

382
Annual
Report



19TH
ANNUAL REPORT
OF
THE BOARD OF
COUNTY ROAD
COMMISSIONERS
OF
OAKLAND COUNTY
MICHIGAN



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The Township Road Tax Relief Law

Following is an explanation of the recently enacted Township Road Tax Relief Law, compiled by Frank F. Rogers, consulting engineer for the State Highway Department. It relates to the plan of the 1931 Legislature to have the several county road commissions take over, at the rate of 20 per cent for each of the next five years, all township maintained roads. Mr. Rogers' explanation follows:

The "Township Road Tax Relief Law" was officially known as the McNitt-Holbeck-Smith Bill and now is Act No. 130, Public Acts of 1931.

It is the purpose of this discussion to explain the details of this bill and so far as possible to answer some of the many questions that have been asked concerning its operation.

To do so it has been thought best to quote the bill in full, section by section and discuss the various sections quite in detail.

AN ACT to authorize the consolidation of township and county road systems; to provide revenue for such purpose; to provide for the apportionment of such funds among the counties; to confer all necessary powers and duties upon county and state boards and officers; to provide limitations upon the powers of township boards and officers and to make appropriations for all such purposes.

The People of the State of Michigan enact:

Section 1. The state highway commissioner shall, immediately upon the taking effect of this act, ascertain and fix the total township highway mileage in each township in the state as of January first, nineteen hundred thirty-one, exclusive of streets and alleys in recorded plats unless said street or alley shall have been laid out as public highway prior to the recording of such plats, and not later than September first, nineteen hundred thirty-one, he shall certify to the board of supervisors and the board of county road commissioners of each of the several counties of the state, the total township mileage for each township in the several counties, together with the total of such mileage for each county.

The first duty of the State Highway Commissioner imposed by this section is to accurately 'ascertain and fix' the exact township road mileage in each township in the state. In doing so platted streets are not to be considered unless they were laid out as public highways prior to recording the plats. It is very important that this determination of township road mileage be accurate, for the ratio that the total township road mileage in each county bears to the total township road mileage in the state determines the percentage of state funds that will annually be given to each county by the State Highway Department; and this percentage, once fixed, will remain the same for the entire five year period, regardless of whether new township roads have been laid out or old roads discontinued and abandoned. Only an Act of the Legislature can call for a re-determination of the township road mileage.

To insure accuracy, county maps showing state, county and township roads were sent to all of the Boards of County Road Commissioners in the state, asking them to

meet with their township boards and mark on the maps all of the roads of each class and certify to the correctness of the same as thus indicated and return to the State Highway Commissioner for further checking. Many corrections such as additions and omissions have been made by the state and the maps re-submitted to the local officers for their final approval. Thus no pains have been spared to get the mileage of each class absolutely accurate and when this work is completed, Michigan for the first time will know beyond doubt its exact highway mileage and the mileage in each class, township, county and state.

Section 2. On or before April first, nineteen hundred thirty-two, the board of county road commissioners in each of the several counties of the state shall take over and incorporate into the county road system, twenty per cent of the total township highway mileage so determined and fixed by the state highway commissioner in each township of their respective counties. Thereafter each such board of county road commissioners shall, on April first of each succeeding year, take over and incorporate into their county road system, an additional twenty per cent of such township highway mileage until the entire township highway mileage in all of the townships of each of such counties has been taken over and made a part of the county highway systems. In the year next following the taking over of all such highways all dedicated streets and alleys in recorded plats and outside of incorporated cities and villages shall be taken over and become county roads.

This section provides for the taking over by the several Boards of County Road Commissioners, 20 per cent of the township road mileage as above determined each year until in the fifth year all of the township roads shall have become county roads and subject to all of the laws governing the construction and maintenance of county roads, in addition to the special provisions of this Act which apply to the present township roads when and as taken over by the County Road Commissioners. In the sixth year, after all the township roads as above defined are taken over, the streets of recorded plats outside the limits of incorporated towns shall be taken over and become county roads.

Section 3. The mileage to be taken over and incorporated into the county road system in each township in the several counties shall be selected and designated by the board of county road commissioners for each county on or before April first of each year, until the total township mileage has been made a part of the various county road systems: Provided, however, That preference shall be given to post roads and that all roads so taken over shall be contiguous and connecting with the county road system, state trunk lines, or main city or village streets, and so far as possible, shall be roads having the heaviest travel: And provided, That such action shall not be taken by the boards of county road commissioners until the road mileage so selected has been approved and confirmed by the state highway commissioner.

This section provides that the roads shall be taken over before April 1st of each year, subject to the approval of the State Highway Commissioner, and defines which roads shall have preference in the order of taking over. All roads taken over must connect with (a) county road system, (b) state trunk line system or (c) main city or village streets, but preference shall be given to rural post roads and so far as possible under these limitations, roads of heaviest travel shall come first. Thus if the choice is between two mail routes, the one of heavier travel should be taken over

first, or if the choice is between a mail route of little travel and another road of heavy travel, the heavy traveled road should have preference.

In general County Road Commissioners should display the same sound judgment and common sense in taking over roads under this Act that they have usually displayed in adding township roads to their county road mileage. They will not find their hands tied in attempting to do so.

Section 4. Such highways when so taken over and incorporated, shall become for all purposes, an integral part of the county highway system and such highways shall thereafter be wholly within the power and jurisdiction of all these officers having to do with the county highway systems.

This simply re-affirms what has been said under Section 2. viz. that the roads as taken over by the County Road Commissioners are in fact county roads and subject to all laws governing their maintenance and construction, in addition to the special provisions of this act.

Section 5. The several counties of the state shall receive from the state highway department funds the following amounts in the proportion and according to the methods of distribution set forth in section six hereof: Two million dollars for the calendar year ending December thirty-one, nineteen hundred thirty-two; two million five hundred thousand dollars for the calendar year ending December thirty-one, nineteen hundred thirty-three; three million dollars for the calendar year ending December thirty-one, nineteen hundred thirty-four; three million five hundred thousand dollars for the calendar year ending December thirty-one, nineteen hundred thirty-five; four million dollars for the calendar year ending December thirty-one, nineteen hundred thirty-six; and four million dollars for each calendar year thereafter. All such amounts shall be paid out of the state highway department revenues.

This is the appropriation section and provides for paying to the several counties pro rata to their township road mileage, \$2,000,000 in 1932, \$2,500,000 in 1933, \$3,000,000 in 1934, \$3,500,000 in 1935 and \$4,000,000 in 1936.

Each county will receive in 1932 a gross sum equal to its total township road mileage multiplied by the exact rate per township road mile as finally determined by the State Highway Commissioner, with a 25 per cent increase in 1933, 50 per cent increase in 1934, 75 per cent increase in 1935 and 100 per cent increase in 1936. Several counties will receive the first year more money from the state than they raised in township road taxes in 1930 and many more counties will receive in 1936 more than they are now raising in township road taxes.

Section 6. The state highway commissioner shall apportion the amounts appropriated by this act to the several counties in direct proportion to each county's percentage of the total township highway mileage. The auditor general shall, upon the warrant of the state highway commissioner, make payment of the several amounts to be paid to the several counties under the provisions of this act according to such percentage so determined, not later than July one of the year for which such appropriation is made by this act.

The preceding statements have already explained this Section so fully that nothing more seems to be required.

Section 7. By improvement of roads is meant that the roads shall be put in reasonable condition for public travel including width of grade, drainage, drainage structures and surface, as will permit of reasonably economical maintenance, considering the kind and amount of travel over such roads.

This section would seem to reasonably follow Section 8 and therefore it will be discussed after reading that Section.

Section 8. The revenue provided under this act shall first be used for the maintenance of the roads taken over. Any remaining funds may be used for improvement of said roads. Whenever, in the judgment of the board of county road commissioners, it shall become desirable or necessary to improve any of the mileage so taken over and incorporated into the county road system, such board of county road commissioners shall prepare an estimate of the cost of such improvement: Provided, however, That any remaining funds out of the amount apportioned to such county under the provisions of this act after all proper maintenance appropriations have been made shall be devoted to and appropriated for such improvement, and any additional appropriations shall be made only when such remainder out of such fund is not sufficient to cover the entire cost of the improvements found necessary. Such estimate, together with a proposed division of the cost between the townships and the county respectively, shall be submitted to the board of supervisors on or before the first meeting of the October session of the board of supervisors in the year preceding that for which such expenditure is proposed to be made. The board of supervisors shall thereafter approve or deny such request for appropriations either in whole or in part, and shall have the power to fix or change the percentage to be paid by the county and townships respectively.

This is primarily a maintenance law and does not contemplate the spending of any money for road improvement (construction) until the roads shall have been properly maintained in the best manner possible with the funds provided for that purpose. After the roads have been properly maintained, if there are funds still remaining, this money may be spent for improvement to the extent provided in Section 6, without action by the Board of Supervisors. But if after the funds allotted by the state are all expended in the best manner possible, the County Road Commissioners still believe that further improvement is necessary, they shall prepare estimates of the cost of improving certain roads in one or more townships and submit such estimates together with a proposed division of the cost between the county and townships, to the Board of Supervisors at the October session preceding the time of the proposed improvement, with a request for an appropriation for that purpose, and the further request that the ratio of participation between the county and each of the several townships shall be approved. The Board of Supervisors then has the power to grant or deny the requested appropriation in whole or in part and if any appropriation is made, to fix the ratios of participation between the county and the several townships as recommended by the County Road Commissioners or at such other ratios as the Board of Supervisors may determine.

There is no requirement in the law that all of the townships in any county shall bear the same percentage of the cost of improving their roads. It will be found in most counties that the township valuation in terms of township road miles is very variable, some having several times the valuation per township road mile as do the others and it is equitable that the County Road Commissioners and Boards of Supervisors shall take this fact into account in fixing the percentages that the different town-

ships shall bear. Thus if the township and county each pay 50 per cent of the cost in the richer townships, it would be just to place the ratio on a 95% county and 5% township basis in a township valued at only 1/10 as much per road mile as is the richer township, or any other ratios that the valuation per road mile may show to be just.

The question is asked: Must each township quota of state funds be spent in that township or may it be shifted to other townships of the county where it will do more good to the traveling public? There is no township quota of state funds. The County Road Commissioners receive an allotment for all the roads in the county that they have taken over and should spend the money on those roads where it will do the most good.

This does not apply to money raised for roads improved by county and township taxation, which must not only be expended in the townships which raise a part of it but also on the road or roads for which the specific appropriations were made.

There is no requirement that the maintenance money be apportioned at a given amount for each mile but it may be placed on the roads taken over where, in the judgment of the County Road Commissioners, it will do the most good. Any unexpended balances must be carried over to the next year.

After the state money goes to a county, the Board of County Road Commissioners have no more restrictions regarding expenditures for the proper maintenance of the roads taken over under the provisions of this Act than they now have with their portion of the weight tax which comes to them annually. However, it must go to nothing but the maintenance and improvement of these particular roads.

Section 9. On or before March one of each year, beginning with the year nineteen hundred thirty-two, the board of county road commissioners shall file with the township clerk of any township in which it shall be found necessary by the board of supervisors to levy a tax for the improvement of any such highways, a statement showing the total appropriation made by the board of supervisors for the purpose of improving certain roads in that township, and show also the per cent of the cost to be borne by the county and township. The said township clerk shall present such statement to the township board at its next annual meeting. Such township board shall thereafter submit to the next annual town meeting the question of appropriating funds for such purpose; Provided, however, That in no case shall the tax levy for such purposes exceed the rate set forth in section eleven hereof.

In case it shall be deemed advisable by the County Road Commissioners to improve certain roads beyond mere maintenance and the Board of Supervisors at the preceding October session shall have appropriated county funds therefor and shall have fixed the ratio of payment for the same between the county and the several townships, then the County Road Commissioners shall file with the Township Clerk of any township or townships in which it shall have been found necessary to levy a road tax to place with the county money to improve such roads, a statement showing the county appropriation for such roads and the percentage to be borne by the township or townships, whereupon the Township Clerk shall present such statement to the Township Board at its annual meeting. Such Township Board shall thereafter submit to the electors of the township at the next town meeting the question of appropriating funds for such purpose, provided however that the tax for this purpose as well as other township road taxes shall not

exceed 5 mills in 1932, 4 mills in 1934 and 3 mills each year thereafter. At such election the electors may approve or reject the proposed tax. Of course in the case of rejection, no improvement beyond maintenance can be made to the roads in such township or townships, unless funds appropriated by the state are left over after the maintenance requirements are satisfied.

Section 10. When the total mileage of the various townships has been incorporated into the county system the townships shall not thereafter levy any highway taxes for any purpose except that set forth in sections eight and eleven of this act. When the total township mileage has been made a part of the county system and it shall be found that the amounts paid to the county under the provisions of this act are not sufficient for the proper maintenance or improvement of such highways, the board of supervisors shall have the power to include such excess cost in its levy for general county road maintenance and shall spread such cost over the county at large.

Section 10 provides that after all the township road mileage in the several townships shall have become county roads as herein provided, that no road taxes shall be levied, except for the purpose of joining with the county in the improvement of certain roads on such percentage of cost as the Board of Supervisors shall have determined and the electors approved at the annual town meeting, or unless such taxes shall have been levied under the provisions of Act 59, P. A. 1915, commonly known as the Covert Act.

Section 11. On and after January one, nineteen hundred thirty-two, the various townships in the state shall be limited in the amount of their tax levy for township highway purposes to the following amounts: Five mills on each dollar's valuation for the year nineteen hundred thirty-two; four mills for the year nineteen hundred thirty-three; three mills for the year nineteen hundred thirty-four and not more than three mills for each succeeding year thereafter, except when necessary to care for obligations outstanding at the times this act takes effect; and nothing in this act shall be construed to repeal or abrogate any of the provisions of act number fifty-nine of the public acts of nineteen hundred fifteen, as amended, insofar as such act relates to the issuance of bonds and the levy of taxes to provide for payments of interest and principal thereon.

This section simply defines the tax limitation in the manner already described in the discussion of previous sections.

Section 12. At the expiration of each year the boards of county road commissioners shall annually report to the state highway department, upon such forms and in such manner and at such time as the state highway commissioner shall prescribe, all their appropriations under the provisions of this act, and funds appropriated by this act to any county shall not be paid out to such county unless and until the report for such county for the preceding year shall have been submitted in satisfactory form and approved by the state highway commissioner.

This provides that the County Road Commissioners shall report to the State Highway Commissioner annually on such forms as the State Highway Commissioner shall prescribe, all funds made available under the provisions of this Act, which will include funds received from the state, the county and the several townships within the county. If such report is not filed in satisfactory form, the State Highway Commissioner is directed to withhold future state funds from the offending county until a proper report has been filed.

