



Preface

ONCE again the Board of County Auditors take pleasure in presenting for the perusal of the citizens of Oakland County information relative to the various departments of its Government. In no other way can this information be so completely and clearly imparted, and it is the desire of the business management of this Commonwealth to earnestly acquaint the taxpayer with the activities of a County rich in field and stream, agriculture and industry, a rapidly changing and growing County with its three hundred millions of wealth, and with the finest unit of hospitals, infirmary, and other buildings of any County of its proportions in the United States.

We are pleased to inform the public that the total assets of the County in buildings and equipment has reached the fabulous sum of four million one hundred thousand dollars. Each and every taxpayer has stood for this progressive movement, which has culminated in the erection of the Tuberculosis Sanatorium, the Contagious Hospital and the Infirmary, three great institutions that we point to with pride, happy in the thought that Oakland is enlisted to battle with disease, to aid mankind, and to carry on the most efficient and modern treatment for their ailments, and to establish a comfortable home in a modern Infirmary, for those who are unfortunate and unable to provide in their declining years.

The work has been brought to a highly successful termination—a building program recommended by the Board of Auditors and worked out on a pay as you go plan, established by the Board of supervisors.

There is every reason to believe that the taxpayer has received full value in the extensive building program resulting in the successful operation of the institutions which are now the envy of every County in Michigan.

We respectfully call your attention to the work of the Tuberculosis Sanatorium in a report submitted, also the report of the Contagious Hospital, where with the aid of knowledge and power of modern science, a wonderful work is resulting.

The County Board of Health is well organized and thoroughly equipped to care for the thousands of sick and afflicted who daily apply for relief. The great good accomplished by the County Health Department must be known to be appreciated as it should be.

Those who enter the Infirmary find rest and comfort in a well regulated household. Warm and comfortable, clean and sanitary, Oakland County may truthfully acclaim that it is doing a fine thing in providing a home for its indigent citizenship.

The Cement Block Plant provides outdoor labor for short term prisoners. It is in a sense a branch prison, relieving a constantly congested condition at the County Jail. This industry is a profit making one for Oakland County.

The Dormitory was erected to house and feed the prisoners. It provides suitable and comfortable accommodations for prisoners who work at the Cement Block Plant or at other County institutions.

The Central Storage Plant represents the feeding daily of 750 people. It means a great saving over a year's time in the purchasing, through one department, of all supplies.

This book or report will give you much desired and helpful data. It is our hope that you will enjoy perusing its pages, to the end that you may better keep in touch with the various branches of our County government.

Very respectfully,

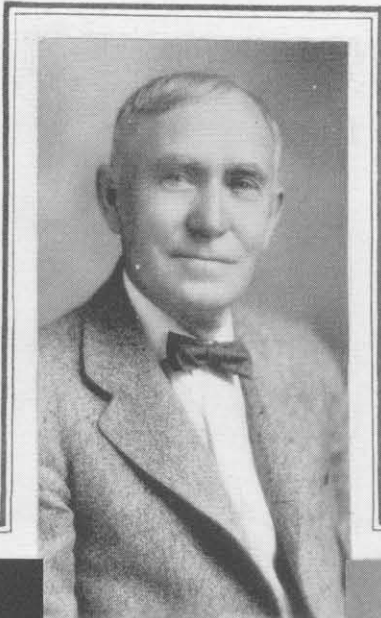
OAKLAND COUNTY BOARD OF AUDITORS,

WILLIS M. BREWER, *Chairman*



Willis M. Brewer, Chairman
Board of County Auditor's





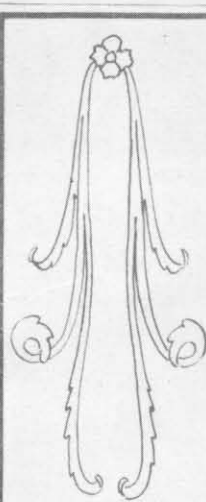
Edward Sevensen'
AUDITOR




Ruth A. Gilloe
CLERK OF
BOARD OF
COUNTY AUDITORS



Fred Der'nberger'
AUDITOR





Auditors Report and Recommendations

IN ISSUING this book, the Board of County Auditors present its Annual Report, including the financial condition of the County, its various funds, balances, etc., together with a resume of the general activities of the County; a brief history of its business affairs, of its hospitals and other buildings and institutions, together with pictures of heads of departments with their deputies and other information of general interest. In addition to this the Board of Auditors submit several recommendations for the consideration of your honorable body.

Oakland County, now third in assessed valuation in Michigan, has been keeping pace with its rapid development and since the organization of the Board of Auditors in 1920 has moved forward on a business policy that has won praise for the development of a modernized management of a great corporation, each unit, department, or institution, working under strict business regulations, that stand for efficiency and economy.

The Board of Auditors has many duties, including the auditing of all accounts for all departments, has charge of Tuberculosis Hospital, Contagious Hospital, Cement Plant, County Garage, and Central Storage Plant, and is Purchasing Agent for all of the supplies that feed from 750 to 1,000 people daily. The Chairman of this Board is also a member of the Market Committee, Welfare Committee, as well as Secretary of the Special Building Committee and Court House Committee. The Board is manager and administrator of the business affairs of the County during the year, carrying out the program as outlined by your honorable body in regular session.


