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& Finance

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1960

FINANCIAL REPORT

of the

COUNTY OF OAKLAND

A MICHIGAN CONSTITUTIONAL CORPORATION

Fiscal Year Ended December 31, 1960



Submitted by
Oakland County Board of Auditors

Robert Y. Moore
Chairman

Robert E. Lilly
Secretary

John C. Austin
Vice Chairman

Edward R. Smith, Jr.
Chief Accountant

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OAKLAND COUNTY BOARD OF AUDITORS

COURT HOUSE OFFICE BUILDING

NO. 1, LAFAYETTE STREET

PONTIAC 15, MICH.

PHONE FEDERAL 3-7861

ROBERT Y. MOORE
CHAIRMAN

JOHN C. AUSTIN

ROBERT E. LILLY

EDWARD R. SMITH, JR.
CHIEF ACCOUNTANT

MARY A. PICKFORD
CLERK OF BOARD

April 12, 1961

Members of the Board of Supervisors
Oakland County, Michigan

Ladies and Gentlemen:

Continuing our policy announced last year, we have prepared sufficient copies of the Annual Financial Report of Oakland County for general distribution to all members of the Board of Supervisors. This report, together with the regular quarterly reports of the budget, should provide a comprehensive picture of county financial operations.

While great care has been taken to make the report itself as self-explanatory as possible, the following explanations will perhaps serve to make your report more meaningful and easier to follow.

PURPOSE:

The purpose of this report is to present all of the funds of the county other than those of the County Road Commission and the various Drain Funds of the Oakland County Drain Commission, which departments pursuant to state statutes submit complete annual reports to your Honorable Body.

In general the report falls into four sections: Balance Sheet Section, General Fund, Supervisors Report and Departmental Reports.

BALANCE SHEETS (Pages 1 through 11)

Here are presented the Balance Sheets of all funds of the county covered by this report, showing the condition of each fund at the close of business December 31, 1960. The Combined Balance Sheet (p. 1-2) is followed by a Balance Sheet for each respective fund. The Summary of Fund Operations (pages 8-11) trace the changes in cash position in each fund during the year.

GENERAL FUND (Pages 12 through 23)

Inasmuch as this is the fund through which the major portion of county activities under the budget are financed, its operations are here more extensively analyzed as to permit a closer look at its operations.

Your special attention is called to the "Summary of General Fund Revenues" (p.20), the "Analysis of Changes in Unappropriated Surplus" (pages 21-22) and "Statement of Expenditures and Encumbrances" (page 23).

SUPERVISORS REPORTS (Pages 24 through 30)

This section is a report of all operations affecting and covered under the Annual Budget for 1960 and is a summarization of the information presented you through the respective quarterly

Members of the Board of Supervisors
April 12, 1961

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and to this end invite your suggestions as to additional
information or other changes which might be considered for
future reports.

Respectfully submitted,

Robert Y. Moore
Chairman

John C. Austin
Vice Chairman

Robert E. Lilly
Secretary

Edward R. Smith, Jr.
Chief Accountant

County of Oakland
Financial Report
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County of Oakland
 Combined Balance Sheet -- All Funds
 December 31, 1960

<u>ASSETS OTHER THAN FIXED</u>	<u>Total</u>	<u>General Fund</u>	<u>Institutions and Special Funds</u>	<u>Social Welfare Funds</u>	<u>Working Capital Funds</u>	<u>Special Revenue Funds</u>	<u>Trust and Agency Funds</u>	<u>Unapportioned Funds</u>
Cash:								
Cash in Banks	\$ 7,124,174.73	\$ 2,349,653.29	\$ 68,893.17	\$ 137,889.86	\$ 499,167.69	\$ 1,334,519.84	\$ 2,259,956.29	\$ 474,094.59
Imprest Cash Funds	11,445.00	10,915.00	225.00	55.00	80.00	170.00		
Imprest Bank Accounts	213,500.00	11,000.00				202,500.00		
Total Cash	<u>\$ 7,349,119.73</u>	<u>\$ 2,371,568.29</u>	<u>\$ 69,118.17</u>	<u>\$ 137,944.86</u>	<u>\$ 499,247.69</u>	<u>\$ 1,537,189.84</u>	<u>\$ 2,259,956.29</u>	<u>\$ 474,094.59</u>
Investments:								
United States Government Bonds	\$ 1,666,702.75					\$ 991,702.75	\$ 675,000.00	
Federal Housing Authority Mortgages	1,148,504.63						1,148,504.63	
Municipal Bonds	35,000.00						35,000.00	
Corporate Bonds	1,260,000.00						1,260,000.00	
Oakland County Drain Bonds	1,239.00	\$ 1,239.00						
Total Investments	<u>\$ 4,111,446.38</u>	<u>\$ 1,239.00</u>				<u>\$ 991,702.75</u>	<u>\$ 3,118,504.63</u>	
Total Cash and Investments	<u>\$ 11,460,566.11</u>	<u>\$ 2,372,807.29</u>	<u>\$ 69,118.17</u>	<u>\$ 137,944.86</u>	<u>\$ 499,247.69</u>	<u>\$ 2,528,892.59</u>	<u>\$ 5,378,460.92</u>	<u>\$ 474,094.59</u>
Taxes Receivable	\$ 478,464.03	\$ 438,414.87				\$ 40,049.16		
Less: Allowance for Unpaid Taxes	429,858.92	389,809.76				40,049.16		
	\$ 48,605.11	\$ 48,605.11				-0-		
Due from Other Funds	\$ 1,915,603.87	\$ 489,645.68	\$ 15,453.28	\$ 6,756.90	\$ 105,455.69	\$ 1,298,247.32	\$ 45.00	
Due from State of Michigan	259,392.59	95,277.49	57,270.58	106,844.52				
Due from Other Counties	93,213.72		18,116.48	75,097.24				
Due from Political Subdivisions	1,365.83	1,365.83						
Accounts Receivable (Net)	952,676.41	70,303.57	48,230.42	23.00	321,135.78	512,983.64		
Due from 1960 Tax Levy	70,000.00	70,000.00						
Contracts Receivable	40,192.23	34,403.98				5,788.25		
Less: Allowance for Unpaid Contracts	40,192.23	34,403.98				5,788.25		
Inventories	489,356.46		33,058.61	33,497.68	159,862.34	262,937.83		
Advances for Drain Plans	81,867.13	81,867.13						
Special Assessments	6,049.15			6,049.15				
Prepaid Expenses	61,081.66		1,184.26	782.69	618.53	58,496.18		
Deferred Charges	124,811.62	8,810.76	67,144.64		5,595.68	43,260.54		
Recoverable Expenditures	5,524.14	4,096.28			1,427.85			
Less: Allowance for Uncollectible Accounts	107,291.89	26,122.50		81,169.39				
Total Assets Other Than Fixed	<u>\$ 15,462,821.90</u>	<u>\$ 3,216,656.64</u>	<u>\$ 309,576.44</u>	<u>\$ 285,826.65</u>	<u>\$ 1,093,343.56</u>	<u>\$ 4,704,818.10</u>	<u>\$ 5,378,505.92</u>	<u>\$ 474,094.59</u>
FIXED ASSETS								
Land, Buildings and Equipment	\$ 8,004,535.60		\$ 1,719,019.41	\$ 1,106,505.80	\$ 1,676,830.33	\$ 3,502,180.06		
Less: Allowance for Depreciation	3,003,496.29		887,711.94	410,926.96	283,340.77	1,421,516.62		
Total Fixed Assets	<u>\$ 5,001,039.31</u>		<u>\$ 831,307.47</u>	<u>\$ 695,578.84</u>	<u>\$ 1,393,489.56</u>	<u>\$ 2,080,663.44</u>		
FUNDS TO BE PROVIDED FROM FUTURE REVENUES								
For Redemption of Drain Bonds	\$ 745,475.43					\$ 745,475.43		
For Sewage Disposal System Bonds	13,453,000.00						\$ 13,453,000.00	
For Redemption of Highway Bonds	1,628,750.00					1,628,750.00		
	<u>\$ 15,827,225.43</u>					<u>\$ 2,374,225.43</u>	<u>\$ 13,453,000.00</u>	
GRAND TOTAL	<u>\$ 36,291,086.64</u>	<u>\$ 3,216,656.64</u>	<u>\$ 1,140,883.91</u>	<u>\$ 981,405.49</u>	<u>\$ 2,486,833.12</u>	<u>\$ 9,159,706.97</u>	<u>\$ 18,831,505.92</u>	<u>\$ 474,094.59</u>

County of Oakland
 Combined Balance Sheet -- All Funds (Continued)
 December 31, 1960

<u>LIABILITIES, RESERVES AND SURPLUS</u>	<u>Total</u>	<u>General Fund</u>	<u>Institutions and Special Funds</u>	<u>Social Welfare Funds</u>	<u>Working Capital Funds</u>	<u>Special Revenue Funds</u>	<u>Trust and Agency Funds</u>	<u>Unapport- ioned Funds</u>
Liabilities:								
Vouchers Payable	\$ 445,462.83	\$ 129,116.16	\$ 48,265.36	\$ 30,583.69	\$ 58,315.61	\$ 179,182.01		
Accrued Payrolls	155.51-					155.51-		
Accounts Payable - Sundry	751,781.94	279,119.85	4,001.69		241,599.82	227,060.58		
Contracts Payable	963,384.90	71,172.86				892,212.04		
Bonds Payable								
Highway Bonds	1,628,750.00					1,628,750.00		
Drain Bonds	779,817.33					779,817.33		
Sewage Disposal Bonds	13,453,000.00						\$13,453,000.00	
Deposits from Townships	77,777.02					77,777.02		
Due to Other Funds	1,915,603.87	1,356,317.56	126,922.67	131,248.12	49,786.15	133,404.84	101,933.55	\$ 15,990.98
Other Fund Balances	45,541.43	45,541.43						
Work Orders in Progress	36,941.69					36,941.69		
Encumbered Purchase Orders	2,499.99		657.49	1,842.50				
Due to the State of Michigan	109,119.98	2,191.94						106,928.04
Suspense	750.00	750.00						
Relief Orders Payable	29,900.49			29,900.49				
Total Liabilities	<u>\$20,240,175.96</u>	<u>\$1,884,209.80</u>	<u>\$ 179,847.21</u>	<u>\$ 193,574.80</u>	<u>\$ 349,701.58</u>	<u>\$3,954,990.00</u>	<u>\$13,554,933.55</u>	<u>\$122,919.02</u>
Reserves:								
For Loss on County Drain Bonds	\$ 1,239.00	\$ 1,239.00						
For Sundry Purposes	1,077,350.02	- 986,403.80	\$ 469.40		\$ 90,476.82			
For Fund Balances	5,952,202.32					\$ 324,454.38	\$ 5,276,572.37	\$351,175.57
For Contingencies	13,901.70					13,901.70		
For Construction Costs	109,372.85-					109,372.85-		
Total Reserves	<u>\$ 6,935,320.19</u>	<u>\$ 987,642.80</u>	<u>\$ 469.40</u>		<u>\$ 90,476.82</u>	<u>\$ 228,983.23</u>	<u>\$ 5,276,572.37</u>	<u>\$351,175.57</u>
Appropriations:								
Appropriations Carried Forward	\$ 79,725.54	\$ 79,725.54						
	\$ 79,725.54	\$ 79,725.54						
Deferred Income - 1961 Taxes	\$ 277,115.58	\$ 265,078.50				\$ 12,037.08		
Surplus:								
Investment in Fixed Assets	\$ 5,001,039.31		\$ 831,307.47	\$ 695,578.84	\$1,393,489.56	\$2,080,663.44		
Unavailable Assets	572,030.95		129,259.83	34,335.37	408,435.75			
Available Surplus or Deficit *	948,277.50			57,916.48		890,361.02		
Working Capital	244,729.41				244,729.41			
Unappropriated Surplus	1,992,672.20					1,992,672.20		
Total Surplus	<u>\$ 8,758,749.37</u>		<u>\$ 960,567.30</u>	<u>\$ 787,830.69</u>	<u>\$2,046,654.72</u>	<u>\$4,963,696.66</u>		
GRAND TOTAL	<u>\$36,291,086.64</u>	<u>\$3,216,656.64</u>	<u>\$1,140,883.91</u>	<u>\$ 981,405.49</u>	<u>\$2,486,833.12</u>	<u>\$9,159,706.97</u>	<u>\$18,831,505.92</u>	<u>\$474,094.59</u>

County of Oakland
 Combined Balance Sheet -- Institutions and Special Funds
 December 31, 1960

