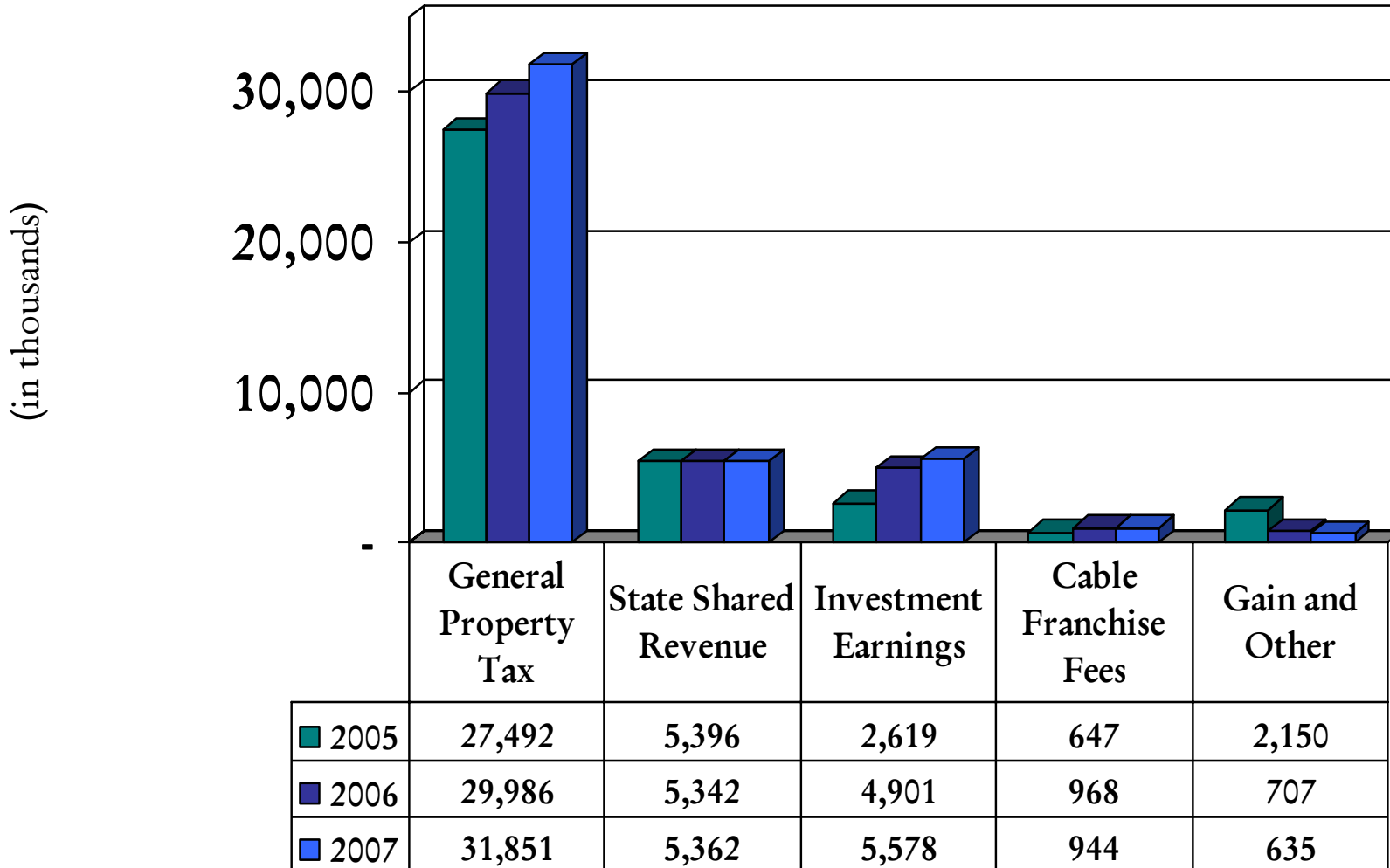


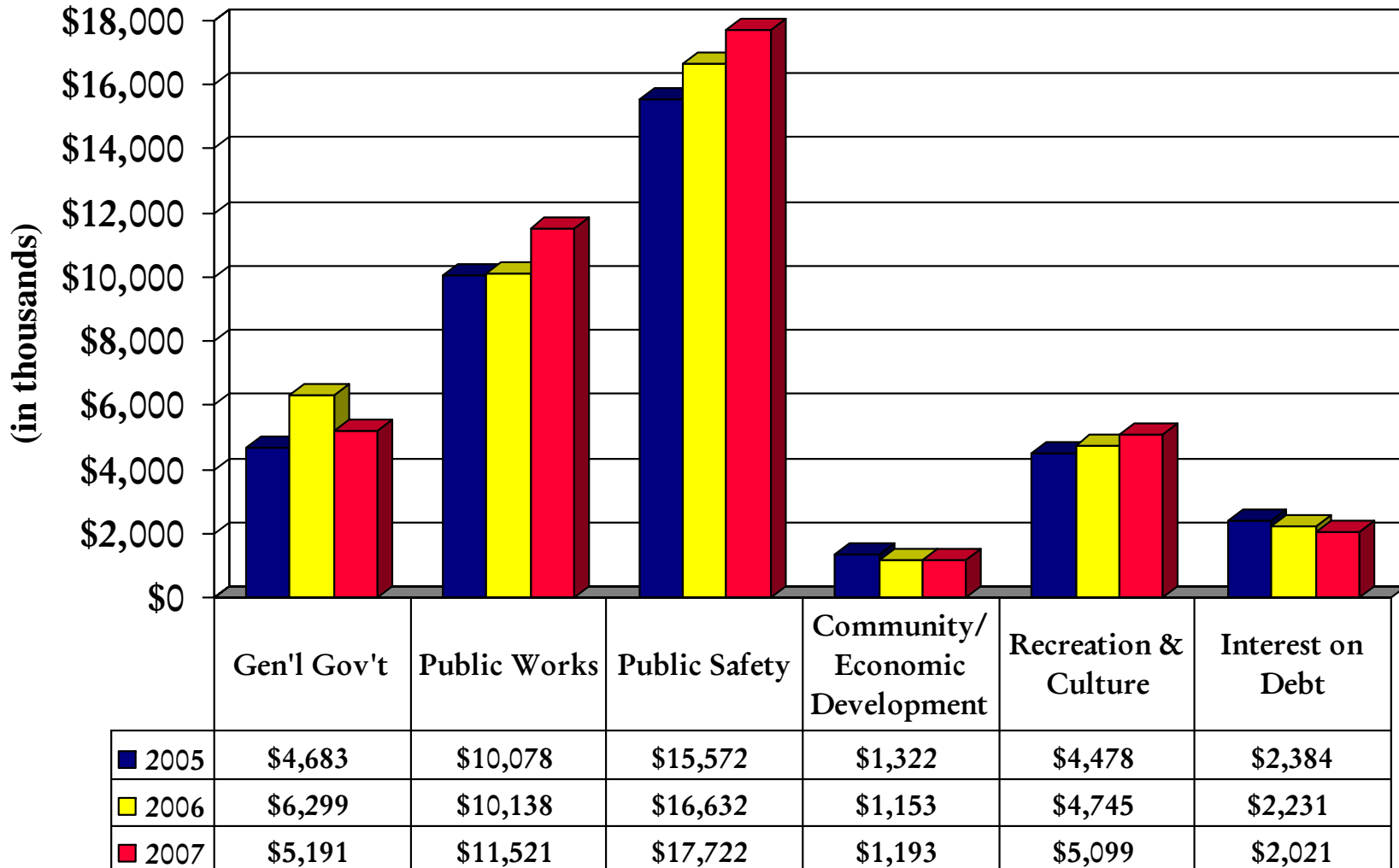


City of Rochester Hills
Audit Presentation
For Year Ended December 31, 2007

Governmental General Revenues (excludes program revenues) Years Ended December 31

