

*G.N. Skrubh
Office Copy*

FINANCIAL REPORT

of the

COUNTY OF OAKLAND

A MICHIGAN CONSTITUTIONAL CORPORATION

Fiscal Year Ended December 31, 1961



Submitted by

Oakland County Board of Auditors

John C. Austin
Chairman

Robert E. Lilly
Secretary

Edward R. Smith, Jr.
Chief Accountant

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1961

Robert Y. Moore
Vice Chairman

OAKLAND COUNTY BOARD OF AUDITORS

COURT HOUSE OFFICE BUILDING

NO. 1 LAFAYETTE STREET

PONTIAC, MICHIGAN

PHONE FEDERAL 3-7861

BOARD MEMBERS

JOHN C. AUSTIN
CHAIRMAN
ROBERT Y. MOORE
ROBERT E. LILLY

CLERK OF BOARD
N. ELAINE MILLEUR

April 26, 1962

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, 1961. 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 25)

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 Receipts" (p. 21), the "Analysis of Changes in Unappropriated Surplus" (pages 22-24) and "Statement of Expenditures and Encumbrances" (page 25).

SUPERVISORS REPORTS (Pages 26 through 33)

This section is a report of all operations affecting and covered under the Annual Budget for 1961 and is a summarization of the information presented you through the respective quarterly

reports of the budget.

DEPARTMENTAL REPORTS

The concluding section of this report is the presentation of various statistical information bearing on the operations of various county departments which, based on past requests and our own experiences, we believe, to be of importance and concern to the members of your Honorable Body.

CONCLUSION

We again reiterate our hope that this report will prove both informative and an aid to you in carrying out your responsibilities as a member of the Oakland County Board of Supervisors and to this end invite your suggestions as to additional information or other changes which might be considered for future reports.

Respectfully submitted,

John C. Austin
Chairman

Robert Y. Moore
Vice Chairman

Robert E. Lilly
Secretary

Edward R. Smith, Jr.
Chief Accountant

County of Oakland
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County of Oakland
Combined Balance Sheet -- All Funds
December 31, 1961

| <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>Unapport- ioned Funds</u> |
|--------------------------------------------------|----------------------------|---------------------------|-----------------------------------------------|-------------------------------------|--------------------------------------|--------------------------------------|---------------------------------------|--------------------------------------|
| Cash: | | | | | | | | |
| Cash in Banks | \$ 7,094,990.91 | \$ 874,097.01 | \$ 65,684.74 | \$ 189,645.97 | \$ 607,953.59 | \$2,095,936.70 | \$2,836,754.63 | \$424,918.27 |
| Imprest Cash Funds | 11,545.00 | 11,015.00 | 225.00 | 55.00 | 80.00 | 170.00 | | |
| Imprest Bank Accounts | 213,500.00 | 11,000.00 | | | | 202,500.00 | | |
| Total Cash | <u>\$ 7,320,035.91</u> | <u>\$ 896,112.01</u> | <u>\$ 65,909.74</u> | <u>\$ 189,700.97</u> | <u>\$ 608,033.59</u> | <u>\$2,298,606.70</u> | <u>\$2,836,754.63</u> | <u>\$424,918.27</u> |
| Investments: | | | | | | | | |
| United States Government Securities | \$ 679,899.70 | | | | | | \$ 679,899.70 | |
| Federal Housing Authority Mortgages | 1,092,251.73 | | | | | | 1,092,251.73 | |
| Municipal Bonds | 375,000.00 | | | | | | 375,000.00 | |
| Industrial Bonds | 405,000.00 | | | | | | 405,000.00 | |
| Public Utility Bonds | 1,120,000.00 | | | | | | 1,120,000.00 | |
| Oakland County Drain Bonds | 1,239.00 | \$ 1,239.00 | | | | | | |
| Total Investments | <u>\$ 3,673,390.43</u> | <u>\$ 1,239.00</u> | | | | | <u>\$3,672,151.43</u> | |
| Total Cash and Investments | <u>\$10,993,426.34</u> | <u>\$ 897,351.01</u> | <u>\$ 65,909.74</u> | <u>\$ 189,700.97</u> | <u>\$ 608,033.59</u> | <u>\$2,298,606.70</u> | <u>\$6,508,906.06</u> | <u>\$424,918.27</u> |
| Taxes Receivable | \$ 529,141.27 | \$ 488,893.81 | | | | \$ 40,247.46 | | |
| Less: Allowance for Unpaid Taxes | 478,589.79 | 438,342.33 | | | | 40,247.46 | | |
| | <u>\$ 50,551.48</u> | <u>\$ 50,551.48</u> | | | | <u>-0-</u> | | |
| Due from Other Funds | 1,738,173.26 | 599,133.05 | \$ 20,478.55 | \$ 8,920.54 | \$ 130,614.04 | \$ 979,027.08 | | |
| Due from State of Michigan | 162,484.37 | 918.70 | | 161,565.67 | | | | |
| Due from Other Counties | 55,393.82 | | | 55,393.82 | | | | |
| Due from Political Subdivisions | 3,132.03 | 3,132.03 | | | | | | |
| Accounts Receivable (Net) | 1,376,795.54 | 392,979.00 | 215,677.57 | 23.00 | 476,903.87 | 291,212.10 | | |
| Contracts Receivable | 5,084.07 | | | | | 5,084.07 | | |
| Less: Allowance for Unpaid Contracts | 5,084.07 | | | | | 5,084.07 | | |
| Inventories | 486,760.22 | | 34,403.35 | 35,470.23 | 165,347.12 | 251,539.52 | | |
| Advances for Drain Plans | 64,729.33 | 64,729.33 | | | | | | |
| Special Assessments | 6,049.15 | | | 6,049.15 | | | | |
| Prepaid Expenses | 58,023.68 | | 1,042.69 | 591.11 | 1,019.62 | 55,370.26 | | |
| Deferred Charges | 168,864.45 | 3,140.49 | 58,674.68 | | 3,984.52 | 103,064.76 | | |
| Work Orders in Progress | 11,389.48 | | | | | 11,389.48 | | |
| Recoverable Expenditures | 3,101.58 | | | | 3,101.58 | | | |
| Less: Allowance for Uncollectible Accounts | 61,465.97 | | | 61,465.97 | | | | |
| Total Assets Other Than Fixed | <u>\$15,117,408.76</u> | <u>\$2,011,935.09</u> | <u>\$ 396,186.58</u> | <u>\$ 396,248.52</u> | <u>\$1,389,004.34</u> | <u>\$3,990,209.90</u> | <u>\$6,508,906.06</u> | <u>\$424,918.27</u> |
| <u>FIXED ASSETS</u> | | | | | | | | |
| Land, Buildings and Equipment | \$ 8,754,693.54 | | \$1,740,104.12 | \$1,105,493.50 | \$1,861,421.30 | \$4,047,674.62 | | |
| Less: Allowance for Depreciation | 3,268,365.81 | | 932,841.66 | 444,167.08 | 311,329.12 | 1,580,027.95 | | |
| Total Fixed Assets | <u>\$ 5,486,327.73</u> | | <u>\$ 807,262.46</u> | <u>\$ 661,326.42</u> | <u>\$1,550,092.18</u> | <u>\$2,467,646.67</u> | | |
| <u>FUNDS TO BE PROVIDED FROM FUTURE REVENUES</u> | | | | | | | | |
| For Redemption of Drain Bonds | \$ 573,800.49 | | | | | \$ 573,800.49 | | |
| For Redemption of Highway Bonds | 1,523,750.00 | | | | | 1,523,750.00 | | |
| | <u>\$ 2,097,550.49</u> | | | | | <u>\$2,097,550.49</u> | | |
| GRAND TOTAL | <u>\$22,701,286.98</u> | <u>\$2,011,935.09</u> | <u>\$1,203,449.04</u> | <u>\$1,057,574.94</u> | <u>\$2,939,096.52</u> | <u>\$8,555,407.06</u> | <u>\$6,508,906.06</u> | <u>\$424,918.27</u> |

County of Oakland
 Combined Balance Sheet -- All Funds (Continued)
 December 31, 1961

| <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>Unapportioned Funds</u> |
|------------------------------------------|-------------------------------|------------------------------|---------------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|----------------------------|
| Liabilities: | | | | | | | | |
| Vouchers Payable | \$ 372,415.97 | \$ 163,004.44 | \$ 55,865.18 | \$ 34,297.78 | \$ 110,832.41 | \$ 8,416.16 | | |
| Accrued Payrolls | 325.41 | | | | | 325.41 | | |
| Accounts Payable - Sundry | 679,427.38 | 97,456.05 | | | 305,852.26 | 276,119.07 | | |
| Contracts Payable | 1,294,645.54 | 30,371.61 | | | 250.00 | 1,264,023.93 | | |
| Bonds Payable | | | | | | | | |
| Highway Bonds | 1,523,750.00 | | | | | 1,523,750.00 | | |
| Drain Bonds | 589,000.00 | | | | | 589,000.00 | | |
| Deposits from Townships and Others | 290,392.18 | | | | | 290,392.18 | | |
| Due to Other Funds | 1,738,173.26 | 95,741.79 | 226,669.04 | 207,969.79 | 75,604.96 | 1,110,708.46 | \$ 4,724.41 | \$ 16,754.81 |
| Other Fund Balances | 24,732.44 | 24,732.44 | | | | | | |
| Encumbered Purchase Orders | 1.39 | | | 1.39 | | | | |
| Relief Orders Payable | 52,823.30 | | | 52,823.30 | | | | |
| <u>Total Liabilities</u> | <u>\$ 6,565,686.87</u> | <u>\$ 411,306.33</u> | <u>\$ 282,535.61</u> | <u>\$ 295,090.87</u> | <u>\$ 492,539.63</u> | <u>\$5,062,735.21</u> | <u>\$ 4,724.41</u> | <u>\$ 16,754.81</u> |
| Reserves: | | | | | | | | |
| For Loss on County Drain Bonds | \$ 1,239.00 | \$ 1,239.00 | | | | | | |
| For Sundry Purposes | 1,313,665.76 | 1,261,600.91 | \$ 495.65 | | \$ 51,569.20 | | | |
| For Fund Balances | 7,320,110.84 | | | | | \$ 407,765.73 | \$6,504,181.65 | \$408,163.46 |
| For Encumbrances | 79,818.22 | 79,818.22 | | | | | | |
| For Contingencies | 8,572.36 | | | | | 8,572.36 | | |
| For Construction Costs | 107,447.60- | | | | | 107,447.60- | | |
| <u>Total Reserves</u> | <u>\$ 8,615,958.58</u> | <u>\$1,342,658.13</u> | <u>\$ 495.65</u> | | <u>\$ 51,569.20</u> | <u>\$ 308,890.49</u> | <u>\$6,504,181.65</u> | <u>\$408,163.46</u> |
| Appropriations: | | | | | | | | |
| Appropriations Carried Forward | \$ 95,260.02 | \$ 95,260.02 | | | | | | |
| Surplus: | | | | | | | | |
| Investment in Fixed Assets | \$ 5,486,327.73 | | \$ 807,262.46 | \$ 661,326.42 | \$1,550,092.18 | \$2,467,646.67 | | |
| Unavailable Assets | 582,424.39 | | 113,155.32 | 36,116.34 | 433,152.73 | | | |
| Available Surplus or Deficit* | 781,176.00 | | | 65,041.31 | | 716,134.69 | | |
| Working Capital | 411,742.78 | | | | 411,742.78 | | | |
| Unappropriated Surplus | 162,710.61 | \$ 162,710.61 | | | | | | |
| <u>Total Surplus</u> | <u>\$ 7,424,381.51</u> | <u>\$ 162,710.61</u> | <u>\$ 920,417.78</u> | <u>\$ 762,484.07</u> | <u>\$2,394,987.69</u> | <u>\$3,183,781.36</u> | | |
| GRAND TOTAL | <u><u>\$22,701,286.98</u></u> | <u><u>\$2,011,935.09</u></u> | <u><u>\$1,203,449.04</u></u> | <u><u>\$1,057,574.94</u></u> | <u><u>\$2,939,096.52</u></u> | <u><u>\$8,555,407.06</u></u> | <u><u>\$6,508,906.06</u></u> | <u><u>\$424,918.27</u></u> |

County of Oakland
 Combined Balance Sheet -- Institutions and Special Funds
 December 31, 1961

| <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 | \$ 65,684.74 | \$ 12,688.73 | \$ 34,246.11 | \$ 13,115.14 | \$ 262.93 | \$ 4,651.21 | \$ 720.62 |
| Imprest Cash Funds | 225.00 | | 225.00 | | | | |
| Total | <u>\$ 65,909.74</u> | <u>\$ 12,688.73</u> | <u>\$ 34,471.11</u> | <u>\$ 13,115.14</u> | <u>\$ 262.93</u> | <u>\$ 4,651.21</u> | <u>\$ 720.62</u> |
| Accounts Receivable: | | | | | | | |
| Accounts Receivable - Sundry | \$ 215,677.57 | \$ 982.17- | \$ 72,940.31 | \$ 143,719.43 | | | |
| Due from Other Funds | 20,478.55 | 16,044.83 | 2,338.53 | | \$ 2,095.19 | | |
| Total Cash and Receivables | <u>\$ 302,065.86</u> | <u>\$ 27,751.39</u> | <u>\$ 109,749.95</u> | <u>\$ 156,834.57</u> | <u>\$ 2,358.12</u> | <u>\$ 4,651.21</u> | <u>\$ 720.62</u> |
| Deferred Charges | \$ 58,674.68 | | \$ 58,674.68 | | | | |
| Inventories - Expendable Supplies | 34,403.35 | | 34,403.35 | | | | |
| Prepaid Expenses | 1,042.69 | | 1,042.69 | | | | |
| Total Assets Other Than Fixed | <u>\$ 396,186.58</u> | <u>\$ 27,751.39</u> | <u>\$ 203,870.67</u> | <u>\$ 156,834.57</u> | <u>\$ 2,358.12</u> | <u>\$ 4,651.21</u> | <u>\$ 720.62</u> |
| Fixed Assets: | | | | | | | |
| Land, Buildings and Equipment | \$1,740,104.12 | \$ 65,807.31 | \$1,633,796.46 | \$ 39,177.75 | | \$ 1,322.60 | |
| Less: Allowance for Depreciation | 932,841.66 | | 932,841.66 | | | | |
| Total Fixed Assets | <u>\$ 807,262.46</u> | <u>\$ 65,807.31</u> | <u>\$ 700,954.80</u> | <u>\$ 39,177.75</u> | | <u>\$ 1,322.60</u> | |
| TOTAL ASSETS | <u>\$1,203,449.04</u> | <u>\$ 93,558.70</u> | <u>\$ 904,825.47</u> | <u>\$ 196,012.32</u> | <u>\$ 2,358.12</u> | <u>\$ 5,973.81</u> | <u>\$ 720.62</u> |
| <u>LIABILITIES AND SURPLUS</u> | | | | | | | |
| Liabilities: | | | | | | | |
| Vouchers Payable | \$ 55,865.18 | \$ 21,389.80 | \$ 23,225.29 | \$ 9,263.95 | \$ 457.57 | \$ 1,528.57 | |
| Encumbered Purchase Orders | 1.39 | 1.39 | | | | | |
| Due to Other Funds | 226,669.04 | 6,360.20 | 66,994.41 | 147,570.62 | 1,900.55 | 3,122.64 | \$ 720.62 |
| Total Liabilities | <u>\$ 282,535.61</u> | <u>\$ 27,751.39</u> | <u>\$ 90,219.70</u> | <u>\$ 156,834.57</u> | <u>\$ 2,358.12</u> | <u>\$ 4,651.21</u> | <u>\$ 720.62</u> |
| Reserves: | \$ 495.65 | | \$ 495.65 | | | | |
| Surplus: | | | | | | | |
| Investment in Fixed Assets | \$ 807,262.46 | \$ 65,807.31 | \$ 700,954.80 | \$ 39,177.75 | | \$ 1,322.60 | |
| Unavailable Assets | 113,155.32 | | 113,155.32 | | | | |
| Total | <u>\$ 920,417.78</u> | <u>\$ 65,807.31</u> | <u>\$ 814,110.12</u> | <u>\$ 39,177.75</u> | | <u>\$ 1,322.60</u> | |
| TOTAL LIABILITIES & SURPLUS | <u>\$1,203,449.04</u> | <u>\$ 93,558.70</u> | <u>\$ 904,825.47</u> | <u>\$ 196,012.32</u> | <u>\$ 2,358.12</u> | <u>\$ 5,973.81</u> | <u>\$ 720.62</u> |