Section 13. There is hereby appropriated out of the state highway funds for the several purposes named in this act the following amounts: Two million dollars to be paid to the several counties for the calendar year ending December thirty-one, nineteen hundred thirty-two; two million five hundred thousand dollars for the calendar year ending December thirty-one, nineteen hundred thirty-three; three million dollars for the calendar year ending December thirty-one, nineteen hundred thirty-four; three million five hundred thousand dollars for the calendar year ending December thirty-one, nineteen hundred thirty-five; four million dollars for the calendar year ending December thirty-one, nineteen hundred thirty-six, and four million dollars for each calendar year thereafter.

This is the appropriation section and provides the gross amounts that the State Highway Commissioner shall allot to the several counties of the state in 1932, 1933, 1934, 1935 and 1936. These funds are to be paid to the counties on or before July 1st of each year.

General.

The Legislature looks upon this as a real "township road tax relief bill" and has limited the gross amount of township road taxes that may now be levied, viz. 10 mills (road repair and road improvement tax) to one-half that amount in 1932, $4/10$ that amount in 1933 and $3/10$ that amount in 1934 and each year thereafter.

With the county road mileage immediately added by this bill, there may be pressure brought to bear on the County Road Commissioners by ambitious salesmen and others to greatly add to their present equipment. This should not be done. Much of the county road equipment is not now on duty full time and could do much more with but slight increase in the overhead expense.

It would be fair to make a reasonable equipment rental charge for use of the county equipment on the extra maintenance work thus imposed upon the county. The state rental tables are available to all the counties as a basis for such charge and the Maintenance Division of the State Highway Department can always be consulted on this matter and will gladly give disinterested and free advice on request.

In order to show that the Legislature did not exceed the authority granted it by the Constitution in enacting the above law, I am quoting Section 26 of Article VIII of the Constitution.

"The Legislature may by general law provide for the laying out, construction, improvement and maintenance of highways, bridges and culverts by the state and by the counties and townships thereof and by road districts; and may authorize counties or districts to take charge and control of any highway within their limits for such purposes. The legislature may also by general law prescribe the powers and duties of boards of supervisors in relation to highways, bridges and culverts; may provide for county and district road commissioners to be appointed or elected, with such powers and duties as may be prescribed by law; and may change and abolish the powers and duties of township commissioners and overseers of highways. The legislature may provide by law for submitting the question of adopting the county road system to the electors of the counties, and such road system shall not go into operation in any county until approved by a majority of the electors thereof voting thereon. The tax raised for road purposes by counties shall not exceed in any one year five dollars upon each one thousand dollars of assessed valuation for the preceding year."

Covert Road System History

Changing a rural area over into a district where people, attracted by rapid growth in industry, may gather in community life, costs money. For, as you have observed, when people gather together in the wholesome and natural desire to go about the business of life and living, they band together through the agency of government, and collectively purchase comforts and conveniences, protections and improvements. That happened in Oakland County as, during the past 20 years, it was transformed from the peaceful quietude of agricultural pursuits, to the hustling, bustling territorial unit that has become the attendant of modern industry.

All of which is merely a prefatory note to the subject of Oakland County's present problem as it affects road construction . . . and the taxpayers' pocketbooks. So, from the comfortable stretches of highway that extend from your door to wherever you may wish to head your motor car, let us take a glimpse back into the brief space of two decades ago . . .

The Old Plank Road

Do you recall the old plank road (some covered with gravel)? The toll road? The artery of travel built and maintained, in many cases, by private companies and individuals, over which you travelled only by "paying as you went"? Prior to 20 years ago, right here in Oakland County, such roads were the only reliable highways over which you might ride behind Old Dobbin (there were few automobiles then), and expect to reach your destination. Especially was this true during the rainy seasons. If you were a farmer, (and there were many, many of them in Oakland County then), you went into Detroit by way of Woodward avenue, Grand River, Orchard Lake, Rochester, or one or two others—simply because they were planked. But (and let's not forget this point), you paid a comparatively heavy toll to those who owned them.

Take a typical case, say from Pontiac to Detroit, via Woodward avenue. You reached the first toll gate at South Boulevard and paid 14 cents. The next gate was located at 14 Mile road where you parted with 34 cents. The total was 48 cents for a two horse team or 24 cents for only one horse. It was an experience in the cost of improved transportation facilities; the forerunner of the modern special assessment, weight and gasoline taxes. In comparison with the number of vehicles used, plus the speed and ease of travel, the old toll road was, you may agree, considerably more expensive than even today's tax cost. But let us see what Oakland County, through its officials, did 'way back in the early 1910's about this business of modern highway construction.

Road Commission Created

On May 6, 1913, the Board of Supervisors of Oakland County met in Pontiac, at a special session, to appoint a Board of County Road Commissioners, made possible by an Act of the Legislature. At this meeting a definite program for the development of certain main highway arteries was outlined, and a tax of two mills was levied to provide funds.

After two years of this method of financing, the Road Commission realized that insufficient funds were being raised to provide roads to meet the demands of the citizens of the County. For Pontiac's industries began to grow; Detroit was expanding rapidly,

and part of its populace sought the cleaner, less congested areas of Oakland County. Little villages became bigger towns; towns took on the grown-up attire of the city form of government; what had been a mere "four corners" blossomed into a settlement of several hundred homes—everywhere there was manifest a demand for better roads.

The Road Commission, working under a plan in which they, and the Supervisors, determined the location of new and improved roads, went before the voters of the County, asking for a million dollar bond issue. It was granted, and from the proceeds of that issue were laid the basic highways out of which grew the splendid transportation system which we now have.

But the people pressed the Road Commission for more and more roads. Perhaps there was much justification for the pressure, for few areas have expanded so rapidly in a short space of years as has Oakland County, and this all resulted in providing equitable methods of meeting the public demand for the additional roads.

Comes The Covert Act

Pursuing the theory that, if people wanted a public improvement badly enough to petition for it and pay for it by special assessment district, thus bringing the immediate burden upon the benefited area, the Covert Road Act was passed by the Michigan Legislature in 1915. But the one fault with the Covert plan, as it has subsequently worked out, is that it practically removes the power of locating new road projects from a central, responsible body, such as the Road Commission and the County Board of Supervisors, and places this power in the hands of the people.

Thus began a system of road construction that, today, consists of a total of 790.45 miles of roads built, including state trunk lines; of this mileage 374.75 are of gravel, the remaining 415.71 miles of concrete. Since 1912 the valuation of property in Oakland County has increased from \$44,603,845.00 to the stupendous total of \$482,639,-868.00 in 1930. It is plain to see, with such an increase in the value of the County's valuation, amounting to ten times the 1912 figure, that tremendous demands would be made upon the various public officials presiding over units of county government.

Another glimpse of the reason why large demands were made upon the road facilities in this area is seen when you remember that, in 1929, the combined motor car registration in Wayne, Oakland, and Macomb Counties was 608,124—and was exceeded by only 16 of the entire 48 states in the Union. Out of 48 states in the United States there are 32 of them whose individual automobile registrations are less than these three Michigan Counties!

Refused Many Petitions

Terrific, at times, has been the pressure brought to bear upon the Road Commission and the Board of Supervisors for the granting of new road projects. An idea of the protective influence of these two bodies against additional road taxation is shown in the fact that, of the 162 petitions for new roads presented since 1915, under the Covert Act, only 107 were granted.

Petitions for new highways were filed in large numbers. Delegation after delegation, some of them persons interested only in improving subdivided property for real estate speculation, visited the Road Commission. Each wanted a new road or an old one improved. The real estate phase of road demand brought about a certain amount of abuse

of the real intent of the Covert Act. It placed the power of initiative in the hands of a minority group, some of whom only thought of using road improvements as bait for realty sales. It worked—too often it worked in this manner. Came the day of reckoning. It is upon us now. What was created “of the people, by the people, and for the people,” under the Covert Road Act, became, through popular abuse, part of the Frankenstein of public expense that all serious public officials and sincere citizens are now united in combatting.

No New Projects Planned

The Covert Road Act will not be used in Oakland County for some years to come, if at all, the present Road Commission believes. New road construction will have to be financed on a pay-as-you-go basis, with a limited mileage; we also recognize that, in the future, greater use will be made of bituminous materials for the roads of lesser importance.

Oakland County, second in rapid growth in Michigan, said to be one of the most phenomenal developments in modern world history, now boasts a system of roads capable of caring for its needs for some time to come. That it has contracted for perhaps more than it will be able to pay for as originally planned, is admitted by officials and citizens alike; that it may be laid at the feet of either group will be demanded by some, but in all fairness it should be laid to the over-enthusiasm and industry of human nature—the same in Peoria or Oskosh as in Wayne, Macomb, or Oakland Counties.

The Oakland County Road Commission suggests a careful study of the road problem as it affects the taxpayers of this area and of the entire state. The Commission recommends that every effort be made to enlist the aid of all of Michigan to cut down the individual tax assessment against real estate for road purposes, using the gasoline and weight tax revenues to relieve the situation. To this end it pledges its own individual and collective support, to the end that Oakland County citizens may continue to use and appreciate the part that modern highways play in the life of today.

BOARD OF SUPERVISORS ♦ 1931 - 1932

M. B. Armstrong	168 Ottawa Drive, Pontiac
George Bingham	Franklin
John A. Bradley	Holly
Lloyd F. Brandt	Ortonville
Lee O. Brooks	Milford
R. W. Clark	City Hall, Pontiac
Arthur Coe	Farmington
Edward F. Cook	Davisburg
Fred Cowen	302 Crooks Rd., Royal Oak
Harry I. Curtis	Leonard
Theodore L. Degenhardt	351 W. Maplehurst, Ferndale
Walter Gehrke	15 Oakland Park, Pleasant Ridge
Oliver P. Gibbs	Rochester
John Grant	17 Oakland Park, Pleasant Ridge
Charles W. Hamilton	Northville
Charles H. Harmon	City Hall, Pontiac
Charles A. Holman	22748 Woodward, Ferndale
W. C. Hudson	721 Hawthorne, Royal Oak
Morris M. Jay	R. F. D. No. 5, Pontiac
Arthur Lamb	Farmington
James E. Lawson	1212 S. Washington, Royal Oak
Bruce Leggat	R. F. D. No. 3, Pontiac
Clayton H. Lilly	Ferndale
Joseph A. Long	Milford
Guy W. Lyon	Lake Orion
Elston C. McClure	R. F. D. No. 2, Rochester
Duncan McRae	1375 Lafayette, Royal Oak
J. L. Marcero	124 Whittemore, Pontiac
Walter Marshall	South Lyon
Garner M. Miller	R. F. D. No. 3, Birmingham
Earl N. Nash	189 W. Maplehurst, Ferndale
J. Guy Newton	406 W. Iroquois Rd., Pontiac
W. H. Paddison	Oxford
Clarence K. Phillips	R. F. D., Clarkston
Bert Porritt	R. F. D., No. 4, Pontiac
Goodloe H. Rogers	Pontiac Bank Bldg., Pontiac
Peter Schroff	26666 Oakdale, Royal Oak
Andrew Secley	Holly
Calvin N. Smith	Woodward and Vester, Ferndale
W. K. Smith	Wixom
James F. Spence	891 Spence St., Pontiac
Fred Smith	Royal Oak
Charles Thorington	City Hall, Pontiac
Clyde J. Tindall	Clarkston
Walter J. Tripp	Milford
Perry A. Vaughn	Bloomfield Hills
Bert J. Wardlow	Highland

Committee on County Roads

Charles W. Hamilton, Chairman

Elston C. McClure Morris M. Jay Garner M. Miller W. H. Paddison

FIFTH ANNUAL REPORT

of the

BOARD of COUNTY PARK TRUSTEES

of

OAKLAND COUNTY, MICHIGAN

to the

BOARD of SUPERVISORS

of

OAKLAND COUNTY, MICHIGAN

1 1 1

TO THE HONORABLE BOARD OF SUPERVISORS,
OAKLAND COUNTY, MICHIGAN.

Gentlemen:

In compliance with the statute relating thereto, we take pleasure in submitting for your approval our Fifth Annual Report of the development of the Davisburg Park and Golf Course.

Very sincerely,

H. C. HILLMAN, *Chairman*

ISAAC BOND, *Secretary*

LUTHER D. ALLEN, *Trustee*

Report of the Park Trustees

THE DAVISBURG PARK AND GOLF COURSE

The Davisburg Park and Golf Course deeded to the County in 1925 by Mr. Manley D. Davis has passed another year of service to the people of Oakland County.

The park and picnic grounds have proved to be exceedingly popular this year for family gatherings, community picnics, and with individual groups.

The number of people and the number of reservations made for use of the shelter houses this year greatly exceeds that of the previous year.

GOLF COURSE

In view of the fact that the necessary expenditures upon the golf course exceeded the revenue received from green fees in 1930, and the likelihood that the same would be the result in 1931, we deemed it advisable to lease the golf course to an individual to be run as a public course. After considerable study and thought upon the subject an agreement was reached between the Board of County Park Trustees and an individual whereby he would operate the golf course separately from the park under the supervision of the Board, assuring us a definite revenue without expenditures of operation of any kind. The agreement, made effective April 1st, 1931 for a period of three years, can be terminated at any time by either party upon a notice of 90 days. This agreement assuring us a revenue of 12% of the gross receipts taken in, in form of green fees and concessions, has netted us \$513.15 during the past season, the fee for playing remaining the same as in 1930. The expense of all equipment and tools needed, labor and bills incurred in the operation of the course is assumed by the individual. All and any changes of improvements in the course must be done with the sanction of the Board and under its supervision.

The difference in the cash on hand balance of our 1930 report and the balance noted in this report is explained by the fact that some necessary improvements were made on the course during the early winter months after the playing season closed last year. These improvements were the tiling of several low spots on various fairways. All of the equipment was checked over and repaired at this time.

PARK

Before the picnic season opened this year the park was given a general spring cleanup as had been customary in years past. There was need for more tables in the park to accommodate the number of people holding both large and small parties here. This need was remedied by cutting in two, tables and benches which were too large to be moved from one spot to another.

From the middle of June until after Labor Day the park has been extensively used for picnics on Saturdays and Sundays by schools, churches, the Grange, the Farm Bureau, and by family groups. The picnic ground has been cleaned up regularly throughout the summer at a very low cost.

We are maintaining the park at Davisburg as economically as possible for the use and benefit of the people of Oakland County and urge them to take advantage of the opportunities offered here.