<u>ASSETS</u>	<u>Total</u>	<u>Health Unit</u>	<u>T. B. Sanatorium</u>	<u>Children's Home</u>	<u>Girls' Ranch</u>	<u>Boys' Ranch</u>	<u>Juvenile Maintenance</u>
Cash:							
County Treasurer	\$ 68,893.17	\$ 2,146.96	\$ 54,426.32	\$ 25.41	\$ 115.52	\$ 3,464.97	\$ 8,713.99
Imprest Cash Funds	225.00		225.00				
Total	<u>\$ 69,118.17</u>	<u>\$ 2,146.96</u>	<u>\$ 54,651.32</u>	<u>\$ 25.41</u>	<u>\$ 115.52</u>	<u>\$ 3,464.97</u>	<u>\$ 8,713.99</u>
Accounts Receivable							
Accounts Receivable - Sundry	48,230.42	38,509.58	9,720.84				
Due from Other Funds	15,453.28	172.47	3,169.19	10,809.56	1,302.06		
Due from State of Michigan	57,270.58		57,270.58				
Due from Other Counties	18,116.48		18,116.48				
Total Cash and Receivables	<u>\$ 208,188.93</u>	<u>\$ 40,829.01</u>	<u>\$ 142,928.41</u>	<u>\$ 10,834.97</u>	<u>\$ 1,417.58</u>	<u>\$ 3,464.97</u>	<u>\$ 8,713.99</u>
Deferred Charges							
Deferred Charges	\$ 67,144.64		\$ 67,144.64				
Inventories - Expendable Supplies							
Inventories - Expendable Supplies	33,058.61		33,058.61				
Prepaid Expenses							
Prepaid Expenses	1,184.26		1,184.26				
Total Assets Other Than Fixed	<u>\$ 309,576.44</u>	<u>\$ 40,829.01</u>	<u>\$ 244,315.92</u>	<u>\$ 10,834.97</u>	<u>\$ 1,417.58</u>	<u>\$ 3,464.97</u>	<u>\$ 8,713.99</u>
Fixed Assets:							
Land, Buildings and Equipment	\$1,719,019.41	\$ 58,556.51	\$1,627,367.31	\$ 31,947.23		\$ 1,148.36	
Less: Allowance for Depreciation	887,711.94		887,711.94				
Total Fixed Assets	<u>\$ 831,307.47</u>	<u>\$ 58,556.51</u>	<u>\$ 739,655.37</u>	<u>\$ 31,947.23</u>		<u>\$ 1,148.36</u>	
TOTAL ASSETS	<u>\$1,140,883.91</u>	<u>\$ 99,385.52</u>	<u>\$ 983,971.29</u>	<u>\$ 42,782.20</u>	<u>\$ 1,417.58</u>	<u>\$ 4,613.33</u>	<u>\$ 8,713.99</u>
<u>LIABILITIES AND SURPLUS</u>							
Liabilities:							
Vouchers Payable	\$ 48,265.36	\$ 18,788.23	\$ 21,590.12	\$ 6,333.28	\$ 417.58	\$ 1,136.15	
Encumbered Purchase Orders	657.49	657.49					
Accounts Payable	4,001.69			4,001.69			
Due to Other Funds	126,922.67	21,383.29	92,996.57	500.00	1,000.00	2,323.82	\$ 8,713.99
Total Liabilities	<u>\$ 179,847.21</u>	<u>\$ 40,829.01</u>	<u>\$ 114,586.69</u>	<u>\$ 10,834.97</u>	<u>\$ 1,417.58</u>	<u>\$ 3,464.97</u>	<u>\$ 8,713.99</u>
Reserves							
Reserves	<u>\$ 469.40</u>		<u>\$ 469.40</u>				
Surplus:							
Investment in Fixed Assets	\$ 831,307.47	\$ 58,556.51	\$ 739,655.37	\$ 31,947.23		\$ 1,148.36	
Unavailable Assets	129,259.83		129,259.83				
Total	<u>\$ 960,567.30</u>	<u>\$ 58,556.51</u>	<u>\$ 868,915.20</u>	<u>\$ 31,947.23</u>		<u>\$ 1,148.36</u>	
TOTAL LIABILITIES AND SURPLUS	<u>\$1,140,883.91</u>	<u>\$ 99,385.52</u>	<u>\$ 983,971.29</u>	<u>\$ 42,782.20</u>	<u>\$ 1,417.58</u>	<u>\$ 4,613.33</u>	<u>\$ 8,713.99</u>

County of Oakland
 Combined Balance Sheet -- Working Capital Funds
 December 31, 1960

	Total	Department Public Works	Equipment	Garage	Heating Plant	Laundry	Maintenance Department	Stationery Stock	Central Stores	Utilities Fund
Assets Other Than Fixed										
Cash - County Treasurer	\$ 499,167.69	\$ 13,563.43	\$ 80,311.47	\$133,303.81	\$ 19,446.49	\$108,186.16	\$ 14,474.71	\$ 4,276.55	\$ 19,572.54	\$106,032.53
Imprest Cash Funds	80.00			25.00			25.00	30.00		
Total Cash	\$ 499,247.69	\$ 13,563.43	\$ 80,311.47	\$133,328.81	\$ 19,446.49	\$108,186.16	\$ 14,499.71	\$ 4,306.55	\$ 19,572.54	\$106,032.53
Due from Other Funds	\$ 105,455.69		\$ 3,077.70	\$ 14,374.50	\$ 12,845.03	\$ 7,780.18	\$ 19,222.67	\$ 6,963.27	\$ 29,552.20	\$ 11,640.14
Accounts Receivable	321,135.78	\$272,588.65	375.01-	7,013.54		2,116.20	10,784.32	1,494.83	9,501.16	18,012.09
Inventories	159,862.34			8,261.60	1,874.25	787.37	38,844.90	28,622.44	81,471.78	
Prepaid Expenses	618.53				618.53					
Deferred Charges	5,595.68									5,595.68
Recoverable Expenditures	1,427.85		1,427.85							
Total Assets Other Than Fixed	\$1,093,343.56	\$286,152.08	\$ 84,442.01	\$162,978.45	\$ 34,784.30	\$118,869.91	\$ 83,351.60	\$41,387.09	\$140,097.68	\$141,280.44
Fixed Assets										
Buildings	\$ 698,943.00			\$196,754.27	\$491,620.07	\$ 1,626.55	\$ 2,700.05		\$ 6,242.06	
Structures and Improvements	391,734.07						3,069.83			\$388,664.24
Equipment	581,083.19	\$ 6,425.74	\$183,916.46	220,879.97	13,919.01	86,682.16	44,170.55	\$ 6,401.68	18,687.62	
Motor Vehicles	5,070.07					2,155.10			2,914.97	
Total	\$1,676,830.33	\$ 6,425.74	\$183,916.46	\$417,634.24	\$505,539.08	\$ 90,463.81	\$ 49,940.43	\$ 6,401.68	\$ 27,844.65	\$388,664.24
Less: Reserve for Depreciation	283,340.77		89,771.21	121,254.24		44,886.37	25,528.48		1,900.47	
Total Fixed Assets	\$1,393,489.56	\$ 6,425.74	\$ 94,145.25	\$296,380.00	\$505,539.08	\$ 45,577.44	\$ 24,411.95	\$ 6,401.68	\$ 25,944.18	\$388,664.24
GRAND TOTAL	\$2,486,833.12	\$292,577.82	\$178,587.26	\$459,358.45	\$540,323.38	\$164,447.35	\$107,763.55	\$47,788.77	\$166,041.86	\$529,944.68
Liabilities										
Vouchers Payable	\$ 58,315.61	\$ 4,519.48	\$ 2,797.10	\$ 3,432.33	\$ 7,869.74	\$ 1,880.09	\$ 10,074.23	\$ 6,864.91	\$ 18,238.61	\$ 2,639.12
Due to Other Funds	49,786.15	29,482.56	72.77	1,200.83	435.55	3,348.33	1,877.65	5.00	95.77	13,267.69
Total Liabilities	\$ 349,701.58	\$271,930.55	\$ 3,340.32	\$ 4,633.16	\$ 8,305.29	\$ 5,228.42	\$ 11,951.88	\$ 6,869.91	\$ 18,334.38	\$ 19,107.67
Reserves	\$ 90,476.82						\$ 150.00	\$ 5,209.12		\$ 85,117.70
Surplus										
Investment in Fixed Assets	\$1,393,489.56	\$ 6,425.74	\$ 94,145.25	\$296,380.00	\$505,539.08	\$ 45,577.44	\$ 24,411.95	\$ 6,401.68	\$ 25,944.18	\$388,664.24
Unavailable Assets	408,435.75		89,771.21	115,908.22	2,492.78	45,673.74	38,869.90	28,652.44	81,471.78	5,595.68
Working Capital	244,729.41	14,221.53	8,669.52	42,437.07	23,986.23	67,967.75	32,379.82	655.62	40,291.52	31,459.39
Total Surplus	\$2,046,654.72	\$ 20,647.27	\$175,246.94	\$454,725.29	\$532,018.09	\$159,218.93	\$ 95,661.67	\$35,709.74	\$147,707.48	\$425,719.31
GRAND TOTAL	\$2,486,833.12	\$292,577.82	\$178,587.26	\$459,358.45	\$540,323.38	\$164,447.35	\$107,763.55	\$47,788.77	\$166,041.86	\$529,944.68

County of Oakland
 Combined Balance Sheet -- Special Revenue Funds
 December 31, 1960

	<u>Total</u>	<u>Building Fund</u>	<u>Drain Funds</u>	<u>County Road</u>	<u>Board of Education</u>	<u>Co-Operative Education</u>	<u>Special Education</u>	<u>Court House Construction</u>
ASSETS								
Current Assets:								
Cash - County Treasurer	\$1,334,519.84	\$ 1,496.22	\$ 358,696.28	\$ 358,030.73	\$ 5,844.02	\$ 283.51	\$ 248,463.44	\$ 361,705.64
U. S. Government Bonds	991,702.75						500,000.00	491,702.75
Imprest Cash Funds	170.00			150.00			20.00	
Imprest Bank Accounts	202,500.00			202,500.00				
Total Cash	\$2,528,892.59	\$ 1,496.22	\$ 358,696.28	\$ 560,680.73	\$ 5,844.02	\$ 283.51	\$ 748,483.44	\$ 853,408.39
Taxes Receivable	\$ 40,049.16						\$ 40,049.16	
Less: Allowance for Unpaid Taxes	40,049.16						40,049.16	
	-0-						-0-	
Due from Other Funds	\$1,298,247.32	\$1,286,432.32	\$ 100.00		\$ 11,715.00			
Accounts Receivable	512,983.64			\$ 309,579.21	2,492.43		\$ 50.00	\$ 200,862.00
Contracts Receivable	5,788.25	5,788.25						
Less: Allowance for Unpaid Contracts	5,788.25-	5,788.25-						
Inventories	262,937.83			262,937.83				
Deferred Charges	43,260.54			43,260.54				
Prepaid Expenses	58,496.18			58,496.18				
Total	\$2,175,925.51	\$1,286,432.32	\$ 100.00	\$ 674,273.76	\$ 14,207.43		\$ 50.00	\$ 200,862.00
Total Assets Other Than Fixed	\$4,704,818.10	\$1,287,928.54	\$ 358,796.28	\$1,234,954.49	\$ 20,051.45	\$ 283.51	\$ 748,533.44	\$1,054,270.39
Fixed Assets:								
Land, Buildings and Equipment	\$3,502,180.06			\$3,455,789.04	\$ 9,875.14		\$ 36,515.88	
Less: Allowance for Depreciation	1,421,516.62			1,421,516.62				
Total Fixed Assets	\$2,080,663.44			\$2,034,272.42	\$ 9,875.14		\$ 36,515.88	
Funds to be provided from Future Revenues								
For Redemption of Drain Bonds	\$ 745,475.43		\$ 745,475.43					
For Redemption of Highway Bonds	1,628,750.00			1,628,750.00				
GRAND TOTAL	\$9,159,706.97	\$1,287,928.54	\$1,104,271.71	\$4,897,976.91	\$ 29,926.59	\$ 283.51	\$ 785,049.32	\$1,054,270.39

County of Oakland
 Combined Balance Sheet -- Special Revenue Funds (Continued)
 December 31, 1960

	<u>Total</u>	<u>Building Fund</u>	<u>Drain Funds</u>	<u>County Road</u>	<u>Board of Education</u>	<u>Co-Operative Education</u>	<u>Special Education</u>	<u>Court House Construction</u>
<u>LIABILITIES, RESERVES AND SURPLUS</u>								
Liabilities:								
Vouchers Payable	\$ 179,182.01				\$ 5,570.12	\$ 3,253.20	\$ 14,387.46	\$ 155,971.23
Contracts Payable	892,212.04						16,207.41	876,004.63
Accrued Payroll	155.51-			\$ 155.51-				
Bonds Payable								
Highway Bonds	1,628,750.00			1,628,750.00				
Drain Bonds	779,817.33		\$ 779,817.33					
Deposits from Townships	77,777.02			77,777.02				
Work Orders in Progress	36,941.69			36,941.69				
Accounts Payable	227,060.58			223,041.95		4,018.63		
Due to Other Funds	133,404.84				1,004.43		733.03	131,667.38
Total Liabilities	\$3,954,990.00		\$ 779,817.33	\$1,966,355.15	\$ 6,574.55	\$ 7,271.83	\$ 31,327.90	\$1,163,643.24
 Deferred Income - 1961 Taxes	 \$ 12,037.08						 \$ 12,037.08	
Reserves:								
For Fund Balances	\$ 324,454.38		\$ 324,454.38					
For Contingencies	13,901.70				\$ 13,476.90		\$ 424.80	
For Construction Costs	109,372.85-							\$ 109,372.85-
Total Reserves	\$ 228,983.23		\$ 324,454.38		\$ 13,476.90		\$ 424.80	\$ 109,372.85-
Surplus:								
Investment in Fixed Assets	\$2,080,663.44			\$2,034,272.42	\$ 9,875.14		\$ 36,515.88	
Available Surplus or Deficit *	890,361.02			897,349.34		\$ 6,988.32*		
Unappropriated Surplus	1,992,672.20	\$1,287,928.54					704,743.66	
Total Surplus	\$4,963,696.66	\$1,287,928.54		\$2,931,621.76	\$ 9,875.14	\$ 6,988.32*	\$ 741,259.54	
 GRAND TOTAL	 \$9,159,706.97	 \$1,287,928.54	 \$1,104,271.71	 \$4,897,976.91	 \$ 29,926.59	 \$ 283.51	 \$ 785,049.32	 \$1,054,270.39

County of Oakland
 Combined Balance Sheet - Department of Social Welfare
 December 31, 1960