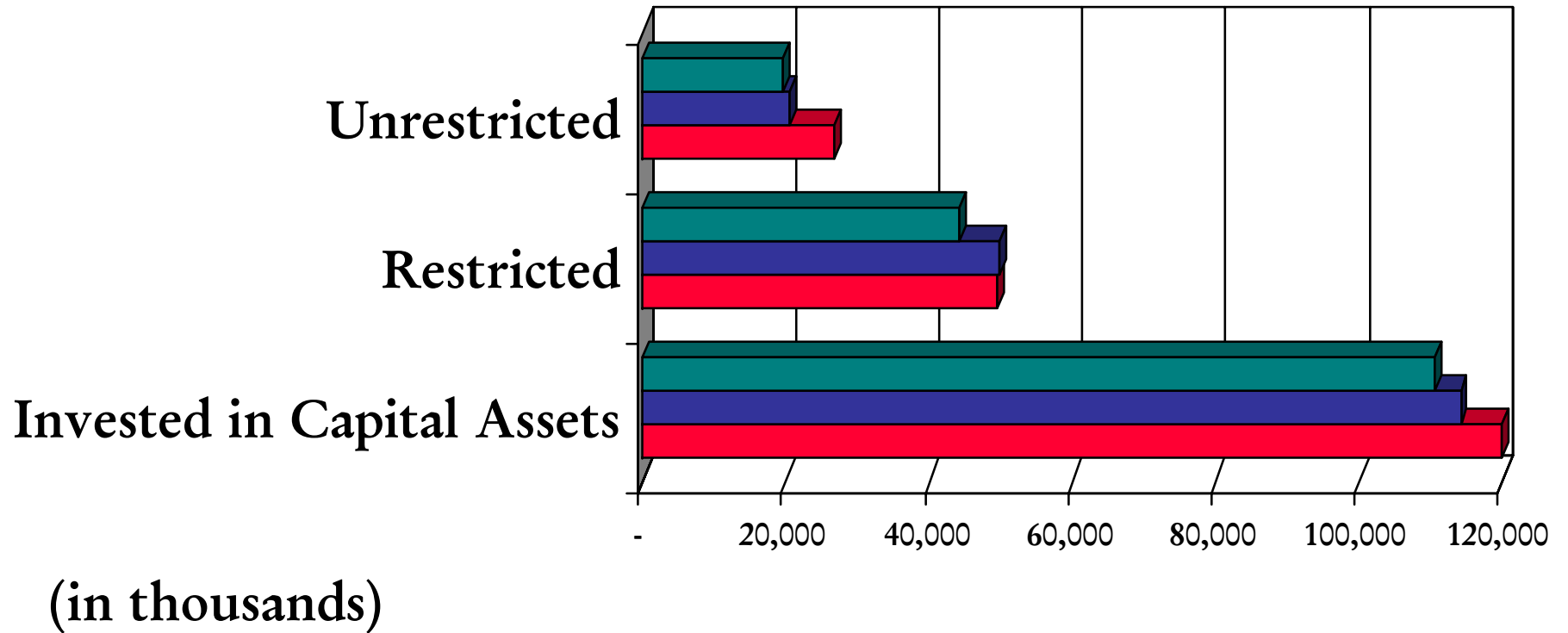


Governmental Program Expenses Years Ended December 31,