A financial statement for the fiscal year 1931 follows:

FINANCIAL STATEMENT

of

The Davisburg Park and Golf Course

Cash on Hand August 1, 1930.....	\$4,133.13	
Receipts—Green Fees	2,207.67	
Receipts—Concession	29.60	
	\$6,370.40	\$6,370.40
Expenditures—Golf Course	\$3,026.41	
Expenditures—Park	253.86	
	3,280.27	3,280.27
Cash on Hand August 1, 1931.....		\$3,090.13

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EXPENDITURES—1931

DAVISBURG PARK

August, 1930		
Insurance	\$ 38.76	\$ 38.76
November, 1930		
Insurance	6.02	6.02
May, 1931		
Labor	177.67	
Hardware	2.67	
	180.34	180.34
June, 1931		
Labor	14.30	
Hardware .....	.75	
Tables	12.80	
	27.85	27.85
July, 1931		
Hardware .....	.89	.89
	253.86	\$253.86
Total Expenditures at Park		

1 1 1

GOLF COURSE REPORT

Fiscal Year 1931

Aug. 4—Aug. 11, 1930.....	\$ 220.35	
Aug. 11—Aug. 18, 1930.....	285.00	
Aug. 18—Aug. 25, 1930.....	222.35	
Aug. 25—Aug. 31, 1930.....	226.15	
Sept. 1—Sept. 8, 1930.....	240.45	

Sept. 8—Sept. 15, 1930.....	144.35	
Sept. 15—Sept. 22, 1930.....	155.80	
Sept. 22—Sept. 29, 1930.....	54.60	
Sept. 29—Oct. 6, 1930.....	116.70	
Oct. 6—Oct. 13, 1930.....	102.05	
Oct. 13—Oct. 20, 1930.....	15.05	
Oct. 20—Oct. 27, 1930.....	25.55	
Oct. 27—Nov. 3, 1930.....	7.35	
Nov. 3—Nov. 10, 1930.....	20.90	
Nov. 10—Nov. 17, 1930.....	15.95	
Nov. 17—Nov. 24, 1930.....	16.05	
Mar. 31—April 5, 1931.....	4.38	Concession
April 5—April 12, 1931.....	13.19	17.83 Golf Balls
April 14—April 21, 1931.....	23.80	
April 21—April 27, 1931.....	2.14	3.00 Fertilizer
April 27—May 4, 1931.....	16.39	
May 4—May 11, 1931.....	9.67	
May 11—May 18, 1931.....	22.93	
May 18—May 25, 1931.....	22.96	
May 25—June 1, 1931.....	23.93	.27
June 1—June 8, 1931.....	7.92	
June 8—June 15, 1931.....	34.31	
June 15—June 22, 1931.....	27.99	1.10
June 22—June 29, 1931.....	23.12	
June 29—July 6, 1931.....	28.94	2.86
July 6—July 13, 1931.....	20.97	1.37
July 13—July 20, 1931.....	17.12	1.15
July 20—July 27, 1931.....	21.60	1.29
July 27—Aug. 3, 1931.....	17.66	.73
Total	\$2,207.67	\$29.60

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EXPENDITURES—1931

DAVISBURG GOLF COURSE

August, 1930

Labor	\$476.15
Hardware	5.81
Equipment	30.90
Tractor Repairs	2.80
Miscellaneous	9.80

\$ 525.46

September, 1930

Labor	463.05
Hardware	7.13
Electric Service	226.23
Score Cards	15.00
Fertilizer	22.50
Miscellaneous	6.00

739.91

October, 1930		
Labor	\$472.55	
Freight	1.40	
Electric Service	62.27	
Seed	42.90	
Tile	2.13	
Stakes	4.25	
Gas and Oil	32.25	
Fertilizer	2.00	
		\$619.75
November, 1930		
Labor	435.00	
Hardware	10.16	
Golf Supplies	29.83	
Truck Repairs	3.00	
Sod	6.00	
Electric Service	4.75	
Tile	168.06	
		656.80
December, 1930		
Labor	130.00	
Electric Service	5.23	
Gas and Oil	22.92	
		158.15
January, 1931		
Labor	15.00	
Truck Repairs .....	.72	
		15.72
February, 1931		
Labor	30.00	
Miscellaneous	3.00	
	33.00	
Rebate on Insurance	5.80	
		27.20
March, 1931		
Labor	30.00	
Insurance	22.43	
Mower Repair	151.80	
		204.23
April, 1931		
Labor	15.00	15.00
May, 1931		
Labor	34.80	
Hardware	4.40	
		39.20
July, 1931		
Hardware	24.99	24.99
Total Expenditures		\$3,026.41

ANNUAL REPORT to SUPERVISORS

TO THE HONORABLE BOARD OF SUPERVISORS:

Gentlemen:

Your Board of County Road Commissioners herewith are submitting for your approval our nineteenth Annual Report of the work of this department during the fiscal year.

During the season of 1931 there has been a marked decrease in money expended for maintenance and construction of new roads. Your Commission have not added any new roads and the construction account includes only the completion of projects on which bond issues were authorized prior to this year. Oakland County has 790.45 miles of improved roads in the County. This total includes 374.75 miles of gravel and 415.71 miles of concrete. The following roads on which petitions were filed were discontinued by your Board on recommendation by this Commission.

Mileage

- 3 A. D. No. 118—Livernois Road or North Main Street Road, Auburn Avenue to West Rochester Road
- 1 A. D. No. 123—Shiawassee Road in City of Farmington
- 5 A. D. No. 134—Sunset Boulevard
- 2 A. D. No. 137—Davis Road—From intersection of U. S. 10 with line between Sections 3 and 4, Waterford Township, Southerly to Elizabeth Lake Road
- 5 A. D. No. 135—Eleven Mile West; Lasher to Orchard Lake
- 3 A. D. No. 139—Eleven Mile West; Lasher to Southfield Road
- 5 A. D. No. 140—Stephenson Superhighway; Eleven Mile to Rochester Road at Big Beaver
- 6 A. D. No. 142—Clarkston Road; Dixie Highway to Clarkston Village
- $\frac{3}{4}$ A. D. No. 146—Lathrop Road; South Lyon Road to Grand River between Secs. 23 and 24, Novi Twp.
- $\frac{1}{2}$ A. D. No. 150—Franklin Road authorized under Gap Act, South limits Pontiac to Telegraph Road
- $1\frac{1}{2}$ A. D. No. 151—Garland Street, Village of Sylvan Lake
- $3\frac{3}{4}$ A. D. No. 156—Scott Lake Road
- 4 A. D. No. 160—West Commerce Road; Commerce Road from Village of Commerce to Wixom Road
- 0.6 *No Number*—Orchard Lake Road authorized under Gap Act extends from Commerce Road to Orchard Lake Road on easterly shore of Orchard Lake.

This reduced the amount of new bond issues approximately \$2,000,000.00, had these roads been placed on the construction program.

Our maintenance department have kept the roads this year in a good state of repair notwithstanding the fact that betterments have been reduced to a minimum, and as much of the ordinary repairs omitted that could be economically deferred. This has

caused a substantial decrease in maintenance expenditures over that of last year. State Trunk Lines are maintained by this department under contract with the State Highway Department. The State reimburses the County for this expenditure. Many of the Counties of the State have experimented with various forms of bituminous surfaces over gravel roads. These surfaces are being investigated by this Commission so that we may next year place a few miles of the type that proves to give the best satisfaction for the money expended. There are many miles of gravel surfaced roads in the County which carry considerable traffic and, if so surfaced would result in a saving of maintenance expense.

This year your Commission placed five and one-half miles of oil treated gravel on the Novi road. This type of road in our opinion proves satisfactory where the traffic would not exceed one thousand vehicles per day. The Novi road has carried a maximum traffic of 8210 vehicles in a twenty-four hour count and has provided a fair surface for traffic. The gradual elimination of the use of chloride would in itself provide funds for at least the cost of surfacing fifteen to twenty miles of gravel road per year.

On the first of April, 1932 the County is required to take over as County roads twenty per cent of the township road mileage. This means that we maintain an addition mileage of 210.8 during 1932. These township roads are maintained with revenue received from the Gas-Weight Tax collection amounting to approximately \$170.00 per mile. Any improvement placed on the mileage so taken over is to be financed in part by the County and part by the Township. The percentage of cost to be fixed by the Board of Supervisors.

The following roads have been completed during 1931.

Nine Mile Road—A. D. No. 155

The Nine Mile Road extends from the Southfield Road Westerly to Grand River Avenue, a distance of seven miles. This road is paved with a 20-foot concrete and is practically completed. Two and one-half miles was paved this year to complete the pavement started in 1930. Contract price, \$302,415.00.

East Long Lake Road—A. D. No. 72

A section of this road was omitted at the relocation of the Grand Trunk Railway Company's tracks at the time the highway was built in 1925. The grade separation built by the Railroad Company consists of two twenty-eight foot openings, which has been paved with concrete to the full width of roadways and gradually reduced this width to meet the existing twenty-foot pavement at either end. This contract was awarded to the Taylor Bros. Construction Company and is completed. Funds derived from original bond issue used for this project. The length of the project was 1836 feet and the Contract price, \$14,409.50.

Adams Road—A. D. No. 138

The paving of the approaches and wearing surface over the Adams Road grade separation with the Grand Trunk Railway Company's tracks near Birmingham, was awarded to Taylor Bros. Construction Company of Birmingham. This project consisted of

a forty-foot concrete pavement with curb and gutter, 1114.6 feet in length. The amount of the Contract was \$9,732.03. Funds were derived from the Road Assessment District bond issue and in part by the Grand Trunk Railway Company.

Coolidge Highway

Coolidge Highway from the Eight Mile to the Eleven Mile Roads was resurfaced with a six-inch reinforced concrete slab by the R. D. Baker Company without cost to the County, with the exception of reinforcement which was added at the County's expense. This project is practically completed.

State Trunk Lines and Federal Aid Highways

- (1) THE DIXIE HIGHWAY, S. T. L. No. 10, has been widened to forty feet from Clarkston Forks to T. L. No. 87, and a new forty-foot concrete pavement replacing the old asphalt section from T. L. No. 87 to the County Line. This completes a forty-foot road from Pontiac to Flint.
- (2) WOODWARD AVENUE. The easterly slab South of Birmingham extending to the Eleven Mile Road is now under construction and will be completed this Fall.
- (3) GRAND RIVER AVENUE. The State Highway Department expects to receive bids on the widening of Grand River road to a forty-foot pavement extending westerly to New Hudson, this Fall.

We are again pleased to report that anticipated revenue from the Gas-Weight Tax will carry our Department for the next fiscal year. However, we suggest that part of the money necessary for poor relief be raised for this department, to be used on highway construction and on which indigent labor is used. This would aid the State unemployment program and bring some return for money expended on poor relief.

Respectfully submitted,

LUTHER D. ALLEN, *Chairman.*

ISAAC BOND.

HOWARD C. HILLMAN.

**FINANCIAL
REPORT**

COVERT ROAD TAXES

OAKLAND COUNTY AT LARGE 1931

Dist. No.	Amount of Taxes	Dist. No.	Amount of Taxes	Dist. No.	Amount of Taxes
11	\$ 15,772.59	93	4,052.18	120	9,873.12
45	2,395.53	94	8,108.27	122	1,792.79
46	4,006.30	95	4,330.03	124	1,079.39
56	2,478.78	96	6,846.07	125	1,459.69
57	2,622.15	97	9,582.30	129	10,493.03
59	1,962.15	98	7,293.55	130	6,810.89
61	1,350.68	99	12,142.57	131	1,446.48
63	2,544.79	100	8,330.41	132	3,810.00
72	4,949.30	101	5,504.34	136	12,180.37
73	1,432.71	102	1,785.22	138	13,837.88
74	8,330.46	103	8,183.54	141	5,472.50
76	2,744.23	104	1,370.88	143	2,450.86
78	4,625.71	105	9,545.12	144	1,411.30
79	3,227.86	106	12,376.39	145	6,558.04
80	1,723.70	107	2,735.66	147	10,350.49
81	2,459.48	109	10,798.72	149	2,566.15
84	1,814.66	110	3,059.88	152	2,717.07
86	2,677.46	111	3,434.30	153	1,656.39
88	10,300.50	113	15,779.19	154	3,109.92
89	7,508.13	114	7,220.63	155	15,792.06
90	5,454.51	115	6,739.58	157	1,828.87
91	2,403.90	117	14,485.84	158	4,701.87
92	1,171.97	119	8,072.33		
			Total Tax...		\$387,133.71

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Townships and Districts

Dist. No.	Twp. at Large	Assessment District	Dist. No.	Twp. at Large	Assessment District
TOWNSHIP OF ADDISON			147		665.17
61	\$ 675.31	\$ 454.92	154	3,109.92	9,317.55
102	535.58	574.20			
124	539.69	561.66		\$ 22,957.12	\$ 52,469.63
	\$ 1,750.58	\$ 1,590.78			
AVON TOWNSHIP			73	\$ 537.24	\$ 425.54
80	\$ 2,757.94	\$ 3,302.12	86	675.85	654.64
98	7,293.55	12,972.26	96	684.59	167.96
99	8,095.02	17,098.60	97	1,724.85	1,589.84
129	5,246.52	11,691.13	110	1,912.42	2,710.07
138	1,297.30	1,831.50	111	343.43	113.60
	\$ 24,690.33	\$ 46,895.61	149	1,603.84	1,979.25
			153	662.55	996.53
				\$ 8,144.77	\$ 8,637.43
BLOOMFIELD TOWNSHIP			TOWNSHIP OF COMMERCE		
57	\$ 540.23	\$ 632.77	113	\$ 4,508.36	\$ 9,776.94
72	4,235.53	7,627.60	114	4,332.37	7,284.19
76	1,786.34		132	952.50	1,566.61
120	7,780.37	24,579.12			
122	747.95	2,996.30		\$ 9,793.23	\$ 18,627.74
138	4,756.78	6,651.12			

Dist. No.	Twp. at Large	Assessment District
TOWNSHIP OF FARMINGTON		
81	\$ 2,459.48	\$ 3,116.75
84	907.31	1,060.88
89	4,504.89	7,370.04
94	810.81	819.00
103	5,455.67	8,424.27
117	7,242.92	7,596.72
155	6,316.83	8,935.04
	<u>\$ 27,697.91</u>	<u>\$ 37,322.70</u>

Dist. No.	Twp. at Large	Assessment District
TOWNSHIP OF GROVELAND		
96	\$ 2,053.83	\$ 2,868.92
111	686.86	1,110.29
152	1,086.82	1,644.72
	<u>\$ 3,827.51</u>	<u>\$ 5,623.93</u>

Dist. No.	Twp. at Large	Assessment District
TOWNSHIP OF HIGHLAND		
91		\$ 222.95

Dist. No.	Twp. at Large	Assessment District
TOWNSHIP OF HOLLY		
96	\$ 684.59	\$ 231.88