<u>ASSETS</u>	<u>Total</u>	<u>General Relief</u>	<u>Indigent Housing</u>	<u>Relief Administration</u>	<u>Hospitalization</u>	<u>Medical Care Facility</u>
Cash:						
County Treasurer	\$ 137,889.86	\$ 42,806.92	\$ 58,063.09	\$ 6,908.41	\$ 25,260.30	\$ 4,851.14
Imprest Cash Funds	55.00					55.00
Total Cash	<u>\$ 137,944.86</u>	<u>\$ 42,806.92</u>	<u>\$ 58,063.09</u>	<u>\$ 6,908.41</u>	<u>\$ 25,260.30</u>	<u>\$ 4,906.14</u>
Current Accounts Receivable						
Accounts Receivable - Sundry	23.00					23.00
Due from Other Funds	6,756.90			5,375.69		1,381.21
Special Assessments	6,049.15		6,049.15			
Due from Other Counties	75,097.24	35,700.50			39,396.74	
Due from State of Michigan	106,844.52	11,734.52				95,110.00
	<u>\$ 332,715.67</u>	<u>\$ 90,241.94</u>	<u>\$ 64,112.24</u>	<u>\$ 12,284.10</u>	<u>\$ 64,657.04</u>	<u>\$101,420.35</u>
Less: Allowance for Accounts Receivable	81,169.39	35,700.50	6,049.15		39,396.74	23.00
	<u>\$ 251,546.28</u>	<u>\$ 54,541.44</u>	<u>\$ 58,063.09</u>	<u>\$ 12,284.10</u>	<u>\$ 25,260.30</u>	<u>\$101,397.35</u>
Inventories of Expendable Supplies	33,497.68	5,030.87				28,466.81
Prepaid Expenses	782.69					782.69
Total Assets Other Than Fixed	<u>\$ 285,826.65</u>	<u>\$ 59,572.31</u>	<u>\$ 58,063.09</u>	<u>\$ 12,284.10</u>	<u>\$ 25,260.30</u>	<u>\$130,646.85</u>
Fixed Assets:						
Land, Buildings and Equipment	\$1,106,505.80		\$135,730.93	\$ 41,671.30	\$ 1,529.78	\$927,573.79
Less: Allowance for Depreciation	410,926.96					410,926.96
Total Fixed Assets	<u>\$ 695,578.84</u>		<u>\$135,730.93</u>	<u>\$ 41,671.30</u>	<u>\$ 1,529.78</u>	<u>\$516,646.83</u>
TOTAL ASSETS	<u>\$ 981,405.49</u>	<u>\$ 59,572.31</u>	<u>\$193,794.02</u>	<u>\$ 53,955.40</u>	<u>\$ 26,790.08</u>	<u>\$647,293.68</u>
LIABILITIES AND SURPLUS						
Liabilities:						
Vouchers Payable	\$ 30,583.69		\$ 146.61	\$ 5,918.81	\$ 795.12	\$ 23,723.15
Encumbrances	1,842.50					1,842.50
Relief Orders Payable	29,900.49	\$ 29,900.49				
Due to Other Funds	131,248.12	24,640.95		6,365.29	24,465.18	75,776.70
	<u>\$ 193,574.80</u>	<u>\$ 54,541.44</u>	<u>\$ 146.61</u>	<u>\$ 12,284.10</u>	<u>\$ 25,260.30</u>	<u>\$101,342.35</u>
Surplus:						
Investment in Fixed Assets	\$ 695,578.84		\$135,730.93	\$ 41,671.30	\$ 1,529.78	\$516,646.83
Unavailable Assets	34,335.37	\$ 5,030.87				29,304.50
Available Surplus	57,916.48		57,916.48			
	<u>\$ 787,830.69</u>	<u>\$ 5,030.87</u>	<u>\$193,647.41</u>	<u>\$ 41,671.30</u>	<u>\$ 1,529.78</u>	<u>\$545,951.33</u>
TOTAL LIABILITIES AND SURPLUS	<u>\$ 981,405.49</u>	<u>\$ 59,572.31</u>	<u>\$193,794.02</u>	<u>\$ 53,955.40</u>	<u>\$ 26,790.08</u>	<u>\$647,293.68</u>

County of Oakland
Summary of Fund Operations
January 1, 1960 to December 31, 1960

Name of Fund	Fund Balances 1/1/60	Transfers	Receipts	Total Funds Available	Charges		Total Fund Charges	Fund Balances 12/31/60
					Transfers	Disbursements		
Budgeted Funds:								
General	\$ 1,213,230.67	\$ 1,650,886.34	\$12,123,275.82	\$14,987,392.83	\$ 6,675,478.36	\$ 5,961,022.18	\$12,636,500.54	\$ 2,350,892.29
Building	1,431.18	1,222,290.00	32,118.72	1,255,839.90	1,250,429.25	3,914.43	1,254,343.68	1,496.22
County Health Unit	20,347.61	631,342.62	150,138.06	801,828.29	2,522.43	797,158.90	799,681.33	2,146.96
General Relief	39,038.41	1,195,581.57	647,301.11	1,881,921.09	-0-	1,839,114.17	1,839,114.17	42,806.92
Medical Care Facility--Operating	32,566.36	575,047.29	486,959.29	1,094,572.94	33,012.78	1,056,709.02	1,089,721.80	4,851.14
Medical Care Facility--Capital Expenditures	203.61	3,656.65	-0-	3,860.26	3,860.26	-0-	3,860.26	-0-
Relief Administration	439.00	289,155.04	396.71	289,990.75	-0-	283,082.34	283,082.34	6,908.41
Hospitalization	26,393.82	492,897.84	272,789.50	792,081.16	12,619.46	754,201.40	766,820.86	25,260.30
T. B. Sanatorium	70,762.32	431,955.91	687,132.49	1,189,850.72	108,859.07	1,026,565.33	1,135,424.40	54,426.32
Juvenile Maintenance	2,835.88	82,977.15	74,533.43	160,346.46	4,631.86	147,000.61	151,632.47	8,713.99
Children's Home	18,192.97	634,434.86	4,020.44	656,648.27	13,259.52	643,363.34	656,622.86	25.41
Camp Oakland - Boys' Ranch	1,390.53	87,826.57	309.01	89,526.11	653.61	85,407.53	86,061.14	3,464.97
Board of Education	9,212.93	176,900.89	70,911.88	257,025.70	49,018.63	202,163.05	251,181.68	5,844.02
Camp Oakland - Girls' Ranch	-0-	38,243.74	185.00	38,428.74	-0-	38,313.22	38,313.22	115.52
	<u>\$ 1,436,045.29</u>	<u>\$ 7,513,196.47</u>	<u>\$14,550,071.46</u>	<u>\$23,499,313.22</u>	<u>\$ 8,154,345.23</u>	<u>\$12,838,015.52</u>	<u>\$20,992,360.75</u>	<u>\$ 2,506,952.47</u>
Drain Funds:								
Drain	\$ 512,803.38	\$ 158,333.99	\$ 17,874.49	\$ 689,011.86	\$ 105,876.21	\$ 280,379.19	\$ 386,255.40	\$ 302,756.46
Drain Redemption	66,867.94	68,013.64	9.08	134,890.66	9,423.04	91,125.72	100,548.76	34,341.90
Drain Revolving	8,540.28	83,549.36	25,501.52	117,591.16	5,237.73	90,755.51	95,993.24	21,597.92
Drain Tax Trust	1,150.07	-0-	-0-	1,150.07	1,150.07	-0-	1,150.07	-0-
	<u>\$ 589,361.67</u>	<u>\$ 309,896.99</u>	<u>\$ 43,385.09</u>	<u>\$ 942,643.75</u>	<u>\$ 121,687.05</u>	<u>\$ 462,260.42</u>	<u>\$ 583,947.47</u>	<u>\$ 358,696.28</u>
Road Funds:								
County Road	\$ 580,327.66	\$ 100,000.00	\$ 5,433,645.34	\$ 6,113,973.00	\$ 1,500.00	\$ 5,754,442.27	\$ 5,755,942.27	\$ 358,030.73
Working Capital Funds:								
Department of Public Works	\$ 38,158.15	\$ 563,780.56	\$ 24,933.94	\$ 626,872.65	\$ 371,441.44	\$ 241,867.78	\$ 613,309.22	\$ 13,563.43
Central Stores	22,068.93	-0-	382,878.70	404,947.63	-0-	385,375.09	385,375.09	19,572.54
Equipment	39,642.52	20,003.50	47,830.73	107,476.75	-0-	27,165.28	27,165.28	80,311.47
Garage	120,217.42	-0-	186,890.48	307,107.90	-0-	173,804.09	173,804.09	133,303.81
Heating Plant	23,662.67	-0-	101,524.90	125,187.57	-0-	105,741.08	105,741.08	19,446.49
Laundry	87,366.27	-0-	130,957.75	218,324.02	1,800.00	108,337.86	110,137.86	108,186.16
Maintenance	15,751.72	58,964.75	262,795.38	337,511.85	-0-	323,037.14	323,037.14	14,474.71
Stationery Stock	1,638.95	707.89	113,195.23	115,542.07	601.00	110,664.52	111,265.52	4,276.55
Utilities	79,905.48	172,330.92	127,068.69	379,305.09	-0-	273,272.56	273,272.56	106,032.53
	<u>\$ 428,412.11</u>	<u>\$ 815,787.62</u>	<u>\$ 1,378,075.80</u>	<u>\$ 2,622,275.53</u>	<u>\$ 373,842.44</u>	<u>\$ 1,749,265.40</u>	<u>\$ 2,123,107.84</u>	<u>\$ 499,167.69</u>

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County of Oakland
Summary of Fund Operations
January 1, 1960 to December 31, 1960

Name of Fund	Fund Balances	Transfers	Receipts	Total Funds Available	Charges		Total Fund Charges	Fund Balances
	1/1/60				Transfers	Disbursements		12/31/60
Trust and Agency:								
Cash Bond or Bail	\$ 2,450.00		\$ 36,395.00	\$ 38,845.00	\$ 25.00	\$ 37,170.00	\$ 37,195.00	\$ 1,650.00
Cemetery Trust	9,388.18		350.00	9,738.18	-0-	67.61	67.61	9,670.57
Circuit Court Trust	57,190.37	\$ 50.00	199,991.05	257,231.42	50.00	193,368.16	193,418.16	63,813.26
Clinton River Spillway	-0-	-0-	4,790.92	4,790.92	-0-	4,790.92	4,790.92	-0-
Co-operative Education	716.18	8,037.26	5,060.21	13,813.65	-0-	13,530.14	13,530.14	283.51
County Veterans' Trust	10,299.83	-0-	36,217.64	46,517.47	-0-	43,027.75	43,027.75	3,489.72
Dependent Parent	1.00	-0-	52.00	53.00	-0-	53.00	53.00	-0-
Employes' Bond Purchases	1,305.74	-0-	39,871.62	41,177.36	1.21	38,149.58	38,150.79	3,026.57
Employes' Hospital Insurance								
Deductions	19.45	-0-	112,915.67	112,935.12	-0-	112,927.53	112,927.53	7.59
Employes' Life Insurance								
Deductions	3,875.70	1.21	47,947.65	51,824.56	-0-	46,761.16	46,761.16	5,063.40
Employes' Social Security - F.I.C.A.	28,946.61	-0-	157,550.90	186,497.51	.16	153,225.28	153,225.44	33,272.07
Employes' Retirement System	2,768,154.53	231,243.00	336,567.26	3,335,964.79	-0-	144,448.08	144,448.08	3,191,516.71
Escheats	20,758.86	1,500.00	1,879.25	24,138.11	3,522.94	7,380.92	10,903.86	13,234.25
Huron-Clinton Metropolitan Authority	76,929.67	6,785.40	511.17	84,226.24	-0-	-0-	-0-	84,226.24
Law Library	4,171.70	4,200.00	-0-	8,371.70	2,899.56	2,845.86	5,745.42	2,626.28
McGregor Child and Family Protection	9,907.86	-0-	59,724.50	69,632.36	198.44	54,271.94	54,470.38	15,161.98
Michigan Public School Employees' Retirement System	1,355.76	-0-	20,938.46	22,294.22	-0-	20,689.06	20,689.06	1,605.16
Oakland Child Guidance Clinic	-0-	33,782.75	-0-	33,782.75	-0-	33,665.57	33,665.57	117.18
Probate Judges' Retirement								
Deductions	150.00	-0-	600.00	750.00	-0-	600.00	600.00	150.00
Primary School	-0-	-0-	5,300,544.41	5,300,544.41	-0-	5,300,544.41	5,300,544.41	-0-
Register of Deeds Trust	16,182.73	-0-	949,110.55	965,293.28	-0-	944,284.39	944,284.39	21,008.89
Sales Tax Diversion - Cities, Townships and Villages	-0-	-0-	4,345,781.51	4,345,781.51	-0-	4,345,781.51	4,345,781.51	-0-
School Library	65,746.30	210.00	136,135.70	202,092.00	4,035.00	131,792.70	135,827.70	66,264.30
Southeastern Oakland County Sewage Disposal System	308,830.47	238.50	630,565.08	939,634.05	4,538.85	668,569.35	673,108.20	266,525.85
Special Education	589,549.04	55,042.11	1,011,162.43	1,655,753.58	129,280.87	778,009.27	907,290.14	748,463.44
Special Trusts	8,613.12	-0-	200.00	8,813.12	-0-	6,138.00	6,138.00	2,675.12
State Aid	-0-	-0-	25,390,314.63	25,390,314.63	-0-	25,390,314.63	25,390,314.63	-0-
Township, City and Village	52.52	2,995,267.26	1,430,299.35	4,425,514.09	4,696.64	4,421,063.45	4,425,760.09	246.00
Withholding Tax	63,683.84	.16	880,255.44	943,939.44	-0-	874,459.58	874,459.58	69,479.86
Bear Creek Drain	-0-	-0-	33,634.43	33,634.43	-0-	33,634.43	33,634.43	-0-
	<u>\$ 4,048,174.42</u>	<u>\$3,336,357.65</u>	<u>\$41,169,366.83</u>	<u>\$48,553,898.90</u>	<u>\$ 149,248.67</u>	<u>\$43,801,564.28</u>	<u>\$43,950,812.95</u>	<u>\$ 4,603,085.95</u>