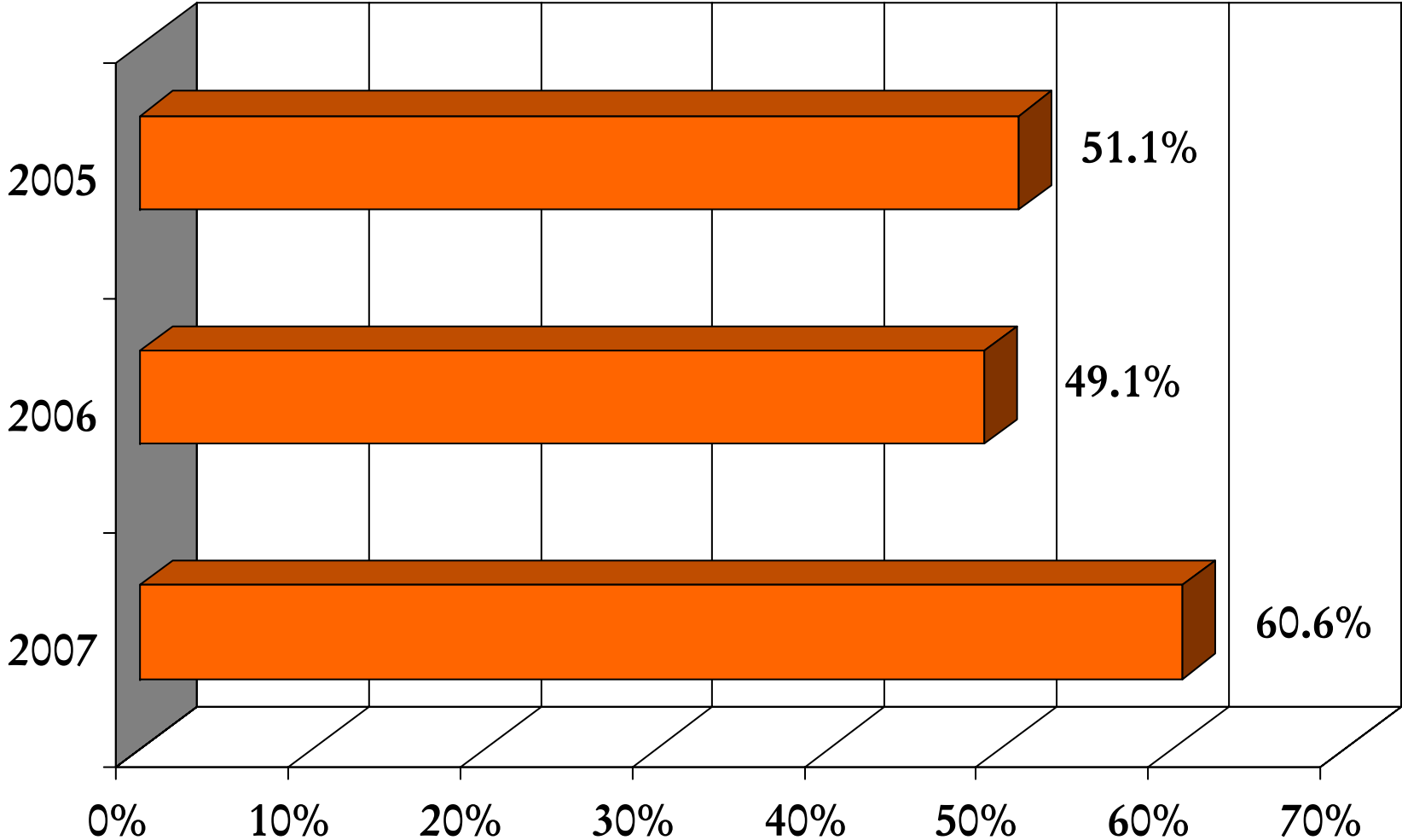
Long Term Measure of Fiscal Health - Governmental Net Assets