County of Oakland
 Combined Balance Sheet -- Working Capital Funds
 December 31, 1961

| | <u>Total</u> | <u>Department Public Works</u> | <u>Equipment</u> | <u>Garage</u> | <u>Laundry</u> | <u>Maintenance Department</u> | <u>Stationery Stock</u> | <u>Central Stores</u> | <u>Utilities Fund</u> |
|--------------------------------------|-----------------------|------------------------------------|---------------------|---------------------|---------------------|-----------------------------------|-----------------------------|---------------------------|---------------------------|
| Assets Other Than Fixed | | | | | | | | | |
| Cash - County Treasurer | \$ 607,953.59 | \$ 1,917.88 | \$ 89,015.69 | \$162,946.86 | \$121,624.42 | \$ 1,679.01 | \$11,446.44 | \$ 14,821.83 | \$ 204,501.46 |
| Imprest Cash Funds | 80.00 | | | 25.00 | | 25.00 | 30.00 | | |
| Total Cash | \$ 608,033.59 | \$ 1,917.88 | \$ 89,015.69 | \$162,971.86 | \$121,624.42 | \$ 1,704.01 | \$11,476.44 | \$ 14,821.83 | \$ 204,501.46 |
| Due from Other Funds | 130,614.04 | | 13,641.26 | 14,631.86 | 9,084.75 | 33,529.43 | 13,222.31 | 31,959.99 | 14,544.44 |
| Accounts Receivable | 476,903.87 | 407,324.21 | 269.60 | 12,723.55 | 5,250.45 | 17,006.33 | 1,804.14 | 16,276.32 | 16,249.27 |
| Inventories | 165,347.12 | | | 8,852.78 | 8,988.22 | 26,258.07 | 33,849.13 | 85,423.04 | 1,975.88 |
| Prepaid Expenses | 1,019.62 | | | | | 100.00 | | | 919.62 |
| Deferred Charges | 3,984.52 | | | | | | | | 3,984.52 |
| Recoverable Expenditures | 3,101.58 | | 3,101.58 | | | | | | |
| Total Assets Other Than Fixed | \$1,389,004.34 | \$409,242.09 | \$106,028.13 | \$199,180.05 | \$144,947.84 | \$ 78,597.84 | \$60,352.02 | \$148,481.18 | \$ 242,175.19 |
| Fixed Assets | | | | | | | | | |
| Buildings | \$ 697,316.45 | | | \$196,754.27 | | \$ 2,700.05 | | \$ 6,242.06 | \$ 491,620.07 |
| Structures and Improvements | 499,073.49 | | | | \$ 1,626.55 | 3,069.83 | | | 494,377.11 |
| Equipment | 456,766.37 | \$ 8,605.75 | \$221,948.87 | 35,957.18 | 98,613.12 | 50,484.67 | \$ 6,545.28 | 18,687.62 | 15,923.88 |
| Motor Vehicles | 208,264.99 | | | 203,594.89 | 2,155.10 | | | 2,515.00 | |
| Total | \$1,861,421.30 | \$ 8,605.75 | \$221,948.87 | \$436,306.34 | \$102,394.77 | \$ 56,254.55 | \$ 6,545.28 | \$ 27,444.68 | \$1,001,921.06 |
| Less: Reserve for Depreciation | 311,329.12 | | 108,431.54 | 120,067.53 | 51,813.97 | 31,016.08 | | | |
| Total Fixed Assets | \$1,550,092.18 | \$ 8,605.75 | \$113,517.33 | \$316,238.81 | \$ 50,580.80 | \$ 25,238.47 | \$ 6,545.28 | \$ 27,444.68 | \$1,001,921.06 |
| GRAND TOTAL | \$2,939,096.52 | \$417,847.84 | \$219,545.46 | \$515,418.86 | \$195,528.64 | \$103,836.31 | \$66,897.30 | \$175,925.86 | \$1,244,096.25 |
| Liabilities | | | | | | | | | |
| Vouchers Payable | \$ 110,832.41 | \$ 3,361.17 | \$ 5,242.61 | \$ 31,571.66 | \$ 3,606.06 | \$ 12,740.87 | \$11,031.39 | \$ 23,154.73 | \$ 20,123.92 |
| Due to Other Funds | 75,604.96 | 60,750.12 | 108.97 | 2,527.66 | 5,254.69 | 1,830.45 | 2,827.18 | 114.77 | 2,191.12 |
| Accounts Payable | 305,852.26 | 301,065.31 | 744.69 | 47.10 | | | | | 3,995.16 |
| Contracts Payable | 250.00 | | | | | | | | 250.00 |
| Total Liabilities | \$ 492,539.63 | \$365,176.60 | \$ 6,096.27 | \$ 34,146.42 | \$ 8,860.75 | \$ 14,571.32 | \$13,858.57 | \$ 23,269.50 | \$ 26,560.20 |
| Reserves | \$ 51,569.20 | | | | \$ 2,855.40 | \$ 150.00 | | | \$ 48,563.80 |
| Surplus | | | | | | | | | |
| Investment in Fixed Assets | \$1,550,092.18 | \$ 8,605.75 | \$113,517.33 | \$316,238.81 | \$ 50,580.80 | \$ 25,238.47 | \$ 6,545.28 | \$ 27,444.68 | \$1,001,921.06 |
| Unavailable Assets | 433,152.73 | | 108,431.54 | 111,503.74 | 60,802.19 | 26,233.07 | 33,879.13 | 85,423.04 | 6,880.02 |
| Working Capital | 411,742.78 | 44,065.49 | 8,499.68 | 53,529.89 | 72,429.50 | 37,643.45 | 12,614.32 | 39,788.64 | 160,171.17 |
| Total Surplus | \$2,394,987.69 | \$ 52,671.24 | \$213,449.19 | \$481,272.44 | \$183,812.49 | \$ 89,114.99 | \$53,038.73 | \$152,656.36 | \$1,168,972.25 |
| GRAND TOTAL | \$2,939,096.52 | \$417,847.84 | \$219,545.46 | \$515,418.86 | \$195,528.64 | \$103,836.31 | \$66,897.30 | \$175,925.86 | \$1,244,096.25 |

County of Oakland
 Combined Balance Sheet -- Special Revenue Funds
 December 31, 1961

| <u>ASSETS</u> | <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 No. 1</u> | <u>Court House Construction No. 2</u> |
|--------------------------------------------------|------------------------------|----------------------------|----------------------------|------------------------------|-------------------------------|----------------------------------------|------------------------------|-----------------------------------------------|-----------------------------------------------|
| Current Assets: | | | | | | | | | |
| Cash - County Treasurer | \$2,095,936.70 | \$915,712.18 | \$422,979.24 | \$ 50,930.16 | \$11,296.98 | \$ 449.57 | \$356,014.44 | \$ 29,189.41 | \$ 309,364.72 |
| Imprest Cash Funds | 170.00 | | | 150.00 | | | 20.00 | | |
| Imprest Bank Accounts | <u>202,500.00</u> | | | <u>202,500.00</u> | | | | | |
| Total Cash | <u>\$2,298,606.70</u> | <u>\$915,712.18</u> | <u>\$422,979.24</u> | <u>\$ 253,580.16</u> | <u>\$11,296.98</u> | <u>\$ 449.57</u> | <u>\$356,034.44</u> | <u>\$ 29,189.41</u> | <u>\$ 309,364.72</u> |
| Taxes Receivable | \$ 40,247.46 | | | | | | \$ 40,247.46 | | |
| Less: Allowance for Unpaid Taxes | <u>40,247.46</u> | | | | | | <u>40,247.46</u> | | |
| | <u>-0-</u> | | | | | | <u>-0-</u> | | |
| Due from Other Funds | \$ 979,027.08 | | | | | | \$ 29,337.50 | | \$ 949,689.58 |
| Accounts Receivable | 291,212.10 | | | \$ 290,703.14 | \$ 458.96 | | 50.00 | | |
| Contracts Receivable | 5,084.07 | \$ 5,084.07 | | | | | | | |
| Less: Allowance for Unpaid Contracts | 5,084.07- | 5,084.07- | | | | | | | |
| Inventories | 251,539.52 | | | 251,539.52 | | | | | |
| Deferred Charges | 103,064.76 | | | 103,064.76 | | | | | |
| Prepaid Expenses | 55,370.26 | | | 55,370.26 | | | | | |
| Work Orders in Progress | <u>11,389.48</u> | | | <u>11,389.48</u> | | | | | |
| Total | <u>\$1,691,603.20</u> | | | <u>\$ 712,067.16</u> | <u>\$ 458.96</u> | | <u>\$ 29,387.50</u> | | <u>\$ 949,689.58</u> |
| Total Assets Other Than Fixed | <u>\$3,990,209.90</u> | <u>\$915,712.18</u> | <u>\$422,979.24</u> | <u>\$ 965,647.32</u> | <u>\$11,755.94</u> | <u>\$ 449.57</u> | <u>\$385,421.94</u> | <u>\$ 29,189.41</u> | <u>\$1,259,054.30</u> |
| Fixed Assets: | | | | | | | | | |
| Land, Buildings and Equipment | \$4,047,674.62 | | | \$3,958,989.99 | \$10,652.55 | \$ 91.02 | \$ 77,941.06 | | |
| Less: Allowance for Depreciation | <u>1,580,027.95</u> | | | <u>1,580,027.95</u> | | | | | |
| Total Fixed Assets | <u>\$2,467,646.67</u> | | | <u>\$2,378,962.04</u> | <u>\$10,652.55</u> | <u>\$ 91.02</u> | <u>\$ 77,941.06</u> | | |
| Funds to be provided from Future Revenues | | | | | | | | | |
| For Redemption of Drain Bonds | \$ 573,800.49 | | \$573,800.49 | | | | | | |
| For Redemption of Highway Bonds | <u>1,523,750.00</u> | | | <u>\$1,523,750.00</u> | | | | | |
| Total | <u>\$2,097,550.49</u> | | <u>\$573,800.49</u> | <u>\$1,523,750.00</u> | | | | | |
| GRAND TOTAL | <u>\$8,555,407.06</u> | <u>\$915,712.18</u> | <u>\$996,779.73</u> | <u>\$4,868,359.36</u> | <u>\$22,408.49</u> | <u>\$ 540.59</u> | <u>\$463,363.00</u> | <u>\$ 29,189.41</u> | <u>\$1,259,054.30</u> |

County of Oakland
 Combined Balance Sheet -- Special Revenue Funds (Continued)
 December 31, 1961

| <u>LIABILITIES, RESERVES AND SURPLUS</u> | <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 No. 1</u> | <u>Court House Construction No. 2</u> |
|------------------------------------------|-----------------------|----------------------|---------------------|-----------------------|---------------------------|-------------------------------|--------------------------|---------------------------------------|---------------------------------------|
| Liabilities: | | | | | | | | | |
| Vouchers Payable | \$ 8,416.16 | | | | \$ 3,608.38 | | \$ 4,807.78 | | |
| Contracts Payable | 1,264,023.93 | | | | | | | \$ 4,969.63 | \$1,259,054.30 |
| Accrued Payroll | 325.41 | | | \$ 325.41 | | | | | |
| Bonds Payable | | | | | | | | | |
| Highway Bonds | 1,523,750.00 | | | 1,523,750.00 | | | | | |
| Drain Bonds | 589,000.00 | | \$589,000.00 | | | | | | |
| Deposits from Townships and Others | 290,392.18 | | | 290,392.18 | | | | | |
| Accounts Payable | 276,119.07 | | | 272,100.44 | | \$ 4,018.63 | | | |
| Due to Other Funds | 1,110,708.46 | \$949,689.58 | 14.00 | | | 29,337.50 | | 131,667.38 | |
| Total Liabilities | <u>\$5,062,735.21</u> | <u>\$949,689.58</u> | <u>\$589,014.00</u> | <u>\$2,086,568.03</u> | <u>\$ 3,608.38</u> | <u>\$ 33,356.13</u> | <u>\$ 4,807.78</u> | <u>\$136,637.01</u> | <u>\$1,259,054.30</u> |
| Reserves: | | | | | | | | | |
| For Fund Balances | \$ 407,765.73 | | \$407,765.73 | | | | | | |
| For Contingencies | 8,572.36 | | | | \$ 8,147.56 | | \$ 424.80 | | |
| For Construction Costs | 107,447.60- | | | | | | | \$107,447.60- | |
| Total Reserves | <u>\$ 308,890.49</u> | | <u>\$407,765.73</u> | | <u>\$ 8,147.56</u> | | <u>\$ 424.80</u> | <u>\$107,447.60-</u> | |
| Surplus: | | | | | | | | | |
| Investment in Fixed Assets | \$2,467,646.67 | | | \$2,378,962.04 | \$10,652.55 | \$ 91.02 | \$ 77,941.06 | | |
| Available Surplus or Deficit * | 716,134.69 | \$ 33,977.40* | | 402,829.29 | | 32,906.56* | 380,189.36 | | |
| Total Surplus | <u>\$3,183,781.36</u> | <u>\$ 33,977.40*</u> | | <u>\$2,781,791.33</u> | <u>\$10,652.55</u> | <u>\$ 32,815.54*</u> | <u>\$458,130.42</u> | | |
| GRAND TOTAL | <u>\$8,555,407.06</u> | <u>\$915,712.18</u> | <u>\$996,779.73</u> | <u>\$4,868,359.36</u> | <u>\$22,408.49</u> | <u>\$ 540.59</u> | <u>\$463,363.00</u> | <u>\$ 29,189.41</u> | <u>\$1,259,054.30</u> |

County of Oakland
 Combined Balance Sheet - Department of Social Welfare
 December 31, 1961

| | <u>Total</u> | <u>General Relief</u> | <u>Indigent Housing</u> | <u>Relief Admin- istration</u> | <u>Hospital- ization</u> | <u>Medical Care Facility</u> |
|-----------------------------------------|------------------------------|---------------------------|-----------------------------|----------------------------------------|------------------------------|----------------------------------|
| <u>ASSETS</u> | | | | | | |
| Cash: | | | | | | |
| County Treasurer | \$ 189,645.97 | \$34,636.91 | \$ 65,268.50 | \$ 6,332.93 | \$ 38,079.24 | \$ 45,328.39 |
| Imprest Cash Funds | 55.00 | | | | | 55.00 |
| Total Cash | <u>\$ 189,700.97</u> | <u>\$34,636.91</u> | <u>\$ 65,268.50</u> | <u>\$ 6,332.93</u> | <u>\$ 38,079.24</u> | <u>\$ 45,383.39</u> |
| Current Accounts Receivable | | | | | | |
| Accounts Receivable - Sundry | 23.00 | | | | | 23.00 |
| Due from Other Funds | 8,920.54 | 1,241.41 | | 5,753.87 | 259.22 | 1,666.04 |
| Special Assessments | 6,049.15 | | 6,049.15 | | | |
| Due from Other Counties | 55,393.82 | 22,885.23 | | | 32,508.59 | |
| Due from State of Michigan | 161,565.67 | 24,437.09 | | | | 137,128.58 |
| | <u>\$ 421,653.15</u> | <u>\$83,200.64</u> | <u>\$ 71,317.65</u> | <u>\$ 12,086.80</u> | <u>\$ 70,847.05</u> | <u>\$ 184,201.01</u> |
| Less: Allowance for Accounts Receivable | 61,465.97 | 22,885.23 | 6,049.15 | | 32,508.59 | 23.00 |
| | <u>\$ 360,187.18</u> | <u>\$60,315.41</u> | <u>\$ 65,268.50</u> | <u>\$ 12,086.80</u> | <u>\$ 38,338.46</u> | <u>\$ 184,178.01</u> |
| Inventories of Expendable Supplies | 35,470.23 | 7,003.42 | | | | 28,466.81 |
| Prepaid Expenses | 591.11 | | | | | 591.11 |
| Total Assets Other Than Fixed | <u>\$ 396,248.52</u> | <u>\$67,318.83</u> | <u>\$ 65,268.50</u> | <u>\$ 12,086.80</u> | <u>\$ 38,338.46</u> | <u>\$ 213,235.93</u> |
| Fixed Assets: | | | | | | |
| Land, Buildings and Equipment | \$1,105,493.50 | | \$136,248.41 | \$ 41,671.30 | | \$ 927,573.79 |
| Less: Allowance for Depreciation | 444,167.08 | | | | | 444,167.08 |
| Total Fixed Assets | <u>\$ 661,326.42</u> | | <u>\$136,248.41</u> | <u>\$ 41,671.30</u> | | <u>\$ 483,406.71</u> |
| TOTAL ASSETS | <u><u>\$1,057,574.94</u></u> | <u><u>\$67,318.83</u></u> | <u><u>\$201,516.91</u></u> | <u><u>\$ 53,758.10</u></u> | <u><u>\$ 38,338.46</u></u> | <u><u>\$ 696,642.64</u></u> |
| <u>LIABILITIES AND SURPLUS</u> | | | | | | |
| Liabilities: | | | | | | |
| Vouchers Payable | \$ 34,297.78 | | \$ 227.19 | \$ 7,068.71 | \$ 773.97 | \$ 26,227.91 |
| Relief Orders Payable | 52,823.30 | \$52,823.30 | | | | |
| Due to Other Funds | 207,969.79 | 7,492.11 | | 5,018.09 | 37,564.49 | 157,895.10 |
| | <u>\$ 295,090.87</u> | <u>\$60,315.41</u> | <u>\$ 227.19</u> | <u>\$ 12,086.80</u> | <u>\$ 38,338.46</u> | <u>\$ 184,123.01</u> |
| Surplus: | | | | | | |
| Investment in Fixed Assets | \$ 661,326.42 | | \$136,248.41 | \$ 41,671.30 | | \$ 483,406.71 |
| Unavailable Assets | 36,116.34 | \$ 7,003.42 | | | | 29,112.92 |
| Available Surplus | 65,041.31 | | 65,041.31 | | | |
| | <u>\$ 762,484.07</u> | <u>\$ 7,003.42</u> | <u>\$201,289.72</u> | <u>\$ 41,671.30</u> | | <u>\$ 512,519.63</u> |
| TOTAL LIABILITIES AND SURPLUS | <u><u>\$1,057,574.94</u></u> | <u><u>\$67,318.83</u></u> | <u><u>\$201,516.91</u></u> | <u><u>\$ 53,758.10</u></u> | <u><u>\$ 38,338.46</u></u> | <u><u>\$ 696,642.64</u></u> |