County of Oakland
 Summary of Fund Operations
 January 1, 1960 to December 31, 1960

Name of Fund	Fund Balances 1/1/60	Transfers	Receipts	Total Funds Available	Charges		Total Fund Charges	Fund Balances 12/31/60
					Transfers	Disbursements		
Sundry Funds:								
Imprest Cash	\$ 221,880.00	\$ 3,040.00	\$ 25.00	\$ 224,945.00				\$ 224,945.00
U. S. Revenue Stamp Revolving	1,028.75	-0-	41,516.95	42,545.70		\$ 42,000.00	\$ 42,000.00	545.70
Indigent Housing	18,606.69	183,821.42	17,712.64	220,140.75	\$ 148,000.00	14,077.66	162,077.66	58,063.09
Board of Education Building - Addition No. 4	-0-	125,000.00	236.00	125,236.00	-0-	98,838.12	98,838.12	26,397.83
Marine Law Enforcement	-0-	5,000.00	5,000.00	10,000.00	200.12	9,799.88	10,000.00	-0-
Court House Construction No. 1	2,039,473.50	730,415.00	40,325.64	2,810,214.14	-0-	1,956,805.75	1,956,805.75	853,408.39
Department of Public Works - Water and Sewage	16,573.09	-0-	195,186.28	211,759.37	45,417.87	162,502.21	207,920.08	3,839.29
Bloomfield Village Relief Drains - Special Assessment District No. 1	980.58	726.06	-0-	1,706.64	-0-	1,486.49	1,486.49	220.15
North Evergreen Sewage Disposal System	73,757.63	-0-	95,926.03	169,683.66	7,073.89	94,338.14	101,412.03	68,271.63
Evergreen Sewage Disposal System	2,789,980.39	289,882.31	368,873.50	3,448,736.20	174,495.50	2,466,982.16	2,641,477.76	807,258.44
Farmington Sewage Disposal System	3,119,925.99	100,000.00	39,041.54	3,258,967.53	111,567.37	2,784,313.30	2,895,880.67	363,086.86
Clinton River Sewage Disposal System	319.21	45,120.00	386,200.00	431,639.21	66,269.95	356,746.03	423,015.98	8,623.23
Clinton River Sewage Disposal System -- M.S.U.O. Avon, Rochester Road Extension	300.00	-0-	-0-	300.00	185.76	-0-	185.76	114.24
Clinton River Sewage Disposal System -- M.S.U.O. Faculty Housing	7,612.31	-0-	12,158.95	19,771.26	19,273.16	498.10	19,771.26	-0-
Evergreen-Farmington Sewage Disposal System	-0-	27,050.00	175.00	27,225.00	-0-	2,885.73	2,885.73	24,339.27
Keego Harbor Sewage Disposal System	-0-	3,054.60	568,899.24	571,953.84	13,950.06	407,112.77	421,062.83	150,891.01
Clinton River Sewage Disposal System -- M.S.U.O.	-0-	-0-	193,528.51	193,528.51	193,528.51	-0-	193,528.51	-0-
Farmington Sewage Disposal System -- Kendallwood Arms	-0-	-0-	72,545.12	72,545.12	9,230.35	30.00	9,260.35	63,284.77
Farmington Sewage Disposal System -- 8-Mile Halstead	-0-	2,475.72	8,491.90	10,967.62	3,718.17	-0-	3,718.17	7,249.45
	<u>\$ 8,290,438.14</u>	<u>\$ 1,515,585.11</u>	<u>\$ 2,045,842.30</u>	<u>\$11,851,865.55</u>	<u>\$ 792,910.81</u>	<u>\$ 8,398,416.34</u>	<u>\$ 9,191,327.15</u>	<u>\$ 2,660,538.40</u>

County of Oakland
Summary of Fund Operations
January 1, 1960 to December 31, 1960

Name of Fund	Fund Balances 1/1/60	Transfers	Receipts	Total Funds Available	Charges		Total Fund Charges	Fund Balances 12/31/60
					Transfers	Disbursements		
Undistributed Tax Funds:								
Delinquent Tax	\$ 373,569.03		\$ 3,530,312.26	\$ 3,903,881.29	\$ 3,586,250.95	\$ 3,590.23	\$ 3,589,841.18	\$ 314,040.11
Delinquent Personal Tax	40.39		3,199.67	3,240.06	3,140.96		3,140.96	99.10
Redemption Tax	8,873.11		143,701.26	152,574.37	144,064.30		144,064.30	8,510.07
Special Redemption -- #131A and #131C	4,954.46		2,155.96	7,110.42	6,747.83		6,747.83	362.59
Suspense - Delinquent Tax	48,427.18		2,630,598.25	2,679,025.43		2,637,079.42	2,637,079.42	41,946.01
Tax Collection	115.05		172,875.98	172,991.03	172,406.36		172,406.36	584.67
Tax Reverted Lands	29,314.50	\$ 6.00	60,766.25	90,086.75	88,440.48	22.27	88,462.75	1,624.00
May Tax Sale	-0-		86,649.29	86,649.29	86,649.29		86,649.29	-0-
	<u>\$ 465,293.72</u>	<u>\$ 6.00</u>	<u>\$ 6,630,258.92</u>	<u>\$ 7,095,558.64</u>	<u>\$ 4,087,700.17</u>	<u>\$ 2,640,691.92</u>	<u>\$ 6,728,392.09</u>	<u>\$ 367,166.55</u>
State Collection Funds:								
Inheritance Tax	\$ 15,906.69		\$ 1,622,177.69	\$ 1,638,084.38		\$ 1,537,802.13	\$ 1,537,802.13	\$ 100,282.25
State Health Department	2.00		290.00	292.00		291.00	291.00	1.00
State Settlement Adjustment	-0-	\$ 1,685.66		1,685.66	\$ 1,685.66		1,685.66	-0-
State Taxes	4,817.69	112,279.38	17,885.75	134,982.82	21,874.85	106,463.18	128,338.03	6,644.79
	<u>\$ 20,726.38</u>	<u>\$ 113,965.04</u>	<u>\$ 1,640,353.44</u>	<u>\$ 1,775,044.86</u>	<u>\$ 23,560.51</u>	<u>\$ 1,644,556.31</u>	<u>\$ 1,668,116.82</u>	<u>\$ 106,928.04</u>
GRAND TOTAL	<u><u>\$15,858,779.39</u></u>	<u><u>\$13,704,794.88</u></u>	<u><u>\$72,890,999.18</u></u>	<u><u>\$102,454,573.45</u></u>	<u><u>\$13,704,794.88</u></u>	<u><u>\$77,289,212.46</u></u>	<u><u>\$90,994,007.34</u></u>	<u><u>\$11,460,566.11</u></u>

County of Oakland
General Fund -- Balance Sheet
December 31, 1960

ASSETS

Assets:

Cash - Statement No. 1	\$ 2,371,568.29
Investments - Statement No. 2	1,239.00
Taxes Receivable - Statement No. 3	48,605.11
Due from 1960 Tax Levy	70,000.00
Due from Other Funds - Statement No. 4	489,645.68
Advances for Drain Plans -- Statement No. 5	81,867.13
Accounts Receivable - Sundry -- Statement No. 6	44,181.07
Due from Political Subdivisions -- Statement No. 7	100,739.60
Deferred Charges	<u>8,810.76</u>

TOTAL ASSETS

\$3,216,656.64

County of Oakland
General Fund -- Balance Sheet
December 31, 1960

LIABILITIES AND RESERVES

Liabilities:

Vouchers Payable	\$ 129,116.16	
Contracts Payable --		
Statement No. 8	71,172.86	
Accounts Payable --		
Statement No. 9	281,311.79	
Due to Other Funds --		
Statement No. 10	1,356,317.56	
Other Fund Balances --		
Statement No. 11	45,541.43	
Suspense	<u>750.00</u>	
		\$ 1,884,209.80

Reserves:

For Loss On County Drain Bonds --		
Statement No. 2	\$ 1,239.00	
Sundry Reserves --		
Statement No. 12	<u>986,403.80</u>	
		987,642.80

Special Appropriations Carried Forward --		
Statement No. 13		79,725.54

Deferred Income:

Advance Payments -- 1961 Taxes		<u>265,078.50</u>
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Total Liabilities and Reserves		<u><u>\$ 3,216,656.64</u></u>
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Contingent Liability:

Oakland County Sewage Disposal Bonds		
Evergreen System	\$ 6,820,000.00	
Farmington System	<u>5,743,000.00</u>	
	<u><u>\$12,563,000.00</u></u>	

County of Oakland
General Fund -- Statement of Cash
December 31, 1960

Statement No. 1

Cash in Banks		
Commercial Accounts		
Community National Bank	\$	466,130.35
Certificates of Deposit		
Citizens' Commercial & Savings Bank -		
Flint - Holly Office	\$	780,000.00
City Bank of Hazel Park		100,000.00
Community National Bank		3,522.94
National Bank of Royal Oak		500,000.00
Genesee Merchants Bank & Trust Co. -		
Ortonville Office		100,000.00
Wayne Oakland Bank - Royal Oak	<u></u>	<u>400,000.00</u>
		1,883,522.94
Pay Roll Accounts		10,000.00
Supervisors' Per Diem Bank Account		1,000.00
Petty Cash		<u>10,915.00</u>
Total Cash		<u>\$ 2,371,568.29</u>

County of Oakland
General Fund - Statement of Investments
December 31, 1960

Statement No. 2

County Drain Bonds	\$	1,239.00	
Less: Reserve for Estimated Loss		<u>1,239.00</u>	<u> </u>
Total			<u><u>-0-</u></u>

County of Oakland
General Fund -- Taxes Receivable
December 31, 1960

Statement No. 3

YEAR LEVIED:		
Delinquent		
1957	\$ 14,827.52	
1958	<u>131,599.32</u>	
	\$146,426.84	
Current Levy		
1959	\$291,988.03	
	<u>\$438,414.87</u>	
Less: Allowance for Uncollected Taxes	<u>389,809.76</u>	<u>\$ 48,605.11</u>

County of Oakland
General Fund -- Due from Other Funds
December 31, 1960

Statement No. 4

Girls' Ranch	\$ 1,000.00
Children's Home	500.00
Boys' Ranch	2,328.82
Special Education	173.03
General Relief	20,376.47
Medical Care Facility - Operating	53,083.94
East Clawson Storm Sewer	128,478.97
County Health	17,088.73
T. B. Sanatorium	76,139.98
Relief Administration	5,564.19
Hospitalization	24,465.18
Department of Public Works	28,866.50
Marine Law Enforcement	51.50
Laundry	1,800.00
Court House Construction No. 1	131,667.38
Clinton River Sewage Disposal System -- M.S.U.O.	100,000.00
Township, City and Village	500.00
McGregor Child & Family Protection Program	406.84

County of Oakland
 General Fund -- Due From Other Funds
 December 31, 1960

Statement No. 4
 (Continued)

County Veterans' Trust	\$ 73.76	
Southeastern Oakland County Sewage Disposal System	854.39	
Delinquent Tax	15,699.61	
Juvenile Maintenance	8,713.99	
Redemption Tax	<u>291.37</u>	
	\$618,124.65	
 Less: Allowance for Amount Due from East Clawson Storm Sewer	 <u>128,478.97</u>	 <u>\$ 489,645.68</u>

County of Oakland
 General Fund -- Advances for Drain Plans
 December 31, 1960

Statement No. 5

Eight Mile Drain	\$ 40,000.00	
Artesian Drain	11,311.18	
Red Run Project #2	13,418.15	
Ten and 1/4 Mile Road Drain	<u>17,137.80</u>	
		<u>\$ 81,867.13</u>

County of Oakland
 General Fund - Accounts Receivable - Sundry
 December 31, 1960

Statement No. 6

ACCOUNTS RECEIVABLE

Stanley Allen	\$	350.00	
American Title Company		323.00	
Avon Township		11.25	
City of Farmington Woods		13.51	
Farmington Township Civil Defense		3.75	
Highland Township		18.54	
Huttenlocher Agency		7.50	
Lawyers Title Insurance Corporation		27.00	
Elmo Marshall		110.40	
City of Pontiac - Animal Shelter		347.45	
Seaway Electric Company		137.50	
Southfield City (Incorporated Expense)	25,985.00		
City of Troy - Animal Shelter		56.05	
Township of Waterford - Animal Shelter		424.35	
Twelve Towns Relief Drains		320.00	
Walled Lake City		27.00	
Wayne County Department of Social Welfare		899.09	
Westchester Village		695.61	
County Road		62.26	
Special Education		162.50	
Drain Commission		1,028.84	
Drain #3221 Pontiac Lake Level Control		39,222.45	
Building Fund		<u>70.52</u>	
			\$70,303.57
Less: Allowances for Accounts Receivable - Sundry			26,122.50-
Land Contracts Receivable		\$34,403.98	
Less: Allowances for Unpaid Balances of Land Contracts		<u>34,403.98-</u>	
			<u><u>\$44,181.07</u></u>

County of Oakland
 General Fund - Due from Political Subdivisions
 December 31, 1960

Statement No. 7

DUE FROM STATE OF MICHIGAN

Veterans' Tax Refund	\$ 6.00
State Settlement Collections	1,403.90
T. B. Subsidy - Sundry Persons	107.00
Child Care	91,363.59
Advances for State Law Cases	366.66
Bureau of Social Aid - Rent	<u>2,030.34</u>