The County has four million dollars in assets in buildings and equipment and the finest and most modern Tuberculosis Hospital and Contagious Hospital in the Middle West. The Central Storage Plant is saving the taxpayers many thousands of dollars annually, through the storing here of supplies purchased direct and from wholesale dealers, saving more than 20 per cent over the old method.

The Board of Auditors has installed an accounting system covering every transaction of the County, and Auditor General Fuller, writing this Board, said of the 1927 Report:

"We found books and records in every department kept in an excellent and efficient manner."

And here we wish to say that the books and accounts of Oakland County are always open to the public. We take great pleasure in showing our system of accounting, which has been pronounced by judges to be one of the best in existence.

It will be of interest to know that our County institutions are considered superior to any in Michigan. During the year many committees have visited Oakland County for the purpose of viewing our Tuberculosis Hospital and Contagious Hospital, Infirmary and other buildings.



Below we list our buildings and equipment as recently appraised, giving them as assets totaling four million dollars. The list follows:

Contagious Hospital	\$ 162,378.60
Detention Home	30,000.00
Infirmary	371,500.41
Tuberculosis Sanatorium Building	633,285.40
Jail Grounds and Buildings	485,000.00
Cement Plant Buildings	180,000.00
Garage	18,000.00
Court House and Annex	1,800,000.00
Tuberculosis Farm	72,000.00
Equipment Annex	11,184.10
Equipment, Court House	53,989.26
Equipment, Jail	13,233.93
Photostat	4,405.22
T. B. Sanatorium—Nurses Home	91,919.54
Equipment, Contagious Hospital	48,505.48
Equipment, Infirmary	33,624.82
Equipment, Cement Plant	17,999.99
Equipment, Garage	5,704.03
Equipment, Cars, Trucks, Motorcycles	49,000.00
Grand Total	\$4,081,730.07

Again we stress the undeniable fact that Oakland County is in an enviable financial condition. It is easy to see from our table of assets, that we have been moving ahead, and now after three years of building, we find that our taxes are no higher than many other Counties who are far behind, in not having properly equipped buildings to combat disease and the many ills of mankind. The Board of Supervisors is to be congratulated upon its wisdom in carrying out this program and adopting the "pay as you go" plan, which now finds us with all of the new units fully paid for. This is indeed a wonderful showing and is so considered by many Counties in Michigan and other States, who have investigated our plan.

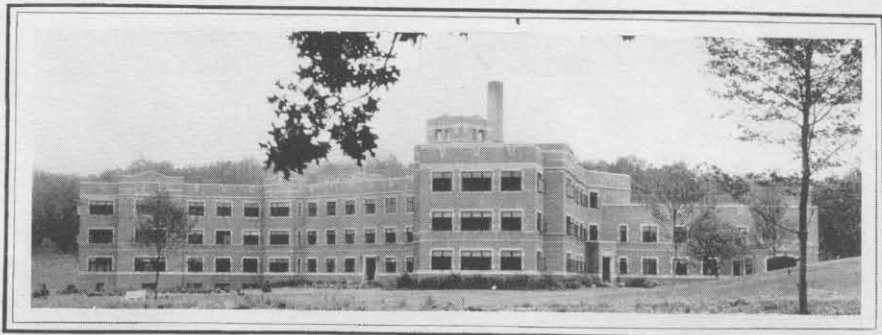
ACCOUNTING DIVISION

Work in the Accounting Division of our department is constantly mounting as you can readily understand. The past year has seen the work multiply, but there has been no lost motion, and a perfect system has made it possible to carry out the vast amount of work necessary.

Mr. Geopfert and Mr. Cole have checked all delinquent returns, tax sales and reassessed taxes and have made settlement with the Auditor General's Department. They have also taken care of all outstanding bonds, checked the coupons and bonds when paid and returned to this office.

Mr. Geopfert and Mr. Cole have also collected in the neighborhood of \$1,000 from the State on State Parks that the Auditor General has already cancelled. They also make settlement with the various township treasurers and make distribution of all tax funds. They have checked the various justices of peace in the County of Oakland for the year of 1927.

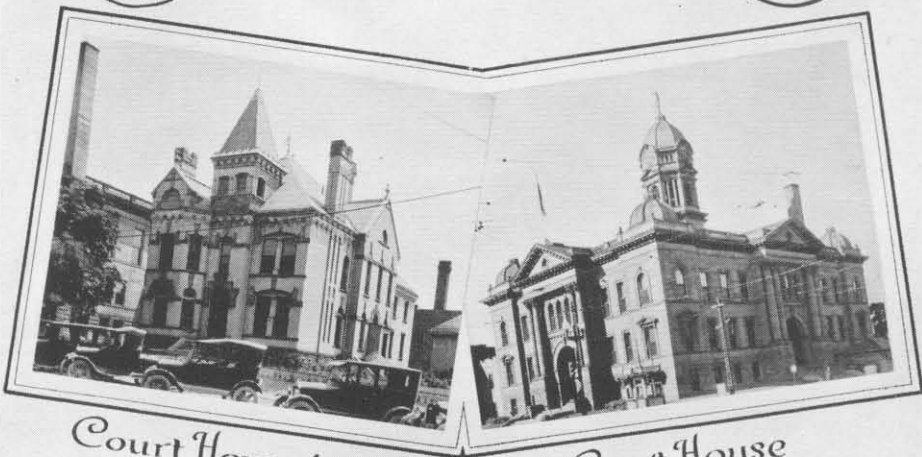
Mr. Steffey and Mr. Smith of the Accounting Division have checked all vouchers that have been paid through the Board of County Auditors, and audited the books for the Road Department, Poor Department, County Clerk, Register of Deeds, Cement Plant and installed the system at the Tuberculosis Sanatorium and Contagious Hospital.