County of Oakland
 Summary of Fund Operations
 January 1, 1961 to December 31, 1961

| Name of Fund | Fund Balances | Transfers | Receipts | Total Funds | Charges | | Total Fund | Fund |
|----------------------------------|------------------------|------------------------|------------------------|-------------------------|------------------------|------------------------|------------------------|------------------------|
| | 1/1/61 | | | Available | Transfers | Disbursements | Charges | Balances |
| | | | | | | | | 12/31/61 |
| Budgeted Funds: | | | | | | | | |
| General | \$ 2,350,892.29 | \$ 1,422,498.83 | \$12,270,002.42 | \$ 16,043,393.54 | \$ 8,170,802.32 | \$ 6,997,255.21 | \$15,168,057.53 | \$ 875,336.01 |
| Building | 1,496.22 | 1,897,556.32 | 16,722.82 | 1,915,775.36 | 999,936.75 | 126.43 | 1,000,063.18 | 915,712.18 |
| County Health Unit | 2,146.96 | 725,435.33 | 193,990.45 | 921,572.74 | 20,305.81 | 888,578.20 | 908,884.01 | 12,688.73 |
| General Relief | 42,806.92 | 1,910,175.07 | 848,180.27 | 2,801,162.26 | 20,611.67 | 2,745,913.68 | 2,766,525.35 | 34,636.91 |
| Medical Care Facility--Operating | 4,851.14 | 340,402.67 | 963,618.55 | 1,308,872.36 | 136,508.94 | 1,127,035.03 | 1,263,543.97 | 45,328.39 |
| Relief Administration | 6,908.41 | 325,074.63 | 483.42 | 332,466.46 | 10,939.88 | 315,193.65 | 326,133.53 | 6,332.93 |
| Hospitalization | 25,260.30 | 729,601.24 | 594,559.61 | 1,349,421.15 | 48,319.42 | 1,263,022.49 | 1,311,341.91 | 38,079.24 |
| T. B. Sanatorium | 54,426.32 | 410,931.99 | 615,201.71 | 1,080,560.02 | 76,139.98 | 970,173.93 | 1,046,313.91 | 34,246.11 |
| Juvenile Maintenance | 8,713.99 | 89,514.52 | 75,331.63 | 173,560.14 | 8,813.28 | 164,026.24 | 172,839.52 | 720.62 |
| Children's Home | 25.41 | 623,341.24 | 145,794.16 | 769,160.81 | 7,412.96 | 748,632.71 | 756,045.67 | 13,115.14 |
| Camp Oakland - Boys Ranch | 3,464.97 | 127,265.44 | 543.97 | 131,274.38 | 2,328.82 | 124,294.35 | 126,623.17 | 4,651.21 |
| Camp Oakland - Girls Ranch | 115.52 | 42,413.35 | | 42,528.87 | 1,000.00 | 41,265.94 | 42,265.94 | 262.93 |
| Board of Education | 5,844.02 | 184,280.50 | 82,606.24 | 272,730.76 | 18,337.50 | 243,096.28 | 261,433.78 | 11,296.98 |
| | <u>\$ 2,506,952.47</u> | <u>\$ 8,828,491.13</u> | <u>\$15,807,035.25</u> | <u>\$ 27,142,478.85</u> | <u>\$ 9,521,457.33</u> | <u>\$15,628,614.14</u> | <u>\$25,150,071.47</u> | <u>\$ 1,992,407.38</u> |
| Drain Funds: | | | | | | | | |
| Drain | \$ 302,756.46 | \$ 155,091.66 | \$ 864,074.55 | \$ 1,321,922.67 | \$ 195,803.85 | \$ 794,313.08 | \$ 990,116.93 | \$ 331,805.74 |
| Drain Redemption | 34,341.90 | 72,776.38 | 3,298.86 | 110,417.14 | 20,622.54 | 74,595.09 | 95,217.63 | 15,199.51 |
| Drain Revolving | 21,597.92 | 216,691.15 | 84,646.03 | 322,935.10 | 51,701.03 | 195,260.08 | 246,961.11 | 75,973.99 |
| | <u>\$ 358,696.28</u> | <u>\$ 444,559.19</u> | <u>\$ 952,019.44</u> | <u>\$ 1,755,274.91</u> | <u>\$ 268,127.42</u> | <u>\$ 1,064,168.25</u> | <u>\$ 1,332,295.67</u> | <u>\$ 422,979.24</u> |
| Road Funds: | | | | | | | | |
| County Road | \$ 358,030.73 | \$ 100,000.00 | \$ 6,011,830.34 | \$ 6,469,861.07 | | \$ 6,418,930.91 | \$ 6,418,930.91 | \$ 50,930.16 |
| Working Capital Funds: | | | | | | | | |
| Department of Public Works | \$ 13,563.43 | \$ 276,430.38 | \$ 7,251.54 | \$ 297,245.35 | \$ 10,170.09 | \$ 285,157.38 | \$ 295,327.47 | \$ 1,917.88 |
| Central Stores | 19,572.54 | | 422,741.21 | 442,313.75 | 3,720.36 | 423,771.56 | 427,491.92 | 14,821.83 |
| Equipment | 80,311.47 | 20,000.00 | 47,668.84 | 147,980.31 | 39.95 | 58,924.67 | 58,964.62 | 89,015.59 |
| Garage | 133,303.81 | | 210,503.35 | 343,807.16 | 250.00 | 180,610.30 | 180,860.30 | 162,946.86 |
| Heating Plant | 19,446.49 | | 12,845.03 | 32,291.52 | 14,810.12 | 17,481.40 | 32,291.52 | -0- |
| Laundry | 108,186.16 | | 140,985.48 | 249,171.64 | 1,800.00 | 125,747.22 | 127,547.22 | 121,624.42 |
| Maintenance | 14,474.71 | 63,277.36 | 346,212.68 | 423,964.75 | | 422,285.74 | 422,285.74 | 1,679.01 |
| Stationery Stock | 4,276.55 | | 121,014.14 | 125,290.69 | 20.22 | 113,824.03 | 113,844.25 | 11,446.44 |
| Utilities | 106,032.53 | 163,745.81 | 211,243.27 | 481,021.61 | 820.73 | 275,699.42 | 276,520.15 | 204,501.46 |
| | <u>\$ 499,167.69</u> | <u>\$ 523,453.55</u> | <u>\$ 1,520,465.54</u> | <u>\$ 2,543,086.78</u> | <u>\$ 31,631.47</u> | <u>\$ 1,903,501.72</u> | <u>\$ 1,935,133.19</u> | <u>\$ 607,953.59</u> |

County of Oakland
 Summary of Fund Operations
 January 1, 1961 to December 31, 1961

| Name of Fund | Fund Balances 1/1/61 | Transfers | Receipts | Total Funds Available | Charges | | Total Fund Charges | Fund Balances 12/31/61 |
|---------------------------------------------------------|-------------------------|------------------------|------------------------|--------------------------|----------------------|------------------------|------------------------|------------------------------|
| | | | | | Transfers | Disbursements | | |
| Trust and Agency: | | | | | | | | |
| Cash Bond or Bail | \$ 1,650.00 | | \$ 47,950.00 | \$ 49,600.00 | | \$ 32,475.00 | \$ 32,475.00 | \$ 17,125.00 |
| Cemetery Trust | 9,670.57 | | 354.20 | 10,024.77 | | | | 10,024.77 |
| Circuit Court Trust | 63,813.26 | \$ 15.96 | 142,370.83 | 206,200.05 | | 111,699.43 | 111,699.43 | 94,500.62 |
| Clinton River Spillway | -0- | | 4,814.85 | 4,814.85 | | 4,814.85 | 4,814.85 | -0- |
| Co-Operative Education | 283.51 | 58,675.00 | 40,550.49 | 99,509.00 | \$ 33,175.00 | 65,884.43 | 99,059.43 | 449.57 |
| County Veterans' Trust | 3,489.72 | | 75,000.00 | 78,489.72 | | 73,601.47 | 73,601.47 | 4,888.25 |
| Employees' Bond Purchases | 3,026.57 | | 37,881.83 | 40,908.40 | | 39,671.19 | 39,671.19 | 1,237.21 |
| Employees' Hospital Insurance Deductions | 7.59 | 30.26 | 122,338.51 | 122,376.36 | .05 | 122,374.92 | 122,374.97 | 1.39 |
| Employees' Life Insurance Deductions | 5,063.40 | | 65,248.42 | 70,311.82 | 30.26 | 64,605.47 | 64,635.73 | 5,676.09 |
| Employees' Social Security - F.I.C.A. | 33,272.07 | | 170,588.50 | 203,860.57 | .35 | 167,561.56 | 167,561.91 | 36,298.66 |
| Employees' Retirement System | 3,191,516.71 | 261,133.35 | 378,307.07 | 3,830,957.13 | | 167,676.21 | 167,676.21 | 3,663,280.92 |
| Escheats | 13,234.25 | | 5,092.20 | 18,326.45 | | 1,713.15 | 1,713.15 | 16,613.30 |
| Huron-Clinton Metropolitan Authority | 84,226.24 | | | 84,226.24 | 84,226.24 | | 84,226.24 | -0- |
| Law Library | 2,626.28 | 4,165.00 | | 6,791.28 | 840.64 | 5,123.82 | 5,964.46 | 826.82 |
| McGregor Child and Family Protection | 15,161.98 | | 15,000.00 | 30,161.98 | 440.00 | 21,527.66 | 21,967.66 | 8,194.32 |
| Michigan Public School Employees' Retirement System | 1,605.16 | | 24,479.01 | 26,084.17 | | 24,183.80 | 24,183.80 | 1,900.37 |
| Oakland Child Guidance Clinic | 117.18 | 59,500.00 | | 59,617.18 | | 55,640.98 | 55,640.98 | 3,976.20 |
| Probate Judges' Retirement Deductions | 150.00 | | 1,200.00 | 1,350.00 | | 1,350.00 | 1,350.00 | -0- |
| Primary School | -0- | | 5,596,674.57 | 5,596,674.57 | | 5,596,674.57 | 5,596,674.57 | -0- |
| Register of Deeds Trust | 21,008.89 | | 813,080.86 | 834,089.75 | | 783,464.43 | 783,464.43 | 50,625.32 |
| Sales Tax Diversion - Cities, Townships and Villages | -0- | | 4,510,139.89 | 4,510,139.89 | | 4,510,139.89 | 4,510,139.89 | -0- |
| School Library | 66,264.30 | 1,050.00 | 124,523.41 | 191,837.71 | 4,045.40 | 130,005.00 | 134,050.40 | 57,787.31 |
| Southeastern Oakland County Sewage Disposal System | 266,525.85 | 108.00 | 587,361.83 | 853,995.68 | 45.33 | 555,756.62 | 555,801.95 | 298,193.73 |
| Special Education | 748,463.44 | 50,789.75 | 871,750.12 | 1,671,003.31 | 44,380.58 | 1,270,608.29 | 1,314,988.87 | 356,014.44 |
| Special Trusts | 2,675.12 | | 11,295.00 | 13,970.12 | | 11,495.00 | 11,495.00 | 2,475.12 |
| State Aid | -0- | | 23,913,327.25 | 23,913,327.25 | | 23,913,327.25 | 23,913,327.25 | -0- |
| Township, City and Village Withholding Tax | 246.00 | 3,161,396.02 | 840,891.25 | 4,002,041.27 | 2,906.41 | 3,998,634.86 | 4,001,541.27 | 500.00 |
| Bear Creek Drain | 69,479.86 | | 989,123.83 | 1,058,603.69 | | 980,152.14 | 980,152.14 | 78,451.55 |
| Veterans' Council F.I.C.A. | -0- | | 37,554.13 | 37,554.13 | | 37,554.13 | 37,554.13 | -0- |
| | -0- | | 518.92 | 518.92 | | 382.50 | 382.50 | 136.42 |
| | <u>\$ 4,603,085.95</u> | <u>\$ 3,596,863.34</u> | <u>\$39,427,416.97</u> | <u>\$ 47,627,366.26</u> | <u>\$ 170,090.26</u> | <u>\$42,748,098.62</u> | <u>\$42,918,188.88</u> | <u>\$ 4,709,177.38</u> |

County of Oakland
Summary of Fund Operations
January 1, 1961 to December 31, 1961

| Name of Fund | Fund Balances | Transfers | Receipts | Total Funds | Charges | | Total Fund | Fund |
|--------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|----------------------|------------------------|------------------------|------------------------|
| | 1/1/61 | | | Available | Transfers | Disbursements | Charges | Balances 12/31/61 |
| Sundry Funds: | | | | | | | | |
| Imprest Cash | \$ 224,945.00 | \$ 100.00 | | \$ 225,045.00 | | | \$ 225,045.00 | \$ 225,045.00 |
| U. S. Revenue Stamp Revolving | 545.70 | | \$ 47,921.00 | 48,466.70 | | \$ 47,500.00 | \$ 47,500.00 | 966.70 |
| Indigent Housing | 58,063.09 | | 12,500.22 | 70,563.31 | | 5,294.81 | 5,294.81 | 65,268.50 |
| Board of Education Building -- Addition No. 4 | 26,397.88 | 25,000.00 | | 51,397.88 | | 42,525.05 | 42,525.05 | 8,872.83 |
| Marine Law Enforcement | -0- | 10,000.00 | 10,085.00 | 20,085.00 | \$ 10,121.43 | 9,963.57 | 20,085.00 | -0- |
| Court House Construction No. 1 | 853,408.39 | 401,724.00 | 16,047.25 | 1,271,179.64 | 200,862.00 | 1,041,128.23 | 1,241,990.23 | 29,189.41 |
| Department of Public Works -- Water and Sewage | 3,839.29 | 10,679.71 | 207,013.23 | 221,532.23 | 33,360.91 | 179,940.12 | 213,301.03 | 8,231.20 |
| Bloomfield Village Relief Drains -- Special Assessment District No. 1 | 220.15 | 382.56 | | 602.71 | 602.71 | | 602.71 | -0- |
| North Evergreen Sewage Disposal System | 68,271.63 | | | 68,271.63 | | 68,271.63 | 68,271.63 | -0- |
| Evergreen Sewage Disposal System | 807,258.44 | | 555,174.98 | 1,362,433.42 | 23,926.90 | 518,600.73 | 542,527.63 | 819,905.79 |
| Farmington Sewage Disposal System | 363,086.86 | 1,906.98 | 364,822.13 | 729,815.97 | 18,050.18 | 307,628.49 | 325,678.67 | 404,137.30 |
| Clinton River Sewage Disposal System | 8,623.23 | | | 8,623.23 | 5,738.23 | 2,885.00 | 8,623.23 | -0- |
| Clinton River Sewage Disposal System - M.S.U.O. Avon, Rochester Road Extension | 114.24 | | | 114.24 | | | -0- | 114.24 |
| Clinton River Sewage Disposal System M.S.U.O. Faculty Housing | -0- | | | | | | | -0- |
| Evergreen-Farmington S.D.S. | 24,339.27 | 8,628.85 | 137,712.21 | 170,680.33 | 11,721.68 | 141,724.31 | 153,445.99 | 17,234.34 |
| Keego Harbor S.D.S. | 150,891.01 | 31,207.21 | 77,555.25 | 259,653.47 | 246.56 | 144,059.78 | 144,306.34 | 115,347.13 |
| Farmington S.D.S. -- Kendallwood Arm | 63,284.77 | | 226,372.21 | 289,656.98 | 13,973.50 | 199,027.42 | 213,000.92 | 76,656.06 |
| Farmington S.D.S. -- 8 Mile Halstead | 7,249.45 | | 412.62 | 7,662.07 | 35.00 | 120.00 | 155.00 | 7,507.07 |
| Court House Construction No. 2 | -0- | 576,842.23 | | 576,842.23 | | 267,477.51 | 267,477.51 | 309,364.72 |
| M.S.U. Oakland Sewage Disposal System | -0- | 6,263.23 | 30,542.50 | 36,805.73 | 8,387.69 | 1,316.93 | 9,704.62 | 27,101.11 |
| Clinton River Sewage Disposal System | -0- | | 81,436.80 | 81,436.80 | 81,436.80 | | 81,436.80 | -0- |
| Evergreen Sewage Disposal System -- Extension No. 1 | -0- | | 599,406.15 | 599,406.15 | 27,230.40 | 424,255.07 | 451,485.47 | 147,920.68 |
| Evergreen Sewage Disposal System -- Extension No. 2 | -0- | 333.33 | 177,942.60 | 178,275.93 | 11,221.77 | 137,601.91 | 148,823.68 | 29,452.25 |
| Farmington Sewage Disposal -- Grand River Arm | -0- | | 185,942.42 | 185,942.42 | 5,715.09 | 223.17 | 5,938.26 | 180,004.16 |
| M.S.U.O. -- Bellarmine Hills | -0- | | 83,189.84 | 83,189.84 | 1,875.42 | 1,941.40 | 3,816.82 | 79,373.02 |
| Farmington Sewage Disposal System -- Morris Lake Arm | -0- | | 233,458.81 | 233,458.81 | | 90.00 | 90.00 | 233,368.81 |
| | <u>\$ 2,660,538.40</u> | <u>\$ 1,073,068.10</u> | <u>\$ 3,047,535.22</u> | <u>\$ 6,781,141.72</u> | <u>\$ 454,506.27</u> | <u>\$ 3,541,575.13</u> | <u>\$ 3,996,081.40</u> | <u>\$ 2,785,060.32</u> |