\$ 95,277.49

RECOVERABLE EXPENDITURES

Township & City Treasurer's Short Term Bonds

4,096.28

TOWNSHIPS, CITIES AND VILLAGES

Township of:

Bloomfield	\$ 5.00
Farmington	52.50
Holly	5.00
Oxford	5.00
Pontiac	438.33
Waterford	5.00
West Bloomfield	7.50

City of:

Berkley	50.00
Birmingham	100.00
Bloomfield Hills	2.50
Clawson	65.00
Farmington	27.50
Ferndale	70.00
Hazel Park	55.00
Madison Heights	55.00
Oak Park	65.00
Pontiac	65.00
Royal Oak	60.00
Southfield	67.50
Troy	2.50
Walled Lake	7.50

Village of:

Novi	15.00
Rochester	20.00

Michigan State Police

120.00

1,365.83

\$100,739.60

County of Oakland
General Fund - Contracts Payable
December 31, 1960

Statement No. 8

Pike Melvin Corporation (Relocation of West Blvd.)	\$ 7,270.61	
D'Angela & Policelli	53,700.60	
Pike Melvin Corporation (Storm Sewers)	<u>10,201.65</u>	
		<u>\$71,172.86</u>

Statement No. 9

County of Oakland
General Fund - Accounts Payable
December 31, 1960

Due to State of Michigan Conservation Officers' Fees		\$ 228.50
Medical Care Facility Donations	\$ 576.32	
Patients' Personal Funds	<u>8,281.03</u>	
		8,857.35
Huron-Clinton Authority		55,728.82
Dog Vaccination Clinic		37.74
Children's Home: Children's Home Savings Accounts Donation Fund	\$ 110.54 1,184.38	
Educational Scholarship Fund	850.00	
Donations - Youth Home	159.14	
Building Maintenance	<u>803.95</u>	
		3,108.01
Michigan Department of Health - Outside T. B. Payments		1,553.86
Probate Juvenile Functions: Child Welfare	\$ 5,050.15	
Probate Court Support	<u>184.50</u>	
		5,234.65
Restitution		60.60
Michigan Department of Revenue - Boys Vocational School		409.58
Support of Dependent Parent		362.50
Sundry (Oakland County Drain Commission)		257.38
Northland Center, Inc. - Advance Payment for Drain		10,000.00
Board of Education		115.41
Department of Public Works		72.00
Utilities Fund		<u>195,285.39</u>
		<u>\$281,311.79</u>

County of Oakland
General Fund - Due to Other Funds
December 31, 1960

Statement No. 10

Children's Home	\$	10,809.56
Girl's Ranch		1,302.06
Board of Education		11,715.00
Medical Care Facility		1,381.21
Drain Revolving		100.00
County Health Unit		172.47
T. B. Sanatorium		3,169.19
Relief Administration		5,375.69
Southeastern Oakland County Sewage Disposal System		45.00
Building Fund		1,286,432.32
Garage		10,008.46
Equipment Fund		2,291.85
Utilities Fund		2,825.13
Garage		328.34
Stationery Stock		5,171.72
Laundry		449.00
Central Stores		4,844.99
Maintenance		<u>9,895.57</u>

\$1,356,317.56

County of Oakland
General Fund - Other Fund Balances
December 31, 1960

Statement No. 11

Royal Oak Market	\$	10,442.16
Oakland County Market		6,391.76
Parking Lot		11,189.99
Police Radio Station		4,237.70
Justice Courts		4,070.73
Sheriff's Township Ordinance Enforcement		407.19
Land Sales		<u>8,801.90</u>

\$ 45,541.43

County of Oakland
General Fund - Sundry Reserves
December 31, 1960

Statement No. 12

Reserve For:

Employes' Benefits	\$ 1,521.21
Encumbrances - Work Projects	10,829.75
Encumbrances - Prior Year	81,238.82
Pay Roll and Petty Cash Accounts	21,915.00
Civil Defense Emergency Hospital Training	663.84
Welfare	628,598.86
Drain Commission Machinery	4,984.50
Fringe Benefits	603.94
Moving and Replacement of Furniture and Fixtures - New Court House	226,622.66
Medical Emergency Training Civil Defense	647.06
Planning Commission - Clinton River Basin Project	<u>8,778.16</u>

\$986,403.80

County of Oakland
General Fund - Special Appropriations Carried Forward
December 31, 1960

Statement No. 13

Microfilm	\$ 10,460.58
Medical Care Facility - Black Top Roads	10,000.00
Service Center - Water Jacket	3,000.00
New 12" Well	14,000.00
Sanitary Sewer	10,081.26
Service Center Planning	5,865.32
County Control Center	1,698.80
County Government Cost Study	8,633.75
Relocation of West Blvd.	3,223.23
Juvenile Facilities Study	762.60
Employes' Group Life Insurance	<u>12,000.00</u>

\$ 79,725.54

County of Oakland
General Fund - Summary of General Fund Revenues
For the Year Ended December 31, 1960

Taxes:

1960 Levy

Current Collections	\$9,649,677.40	
Delinquent Collections	<u>302,177.25</u>	\$ 9,951,854.65
Budgeted Receipts Collected		<u>1,286,432.32</u>
		\$11,238,286.97
Non-Budgeted Receipts Collected		4,001.69
Delinquent Taxes - Prior Years		<u>280,828.01</u>

Total

\$11,523,116.67

Oakland County - General Fund
 Analysis of Changes in Unappropriated Surplus
 From Non-Tax Revenues
 For the Year Ended December 31, 1960

Balance - January 1, 1960		\$ 195,285.39
Additions:		
General Fund - Non-Tax Revenues	\$1,286,432.32	
General Relief Fund - Revenues	117,243.78	
Transfers from Other Funds:		
Hospitalization	\$233,285.18	
Medical Care Facility	121,423.94	
T. B. Sanatorium	112,124.98	
County Health Unit	106,138.73	
Juvenile Maintenance	<u>36,358.99</u>	
	609,331.82	
Drain Commissioner - Prior Years Revenue	<u>4,000.00</u>	
		<u>2,017,007.92</u>
		\$2,212,293.31
Deductions:		
Transfer to Building Fund	\$1,286,432.32	
Transfer to Tax Revenues	200,883.35	
Adjustment of Prior Years Revenues	10,112.53	
Reserves For:		
Welfare	\$519,579.72	
Utilities Fund	<u>195,285.39</u>	
	<u>714,865.11</u>	
		<u>2,212,293.31</u>
Balance - December 31, 1960		<u><u>-0-</u></u>

Oakland County - General Fund
 Analysis of Changes in Unappropriated Surplus
 From Tax Revenues
 For the Year Ended December 31, 1960

Balance - January 1, 1960		\$ 226,622.66
Additions:		
Appropriations for Expenditure	\$ 5,184,470.51	
Expenditures	<u>5,137,494.22</u>	
		\$ 46,976.29
Unexpended Balances of Appropriations:		
General Relief Fund	\$ 703,132.69	
Relief Administration Fund	5,564.19	
Boy's Ranch Fund	2,328.82	
Marine Law Enforcement Fund	200.12	
Department of Public Works	<u>187.86</u>	
		711,413.68
Transfer from Non-Tax Revenues		200,883.35
Adjustment of Prior Years Encumbrances		3,636.03
Adjustment of Prior Years Expenditures		2,399.83
Payment received for Hospital Care - 1959		101.25
Department of Public Works -- Reimbursement for Service Building		<u>6,089.09</u>
		<u>971,498.52</u>
		\$1,198,121.18
Deductions:		
Reserved for Moving and Replacement of Furniture and Fixtures - New Court House		\$226,622.66
Estimated Miscellaneous Revenues		928,000.00
Estimated Tax Revenues	\$10,244,784.14	
Actual Tax Revenues	<u>10,232,682.66</u>	
		12,101.48
Adjustment of Prior Years Revenues		10,745.42
Appropriation Overdrafts:		
Children's Home	\$ 10,809.56	
Girls' Ranch	<u>1,302.06</u>	
		12,111.62
Additional Appropriation for Drain Commissioner		7,000.00*
Increase in Imprest Cash Funds		<u>1,540.00</u>
		<u>1,198,121.18</u>
Balance -- December 31, 1960		-0-

* -- Offset by payment from Department of Public Works Fund.

Oakland County - General Fund
Detailed Statement of Expenditures and Encumbrances
Classified by Organization, Unit and Object
For the Year Ended December 31, 1960

<u>Organization Unit</u>	<u>Total</u>	<u>Personal Services</u>	<u>Contractual Services</u>	<u>Commodities</u>	<u>Capital Outlay</u>
Auditors	\$ 312,649.94	\$ 287,715.69	\$ 12,448.90	\$ 8,850.27	\$ 3,635.08
Circuit Court	274,913.19	249,609.37	19,533.32	3,688.85	2,081.65
Civil Defense	21,286.99	16,803.49	1,985.72	2,362.78	135.00
Clerk	135,719.16	117,884.73	2,795.91	13,963.64	1,074.88
Coroners	18,548.84	18,171.34	350.00	27.50	
Corporation Counsel	47,207.07	45,756.76	1,205.59	244.72	
County Buildings	252,317.12	122,356.86	116,375.10	7,348.35	6,236.81
Dog Warden	59,904.21	45,545.66	11,796.29	2,520.61	41.65
Drain Commission	125,746.61	116,714.48	5,559.29	1,372.84	2,100.00
Elections	29,385.11		2,223.54	27,161.57	
Employes' Retirement Administration	6,902.44	5,799.97	866.67	235.80	
Equalization Division	117,709.82	106,588.61	7,502.45	2,184.54	1,434.22
Extension Services	25,243.30	15,625.02	7,721.61	1,719.37	177.30
Friend of the Court	181,909.86	158,232.87	12,520.44	9,592.26	1,564.29
Planning Commission	79,048.47	68,715.09	6,301.83	2,816.78	1,214.77
Probate Court	120,733.13	109,882.30	3,574.14	6,324.18	952.51
Probate - Juvenile Division	288,296.99	259,798.92	20,510.00	7,029.43	958.64
Prosecuting Attorney	161,556.55	150,085.69	6,628.83	4,293.15	548.88
Register of Deeds	105,954.71	86,693.99	8,324.28	9,457.98	1,478.46
Sheriff	673,909.50	485,209.78	132,315.59	53,632.93	2,751.20
State Institutions	373,310.72		373,310.72		
Supervisors	64,822.40	52,038.93	9,892.19	2,327.73	563.55
Telephone Exchange	68,261.24	16,969.77	51,244.56	46.91	
Teletype System	34,160.71	19,094.53	14,202.49	863.69	
Treasurer	186,474.05	169,595.94	6,001.96	5,447.41	5,428.74
Veteran's Council	50,121.78	45,627.78	3,193.75	1,033.88	266.37
	<u>\$3,816,093.91</u>	<u>\$2,770,517.57</u>	<u>\$838,385.17</u>	<u>\$174,547.17</u>	<u>\$32,644.00</u>
Appropriations	1,295,086.69				
Contingent - Miscellaneous	<u>26,313.62</u>				
TOTAL	<u><u>\$5,137,494.22</u></u>				

County of Oakland
Statement of Receipts - County Operating Funds
For the Twelve Months Ended December 31, 1960

	<u>Budget Estimate 1960</u>	<u>Collections to 12/31/60</u>	<u>Balance of Estimate to be Collected</u>	<u>% of Time Elapsed 100.00% Percentage Collected</u>
BUDGETED RECEIPTS				
Other Than Taxes				
<u>General Fund</u>				
Register of Deeds	\$ 210,000.00	\$ 216,674.20	\$ 6,674.20-	103.18%
Child Care - State of Michigan	200,000.00	283,631.16	83,631.16-	141.82
Treasurer	140,000.00	184,132.30	44,132.30-	131.52
State Institutions	100,000.00	115,285.42	15,285.42-	115.28
Clerk	75,000.00	78,956.05	3,956.05-	105.27
Sheriff	45,000.00	95,382.08	50,382.08-	211.96
Animal Welfare	35,000.00	40,461.05	5,461.05-	115.60
Use of Money & Property	26,000.00	161,200.64	135,200.64-	620.00
Friend of the Court	25,000.00	29,802.00	4,802.00-	119.21
Circuit Court	20,000.00	26,849.84	6,849.84-	134.25
Probate Court	14,000.00	17,321.05	3,321.05-	123.72
Trailer Tax	12,000.00	13,085.50	1,085.50-	109.05
Sundry	10,500.00	12,108.48	1,608.48-	115.32
Teletype Service	8,000.00	8,613.50	613.50-	107.67
Federal Housing Authority	7,500.00	2,929.05	4,570.95	39.05
	<u>\$ 928,000.00</u>	<u>\$ 1,286,432.32</u>	<u>\$358,432.32-</u>	<u>138.62%</u>
<u>Other Funds</u>				
T. B. Sanatorium	\$ 520,000.00	\$ 611,082.36	\$ 91,082.36-	117.52%
Medical Care Facility - Operating	430,000.00	541,828.31	111,828.31-	126.01
Hospitalization	200,000.00	272,789.50	72,789.50-	136.39
General Relief	135,000.00	117,243.78	17,756.22	86.85
County Health Unit	100,000.00	153,806.78	53,806.78-	153.81
Board of Education	35,000.00	53,949.94	18,949.94-	154.14
Juvenile Maintenance	34,000.00	72,683.71	38,683.71-	213.78
	<u>\$ 1,454,000.00</u>	<u>\$ 1,823,384.38</u>	<u>\$369,384.38-</u>	<u>125.40%</u>
TOTAL BUDGETED RECEIPTS				
OTHER THAN TAXES	<u>\$ 2,382,000.00</u>	<u>\$ 3,109,816.70</u>	<u>\$727,816.70-</u>	<u>130.55%</u>
1959 Tax Levy	\$10,244,784.14			
Current Collections		\$ 9,649,677.40	\$595,106.74	94.19%
Delinquent Tax		302,177.25	302,177.25-	
	<u>\$10,244,784.14</u>	<u>\$ 9,951,854.65</u>	<u>\$292,929.49</u>	<u>97.14%</u>
TOTAL BUDGETED RECEIPTS	<u>\$12,626,784.14</u>	<u>\$13,061,671.35</u>	<u>\$434,887.21-</u>	<u>103.44%</u>