Tuberculosis Sanatorium



County Jail



Court House Annex

Court House





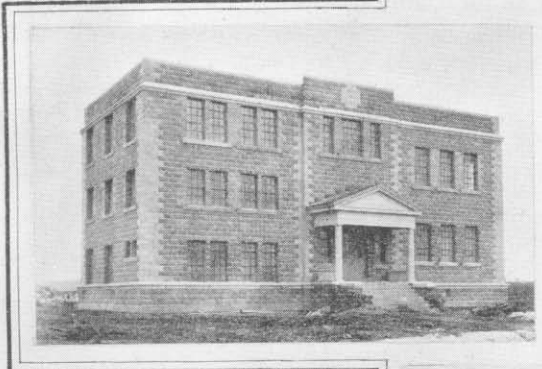
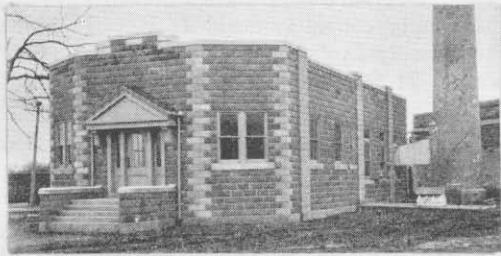
OFFICES IN AUDITORS DEPT.





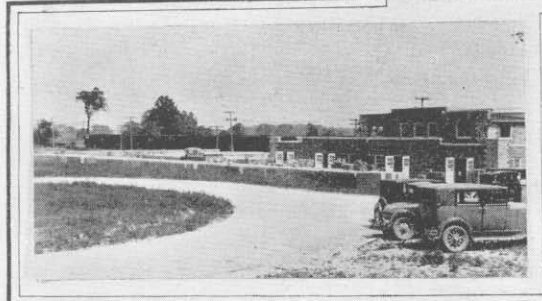
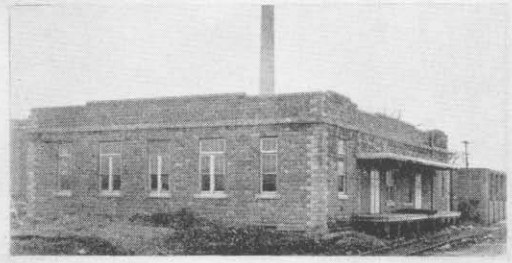
Cement Block Plant

Office and Boiler Room



Dormitory

Oakland County Central Storage Plant



Yard



Oakland County Building Fund

REVENUE, EXPENDITURES AND BALANCES TO JULY 31, 1928

CREDITS

1922 Tax—1-10 Mill		\$ 12,730.15
1923 Tax—1-10 Mill		21,390.17
1923 Department Fees		26,770.61
1924 Tax—1 Mill		189,139.23
1924 Tax—1-10 Mill		18,913.92
1924 Department Fees	\$32,402.90	
1924 Department Fees Refunded	24.75	
		32,378.15
1925 Tax—3-4 Mill		161,864.36
1925 Tax—1-10 Mill		21,581.92
1925 Department Fees	40,374.41	
1925 Department Fees Refunded	23.90	
		40,350.51
1926 Tax—1 Mill		300,233.35
1926 Tax—1-10 Mill		30,023.33
1926 Department Fees	51,184.13	
1926 Department Fees Refunded	28.81	
		51,155.32
1925 and 1926 Dog Tax		45,763.34
1927 Dog Tax		33,843.80
1927 Department Fees	49,559.38	
1927 Department Fees Refunded	51.15	
		49,508.23
1927 Tax—1-10 Mill		30,723.30
1927 Tax—1-3 Mill		102,411.00
1928 Department Fees to July 31st	31,973.94	
1928 Department Fees Refunded	22.21	
		31,951.73
1928 Dog Tax to July 31st	32,811.05	
1928 Dog Tax Refunded	12.00	
		32,799.05
TOTAL CREDITS		\$1,233,531.47

EXPENDITURES

Cement Block Plant—Old		\$ 3.00
Cement Block Plant—New		1,103.00
Contagious Hospital		123,003.20
Contagious Hospital Grounds		5,445.82
Contagious Nurses' Home	\$43,749.21	
Less Refund—Telephone	47.50	
		43,701.71



EXPENDITURES
(CONTINUED)