Years Ended December 31

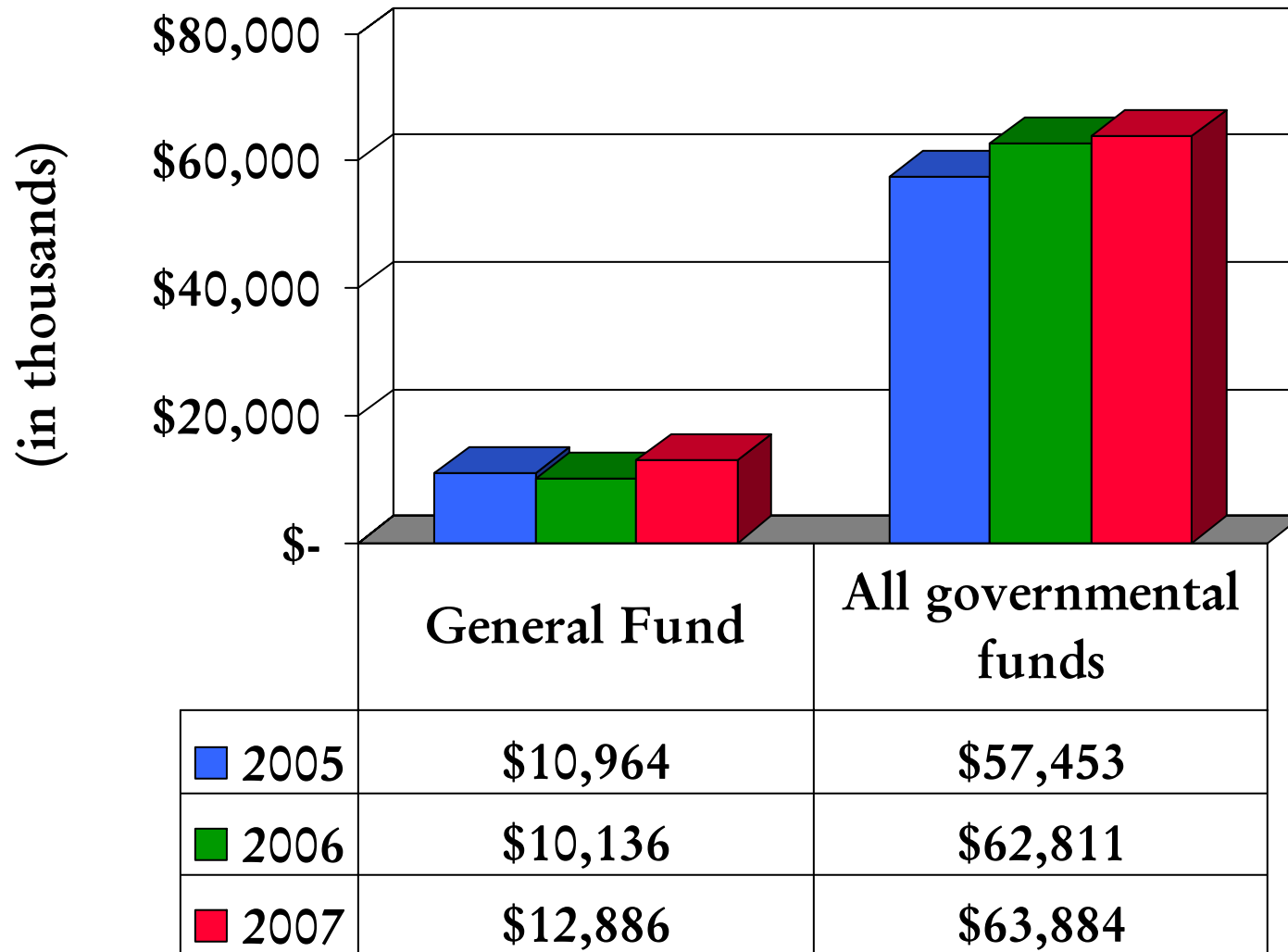


	Invested in Capital Assets	Restricted	Unrestricted
■ 2005	110,690	44,263	19,577
■ 2006	114,284	49,911	20,563
■ 2007	120,942	49,530	26,879