County of Oakland
Statement of Receipts - County Operating Funds
For the Twelve Months Ended December 31, 1960

	Budget Estimate <u>1960</u>	Collections to <u>12/31/60</u>	Balance of Estimate to be Collected	% of Time Elapsed 100.00% Percentage Collected
NON-BUDGETED RECEIPTS				
<u>General Fund</u>				
Delinquent Taxes - Prior Years				
Allocated		\$ 232,222.90	\$232,222.90-	-0-
Unallocated		48,605.11	48,605.11-	-0-
Total Delinquent Taxes - Prior Years		<u>\$ 280,828.01</u>	<u>\$280,828.01-</u>	<u>-0-</u>
<u>Other Funds</u>				
Children's Home		\$ 4,001.69	\$ 4,001.69-	-0-
		<u>\$ 4,001.69</u>	<u>\$ 4,001.69-</u>	<u>-0-</u>
TOTAL NON-BUDGETED RECEIPTS		<u>\$ 284,829.70</u>	<u>\$284,829.70-</u>	<u>-0-</u>
GRAND TOTAL	<u>\$12,626,784.14</u>	<u>\$13,346,501.05</u>	<u>\$719,716.91-</u>	<u>105.70%</u>

County of Oakland
Statement of Expenditures Including Encumbrances
Compared With Appropriations
For the Twelve Months Ended December 31, 1960

	Budget Authorized by Supervisors	Appropriation Credits		Debit Transfers	Current Totals	Expenditures	Unexpended Balance	% of Time Elapsed 100.00% Percentage Spent
		Salaries Reserve	Other Additions					
LEGISLATIVE AND ADMINISTRATIVE								
Auditors	\$ 311,961.00		\$ 3,000.00		\$ 314,961.00	\$ 309,014.86	\$ 5,946.14	98.11%
Corporation Counsel	47,720.00	\$ 105.08			47,825.08	47,207.07	618.01	98.71
County Clerk	129,897.00		2,793.00		132,690.00	134,644.28	1,954.28-	101.47
Election Expense	25,000.00				25,000.00	29,385.11	4,385.11-	117.54
Equalization Division	125,983.00				125,983.00	116,275.60	9,707.40	92.29
Inter-County Highway Commission	4,000.00				4,000.00	4,000.00	-0-	100.00
Register of Deeds	108,079.00				108,079.00	104,476.25	3,602.75	96.67
Supervisors	78,500.00				78,500.00	64,258.85	14,241.15	81.86
Supervisors Inter-County Committee	7,000.00				7,000.00	7,000.00	-0-	100.00
Tax Allocation Board	2,500.00				2,500.00	2,938.86	438.86-	117.55
Telephone Exchange	63,695.50	1,000.00			64,695.50	68,261.24	3,565.74-	105.51
Township and City Tax Rolls	7,000.00				7,000.00	5,489.54	1,510.46	78.42
Township and City Treasurer								
Short Term Bonds	14,000.00				14,000.00	8,853.20	5,146.80	63.24
Treasurer	183,400.00	1,000.00	821.34		185,221.34	181,045.31	4,176.03	97.75
Public Relations Fund (Legislative)	3,500.00				3,500.00	1,773.39	1,726.61	50.67
Salary Reserve	3,500.00			\$ 2,105.08	1,394.92		1,394.92	60.15
TOTAL LEGISLATIVE AND ADMINISTRATIVE	\$ 1,115,735.50	\$ 2,105.08	\$ 6,614.34	\$ 2,105.08	\$1,122,349.84	\$1,084,623.56	\$ 37,726.28	96.64%
COURT SERVICES								
Circuit Court	\$ 265,973.00		\$ 5,106.56		\$ 271,079.56	\$ 272,831.54	\$ 1,751.98-	100.65%
Coroners' Functions	20,000.00				20,000.00	18,548.84	1,451.16	92.74
Friend of the Court	179,744.00				179,744.00	180,345.57	601.57-	100.33
Probate Court	117,570.50		9,021.00		126,591.50	119,780.62	6,810.88	94.62
Probate Court - Juvenile Division	301,928.00	\$ 8,562.21			310,490.21	287,338.35	23,151.86	92.54
Salary Reserve	12,900.00			\$ 8,562.21	4,337.79		4,337.79	66.37
TOTAL COURT SERVICES	\$ 898,115.50	\$ 8,562.21	\$ 14,127.56	\$ 8,562.21	\$ 912,243.06	\$ 878,844.92	\$ 33,398.14	96.34%
LAW ENFORCEMENT AND CORRECTIONS								
Prosecuting Attorney	\$ 158,524.00	\$ 5,588.00			\$ 164,112.00	\$ 161,007.67	\$ 3,104.33	98.11%
Sheriff	586,055.00	35,000.00	\$ 48,026.00		669,081.00	671,158.30	2,077.30-	100.33
Sheriff's Lake Patrol	5,000.00			\$ 5,000.00	-0-			100.00
Teletype Services	33,287.50				33,287.50	34,160.71	873.21-	102.62
Dog Warden	60,405.00	1,350.00	403.75		62,158.75	59,862.56	2,296.19	96.30
Salary Reserve	37,000.00			36,350.00	650.00		650.00	98.24
TOTAL LAW ENFORCEMENT AND CORRECTIONS	\$ 880,271.50	\$41,938.00	\$ 48,429.75	\$ 41,350.00	\$ 929,289.25	\$ 926,189.24	\$ 3,100.01	99.65%

County of Oakland
Statement of Expenditures Including Encumbrances
Compared With Appropriations
For the Twelve Months Ended December 31, 1960

	Budget Authorized by Supervisors	Appropriation Credits		Debit Transfers	Current Totals	Expenditures	Unexpended Balance	% of Time Elapsed 100.00% Percentage Spent
		Salaries Reserve	Other Additions					
HEALTH AND WELFARE (Non-Institutional)								
Relief Administration	\$ 218,796.00	\$68,368.71			\$ 287,164.71	\$ 281,600.52	\$ 5,564.19	98.06%
General Relief	2,125,000.00			\$ 35,248.71	2,089,751.29	1,251,618.60	838,132.69	59.89
General Relief (1958 Overdraft)	26,923.25			26,923.25	-0-	-0-	-0-	100.00
Juvenile Maintenance (Foster Homes)	144,600.00				144,600.00	146,924.72	2,324.72-	101.61
Oakland Child Guidance Clinic	32,500.00			32,500.00	-0-	-0-	-0-	100.00
Salary Reserve	33,120.00		\$ 35,248.71	68,368.71	-0-	-0-	-0-	100.00
TOTAL HEALTH AND WELFARE (Non-Institutional)	\$ 2,580,939.25	\$68,368.71	\$ 35,248.71	\$163,040.67	\$2,521,516.00	\$1,680,143.84	\$ 841,372.16	66.63%
INSTITUTIONAL HEALTH AND WELFARE								
Ambulance	\$ 4,000.00				\$ 4,000.00	\$ 1,217.50	\$ 2,782.50	30.44%
Camp Oakland - Boys' Ranch	82,568.00		\$ 5,567.58		88,135.58	85,806.76	2,328.82	97.36
Camp Oakland - Girls' Ranch	35,000.00		2,428.74		37,428.74	38,730.80	1,302.06-	103.48
Children's Home (Child Care)	577,741.00	\$ 4,000.00	51,774.63		633,515.63	644,325.19	10,809.56-	101.71
Contagious Cases	20,000.00				20,000.00	16,233.82	3,766.18	81.17
Temporary Mental Cases	40,000.00		12,238.17		52,238.17	71,014.09	18,775.92-	135.94
Hospitalization	901,442.00				901,442.00	740,946.32	160,495.68	82.20
Medical Care Facilities (Infirmary)	990,039.00	3,940.14	16,229.79		1,010,208.93	998,770.80	11,438.13	98.87
State Institutions	375,000.00				375,000.00	373,310.72	1,689.28	99.55
Tuberculosis Sanatorium	951,835.00	7,000.00	31,835.78	\$ 233.74	990,437.04	969,394.42	21,042.62	97.88
T. B. Cases Outside	36,000.00				36,000.00	13,560.31	22,439.69	37.67
Salary Reserve	15,000.00			14,940.14	59.86	-0-	59.86	99.60
TOTAL INSTITUTIONAL HEALTH AND WELFARE	\$ 4,028,625.00	\$14,940.14	\$120,074.69	\$ 15,173.88	\$4,148,465.95	\$3,953,310.73	\$ 195,155.22	95.30%
HEALTH CONSERVATION								
County Health Unit	\$ 814,284.00		\$ 35,422.64		\$ 849,706.64	\$ 799,717.75-	\$ 49,988.89	94.12%
TOTAL HEALTH CONSERVATION	\$ 814,284.00		\$ 35,422.64		\$ 849,706.64	\$ 799,717.75	\$ 49,988.89	94.12%
PUBLIC WORKS								
Current Drains	\$ 24,809.91		\$ 388.14	\$ 25,198.05	-0-	-0-	-0-	100.00%
Department of Public Works	10,250.00			10,250.00	-0-	-0-	-0-	100.00
Drain Commissioner	107,444.00		7,000.00		\$ 114,444.00	\$ 123,646.61	\$ 9,202.61-	108.04
Planning Commission	77,842.00				77,842.00	77,833.70	8.30	99.99
Regional Planning Commission	16,000.00				16,000.00	16,000.00	-0-	100.00
TOTAL PUBLIC WORKS	\$ 236,345.91		\$ 7,388.14	\$ 35,448.05	\$ 208,286.00	\$ 217,480.31	\$ 9,194.31-	104.41%

County of Oakland
Statement of Expenditures Including Encumbrances
Compared With Appropriations
For the Twelve Months Ended December 30, 1960

	Budget Authorized by Supervisors	Appropriation Credits		Debit Transfers	Current Totals	Expenditures	Unexpended Balance	% of Time Elapsed 100.00% Percentage Spent
		Salaries Reserve	Other Additions					
<u>CAPITAL OUTLAY AND IMPROVEMENTS</u>								
Building Fund	\$ 182,290.00			\$ 182,290.00	-0-		-0-	100.00%
Capital Outlay (Furniture & Fixtures)	60,150.00				\$ 60,150.00	\$ 57,273.44	\$ 2,876.56	95.22
New Water Mains	19,000.00			19,000.00	-0-			100.00
TOTAL CAPITAL OUTLAY AND IMPROVEMENTS	\$ 261,440.00			\$ 201,290.00	\$ 60,150.00	\$ 57,273.44	\$ 2,376.56	95.22%
<u>VETERANS' AFFAIRS</u>								
Soldiers' Burials	\$ 60,000.00				\$ 60,000.00	\$ 59,773.74	\$ 226.26	99.62%
Soldiers' Relief	800.00				800.00	365.99	434.01	45.75
Veterans' Council	48,798.00		\$ 1,138.00		49,936.00	49,855.41	80.59	99.34
TOTAL VETERANS' AFFAIRS	\$ 109,598.00		\$ 1,138.00		\$ 110,736.00	\$ 109,995.14	\$ 740.86	99.33%
<u>EMPLOYEES' BENEFITS</u>								
Compensation Insurance	\$ 24,000.00				\$ 24,000.00	\$ 31,502.12	\$ 7,502.12-	131.26%
Employees' Group Life Insurance	30,000.00		\$ 13,314.00		43,314.00	28,254.99	15,059.01	65.23
Employees' Hospitalization	45,000.00				45,000.00	49,901.80	4,901.80-	110.89
Employees' Retirement (Operations)	7,000.00				7,000.00	6,902.44	97.56	98.61
Employees' Retirement	231,243.00			\$ 231,243.00	-0-		-0-	100.00
Social Security	130,200.00				130,200.00	154,774.03	24,574.03-	118.87
TOTAL EMPLOYEES' BENEFITS	\$ 467,443.00		\$ 13,314.00	\$ 231,243.00	\$ 249,514.00	\$ 271,335.38	\$ 21,821.38-	108.75%
<u>EDUCATION</u>								
Civil Defense	\$ 21,863.00				\$ 21,863.00	\$ 21,151.99	\$ 711.01	96.75%
County Board of Education	175,607.00		\$ 21,775.76		197,382.76	192,036.65	5,346.11	97.29
Extension Service	25,995.00				25,995.00	25,066.00	929.00	96.43
4-H Fair Premiums	2,000.00				2,000.00	2,000.00	-0-	100.00
Michigan State University - Oakland	30,000.00				30,000.00	30,000.00	-0-	100.00
Soil Conservation	300.00				300.00	300.00	-0-	100.00
TOTAL EDUCATION	\$ 255,765.00		\$ 21,775.76		\$ 277,540.76	\$ 270,554.64	\$ 6,986.12	97.43%
<u>RECREATION</u>								
Huron-Clinton Metropolitan Authority	\$ 455,728.82			\$ 55,728.82	\$ 400,000.00	\$ 400,000.00	-0-	100.00%
TOTAL RECREATION	\$ 455,728.82			\$ 55,728.82	\$ 400,000.00	\$ 400,000.00	-0-	100.00%