Contagious Nurses' Home Grounds	1,873.06
Court House	4.00
Detention Home—Old	15,200.23
Detention Home—New	100.00
Infirmary	327,087.31
Infirmary Grounds	27,140.92
Infirmary Pump House No. 1	12,567.90
Infirmary Pump House No. 2	11,532.70
Jail	576.85
T. B. Farm	112,380.36
Less Refund—Grading \$ 10.00	
Less Refund—Electric Line 1,767.86	1,777.86
	110,602.50
T. B. Garage	4,165.76
T. B. Hospital	448,430.21
Less Refund	\$ 18.00
	\$448,412.21
T. B. Laundry	17,906.89
T. B. Medical Director's Home	17,973.65
T. B. Nurses' Home	4,855.88
T. B. Pump House	30,973.41
Net Expenditures to July 31, 1928	\$1,204,230.00
Balance July 31, 1928	29,301.47
Amount due from General Fund	20,586.22
Balance in Special Building Fund	29,301.47
Estimated Fees Balance of Year	12,000.00
Estimated Dog Tax	10,000.00
Estimated 1-10 Mill	30,000.00
Estimated Sale of Old Detention Home	30,000.00
	\$131,887.69
 ESTIMATED FEES 1929	
Department Fees 1929	60,000.00
Dog Tax 1929	40,000.00
1-10 Mill	40,000.00
	<hr style="width: 100%; border: 0.5px solid black;"/>
	\$140,000.00
	\$171,887.69

By this report you can readily see that there will be enough money in the Building Fund with the sale of the present Detention Home and the money received for the balance of this year and for 1929, to construct a new Detention Home on which plans and specifications are being submitted to you now.

This new Detention Home is to be one of the outstanding institutions in the country, and we believe it to be a step in advancement in the care of dependent and delinquent children.



Recommendations

No. 1.—That we respectfully recommend that the County of Oakland construct a Nurses' Home on the T. B. Grounds. This Home to house at least sixty nurses. This recommendation is made due to the fact that the county is now compelled to rent two houses at \$75.00 per month each, to house some of the present nurses, and this is not economy. Further, a Nurses' Home should be constructed so that all nurses can be housed in the same place, thereby eliminating overhead. It is estimated that \$75,000.00 would construct this building.

No. 2.—That the County construct a Children's Preventorium for the care of children having tuberculosis. At the present time we are housing fifty-six children on the third floor of the T. B. Sanatorium, and we have eighteen men on the waiting list. If the children were housed in their own building, this would allow us to use the third floor for the admittance of male patients. The estimated cost of this building to be \$90,000.00.

No. 3.—The present Contagious Hospital is crowded to its doors eight months out of the year, and it has large waiting lists, practically all of the time. We respectfully recommend that we construct an addition as large as the present building, the estimated cost to be \$135,000.00.

No. 4.—We recommend that one mill be raised for the Special Building Fund to be used for the construction of the above buildings.

No. 5.—That in the past years it has been the custom to raise a one-tenth mill tax for the Special Building Fund. We recommend the raising of the tax for this year.

No. 6.—The Oakland County Fair is growing in importance to the agricultural and livestock needs of the county, and we believe should be encouraged.

No. 7.—We respectfully recommend that the Board appropriate to the following organizations: American Legion Billet; Girls' Protective League; Michigan Children's Aid Society and Michigan Crippled Children's Home, the amounts that the Board feels in their judgment the organizations should have.

No. 8.—A large number of children of Oakland County are underweight and undernourished. This fact has been disclosed through the chest clinics conducted by the Oakland County Tuberculosis Association and examinations by other health agencies. These children, because of lowered resistance, are susceptible to disease, particularly tuberculosis. They are not strong enough to attend recreation camps but need a regulated diet and plenty of sunshine.

Through the generosity of John Henry Weber, the Oakland County Tuberculosis Association has acquired a fresh air camp, named for the donor, and located in Livingston County, near Milford. The Association plans to care for these children, boys and girls, between the ages of nine and fourteen, during the summer months, at this camp, providing them with rest, diet, sunshine-treatment and open-air play—the necessary factors in rebuilding the bodies of these children. As a result, their health will be restored, the number of insipient cases of tuberculosis will be reduced and ultimately the number of hospital cases will be lessened.

As this Association depends entirely upon public aid to carry on its work and since development of the camp will promote the health of Oakland County children and reduce the number of possible tuberculosis cases, it is recommended that your Honorable Body make such an appropriation as seems necessary to assist the Association in developing its camp, that it may be of the greatest usefulness in restoring health to our children.

No. 9.—We believe that the Co-operative Extension Service has proved highly beneficial to the people of Oakland County. The Boys' and Girls' Clubs, County Agricultural Agent, and the Home Demonstration Divisions should be encouraged, and help extended, so that these departments may cooperate with the State College and the U. S. College of Agriculture for general and scientific knowledge. This Board recommends the continuance of these appropriations.

This Board of Auditors has enjoyed the cooperation of the various committees together with the Board of Supervisors, perfect harmony existing with heads of departments in all branches of the County government. This hearty cooperation has been duly appreciated by the Board of Auditors, who have worked for efficiency and economy with the result that a successful year has been duly recorded.