Dist. No.	Twp. at Large	Assessment District
TOWNSHIP OF INDEPENDENCE		
73	\$ 716.35	\$ 512.04
86	1,013.80	1,758.90
92		27.30
97	383.29	900.01
106	2,297.26	3,920.17
111	343.43	129.22
119	5,166.29	11,032.69
	<u>\$ 9,920.42</u>	<u>\$ 18,280.33</u>

Dist. No.	Twp. at Large	Assessment District
TOWNSHIP OF LYON		
115	\$ 794.40	\$ 2,046.84
143	1,083.32	1,926.96
144	623.82	1,279.46
	<u>\$ 2,501.54</u>	<u>\$ 5,253.26</u>

Dist. No.	Twp. at Large	Assessment District
TOWNSHIP OF MILFORD		
115	\$ 4,493.06	\$ 7,650.40
141	5,472.50	5,111.29
	<u>\$ 9,965.56</u>	<u>\$ 12,761.69</u>

Dist. No.	Twp. at Large	Assessment District
TOWNSHIP OF NOVI		
81	\$ 1,639.58	\$ 5,817.50
101	8,256.53	12,769.37
	<u>\$ 9,896.11</u>	<u>\$ 18,586.87</u>

Dist. No.	Twp. at Large	Assessment District
TOWNSHIP OF ORION		
63	\$ 2,908.31	\$ 5,558.94
97	958.23	818.70
145	6,558.05	11,724.72
	<u>\$ 10,424.59</u>	<u>\$ 18,102.36</u>

Dist. No.	Twp. at Large	Assessment District
TOWNSHIP OF OXFORD		
45	\$ 2,738.60	\$ 2,098.18
97	1,724.85	1,730.25
102	357.03	322.32
145		1,313.50
	<u>\$ 4,820.48</u>	<u>\$ 5,464.25</u>

Dist. No.	Twp. at Large	Assessment District
TOWNSHIP OF PONTIAC		
125	\$ 143.64	\$
129	2,623.26	4,903.97
136	3,045.09	6,835.16
138	1,297.30	1,576.20
158	1,175.48	143.17
	<u>\$ 8,284.77</u>	<u>\$ 13,458.50</u>

Dist. No.	Twp. at Large	Assessment District
TOWNSHIP OF ROYAL OAK		
11	\$ 3,442.06	\$ 4,620.30
74	4,268.23	6,054.67
78	2,686.05	4,586.44
79	2,756.40	9,414.09
80	1,471.95	1,371.38
88	8,796.02	29,069.31
90	3,492.57	26,057.17
99	691.25	789.56
104	2,341.30	1,060.33
105	3,675.83	12,838.00
107	3,971.39	4,196.06
147	4,797.75	10,259.83
	<u>\$ 42,390.80</u>	<u>\$110,317.14</u>

Dist. No.	Twp. at Large	Assessment District
TOWNSHIP OF SOUTHFIELD		
74	\$ 3,332.18	\$ 374.45
78	1,480.23	2,737.57
89	10,511.38	20,543.66
103	10,911.36	20,791.68
117	10,864.37	24,792.09
120	3,949.25	8,505.80
122	806.76	3,045.47
130	5,448.72	14,977.92
147	6,183.66	13,663.66
155	9,475.25	22,649.12
	<u>\$ 62,963.16</u>	<u>\$132,081.42</u>

Dist. No.	Twp. at Large	Assessment District
TOWNSHIP OF SPRINGFIELD		
95	\$ 1,732.01	\$ 1,536.60
106	2,586.00	3,302.76
111	343.43	256.31
	<u>\$ 4,661.44</u>	<u>\$ 5,095.67</u>

Dist. No.	Twp. at Large	Assessment District
TOWNSHIP OF TROY		
11	\$ 2,979.31	\$ 1,431.73
56	1,101.66	1,691.53
57	582.70	1,128.28
72	5,710.73	14,700.60
76	6,305.88	17,880.91
80	7,584.30	16,370.66
98	7,293.55	14,711.64
99	12,142.56	21,909.16
105	5,965.66	14,966.53
122	179.27	491.32
131	1,157.18	3,191.45
138	4,756.78	7,035.18
147		696.34
	<u>\$ 55,759.58</u>	<u>\$ 116,205.33</u>

TOWNSHIP OF WATERFORD		
46	\$ 2,003.15	\$ 4,212.07
92	585.96	1,608.17
93	4,052.18	7,549.18
100	5,553.59	10,040.50
106	1,488.12	5,455.19
109	8,638.96	22,878.07
119	2,906.04	6,516.75
136	6,090.18	9,150.38
157	1,219.29	3,129.30
	<u>\$ 32,537.47</u>	<u>\$ 70,539.61</u>

TOWNSHIP OF WEST BLOOMFIELD		
46	\$ 2,003.15	\$ 3,209.19
93		58.29
94	3,243.30	3,549.66
113	6,762.51	9,674.35
114	6,498.57	11,262.58
	<u>\$ 18,507.53</u>	<u>\$ 27,754.07</u>

TOWNSHIP OF WHITE LAKE		
59	\$ 784.84	\$ 1,520.33
91	1,201.93	1,252.21
95	432.98	267.07
100	1,388.38	1,472.58
106		327.08
132	1,428.75	1,810.22
	<u>\$ 5,236.88</u>	<u>\$ 6,649.49</u>

Dist. No.	City at Large	Assessment District
CITY OF PONTIAC		
57	\$ 42.47	\$
72	333.05	
76	140.46	

Dist. No.	City at Large	Assessment District
120	611.79	
122	58.81	
125	2,774.14	10,543.10
136	9,135.25	14,726.00
158	1,175.48	636.00
	<u>\$ 14,271.45</u>	<u>\$ 25,905.10</u>

CITY OF ROYAL OAK		
11	\$ 249.47	\$ 105.71
74	309.34	
78	194.67	444.81
79	199.77	2,175.58
80	106.68	
88	637.50	3,945.94
90	253.13	
99	3,288.16	8,027.58
104	169.69	
105	2,289.83	6,903.69
107	2,476.37	5,115.85
117	3,621.45	4,533.28
122		1,120.00
147	1,901.22	3,332.86
	<u>\$ 15,697.28</u>	<u>\$ 35,705.30</u>

CITY OF FERNDALE		
11	\$ 339.27	\$ 156.67
74	420.71	8,591.20
78	264.76	
79	271.69	2,627.80
80	145.08	
88	866.99	
90	344.25	1,921.30
99	68.13	
104	230.77	6,342.19
107	391.45	8,835.69
	<u>\$ 3,343.10</u>	<u>\$ 28,474.85</u>

CITY OF PLEASANT RIDGE		
74		\$ 48.08
78		1,057.30
79		1,116.00
104		1,964.50
		<u>\$ 4,185.88</u>

CITY OF SOUTH LYON		
115	\$ 328.86	
143	448.47	
144	258.24	
	<u>\$ 1,035.57</u>	

Statement of Covert Roads Completed

August 1, 1930 to July 31, 1931

Road No.	Name of Road	Expenditures Prior to August 1, 1930	Expenditures August 1, 1930 to July 31, 1931	Total Cost to Completed Roads
16	Rochester—Addition		\$11,127.58	\$ 11,127.58
93	Cass-Elizabeth Lake—Addition		190.37	190.37
103	Ten Mile-West—Addition .....		.16	.16
105	Fourteen Mile-East	351,028.56	8,434.36	359,462.92
114	Maple-West—Addition		115.83	115.83
115	Milford-South—Addition		223.25	223.25
117	Thirteen Mile—Addition		492.50	492.50
121	Northwestern	4,770.55	4,770.55	
125	Marquette and Montcalm—Addition .....		.26	.26
130	Lasher-South—Addition .....		.16	.16
136	Walton Boulevard—Addition		29.70	29.70
141	General Motors—Addition		12.50	12.50
142	Clarkston	410.77		410.77
144	W. K. Smith—Addition		162.00	162.00
149	Brandon—Addition		142.93	142.93
152	Wildwood	1,393.86	31,814.70	33,208.56
157	Silver Lake	893.76	36,542.61	37,436.37
158	Rochester—West End	319.56	14,518.15	14,837.71
	TOTALS	\$358,817.06	\$98,712.51	\$457,529.57

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Statement of Covert Roads Under Construction

August 1, 1930 to July 31, 1931

Road No.	Name of Road	Expenditures Prior to August 1, 1930	Expenditures August 1, 1930 to July 31, 1931	Total Cost to Date
72	Bloomfield Center—Addition	\$ 357.21	\$ 663.86	\$ 1,021.07
112	.....		134.61	134.61
118	Main Street-North	2,208.70	171.51	2,380.21
123	Shiawassee	372.23		372.23
132	Bogie Lake—Addition		65.38	65.38
133	Commerce-Orchard Lake	1,058.13	135.91	1,194.04
134	Sunset Boulevard	4,377.91	3,079.76	7,457.67
137	Davis	20.07		20.07
138	Adams-Dodge	262,513.70	479.16	262,992.86
140	Stephenson Super Highway	2,220.65		2,220.65
146	Lathrop-North	255.81	13.64	269.45
148	Dodge-North	144,684.69	19,491.38	164,176.07
150	Franklin	250.54	70.86	321.40
151	Sylvan Lake	1,504.87	6.00	1,510.87
153	Granger	3,525.26	18,158.71	21,683.97
155	Nine Mile	7,305.27	257,113.11	264,418.38
156	Scott Lake	2,926.06	35.70	2,961.76
159	Beaver-West	278.56	229.11	507.67
160	Malcolm	2,274.80		2,274.80
161	Air Port Extension	214.10		214.10
162	.....		443.15	443.15
	TOTALS	\$436,348.56	\$300,291.85	\$736,640.41

SUMMARY

Road No.	Name of Road	Expenditures Prior to August 1, 1930	Expenditures August 1, 1930 July 31, 1931	Total Cost to Date
	Covert Roads Completed	358,817.06	98,712.51	457,529.57
	Covert Roads Under Construction.....	436,348.56	300,291.85	736,640.41
		<u>\$795,165.62</u>	<u>\$399,004.36</u>	<u>\$1,194,169.98</u>

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Summary of Covert Road Construction

August 1, 1930 to July 31, 1931

Road No.	Direct Expenditures	Debit Transfers	Credit Transfers	Cash Receipts	Net Totals
16	\$ 11,127.58	\$	\$	\$	\$ 11,127.58
72	663.86				663.86
93	181.06	9.31			190.37
103 .....	.16				.16
105	9,543.16			1,108.80	8,434.36
112	134.61				134.61
114	27.27	88.56			115.83
115	69.43	153.82			223.25
117	492.50				492.50
118	171.51				171.51
121		324.99	3,692.49	1,403.05	4,770.55
125 .....	.26				.26
130 .....	.16				.16
132	65.38				65.38
133	135.91				135.91
134	3,079.76				3,079.76
136		29.70			29.70
138	479.16				479.16
141	12.50				12.50
144	1.00			163.00	162.00-
146	13.64				13.64
148	19,103.58	387.80			19,491.38
149		142.93			142.93
150	70.86				70.86
151	6.00				6.00
152	31,666.72	147.98			31,814.70
153	17,932.04	226.67			18,158.71
155	254,253.71	3,088.83		229.43	257,113.11
156	35.70				35.70
157	36,527.23	15.38			36,542.61
158	14,518.15				14,518.15
159	229.11				229.11
162	443.15				443.15
	<u>\$400,985.16</u>	<u>\$4,615.97</u>	<u>\$3,692.49</u>	<u>\$2,904.28</u>	<u>\$399,004.36</u>
Transferred to Completed Roads—Covert.....			<u>\$457,529.57</u>		
			<u>\$461,222.06</u>		

Classification of Covert Road Construction

August 1, 1930 to July 31, 1931

ROAD NO. 16			
Engineering Supervision .....	\$	.24	
Bridges		11,127.34	11,127.58
		<hr/>	
ROAD NO. 72			
Surveys and Plans		55.05	
Engineering Supervision		469.03	
Right of Way		139.78	663.86
		<hr/>	
ROAD NO. 93			
Surveys and Plans .....		.56	
Surface		184.31	
Fence		5.50	190.37
		<hr/>	
ROAD NO. 103			
Surveys and Plans .....		.16	.16
		<hr/>	
ROAD NO. 105			
Additions to Contract		7,754.13	
Surveys and Plans		7.20	
Engineering Supervision		665.58	
Advertising		7.45	8,434.36
		<hr/>	
ROAD NO. 112			
Surveys and Plans		134.61	134.61
		<hr/>	
ROAD NO. 114			
Engineering Supervision		27.27	
Fence		88.56	115.83
		<hr/>	
ROAD NO. 115			
Engineering Supervision		35.58	
Right of Way		3.45	
Fence		184.22	223.25
		<hr/>	
ROAD NO. 117			
Intersection		492.50	492.50
		<hr/>	
ROAD NO. 118			
Surveys and Plans		171.51	171.51
		<hr/>	
ROAD NO. 121			
Surveys and Plans		4,509.39-	
Right of Way		218.51-	
General Expense		42.65-	4,770.55-
		<hr/>	
ROAD NO. 125			
Surveys and Plans .....		.26	.26
		<hr/>	

ROAD NO. 130		
Surveys and Plans .....	.16	.16
ROAD NO. 132		
Engineering Supervision	65.38	65.38
ROAD NO. 133		
Surveys and Plans	130.86	
Advertising	5.05	
		135.91
ROAD NO. 134		
Surveys and Plans	911.40	
Engineering Supervision	61.55	
Inspection	13.46	
Right of Way	1,130.00	
Advertising	223.35	
Legal Services	740.00	
		3,079.76
ROAD NO. 136		
Fence	29.70	29.70
ROAD NO. 138		
Surveys and Plans	8.64	
Engineering Supervision	368.07	
Inspection	20.00	
Advertising	7.45	
Fence	75.00	
		479.16
ROAD NO. 141		
Engineering Supervision	12.50	12.50
ROAD NO. 144		
Contract	163.00	
Right of Way	1.00	
		162.00
ROAD NO. 146		
Surveys and Plans	13.64	13.64
ROAD NO. 148		
Contract	15,447.30	
Additions to Contract	451.00	
Surveys and Plans	46.32	
Engineering Supervision	137.25	
Inspection	508.89	
Right of Way	128.75	
Drains	6.00	
Seeding	17.60	
Sodding	2,263.29	
Fence	484.98	
		19,491.38
ROAD NO. 149		
Fence	142.93	142.93