County of Oakland
Statement of Expenditures Including Encumbrances
Compared With Appropriations
For the Twelve Months Ended December 31, 1960

	Budget Authorized by <u>Supervisors</u>	<u>Appropriation Credits</u>		Debit <u>Transfers</u>	Current <u>Totals</u>	<u>Expenditures</u>	Unexpended <u>Balance</u>	% of Time Elapsed 100.00% <u>Percentage Spent</u>
		<u>Salaries Reserve</u>	<u>Other Additions</u>					
<u>COUNTY BUILDINGS AND OPERATIONS</u>								
County Buildings Operations	\$ 205,955.00		\$ 49,575.95		\$ 255,530.95	\$ 252,080.31	\$ 3,450.64	98.39%
Insurance - County Buildings	16,000.00				16,000.00	18,533.94	2,533.94-	115.84
Building Maintenance	145,000.00			\$ 137,210.82	7,789.18	7,789.18	7,789.18	94.63
Maintenance Department Operations	53,883.00			53,883.00	-0-	-0-	-0-	100.00
TOTAL COUNTY BUILDINGS OPERATIONS	\$ 420,838.00		\$ 49,575.95	\$ 191,093.82	\$ 279,320.13	\$ 270,614.25	\$ 8,705.88	96.34%
<u>MISCELLANEOUS</u>								
Births and Deaths Reporting	\$ 4,000.00				\$ 4,000.00	\$ 3,429.25	\$ 570.75	85.73%
New Equipment Revolving Fund	20,000.00			\$ 20,000.00	-0-	-0-	-0-	100.00
Contingent	51,654.66			36,797.14	14,857.52	26,313.62	11,456.10-	177.11
Utilities Revolving Fund	20,000.00			20,000.00	-0-	-0-	-0-	100.00
Salary Reserve	6,000.00			5,588.00	412.00	412.00	412.00	93.13
New 12" Well			\$ 14,000.00		14,000.00	14,000.00	14,000.00	-0-
Sanitary Sewer			120,577.36		120,577.36	110,496.10	10,081.26	91.64
Service Center Planning			7,736.45		7,736.45	1,871.13	5,865.32	24.19
County Control Center			2,500.00		2,500.00	801.20	1,698.80	32.05
New Water Mains			25,000.00	25,000.00	-0-	-0-	-0-	100.00
Wells - Service Center			812.85		812.85	846.85	34.00-	104.18
Inter-County Executive Development Course			1,000.00		1,000.00	1,000.00	-0-	100.00
County Government Cost Study			10,200.00		10,200.00	1,566.25	8,633.75	15.36
Space Study for Second Unit of Court House			1,500.00		1,500.00	1,150.00	350.00	76.67
Purchase of Properties at 550 and 560 S. Telegraph Rd.			148,000.00		148,000.00	148,000.00	-0-	100.00
Maintenance - 4-H Fair Building and Grounds			4,494.98		4,494.98	4,494.98	-0-	100.00
Relocation of West Boulevard			70,000.00		70,000.00	66,776.77	3,223.23	95.40
Juvenile Facilities Study			1,300.00		1,300.00	537.40	762.60	41.34
Remodeling-Public Services Building			6,000.00	6,000.00	-0-	-0-	-0-	100.00
	\$ 101,654.66		\$413,121.64	\$ 113,385.14	\$ 401,391.16	\$ 367,283.55	\$ 34,107.61	91.50%
 GRAND TOTAL	 \$12,626,784.14	 \$135,914.14	 \$766,231.18	 \$1,058,420.67	 \$12,470,508.79	 \$11,287,366.75	 \$1,183,142.04	 90.44%

County of Oakland
Statement of General and Other Funds
For the Twelve Months Ended December 31, 1960

	Balance January 1, 1960	Credits		Charges		Balance
		Transfers	Receipts	Transfers	Expenditures	
FUNDS:						
General -						
Unappropriated						
Surplus	\$ 421,908.05	\$2,943,807.94	\$ 4,101.25	\$3,367,231.31	\$ 2,585.93	
Other Funds:						
Building	521,431.18	1,468,722.32	32,118.72	730,415.00	3,928.68	\$1,287,928.54
Court House Con- struction No.		3,115,652.00	50,950.64		3,275,975.49	109,372.85
Imprest Cash	20,730.00	1,565.00				22,295.00
Indigent Housin	168,541.81		47,981.56	148,000.00	10,606.89	57,916.48
Markets:						
Oakland County	5,804.35		7,579.93		6,992.52	6,391.76
Royal Oak (County Portion)	9,180.70		11,166.12		9,943.68	10,403.14
Parking Lot	13,044.98		3,043.57		4,898.56	11,189.99
Police Radio Station	832.00		4,434.00		1,028.30	4,237.70
Working Capital:						
Central Stores	33,923.27		392,688.56		386,320.31	40,291.52
Equipment	25,724.20	20,000.00	36,618.02		39,567.72	8,673.90
Garage	26,195.76		189,573.72	3,857.57	169,374.84	42,537.07
Heating Plant	25,651.93		102,419.83		104,085.53	23,986.23
Laundry	50,737.29		130,337.75		113,107.29	67,967.75
Maintenance Dept.	44,199.90	55,183.00	257,820.73		324,823.81	32,379.82
Stationery Stock	4,280.82	131.51	102,534.36		106,291.07	655.62
Utilities	26,918.82	127,662.00	128,738.13		251,859.56	31,459.39
	<u>\$1,347,656.66</u>	<u>\$7,732,723.77</u>	<u>\$1,502,106.89</u>	<u>\$4,249,503.88</u>	<u>\$4,811,390.18</u>	<u>\$1,521,593.26</u>

Oakland County Medical Care Facility
Statement of Cost Per Patient Day

	<u>Month of</u> <u>December, 1960</u>	<u>January 1st thru</u> <u>December 31, 1960</u>
OPERATING COSTS	\$95,461.77	\$1,058,604.52
Add: Depreciation	<u>2,476.23</u>	<u>29,714.76</u>
	<u>\$97,938.00</u>	<u>\$1,088,319.28</u>
 Number of Patient Days	 6694	 81461
Cost Per Patient Day	\$ 14.26	\$ 13.00
Including Depreciation	14.63	13.36

STATEMENT OF COST PER MEAL
December 31, 1960

<u>1960</u>	<u>Meals Served</u>	<u>Culinary Expense</u>	<u>Cost</u> <u>Per Meal</u>
January	24,679	\$ 19,820.43	.80
February	22,868	17,027.04	.74
March	25,121	19,281.76	.77
April	24,150	17,781.33	.74
May	24,137	18,550.17	.77
June	23,063	17,408.58	.75
July	23,540	19,956.87	.85
August	23,345	18,019.29	.77
September	23,002	17,481.28	.76
October	23,402	17,067.87	.73
November	22,622	17,457.74	.77
December	<u>22,967</u>	<u>21,527.65</u>	.94
	<u>282,896</u>	<u>\$221,380.01</u>	.78

CENSUS
December 31, 1960

Number in at beginning of 12-1-60	215
Number admitted during the month	<u>37</u>
Total in during the month	252
Number discharged during the month	<u>31</u>
Number in at end of the month	221

Oakland County Tuberculosis Sanatorium

Statement of Cost Per Patient Day

	Month of December <u>1960</u>	For 12 Months Ended <u>Dec. 31, 1960</u>
Operating Expenses	\$ 91,340.85	\$1,083,898.31
Less: Refunds		
Meals and Lodging	<u>1,329.78</u>	<u>16,047.03</u>
	\$ 90,011.07	\$1,067,851.28
Less: Depreciation	<u>3,708.13</u>	<u>44,497.56</u>
	\$ 86,302.94	\$1,023,353.72
Number of Patient Days	4,681	57,231
Cost Per Patient Day		
Gross	\$ 19.51	\$ 18.94
Excluding Refunds	19.23	18.66
Excluding Depreciation	18.44	17.88

Statement of Cost Per Meal
For 12 Months Ended December 31, 1960

	<u>No. of Meals</u>	<u>Culinary Expenses</u>	<u>Cost Per Meal</u>
January	17,555	\$19,410.09	\$ 1.11
February	16,009	17,394.63	1.09
March	17,681	16,870.32	.95
April	17,459	17,942.66	1.03
May	17,821	18,286.78	1.03
June	17,886	18,553.37	1.04
July	17,551	21,313.59	1.21
August	18,032	18,661.62	1.03
September	17,398	17,049.16	.98
October	17,547	15,548.94	.89
November	16,387	18,049.97	1.10
December	<u>16,826</u>	<u>23,004.96</u>	<u>1.37</u>
Total for 12 Months	208,152	\$222,086.09	\$ 1.07

Number of Patients in Sanatorium
December 31, 1960

Out Counties	--	29
State At Large	--	24
State Rolls	--	93
Private Pay	--	<u>2</u>
		148

Oakland County Children's Home
 Statement of Cost Per Meal
 December 31, 1960

	<u>Children's Home</u>	<u>Youth Home</u>
Total Culinary Cost	\$ 70,522.14	\$ 35,072.40
Total Number of Meals Served	149,345	48,227
Cost Per Meal	\$.47	\$.73

Oakland County Children's Home
 Statement of Cost Per Student Day
 December 31, 1960

Operating Expenditures	\$449,481.95	\$195,243.24
Total Number of Student Days	57,284	19,844
Cost Per Student Day	\$ 7.85	\$ 9.84

Camp Oakland - Boys' Ranch
Statement of Cost Per Student Day
 December 31, 1960

	<u>Boys'</u> <u>Ranch</u>	<u>Work</u> <u>Education</u>
Total Operating Costs	\$60,537.81	\$25,268.95
Number of Student Days	6,896	1,850
Cost Per Student Day	\$ 8.78	\$ 13.66

Camp Oakland - Boys' Ranch
Statement of Cost Per Meal
 December 31, 1960

Total Culinary Cost	\$13,877.74
Number of Meals	17,692
Cost Per Meal	\$.78

Camp Oakland - Girls' Ranch
Statement of Cost Per Student Day
December 31, 1960

Total Operating Costs	\$38,730.80
Number of Student Days	5,528
Cost Per Student Day	\$ 7.01

Camp Oakland - Girls' Ranch
Statement of Cost Per Meal
December 31, 1960

Total Culinary Cost	\$14,300.42
Number of Meals	16,242
Cost Per Meal	\$.88

Oakland County Juvenile Maintenance
Statement of Appropriation
December 31, 1960

	<u>For Month of December 1960</u>	<u>For Twelve Months Ended 12/31/60</u>	
Appropriation for Year 1960			\$144,600.00
Less: Expenditures			
General:			
Services - Medical	\$ 52.54	\$ 1,183.82	
Services - Barber	36.75	361.00	
Laundry, Dry Cleaning & Renovating	1.78	70.68	
Optical		53.00	
Outside Hospitalization	58.75	796.40	
Drugs and Medical Supplies	57.66	799.14	
Dry Goods and Clothing	545.10	9,415.13	
Educational Supplies	54.14	573.49	
Other Expense	10.50	29.26	
Toilet Articles		26.41	
	<u>\$ 817.22</u>	<u>\$ 13,308.33</u>	
Board and Care:			
Foster Boarding Homes	\$7,490.46	\$ 90,863.17	
Other Institutions	1,099.95	8,189.63	
Boys' Vocational School	2,298.66	23,923.05	
Girls' Training School	910.26	9,776.35	
Michigan Children's Institute	53.63	864.19	
	<u>\$11,852.96</u>	<u>\$133,616.39</u>	
	<u>\$12,670.18</u>		<u>146,924.72</u>
Appropriation Overdraft 12/31/60			<u>\$ 2,324.72-</u>

Oakland County
Special Education Fund
Statement of Receipts and Expenditures
For the Year Ended December 31, 1960

Receipts:

Tax Revenue - Current	\$ 854,093.85
Tax Revenue - Delinquent	52,936.52
Tax Revenue - Out County	10,312.13
Educational Materials	1,022.14
Miscellaneous Revenue	1,077.67
State School Aid	98,231.14
Interest on Investments	33,558.56
Interest on Delinquent Tax	<u>2,863.09</u>
	<u>\$1,054,095.10</u>

Expenditures:

Administration and General

Salaries	\$47,268.41	
Temporary Help	22.50	
Employes Benefits	2,025.53	
Building and Grounds Maintenance	2,805.68	
Car Allowance	974.27	
Professional Fees	14,118.40	
Equipment Maintenance	565.83	
Equipment Fund Rentals	953.56	
Window Cleaning Service	330.00	
Freight and Express	4.18	
Garbage and Rubbish Disposal	246.38	
Utilities	5,322.39	
Insurance Expense	679.39	
Membership Dues & Publications	190.13	
Teachers Meetings	1,671.14	
Telephone and Telegraph	3,329.86	
Travel Expense	558.55	
Use of County Cars	146.74	
Local Taxes Refunded	78.99	
Library Periodicals	171.90	
Administrative Supplies	4,847.02	
Books	1,528.63	
Library Supplies & Expense	1,059.91	
Household Supplies and Expense	538.65	
Teaching Supplies	<u>7,394.27</u>	
		\$ 96,832.31

New Buildings and Equipment - See
Detailed Statement No. 1

244,654.43

Oakland County
Special Education Fund
Statement of Receipts and Expenditures
For the Year Ended December 31, 1960

Expenditures (Continued)

Specialized Service - See Detailed
Statement No. 2

\$213,035.17

Support for Local Programs - See
Detailed Statement No. 3

280,407.60

Total Expenditures

\$ 834,929.51

Excess of Receipts over Expenditures

\$ 219,165.59

Oakland County Sheriff's Department
Statement of Meal Cost
For 12 Months Period Ended December 31, 1960

Total Culinary Expense	\$ 54,000.54
Total Number of Meals Served	155,043
Average Cost Per Meal	\$.35

Oakland County Sheriff's Department
Statement of Cost Per Prisoner Day
For 12 Months Period Ended December 31, 1960

Total Cost of Operating Jail	\$195,307.62
Total Number of Prisoner Days	50,091
Cost Per Prisoner Day	\$ 3.90

Does this include food costs?

