Investments	\$ <u>8,853,163</u>	<u>1,647,439</u>	<u>697,025</u>	<u>9,803,577</u>
<u>Liabilities</u>				
Deferred compensation	\$ <u>8,853,163</u>	<u>1,647,439</u>	<u>697,025</u>	<u>9,803,577</u>

**GENERAL FIXED ASSETS
ACCOUNT GROUP**

COUNTY OF OAKLAND
Schedule of General Fixed Assets by Source
December 31, 1993

General fixed assets by source include assets of the Primary Government as of December 31, 1993, and for the Component Unit as of September 30, 1993, net of accumulated depreciation as follows:

Primary Government:

General fixed assets:	
Land and land improvements	\$ 18,132,380
Buildings and improvements	105,562,437
Furniture and equipment	16,294,956
Construction in progress	<u>8,281,923</u>
Total general fixed assets	<u>\$ 148,271,696</u>

Investment in general fixed assets by source:

General	\$ 63,445,677
Special Revenue fund	48,196,677
Federal grants	354,262
State grants	176,326
Gifts	2,509
Local government:	
Contribution	304,015
Bonds	<u>35,792,230</u>
Total investment in general fixed assets	<u>\$ 148,271,696</u>

Component Unit - Road Commission:

General fixed assets:	
Land and land improvements	\$ 1,603,372
Buildings and improvements	3,674,797
Furniture and equipment	<u>5,736,907</u>
Total general fixed assets	<u>\$ 11,015,076</u>

Investment in general fixed assets by source:

Special Revenue fund	<u>\$ 11,015,076</u>
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COUNTY OF OAKLAND
Schedule of General Fixed Assets--By Function and Activity
December 31, 1993

General fixed assets by function and activity include assets of the Primary Government as of December 31, 1993, and for the Component Unit (net of accumulated depreciation) as of September 30, 1993, as follows:

Function and Activity	Land and Land Improvements	Buildings and Improvements	Furniture and Equipment	Construction in Progress	Total
Primary Government:					
County executive:					
Solid waste Administration Management and budget	\$ -	-	3,157	-	3,157
Central services	5,048,590	-	237,904	-	5,286,494
Public works	-	-	412,173	-	412,173
Personnel	-	78,775,157	346,030	-	346,030
Institutional and human services	-	-	119,163	-	78,894,320
Public services	-	-	135,921	-	135,921
Community and economic development	-	-	3,423,520	-	3,423,520
	-	-	1,415,053	-	1,415,053
	<u>-</u>	<u>-</u>	<u>200,215</u>	<u>-</u>	<u>200,215</u>
Total county executive	<u>5,048,590</u>	<u>78,775,157</u>	<u>6,293,136</u>	<u>-</u>	<u>90,116,883</u>
Clerk/Register of Deeds	<u>-</u>	<u>-</u>	<u>266,400</u>	<u>-</u>	<u>266,400</u>
Treasurer	<u>-</u>	<u>-</u>	<u>83,241</u>	<u>-</u>	<u>83,241</u>
Justice administration:					
Circuit Court	-	-	870,804	-	870,804
District Court	-	-	423,767	-	423,767
Probate Court	<u>-</u>	<u>-</u>	<u>341,126</u>	<u>-</u>	<u>341,126</u>
Total justice administration	<u>-</u>	<u>-</u>	<u>1,635,697</u>	<u>-</u>	<u>1,635,697</u>
Law enforcement:					
Prosecuting attorney	-	-	392,635	-	392,635
Sheriff	<u>-</u>	<u>-</u>	<u>2,633,940</u>	<u>-</u>	<u>2,633,940</u>
Total law enforcement	<u>-</u>	<u>-</u>	<u>3,026,575</u>	<u>-</u>	<u>3,026,575</u>
Legislative - Board of Commissioners	<u>-</u>	<u>-</u>	<u>270,660</u>	<u>-</u>	<u>270,660</u>
Drain Commissioner	<u>-</u>	<u>-</u>	<u>113,758</u>	<u>-</u>	<u>113,758</u>
Parks and recreation	<u>13,083,790</u>	<u>26,787,280</u>	<u>4,602,295</u>	<u>2,545,930</u>	<u>47,019,295</u>

COUNTY OF OAKLAND
 Schedule of General Fixed Assets--By Function and Activity, Continued
 December 31, 1993

Function and Activity	<u>Land and Land Improvements</u>	<u>Buildings and Improvements</u>	<u>Furniture and Equipment</u>	<u>Construction in Progress</u>	<u>Total</u>
Primary Government, continued:					
Non-departmental:					
Other	\$ -	-	3,194	-	3,194
Construction in progress	-	-	-	<u>5,735,993</u>	<u>5,735,993</u>
Total non-departmental	-	-	<u>3,194</u>	<u>5,735,993</u>	<u>5,739,187</u>
Total general fixed assets	<u>\$ 18,132,380</u>	<u>105,562,437</u>	<u>16,294,956</u>	<u>8,281,923</u>	<u>148,271,696</u>
Component Unit - Road Commission	<u>\$ 1,603,372</u>	<u>3,674,797</u>	<u>5,736,907</u>	<u>-</u>	<u>11,015,076</u>