ROAD NO. 150		
Surveys and Plans	40.56	
Advertising	30.30	
	<hr/>	70.86
ROAD NO. 151		
Surveys and Plans	6.00	
	<hr/>	6.00
ROAD NO. 152		
Contract	29,857.49	
Surveys and Plans	105.50	
Engineering Supervision	861.88	
Inspection	652.27	
Right of Way	101.50	
Advertising	33.76	
General Expense	54.32	
Fence	147.98	
	<hr/>	31,814.70
ROAD NO. 153		
Contract	15,914.12	
Additions to Contract	225.00	
Surveys and Plans	16.50	
Engineering Supervision	557.50	
Inspection	229.46	
Right of Way	625.80	
Advertising	22.17	
General Expense	54.34	
Earth for Filling	223.65	
Fence	290.17	
	<hr/>	18,158.71
ROAD NO. 155		
Contract	211,913.67	
Surveys and Plans	2,049.11	
Engineering Supervision	7,398.47	
Inspection	2,297.84	
Intersection	3,029.45	
Right of Way	29,050.71	
Advertising	591.50	
General Expense	13.82	
Guard Rail	37.00	
Drains	247.28	
Bridge	204.48	
Septic Tank	128.28	
Seeding	66.34	
Fence	85.16	
	<hr/>	257,113.11
ROAD NO. 156		
Advertising	35.70	
	<hr/>	35.70
ROAD NO. 157		
Contract	33,122.02	
Surveys and Plans	14.60	
Engineering Supervision	1,632.17	
Inspection	524.88	
Right of Way	1.15	
Advertising	23.21	
General Expense	54.34	
Sodding	187.70	
Ditches	943.66	
Forestry	23.50	
Fence	15.38	
	<hr/>	36,542.61

ROAD NO. 158		
Contract	13,863.37	
Additions to Contract	145.33	
Surveys and Plans .....	.27	
Engineering Supervision	281.83	
Inspection	213.60	
Advertising	13.75	
	<u> </u>	14,518.15
ROAD NO. 159		
Surveys and Plans	229.11	
	<u> </u>	229.11
ROAD NO. 162		
Surveys and Plans	443.15	
	<u> </u>	443.15
TOTAL COVERT ROAD CONSTRUCTION		<u>\$399,004.36</u>

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Classification of County Road Construction

August 1, 1930 to July 31, 1931

State Trunk Line Construction		
Wider Woodward Avenue		
Balance of Agreement		53,823.59
		<u>53,823.59</u>
County Roads		
Orchard Lake Road		
Surveys and Plans		105.70
Northwestern		
Expense for Surveys and Plans transferred from Covert Road No. 121		663.04
		<u>768.74</u>
Bridges		
63-20-22		
Surveys and Plans	1,544.88	
Guard Rail	260.00	
	<u> </u>	1,804.88
63-23-22		
Surveys and Plans	631.60	
	<u> </u>	631.60
TOTAL BRIDGES		<u>2,436.48</u>
		<u>\$57,028.81</u>
Balance on Road No. M 063-33 not charged to Accounts Re- ceivable during previous year		4,823.92-
TOTAL COUNTY ROAD CON- STRUCTION		<u>\$52,204.89</u>

Summary of County Road Construction

August 1, 1930 to July 31, 1931

STATE TRUNK LINE AND FEDERAL AID CONSTRUCTION

Road ^d	Direct Expenditures	Debit Transfers	Credit Transfers	Net Totals
No. 16, Section 24 (Wayne County)	\$ 184.50	\$	\$ 184.50	\$
F-063-21-C-4	2,815.72	344.61	3,160.33	
F-063-21-C-5	541.64	6.00	547.64	
M-050-6	258.12		258.12	
M-063-3	80.18		80.18	
M-063-9-C-1	4,628.26	147.91	4,776.17	
M-063-18	16.00		16.00	
M-063-22-C-1	1,984.97	53.55	2,038.52	
M-063-23-C-1	142.70		142.70	
M-063-27-C-1	112.36	12.60	124.96	
M-063-33	3,942.70	738.94	9,505.56	4,823.92-
M-063-5-C-4	129.50		129.50	
M-063-5-C-5	289.50		289.50	
M-063-28	48.00		48.00	
B-1 of 63-23	265.25		265.25	
Wider Woodward Avenue	53,823.59			53,823.59
TOTALS	\$69,262.99	\$1,303.61	\$ 21,566.93	\$48,999.67
State Covert Roads				
A. D. 294	69.88	20.76	90.64	
A. D. 492	1,235.91		1,235.91	
A. D. 499	732.43		732.43	
County Road Construction				
Northwestern		663.04		663.04
Milford—G. M. C.				
Orchard Lake Road	105.70			105.70
Bridges				
No. 63-20-22	1,804.88			1,804.88
No. 63-23-22	631.60			631.60
TOTALS	4,580.40	683.80	2,058.98	3,205.22
GRAND TOTALS	\$73,843.39	\$1,987.41	23,625.91	\$52,204.89
Transferred to Completed Roads—County			801,152.69	
			\$824,778.60	

Classification of Transfers

August 1, 1930 to July 31, 1931

COMPLETED ROADS—COUNTY	Debits	Credits
Debit Transfers		
County Road Construction—Road Completed.....	\$801,152.69	\$
County Road Construction—Memo Account—To write-off Account	22.19—	
Accounts Receivable—To write-off Block Plant and Poor Farm Roads	633.54	
	801,764.04	
LOANS RETURNABLE		
Debit Transfers		
Covert Road Revenue—To record entry for 1930 Taxes collected on Road No. 158 which was credited direct to Road No. 141 to reimburse portion Loan	6,494.45	
Credit Transfers		
Covert Road Redemption Fund—Loan from Road No. 141 to Road No. 158		13,000.00
	6,494.45	13,000.00
OAKLAND COUNTY INVESTMENT		
Debit Transfers		
Accounts Receivable—To correct Revenue credited to wrong Accounts prior to August 1, 1930.....	527.45	
Credit Transfers		
Maintenance Expense—Markers and Signs not in Stock		741.57
Covert Road Revenue—To close Account.....		473,154.69
County Road Revenue—To close Account.....		472,197.25
Cash Discount on Purchases—To close Account....		1,571.16
Maintenance Expense—To close Account.....		341,134.70—
General Expense—To close Account.....		162,882.80—
	527.45	443,647.17
ACCOUNTS RECEIVABLE		
Debit Transfers		
Material and Stores—Gasoline and Oil.....	4,325.26	
Maintenance Expense—State Trunk Line Maintenance	73,502.23	
County Road Construction—State Trunk Line and Federal Aid Construction	23,625.91	
Maintenance Expense—District No. 4—To charge Village of Clawson for Labor and Material.....	73.86	
Maintenance Expense—General—Handling charges on Gasoline	401.64	
Truck Expense—Gasoline and Oil used.....	12.27	
Credit Transfers		
Service Car Expense—E. H. O'Dell's car.....		26.30
Maintenance Expense—To correct charge to D. U. R. Railway		99.50
Oakland County Investment—To correct Revenue credited to wrong Accounts prior to August 1, 1930		527.45
Completed Roads—County—To write-off the Block Plant and Poor Farm Roads.....		633.54
General Expense—Equipment Rental Adjusted.....		23.32
	101,941.17	1,310.11

	Debits	Credits
COUNTY GOLF COURSE		
Debit Transfers		
Material and Stores—Gasoline	55.17	
COUNTY PARK		
Debit Transfers		
Maintenance Expense—General—Forestry Expense	3.56	
CASH DISCOUNT ON PURCHASES		
Debit Transfers		
Oakland County Investment—To close Account.....	1,571.16	
COVERT ROAD REVENUE		
Debit Transfers		
Oakland County Investment—To close Account.....	473,154.69	
Credit Transfers		
Loans Returnable—To record entry for 1930 Taxes collected on Road No. 158 which was credited direct to Road No. 141 to reimburse portion of Loan		6,494.45
Covert Road Construction—To charge Road No. 121 for Interest on amount Overdrawn.....		324.99
	473,154.69	6,819.44
COUNTY ROAD REVENUE		
Debit Transfers		
General Fund—To correct credit in June, 1930, to County Revenue for Interest on Certificate of Deposit	870.00	
Oakland County Investment—To close Account.....	472,197.25	
Credit Transfers		
Contingent Payroll—Interest on Commercial Account, \$81.49, and Balance of Check No. 4409—\$0.50		81.99
	473,067.25	81.99
COMPLETED ROADS—COVERT		
Debit Transfers		
Covert Road Construction—Roads Completed	457,529.57	
COVERT ROAD FUND		
Debit Transfers		
Covert Road Redemption Fund—Loan	13,000.00	
County Road Fund—Expense on Road No. 121 transferred to Northwestern Highway	663.04	
Credit Transfers		
County Road Fund		
Material and Stores—Fence		1,166.18
Truck Expense—Gasoline and Oil		9.31
Maintenance Expense—Gasoline and Oil		86.04
	13,663.04	1,261.53
COUNTY ROAD FUND		
Debit Transfers		
Covert Road Fund		
Material and Stores—Fence	1,166.18	
Truck Expense—Gasoline and Oil	9.31	
Maintenance Expense—Gasoline and Oil.....	86.04	

	Debits	Credits
Oakland County Investment—Markers and Signs not in Stock	741.57	
Accounts Receivable—To correct charge to the D. U. R. Railway	99.50	
Maintenance Expense—General—Forestry Expense charged to State Trunk Line Roads.....	79.96	
Maintenance Expense—District No. 3—Material used on State Trunk Line Roads.....	2.88	
General Expense—Small Tools charged to State Trunk Roads	346.46	
Material and Stores	7,969.58	
Credit Transfers		
Accounts Receivable—State Trunk Line Roads charged to State		73,502.23
Maintenance Expense—District No. 4—Signs Installed on State Trunk Line Roads.....		217.00
Accounts Receivable—Charging Village of Clawson for Labor and Material		73.86
Maintenance Expense—General—Handling Gasoline		401.64
Maintenance Expense—General—Gasoline, Oil and Alcohol used		446.97
Maintenance Expense—District No. 2—Labor in handling Gravel used		2,298.07
Maintenance Expense—District No. 3—Material used on State Trunk Line Roads.....		2.88
Maintenance Expense—Forestry—Charged to State Trunk Line Roads		82.20
Maintenance Expense—District No. 4—Material used on State Trunk Line Roads.....		1.32
Material and Stores—To adjust Stock		215.90
Maintenance Expense—District No. 3 and No. 4—Material used on State Trunk Line Roads.....		62.72
Covert Road Expense—Gasoline and Oil used.....		86.04
Oakland County Investment—To close Account....		341,134.70
	73,912.78	418,525.53
GENERAL EXPENSE		
Debit Transfers		
Accounts Receivable—Equipment Rental	23.32	
Material and Stores—Gasoline and Oil	1,311.33	
Material and Stores—License Plates not used.....	1.50	
Truck and Tractor Expense—Township Expense....	309.51	
Equipment—Depreciation	50,411.75	
Real Estate and Buildings—Depreciation	5,023.85	
Service Car Expense—Upkeep	4,493.80	
Truck Expense—Upkeep	32,478.72	
Tractor Expense—Upkeep	10,877.74	
Credit Transfers		
County Road Construction—Equipment Rental.....		932.99
Maintenance Expense—Equipment Rental		18,914.31
Maintenance Expense—Gasoline and Oil.....		2,092.89
Maintenance Expense—Small Tools		346.46
Service Car Expense—To Correct Charges on E. H. O'Dell's Car		20.50
Oakland County Investment—To close Account.....		162,882.80
	104,931.52	185,189.95
TRUCK EXPENSE		
Debit Transfers		
Material and Stores—Gasoline, Oil and Alcohol.....	16,601.88	

	Debits	Credits
Credit Transfers		
General Fund—To correct error June 19, 1930, Interest credited to County Road Fund.....		870.00
Covert Road Fund—Expense on Road No. 121 transferred to Northwestern Highway.....		663.04
	1,261.53	1,533.04
CONTINGENT PAYROLL		
Debit Transfers		
Maintenance Revenue		
Interest on Payroll Bank Account.....	81.49	
Balance of Check No. 4409.....	.50	
	81.99	
COVERT ROAD CONSTRUCTION		
Debit Transfers		
Material and Stores—Fence	1,166.18	
Truck Expense—Gasoline and Oil	9.31	
Maintenance Expense—Gasoline and Oil	86.04	
Covert Road Construction—Amount due State on Road No. 155 offset by Amount due County on Road No. 121	3,029.45	
Covert Road Revenue—Interest charged to Road No. 121 on account of Overdraft.....	324.99	
Credit Transfers		
Completed Roads—Covert		457,529.57
County Road Fund—Expense on Road No. 121 transferred to Northwestern Highway.....		663.04
Covert Road Construction—Amount due State on Road No. 155 offset by Amount due County on Road No. 121		3,029.45
	4,615.97	461,222.06
COUNTY ROAD CONSTRUCTION		
Debit Transfers		
Covert Road Construction—Expense on Road No. 121 transferred to Northwestern Highway.....	663.04	
Material and Stores—Tarvia	27.28	
Material and Stores—Gasoline, Oil and Alcohol.....	114.25	
Truck, Tractor and Service Car Expense—Gasoline, Oil and Alcohol	249.85	
General Expense—Equipment Rental	932.99	
Credit Transfers		
Completed Roads—County		801,152.69
Accounts Receivable—State Trunk Line and Federal Aid Construction charged to State.....		23,625.91
	1,987.41	824,778.60
COUNTY ROAD CONSTRUCTION—MEMO ACCOUNT		
Debit Transfer		
Completed Roads—County	22.19	
MAINTENANCE EXPENSE		
Debit Transfers		
General Expense—Equipment Rental	18,914.31	
Truck, Tractor, Service Car and General Expense—Gasoline, Oil and Alcohol	27,117.93	
Gravel Pits—Gravel Used	18,423.59	
Maintenance Expense—General—Signs Installed on State Trunk Roads	217.00	

	Debits	Credits
Credit Transfers		
Maintenance Expense—Gasoline, Oil and Alcohol used		16,638.11
General Expense—Upkeep		32,478.72
	16,601.88	49,116.83
TRACTOR EXPENSE		
Debit Transfers		
Material and Stores—Gasoline, Oil and Alcohol.....	6,669.38	
Credit Transfers		
Maintenance Expense—Gasoline, Oil and Alcohol used		7,139.39
General Expense—Upkeep		10,877.74
	6,669.38	18,017.13
SERVICE CAR EXPENSE		
Debit Transfers		
Material and Stores—Gasoline, Oil and Alcohol.....	2,259.36	
General Expense—E. H. O'Dell's Car	20.50	
Accounts Receivable—E. H. O'Dell's Car.....	26.30	
Credit Transfers		
Maintenance Expense—Gasoline, Oil and Alcohol used		1,381.51
General Expense—Upkeep		4,493.80
	2,306.16	5,875.31
MATERIAL AND STORES		
Debit Transfers		
Maintenance Expense—Adjustment of Stock	215.90	
Credit Transfers		
Truck, Tractor, Service Car and General Expense, County Road Construction, Golf Course and Ac- counts Receivable—Gasoline, Oil and Alcohol.....		31,336.63
Maintenance Expense, County Road Construction, Covert Road Construction and Gravel Pits.....		9,117.57
	215.90	40,454.20
GRAVEL PITS		
Debit Transfers		
Material and Stores—Fence	15.75	
Credit Transfers		
Maintenance Expense—Gravel used		16,125.52
	15.75	16,125.52
EQUIPMENT		
Credit Transfers		
General Expense—Depreciation		50,411.75
REAL ESTATE AND BUILDINGS		
Credit Transfers		
General Expense—Depreciation		5,023.85