OAKLAND COUNTY BOARD OF AUDITORS,

WILLIS M. BREWER, *Chairman*



J.M. Goepfert
CHIEF ACCOUNTANT



Chas. W. Cole
ACCOUNTANT



E.R. Smith, Jr.
ACCOUNTANT



C.B. Steffey
ACCOUNTANT



Statement of Cash Balances in Various Funds

AUGUST 31, 1928

	OVERDRAFTS	BALANCE
General	\$371,046.50	
Poor		\$ 20,923.75
Library		17,632.14
County Road		300,538.81
Covert Road		1,026,755.45
Covert Redemption		420,903.01
Drain		3,156,836.30
Inheritance Tax		10,294.09
Mortgage Tax		18,037.50
State Tax		102,157.02
Delinquent Tax		603,791.88
Teachers' Institute		2,430.53
Temporary Relief		8,528.97
Township, Cities and Villages		577,415.17
Escheats		8,939.51
Redemptions		151,501.11
Cemetery Trust		6,607.45
Bail Bond		6,450.00
Drain Redemption		134,409.42
Building		35,509.47
Special Trust		1,737.27
Drain Revolving		2,191.00
Law Library		873.05
Block Plant		15,504.05
May Tax Sale	2,342.19	
	\$373,388.69	\$6,629,966.95
Less overdrafts		373,388.69
		\$6,256,578.26

CLASSIFICATION OF GENERAL FUND RECEIPTS

JANUARY 1 TO AUGUST 31, 1928

SHERIFF

Attachments	\$ 12.05
Bonds	1.00
Court Orders	37.50
Declarations	21.25
Deeds	540.50
Garnishments	28.85
Injunctions	47.00
Mileage	475.25
Repleviss	16.30
Writs of Restitution	30.75
Summons	395.25
Notices	127.30
Executions	195.64
Subpoenas	8.30
Capias	6.40
Board	21.00
Postage	2.80
Miscellaneous	25.95
Total	\$1,993.09

STATEMENT OF CASH IN VARIOUS BANKS

Petty cash:

AUGUST 31, 1928

County Treasurer	\$ 750.00
Register of Deeds	375.00
Board of County Auditors' Pay Roll	2,000.00

Pontiac Commercial & Savings Bank General Account	3,125.00
Pontiac Commercial & Savings Bank County Road	1,882,764.08
Pontiac Commercial & Savings Bank Covert Road	300,538.81
	836,067.02

Certificates of Deposits:

American State bank of Ferndale	\$125,000.00
Berkley State Bank, Berkley	25,000.00
Clarkston State Bank, Clarkston	20,000.00
Clawson State Savings, Clawson	15,000.00
Farmington State Savings, Farmington	50,000.00
Ferndale State Bank, Ferndale	10,000.00
First State & Savings, Holly	20,000.00
First State & Savings, Birmingham	110,000.00
First National Bank, Birmingham	50,000.00
Farmers State Savings, Milford	25,000.00
First National Bank, Rochester	30,000.00
First State Bank, Milford	20,000.00
First National Bank, Royal Oak	125,000.00
First State Bank, Royal Oak	315,000.00
Hazel Park State, Hazel Park	35,000.00
First National, Pontiac	656,148.19
Orion State, Orion	10,000.00
Oxford Savings Bank, Oxford	10,000.00
Peoples State Bank, Farmington	10,000.00
Peoples State Bank, Pontiac	290,612.50
Pontiac Commercial & Savings, Pontiac	813,000.00
State Bank of Ortonville	20,000.00
The Rochester Savings, Rochester	30,000.00
The Royal Oak Savings, Royal Oak	315,000.00

\$3,129,760.69

Savings Accounts:

Pontiac Commercial & Savings Bank	6,385.69
First National Bank	10,248.54

16,634.23

State Road Funds:

Farmington State Bank, Farmington	30,695.87
First State & Savings Bank, Holly	11,175.48
First National Bank, Pontiac	142.61
Pontiac Commercial & Savings, Pontiac	29,534.15
Peoples State Bank, Farmington	11,635.01
Birmingham Savings, Birmingham	4,505.31

87,688.43

\$6,256,578.26

OAKLAND COUNTY GENERAL OBLIGATION BONDED INDEBTEDNESS

AUGUST 31, 1928

DATE ISSUED	NAME OF ISSUE	INTEREST	BALANCE OUTSTANDING	DUE DATE
May 22, 1916	Highway Improvement	4½%	\$100,000.00	Serially to 1936
January 2, 1917	Highway Improvement	4½%	\$100,000.00	Serially to 1936
January 23, 1917	Highway Improvement	4½%	\$100,000.00	Serially to 1936
January 23, 1917	Highway Improvement	4½%	\$100,000.00	Serially to 1936
November 1, 1920	Oakland County Jail	4½%	175,000.00	Serially to 1935
			\$575,000.00	



ABSTRACT OF GENERAL FUND

JANUARY 1 TO AUGUST 31, 1928

Balance on hand January 1, 1928 (Overdraft)-----		\$345,911.25
Receipts by departments:		
Board of County Auditors-----	\$ 54,109.59	
Clerk-----	4,579.00	
County Treasurer-----	86,093.95	
Drain Commissioner-----	75.00	
Registrar of Deeds-----	185.45	
Sheriff-----	1,993.09	
Total Receipts-----		\$147,036.08
Transfers—Credit:		
Mortgage Tax-----	78,825.00	
Delinquent Tax-----	558,528.82	
1927 Tax Collections-----	388,804.24	
Redemption Tax—State Bids-----	926.31	
May Tax Sales—1928-----	56,595.47	
Davisburg Park—Loan from County Road Fund-----	5,000.00	
Interest Credited to County Road Fund-----	1,769.84	
Accounts Receivable, County Garage charges to Drain Department-----	3,547.72	
Total Credit Transfers-----		1,093,997.40
Total Credits-----		1,241,033.48
		\$ 895,122.23
Disbursements:		
See Summary of Departments-----	1,305,491.63	
Less Garage Distribution charge direct to departments-----	39,404.90	
Net Disbursements-----		1,266,086.73
Transfers—Debit:		
Correction of 1927 Clerk's Revenue-----	82.00	
Total Debits-----		1,266,168.73
Blance on hand August 31, 1928 (Overdraft)-----		371,046.50