COUNTY OF OAKLAND
Schedule of Changes in General Fixed Assets--By Function and Activity
For the year ended December 31, 1993

Function and Activity	General Fixed Assets Jan. 1, 1993	Additions	Disposals	Transfers - Intrafund, Net	General Fixed Assets Dec. 31, 1993
Primary Government:					
County executive:					
Solid waste	\$ 3,157	-	-	-	3,157
Administration	1,755,899	3,532,152	373	(1,184)	5,286,494
Management and budget	419,704	9,668	1,705	(15,494)	412,173
Central services	223,503	125,212	2,867	182	346,030
Public works	78,885,614	1,767	1,515	8,454	78,894,320
Personnel	135,401	827	248	(59)	135,921
Institutional and human services	3,269,326	185,253	59,466	28,407	3,423,520
Public services	1,489,482	84,400	145,474	(13,355)	1,415,053
Community and economic development	<u>194,927</u>	<u>7,309</u>	<u>643</u>	<u>(1,378)</u>	<u>200,215</u>
Total county executive	<u>86,377,013</u>	<u>3,946,588</u>	<u>212,291</u>	<u>5,573</u>	<u>90,116,883</u>
Clerk/Register of Deeds	<u>247,318</u>	<u>15,473</u>	<u>1,551</u>	<u>5,160</u>	<u>266,400</u>
Treasurer	<u>85,612</u>	<u>793</u>	<u>-</u>	<u>(3,164)</u>	<u>83,241</u>
Justice administration:					
Circuit Court	691,176	200,508	12,243	(8,637)	870,804
District Court	403,078	26,402	225	(5,488)	423,767
Probate Court	<u>342,726</u>	<u>3,538</u>	<u>5,471</u>	<u>333</u>	<u>341,126</u>
Total justice administration	<u>1,436,980</u>	<u>230,448</u>	<u>17,939</u>	<u>(13,792)</u>	<u>1,635,697</u>
Law enforcement:					
Prosecuting attorney	357,920	36,920	1,399	(806)	392,635
Sheriff	<u>2,498,788</u>	<u>320,450</u>	<u>190,117</u>	<u>4,819</u>	<u>2,633,940</u>
Total law enforcement	<u>2,856,708</u>	<u>357,370</u>	<u>191,516</u>	<u>4,013</u>	<u>3,026,575</u>
Legislative - Board of Commissioners	<u>256,420</u>	<u>15,292</u>	<u>1,150</u>	<u>98</u>	<u>270,660</u>
Drain Commissioner	<u>115,389</u>	<u>922</u>	<u>1,931</u>	<u>(622)</u>	<u>113,758</u>
Parks and recreation	<u>44,010,437</u>	<u>4,984,267</u>	<u>1,975,409</u>	<u>-</u>	<u>47,019,295</u>

COUNTY OF OAKLAND
 Schedule of Changes in General Fixed Assets--By Function and Activity, Continued
 For the year ended December 31, 1993

Function and Activity	General Fixed Assets Jan. 1, 1993	Additions	Disposals	Transfers - Intrafund, Net	General Fixed Assets Dec. 31, 1993
Non-departmental:					
Other	\$ 460	-	-	2,734	3,194
Construction in progress	<u>907,334</u>	<u>4,828,659</u>	<u>-</u>	<u>-</u>	<u>5,735,993</u>
Total non- departmental	<u>907,794</u>	<u>4,828,659</u>	<u>-</u>	<u>2,734</u>	<u>5,739,187</u>
Total	\$ <u>136,293,671</u>	<u>14,379,812</u>	<u>2,401,787</u>	<u>-</u>	<u>148,271,696</u>
Function and Activity	General Fixed Assets Oct. 1, 1992	Additions	Disposals	Transfers - Intrafund, Net	General Fixed Assets Sept. 30, 1993
Component Unit - Road Commission	\$ <u>9,130,592</u>	<u>3,785,337</u>	<u>1,900,853</u>	<u>=</u>	<u>11,015,076</u>

III. STATISTICAL SECTION

COUNTY OF OAKLAND
General Governmental Expenditures by Function--Unaudited (1)
Last Ten Fiscal Years