Classification of Cash Receipts

August 1, 1930 to July 31, 1931

COVERT ROAD FUND

Covert Road Construction

Refund on Overpayment—				
Road No. 144	\$	163.00	\$	\$
Taxes on Right of Way—Road				
No. 155		229.43		
Replacement of Pavement—				
Road No. 105		1,108.80		
Payment by State—Road No.				
121		1,403.05		
		2,904.28		

COVERT ROAD REVENUE

Sale of Bonds				
Road No. 152	31,500.00			
Road No. 153	19,000.00			
Road No. 155	354,500.00			
Road No. 157	35,500.00			
		440,500.00		
Premiums on Bonds Sold				
Road No. 152	10.62			
Road No. 153	6.41			
Road No. 155	177.25			
Road No. 157	11.97			
		206.25		
Interest on Deposits		16,776.31		
1930 Tax		8,852.69		
		466,335.25		
Total Covert Road Fund				469,239.53

COUNTY ROAD FUND

Maintenance Expense

Sale of Calcium Chloride				
District No. 1	\$	75.00	\$	\$
District No. 2		50.43		
District No. 3		15.00		
District No. 4		30.00		
		170.43		
Sale of Tarvia—District No. 4				67.20
Sale of Snow Fence—District No. 4				23.80
Sale of Material and Labor—District				
No. 4				75.00
Sale of Empty Drums—District No. 4				25.00
Payment of Drain—District No. 4				140.00
Refund on Forestry—General Maintenance				7.26
				508.69

GENERAL EXPENSE

Accounts Receivable—Commissioners

L. D. Allen	21.66			
Isaac Bond	64.90			
H. C. Hillman	20.95			
		107.51		

State Highway Department

Trunk Line Maintenance Overhead	5,786.05			
Office Rental	1,181.60			
Portion of Compensation Insurance	479.02			
		7,446.67		

	Debits	Credits
Credit Transfers		
Maintenance Expense—Gasoline, Oil and Alcohol used		16,638.11
General Expense—Upkeep		32,478.72
	16,601.88	49,116.83
 TRACTOR EXPENSE		
Debit Transfers		
Material and Stores—Gasoline, Oil and Alcohol.....	6,669.38	
Credit Transfers		
Maintenance Expense—Gasoline, Oil and Alcohol used		7,139.39
General Expense—Upkeep		10,877.74
	6,669.38	18,017.13
 SERVICE CAR EXPENSE		
Debit Transfers		
Material and Stores—Gasoline, Oil and Alcohol.....	2,259.36	
General Expense—E. H. O'Dell's Car	20.50	
Accounts Receivable—E. H. O'Dell's Car.....	26.30	
Credit Transfers		
Maintenance Expense—Gasoline, Oil and Alcohol used		1,381.51
General Expense—Upkeep		4,493.80
	2,306.16	5,875.31
 MATERIAL AND STORES		
Debit Transfers		
Maintenance Expense—Adjustment of Stock	215.90	
Credit Transfers		
Truck, Tractor, Service Car and General Expense, County Road Construction, Golf Course and Accounts Receivable—Gasoline, Oil and Alcohol.....		31,336.63
Maintenance Expense, County Road Construction, Covert Road Construction and Gravel Pits.....		9,117.57
	215.90	40,454.20
 GRAVEL PITS		
Debit Transfers		
Material and Stores—Fence	15.75	
Credit Transfers		
Maintenance Expense—Gravel used		16,125.52
	15.75	16,125.52
 EQUIPMENT		
Credit Transfers		
General Expense—Depreciation		50,411.75
 REAL ESTATE AND BUILDINGS		
Credit Transfers		
General Expense—Depreciation		5,023.85

Refund—Telephone Toll—District No. 4.....		3.50	
Refund on Insurance Premium		9.78	
Refund on Compensation Insurance		148.81	
Refund on Equipment Repairs			
District No. 1	59.37		
District No.	36.86		
		96.23	
Sale of Equipment Repairs—District No. 1		50.21	
Equipment Rental		67.35	
			7,930.06
TRUCK EXPENSE			
Insurance Claims—General		257.80	
Refund on Insurance Premium		375.31	
			633.11
TRACTOR EXPENSE			
Refund on Insurance Premiums			61.54
SERVICE CAR EXPENSE			
Refund on Insurance Premiums		124.15	
Insurance Claims			
Car No. 62	12.50		
Car No. 77	6.00		
Car No. 864	23.50		
Studebaker Sedan	89.63		
		131.63	
			255.78
MATERIAL AND STORES			
Sale of			
Snow Fence		146.51	
Calcium Chloride		7.50	
Alcohol		1.50	
Refund on Posts		70.17	
			225.68
GRAVEL PITS			
Sale of Gravel—See Pit			5.63
EQUIPMENT			
Sale of Transit		150.00	
Sale of Cars			
No. 64	50.00		
No. 68	275.00		
No. 70	50.00		
No. 71	30.00		
		405.00	
			555.00
ACCOUNTS RECEIVABLE			
L. D. Allen		89.33	
Bloomfield Township		36.50	
Farmington City		48.00	
Howard Hillman		54.28	
E. C. Housen		9.00	
L. Lake .....		.35	
M. Leonard		4.00	
Mrs. Jean Ayers Long		3.00	
E. T. Mc Neil		12.50	
Milford Village		4.40	
Novi Township		6.60	

Oakland County			
Board of Auditors		11.00	
Cement Block Plant		56.94	
Drain Commissioner		23.00	
Garage	4,568.70		
T. B. Farm		30.00	
Pontiac Township		37.63	
H. G. Rofe		8.10	
Don Smith		10.00	
Springfield Township		36.05	
State Highway Department			
Gasoline Tax		10,484.70	
Trunk Line Construction		35,836.73	
Trunk Line Maintenance		85,581.03	
Highway M-063-22		2.75	
G. Ross Thompson		10.70	
C. G. Turner		12.45	
Waterford Township		25.00	
		<u>137,002.74</u>	
COUNTY GOLF COURSE			
Green Fees		2,553.48	
1929 Appropriation		7,500.00	
Refund on Insurance Premium		5.80	
		<u>10,059.28</u>	
CASH DISCOUNT ON PURCHASES			
Refund on Overpayment		3.98	
COUNTY ROAD REVENUE			
Weight and Gasoline Tax	435,386.85		
Delinquent Tax	28,285.97		
1930 May Tax Sales	8,601.83		
Delinquent Tax Collected at Auditor General's Department	545.61		
Sale of Junk	93.00		
Sale of Sacks	51.25		
Sale of Fence	3.25		
Refund—Tax and Title Search	16.00		
Refund—Garnishee Fees	1.50		
		<u>472,985.26</u>	
TOTAL COUNTY ROAD FUND			\$ 630,226.75

SUMMARY OF CASH RECEIPTS

Covert Road Fund	469,239.53	
County Road Fund	630,226.75	
TOTAL CASH RECEIPTS	<u>\$1,099,466.28</u>	

Classification of Maintenance Expense

August 1, 1930 to July 31, 1931

STATE TRUNK LINE ROADS

No. 10, Section 1

Road Bed	\$ 1,335.91	
Structures	1,289.51	
Patching	3,821.54	
Snow Removal	2,040.21	
Markers and Signs	500.92	
Weighing Trucks	110.15	
Roadside Improvements	723.36	
Betterments	17.72	
		9,839.32

No. 10, Section 2

Road Bed	986.37	
Structures	495.11	
Drainage	21.82	
Patching	2,021.57	
Dust Layer	133.19	
Snow Removal	682.01	
Markers and Signs	229.49	
Weighing Trucks	976.31	
Roadside Improvements	116.41	
Betterments	10.00	
Rental of Railroad Crossing	1.00	
		5,673.28

No. 10, Section 3

Road Bed	770.95	
Structures	686.93	
Snow Fence	5.42	
Patching	782.90	
Snow Removal	802.85	
Markers and Signs	377.30	
		3,426.35

No. 15, Section 1

Road Bed	2,517.28	
Structures	316.34	
Dragging	323.69	
Patching	1,671.08	
Dust Layer	7.80	
Snow Removal	936.79	
Markers and Signs	295.35	
Weighing Trucks	587.28	
Roadside Improvements	1,295.65	
Betterments	229.07	
		8,180.33

No. 16, Section 1

Road Bed	261.32	
Structures	63.63	
Patching	430.27	
Snow Removal	266.67	
Markers and Signs	127.59	
Weighing Trucks	374.52	
Roadside Improvements	370.86	
		1,894.86

No. 16, Section 2		
Road Bed	1,184.34	
Structures	695.42	
Drainage	102.21	
Patching	1,865.40	
Snow Removal	641.65	
Markers and Signs	84.87	
Roadside Improvements	533.57	
Betterments	25.73	
	<hr/>	5,133.19
No. 24, Section 1 to December 31, 1930		
Road Bed	2,172.53	
Structures	260.09	
Patching	161.98	
Snow Removal	24.34	
Markers and Signs	210.32	
Weighing Trucks	18.40	
Betterments	67.16	
	<hr/>	2,914.82
No. 24, Section 1 after January 1, 1931		
Road Bed	2,111.67	
Structures	85.55	
Patching	184.58	
Snow Removal	513.31	
Markers and Signs	73.08	
Weighing Trucks	103.57	
Traffic Census	84.00	
Roadside Improvements	11.18	
Betterments	51.83	
	<hr/>	3,218.77
No. 24, Section 2 to December 31, 1930		
Road Bed	1,097.58	
Structures	195.16	
Patching	126.39	
Markers and Signs	108.32	
Weighing Trucks	9.20	
Roadside Improvements	3.81	
	<hr/>	1,540.46
No. 24, Section 2 after January 1, 1931		
Road Bed	708.46	
Structures	198.27	
Patching	222.84	
Snow Removal	398.43	
Markers and Signs	147.82	
Roadside Improvements	278.80	
Betterments	91.47	
	<hr/>	2,046.09
No. 24, Section 3		
Road Bed	221.11	
Structures	82.08	
Dragging	997.39	
Patching	40.39	
Dust Layer	83.42	
Resurface	1,118.45	
Snow Removal	183.82	
	<hr/>	2,726.66
No. 58, Section 1		
Road Bed	1,142.33	
Structures	407.77	
Dragging	17.99	

Patching	360.91	
Snow Removal	419.75	
Markers and Signs	299.67	
Traffic Census	28.00	
Roadside Improvements	353.70	
Betterments	156.00	
		3,186.12
No. 59, Section 1		
Road Bed	635.03	
Structures	266.97	
Patching	8,973.17	
Snow Removal	459.93	
Markers and Signs	97.60	
Weighing Trucks	106.70	
Roadside Improvements	247.70	
Betterments	12.22	
		10,799.32
No. 87, Section 1		
Road Bed	511.97	
Structures	335.32	
Dragging	5,894.28	
Patching	559.70	
Dust Layer	264.80	
Resurface	3,561.35	
Snow Removal	697.46	
Markers and Signs	22.97	
Weighing Trucks	569.20	
Roadside Improvements	80.72	
Betterments	53.57	
		12,551.34
No. 150, Section 1		
Road Bed	47.78	
Structures	30.67	
Snow Fence	18.38	
Patching	238.28	
Snow Removal	36.21	
		371.32
*Total State Trunk Line Maintenance		73,502.23
Transferred to Accounts Receivable		73,502.23-

*NOTE: This Expense is reimbursed to the County by the State Highway Department, therefore said charge is carried on the books as Accounts Receivable and not as a County Cost.

COUNTY ROADS

District No. 1		
Supervision	3,485.34	
Road Bed	13,500.60	
Structures	3,462.89	
Drainage	263.90	
Dragging	13,443.70	
Patching	3,498.75	
Dust Layer	15,414.35	
Resurface	24,491.15	
Snow Removal	2,293.02	
Markers and Signs	627.88	
Gasoline and Oil	8,627.91	
Railroad Signals	475.26	
Roadside Improvements	1,308.65	
Betterments	3,100.53	

Equipment Repair	1,882.25
Miscellaneous Labor	905.65
Pumping Gas	66.00

96,847.83

District No. 2

Supervision	3,036.23
Road Bed	13,335.95
Structures	5,342.16
Dragging	11,234.45
Patching	14,025.88
Dust Layer	10,489.14
Resurface	1,800.35
Snow Removal	2,470.85
Markers and Signs	571.15
Gasoline and Oil	5,377.06
Roadside Improvements	232.06
Betterments	1,165.16
Equipment Repair	1,073.30

70,153.74

District No. 3

Supervision	3,428.31
Road Bed	9,298.12
Structures	855.67
Dragging	7,856.90
Patching	7,235.68
Dust Layer	14,295.80
Resurface	10,092.69
Snow Removal	2,342.09
Markers and Signs	485.61
Gasoline and Oil	5,026.88
Railroad Signals	497.08
Roadside Improvements	821.74
Betterments	147.00
Equipment Repair	801.15
Miscellaneous Labor	351.90
Pumping Gas	206.70

63,743.32

District No. 4

Supervision	3,273.54
Road Bed	22,028.25
Structures	8,183.68
Drainage	7,250.27
Patching	14,405.16
Dust Layer	44.55
Snow Removal	3,201.86
Markers and Signs	6,128.89
Gasoline and Oil	4,709.29
Weighing Trucks	102.00
Traffic Census	112.00
Roadside Improvements	2,929.80
Betterments	6,894.41
Equipment Repair	3,347.50
Miscellaneous Labor	1,637.55
Keego Harbor Sidewalk	37.35
Southfield Drain	8,066.38

92,352.48

General Maintenance

Markers and Signs	268.61
Gas Delivery	972.39
Roadside Improvements	1,335.51

2,576.51

Oakland-Washtenaw County Line

Snow Removal	5.05	
		5.05

O M-1-Novu Road

Road Bed	1,593.55	
Gravel	4,114.00	
Road Oil	4,578.09	
Distributing Oil	1,155.02	
Advertising	7.50	
Freight	20.00	
Equipment Repairs	15.00	
Torches	48.00	
Markers and Signs	50.83	
Gasoline and Oil	154.53	
		11,736.52