County of Oakland
 Summary of Fund Operations
 January 1, 1961 To December 31, 1961

| Name of Fund | Fund Balances 1/1/61 | Transfers | Receipts | Total Funds Available | Charges | | Total Fund Charges | Fund Balances 12/31/61 |
|-----------------------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|
| | | | | | Transfers | Disbursements | | |
| Undistributed Tax Funds: | | | | | | | | |
| Delinquent Tax | \$ 314,040.11 | | \$ 3,848,488.76 | \$ 4,162,528.87 | \$ 3,817,274.34 | \$ 3,302.17 | \$ 3,820,576.51 | \$ 341,952.36 |
| Delinquent Personal Tax | 99.10 | | 1,973.52 | 2,072.62 | 1,375.00 | 1.14 | 1,376.14 | 696.48 |
| Redemption Tax | 8,510.07 | | 188,127.67 | 196,637.74 | 189,591.39 | | 189,591.39 | 7,046.35 |
| Special Redemption - #131A and #131C | 362.59 | | 9,532.56 | 9,895.15 | 4,021.09 | | 4,021.09 | 5,874.06 |
| Suspense - Delinquent Tax | 41,946.01 | .10 | 3,095,908.42 | 3,137,854.53 | | 3,116,732.84 | 3,116,732.84 | 21,121.69 |
| Tax Collection | 584.67 | 169.25 | 94,869.10 | 95,623.02 | 95,623.02 | | 95,623.02 | -0- |
| Tax Reverted Lands | 1,624.00 | | 40,241.50 | 41,865.50 | | | | 41,865.50 |
| May Tax Sale | -0- | | 97,700.93 | 97,700.93 | 97,700.93 | | 97,700.93 | -0- |
| | <u>\$ 367,166.55</u> | <u>\$ 169.35</u> | <u>\$ 7,376,842.46</u> | <u>\$ 7,744,178.36</u> | <u>\$ 4,205,585.77</u> | <u>\$ 3,120,036.15</u> | <u>\$ 7,325,621.92</u> | <u>\$ 418,556.44</u> |
| State Collection Funds: | | | | | | | | |
| Inheritance Tax | \$ 100,282.25 | | \$ 912,396.67 | \$ 1,012,678.92 | | \$ 1,012,678.92 | \$ 1,012,678.92 | -0- |
| State Health Department | 1.00 | | 304.00 | 305.00 | | 304.00 | 304.00 | 1.00 |
| State Settlement Adjustment | -0- | 4,202.11 | | 4,202.11 | 4,187.61 | | 4,187.61 | 14.50 |
| State Taxes | 6,644.79 | 109,783.22 | 14,011.91 | 130,439.92 | 25,003.86 | 99,089.73 | 124,093.59 | 6,346.33 |
| | <u>\$ 106,928.04</u> | <u>\$ 113,985.33</u> | <u>\$ 926,712.58</u> | <u>\$ 1,147,625.95</u> | <u>\$ 29,191.47</u> | <u>\$ 1,112,072.65</u> | <u>\$ 1,141,264.12</u> | <u>\$ 6,361.83</u> |
| GRAND TOTAL | <u>\$11,460,566.11</u> | <u>\$14,680,589.99</u> | <u>\$75,069,857.80</u> | <u>\$101,211,013.90</u> | <u>\$14,680,589.99</u> | <u>\$75,536,997.57</u> | <u>\$90,217,587.56</u> | <u>\$10,993,426.34</u> |

County of Oakland
General Fund - Balance Sheet
December 31, 1961

ASSETS

Assets:

| | | |
|-------------------------------------------------------|-------------------|---------------------------|
| Cash - Statement No. 1 | | \$ 896,112.01 |
| Investments - Statement No. 2 | | -0- |
| Taxes Receivable - Statement No. 3 | | |
| Delinquent Taxes | \$ 148,215.82 | |
| Current Levy | <u>340,677.99</u> | |
| | \$ 488,893.81 | |
| Less: Allowance for Unpaid Taxes | <u>438,342.33</u> | 50,551.48 |
| Due From Other Funds - Statement No. 4 | | 599,133.05 |
| Advances for Drain Plans - Statement No. 5 | | 64,729.33 |
| Accounts Receivable - Sundry -- Statement No. 6 | | 392,979.00 |
| Due from Political Subdivisions -- Statement No. 7 | | 4,050.73 |
| Deferred Charges | | <u>3,140.49</u> |
| TOTAL ASSETS | | <u>\$2,010,696.09</u> |

County of Oakland
General Fund - Balance Sheet
December 31, 1961

LIABILITIES, RESERVES AND SURPLUS

Liabilities:

| | | |
|----------------------------------------|------------------|---------------|
| Vouchers Payable | \$ 163,004.44 | |
| Contracts Payable - Statement No. 8 | 30,371.61 | |
| Accounts Payable - Statement No. 9 | 97,456.05 | |
| Due to Other Funds - Statement No. 10 | 95,741.79 | |
| Other Fund Balances - Statement No. 11 | <u>24,732.44</u> | |
| | | \$ 411,306.33 |

Reserves:

| | | |
|------------------------------------|------------------|--------------|
| Sundry Reserves - Statement No. 12 | \$ 1,261,600.91 | |
| Reserve for Encumbrances | <u>79,818.22</u> | |
| | | 1,341,419.13 |

Special Appropriations Carried Forward
from Prior Years - Statement No. 14

95,260.02

Surplus:

| | | |
|------------------------|--|-------------------|
| Unappropriated Surplus | | <u>162,710.61</u> |
|------------------------|--|-------------------|

| | | |
|---------------------------------------|--|------------------------|
| Total Liabilities, Reserves & Surplus | | <u>\$ 2,010,696.09</u> |
|---------------------------------------|--|------------------------|

Contingent Liability:

| | | |
|--------------------------------------|-----------------|------------------------|
| Oakland County Sewage Disposal Bonds | | |
| Evergreen System | \$ 6,662,000.00 | |
| Evergreen System - Extension No. 1 | 555,000.00 | |
| Evergreen System - Extension No. 2 | 145,000.00 | |
| Farmington System | 5,738,000.00 | |
| Eight Mile Drain | 3,038,000.00 | |
| Oakland Portion of Bear Creek Drain | 570,563.15 | |
| Red Run Inter County Drain | <u>2,000.00</u> | |
| | | <u>\$16,710,563.15</u> |

County of Oakland
 General Fund -- Statement of Cash
 December 31, 1961

Statement No. 1

| | | |
|-------------------------------------|-------------------|----------------------|
| Cash in Banks | | |
| Commercial Accounts | | |
| Community National Bank | | \$ 445,574.07 |
| Certificates of Deposit | | |
| Citizens' Commercial & Savings Bank | | |
| Flint - Holly Office | \$ 100,000.00 | |
| Community National Bank | 3,522.94 | |
| National Bank of Royal Oak | 200,000.00 | |
| Oxford Savings Bank | 25,000.00 | |
| Birmingham - Bloomfield Bank | <u>100,000.00</u> | |
| | | 428,522.94 |
| Pay Roll Accounts | | 10,000.00 |
| Supervisors' Per Diem Bank Account | | 1,000.00 |
| Petty Cash | | <u>11,015.00</u> |
| Total Cash | | <u>\$ 896,112.01</u> |

County of Oakland
 General Fund -- Statement of Investments
 December 31, 1961

Statement No. 2

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

County of Oakland
General Fund -- Taxes Receivable
December 31, 1961

Statement No. 3

YEAR LEVIED:

| | |
|------------|---------------|
| Delinquent | |
| 1958 | \$ 14,502.51 |
| 1959 | 133,713.31 |
| | \$ 148,215.82 |

Current Levy

| | |
|------|---------------|
| 1960 | \$ 340,677.99 |
| | \$ 488,893.81 |

| | | | |
|---------------------------------------|------------|--|--------------|
| Less: Allowance for Uncollected Taxes | 438,342.33 | | \$ 50,551.48 |
|---------------------------------------|------------|--|--------------|

County of Oakland
General Fund --- Due from Other Funds
December 31, 1961

Statement No. 4

| | |
|-------------------------------------------------------|---------------|
| Girls Ranch | \$ 1,900.55 |
| Children's Home | 147,570.62 |
| Boys Ranch | 3,122.64 |
| Medical Care Facility - Operating | 134,570.82 |
| East Clawson Storm Sewer | 128,478.97 |
| Escheats | 3,504.03 |
| T. B. Sanatorium | 50,834.63 |
| Relief Administration | 3,428.11 |
| Department of Public Works | 60,498.01 |
| Laundry | 1,800.00 |
| Hospitalization | 37,550.39 |
| Court House Construction No. 1 | 131,667.38 |
| Township, City and Village | 500.00 |
| McGregor Child & Family Protection Program | 80.61 |
| County Veterans' Trust | 23.67 |
| Southeastern Oakland County Sewage Disposal System | 560.04 |
| Delinquent Tax | 16,524.94 |
| Juvenile Maintenance | 720.62 |
| Redemption Tax | 229.87 |
| Stationery Stock | 2,778.70 |
| Garage | 1,267.42 |
| | \$ 727,612.02 |

County of Oakland
 General Fund - Due From Other Funds
 December 31, 1961

Statement No. 4
 (continued)

Total carried over from
 Previous Page - \$ 727,612.02

Less: Allowance for Amount Due From
 East Clawson Storm Sewer 128,478.97
 \$ 599,133.05

County of Oakland
 General Fund -- Advances for Drain Plans
 December 31, 1961

Statement No. 5

Eight Mile Drain \$ 40,000.00
 Artesian Drain 11,311.18
 Red Run Project #2 13,418.15
 \$ 64,729.33

County of Oakland
General Fund - Accounts Receivable - Sundry
December 31, 1961

Statement No. 6

ACCOUNTS RECEIVABLE

| | | | |
|-----------------------------------------------------------|----|------------------|----------------------|
| American Title Company | \$ | 323.00 | |
| Auto - Inter Insurance Exchange | | 45.00 | |
| Avon Township | | 6.90 | |
| Drain Commission | | 66.05 | |
| City of Farmington Woods | | 13.51 | |
| Friend of the Court | | 286.56 | |
| Huttenlocher Agency | | 953.78 | |
| Jiffy Snack Bar | | 5.71 | |
| Lawyers Title Insurance Corporation | | 27.00 | |
| Elmo Marshall | | 110.40 | |
| Michigan State Department | | 6.00 | |
| Planning Commission Project - P-Michigan 3056 | | 2,413.84 | |
| City of Pontiac - Animal Shelter | | 343.00 | |
| Village of Rochester | | 29.80 | |
| Royal Oak Township Board | | 110.00 | |
| City of Royal Oak | | 6.56 | |
| George N. Skrubb | | 365.00 | |
| Southfield City (Incorporated Expense) | | 25,985.00 | |
| Twelve Towns Relief Drains | | 737.14 | |
| City of Troy - Animal Shelter | | 117.50 | |
| Township of Waterford - Animal Shelter | | 311.45 | |
| West Bloomfield Township | | 10.00 | |
| Westchester Village | | 695.61 | |
| Children's Home | | 38,512.31 | |
| Special Education Fund | | 497.61 | |
| Drain - Pontiac Lake Level Control | | 28,000.00 | |
| Drain - Eight Mile | | 9,081.44 | |
| T. B. Sanatorium | | 31.36 | |
| Department of Public Works | | 400.00 | |
| Clinton River Sewage Disposal System - M.S.U.O. | | 100,000.00 | |
| 1962 Budget | | 209,400.00 | |
| Garage Fund | | 1.50 | |
| Utilities | | .60 | |
| County Road Commission | | <u>70.37</u> | |
| | | | \$ 418,964.00 |
| Less: Allowances for Accounts Receivable- Sundry | | | 25,985.00- |
| Land Contracts Receivable | \$ | 28,082.44 | |
| Less: Allowances for Unpaid Balances of Land Contracts | | <u>28,082.44</u> | |
| | | | <u>\$ 392,979.00</u> |

County of Oakland
General Fund - Due from Political Subdivisions
December 31, 1961

Statement No. 7

DUE FROM STATE OF MICHIGAN

| | | | |
|--------------------------------|----|---------------|--------|
| Veterans' Tax Refund | \$ | 6.00 | |
| State Settlement Collections | | 556.70 | |
| T. B. Subsidy - Sundry Perscns | | <u>356.00</u> | |
| | \$ | | 918.70 |

RECOVERABLE EXPENDITURES

| | | | |
|----------------------------------------------|--|----------|--|
| Township & City Treasurer's Short Term Bonds | | 2,402.03 | |
|----------------------------------------------|--|----------|--|

TOWNSHIPS, CITIES AND VILLAGES

Township of:

| | | | |
|------------|----|-------|--|
| Farmington | \$ | 25.00 | |
|------------|----|-------|--|

City of:

| | | | |
|-----------------|--|-------|--|
| Berkley | | 50.00 | |
| Birmingham | | 50.00 | |
| Clawson | | 60.00 | |
| Farmington | | 25.00 | |
| Ferndale | | 60.00 | |
| Hazel Park | | 50.00 | |
| Madison Heights | | 50.00 | |
| Oak Park | | 60.00 | |
| Pontiac | | 60.00 | |
| Royal Oak | | 60.00 | |
| Southfield | | 60.00 | |
| Troy | | 60.00 | |

| | | | |
|-----------------------|--|--------------|--|
| Michigan State Police | | <u>60.00</u> | |
|-----------------------|--|--------------|--|

| | | | |
|--|----|-----------------|--|
| | | 730.00 | |
| | \$ | <u>4,050.73</u> | |

County of Oakland
General Fund - Contracts Payable
December 31, 1961

Statement No. 8

| | | | |
|-------------------------------------------------|----|------------------|--|
| Stanley B. Jones (New Roads & Parking Lots) | \$ | 848.01 | |
| Stanley B. Jones (Curbs, Storm Sewers & Paving) | | <u>29,523.60</u> | |

| | | | |
|--|----|------------------|--|
| | \$ | <u>30,371.61</u> | |
|--|----|------------------|--|

County of Oakland
 General Fund - Accounts Payable
 December 31, 1961

Statement No. 9

| | | | |
|----------------------------------------------------------------|----|------------------|-------------------------|
| Due to State of Michigan | | | |
| Conservation Officers' Fees | \$ | | 219.00 |
| Medical Care Facility | | | |
| Donations | \$ | 1,104.71 | |
| Patients' Personal Funds | | <u>17,012.85</u> | |
| | \$ | | 18,117.56 |
| Huron Clinton Authority - Prior Years | | | 37,319.34 |
| Dog Vaccination Clinic | | | 832.52 |
| Board of Education | | | 272.88 |
| Children's Home: | | | |
| Children's Home Savings Accounts | \$ | 155.46 | |
| Donation Fund | | 2,180.29 | |
| Educational Scholarship Fund | | 530.00 | |
| Donations - Youth Home | | 136.33 | |
| Building Maintenance | | <u>3,835.58</u> | |
| | | | 6,837.66 |
| Michigan Department of Health - Outside | | | |
| T.B. Payments | | | 24.35 |
| Due to Municipalities | | | 538.00 |
| Probate Juvenile Functions: | | | |
| Child Welfare | | | 7,942.76 |
| T.B. Sanatorium | | | 2,846.03 |
| Restitution | | | 68.73 |
| Special Pick Up Fees | | | 80.00 |
| Michigan Department of Revenue - | | | |
| Boys' Vocation School | | | 380.95 |
| Support of Dependent Parent | | | 601.58 |
| Sundry | | | 257.38 |
| Northland Center, Inc. - Advance Payment for Drain | | | 10,000.00 |
| The Detroit Edison | | | 4,700.00 |
| Oak Co. Garage | | | 35.00 |
| General Printing & Office Supply (Counters - Probate Court) | | | 101.06 |
| Remington-Rand (Counters - Register of Deeds & Clerk) | | | 113.25 |
| American Seating Co. | | | 150.00 |
| Booz, Allen & Hamilton | | | 6,000.00 |
| City of Pontiac - Dog Licenses | | | <u>18.00</u> |
| TOTAL | \$ | | <u><u>97,456.05</u></u> |

County of Oakland
General Fund - Due to Other Funds
December 31, 1961

Statement No. 10

| | | | |
|-----------------------|----|-----------------|----------------------------|
| Medical Care Facility | \$ | 1,666.04 | |
| County Health | | 16,044.83 | |
| T.B. Sanatorium | | 2,338.53 | |
| Relief Administration | | 5,753.87 | |
| Garage | | 11,207.56 | |
| Equipment Fund | | 12,701.65 | |
| Utilities Fund | | 7,038.61 | |
| Stationery Stock | | 8,723.39 | |
| Laundry | | 570.00 | |
| Central Stores | | 4,673.94 | |
| Maintenance | | 21,427.55 | |
| Hospitalization | | 259.22 | |
| Girls Ranch | | 2,095.19 | |
| General Relief | | <u>1,241.41</u> | |
| TOTAL | | | \$ <u><u>95,741.79</u></u> |

County of Oakland
General Fund - Other Fund Balances
December 31, 1961

Statement No. 11

| | | | |
|------------------------------------------|----|---------------|----------------------------|
| Royal Oak Market | \$ | 788.98- | |
| Oakland County Market | | 7,210.89 | |
| Parking Lot | | 9,256.72 | |
| Police Radio Station | | 5,792.64 | |
| Justice Courts (Deficit) | | 15,761.50- | |
| Sheriff's Township Ordinance Enforcement | | 1,249.59 | |
| Land Sales | | 16,931.54 | |
| Tower Concessions | | <u>841.54</u> | |
| TOTAL | | | \$ <u><u>24,732.44</u></u> |