	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984
County executive	\$ 170,282,683	105,559,138	106,471,283	101,259,689	99,519,231	90,970,908	80,421,822	74,294,815	69,017,667	62,584,738
Clerk/Register of Deeds	6,317,667	6,789,013	5,683,388	5,450,102	4,795,897	5,311,619	4,392,056	4,526,732	3,495,399	3,897,325
Treasurer	2,771,787	2,651,981	2,367,989	2,333,636	2,235,687	2,104,668	1,954,717	1,887,058	1,760,555	1,757,100
Justice administration	45,539,848	42,977,359	38,876,949	35,831,553	33,429,409	30,387,480	27,921,440	27,269,587	25,599,510	24,096,392
Law enforcement	66,495,510	62,830,739	57,979,424	53,463,725	48,516,778	42,187,933	36,466,240	31,983,316	29,058,450	29,559,217
Legislative	3,181,571	3,180,730	3,111,629	2,885,067	2,744,176	2,590,057	2,397,403	2,106,127	1,222,877	1,085,787
Drain Commissioner	6,427,397	6,631,116	5,463,931	4,963,893	4,876,675	3,984,224	3,291,692	2,167,659	2,105,768	1,981,316
Parks and recreation	10,808,857	11,160,184	10,674,751	9,614,208	9,308,939	9,374,952	8,307,823	9,519,205	7,231,016	5,783,884
Road Commission (2)	69,412,289	62,455,840	64,116,963	63,141,930	58,876,867	61,746,979	62,013,538	54,847,346	41,324,839	30,593,328
Non-departmental	20,947,139	21,848,474	17,303,059	14,883,567	15,125,653	11,740,423	14,952,289	15,972,008	22,187,792	14,906,061
Principal payments	28,982,900	21,520,000	22,245,000	20,935,000	20,391,000	19,740,000	18,060,000	605,000	600,000	570,000
Interest and fiscal charges	<u>20,264,763</u>	<u>19,448,094</u>	<u>20,075,697</u>	<u>18,864,940</u>	<u>18,598,210</u>	<u>18,565,026</u>	<u>18,728,081</u>	<u>549,540</u>	<u>584,759</u>	<u>618,993</u>
Memo total	\$ <u>451,432,411</u>	<u>367,052,668</u>	<u>354,370,063</u>	<u>333,627,310</u>	<u>318,418,522</u>	<u>298,704,269</u>	<u>278,907,101</u>	<u>225,728,393</u>	<u>204,188,632</u>	<u>177,434,141</u>

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

(2) For historical purposes, the Road Commission (a component unit) expenditures are reported combined with 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.

COUNTY OF OAKLAND
General Governmental Revenue by Function--Unaudited (1)
Last Ten Fiscal Years

	1993 (3)	1992	1991	1990	1989	1988	1987	1986	1985	1984
Taxes	\$ 133,216,478	130,035,086	121,696,339	112,219,546	100,411,749	89,082,183	80,030,554	74,652,999	73,831,996	68,415,728
Special assessments (2)	46,152,764	43,079,151	43,358,180	41,135,730	40,818,075	40,508,195	41,922,983	-	-	-
Federal grants	23,515,832	20,149,713	18,814,156	15,224,448	13,576,982	16,208,844	12,225,743	14,541,600	16,436,764	15,053,013
State grants	142,260,917	76,358,195	78,179,059	74,077,495	71,619,304	71,072,473	62,630,909	58,805,949	50,579,096	39,706,964
Other intergovernmental	27,202,342	28,087,323	27,445,821	25,184,146	29,772,995	26,762,357	25,750,657	27,667,584	24,801,062	25,136,673
Charges for services	59,244,008	55,095,198	50,210,324	46,878,585	37,890,656	35,285,707	34,004,742	27,989,474	22,177,643	20,413,938
Use of money	6,281,840	9,685,742	12,696,165	16,685,618	17,359,442	13,674,341	11,823,815	9,885,160	10,703,619	10,323,839
Other	<u>12,621,728</u>	<u>9,750,185</u>	<u>7,963,861</u>	<u>7,032,125</u>	<u>12,531,432</u>	<u>6,061,200</u>	<u>12,913,465</u>	<u>8,320,892</u>	<u>7,706,469</u>	<u>2,412,208</u>
Memo total	\$ <u>450,495,909</u>	<u>372,240,593</u>	<u>360,363,905</u>	<u>338,437,693</u>	<u>323,980,635</u>	<u>298,655,300</u>	<u>281,302,868</u>	<u>221,863,658</u>	<u>206,236,649</u>	<u>181,462,363</u>

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

(2) Special Assessment collections previously recorded in the Special Assessment fund type have been excluded.

(3) For historical comparative purposes, the Road Commission (a component unit) revenues are reported combined with 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.

COUNTY OF OAKLAND
County Operating Property Tax Collection and
Levy Record--Unaudited
Last Ten Fiscal Years

Year of Levy (1)	Tax Levy	Collections to March 1 Each Year		Collections Thru December 31, 1993	
		Amount	Percent	Amount	Percent
1983	\$ 64,998,580	60,036,499	92.37%	\$ 64,993,345	99.99%
1984	66,844,171	61,921,251	92.63	66,788,664	99.92
1985	71,070,831	66,217,129	93.14	71,007,483	99.91
1986	76,609,222	71,381,425	93.18	76,541,820	99.91
1987	85,251,146	79,704,049	93.49	85,174,958	99.91
1988	96,655,511	89,564,172	92.66	96,476,679	99.81
1989	108,533,679	99,696,970	91.87	108,250,334	99.74
1990	117,802,150	107,312,698	91.10	117,470,202	99.72
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

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

COUNTY OF OAKLAND
Assessed, Equalized, and Estimated Value
of Taxable Property--Unaudited
Last Ten Fiscal Years