Bridges

0205	412.59	
0401	62.72	
0402	1,257.12	
0501	50.91	
1101	167.78	
1102	238.76	
1802C	567.93	
2207	98.08	
2304	37.50	
2502	742.10	
General Expense	83.76	
		3,719.25

TOTAL COUNTY ROAD MAINTENANCE \$341,134.70

1 1 1

Summary of Service Car Expense

August 1, 1930 to July 31, 1931

Car No.	Direct Charges	Debit Transfers	Cash Receipts	Net Operating Cost-Credit Transfers
General Expense	\$ 42.08	\$	\$	\$ 42.08
60	83.00	33.97	2.74	114.23
61	174.24	169.62	7.67	336.19
62	293.16	174.82	20.17	447.81
63	221.82	170.03	7.67	384.18
64	120.86	60.96	6.05	175.77
65	229.80	83.57	6.53	306.84
66	269.55	136.35	6.53	399.37
67	186.97	91.68	6.53	272.12
68	226.02	96.67	6.53	316.16
69	165.99	31.59	5.13	192.45
70	70.85	45.26	5.13	110.98
71	79.22	40.14	5.13	114.23
75 (old)	290.18	222.26	7.21	505.23
75 (new)		17.52		17.52
76	145.98	80.51	5.13	221.36
77	204.08	181.13	11.29	373.92
Hudson, Mc Neil	246.39	195.35	30.81	410.93
Studebaker, Glasgow	329.56	170.52	97.51	402.57
La Salle, Belknap	126.48	75.99	10.35	192.12
Hudson, Vaughan	229.29	173.67	7.67	395.29
Hupmobile, O'Dell (Personal Car)	89.41	54.55		143.96
	<u>\$3,824.93</u>	<u>\$2,306.16</u>	<u>\$255.78</u>	<u>\$5,875.31</u>

Classification of Real Estate and Building Expenditures

August 1, 1930 to July 31, 1931

Grading Lot—District No. 4

Labor	\$	\$1,772.50	\$
Dirt		202.60	
		1,975.10	1,975.10

Installing Floodlight on Garage—District No. 4

Labor		9.63	
Material		13.77	
		23.40	23.40

Remodelling Office Building

Labor, Carpenter	12.25		
Labor, Painter	27.50		
		39.75	
Lumber and Builder's Supplies		31.40	
Paint		8.55	
Moving Radiators		14.60	
		94.30	94.30

TOTAL			\$2,092.80
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Statement of Real Estate and Buildings

August 1, 1930 to July 31, 1931

Year Completed		Cost to 8-1-30	Estimated Value 8-1-30	Debit Transfers	Expenditures 8-1-30 to 7-31-31	Depreciation 8-1-30 to 7-31-31	Estimated Value 7-31-31
District No. 1							
	Site—Highland Garage	\$ 1,700.00	\$ 1,700.00	\$.....	\$.....	\$.....	\$ 1,700.00
1926	Highland Garage	11,814.85	10,100.00	.....	.....	992.72	9,107.28
	Tractor Garages	1,519.55	1,636.00	.....	.....	647.84	988.16
1930	Tool House	1,525.29	1,373.00	.....	.....	63.32-	1,436.32
1930	Shed at Pit	17.95	16.00	.....	.....	1.95-	17.95
1930	Pump House	28.55	26.00	.....	.....	2.55-	28.55
District No. 2							
	Site—Davisburg Garage	255.00	255.00	.....	.....	.....	255.00
1925	Davisburg Garage	12,342.28	10,400.00	.....	.....	1,503.28	8,896.72
1930	Tool House	1,891.31	1,702.00	.....	.....	78.99-	1,780.99
1929	Tractor Garage	660.45	.....	.....	.....	555.90-	555.90
District No. 3							
	Site—Orion Garage	700.00	700.00	.....	.....	.....	700.00
1926	Orion Garage	12,671.62	11,000.00	.....	.....	1,232.30	9,767.70
1930	Tool House	392.33	353.00	.....	.....	16.44-	369.44
1930	Tank House	14.72	13.00	.....	.....	1.72-	14.72
1929	Tractor Garage	375.17	.....	.....	.....	315.74-	315.74
District No. 4							
	Site—Garage and Office Building	5,000.00	5,000.00	.....	.....	.....	5,000.00
1926	Pontiac Garage and Office Building	82,218.00	70,300.00	.....	117.70	3,160.01	67,257.69
1930	Additional Land	10,000.00	10,000.00	.....	.....	.....	10,000.00
1931	Grading Land .....	.....	.....	.....	1,975.10	.....	1,975.10
1929	Paint House	944.04	49.00	.....	.....	820.33-	869.33
1929	Pump House	59.11	.....	.....	.....	59.11-	59.11
1929	Paved Driveway	596.25	.....	.....	.....	596.25-	596.25
		<u>\$144,726.47</u>	<u>\$124,623.00</u>	.....	<u>\$2,092.80</u>	<u>\$5,023.85</u>	<u>\$121,691.95</u>

Classification of Service Car Expense

August 1, 1930 to July 31, 1931

Car Number	Total	Gasoline	Grease and Oil	Repairs	Tires	Insurance	Miscl.
General Expense	\$ 42.08	\$.....	\$.....	\$.....	\$.....	\$.....	\$ 42.08
60	114.23	27.35	3.47	45.94	18.51	15.31	3.65
61	336.19	155.25	14.37	62.69	69.62	33.76	.50
62	447.81	141.07	33.75	212.08	.....	33.76	27.15
63	384.18	146.28	23.75	122.06	53.93	33.76	4.40
64	175.77	52.78	6.38	69.13	12.40	32.78	2.30
65	306.84	68.02	13.15	179.72	5.40	34.90	5.65
66	399.37	111.20	25.18	198.49	27.15	34.90	2.45
67	272.12	69.88	20.15	128.61	16.43	34.90	2.15
68	316.16	72.90	27.32	178.89	.....	34.90	2.15
69	192.45	26.26	3.38	103.08	27.58	29.70	2.45
70	110.98	34.36	8.05	21.73	13.79	29.70	3.35
71	114.23	32.69	5.50	41.82	2.07	29.70	2.45
75 (old)	505.23	177.31	42.70	198.96	50.21	33.30	2.75
75 (new)	17.52	15.12	2.40	.....	.....	.....	.....
76	221.36	60.01	18.40	83.44	24.95	30.86	3.70
77	373.92	157.05	23.48	130.00	30.70	30.70	1.99
Hudson-McNeil	410.93	158.12	34.08	112.37	63.33	35.20	7.83
Studebaker-Glasgow	402.57	123.64	42.98	189.75	2.75	39.55	3.90
La Salle	192.12	60.74	12.10	27.90	39.19	47.54	4.65
Hudson-Vaughan	395.29	141.62	29.20	146.18	36.20	34.56	7.53
Hupmobile-Mr. O'Dell (Personal Car)	143.96	.....	18.80	125.16	.....	.....	.....
	<u>\$5,875.31</u>	<u>\$1,831.65</u>	<u>\$ 408.59</u>	<u>\$2,378.00</u>	<u>\$ 494.21</u>	<u>\$ 629.78</u>	<u>\$ 133.08</u>

Classification of Truck Expense

August 1, 1930 to July 31, 1931

Truck Number	Total	Gasoline	Grease and Oil	Repairs	Tires	Insurance	Misc.
General Expense	\$ 3,317.36	\$-----	\$-----	\$-----	\$-----	\$-----	\$ 3,317.36
1	282.02	69.70	7.35	150.99	42.27	11.21	.50
2	128.52	37.07	10.50	71.74	-----	8.71	.50
3 .....	.50	-----	-----	-----	-----	-----	.50
10	338.38	139.98	16.50	103.97	64.13	13.30	.50
11 (new)	139.75	20.78	20.66	50.00	25.84	22.47	-----
11 (old)	469.15	126.48	39.40	285.75	-----	2.77	14.75
12	224.02	62.50	13.80	100.20	36.97	10.05	.50
13	1,526.33	412.30	99.70	306.32	639.41	37.35	31.25
14	1,302.36	393.89	98.80	437.88	278.53	31.95	61.31
15	1,532.43	394.28	116.50	762.24	174.40	31.95	53.06
16	1,382.48	385.83	68.00	711.60	118.35	31.95	66.75
17	1,259.34	445.78	111.10	478.98	135.72	31.95	55.81
18	1,955.31	578.56	112.00	817.08	370.33	33.62	43.72
19 (new)	110.92	25.78	21.65	14.73	25.84	22.92	-----
19 (old)	522.50	114.37	28.00	299.75	62.33	1.05	17.00
78	1,347.56	408.28	116.10	285.78	475.10	33.30	29.00
20	134.08	65.70	13.15	38.11	-----	15.52	1.60
21 (new)	93.44	26.25	4.80	14.08	25.84	22.47	-----
21 (old)	307.51	108.75	24.80	144.76	-----	2.85	26.35
22	366.27	70.81	15.60	184.06	-----	17.20	78.60
23	1,333.76	460.72	75.80	531.70	108.22	29.80	127.52
24	1,027.00	413.75	56.20	442.51	-----	36.60	77.94
25	1,017.20	382.00	81.00	301.66	132.22	28.55	91.77
26	1,100.20	326.70	51.50	491.44	102.22	34.90	93.44
27	927.94	296.79	39.80	449.51	-----	34.90	106.94
28	1,244.31	389.65	89.20	557.97	108.22	32.75	66.52
29 (new)	114.73	31.72	5.00	24.75	30.34	22.92	-----
29 (old)	310.98	73.82	15.20	178.63	18.87	.86	23.60
2-4	235.06	89.63	17.40	90.05	25.17	11.21	1.60
2-6	842.16	373.55	39.40	293.49	16.50	40.15	79.07
30	25.55	6.67	1.20	-----	5.78	11.40	.50
31 (new)	108.25	41.04	4.50	4.55	35.24	22.92	-----
31 (old)	124.09	41.75	8.80	23.38	8.05	1.11	41.00
32	282.46	25.97	8.65	78.74	19.93	17.20	131.97
33	1,662.08	490.57	107.25	656.77	290.79	28.65	88.05
34	1,479.71	236.61	27.35	798.62	286.28	28.65	102.20

Truck Number	Total	Gasoline	Grease and Oil	Repairs	Tires	Insurance	Miscl.
35	1,353.69	348.66	81.30	511.05	291.28	31.95	89.45
36	1,353.33	326.85	81.60	518.25	289.28	31.65	105.70
37	1,177.66	318.48	45.70	332.07	354.28	31.65	95.48
38	1,015.20	298.07	56.00	275.85	286.28	31.65	67.35
39 (new)	75.82	40.65	4.30	8.10	-----	22.77	-----
39 (old)	161.60	36.88	-----	85.83	27.03	.96	10.90
3-7	141.49	48.04	5.00	39.56	36.08	11.21	1.60
3-8	441.09	255.59	23.70	95.65	1.25	44.15	20.75
3-9	27.23	7.48	2.60	1.40	-----	15.25	.50
40	96.37	66.33	6.55	8.23	-----	12.61	2.65
41	178.78	87.76	12.60	43.48	15.95	12.61	6.38
42	248.53	108.68	20.50	70.48	30.14	12.05	6.68
43	460.38	174.26	21.50	240.86	-----	20.50	3.26
44	252.59	31.33	5.10	151.59	44.37	18.60	1.60
45	748.27	191.23	36.50	325.40	165.01	26.87	3.26
46	899.20	175.89	41.30	365.14	263.55	26.87	26.45
47	710.57	249.81	36.40	311.28	82.48	29.00	1.60
48	1,170.42	311.49	51.70	667.35	106.77	29.00	4.11
49	769.68	239.39	44.60	377.73	77.36	29.00	1.60
50	805.84	291.04	50.00	345.82	88.38	29.00	1.60
51	839.03	229.57	45.60	428.18	77.86	29.45	28.37
52	793.76	311.94	65.60	278.54	77.36	31.95	28.37
53	984.79	307.81	38.90	438.41	144.07	28.55	27.05
54	938.38	305.84	49.40	383.33	144.07	30.05	25.69
55	1,096.41	304.21	64.60	522.76	170.57	31.00	3.27
56	86.04	29.21	4.75	38.06	-----	11.37	2.65
57	846.77	252.62	51.50	363.47	118.14	31.00	30.04
58	706.03	249.87	29.90	268.66	97.41	31.00	29.19
59	642.53	117.13	19.10	162.34	304.78	32.35	6.83
4-80	132.52	45.02	14.90	43.45	-----	28.65	.50
4-81	259.04	103.46	15.60	86.43	23.30	15.60	14.65
4-82	163.56	52.26	15.60	43.12	37.18	11.70	3.70
4-83	489.48	242.17	43.05	107.35	38.87	32.92	25.12
4-84	475.04	229.55	29.40	120.59	39.98	32.92	22.60
	<u>\$49,116.83</u>	<u>\$13,956.60</u>	<u>\$ 2,681.51</u>	<u>\$18,241.60</u>	<u>\$ 7,095.97</u>	<u>\$ 1,611.02</u>	<u>\$ 5,530.13</u>