County of Oakland
General Fund - Sundry Reserves
December 31, 1961

Statement No. 12

Reserve for:

| | | |
|------------------------------------------------------------------------------------------------------------------------------|----|------------------|
| Employees' Benefits | \$ | 1,831.29 |
| Encumbrances - Work Projects | | 5,616.66 |
| Pay Roll & Petty Cash Accounts | | 22,015.00 |
| Civil Defense Emergency Hospital Training | | 1,719.80 |
| Dr Drain Commission Machinery | | 3,086.33 |
| Emergency Medical Training Civil Defense | | 278.77 |
| Health Unit X-Ray Equipment | | 7,948.00 |
| 1962 Budget | | 286,000.00 |
| Reserve for Building Fund | | 200,000.00 |
| To complete Contract, Architect Fees and Contingent Expense on County Office Building | | 178,540.26 |
| To cover part of the Estimated Cost for Auditorium, not covered by .1 Mill | | 264,564.80 |
| To complete Gree, Belt, Court Tower Road from its present end west and north back to East Service Center Drive | | 65,000.00 |
| Cost of 100 car Parking Lot for Supervisors | | 45,000.00 |
| To cover cost of Landscaping and Sprinkler System around Court Tower, Office Building and Auditorium | | 90,000.00 |
| To cover cost of Auditorium Furniture, Voting Equipment for Supervisors' Room, Office Furniture, Counters and Shelving | | <u>90,000.00</u> |

TOTAL

\$ 1,261,600.91

County of Oakland
 General Fund - Special Appropriations Carried Forward From Prior Years
 December 31, 1961

Statement No. 14

| | | |
|------------------------------------------------------------|----|-------------------------|
| Microfilm Fund | \$ | 8,030.07 |
| Miscellaneous - Black Top Roads | | 15,000.00 |
| Medical Care Facility Bathroom and Plumbing Alterations | | 5,000.00 |
| 1961 Capital Outlay | | 8,715.89 |
| Roads & Parking Lot Construction | | 5,971.58 |
| Service Center Planning | | 3,929.17 |
| County Control Center | | 1,353.06 |
| County Government Cost Study | | 6,101.84 |
| Medical Care Facility Black Top | | 10,000.00 |
| Landscaping & Grounds | | 21,641.00 |
| Carpets | | 3,179.93 |
| Drapes | | 767.83 |
| Juvenile Classroom Facilities | | 4,569.65 |
| Study of South Oakland Health Facilities | | <u>1,000.00</u> |
| | | \$ <u>95,260.02</u> |

County of Oakland
 General Fund - Summary of General Fund Receipts
 For the Twelve Months Ended December 31, 1961

| | | |
|----------------------------------|----|-----------------------------|
| Taxes: | | |
| 1960 Levy | | |
| Current Collections | \$ | 10,334,344.05 |
| Delinquent Collections | | <u>332,210.63</u> |
| | | \$ 10,666,554.68 |
| Budgeted Receipts Collected | | 1,112,395.85 |
| Non-Budgeted Receipts Collected: | | |
| Delinquent Taxes - Prior Years | | <u>287,393.96</u> |
| TOTAL | | \$ <u>12,066,344.49</u> |

Oakland County - General Fund
 Analysis of Changes in Unappropriated Surplus
 From Non-Tax Revenues
 For the Year Ended December 31, 1961

Balance January 1, 1961

-0-

Additions:

| | | |
|-------------------------------|-----------------|----------------|
| General Fund Non-Tax Revenues | | \$1,112,395.85 |
| Balance of Welfare Reserve | | 239,761.77 |
| Transfers from Other Funds: | | |
| Hospitalization | \$ 37,550.39 | |
| General Relief | 20,463.20 | |
| Medical Care Facility | 488,148.75 | |
| T. B. Sanatorium | 113,136.70 | |
| County Health Unit | 46,908.67 | |
| Juvenile Maintenance | 5,720.62 | |
| Children's Home | 55,483.84 | |
| Girls Ranch | 2,095.19 | |
| Department of Public Works | 35,576.53 | |
| Garage | <u>1,267.42</u> | |
| | | 806,351.31 |

| | | |
|-----------------------------------|--|-----------------|
| Unexpended Balance of Clinton | | |
| River Basin Project | | 8,242.03 |
| Adjustment of Prior Years Revenue | | 2,598.98 |
| Unused Reserve for 4-H Agent | | <u>4,866.67</u> |
| | | \$2,174,216.61 |

Deductions:

| | | |
|--------------------------------------------------------------------------------------------------------------------------|--------------|----------------|
| Transfer to Tax Revenues | | \$1,078,400.94 |
| Reserves for: | | |
| Building Fund | \$200,000.00 | |
| To complete Contract, Architect Fees, and contingent Expense on County Office Building | 178,540.26 | |
| To Cover part of Estimated Cost for Auditorium not covered by .1 Mill | 264,564.80 | |
| To complete Green Belt, Court Tower Road from it's present end West and North back to East Service Center Drive | 65,000.00 | |
| To Cover cost of Landscaping and Sprinkler System around Court Tower, Office Building and Auditorium | 90,000.00 | |

Oakland County - General Fund
 Analysis of Changes in Unappropriated Surplus
 From Non-Tax Revenues
 For the Year Ended December 31, 1961

Reserves for: (continued)

| | | |
|--------------------------------|------------------|----------------------|
| To cover cost of 100 Car Park- | | |
| ing lot for Supervisors | \$ 45,000.00 | |
| To cover cost of Auditorium | | |
| Furniture, Voting Equipment | | |
| for Supervisors Room, Office | | |
| Furniture, Counters and | | |
| Shelving | <u>90,000.00</u> | |
| | | \$ <u>933,105.06</u> |

\$2,011,506.00

Balance December 31, 1961

\$ 162,710.61

Oakland County - General Fund
 Analysis of Changes in Unappropriated Surplus
 From Tax Revenues
 For the Year Ended December 31, 1961

Balance January 1, 1961

-0-

Additions:

| | | |
|--------------------------------|---------------------|--------------|
| Appropriation for Expenditures | \$6,017,759.81 | |
| Expenditures | <u>5,994,801.88</u> | |
| | | \$ 22,957.93 |

Unexpended Balances of Appropriations:

| | | |
|----------------------------------------|---------------|-----------------|
| Relief Administration | \$ 3,428.11 | |
| Boys Ranch Fund | 5,467.64 | |
| Current Drains | 523.23 | |
| Marine Law Enforcement | <u>215.87</u> | |
| | | 9,634.85 |
| Transfer from Non-Tax Revenues | | 1,078,400.94 |
| Adjustment of Prior Years Encumbrances | | <u>2,633.54</u> |

\$1,113,627.26

Oakland County - General Fund
 Analysis of Changes in Unappropriated Surplus
 From Tax Revenues
 For the Year Ended December 31, 1961

(continued)

Deductions:

| | | |
|-------------------------------------------------------|----------------------|-----------------------|
| Additional Appropriation for Child Guidance Clinic | \$ 27,000.00 | |
| Estimated Miscellaneous Revenues | 810,500.00 | |
| Estimated Tax Revenues | \$11,007,232.67 | |
| Actual Tax Revenues | <u>10,953,948.64</u> | |
| | | 53,284.03 |
| Adjustment of Prior Years Revenue | | 671.58 |
| Adjustment of Prior Years Expenditures | | 172.40 |
| Appropriation Overdrafts: | | |
| General Relief | \$ 221,704.61 | |
| Girls Ranch Fund | <u>194.64</u> | |
| | | 221,899.25 |
| Increase in Imprest Cash Funds | | <u>100.00</u> |
| | | <u>\$1,113,627.26</u> |

Balance December 31, 1961

-0-

Oakland County - General Fund
Detailed Statement of Expenditures and Encumbrances
Classified by Organization, Unit and Object
For the Year Ended December 31, 1961

| <u>Organization Unit</u> | <u>Total</u> | <u>Personal Services</u> | <u>Contractual Services</u> | <u>Commodities</u> | <u>Capital Outlay</u> |
|------------------------------|-----------------------|--------------------------|-----------------------------|----------------------|-----------------------|
| Auditors | \$ 348,657.64 | \$ 318,158.20 | \$ 14,482.45 | \$ 11,420.30 | \$ 4,596.69 |
| Circuit Court | 299,109.21 | 273,742.06 | 20,022.13 | 3,964.50 | 1,380.52 |
| Civil Defense | 24,416.70 | 17,243.22 | 4,090.12 | 2,822.83 | 260.53 |
| Clerk | 142,882.41 | 123,165.24 | 5,326.97 | 14,167.65 | 222.55 |
| Coroners | 19,301.12 | 18,810.87 | 490.25 | | |
| Corporation Counsel | 59,691.36 | 57,731.64 | 1,520.66 | 208.37 | 230.69 |
| County Buildings | 338,708.27 | 148,464.75 | 173,095.61 | 13,802.33 | 3,345.58 |
| Dog Warden | 63,212.07 | 47,839.07 | 12,591.45 | 2,757.83 | 23.72 |
| Drain Commission | 173,164.40 | 162,373.16 | 8,332.47 | 2,345.68 | 113.09 |
| Elections | 26,562.53 | 809.36 | 149.31 | 25,603.86 | |
| Employees' Retirement Admin. | 6,591.24 | 5,962.33 | 470.24 | 158.67 | |
| Equalization Division | 128,125.21 | 116,756.23 | 9,142.75 | 1,854.01 | 372.22 |
| Extension Services | 27,290.80 | 16,386.60 | 8,802.81 | 1,423.58 | 677.81 |
| Friend of the Court | 206,282.23 | 178,561.20 | 14,425.46 | 10,399.07 | 2,896.50 |
| Planning Commission | 105,534.91 | 87,691.92 | 14,215.27 | 2,832.24 | 795.48 |
| Probate Court | 177,207.67 | 160,148.98 | 5,286.78 | 10,487.59 | 1,284.32 |
| Probate - Juvenile Division | 345,386.97 | 312,936.71 | 21,560.93 | 8,447.59 | 2,441.74 |
| Prosecuting Attorney | 178,369.13 | 163,973.80 | 8,180.86 | 4,555.56 | 1,658.91 |
| Register of Deeds | 120,587.39 | 94,086.93 | 9,435.02 | 11,086.01 | 5,979.43 |
| Sheriff | 771,962.12 | 545,576.40 | 161,003.15 | 64,548.03 | 834.54 |
| State Institutions | 356,204.72 | | 356,204.72 | | |
| Supervisors | 76,103.72 | 58,872.36 | 14,984.58 | 2,011.37 | 235.41 |
| Telephone Exchange | 96,855.27 | 23,797.57 | 72,830.74 | 76.55 | 150.41 |
| Teletype System | 35,120.38 | 19,528.15 | 14,991.40 | 600.83 | |
| Treasurer | 200,061.09 | 174,726.48 | 15,664.04 | 6,108.22 | 3,562.35 |
| Veteran's Council | 55,078.37 | 50,720.18 | 3,243.61 | 1,114.58 | |
| | <u>\$4,382,466.93</u> | <u>\$3,178,063.41</u> | <u>\$ 970,543.78</u> | <u>\$ 202,797.25</u> | <u>\$ 31,062.49</u> |
| Appropriations | \$1,586,252.58 | | | | |
| Contingent - Miscellaneous | <u>26,082.37</u> | | | | |
| Total | <u>\$5,994,801.88</u> | | | | |

County of Oakland
Statement of Receipts - County Operating Funds
For the Twelve Months Ended December 31, 1961

| | <u>Budget Estimate 1961</u> | <u>Collections to 12/31/61</u> | <u>Balance of Estimate to be Collected</u> | <u>% of Year Elapsed 100.00% Percentage Collected</u> |
|--------------------------------|-------------------------------------|----------------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------|
| BUDGETED RECEIPTS | | | | |
| Other Than Taxes | | | | |
| General Fund | | | | |
| Circuit Court | \$ 21,000.00 | \$ 22,714.49 | \$ 1,714.49- | 108.16% |
| Clerk | 70,000.00 | 84,638.45 | 14,638.45- | 120.91 |
| Corporation Counsel | 8,000.00 | 8,216.32 | 216.32- | 102.70 |
| Dog Warden | 35,000.00 | 44,663.75 | 9,663.75- | 127.61 |
| Friend of the Court | 28,000.00 | 27,867.00 | 133.00 | 99.53 |
| Probate Court | 16,000.00 | 17,913.45 | 1,913.45- | 111.96 |
| Register of Deeds | 200,000.00 | 216,722.05 | 16,722.05- | 108.36 |
| Sheriff | 55,000.00 | 93,060.98 | 38,060.98- | 169.20 |
| State Institutions | 100,000.00 | 128,604.07 | 28,604.07- | 128.60 |
| Sundry | 13,000.00 | 76,779.24 | 63,779.24- | 590.61 |
| Teletype Service | 8,000.00 | 8,937.00 | 937.00- | 111.71 |
| Trailer Tax | 11,500.00 | 12,322.50 | 822.50- | 107.15 |
| Treasurer | 170,000.00 | 199,286.69 | 29,286.69- | 117.23 |
| Use of Money & Property | 75,000.00 | 170,669.86 | 95,669.86- | 227.56 |
| | <u>\$ 810,500.00</u> | <u>\$ 1,112,395.85</u> | <u>\$ 301,895.85-</u> | <u>137.25%</u> |
| Other Funds | | | | |
| Children's Home - Child | | | | |
| Care-State of Mich. | \$ 280,000.00 | \$ 350,917.56 | \$ 70,917.56- | 125.33% |
| Juvenile Maintenance | 65,000.00 | 75,145.50 | 10,145.50- | 115.61 |
| Board of Education | 48,000.00 | 67,874.09 | 19,874.09- | 141.40 |
| General Relief | 100,000.00 | 120,463.20 | 20,463.20- | 120.46 |
| M.C.F. - Operating | 440,000.00 | 921,279.43 | 481,279.43- | 209.38 |
| County Health Unit | 110,000.00 | 148,172.65 | 38,172.65- | 134.70 |
| T. B. Sanatorium | 540,000.00 | 545,686.60 | 5,686.60- | 101.05 |
| Hospitalization | 200,000.00 | 594,559.61 | 394,559.61- | 297.28 |
| | <u>\$ 1,783,000.00</u> | <u>\$ 2,824,098.64</u> | <u>\$1,041,098.64-</u> | <u>158.39%</u> |
| TOTAL BUDGETED RECEIPTS | | | | |
| OTHER THAN TAXES | | | | |
| 1960 Tax Levy | \$11,007,232.67 | | | |
| Current Collections | | \$10,334,344.05 | \$ 672,888.62 | 93.89% |
| Delinquent Tax | | 332,210.63 | 332,210.63- | -0- |
| | <u>\$11,007,232.67</u> | <u>\$10,666,554.68</u> | <u>\$ 340,677.99</u> | <u>96.90%</u> |
| TOTAL BUDGETED RECEIPTS | | | | |
| | <u>\$13,600,732.67</u> | <u>\$14,603,049.17</u> | <u>\$1,002,316.50-</u> | <u>107.37%</u> |

County of Oakland
Statement of Receipts - County Operating Funds
For the Twelve Months Ended December 31, 1961

| | Budget Estimate 1961 | Collections to 12/31/61 | Balance of Estimate to be Collected | % of Year Elapsed <u>100.00%</u> Percentage Collected |
|-------------------------------------------------|----------------------------|-------------------------------|----------------------------------------------|-------------------------------------------------------------------|
| NON-BUDGETED RECEIPTS | | | | |
| <u>General Fund</u> | | | | |
| Delinquent Taxes - Prior Years | | | | |
| Allocated | | \$ 236,842.48 | \$ 236,842.48- | -0- |
| Unallocated | | 50,551.48 | 50,551.48- | -0- |
| <u>Total Delinquent Taxes - Prior Years</u> | | <u>\$ 287,393.96</u> | <u>\$ 287,393.96-</u> | <u>-0-</u> |
| <u>Other Funds</u> | | | | |
| Children's Home | | \$ 2,358.66 | \$ 2,358.66- | -0- |
| | | <u>\$ 2,358.66</u> | <u>\$ 2,358.66-</u> | <u>-0-</u> |
| TOTAL NON-BUDGETED RECEIPTS | | <u>\$ 289,752.62</u> | <u>\$ 289,752.62-</u> | <u>-0-</u> |
| GRAND TOTAL | <u>\$13,600,732.67</u> | <u>\$14,892,801.79</u> | <u>\$1,292,069.12-</u> | <u>109.50%</u> |

County of Oakland
Statement of Expenditures Including Encumbrances
Compared With Appropriations
For the Twelve Months Ended December 31, 1961