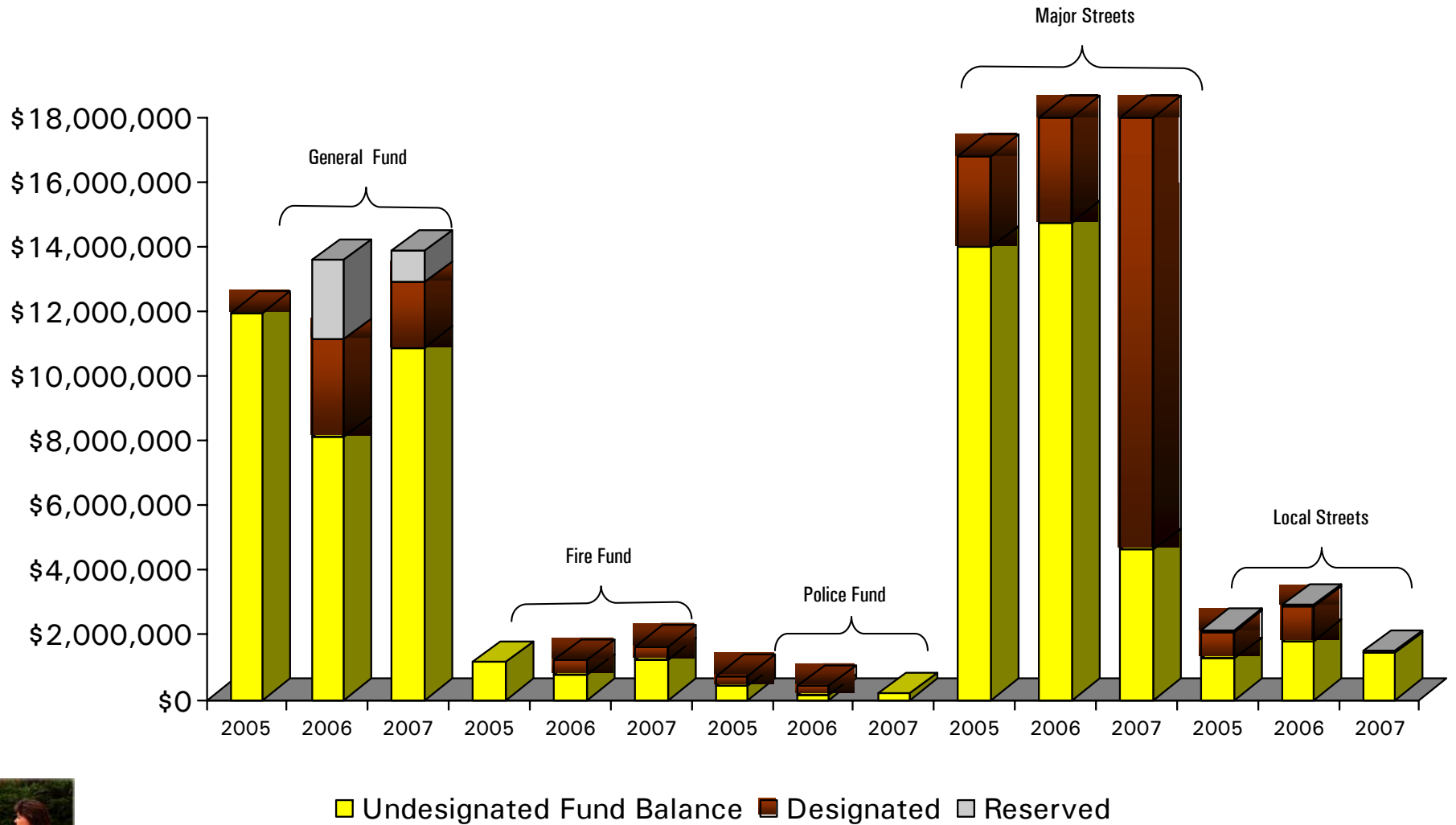
Unrestricted Net Assets as a Percentage of General Revenues Years Ended December 31



Shorter Term Measure of Fiscal Health – Unreserved Fund Balance Years Ended December 31