Year of Levy	Real Property		Personal Property Assessed and Equalized Value	Total		Ratio of Total Equalized to Total Estimated Actual Value
	Assessed Value	Equalized Value		Equalized Value	Estimated Amount Value	
1984	\$ 13,068,238,420	13,086,130,258	1,322,735,883	14,408,866,141	29,077,930,366	49.6
1985	13,829,032,797	13,829,032,797	1,490,913,755	15,319,946,552	30,639,893,104	50.0
1986	14,724,478,331	14,724,478,331	1,789,333,030	16,513,811,361	33,187,269,213	49.8
1987	16,359,214,975	16,359,214,975	2,013,106,949	18,372,321,924	36,787,718,771	49.9
1988	18,681,725,009	18,681,725,009	2,153,232,150	20,834,957,159	41,763,373,747	49.9
1989	21,105,990,752	21,105,990,752	2,289,413,005	23,395,403,757	46,992,278,446	49.8
1990	23,333,368,394	23,333,368,394	2,432,616,980	25,765,985,374	51,829,467,595	49.7
1991	25,084,982,734	25,084,982,734	2,554,958,790	27,639,941,524	55,629,223,604	49.7
1992	25,472,661,563	25,472,661,563	2,668,097,200	28,140,758,763	56,281,516,167	50.0
1993	27,348,848,151	27,349,484,194	2,737,964,110	30,087,448,304	60,536,264,146	49.7

COUNTY OF OAKLAND
Property Tax Rates--Direct and Overlapping Governments--Unaudited
Last Ten Fiscal Years

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

<u>Year of Levy</u>	<u>General Operating</u>	<u>Parks</u>	<u>Oakland Schools</u>	<u>Oakland Community College</u>	<u>Huron-Clinton Authority</u>
1984	4.6391	.2500	1.7500	1.5000	.2500
1985	4.6391	.2500	2.5000	1.4000	.2500
1986	4.6391	.2500	2.5000	1.4000	.2500
1987	4.6391	.2409	2.4103	1.3641	.2460
1988	4.6391	.2300	2.3028	1.3210	.2400
1989	4.6391	.2210	2.2124	1.2850	.2332
1990	4.5720	.2173	2.1744	1.1697	.2292
1991	4.5720	.2173	2.1836	1.0735	.2303
1992	4.5720	.2500	2.1836	1.0735	.2303
1993	4.4805	.2439	2.1294	1.0522	.2236

Tax levies:

<u>Year of Levy</u>	<u>County Operating</u>	<u>County Special Assessments</u>	<u>County Parks</u>	<u>Schools</u>	<u>Community Colleges</u>	<u>Intermediate Schools</u>	<u>Huron-Clinton Authority</u>	<u>Township City Village</u>	<u>Total</u>
1982	\$ 66,234,125	293,221	3,520,798	499,270,670	21,288,254	24,962,155	3,569,341	174,903,871	794,042,435
1983	64,998,580	386,658	3,502,758	496,682,772	20,887,737	24,542,624	3,502,758	179,214,762	793,718,649
1984	66,844,171	442,312	3,602,217	526,371,891	21,481,005	25,239,459	3,602,217	184,396,802	831,980,074
1985	71,070,831	710,806	3,829,990	564,226,095	21,325,508	38,134,139	3,829,990	195,830,326	898,957,685
1986	76,610,602	926,583	4,128,453	608,023,393	23,055,850	41,110,442	4,128,453	218,356,817	976,340,593
1987	85,251,146	1,268,209	4,425,908	659,452,798	24,980,295	44,122,526	4,519,600	243,005,025	1,067,025,507
1988	96,655,511	1,264,306	4,792,043	739,756,933	27,449,253	47,948,931	5,000,393	265,883,873	1,188,751,243
1989	108,533,679	1,406,750	5,170,387	821,931,017	29,987,670	51,739,168	5,455,811	286,207,436	1,310,431,918
1990	117,802,150	1,404,677	5,598,952	913,968,249	30,367,434	55,993,379	5,905,567	306,462,929	1,437,503,337
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

COUNTY OF OAKLAND
Principal Taxpayers--Unaudited
December 31, 1993

<u>Taxpayer</u>	<u>Principal Products or Services</u>	<u>1993 State Equalized Valuation</u>	<u>1993 Percentage State Equalized Valuation</u>
General Motors Corporation	Automobiles, trucks, and buses	\$ 535,048,000	1.78%
Detroit Edison Company	Electric utility	344,795,000	1.15
Chrysler Corporation	Automobiles and trucks	239,413,000	0.80
Ford Motor Company	Automobiles, tractors, and parts	166,674,000	0.55
Consumers Power	Gas and electric utility	155,628,000	0.52
Frankel and Associates	Real estate	129,938,000	0.43
Prudential Insurance Company	Real estate	108,434,000	0.36
Electronic Data Systems	Computer systems	96,954,000	0.32
Etkin and Associates	Real estate and land development	87,863,000	0.29
Beznos/Beztak Company	Real estate	86,438,000	0.29
W.R.C. Properties	Real estate	83,526,000	0.28
K-Mart Corporation	International corporate headquarters	78,086,000	0.26
Hartman and Tyner Company	Real estate	71,314,000	0.24
Kirco Development Company	Real estate	64,611,000	0.21
Ramco-Gershensen, Inc.	Real estate	58,072,000	0.19
Bellemead of Michigan	Real estate	54,978,000	0.18
Edward Rose & Associates	Land and banking	50,891,000	0.17
Kojaian Properties	Real estate	48,104,000	0.16
Novi Associates	Real estate	48,028,000	0.16
International Business Machines	International corporate headquarters	<u>45,126,000</u>	<u>0.15</u>
Total		\$ <u>2,553,921,000</u>	<u>8.49%</u>