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| | Budget As <u>Amended</u> | <u>Expenditures</u> | <u>Unencumbered Balance</u> | % of Year Elapsed <u>100.00%</u> Percentage <u>Spent</u> |
|--------------------------------------------------|--------------------------------|-------------------------------|---------------------------------|----------------------------------------------------------------------|
| <u>LEGISLATIVE AND</u> | | | | |
| <u>ADMINISTRATIVE</u> | | | | |
| Board of Auditors | \$ 340,164.37 | \$ 344,060.95 | \$ 3,896.58- | 101.15% |
| Clerk | 143,902.64 | 142,659.86 | 1,242.78 | 99.14 |
| Corporation Counsel | 61,576.00 | 59,460.67 | 2,115.33 | 96.56 |
| Election Expense | 18,000.00 | 26,562.53 | 8,562.53- | 147.57 |
| Equalization Division | 131,478.00 | 127,752.99 | 3,725.01 | 97.17 |
| Inter-County Highway Commission | 4,000.00 | 4,000.00 | -0- | 100.00 |
| Register of Deeds | 116,131.31 | 114,607.96 | 1,523.35 | 98.69 |
| Supervisors | 83,100.00 | 75,868.31 | 7,231.69 | 91.30 |
| Supervisors Inter-County Committee | 7,000.00 | 7,000.00 | -0- | 100.00 |
| Tax Allocation Board | 3,000.00 | 2,963.06 | 36.94 | 98.77 |
| Telephone Exchange | 84,953.24 | 96,704.86 | 11,751.62- | 113.83 |
| Township & City Tax Rolls | 7,000.00 | 6,621.68 | 378.32 | 94.60 |
| Township & City Treasurer Short Term Bonds | 15,000.00 | 8,895.79 | 6,104.21 | 59.31 |
| Treasurer | 202,957.91 | 196,498.74 | 6,459.17 | 96.82 |
| Salary Reserve | <u>1,321.76</u> | <u> </u> | <u>1,321.76</u> | <u>-0-</u> |
| TOTAL LEGISLATIVE AND ADMINISTRATIVE | <u>\$ 1,219,585.23</u> | <u>\$ 1,213,657.40</u> | <u>\$ 5,927.83</u> | <u>99.51%</u> |
| <u>COURT SERVICES</u> | | | | |
| Circuit Court | \$ 308,257.00 | \$ 297,728.69 | \$ 10,528.31 | 96.58% |
| Coroners' Functions | 22,000.00 | 19,301.12 | 2,698.88 | 87.73 |
| Friend of the Court | 203,280.00 | 203,385.73 | 105.73- | 100.05 |
| Probate Court | 178,635.31 | 175,923.35 | 2,711.96 | 98.48 |
| Probate Court - Juvenile Division | 356,348.00 | 342,945.23 | 13,402.77 | 96.24 |
| Salary Reserve | <u>2,508.69</u> | <u> </u> | <u>2,508.69</u> | <u>-0-</u> |
| TOTAL COURT SERVICES | <u>\$ 1,071,029.00</u> | <u>\$ 1,039,284.12</u> | <u>\$ 31,744.88</u> | <u>97.04%</u> |
| <u>LAW ENFORCEMENT AND</u> | | | | |
| <u>CORRECTIONS</u> | | | | |
| Dog Warden | \$ 64,211.64 | \$ 63,188.35 | \$ 1,023.29 | 98.39% |
| Prosecuting Attorney | 172,695.00 | 176,710.22 | 4,015.22- | 102.33 |
| Sheriff | 747,766.80 | 771,127.58 | 23,360.78- | 103.46 |
| Sheriff Lake Patrol | -0- | -0- | -0- | -0- |
| Teletype Services | 34,504.00 | 35,120.38 | 616.38- | 101.79 |
| Salary Reserve | <u>5,797.72-</u> | <u> </u> | <u>5,797.72-</u> | <u>-0-</u> |
| TOTAL LAW ENFORCEMENT AND CORRECTIONS | <u>\$ 1,013,379.72</u> | <u>\$ 1,046,146.53</u> | <u>\$ 32,766.81-</u> | <u>103.48%</u> |

County of Oakland
Statement of Expenditures Including Encumbrances
Compared With Appropriations
For the Twelve Months Ended December 31, 1961

| | Budget As <u>Amended</u> | <u>Expenditures</u> | <u>Unencumbered Balance</u> | % of Year Elapsed <u>100.00%</u> Percentage Spent |
|---------------------------------------------------------|--------------------------------|------------------------------|---------------------------------|---------------------------------------------------------------|
| <u>HEALTH AND WELFARE</u> | | | | |
| (Non-Institutional) | | | | |
| General Relief | \$1,726,750.07 | \$1,948,454.68 | \$221,704.61- | 112.84% |
| Juvenile Maintenance (Foster Homes) | 159,403.00 | 163,827.88 | 4,424.88- | 102.78 |
| Oakland Child Guidance Clinic | -0- | -0- | -0- | -0- |
| Relief Administration | 320,049.43 | 316,621.32 | 3,428.11 | 98.93 |
| Salary Reserve | <u>10,177.50</u> | <u> </u> | <u>10,177.50</u> | <u>-0-</u> |
| TOTAL HEALTH AND WELFARE (Non-Institutional) | <u>\$2,216,380.00</u> | <u>\$2,428,903.88</u> | <u>\$212,523.88-</u> | <u>109.59%</u> |
| <u>INSTITUTIONAL HEALTH AND WELFARE</u> | | | | |
| Ambulance | \$ 2,000.00 | \$ 1,728.00 | \$ 272.00 | 86.40% |
| Camp Oakland - Boy's Ranch | 129,572.17 | 124,104.53 | 5,467.64 | 95.78 |
| Camp Oakland - Girl's Ranch | 41,111.29 | 41,305.93 | 194.64- | 100.47 |
| Children's Home (Child Care) | 732,852.28 | 751,557.88 | 18,705.60- | 102.55 |
| Contagious Cases | 12,000.00 | 20,931.20 | 8,931.20- | 174.43 |
| Hospitalization | 906,033.91 | 1,263,043.13 | 357,009.22- | 139.40 |
| Medical Care Facilities (Infirmary) | 1,134,030.23 | 1,127,160.91 | 6,869.32 | 99.39 |
| State Institutions | 385,000.00 | 356,204.72 | 28,795.28 | 92.52 |
| Temporary Mental Cases | 85,000.00 | 143,713.26 | 58,713.26- | 169.07 |
| Tuberculosis Sanatorium | 1,018,981.41 | 911,531.31 | 107,450.10 | 89.46 |
| T. B. Cases - Outside | 30,318.00 | 27,897.32 | 2,420.68 | 92.02 |
| Salary Reserve | <u>10,208.06-</u> | <u> </u> | <u>10,208.06-</u> | <u>-0-</u> |
| TOTAL INSTITUTIONAL HEALTH AND WELFARE | <u>\$4,466,691.23</u> | <u>\$4,769,178.19</u> | <u>\$302,486.96-</u> | <u>106.77%</u> |
| <u>HEALTH CONSERVATION</u> | | | | |
| County Health Unit | \$ 900,240.66 | \$ 891,504.64 | \$ 8,736.02 | 99.03% |
| Salary Reserve | <u>23,987.00</u> | <u> </u> | <u>23,987.00</u> | <u>-0-</u> |
| TOTAL HEALTH CONSERVATION | <u>\$ 924,227.66</u> | <u>\$ 891,504.64</u> | <u>\$ 32,723.02</u> | <u>96.46%</u> |

County of Oakland
Statement of Expenditures Including Encumbrances
Compared With Appropriations
For the Twelve Months Ended December 31, 1961

| | Budget As <u>Amended</u> | <u>Expenditures</u> | <u>Unencumbered Balance</u> | <u>% of Year Elapsed 100.00% Percentage Spent</u> |
|----------------------------------------------|--------------------------------|----------------------|---------------------------------|-------------------------------------------------------------------|
| <u>PUBLIC WORKS</u> | | | | |
| Current Drains | \$ 16,000.00 | \$ 15,476.77 | \$ 523.23 | 96.73% |
| Department of Public Works | 74,268.00 | 38,691.47 | 35,576.53 | 52.10 |
| Drain Commissioner | 178,127.32 | 173,051.31 | 5,076.01 | 97.15 |
| Planning Commission | 104,119.50 | 104,739.43 | 619.93- | 100.60 |
| Regional Planning Commission | 24,900.00 | 24,900.00 | -0- | 100.00 |
| Salary Reserve | 20,273.18 | | 20,273.18 | -0- |
| TOTAL PUBLIC WORKS | <u>\$ 417,688.00</u> | <u>\$ 356,858.98</u> | <u>\$ 60,829.02</u> | <u>85.44%</u> |
| <u>CAPITAL OUTLAY AND IMPROVEMENTS</u> | | | | |
| Building Fund | -0- | | -0- | -0- |
| Capital Outlay (Furniture & Fixtures) | \$ 65,057.11 | \$ 65,057.11 | -0- | 100.00% |
| Road & Parking Lot Construction | 179,438.25 | 179,438.25 | -0- | 100.00 |
| TOTAL CAPITAL OUTLAY AND IMPROVEMENTS | <u>\$ 244,495.36</u> | <u>\$ 244,495.36</u> | <u>-0-</u> | <u>100.00%</u> |
| <u>VETERANS' AFFAIRS</u> | | | | |
| Soldiers' Burials | \$ 72,000.00 | \$ 47,892.11 | \$ 24,107.89 | 66.52% |
| Soldiers' Relief | 500.00 | 471.52 | 28.48 | 94.30 |
| Veterans' Council | 55,754.00 | 55,078.37 | 675.63 | 98.79 |
| TOTAL VETERANS' AFFAIRS | <u>\$ 128,254.00</u> | <u>\$ 103,442.00</u> | <u>\$ 24,812.00</u> | <u>80.65%</u> |
| <u>EMPLOYEES' BENEFITS</u> | | | | |
| Compensation Insurance | \$ 33,000.00 | \$ 27,663.37 | \$ 5,336.63 | 83.83% |
| Employees' Group Life Insurance | 58,083.00 | 37,244.44 | 20,838.56 | 64.12 |
| Employees' Hospitalization | 72,000.00 | 75,526.79 | 3,526.79- | 104.90 |
| Employees' Retirement (Operations) | 7,000.00 | 6,591.24 | 408.76 | 94.16 |
| Employees' Retirement Social Security | -0- | -0- | -0- | -0- |
| | 150,000.00 | 168,500.61 | 18,500.61- | 112.33 |
| TOTAL EMPLOYEES' BENEFITS | <u>\$ 320,083.00</u> | <u>\$ 315,526.45</u> | <u>\$ 4,556.55</u> | <u>98.58%</u> |

County of Oakland
Statement of Expenditures Including Encumbrances
Compared With Appropriations
For the Twelve Months Ended December 31, 1961

| | Budget As <u>Amended</u> | <u>Expenditures</u> | <u>Unencumbered Balance</u> | <u>% of Year Elapsed 100.00% Percentage Spent</u> |
|--------------------------------|--------------------------------|-----------------------------|---------------------------------|-------------------------------------------------------------------|
| <u>EDUCATION</u> | | | | |
| Board of Education | \$ 208,390.50 | \$ 223,638.93 | \$ 15,248.43- | 107.32% |
| Civil Defense | 23,795.00 | 24,156.17 | 361.17- | 101.52 |
| Extension Service | 26,832.00 | 26,612.99 | 219.01 | 99.18 |
| 4-H Fair Premiums | 2,000.00 | 2,000.00 | -0- | 100.00 |
| Michigan State University | | | | |
| Oakland | 30,000.00 | 30,000.00 | -0- | 100.00 |
| Soil Conservation | 300.00 | 300.00 | -0- | 100.00 |
| Salary Reserve | 404.00 | 404.00 | 404.00 | -0- |
| TOTAL EDUCATION | <u>\$ 291,721.50</u> | <u>\$ 306,708.09</u> | <u>\$ 14,986.59-</u> | <u>105.14%</u> |
| <u>RECREATION</u> | | | | |
| Huron-Clinton | | | | |
| Metropolitan Authority | \$ 473,977.58 | \$ 473,977.58 | -0- | 100.00% |
| TOTAL RECREATION | <u>\$ 473,977.58</u> | <u>\$ 473,977.58</u> | <u>-0-</u> | <u>100.00%</u> |
| <u>COUNTY BUILDINGS</u> | | | | |
| <u>OPERATIONS</u> | | | | |
| Building Maintenance | \$ 4,586.20 | | \$ 4,586.20 | -0- |
| Maintenance Department | | | | |
| Administration | -0- | | -0- | -0- |
| Building Operations | 319,997.56 | \$ 335,362.69 | 15,365.13- | 105.62% |
| Insurance - County | | | | |
| Buildings | 22,000.00 | 3,931.67 | 18,068.33 | 17.87 |
| Salary Reserve | 7,758.00- | 7,758.00- | 7,758.00- | -0- |
| TOTAL COUNTY BUILDINGS | | | | |
| OPERATIONS | <u>\$ 338,825.76</u> | <u>\$ 339,294.36</u> | <u>\$ 468.60-</u> | <u>100.16%</u> |
| <u>MISCELLANEOUS</u> | | | | |
| Apiary Inspections | \$ 500.00 | \$ 492.62 | \$ 7.38 | 98.52% |
| Births and Deaths | | | | |
| Reporting | 4,000.00 | 3,628.75 | 371.25 | 90.72 |
| Contingent | 3,845.30 | 26,082.37 | 22,237.07- | 678.29 |
| New Equipment Revolving | | | | |
| Fund | -0- | -0- | -0- | -0- |
| Southeastern Michigan | | | | |
| Tourist Association | 1,000.00 | 1,000.00 | -0- | 100.00 |
| New 12" Well | 7,481.33 | 7,481.33 | -0- | 100.00 |
| Sanitary Sewer | 2,881.19 | 2,881.19 | -0- | 100.00 |
| Service Center Planning | 1,936.15 | 1,936.15 | -0- | 100.00 |
| County Control Center | 345.74 | 345.74 | -0- | 100.00 |
| County Government Cost | | | | |
| Study | 1,499.73 | 1,499.73 | -0- | 100.00 |

County of Oakland
Statement of Expenditures Including Encumbrances
Compared With Appropriations
For the Twelve Months Ended December 31, 1961

| | Budget As <u>Amended</u> | <u>Expenditures</u> | Unencumbered <u>Balance</u> | % of Year Elapsed <u>100.00%</u> Percentage <u>Spent</u> |
|------------------------------------------------------------|--------------------------------|------------------------|--------------------------------|----------------------------------------------------------------------|
| <u>MISCELLANEOUS (Continued)</u> | | | | |
| M.C.F. - Black Top Road Relocation of West Boulevard | -0- | -0- | -0- | -0- |
| Juvenile Facilities Study | \$ 5,413.40 | \$ 5,450.20 | \$ 36.80- | 100.68% |
| Service Center - Water Jacket | 762.60 | 1,260.00 | 497.40- | 165.22 |
| Snack Bar Equipment | 3,476.53 | 3,476.53 | -0- | 100.00 |
| 200,000 Gallon Water Tank & Tower | 9,100.00 | 9,100.00 | -0- | 100.00 |
| Alterations (Departmental Offices) | 42,220.00 | 42,220.00 | -0- | 100.00 |
| New Furniture for Court House | 6,113.50 | 6,113.50 | -0- | 100.00 |
| Landscaping Grounds - South of Court House | 85,526.72 | 86,057.49 | 530.77- | 100.62 |
| Carpets for Court Rooms Moving to New Court House | 25,239.45 | 25,239.45 | -0- | 100.00 |
| Drapes for Building Halls | 10,820.07 | 10,820.07 | -0- | 100.00 |
| Relocation of Power Lines | 12,980.49 | 13,877.04 | 896.55- | 106.91 |
| Court House Study | 5,232.17 | 5,232.17 | -0- | 100.00 |
| Juvenile Classroom Facilities | 5,000.00 | 4,769.00 | 231.00 | 95.38 |
| County Historical Foundation | 1,000.00 | 1,050.00 | 50.00- | 105.00 |
| Education Division - State Association of Supervisors | 20,730.35 | 20,730.35 | -0- | 100.00 |
| Study of South Oakland Health Facilities | 1,000.00 | 1,000.00 | -0- | 100.00 |
| TOTAL MISCELLANEOUS | <u>\$ 259,104.72</u> | <u>\$ 282,743.68</u> | <u>\$ 23,638.96-</u> | <u>109.12%</u> |
| GRAND TOTAL | <u>\$13,385,442.76</u> | <u>\$13,811,721.26</u> | <u>\$426,278.50-</u> | <u>103.21%</u> |

County of Oakland
Statement of General and Other Funds
For the Twelve Months Ended December 31, 1961

| | Balance January 1, 1961 | Credits | | Charges | | Balance |
|-------------------------------------|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| | | Transfers | Receipts | Transfers | Expenditures | |
| FUNDS | | | | | | |
| General - | | | | | | |
| Unappropriated Surplus | | \$3,268,254.95 | | \$3,105,544.34 | | \$162,710.61 |
| Other Funds: | | | | | | |
| Building | \$1,287,928.54 | 209,400.00 | \$ 16,722.82 | 1,547,831.81 | \$ 196.95 | 33,977.40- |
| Court House Con- struction No. 1 | 109,372.85- | | 16,047.25 | | 14,122.00 | 107,447.60- |
| Court House Con- struction No. 2 | | 1,525,835.79 | | | 1,525,835.79 | -0- |
| Imprest Cash | 22,295.00 | | 100.00 | | | 22,395.00 |
| Indigent Housing | 57,916.48 | | 12,500.22 | | 5,375.39 | 65,041.31 |
| Markets: | | | | | | |
| Oakland County | 6,391.76 | | 7,542.12 | | 6,722.99 | 7,210.89 |
| Royal Oak (Cty. Portion) | 10,403.14 | | 10,877.95 | | 21,934.24 | 653.15- |
| Parking Lot | 11,189.99 | | 2,752.62 | | 4,685.89 | 9,256.72 |
| Police Radio Station | 4,237.70 | | 2,185.00 | | 630.06 | 5,792.64 |
| Working Capital: | | | | | | |
| Central Stores | 40,291.52 | 23.85 | 431,900.31 | 3,720.36 | 428,706.68 | 39,788.64 |
| Equipment | 8,673.90- | 20,004.38 | 46,187.79 | | 68,360.86 | 10,842.59- |
| Garage | 42,537.07 | | 217,217.58 | 250.00 | 208,956.14 | 50,548.51 |
| Heating Plant | 23,986.23 | | | 23,986.23* | | |
| Laundry | 67,967.75 | | 141,608.90 | | 137,147.15 | 72,429.50 |
| Maintenance Dept. | 32,379.82 | 63,277.36 | 367,378.81 | | 425,542.54 | 37,493.45 |
| Stationery Stock | 655.62 | 5,257.12 | 138,740.19 | | 132,084.02 | 12,568.91 |
| Utilities | 31,459.39 | 219,531.61 | 212,762.98 | 422.21 | 303,219.96 | 160,111.81 |
| | <u>\$1,521,593.26</u> | <u>\$5,311,585.06</u> | <u>\$1,624,524.54</u> | <u>\$4,681,754.95</u> | <u>\$3,283,520.66</u> | <u>\$492,427.25</u> |