Classification of Tractor Expense

August 1, 1930 to July 31, 1931

Tractor Number	Total	Gasoline	Grease and Oil	Repairs	Storage	Tires and Tubes	Insurance	Misc.
General Expense	\$ 85.20	\$	\$	\$	\$	\$	\$	\$ 85.20
100	66.85	26.44	7.50	23.11	.....	.....	9.30	.50
101	219.91	92.35	35.90	81.86	.....	.....	9.30	.50
102	1,079.21	251.36	47.55	757.05	.....	.....	9.30	13.95
103	385.42	169.29	62.90	143.43	.....	.....	9.30	.50
104	396.81	309.22	33.30	44.74	.....	.....	9.05	.50
105	683.19	270.01	85.90	317.48	.....	.....	9.30	.50
106	798.71	451.67	46.90	201.24	.....	89.10	9.30	.50
107	657.90	270.51	45.05	332.54	.....	.....	9.30	.50
108	1,301.67	294.51	57.15	940.21	.....	.....	9.30	.50
109	858.18	351.96	53.20	173.40	.....	269.82	9.30	.50
110	398.32	149.06	41.30	183.17	.....	.....	9.29	15.50
200	66.80	16.72	4.90	35.38	.....	.....	9.30	.50
201	504.75	213.33	21.70	132.15	.....	71.44	9.30	56.83
202	599.03	142.12	22.60	210.66	.....	160.52	9.30	53.83
203 .....	.50	.....	.....	.....	.....	.....	.....	.50
204	183.90	117.30	21.00	35.80	.....	.....	9.30	.50
206	736.49	268.85	37.00	366.51	.....	.....	9.30	54.83
207	723.76	257.14	57.50	293.37	.....	71.45	9.30	35.00
208	535.91	222.19	21.40	215.44	25.00	.....	9.30	42.58
209	916.91	251.35	35.32	236.17	.....	333.95	9.29	50.83
210	804.83	153.95	47.60	550.74	.....	.....	9.29	43.25
300	109.75	9.25	7.10	67.20	.....	.....	9.30	16.90
301	490.04	200.72	69.60	156.47	.....	.....	9.30	53.95
302	565.56	225.93	48.50	227.62	.....	28.51	9.30	25.70
303	16.84	.....	.....	2.04	.....	.....	9.30	5.50
305	462.57	139.07	49.00	211.94	.....	29.51	9.30	23.75
307	704.45	278.71	29.65	199.20	.....	148.49	9.30	39.10
308	1,302.36	266.08	26.90	659.14	.....	331.94	9.30	9.00
309	972.26	261.71	27.00	321.05	.....	327.95	9.30	25.25
310	420.59	56.68	6.60	290.17	.....	.....	9.29	57.85
400	247.68	57.90	19.10	139.00	.....	1.79	9.29	20.60
401	182.83	49.94	20.20	28.86	.....	53.94	9.29	20.60
402	164.41	48.27	16.90	15.40	.....	53.95	9.29	20.60
403	194.92	58.72	20.80	31.56	.....	53.95	9.29	20.60
404	78.35	30.67	4.60	28.12	.....	.....	14.46	.50
410	100.27	38.59	6.20	45.69	.....	.....	9.29	.50
	<u>\$18,017.13</u>	<u>\$6,001.57</u>	<u>\$1,137.82</u>	<u>\$7,697.91</u>	<u>\$25.00</u>	<u>\$2,026.31</u>	<u>\$330.32</u>	<u>\$798.20</u>

Classification of General Expense

August 1, 1930 to July 31, 1931

	Total	District Number 1	District Number 2	District Number 3	District Number 4	Administrative and General
Salaries—Engineers						
County	\$ 7,518.21	.....	\$.....	\$.....	\$.....	\$ 7,518.21
Covert Road	7,010.32	.....	.....	.....	.....	7,010.32
Maintenance	4,182.50	.....	.....	.....	.....	4,182.50
Right of Way	2,815.18	.....	.....	.....	.....	2,815.18
Salaries—Clerical						
Deputy County Clerk	3,983.18	.....	.....	.....	.....	3,983.18
Covert Road Assessment Clerks	9,042.09	.....	.....	.....	.....	9,042.09
Accountant	225.00	.....	.....	.....	.....	225.00
Other Office Employees	8,226.41	.....	.....	.....	.....	8,226.41
Postage	44.00	.....	.....	.....	.....	44.00
Printing and Stationery	620.98	.....	.....	.....	.....	620.98
Office Expense	907.83	.....	.....	.....	.....	907.83
Surveying and Drafting Supplies	269.91	.....	.....	.....	.....	269.91
Telephone and Telegraph	1,836.25	75.65	87.00	91.68	124.40	1,457.52
Freight, Express and Cartage	207.87	51.96	31.35	19.13	87.80	17.63
Annual Report	7,399.45	.....	.....	.....	.....	7,399.45
Post Office Box Rent	3.00	.....	.....	.....	.....	3.00
Water Service	95.40	.....	.....	.....	.....	95.40
Electrical Supplies	39.11	.....	3.00	1.88	1.05	33.18
Premium on Surety Bond	25.00	.....	.....	.....	.....	25.00
Subscriptions to Periodicals	112.00	.....	.....	.....	.....	112.00
Traveling Expenses						
Commissioners	59.24	.....	.....	.....	.....	59.24
Engineers	109.93	.....	.....	.....	.....	109.93
Covert Road Assessment Clerks.....	164.26	.....	.....	.....	.....	164.26
Assessment for Education—Commission- ers and Engineers Association.....	100.00	.....	.....	.....	.....	100.00
Fuel	1,641.87	169.22	100.36	373.58	499.35	499.36
Garage Supplies	1,071.24	180.79	316.45	186.08	387.92	.....
Janitor Service and Supplies	5,831.96	77.15	1,539.00	170.60	2,438.71	1,606.50
Legal Service	2,327.54	.....	.....	.....	.....	2,327.54

	Total	District Number 1	District Number 2	District Number 3	District Number 4	Administrative and General
Dynamite	219.33	141.28	61.00	17.05	\$.....	\$.....
Light Bills	980.91	95.46	74.15	28.28	391.51	391.51
Repairs—Tools and Equipment.....	8,628.05	4,052.83	1,655.31	1,128.29	1,700.56	91.06
Repairs to Building	757.74	111.68	5.36	23.77	616.93	.....
Small Tools	468.07	420.92	135.70	47.23	163.83	28.05
Storage and Rental	16.00	10.00	6.00	.....	.....	.....
Insurance						
Public Liability	2,841.28	.....	.....	.....	.....	2,841.28
Employees' Life	820.75	.....	.....	.....	.....	820.75
Tornado	37.50	.....	.....	.....	.....	37.50
Compensation	3,508.12	.....	.....	.....	.....	3,508.12
Miscellaneous Bills						
County Fair Association—Labor.....	109.25	.....	.....	.....	.....	109.25
Rope for Tug-of-War	13.44	.....	.....	.....	.....	13.44
Coal Bin	19.87	.....	.....	19.87	.....	.....
Road Taxes	2.70	.....	2.70	.....	.....	.....
Distilled Water	1.00	.....	.....	.....	1.00	.....
License for Handling Gas.....	5.00	.....	.....	.....	.....	5.00
Mail Box	2.50	.....	.....	.....	.....	2.50
Testing Cylinder Oil	60.00	.....	.....	.....	.....	60.00
Hauling Rubbish for Hazel Park.....	158.40	.....	.....	.....	.....	158.40
Medical Service	7.00	.....	7.00	.....	.....	.....
Window Curtain	15.00	.....	.....	.....	.....	15.00
Photodeed	1.00	.....	.....	.....	.....	1.00
Lawn Seed	1.00	.....	.....	.....	.....	1.00
Fire Extinguishers	9.45	.....	.....	.....	9.45	.....
Kerosene	5.35	.....	.....	.....	5.35	.....
Siding Rental	50.00	.....	.....	.....	.....	50.00
Blue Prints	3.68	.....	.....	.....	.....	3.68
License Plates not Used	1.50	.....	.....	.....	.....	1.50
Registering Copyright	2.00	.....	.....	.....	.....	2.00
Township Expense						
Bloomfield	169.85	.....	.....	.....	.....	169.85
Holly	334.63	.....	.....	.....	.....	334.63
Rose	139.68	.....	.....	.....	.....	139.68
Springfield	302.84	.....	.....	.....	.....	302.84
Troy	31.74	.....	.....	.....	.....	31.74
Waterford	1.15	.....	.....	.....	.....	1.15
West Bloomfield	860.41	.....	.....	.....	.....	860.41

	Total	District Number 1	District Number 2	District Number 3	District Number 4	Administrative and General
Depreciation of Equipment						
Service Cars	3,205.00	.....	.....	.....	.....	3,205.00
Trucks	26,538.10	.....	.....	.....	.....	26,538.10
Tractors	10,139.00	.....	.....	.....	.....	10,139.00
Office Equipment	505.20	.....	.....	.....	.....	505.20
Gasoline Storage and Handling Equip- ment	987.00	.....	.....	.....	.....	987.00
General Equipment	9,037.45	.....	.....	.....	.....	9,037.45
Depreciation of Buildings	5,023.85	.....	.....	.....	.....	5,023.85
Upkeep of Motor Vehicles						
Service Cars	4,493.80	.....	.....	.....	.....	4,493.80
Trucks	32,478.72	.....	.....	.....	.....	32,478.72
Tractors	10,877.74	.....	.....	.....	.....	10,877.74
Equipment Rental	19,891.33-	.....	.....	.....	.....	19,891.33-
State Trunk Line Overhead.....	5,786.05-	.....	.....	.....	.....	5,786.05-
Office Rental—State Highway Department	1,181.60-	.....	.....	.....	.....	1,181.60-
	<u>\$162,882.80</u>	<u>\$5,386.94</u>	<u>\$4,024.38</u>	<u>\$2,107.44</u>	<u>\$6,100.20</u>	<u>\$145,263.84</u>

General Ledger—Trial Balance

July 31, 1931

	Debit	Credit
Covert Road Fund	\$ 695,762.80	\$
County Road Fund.....	395,076.78	.....
Contingent Pay Roll—Pontiac Commercial & Savings Bank	7,553.69	.....
Covert Road Construction	736,640.41	.....
County Road Construction	29,214.17	.....
Material and Stores	12,307.79	.....
Gravel Pits .....	.....	2,893.17
Equipment	72,794.00	.....
Real Estate and Buildings	121,691.95	.....
Accounts Receivable	23,607.44	.....
County Golf Course .....	.....	4,403.22
County Park	988.16	.....
Completed Roads—Covert	14,977,954.58	.....
Completed Roads—County	3,380,416.94	.....
Completed Bridges	59,244.39	.....
Loans Returnable	6,505.55
Oakland County Investment	20,499,451.16
	\$20,513,253.10	\$20,513,253.10

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Statement Showing Expenditures, Debit Transfers and Cash Receipts of County Golf Course

August 1, 1930 to July 31, 1931

Overdraft—August 1, 1930		\$2,623.85
Cash Receipts		
1929 Appropriation	\$7,500.00	
Green Fees	2,553.48	
Refund on Insurance	5.80	
	\$10,059.28	
Expenditures		
Ant Killer	8.00	
Corrosive Sublimate	22.50	
Electric Service	298.48	
Freight	1.40	
Grass Seed	51.90	
Greens-keeper Expense	3.00	
Hardware	41.29	
Insect Powder	6.00	
Insurance	22.43	
Labor	2,095.05	

Linseed Oil	4.40		
Paint	1.30		
Repairs to Mowers	173.70		
Repairs to Tractor	2.80		
Repairs to Truck	15.72		
Sink and Fittings	5.00		
Sod	6.00		
Stakes	4.25		
Stationery, Printing and Supplies	43.63		
Tile	170.19		
	<u>2,977.04</u>		
Debit Transfers			
Gasoline from Stock	55.17	3,032.21	7,027.07
Balance on Hand—July 31, 1931.....			<u>\$4,403.22</u>

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Statement Showing Expenditures and Debit Transfers County Park

August 1, 1930 to July 31, 1931

Overdraft—August 1, 1930			\$734.30
Expenditures			
Braces for Tables	\$ 12.80		
Cleaning and Forestry	192.72		
Insurance	44.78		
	<u>250.30</u>		
Debit Transfers			
Linseed Oil from Stock	3.56		253.86
Overdraft—July 31, 1931			<u>\$988.16</u>

MILEAGE OF ROAD

Which will be under maintenance when present construction is completed. This equals snow removal mileage for the winter 1931-1932.

Road	Pavement	Gravel	Total	Road	Pavement	Gravel	Total
U. S. 10	35.5		35.5	Leonard		1.4	1.4
U. S. 24	11.6		11.6	Livernois	9.2		9.2
U. S. 16	20.4		20.4	Long Lake	12.1		12.1
M-24	13.8	4.1	17.9	Maple	19.1		19.1
M-15	12.0		12.0	Middle Belt	0.5	5.5	6.0
M-58	6.8		6.8	Milford	7.75	25.85	33.6
M-59	9.1		9.1	Nine Mile	13.8		13.8
M-87	1.7	10.6	12.3	Noble		3.0	3.0
M-150	2.9		2.9	Northwestern	10.6		10.6
Adams	10.3	7.0	17.3	Novi		7.1	7.1
Airport	6.9		6.9	Oak Hill		4.55	4.55
Andersonville	2.4	6.5	8.9	Oakwood	0.5	8.2	8.7
Baldwin		14.9	14.9	Orchard Lake	12.3		12.3
Bale		0.5	0.5	Orion	1.1	7.7	8.8
Big Beaver	1.0	4.95	5.95	Ormond		6.5	6.5
Bogie Lake		4.7	4.7	Ortonville	0.7	3.0	3.7
Brewer		2.1	2.1	Oxford	0.3	6.7	7.0
Cass-Elizabeth	2.0		2.0	Parke Davis		2.5	2.5
Cass Lake	2.55		2.55	Pontiac	6.5		6.5
Campbell	3.9		3.9	Redford	9.5		9.5
Clarkston		10.4	10.4	Ridge	2.2		2.2
Commerce	8.1	10.1	18.2	Rochester	10.2	14.7	24.9
Cooley Lake		4.3	4.3	Romeo		2.0	2.0
Coolidge	5.0		5.0	Rose Center		2.6	2.6
Crooks	12.6		12.6	Sashabaw	5.1	8.9	14.0
Davisburg		6.7	6.7	Seymour Lake	0.6	8.3	8.9
Deer Lake		0.55	0.55	Silver Bell	2.3		2.3
Dequindre	7.1		7.1	Silver Lake			
Eight Mile	10.0	5.0	15.0	(Lyon Twp.)		0.8	0.8
Eleven Mile	5.9	3.0	8.9	Silver Lake (Wa-			
Farmington	1.65	4.1	5.75	terford Twp.)	0.6		0.6
Fenton		3.3	3.3	Smith		5.5	5.5
Ford		1.0	1.0	So. Commerce		3.8	3.8
Fourteen Mile	7.0	13.3	20.3	Southfield	6.0		6.0
Franklin		10.65	10.65	Stephenson	3.3		3.3
General Motors	3.5		3.5	Stoney Creek		4.7	4.7
Grange Hall	0.4	11.1	11.5	Ten Mile	17.2	9.1	26.3
Granger		2.0	2.0	Fourth St., R. O. ...	0.6		0.6
Greenfield	6.0		6.0	Thirteen Mile	8.8		8.8
Groveland		6.55	6.55	Twelve Mile	14.2	6.0	20.2
Hadley		8.15	8.15	Union Lake		3.8	3.8
Halsted		4.0	4.0	Walled Lake		8.35	8.35
Highland	2.8	17.4	20.2	Walton Blvd.	8.5		8.5
Indian Trail		0.7	0.7	White Lake		11.3	11.3
Indianwood	4.0		4.0	Wildwood		3.0	3.0
John R.	15.65		15.65	Williams Lake	5.5		5.5
Kent Lake		0.85	0.85	Wixom	0.9	8.8	9.7
Lake George		4.6	4.6				
Lakeville	0.5	5.9	6.4				
				Total	420.7	374.95	795.65