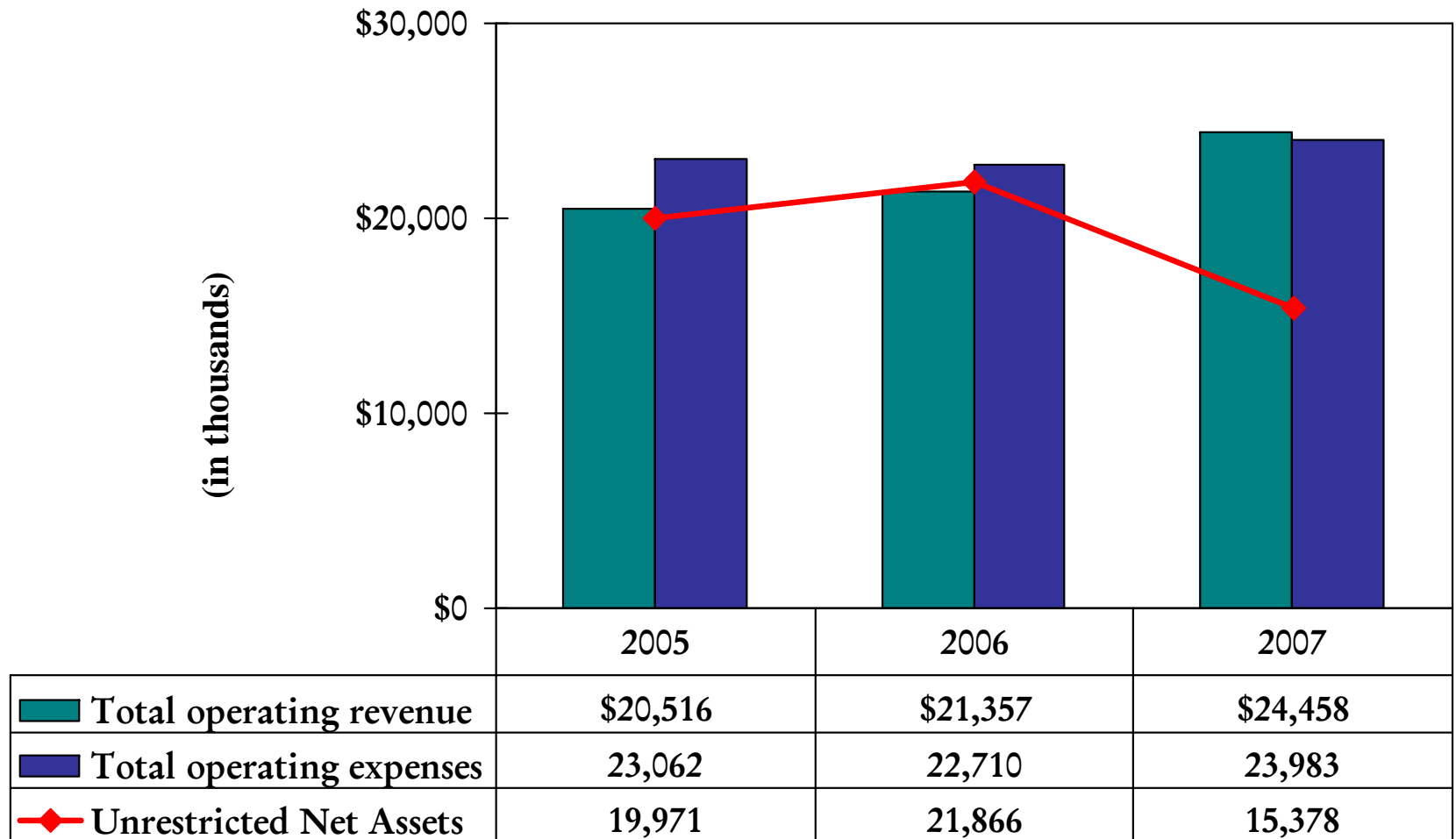


City of Rochester Hills Select Funds – Fund Balance Years Ended December 31



Water and Sewer Fund Activity

Years Ended December 31



Thank you for the opportunity to serve as
auditors for the
City of Rochester Hills.