COUNTY OF OAKLAND
Special Assessment Billings and Collections--Unaudited
Last Ten Fiscal Years

<u>Year</u>	<u>Special Assessment Billings</u>	<u>Special Assessment Collections</u>
1984	\$ 15,049,500	15,049,500
1985	15,794,117	15,794,117
1986	16,604,825	16,604,825
1987	17,424,258	17,424,258
1988	18,344,241	18,344,241
1989	18,946,025	18,946,025
1990	19,356,191	19,356,191
1991	21,267,675	21,267,675
1992	20,686,331	20,686,331
1993	24,928,695	24,928,695

COUNTY OF OAKLAND
 Percentage of Net Long-term Debt to Equalized Value
 and Net Long-term Debt Per Capita--Unaudited
 Last Ten Fiscal Years

<u>Calendar Year (A)</u>	<u>Population (B)</u>	<u>Equalized Value</u>	<u>Net Long-term Debt (C)</u>	<u>Percentage of Net Long-term Debt to Equalized Value</u>	<u>Net Long-term Debt Per Capita</u>
1984	1,011,793	\$ 14,408,866,141	445,431,194	3.091%	\$ 440
1985	1,011,793	15,319,946,552	466,941,257	3.047	461
1986	1,011,793	16,513,811,361	421,697,804	2.553	416
1987	1,011,793	18,372,321,924	410,930,916	2.237	406
1988	1,011,793	20,834,957,169	364,034,288	1.747	360
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

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

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

C - General obligation indebtedness, including Delinquent Tax Revolving Notes

Table 9

COUNTY OF OAKLAND
Ratio of Annual Debt Service Expenditures for General
Bonded Debt to Total General Governmental Expenditures--Unaudited
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest and Fees</u>	<u>Total Debt Service</u>	<u>Total General Governmental Expenditures (1)</u>	<u>Ratio of Debt Service to Total General Governmental Expenditures</u>
1984	\$ 570,000	19,490,675	20,060,675	217,138,666	9.2
1985	15,890,000	1,854,631	17,744,631	246,035,392	7.2
1986	625,000	18,148,450	18,773,450	273,260,146	6.9
1987	18,060,000	18,728,081	36,788,081	324,122,676	11.4
1988	19,740,000	18,565,026	38,305,026	337,341,407	11.4
1989	20,391,000	18,537,298	38,928,298	376,517,797	10.3
1990	20,935,000	18,864,940	39,799,940	391,825,821	10.2
1991	22,245,000	20,075,697	42,320,697	422,705,462	10.0
1992	21,520,000	19,448,094	40,968,094	420,711,501	9.7
1993	28,982,900	20,264,763	49,247,663	507,964,502	9.7

(1) Includes all Governmental fund types and Expendable Trust funds

COUNTY OF OAKLAND
Computation of Legal Debt Limit--Unaudited
December 31, 1993

Statutory limit - 10% of 1992 SEV		\$ 3,008,744,830
<u>Bonds and Notes with County Credit and Unlimited Tax</u>		
Building Authority - Act 31	\$ 2,990,000	
Drain Bonds - Chapter 20, Act 40	23,580,000	
Drain Bonds - Chapter 21, Act 40	974,031	
Refunding Bonds - Water and Sewer/Chapter 20	19,600,000	
Sewage Disposal Bonds - Act 185	44,100,000	
Sewage Disposal Bonds - Act 342	54,600,000	
Water Supply Bonds - Act 185	<u>15,125,000</u>	
Total	<u>160,969,031</u>	
<u>Bonds and Notes with County Credit and Limited Tax</u>		
General Obligation Limited Tax Water Supply Refunding	2,180,000	
General Obligation Limited Tax Water Supply Bonds	14,050,000	
General Obligation Limited Tax Drain Bonds	30,825,000	
General Obligation Limited Tax Drain Refunding Bonds	14,015,000	
General Obligation Limited Tax Sewage Disposal Bonds	60,880,000	
General Obligation Limited Tax Building Authority	25,100,000	
General Obligation Limited Tax Building Authority Refunding	<u>14,415,000</u>	
Total	<u>161,465,000</u>	
<u>Bonds and Notes with County Credit and Limited Tax - Taxable</u>		
General Obligation Limited Tax Notes - taxable obligation	<u>100,000</u>	
Total bonds and notes with County credit		<u>322,534,031</u>
Available balance		<u>\$ 2,686,210,799</u>

COUNTY OF OAKLAND
 Net County Direct and Overlapping Debt--Unaudited
 December 31, 1993