* -- Transferred to Utilities Fund

OAKLAND COUNTY MEDICAL CARE FACILITY
STATEMENT OF COST PER DAY

| | <u>Month of</u> <u>December, 1961</u> | <u>January 1st thru</u> <u>December 31, 1961</u> |
|------------------------|------------------------------------------|-----------------------------------------------------|
| OPERATING COSTS | \$ 102,457.04 | \$ 1,121,318.00 |
| Add: Depreciation | <u>2,770.01</u> | <u>33,240.12</u> |
| | \$ 105,227.05 | \$ 1,154,558.12 |
| | | |
| Number of Patient Days | 6562 | 79439 |
| Cost per Patient Day | \$ 15.61 | 14.12 |
| Including Depreciation | 16.04 | 14.53 |

STATEMENT OF COST PER MEAL
DECEMBER 31, 1961

| <u>1961</u> | <u>Meals Served</u> | <u>Culinary Expense</u> | <u>Cost</u> <u>Per Meal</u> |
|-------------|---------------------|-------------------------|--------------------------------|
| January | 23,603 | \$ 18,867.72 | .80 |
| February | 21,640 | 17,915.66 | .83 |
| March | 24,142 | 17,808.09 | .74 |
| April | 22,779 | 18,530.03 | .81 |
| May | 23,406 | 18,246.66 | .78 |
| June | 22,497 | 16,904.11 | .75 |
| July | 22,916 | 22,013.26 | .96 |
| August | 22,913 | 18,229.11 | .80 |
| September | 21,858 | 17,578.93 | .80 |
| October | 21,990 | 17,465.55 | .79 |
| November | 21,541 | 17,004.02 | .79 |
| December | <u>22,408</u> | <u>20,424.93</u> | .91 |
| | 271,693 | \$ 220,988.07 | .81 |

CENSUS
DECEMBER 31, 1961

| | |
|------------------------------------------|-----------|
| Number in at beginning of December, 1961 | 215 |
| Number admitted during the month | <u>38</u> |
| Total in during the month | 253 |
| Number discharged during the month | <u>44</u> |
| | 209 |

Oakland County Tuberculosis Sanatorium

Statement of Cost Per Patient Day

| | Month of December <u>1961</u> | Twelve Months Ended <u>Dec. 31, 1961</u> |
|------------------------|-------------------------------------|------------------------------------------------|
| Operating Expenses | \$ 81,359.50 | \$ 1,022,311.69 |
| Less; Refunds | | |
| Meals and Lodging | 892.74 | 13,442.56 |
| | <u>\$ 80,466.76</u> | <u>\$ 1,008,869.13</u> |
| Less: Depreciation | 3,760.81 | 45,129.72 |
| | <u><u>\$ 76,705.95</u></u> | <u><u>\$ 963,739.41</u></u> |
| Number of Patient Days | 4,407 | 48,054 |
| Cost per Patient Day | | |
| Gross | \$ 18.46 | \$ 21.27 |
| Excluding Refunds | 18.26 | 20.99 |
| Excluding Depreciation | 17.41 | 20.06 |

Statement of Cost Per Meal
For Twelve Months Ended December 31, 1961

| | <u>No. of Meals</u> | <u>Culinary Expenses</u> | <u>Cost per Meal</u> |
|-----------|-------------------------|------------------------------|--------------------------|
| January | 16,871 | \$ 18,065.57 | \$ 1.07 |
| February | 14,551 | 17,210.48 | 1.18 |
| March | 15,711 | 13,904.59 | .89 |
| April | 14,121 | 15,743.86 | 1.11 |
| May | 14,397 | 15,223.73 | 1.06 |
| June | 14,532 | 14,757.50 | 1.02 |
| July | 13,891 | 19,652.33 | 1.41 |
| August | 14,070 | 15,250.28 | 1.08 |
| September | 13,734 | 15,262.58 | 1.11 |
| October | 14,358 | 15,049.08 | 1.05 |
| November | 14,994 | 15,633.36 | 1.04 |
| December | <u>15,777</u> | <u>17,346.46</u> | <u>1.10</u> |
| | 177,007 | \$ 193,099.82 | \$ 1.09 |

Number of Patients in Sanatorium December 31, 1961

| | |
|----------------|----------|
| Out Counties | 20 |
| State At Large | 21 |
| State Rolls | 102 |
| Private Pay | <u>-</u> |
| | 143 |

Oakland County - Children's Home
 Cost Per Student Day & Cost Per Meal
 For Year Ended December 31, 1961

Children's Home

| | | |
|---------------------------------------------|-----------------|----------------------|
| Expenditures: | | |
| General | | \$ 466,492.64 |
| Deduct: Salaries for Children's Home School | \$ 8,888.56 | |
| Fringe Benefits | <u>1,191.07</u> | |
| | | 10,079.63 |
| | | <u>\$ 456,413.01</u> |
| Culinary | | 80,673.20 |
| | | <u>\$ 537,086.21</u> |
| Number of Student Days | | 57,404 |
| Number of Meals Served | | 152,279 |
| Cost Per Student Day | | \$ 9.35 |
| Cost Per Meal | | .53 |

Youth Home

| | | |
|------------------------|--|----------------------|
| Expenditures: | | |
| General | | \$ 165,985.05 |
| Culinary | | <u>34,195.07</u> |
| | | <u>\$ 200,180.12</u> |
| Number of Student Days | | 17,480 |
| Number of Meals Served | | 44,270 |
| Cost Per Student Day | | \$ 11.45 |
| Cost Per Meal | | .77 |

Children's Home School

| | | |
|------------------------------------------|-----------------|---------------------|
| Expenditures: | | |
| General | | \$ 4,211.92 |
| Add: Salaries for Children's Home School | \$ 8,888.56 | |
| Fringe Benefits | <u>1,191.07</u> | |
| | | 10,079.63 |
| | | <u>\$ 14,291.55</u> |
| Number of Student Days | | 10,981 |
| *Cost Per Student Day | | \$ 1.30 |

*Does not include cost of Waterford Township Teachers.
 Cost Figures for the period 9/1/61 thru 12/31/61
 are not available.

Oakland County - Camp Oakland
 Cost Per Student Day & Cost Per Meal
 For Year Ended December 31, 1961

Boys Ranch

| | | |
|------------------------|----|------------------|
| Expenditures: | | |
| General | \$ | 58,135.73 |
| Culinary | | 14,841.73 |
| | | <u>72,977.46</u> |
| Number of Student Days | | 6,868 |
| Number of Meals Served | | 20,678 |
| Cost Per Student Day | | \$ 10.62 |
| Cost Per Meal | | .71 |

Work Education

| | | |
|------------------------|----|------------------|
| Expenditures: | | |
| General | \$ | 41,145.34 |
| Culinary | | 9,981.73 |
| | | <u>51,127.07</u> |
| Number of Student Days | | 4,549 |
| Number of Meals Served | | 11,524 |
| Cost Per Student Day | | \$ 11.24 |
| Cost Per Meal | | .86 |

Girls Ranch

| | | |
|------------------------|----|------------------|
| Expenditures: | | |
| General | \$ | 28,429.29 |
| Culinary | | 12,876.64 |
| | | <u>41,305.93</u> |
| Number of Student Days | | 4,801 |
| Number of Meals Served | | 15,662 |
| Cost Per Student Day | | \$ 8.60 |
| Cost Per Meal | | .82 |

Oakland County Juvenile Maintenance
Statement of Appropriation
December 31, 1961

| | <u>For Month of December 1961</u> | <u>For Twelve Months Ended 12/31/61</u> | |
|---------------------------------------------------------------------|-------------------------------------------|-------------------------------------------------|----------------------|
| Appropriation for year 1961 | | | \$ 159,000.00 |
| Add: Reimbursement from the State of Mich. for Jacqueline Taylor | | | <u>403.00</u> |
| | | | \$ <u>159,403.00</u> |
| Less: Expenditures: | | | |
| General: | | | |
| Services - Medical | \$ 49.00 | \$ 806.70 | |
| Services - Barber | 30.50 | 387.75 | |
| Laundry, Dry Cleaning & Renovating | .89 | 37.01 | |
| Optical | | 71.58 | |
| Outside Hospitalization | 29.75 | 914.40 | |
| Drugs & Medical Supplies | 58.04 | 847.28 | |
| Dry Goods & Clothing | 704.69 | 8,848.64 | |
| Educational Supplies | 106.96 | 705.31 | |
| Other Expense | | 66.14 | |
| Recreation Expense | | 1.91 | |
| Toilet Articles | 3.96 | 24.02 | |
| | <u>\$ 983.79</u> | <u>\$ 12,710.74</u> | |
| | | | |
| Board & Care | | | |
| Foster Boarding Homes | \$ 7,297.91 | \$ 91,306.79 | |
| Other Institutions | 1,936.57 | 16,782.00 | |
| Boys Vocational School | 2,277.28 | 26,985.72 | |
| Girls Training School | 1,504.78 | 12,816.18 | |
| Mich. Children's Institute | 389.25 | 3,226.45 | |
| | <u>\$ 13,405.79</u> | <u>\$ 151,117.14</u> | |
| | | | |
| TOTAL | <u>\$ 14,389.58</u> | | <u>163,827.88</u> |
| | | | |
| Appropriation Balance December 31, 1961 - Overdraft | | | <u>\$ 4,424.88-</u> |

Oakland County
Special Education Fund
Statement of Receipts and Expenditures
For the Year Ended December 31, 1961

Receipts:

| | |
|------------------------------|------------------|
| Tax Revenue - Current | \$ 750,953.55 |
| Tax Revenue - Delinquent | 47,910.35 |
| Tax Revenue - Out County | 11,460.74 |
| Miscellaneous Revenue | 67.73 |
| State School Aid | 91,422.50 |
| Interest on Delinquent Taxes | 2,729.90 |
| Interest on Investments | <u>29,578.59</u> |

Total Receipts

\$ 934,123.36

Expenditures:

| | |
|--------------------------------------------------------|-----------------|
| General Operations - See Detailed Statement No. 1 | \$ 96,893.44 |
| Specialized Services - See Detailed Statement No. 2 | 219,623.40 |
| Experimental Program No. 2 | |
| Professional Fees | \$ 871.54 |
| Teachers Meetings | 162.99 |
| Teaching Supplies | <u>2,770.41</u> |
| | 3,804.94 |

Subsidized Services - Support for Local Programs -

| | |
|---------------------------------------------------------------|-------------------|
| See Detailed Statement No. 3 | \$ 591,002.73 |
| New Buildings and Equipment - See Detailed Statement No. 4 | <u>290,914.22</u> |

Total Expenditures

\$ 1,202,238.73

Excess of Expenditures over Receipts

\$ 268,115.37

Oakland County
 Special Education Fund
 General Operations
 Detailed Statement No. 1
 For the Year Ended December 31, 1961

Administration:

| | |
|----------------------------------|---------------|
| Salaries | \$ 50,094.70 |
| Salaries - Temporary Help | 14.24 |
| Employee Benefits | 2,805.00 |
| Professional Fees | 588.50 |
| Car Allowances | 686.91 |
| Use of County Cars | 231.68 |
| Travel Expense | 82.45 |
| Teachers Meetings | 1,417.99 |
| Memberships, Dues & Publications | 165.25 |
| Buildings & Grounds Maintenance | 4,566.31 |
| Maintenance Department Charges | 41.37 |
| Rubbish Removal | 300.45 |
| Window Cleaning Service | 450.00 |
| Equipment Maintenance | 1,086.77 |
| Equipment Fund Rentals | 486.00 |
| Utilities | 6,305.58 |
| Telephone & Telegraph | 6,770.26 |
| Insurance | 655.38 |
| Other Expense | 205.00 |
| Local Taxes Refunded | 13.42 |
| Teaching Supplies | 42.15 |
| Administrative Expense | 8,761.45 |
| Household Supplies & Expense | 579.55 |
| Advertising | <u>144.50</u> |

\$ 86,494.91

Library:

| | |
|----------------------------------|-----------------|
| Salaries | \$ 4,296.22 |
| Car Allowances | 54.49 |
| Teachers Meetings | 6.50 |
| Memberships, Dues & Publications | 6.00 |
| Magazines & Periodicals | 649.32 |
| Books | 4,101.81 |
| Library Supplies & Expense | <u>1,284.19</u> |

10,398.53

Total General Operations

\$ 96,893.44

Oakland County
 Special Education Fund
 Specialized Services
 Detailed Statement No.2, Continued
 For the Year Ended December 31, 1961

Counsellors for the Physically Handicapped:

| | |
|----------------------------------|--------------|
| Salaries | \$ 34,247.88 |
| Car Allowances | 3,952.04 |
| Use of County Cars | 45.36 |
| Teachers Meetings | 278.17 |
| Memberships, Dues & Publications | 17.00 |
| Teaching Supplies | 6,208.83 |
| Administrative Expense | <u>20.48</u> |

\$ 44,769.76

Diagnostic:

| | |
|------------------------|---------------|
| Salaries | \$ 22,558.19 |
| Professional Fees | 750.00 |
| Car Allowances | 1,950.94 |
| Use of County Cars | 26.56 |
| Teachers Meetings | 811.93 |
| Teaching Supplies | 287.33 |
| Administrative Expense | <u>290.98</u> |

\$ 26,675.93

Mentally Handicapped:

| | |
|----------------------------------|---------------|
| Salaries | \$ 18,270.22 |
| Professional Fees | 800.00 |
| Car Allowances | 1,311.77 |
| Teachers Meetings | 1,133.13 |
| Memberships, Dues & Publications | 24.00 |
| Teaching Supplies | 560.38 |
| Administrative Expense | <u>153.40</u> |

22,252.90

TOTAL SPECIALIZED SERVICES

\$ 219,623.40

Oakland County
 Special Education Fund
 Specialized Services
 Detailed Statement No. 2
 For the Year Ended December 31, 1961

Visiting Teachers:

| | |
|-------------------|--------------|
| Salaries | \$ 12,217.99 |
| Professional Fees | 680.00 |
| Car Allowances | 611.57 |
| Teachers Meetings | 89.33 |
| Teaching Supplies | <u>26.50</u> |

\$ 13,625.39

Homebound Teachers:

| | |
|------------------------|--------------|
| Salaries | \$ 52,428.80 |
| Professional Fees | 70.00 |
| Car Allowances | 4,788.44 |
| Use of County Cars | 4.96 |
| Teachers Meetings | 358.76 |
| Teaching Supplies | 424.95 |
| Administrative Expense | <u>12.00</u> |

58,087.91

Speech Correction:

| | |
|----------------------------------|---------------|
| Salaries | \$ 41,163.80 |
| Professional Fees | 895.83 |
| Car Allowances | 1,197.37 |
| Use of County Cars | 51.92 |
| Teachers Meetings | 1,480.77 |
| Memberships, Dues & Publications | 60.00 |
| Equipment Maintenance | 36.75 |
| Teaching Supplies | 322.83 |
| Administrative Expense | <u>394.34</u> |

45,603.61

Vocational Rehabilitation:

| | |
|----------------------------------|--------------|
| Salaries | \$ 7,972.79 |
| Car Allowances | 395.34 |
| Use of County Cars | 41.40 |
| Teachers Meetings | 103.78 |
| Memberships, Dues & Publications | 10.00 |
| Teaching Supplies | 73.69 |
| Administrative Expense | <u>10.90</u> |

8,607.90

Oakland County
 Special Education Fund
 Support For Local Programs
 Detailed Statement No. 3
 For the Year Ended December 31, 1961

Subsidy Claims:

| | |
|----------------------|---------------|
| Avondale | \$ 9,896.09 |
| Berkley | 52,587.28 |
| Birmingham | 45,448.60 |
| Bloomfield Hills | 3,018.50 |
| Brandon Twp. | 1,419.01 |
| Clarenceville | 4,624.12 |
| Clarkston | 8,658.81 |
| Clawson | 2,288.51 |
| Farmington | 24,583.34 |
| Ferndale | 18,889.12 |
| Hazel Park | 56,855.12 |
| Holly | 1,524.82 |
| Huron Valley | 11,903.09 |
| Lamphere | 6,377.58 |
| Lyon Twp. | 2,532.49 |
| Madison | 4,239.44 |
| Oak Park | 29,952.89 |
| Oxford | 2,561.26 |
| Pontiac City | 102,026.30 |
| Rochester | 10,725.64 |
| Royal Oak | 37,722.11 |
| Southfield | 20,344.81 |
| Troy | 7,995.21 |
| Walled Lake | 12,440.79 |
| Waterford Twp. | 29,601.44 |
| West Bloomfield Twp. | <u>554.91</u> |

\$ 508,771.28

Tuition Claims:

| | |
|------------|-------------|
| Berkley | \$ 8,579.44 |
| Birmingham | 4,476.14 |
| Clarkston | 664.60 |
| Clawson | 2,771.62 |
| Farmington | 7,589.63 |
| Ferndale | 11,598.08 |
| Hazel Park | 2,680.38 |

Oakland County
 Special Education Fund
 Support For Local Programs
 Detailed Statement No. 3 Continued
 For the Year Ended December 31, 1961