CLASSIFICATION OF GENERAL FUND RECEIPTS

JANUARY 1 TO AUGUST 31, 1928

COUNTY TREASURER

Interest on Deposits-----	\$31,762.92	
State's Portion of Bonds and Interest on West End Drain-----	20,550.00	
Costs—Municipal Courts-----	7,109.35	
Costs—Justice Courts-----	7,200.95	
Auditor General Collections-----	1,272.32	
Change of Name-----	24.00	
Taxes-----	288.82	
Appropriations—Davisburg Park—Donation-----	2,500.00	
Contingent—Refunds		
Refund on Mortgage Tax-----	17.25	
Probate Court Maintenance		
Refund on Board and Care-----	655.90	
Sheriff		
Auto Service-----	50.00	
State Institutions		
Refund—Michigan School for Deaf-----	6.37	
Telephone		
Commission on Pay Station-----	44.07	
T. B. Farm		
Revenue received from State for care of patients-----	14,612.00	
Total-----		\$86,093.95

CLASSIFICATION OF GENERAL FUND RECEIPTS

JANUARY 1 TO AUGUST 31, 1928

BOARD OF COUNTY AUDITORS

Appropriations—Construction:

Refund on Fuel	\$	10.00
Refund on Labor		2.00
Refund on Electric Line		111.16
Refund on Paint		82.51

\$ 205.67

Accounts Receivable—County:

Garage Sales		
Gasoline, Oil and Alcohol		751.89
Tires and Tubes		400.74
Repairs and Labor		1,884.77
Sale of Stock		1.00

3,038.40

Accounts Receivable—Outside

Garage Sales		
Gasoline, Oil and Alcohol		2,717.79
Tires and Tubes		739.47
Repairs and Labor		2,085.58
Storage and Towing		1,018.50
Other Sales		171.53
Sale of Car		595.96
Miscellaneous Sales		730.74

8,059.57

Auditors

Sale of Car		350.00
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Ambulance

Ambulance Service		34.50
Poor Commission		1,119.00

1,153.50

Contagious Hospital

Hospital Service		4,403.40
Ambulance		241.75
Telephone Calls		42.61
Meals		44.91
Insurance on Reo Bus		750.00

5,482.67

Contagious Outside

Refund on Dry Goods and Clothing		1.00
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Contingent

Profit on Pontiac City Market		2,882.91
Profit on Royal Oak City Market		1,669.65
Cancelled Warrants		583.45
Refund on Mothers' Pensions		70.00

5,206.01

County Buildings

Refund on Fire Insurance		12.50
Refund on Auto Insurance		28.20
Sale of Furniture		7.50
Sale of Sanitary Supplies		32.05

80.25

Detention Home

Refund on Salary		32.75
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32.75

Dormitory Operations

Sale of Provisions		22.10
Meals		844.20

866.30

Dog Tax Collections

Refund on Wages		2.00
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Elections

Sale of Seals70
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Drain Commissioner		
Sale of Cars	2,236.38	
Refund on Auto Insurance	42.48	
Refund on Gas, Light and Water	1.50	
		2,280.36
Garage		
Gasoline Tax—State	2,811.45	
Sale of Cars	429.77	
Insurance on Repair Jobs	1,157.15	
		4,398.37
Health		
Clinic	1,381.15	
School Clinic	1,331.69	
Drugs	1.70	
Vaccine	50.00	
Ambulance	3.50	
Laundry73	
Postage42	
Sale of Cars	273.29	
		3,042.48
Infirmary		
Sale of Sump Pump	36.80	
Sale of Old Equipment	205.06	
Refund on Fuel	159.24	
Fire Insurance	384.53	
		785.63
Justice Court		
Refund on Witness Fee25
Maintenance Department—Block Plant Unit		
Block Plant Charges		90.36
Poor Commission		
Refund on Salary		208.33
Probate Court		
Sale of Desk		10.00
Probate Court Maintenance		
Refund on Board and Care		123.70
Refunds		
Refund on Warrant No. 8865		524.00
Road Commission		
Refund on Light		1.00
School Commissioner		
Sale of Cars	625.60	
Refund on Auto Insurance	69.00	
Sale of Gasoline	2.61	
		697.21
Storage Plant Operations		
Sales		292.33
Sheriff		
Sale of Cars	2,810.00	
Refund on Auto Insurance	28.52	
Refund on Provisions	33.34	
Telephone Toll	2.83	
		2,874.69
Stock		
Sales	25.30	
Refund on Overpayment	1.47	
		26.77
Supervisors		
Refund on Convention Expense		6.80
Telephone		
Telephone Tolls		33.04