Bonds and Notes with County Credit and Unlimited Tax	Gross		Municipalities' Share of Funds on Hand with County Treasurer		Self-Supporting or Portion Paid Directly by Benefited Municipalities	Net		County Share of Funds on Hand	Net County Debt
Building Authority - Act 31	\$ 2,990,000		-		-	2,990,000	(d)	2,990,000	-
Drain Bonds - Chapter 20, Act 40	23,580,000	(d)	343,711	(a)	21,194,288	2,042,001	(d)	21,318	2,020,683
Drain Bonds - Chapter 20 - Refunding	6,375,000	(d)	53,466	(a)	6,274,823	46,711	(d)	595	46,116
Drain Bonds - Chapter 21	974,031	(d)	14,990	(a)	904,435	54,606	(d)	906	53,700
Sewage Disposal Bonds - Act 185	44,100,000	(d)	8,689,545	(a)	35,410,455	-		-	-
Sewage Disposal Bonds - Act 342	54,600,000	(d)	1,644,697	(a)	52,955,303	-		-	-
Water Supply Bonds - Act 185	15,125,000	(d)	280,467	(a)	14,844,533	-		-	-
Refunding Bonds - Water and Sewer	<u>13,225,000</u>	(d)	<u>1,448,914</u>	(a)	<u>11,776,086</u>	-		-	-
Total	<u>160,969,031</u>		<u>12,475,790</u>		<u>143,359,923</u>	<u>5,133,318</u>		<u>3,012,819</u>	<u>2,120,499</u>
With County Credit and Limited Tax									
General Obligation Building Authority	39,515,000		-		-	39,515,000	(d)	144,464	39,370,536
Drain Bonds - Chapter 20, Act 40	30,825,000	(d)	340,945	(a)	29,759,224	724,831	(d)	24,405	700,426
Sewage Disposal Bonds	60,880,000	(d)	222,180	(a)	60,657,820	-		-	-
Drain Bond - Chapter 20 - Refunding	14,015,000	(d)	51,538	(a)	13,785,964	177,498	(d)	3,689	173,809
Water Supply Bonds	14,050,000	(d)	7,246	(a)	14,042,754	-		-	-
Water Supply - Refunding	<u>2,180,000</u>	(d)	<u>24,754</u>	(a)	<u>2,155,246</u>	-		-	-
Total	<u>161,465,000</u>		<u>646,663</u>		<u>120,401,008</u>	<u>40,417,329</u>		<u>172,558</u>	<u>40,244,771</u>
Bonds and Notes with County Credit and Limited Tax - Taxable									
General Obligation Limited Taxable	<u>100,000</u>		-		-	<u>100,000</u>	(d)	<u>100,000</u>	-
Bonds and Notes with No County Credit									
Sewage Disposal Bonds - Act 185	460,000	(d)	460,000	(a)	-	-		-	-
Michigan Transportation Fund	<u>6,300,000</u>	(f)	-	(c)	<u>6,300,000</u>	-		-	-
Total	<u>6,760,000</u>		<u>460,000</u>		<u>6,300,000</u>	-		-	-

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Table 11

Continued

COUNTY OF OAKLAND
 Net County Direct and Overlapping Debt--Unaudited, Continued
 December 31, 1993

	<u>Gross</u>	<u>Municipalities' Share of Funds on Hand with County Treasurer</u>	<u>Self-Supporting or Portion Paid Directly by Benefited Municipalities</u>	<u>Net</u>	<u>County Share of Funds on Hand</u>	<u>Net County Debt</u>
<u>Overlapping Debt of County</u>						
Cities, villages, and townships					(e)	335,326,248
School districts					(e)	726,494,028
Community college and intermediate school districts					(e)	30,251,329
County-issued bonds paid by local municipalities					(b)	<u>263,760,931</u>
Net County overlapping debt						<u>1,355,832,536</u>
Net County direct and overlapping debt						\$ <u>1,398,197,806</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 at by the totals indicated by (a)).
- (c) Self-supporting obligations
- (d) December 31, 1993, fund balance
- (e) Amount as of December 31, 1993
- (f) Amount as of September 30, 1993

COUNTY OF OAKLAND
 Retirement System - Required Supplementary Information
 Analysis of Funding Progress
 Ten-Year Historical Trend Information--Unaudited
 (In thousands)

Fiscal Year	Covered Payroll	Employer Contribution	<u>County</u>					Percentage P.B.O. Overfunded (Underfunded) of Covered Payroll
			Employer Contribution as Percent of Covered Payroll	Net Assets Available at Cost	Pension Benefit Obligation (P.B.O.)	Percent Funded	P.B.O. Overfunded (Underfunded)	
1983	\$ 64,011	9,673	15.1%	\$ 110,735	119,582	92.6%	\$ (8,847)	(13.8)%
1984	68,972	9,547	13.8	127,309	139,260	91.4	(11,951)	(17.3)
1985	71,662	9,384	13.1	152,711	160,494	95.2	(7,783)	(10.9)
1986	75,546	10,672	14.1	189,061	179,741	105.2	9,320	12.3
1987	80,558	9,450	11.7	215,173	201,685	106.7	13,488	16.7
1988	90,592	12,533	13.8	240,174	227,624	105.5	12,550	13.9
1989	96,993	13,256	13.7	282,044	242,228	116.4	39,816	41.1
1990	103,261	10,471	10.1	293,034	267,846	109.4	25,188	24.4
1991	111,487	12,053	10.8	327,081	296,882	110.2	30,199	27.1
1992	119,536	12,743	10.6	369,079	332,389	111.0	36,689	30.7
<u>Road Commission</u>								
1983	11,702	1,652	14.1	22,827	26,587	85.9	(3,760)	(32.1)
1984	13,191	1,484	11.3	25,679	28,863	89.0	(3,184)	(24.1)
1985	14,878	1,523	10.2	28,639	31,714	90.3	(3,075)	(20.7)
1986	15,554	1,711	11.0	31,653	35,373	89.5	(3,720)	(23.9)
1987	16,953	2,170	12.8	35,577	40,462	87.9	(4,885)	(28.8)
1988	17,134	2,075	12.1	39,307	49,364	79.6	(10,057)	(58.7)
1989	18,149	2,530	13.9	43,104	54,686	78.8	(11,582)	(63.8)
1990	18,636	3,082	16.5	47,309	59,430	79.6	(12,121)	(65.0)
1991	18,979	3,284	17.3	52,249	62,817	83.2	(10,568)	(55.7)
1992	18,758	3,363	17.9	57,559	67,312	85.5	(9,753)	(51.6)