Oakland County Market
Statement of Operations
December 31, 1960

Receipts:

Rigs	\$ 959.00	
Sale of Supplies	707.49	
Stall Rent	<u>5,899.00</u>	
		\$7,565.49

Operating Expenditures:

Salaries	\$2,306.00	
Building Repairs and Alterations	948.22	
Car Allowances	11.50	
Communications	30.80	
Equipment Fund Rentals	36.00	
Equipment Repairs and Maintenance	91.29	
Garbage and Rubbish Disposal	114.75	
Heat, Lights, Gas and Water	1,595.41	
Miscellaneous	20.25	
Insurance	484.68	
Maintenance Department - Labor	2.80	
Electrical Supplies	12.53	
Grounds Expense	701.95	
Housekeeping Expense	50.90	
Office Supplies	19.00	
Supplies for Resale	<u>566.44</u>	
		<u>6,992.52</u>
Excess of Receipts over Expenditures		<u>\$ 572.97</u>

Statement of Appropriation
As of December 31, 1960

Balance January 1, 1960		\$ 5,804.35
Add: Receipts	\$7,565.49	
Cash Overage	<u>14.44</u>	
		<u>7,579.93</u>
Deduct: Expenditures		<u>\$13,384.28</u>
		<u>6,992.52</u>
Balance December 31, 1960		<u>\$ 6,391.76</u>

Oakland County - Royal Oak Community Market
Statement of Operations
For the Year Ending December 31, 1960

Receipts:

Rigs	\$ 1,133.50
Stall Rent	11,016.25
Sale of Supplies	1,834.14
Parking and Storage	1,570.75
Post Office Rent	1,000.00
Restaurant Rent	477.00
Home Show	1,488.54
South Michigan Train Club	65.00
Elks Club	<u>25.00</u>

\$18,610.18

Expenditures:

Salaries	\$5,684.65
Temporary Help	540.00
Advertising	65.50
Building Repairs and Alterations	4,616.95
Car Allowances	196.70
Communications	287.06
Equipment Fund Rentals	36.00
Equipment Repairs & Maintenance	673.51
Heat, Lights, Gas and Water	1,869.65
Insurance	250.03
Window Cleaning Service	180.00
Use of County Cars	13.60
Electrical Supplies	8.69
Grounds Expense	380.87
Housekeeping Expense	233.68
Office Supplies	74.78
Supplies for Resale	<u>1,420.67</u>

\$16,532.34

Capital Outlay:

Furniture and Fixtures

40.4816,572.82

Excess of Receipts over Expenditures

\$ 2,037.36

Oakland County - Royal Oak Community Market
Statement of Appropriation
For the Year Ending December 31, 1960

Balance January 1, 1960	\$11,553.64
Add: Excess of Receipts over Expenditures	<u>2,037.36</u> \$13,591.00
Deduct: 1959 Settlement to Royal Oak	<u>2,372.92</u>
Balance December 31, 1960	<u><u>\$11,218.08</u></u>

40% == Due City of Royal Oak	\$ 814.94
60% == Due County of Oakland	<u>1,222.42</u>
	<u><u>\$2,037.36</u></u>

Oakland County Employees' Retirement System
Comparative Statement
Source and Application of Funds

	<u>1960</u>	<u>1959</u>	Increase or <u>Decrease*</u>
Cash Balance - January 1	\$ 17,809.83	\$ 24,350.24	\$ 6,540.41*
Funds Provided:			
Appropriations			
County General	\$231,243.00	\$208,563.00	\$ 22,680.00
County Road	1,401.00	1,418.00	17.00*
Southeastern Oakland County Sewage Disposal System	1,439.00	1,362.00	77.00
Employes' Contributions			
General	204,735.35	196,845.35	7,890.00
Road Commissioners	945.34	764.76	180.58
Southeastern Oakland County Sewage Disposal System	2,457.46	1,807.96	649.50
Principal Payments on Investments -			
School Building Bonds		6,000.00	6,000.00*
F.H.A. Mortgages	58,307.25	68,675.67	10,368.42*
Redemption of U. S. Govern- ment Bonds		42,000.00	42,000.00*
Public Utility Bonds	30,000.00		30,000.00
Interest Received	124,438.28	95,635.60	28,802.68
Payments on Accrued Interest			
Purchased	809.23	1,604.45	795.22*
Amortization of Premiums on Investments	1,045.72	409.09	636.63
Funds Transferred from Other Retirement Systems	1,598.00	8,249.00	6,651.00*
Profit on Sale of Investments	3,325.00	-	3,325.00
TOTAL RECEIPTS	<u>\$661,744.63</u>	<u>\$633,334.88</u>	<u>\$ 28,409.75</u>
Total Cash to be accounted for	<u>\$679,554.46</u>	<u>\$657,685.12</u>	<u>\$ 21,869.34</u>
Funds Applied			
Retirement Allowances Paid	\$ 93,208.68	\$ 76,355.81	\$ 16,852.87
Employes' Contributions Refunded	<u>57,620.66</u>	<u>56,661.44</u>	<u>959.22</u>
TOTAL PAYMENTS TO MEMBERS AND BENEFICIARIES	<u>\$150,829.34</u>	<u>\$133,017.25</u>	<u>\$ 17,812.09</u>

Oakland County Employees' Retirement System
 Comparative Statement
 Source and Application of Funds
 (Continued)

	<u>1960</u>	<u>1959</u>	Increase or <u>Decrease*</u>
Investments Purchased: (Net)			
F.H.A. Mortgages	\$225,338.99	\$179,684.08	\$ 45,654.91
U. S. Government Bonds	40,675.00	76,156.25	35,481.25*
Corporate Bonds	179,780.25	209,949.50	30,169.25*
Municipal Bonds	<u> </u>	<u>34,862.81</u>	<u>34,862.81*</u>
TOTAL INVESTMENTS PURCHASED	<u>\$445,794.24</u>	<u>\$500,652.64</u>	<u>\$ 54,858.40*</u>
Other Disbursements:			
Postage	\$ 9.72	\$ 16.49	\$ 6.77*
Accrued Interest Purchased	921.91	1,400.95	479.04*
Mortgage Service Charges	5,488.42	4,637.96	850.46
Commission on Bonds Purchased	227.50		227.50
1959 Vouchers Payable	3,271.25		3,271.25
Bond Registration Fees	<u> </u>	<u>150.00</u>	<u>150.00*</u>
TOTAL OTHER DISBURSEMENTS	<u>\$ 9,918.80</u>	<u>\$ 6,205.40</u>	<u>\$ 3,713.40</u>
TOTAL DISBURSEMENTS	<u>\$606,542.38</u>	<u>\$639,875.29</u>	<u>\$ 33,332.91*</u>
CASH BALANCE - December 31	<u>\$ 73,012.08</u>	<u>\$ 17,809.83</u>	<u>\$ 55,202.25</u>

Oakland County Employees' Retirement System
Investment of Funds
For the Year Ended December 31, 1960

	<u>Balance 1-1-60</u>	<u>Purchased During 1960</u>	<u>Investments Liquidated</u>	<u>Premiums and Discounts Amortized</u>	<u>Balance 12-31-60</u>
U. S. Government Bonds	\$ 635,656.25	\$ 40,675.00		\$ 45.24-	\$ 676,286.01
F.H.A. Mortgages	950,469.19	225,338.99	\$58,307.25	1,306.58	1,118,807.51
Corporate Bonds	1,116,815.42	179,780.25	30,000.00	972.42-	1,265,623.25
Municipal Bonds	34,865.20			5.20	34,870.40
	<u>\$2,737,806.06</u>	<u>\$445,794.24</u>	<u>\$88,307.25</u>	<u>\$ 294.12</u>	<u>\$3,095,587.17</u>

Oakland County Employees' Retirement System
Earnings on Investments
For the Year Ended December 31, 1960

Income from Investments

F.H.A. Mortgages -

Interest

\$55,653.87

\$

Amortization of Discount

1,306.58

\$56,960.45

United States Treasury Notes

6,561.92

United States Government Bonds

15,344.82

Corporate Bonds

47,665.25

Municipal Bonds

1,792.55

Sundry Interest Received

687.63

Profit from Sale of Investments

3,325.00

Total Income

\$132,337.62

Deduct: Expenses -

Mortgage Service Charges

\$ 5,488.42

Commissions on Bonds Purchased

227.50

Postage

9.72

Total Expenses

5,725.64

Net Income

\$126,611.98

Oakland County Building Fund
Balance Sheet
December 31, 1960

ASSETS

Current Assets:

County Treasurer		\$ 1,496.22
Due from Other Funds		<u>1,286,432.32</u>

Contracts Receivable		\$5,788.25
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Less: Allowances for unpaid Balance of Contracts		<u>5,788.25</u>
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Total Assets

\$1,287,928.54

SURPLUS

Surplus:

Unappropriated Surplus

\$1,287,928.54

Oakland County Building Fund
 Analysis of Unappropriated Surplus
 For the Year Ended December 31, 1960

Balance of Unappropriated Surplus January 1, 1960		\$ 521,431.18
Add: Appropriation for the Year 1960	\$ 182,290.00	
Principal Payment on Land Contracts	2,404.66	
Interest Received	26,589.06	
Transfer from General Fund	<u>1,286,432.32</u>	
		<u>1,497,716.04</u>
		\$2,019,147.22
Less: Transfer to Courthouse Construction Fund	\$ 727,290.00	
Expenditures:		
Advertising	\$ 21.28	
Publicity	3,844.17	
Taxes and Insurance Charges to Land Contracts	34.56	
Contour Models - Service Center	<u>28.67</u>	
	<u>3,928.68</u>	
		<u>731,218.68</u>
Balance of Unappropriated Surplus December 31, 1960		<u><u>\$1,287,928.54</u></u>

Oakland County Alimony Account
Statement of Receipts and Disbursements
January 1, 1960 to December 31, 1960

	<u>Receipts</u>	<u>Disbursements</u>	
Balance January 1, 1960			\$8,398.66
Receipts and Disbursements:			
January	\$ 270,474.78	\$ 271,467.45	
February	269,364.18	270,409.33	
March	313,819.02	313,877.02	
April	280,186.20	281,318.48	
May	297,584.87	298,048.52	
June	334,294.44	333,897.17	
July	279,866.61	279,765.61	
August	306,927.56	306,958.06	
September	294,142.46	294,814.46	
October	307,515.07	307,921.57	
November	324,815.59	324,432.09	
December	308,134.33	308,749.83	
	<u>\$3,587,125.11</u>	<u>\$3,591,659.59</u>	
Deduct: Excess of Disbursements over Receipts			<u>4,534.48</u>
Balance December 31, 1960			<u>\$3,864.18</u>

Comparative Statement of Receipts

<u>Year</u>	<u>Receipts</u>	<u>Percent of Increase or Decrease*</u>
1951	\$1,464,291.66	
1952	1,640,287.97	12.019%
1953	1,907,352.09	16.281
1954	2,076,708.95	8.879
1955	2,379,257.54	14.569
1956	2,575,563.56	8.250
1957	2,787,982.97	8.250
1958	2,698,814.30	3.200*
1959	3,130,010.70	15.977
1960	3,587,125.11	14.604
Increase of 1960 Receipts over 1951 Receipts		144.973%

County of Oakland
 Comparative Statement of Meals and Lodging
 For the Year Ended December 31, 1960

	<u>Total</u>	<u>Medical Care Facility</u>	<u>Tuberculosis Sanatorium</u>	<u>Jail</u>	<u>Children's Center</u>	<u>Youth Home</u>
Culinary Expense:						
Salaries	\$254,239.87	\$ 98,813.85	\$117,829.08	\$ 12,113.54	\$ 15,677.96	\$ 9,805.44
Provisions	325,210.90	113,331.96	94,167.05	40,622.43	52,460.52	24,628.94
Maintenance of Equipment	3,317.13	1,646.64	335.12	137.46	839.96	357.95
Gas Cooking	726.68	362.87		240.00	123.81	
Kitchen and Dining Supplies	17,586.60	7,224.69	7,774.84	887.11	1,419.89	280.07
Light and Power	1,980.00		1,980.00			
Total Culinary Expense	<u>\$603,061.18</u>	<u>\$221,380.01</u>	<u>\$222,086.09</u>	<u>\$ 54,000.54</u>	<u>\$ 70,522.14</u>	<u>\$ 35,072.40</u>
Total Number of Meals Served	830,498	272,874	205,009	155,043	149,345	48,227
Average Cost per Meal		.81	1.08	.35	.47	.73
Number of Full and Partial Meals Served to Employees	96,479	36,956	39,916	2,244	11,241	6,122
Number of Employees		166	155	33	53	30
Number of Employees Living in (Average)		6	11	-0-	4	-0-
REVENUE -						
Meals	\$ 20,852.59	\$ 7,502.11	\$ 12,434.53	\$ 680.50	\$ 235.45	
Lodging	<u>5,669.20</u>	<u>1,175.70</u>	<u>3,612.50</u>	<u> </u>	<u>881.00</u>	
Total Revenue for Meals and Lodging	<u>\$ 26,521.79</u>	<u>\$ 8,677.81</u>	<u>\$ 16,047.03</u>	<u>\$ 680.50</u>	<u>\$ 1,116.45</u>	