Tuition Claims: (continued)

| | |
|----------------|-----------------|
| Huron Valley | \$ 3,710.98 |
| Oak Park | 3,444.71 |
| Pontiac City | 11,782.63 |
| Royal Oak | 10,812.50 |
| Southfield | 146.50 |
| Walled Lake | 993.77 |
| Waterford Twp. | 751.75 |
| Detroit City | <u>3,928.72</u> |

\$ 73,931.45

Vocational Rehabilitation - State of Michigan

8,300.00

TOTAL SUPPORT FOR LOCAL PROGRAMS

\$ 591,002.73

Oakland County
 Special Education Fund
 New Buildings and Equipment
 Detailed Statement No. 4
 For the Year Ended December 31, 1961

| | |
|------------------|----------------------|
| Avondale | \$ 7,852.78 |
| Berkley | 590.81 |
| Birmingham | 12,900.60 |
| Bloomfield Hills | 299.75 |
| Brandon | 667.23 |
| Clarenceville | 23,559.02 |
| Clarkston | 1,959.24 |
| Farmington | 2,652.79 |
| Ferndale | 154.50 |
| Hazel Park | 90,099.65 |
| Huron Valley | 371.30 |
| Lake Orion | 1,734.18 |
| Lamphere | 34,309.92 |
| Lyon Twp. | 920.21 |
| Madison | 330.30 |
| Oak Park | 26,084.92 |
| Oxford | 1,309.23 |
| Pontiac City | 25,987.80 |
| Rochester | 1,402.25 |
| Royal Oak | 1,519.93 |
| Southfield | 3,158.49 |
| Troy | 13,590.16 |
| Walled Lake | 34,295.85 |
| Waterford | 4,935.81 |
| West Bloomfield | <u>227.50</u> |
| | <u>\$ 290,914.22</u> |

Oakland County Sheriff's Department
Statement of Meal Cost
For the Year Ended December 31, 1961

| | | |
|------------------------------|----|-----------|
| Total Culinary Expense | \$ | 62,944.58 |
| Total Number of Meals Served | | 193128 |
| Average Cost Per Meal | \$ | .33 |

Oakland County Sheriff's Department
Statement of Cost Per Prisoner Day
For 12 Months Period Ended December 31, 1961

| | | |
|-------------------------------|----|------------|
| Total Cost of Operating Jail | \$ | 244,551.47 |
| Total Number of Prisoner Days | | 63529 |
| Cost Per Prisoner Day | \$ | 3.85 |

Oakland County Market
Statement of Operations
For the Year Ended December 31, 1961

Receipts:

| | |
|------------------|---------------|
| Rigs | \$ 1,085.00 |
| Sale of Supplies | 613.45 |
| Stall Rent | 5,490.00 |
| Advertising | <u>349.50</u> |

\$ 7,537.95

Less Expenditures:

| | |
|---------------------------------|---------------|
| Salaries | 2,400.00 |
| Advertising | 50.90 |
| Building Repairs & Alterations | 800.94 |
| Car Allowance | 10.40 |
| Communications | 31.54 |
| Equipment Fund Rentals | 36.00 |
| Equipment Repairs & Maintenance | 60.75 |
| Garbage & Rubbish Disposal | 140.80 |
| Heat, Lights, Gas & Water | 1,337.30 |
| Insurance | 492.82 |
| Maintenance Department Labor | 203.67 |
| Electrical Supplies | 3.34 |
| Grounds Expense | 414.76 |
| Housekeeping Expense | 71.57 |
| Office Supplies | 107.43 |
| Supplies for Resale | <u>560.77</u> |

6,722.99

Excess of Receipts over Expenditures

\$ 814.96

Statement of Fund Balance
For the Year Ended December 31, 1961

| | |
|-----------------------------------------|---------------------------|
| Balance January 1, 1961 | \$ 6,391.76 |
| Add: Excess of Receipts of Expenditures | <u>814.96</u> |
| | \$ 7,206.72 |
| Add: Cash Overage | <u>4.17</u> |
| Balance December 31, 1961 | <u><u>\$ 7,210.89</u></u> |

Oakland County - Royal Oak Community Market
Statement of Operations
For the Year Ended December 31, 1961

Receipts:

| | | |
|-----------------------|---------------|--------------|
| Rigs | \$ 1,277.50 | |
| Stall Rent | 11,780.00 | |
| Sale of Supplies | 1,962.71 | |
| Parking and Storage | 1,783.75 | |
| Post Office Rent | 1,000.00 | |
| Royal Oak Rotary Club | 1,271.38 | |
| Restaurant Rent | <u>427.50</u> | |
| | | \$ 19,502.84 |

Expenditures:

| | | |
|--------------------------------------|---------------|------------------|
| Salaries | 6,075.51 | |
| Temporary Help | 1,035.00 | |
| Building Repairs and Alterations | 4,404.66 | |
| Car Allowance | 318.45 | |
| Communications | 350.78 | |
| Equipment Fund Rentals | 36.00 | |
| Equipment Repairs and Maintenance | 329.62 | |
| Heat, Lights, Gas and Water | 2,052.82 | |
| Insurance | 1,453.72 | |
| Laundry, Cleaning and Renovating | 69.20 | |
| Maintenance Department Labor | 41.92 | |
| Miscellaneous | 3.10 | |
| Window Cleaning Service | 180.00 | |
| Electrical Supplies | 7.74 | |
| Engineering and Maintenance Supplies | 241.37 | |
| Grounds Expense | 11.08 | |
| Housekeeping Expense | 198.60 | |
| Office Supplies | 55.52 | |
| Small Tools | 7.11 | |
| Supplies for Resale | 1,360.55 | |
| Furniture and Fixtures | <u>219.11</u> | |
| | | <u>18,451.86</u> |

Excess of Receipts over Expenditures

\$ 1,050.98

Oakland County - Royal Oak Community Market
Statement of Fund Balance
December 31, 1961

Prior Years:

Balance January 1, 1961 \$ 11,218.08

Deduct: Payment for Cost of
Market Land \$ 10,842.67

Payment of Property
Taxes 9.85

1960 Settlement to
City of Royal Oak 814.94

11,667.46

Balance December 31, 1961 (Deficit) \$ 449.38-

Current Year - 1961

Excess of Receipts over Expenditures \$ 1,050.98

Deduct: Cash Receipts #3805 through
#3856 Due from City of
Royal Oak 1,390.58

Balance December 31, 1961 (Deficit) 339.60-

Combined Balance December 31, 1961 (Deficit) \$ 788.98-

40% Due City of Royal Oak \$ 420.39

60% Due County of Oakland 630.59

Excess of Receipts over Expenditures
1961 \$ 1,050.98

Oakland County Employees' Retirement System
Comparative Balance Sheet
December 31, 1961 and 1960

| | <u>December</u> <u>31, 1961</u> | <u>December</u> <u>31, 1960</u> | Increase or <u>Decrease*</u> |
|-----------------------------------------------------------------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| <u>ASSETS</u> | | | |
| Cash in Depository | \$ 21,029.19 | \$ 73,012.08 | \$ 51,982.89* |
| Accounts Receivable | \$ 70.00 | \$ 70.00 | -0- |
| Investments | \$3,642,251.73 | \$3,118,504.63 | \$ 523,747.10 |
| Unamortized Premiums | 13,268.97 | 8,714.62 | 4,554.35 |
| | <u>\$3,655,520.70</u> | <u>\$3,127,219.25</u> | <u>\$ 528,301.45</u> |
| Less: Unamortized Discounts | 40,678.28 | 31,632.08 | 9,046.20 |
| Total Investments | <u>\$3,614,842.42</u> | <u>\$3,095,587.17</u> | <u>\$ 519,255.25</u> |
| Accrued Interest on Investments | \$ 32,048.03 | \$ 20,853.86 | \$ 11,194.17 |
| TOTAL ASSETS | <u>\$3,667,989.64</u> | <u>\$3,189,523.11</u> | <u>\$ 478,466.53</u> |
| <u>LIABILITIES, RESERVES AND</u> | | | |
| <u>FUND BALANCES</u> | | | |
| Pension Liabilities - June 30 | | | |
| Accrued active member pension liabilities | \$2,061,525.00 | \$1,811,517.00 | \$ 250,008.00 |
| Less: Unfunded Accrued Liabilities | <u>1,235,018.76</u> | <u>1,081,684.11</u> | <u>153,334.65</u> |
| Funded Accrued Active Member Liabilities | \$ 826,506.24 | \$ 729,832.89 | \$ 96,673.35 |
| Inactive Member Pension Liabilities | 365,827.00 | 300,596.00 | 65,231.00 |
| Accumulated contributions of members | 1,269,635.21 | 1,109,343.26 | 160,291.95 |
| Liabilities for retirement allowances being paid retirants and benefici- aries on rolls | 1,202,395.93 | 1,049,750.96 | 152,644.97 |
| Vouchers Payable | <u>3,625.26</u> | <u>3,625.26</u> | <u>3,625.26</u> |
| TOTAL LIABILITIES | <u>\$3,667,989.64</u> | <u>\$3,189,523.11</u> | <u>\$ 478,466.53</u> |

Future service Liabilities based upon service likely to be rendered after June 30, by present active members.

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

| | <u>1961</u> | <u>1960</u> | <u>Increase or Decrease*</u> |
|-------------------------------------------------------|---------------------|---------------------|--------------------------------------|
| Cash Balance - January 1 | \$ 73,012.08 | \$ 17,809.83 | \$ 55,202.25 |
| Funds Provided: | | | |
| Appropriations | | | |
| County General | \$261,133.00 | \$231,243.00 | \$ 29,890.00 |
| County Road | 1,247.00 | 1,401.00 | 154.00* |
| Southeastern Oakland County Sewage Disposal System | 2,173.00 | 1,439.00 | 734.00 |
| Employees' Contributions | | | |
| General | 231,310.38 | 204,735.35 | 26,575.03 |
| Road Commissioners | 750.48 | 945.34 | 194.86* |
| Southeastern Oakland County Sewage Disposal System | 2,641.95 | 2,457.46 | 184.49 |
| Principal Payments on Investments -- | | | |
| Municipal Bonds | 20,000.00 | | 20,000.00 |
| F.H.A. Mortgages | 56,899.29 | 58,307.25 | 1,407.96* |
| Redemption of U. S. Govern- ment Bonds | 100,000.00 | | 100,000.00 |
| Public Utility Bonds | | 30,000.00 | 30,000.00* |
| Interest Received | 143,354.57 | 124,438.28 | 18,916.29 |
| Payments on Accrued Interest Purchased | 428.11 | 809.23 | 381.12* |
| Amortization of Premiums on Investments | 743.39 | 1,045.72 | 302.33* |
| Funds Transferred from Other Retirement Systems | | 1,598.00 | 1,598.00* |
| Profit on Sale of Investments | 800.00 | 3,325.00 | 2,525.00* |
| TOTAL RECEIPTS | <u>\$821,481.17</u> | <u>\$661,744.63</u> | <u>\$159,736.54</u> |
| Total Cash to be accounted for Funds Applied | <u>\$894,493.25</u> | <u>\$679,554.46</u> | <u>\$214,938.79</u> |
| Retirement Allowances Paid | \$105,488.30 | \$ 93,208.68 | \$ 12,279.62 |
| Employees' Contributions Refunded | <u>63,844.31</u> | <u>57,620.66</u> | <u>6,223.65</u> |
| TOTAL PAYMENTS TO MEMBERS AND BENEFICIARIES | <u>\$169,332.61</u> | <u>\$150,829.34</u> | <u>\$ 18,503.27</u> |

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

| | <u>1961</u> | <u>1960</u> | <u>Increase or Decrease*</u> |
|---------------------------------------------|---------------------|-----------------------------|--------------------------------------|
| Investments Purchased: (Net) | | | |
| F.H.A. Mortgages | \$ 646.39 | \$225,338.99 | \$224,692.60* |
| U. S. Government & Inter- national Bonds | | 40,675.00 | 40,675.00* |
| Industrial Bonds | 147,850.00 | 78,981.25 | 68,868.75 |
| Public Utility Bonds | 196,756.30 | 100,799.00 | 95,957.30 |
| Municipal Bonds | <u>350,000.00</u> | <u> </u> | <u>350,000.00</u> |
| TOTAL INVESTMENTS PURCHASED | <u>\$695,252.69</u> | <u>\$445,794.24</u> | <u>\$249,458.45</u> |
| Other Disbursements: | | | |
| Postage | | \$ 9.72 | \$ 9.72* |
| Accrued Interest Purchased | \$ 3,469.80 | 921.91 | 2,547.89 |
| Mortgage Service Charges | 5,221.46 | 5,488.42 | 266.96* |
| Commission on Bonds Purchased | 187.50 | 227.50 | 40.00* |
| 1960 Vouchers Payable | | 3,271.25 | 3,271.25* |
| TOTAL OTHER DISBURSEMENTS | <u>\$ 8,878.76</u> | <u>\$ 9,918.80</u> | <u>\$ 1,040.04*</u> |
| TOTAL DISBURSEMENTS | <u>\$873,464.06</u> | <u>\$606,542.38</u> | <u>\$266,921.68</u> |
| CASH BALANCE - December 31 | <u>\$ 21,029.19</u> | <u>\$ 73,012.08</u> | <u>\$ 51,982.89*</u> |

Oakland County Employees' Retirement System
Investment of Funds
For the Year Ended December 31, 1961

| | <u>Balance 1-1-61</u> | <u>Purchased During 1961</u> | <u>Investments Liquidated</u> | <u>Balance 12-31-61</u> | <u>Percentage To Total</u> |
|---------------------------------------------|---------------------------|--------------------------------------|-----------------------------------|-----------------------------|--------------------------------|
| U. S. Government and International Bonds | \$ 675,000.00 | \$ 75,000.00 | \$100,000.00 | \$ 650,000.00 | 17.84% |
| F.H.A. Mortgages | 1,148,504.63 | 646.39 | 56,899.29 | 1,092,251.73 | 29.99 |
| Industrial Bonds | 335,000.00 | 70,000.00 | | 405,000.00 | 11.12 |
| Public Utility Bonds | 925,000.00 | 195,000.00 | | 1,120,000.00 | 30.75 |
| Municipal Bonds | 35,000.00 | 360,000.00 | 20,000.00 | 375,000.00 | 10.30 |
| | <u>\$3,118,504.63</u> | <u>\$700,646.39</u> | <u>\$176,899.29</u> | <u>\$3,642,251.73</u> | <u>100.00%</u> |

Oakland County Employees' Retirement System
Earnings on Investments
For the Year Ended December 31, 1961

| | | |
|---------------------------------|-----------------|---------------------|
| Income from Investments | | |
| F.H.A. Mortgages - | | |
| Interest | \$53,878.29 | |
| Amortization of Discount | <u>1,325.03</u> | |
| | | \$55,203.32 |
| United States Treasury Notes | | 11,701.72 |
| United States Government Bonds | | 6,519.19 |
| Corporate Bonds | | 70,046.24 |
| Municipal Bonds | | 9,461.38 |
| Sundry Interest Received | | 146.94 |
| Profit from Sale of Investments | | <u>873.50</u> |
| Total Income | | \$153,952.29 |
| Deduct: Expenses - | | |
| Mortgage Service Charges | \$ 5,221.46 | |
| Commissions on Bonds Purchased | <u>187.50</u> | |
| Total Expenses | | <u>5,408.96</u> |
| Net Income | | <u>\$148,543.33</u> |

Oakland County Building Fund
Balance Sheet
December 31, 1961

ASSETS

| | | | |
|----------------------------------------------------------|----|-----------------|---------------------|
| Current Assets: | | | |
| County Treasurer | \$ | 915,712.18 | |
| Contracts Receivable | \$ | 5,084.07 | |
| Less: Allowances for un- paid Balance of contracts | | <u>5,084.07</u> | |
| | | <u>-0-</u> | |
| Total Assets | | | <u>\$915,712.18</u> |

LIABILITIES AND SURPLUS

| | | |
|-----------------------------------------------|--|---------------------|
| Current Liabilities: | | |
| Due to Other Funds (Court House Construction) | | \$949,689.58 |
| Surplus: | | |
| Unappropriated Surplus (Deficit) | | <u>33,977.40-</u> |
| Total Liabilities and Surplus | | <u>\$915,712.18</u> |

Oakland County Alimony Account
Statement of Receipts and Disbursements
January 1, 1961 to December 31, 1961

| | <u>Receipts</u> | <u>Disbursements</u> | |
|-----------------------------|-----------------------|-----------------------|--------------------|
| Balance January 1, 1961 | | | \$ 3,864.18 |
| Receipts and Disbursements: | | | |
| January | \$ 314,654.21 | \$ 311,237.39 | |
| February | 269,440.74 | 273,128.06 | |
| March | 308,717.22 | 308,247.22 | |
| April | 282,932.75 | 282,942.75 | |
| May | 312,792.21 | 313,808.51 | |
| June | 339,846.05 | 339,728.85 | |
| July | 299,066.59 | 299,414.49 | |
| August | 321,885.81 | 321,773.81 | |
| September | 303,512.23 | 303,568.73 | |
| October | 340,051.40 | 339,967.15 | |
| November | 351,127.96 | 350,607.54 | |
| December | 332,643.16 | 333,222.00 | |
| | <u>\$3,776,670.33</u> | <u>\$3,777,646.50</u> | |
| Deduct: | | | 976.17 |
| Balance December 31, 1961 | | | <u>\$ 2,888.01</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 |
| 1961 | 3,776,670.33 | 5.284 |
| Increase of 1961 Receipts over 1951 Receipts | | 157.918% |