COUNTY OF OAKLAND
 Retirement System - Required Supplementary Information
 Revenues by Source and Expenses by Type
 Ten-Year Historical Trend Information--Unaudited

County					
<u>Revenues by Source</u>					
<u>Fiscal Year</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>	<u>Investment Income</u>	<u>Gain on Sale</u>	<u>Total</u>
1984	\$ 21,192	9,546,989	12,100,195	2,175,822	23,844,198
1985	32,020	9,384,081	12,830,333	9,562,854	31,809,288
1986	33,257	10,672,316	16,421,660	16,297,973	43,425,206
1987	15,030	9,450,000	13,737,761	14,175,963	37,378,754
1988	23,266	12,532,947	16,132,102	7,759,962	36,448,277
1989	770,407	13,256,000	17,293,274	21,762,064	53,081,745
1990	55,922	10,471,157	18,742,866	10,473,703	39,743,648
1991	28,175	12,052,749	18,261,689	15,888,936	46,231,549
1992	39,099	12,743,270	19,093,765	26,000,716	57,876,850
1993	304,801	13,307,781	19,624,980	25,649,527	58,887,089
<u>Expenses by Type</u>					
<u>Fiscal Year</u>	<u>Benefit Payment</u>	<u>Administrative Expenses</u>	<u>Refunds</u>	<u>Loss on Sale</u>	<u>Total</u>
1984	\$ 3,257,278	80,567	99,020	3,833,352	7,270,217
1985	3,607,158	34,008	63,021	2,703,444	6,407,631
1986	4,378,009	4,078	25,289	2,668,147	7,075,523
1987	5,039,265	1,815	55,512	6,169,794	11,266,386
1988	5,807,077	15,290	210	5,624,441	11,447,018
1989	6,556,648	11,241	11,079	4,633,444	11,212,412
1990	7,307,862	1,567	13,925	21,429,780	28,753,134
1991	7,927,710	13,003	28,430	4,215,709	12,184,852
1992	8,652,197	1,705	21,786	7,203,440	15,879,128
1993	9,987,364	1,840	-	5,243,930	15,233,134

COUNTY OF OAKLAND
Demographic Statistics and Age Distribution--Unaudited
(Latest Figures Available)

Population count:

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

Source: Oakland County Department of Community and Economic Development

Age distribution:

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

<u>Age</u>	<u>Males</u>		<u>Females</u>	
	<u>Number</u>	<u>Percentage</u>	<u>Number</u>	<u>Percentage</u>
Under 5 years	40,272	7.6%	37,952	6.8%
5-9 years	38,609	7.3	36,479	6.6
10-14 years	36,519	7.0	34,701	6.2
15-19 years	36,560	7.0	34,917	6.3
20-24 years	35,493	6.7	36,629	6.6
25-34 years	97,952	18.6	101,020	18.1
35-44 years	89,016	16.9	93,224	16.7
45-54 years	61,204	11.6	62,140	11.2
55-59 years	22,624	4.3	23,973	4.3
60-64 years	22,174	4.2	24,246	4.4
65-74 years	30,643	5.8	39,594	7.1
75 years and over	<u>15,861</u>	<u>3.0</u>	<u>31,790</u>	<u>5.7</u>
Total	<u>526,927</u>	<u>100.0%</u>	<u>556,665</u>	<u>100.0%</u>

Source: Department of Commerce, Bureau of Census

COUNTY OF OAKLAND
Property Value, Construction, and Bank Deposits--Unaudited
Last Ten Fiscal Years

Fiscal Year	Commercial Construction (1)		Residential Construction (1)		Bank Deposits (2) (in thousands)	Property Value (in thousands) (3)				
	Number of Units	Value (in thousands)	Number of Units	Value (in thousands)		Commercial	Industrial	Residential	Developmental	Agricultural
1984	342	\$ 286,000	5,661	\$ 326,000	6,755,995	4,960,883	1,938,258	19,071,138	111,136	351,043
1985	463	376,000	10,313	574,000	7,559,525	5,672,712	2,120,617	19,408,672	110,274	345,791
1986	504	525,000	10,330	689,000	8,077,121	6,295,009	2,280,131	20,576,969	109,665	346,828
1987	400	318,000	9,807	663,000	8,672,975	7,473,158	2,541,247	22,296,651	112,956	337,490
1988	377	428,000	8,570	657,000	8,792,127	8,734,244	2,939,868	25,342,848	89,911	349,969
1989	366	637,000	8,086	213,000	12,102,766	9,738,996	3,261,621	28,958,786	102,648	351,435
1990	213	161,773	5,847	502,735	10,383,371	10,662,835	3,522,092	32,325,314	101,760	352,266
1991	142	133,591	4,831	482,684	16,434,073	11,030,434	3,711,441	35,335,612	112,013	329,860
1992	232	81,019	5,585	569,030	16,906,624	11,085,902	3,596,867	35,782,911	157,528	322,115
1993	143	105,726	5,492	609,592	N/A	11,180,723	3,613,265	39,729,711	156,328	380,310