T. B. Farm

Hospital Service -----	13,476.74	
Meals -----	312.10	
Refund on Maintenance of Equipment -----	27.30	
Refund on Oil Drum -----	5.50	
Refund on Cartage -----	.81	
Refund on Oil Discount -----	3.00	
Sale of Cars -----	130.00	
Sale of Gasoline -----	1.00	
Sale of Pump and Pipe -----	260.00	
		14,216.45
Welfare		
Refund on Transportation -----		19.00
Total—Board of County Auditors Receipts -----		54,109.59

STATEMENT OF DRAIN BONDS AND INTEREST OUTSTANDING BY YEARS AUGUST 31, 1928

YEAR DUE	BONDS	INTEREST	TOTAL
1929	\$435,160.79	\$579,619.90	\$1,014,780.69
1930	716,660.79	492,461.35	1,209,122.14
1931	741,160.79	450,764.21	1,191,925.00
1932	842,660.79	405,618.32	1,248,279.11
1933	876,000.00	356,783.75	1,232,783.75
1934	888,000.00	306,785.00	1,194,785.00
1935	824,000.00	260,225.75	1,084,225.75
1936	766,000.00	217,458.00	983,458.00
1937	707,000.00	176,543.75	883,543.75
1938	718,000.00	137,152.50	855,152.50
1939	630,000.00	99,757.50	729,757.50
1940	619,000.00	65,066.25	684,066.25
1941	225,000.00	41,781.25	266,781.25
1942	325,000.00	26,718.75	351,718.75
1943	325,000.00	8,906.25	333,906.25
	<u>\$9,638,643.16</u>	<u>\$3,625,642.53</u>	<u>\$13,264,285.69</u>

STATEMENT OF COVERT ACT BONDS AND INTEREST OUTSTANDING BY YEARS AUGUST 31, 1928

YEAR DUE	BONDS	INTEREST	TOTAL
1929	\$1,018,900.00	\$411,497.47	\$1,430,397.47
1930	1,149,000.00	324,085.09	1,473,085.09
1931	1,037,000.00	269,345.67	1,306,345.67
1932	925,000.00	220,358.81	1,145,358.81
1933	902,000.00	177,646.13	1,079,646.13
1934	876,500.00	135,355.89	1,011,855.89
1935	680,000.00	94,278.29	774,278.29
1936	727,000.00	56,686.96	783,686.96
1937	554,500.00	26,170.03	580,670.03
1938	268,000.00	6,478.75	274,478.75
	<u>\$8,317,900.00</u>	<u>\$1,721,903.09</u>	<u>\$10,039,803.09</u>

AMOUNT OF BONDS AND COUPONS DUE EACH YEAR AS FOLLOWS:

YEAR DUE	BONDS	INTEREST	TOTAL
1929	\$75,000.00	\$24,593.75	\$99,593.75
1930	75,000.00	21,155.85	96,155.85
1931	75,000.00	17,717.95	92,717.95
1932	75,000.00	14,280.45	89,280.45
1933	75,000.00	10,842.95	85,842.95
1934	75,000.00	7,405.45	82,405.45
1935	75,000.00	3,968.35	78,968.35
1936	50,000.00	1,125.00	51,125.00
	<u>\$575,000.00</u>	<u>\$101,089.75</u>	<u>\$676,089.75</u>