Sources:

- (1) Oakland County Planning Division
- (2) State Financial Institution Bureau Bank and Trust Division
Sheshunoff - The Branches of Michigan 1993 for 1992
- (3) Oakland County Management and Budget Equalization Division

COUNTY OF OAKLAND
Miscellaneous Statistics--Unaudited

Education:

<u>Grade</u>	<u>Number of Students</u>
Kdg.	14,389
1	12,338
2	11,165
3	10,848
4	10,389
5	9,926
6	10,604
7	10,895
8	11,216
9	12,488
10	13,586
11	13,984
12	12,616
Other	<u>22,560</u>
Total enrollment	177,004
Number of districts	28

Source: Oakland County Board of Education

Colleges

Oakland University
Oakland Community College:
 Auburn Hills
 Highland Lakes
 Orchard Ridge
 Southeast
Dun Scotus College
Michigan Christian J.C.
Mid-Western Baptist College
St. Mary's College
Walsh College

Locations

Rochester

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

Technical Institutes

Cranbrook Academy of Art
Lawrence Technological University

Locations

Bloomfield Hills
Southfield

Source: Oakland County Economic Development Division

Elections

1984 Primary election - August 7, 1984		
Registered voters	659,135	
Ballots cast	96,663	14.67%
1984 General election - November 6, 1984		
Registered voters	682,841	
Ballots cast	466,009	68.25%

COUNTY OF OAKLAND
Miscellaneous Statistics--Unaudited, Continued

Elections. Continued

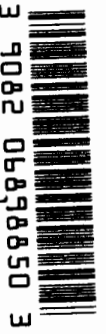
1986	Primary election - August 5, 1986		
	Registered voters	641,259	
	Ballots cast	131,932	20.57%
1986	General election - November 4, 1986		
	Registered voters	668,306	
	Ballots cast	292,283	43.73%
1988	Primary election - August 2, 1988		
	Registered voters	680,322	
	Ballots cast	112,554	16.54%
1988	General election - November 8, 1988		
	Registered voters	711,526	
	Ballots cast	470,362	66.12%
1990	Primary election - August 7, 1990		
	Registered voters	714,393	
	Ballots cast	130,622	18.28%
1990	General election - November 6, 1990		
	Registered voters	724,277	
	Ballots cast	337,766	46.64%
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%

Source: Oakland County Clerk/Register of Deeds - Elections Division

COUNTY OF OAKLAND
Building Authority Data--Unaudited
December 31, 1993

	East Wing	Law Enforcement Complex	Medical Care Facility	Law Enforcement Complex Expansion	Computer Center	Refunding Series 1992	West Wing	Total
Cash and short-term investments	\$ 772	709,058	26,368	-	220	81,588	62,655	880,661
Lease receivable	-	2,200,000	-	4,425,000	3,675,000	14,415,000	17,000,000	41,715,000
Bonds payable	-	2,200,000	-	4,425,000	3,675,000	14,415,000	17,000,000	41,715,000
Year ended December 31, 1993:								
Operating transfers in	-	648,147	-	1,303,649	615,594	2,127,712	969,488	5,664,590
Payment to bond escrow agent	840,183	-	-	-	-	-	-	840,183
Interest income	84,335	11,744	31,277	-	-	586	289	128,231
Equity transfers out	2,531,369	-	-	-	-	-	-	2,531,369
Debt service:								
Principal	185,000	500,000	1,027,900	940,000	325,000	1,400,000	-	4,377,900
Interest	20,808	147,000	59,355	360,468	289,594	726,712	968,488	2,572,425
Fiscal charge	4,657	1,147	2,071	3,181	1,000	1,000	1,000	14,056
	\$ <u>210,465</u>	<u>648,147</u>	<u>1,089,326</u>	<u>1,303,649</u>	<u>615,594</u>	<u>2,127,712</u>	<u>969,488</u>	<u>6,964,381</u>
Principal and interest requirements:								
1994	\$ -	641,250	-	1,305,307	605,000	2,053,912	1,568,488	6,173,957
1995	-	609,750	-	1,304,480	592,844	1,981,112	1,573,488	6,061,674
1996	-	578,250	-	1,302,790	601,844	1,913,912	1,591,800	5,988,596
1997	-	546,750	-	1,294,700	582,844	1,850,912	1,560,300	5,835,506
1998	-	103,000	-	-	108,938	1,785,462	1,577,400	3,574,800
Thereafter	-	-	-	-	3,057,411	8,332,580	19,875,550	31,265,541
	\$ -	<u>2,479,000</u>	-	<u>5,207,277</u>	<u>5,548,881</u>	<u>17,917,890</u>	<u>27,747,026</u>	<u>58,900,074</u>

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