GENERAL FUND APPROPRIATIONS, CREDITS, DISBURSEMENTS AND
BALANCES FOR EIGHT MONTHS

JANUARY 1 TO AUGUST 31, 1928

Accounts Receivable	APPROPRIATIONS	CREDITS	DISBURSEMENTS	BALANCES
Outside -----		\$ 8,059.57	10,126.22	\$ 2,066.65*
County -----		4,540.04	7,106.63	2,566.59*
Appropriations				
American Legion Billett -----	\$ 1,500.00			1,500.00
Bee Keepers' Association -----	400.00		453.94	53.94*
Boys' and Girls' Club -----	2,120.00		1,413.36	706.64
Construction—Block Plant Unit -----	30,000.00	205.67	60,577.63	30,371.96*
County Agricultural Agent -----	3,700.00		2,466.64	1,233.36
Davisburg Park -----	7,500.00	7,500.00	15,024.38	24.38
Dormitory Equipment -----	25,000.00		22,548.57	2,451.43
Eastern Michigan Tourist Resort Association -----	500.00		500.00	
Girls' Protective League -----	2,500.00		1,666.64	833.36
Home Demonstration Agent -----	3,180.00		2,120.00	1,060.00
Infirmery—Garage -----	4,000.00			4,000.00
Infirmery—Coal Bin -----	4,000.00			4,000.00
Michigan Children's Aid Society -----	2,000.00		833.32	1,166.68
Michigan Crippled Children's Home -----	5,000.00		2,500.00	2,500.00
Oakland County Fair Association -----	5,000.00		4,855.15	144.85
Soldiers' Relief -----	1,500.00		980.00	520.00
Starr Commonwealth -----	500.00		250.00	250.00
T. B. Site for Septic Tank -----	1,933.12		1,996.89	63.77*
Jail—New Cell Block -----	47,555.68		19,872.43	27,683.25
T. B. Equipment -----			1,367.60	1,367.60*
T. B. Cattle Test -----	3,400.00		2,907.78	492.22
Ambulance -----		1,153.50	5,905.01	4,751.51*
Auditors -----	36,000.00	350.00	26,286.02	10,063.98
Bonds and Interest -----	103,031.25		89,875.00	13,156.25
Bounties -----	1,500.00		586.03	913.97
Circuit Court -----	70,000.00		36,915.69	33,084.31
Clerk -----	26,000.00		17,022.18	8,977.82
Contagious Hospital -----	90,000.00	5,482.67	60,188.24	35,294.43
Contagious Outside -----	10,000.00	1.00	5,951.09	4,049.91
Alimony -----	6,000.00		4,331.70	1,668.30
Births and Deaths -----	1,500.00		1,551.25	51.25*
Contagious Nurses' Home Equipment -----			4,664.10	4,664.10*
Contingent -----	6,160.00			6,160.00
Market Master Salary -----	2,700.00		2,000.00	700.00
Mothers' Pensions -----	58,000.00	70.00	50,180.00	7,890.00
Paved Drives—Block Plant -----	11,400.00		21,394.37	9,994.37*
Pioneer Society -----			500.00	500.00*
Refunds -----	1,500.00	524.00	2,043.31	19.31*
Royal Oak Market -----		1,669.65	1,758.28	88.63*
Soldiers' Burials -----	2,000.00		3,431.30	1,431.30*
Surveyor—Rent -----	240.00		140.00	100.00
T. B. Laundry Equipment -----			19,764.13	19,764.13*
Annual Report -----			12.00	12.00*
Drain Tax on Zoo -----			8,563.04	8,563.04*
Coroners -----	6,000.00		3,561.27	2,438.73
County Buildings -----	32,000.00	80.25	20,380.15	11,700.10
Damage by Dogs -----	4,000.00		3,074.65	925.35
Detention Home -----	9,000.00	32.75	6,191.78	2,840.97
Dog Tax Collection -----		2.00	9,989.87	9,987.87*
Dormitory Operations -----		866.30	29,864.04	28,997.74*
Drain Commissioner -----	26,000.00	2,280.36	13,926.84	14,353.52
Elections -----	12,000.00	.70	4,516.49	7,484.21
Garage -----	6,000.00	43,803.27	50,505.75	702.48*
Health -----	35,000.00	3,042.48	40,946.98	2,904.50*



Contingent	APPROPRIATIONS	CREDITS	DISBURSEMENTS	BALANCES
Infirmary	50,000.00	785.63	30,807.52	19,978.11
Justice Courts	7,000.00	.25	4,637.50	2,362.75
Municipal Court	13,000.00		8,074.18	4,925.82
Maintenance Dept.—Block Plant Unit		90.36	3,699.24	3,608.88*
Poor Commissions	9,000.00	208.33	6,057.58	3,150.75
Probate Court	22,000.00	10.00	12,158.64	9,851.36
Probate Court—Insane	1,000.00		585.00	415.00
Probate Court—Maintenance	3,000.00	779.60	7,042.81	3,263.21*
Prosecuting Attorney	28,000.00		17,838.08	10,161.92
Registrar of Deeds	29,000.00		21,704.43	7,295.57
Road Commission	16,000.00	1.00	9,815.60	6,185.40
School Commissioner	34,000.00	697.21	23,424.23	11,272.98
Sheriff	180,000.00	2,924.69	144,973.88	37,950.81
State Institutions	15,000.00	6.37	7,315.74	7,690.63
Stock		26.77	1,517.75	1,544.52
Storage Plant Operations		292.33	41,000.57	40,708.24*
Supervisors	25,000.00	6.80	15,041.27	9,965.53
Telephone	4,500.00	77.11	4,748.42	171.31*
Treasurer	70,000.00		42,418.49	27,581.51
T. B. Farm	150,000.00	28,828.45	177,522.58	1,305.87
T. B. Outside			1,138.44	1,138.44*
Welfare	30,000.00	19.00	21,417.44	8,601.56
	1,393,820.05	114,418.11	1,305,491.63	380,583.73
Less Overdrafts				177,837.20
				\$202,746.53

*—Overdrafts.

The Ambulance Department on August 31, 1928, shows an overdraft of \$4,751.51. There is due from other departments for Ambulance Services, \$2,751.00, which leaves an actual overdraft of \$2,000.51.

The Storage Plant started operations June 1, 1928, and to date no charge has been made for material sold to the several County Institutions, thus causing the overdraft.

CLASSIFICATION OF GENERAL FUND RECEIPTS

JANUARY 1 TO AUGUST 31, 1928

COUNTY CLERK

Entry Fees—Law	\$ 979.00	
Ex-Parte Petitions—Law	44.00	
Investigation Fees	895.00	
Returns to Supreme Court	190.00	
Jury and Stenographer Fees	246.00	
Petitions for Incorporation	50.00	
Costs—Circuit Court	705.00	
Costs—Probation	400.00	
Special Meetings of Board of Supervisors—Annexation	720.00	
Annexation Fees	150.00	
Recognizance Bond	200.00	
Total		\$4,579.00

DRAIN COMMISSIONER

Sale of Transit	75.00	
Total		75.00

REGISTRAR OF DEEDS

Revenue Collected July 31, 1928		
Credited to General Fund in error	185.45	
Total		185.45