

Preface

THE information presented by the Board of Auditors in this report will doubtless prove interesting to the taxpayers.

Oakland is one of the largest and most important Counties in Michigan, having an assessed valuation of about three hundred million dollars. The County is third in point of taxes paid into the State treasury. It will be interesting to know that the budget for the past year totals one and one-half million dollars, this amount covering all departments of the County's activities including the extensive building program, County Road system, salaries, supplies, etc.

The unprecedented increased activity in the business of the County, has prompted the Board of Auditors to present herewith a complete report of receipts and expenditures, a history of the County's business for the past year, together with a story from the heads of the various departments under the following classifications:

Auditors, Contagious Hospital, T. B. Hospital, County Garage, Cement Plant, Photostat Department, County Physician, County Nurse, Building Committee, Circuit Court, Friend of Court, Probation Department, Probate Court, Probate Register, Probate Lyons, Probate Dryer, County Clerk, County Treasurer, Register of Deeds, Justice Court, Prosecuting Attorney, School Commission, Road Commission, Poor Commission, Infirmary, Drain Commission, Sheriff Department, County Market, and Financial Statement.

The report shows just how the money was expended and what the County has received for these expenditures. The new and modern buildings are added assets so that there is something of real value received for every dollar paid.

In the report of the Auditors, recommendations are offered for the consideration of the Supervisors. The Board of Auditors is the managing body, appointed by the Board of Supervisors. It acts as a purchasing agent for all supplies and equipment. It is the bookkeeper and general accountant for all transactions.

We trust that the report will prove of interest and value to the Supervisors and general public.

OAKLAND COUNTY BOARD of AUDITORS

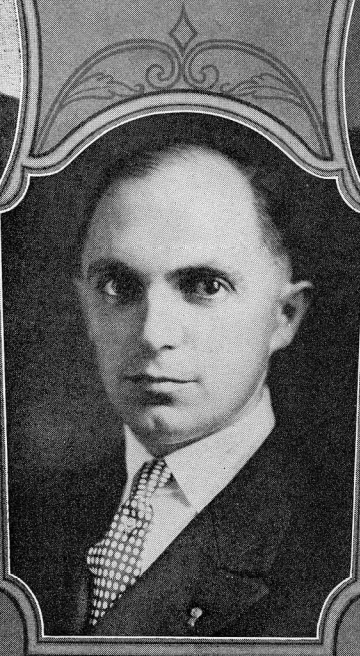
WILLIS M. BREWER, Chairman



EDWARD SEVENER



FRED DERNBERGER



WILLIS BREWER
Chairman



J. M. GOEFFERT
Accountant



RUTH C. GILLOE
Chief Clerk



CHAS. W. COLE
Accountant

Auditors' Report

and RECOMMENDATIONS



THE Board of County Auditors presents herewith its annual report of the financial condition of the County of Oakland, the reports of the various Departments of the County, and the recommendations of the Board for the coming year. Included in this report are pictures of all buildings owned or operated by the County, pictures of the heads of the Departments and their deputies, and certain other information which may be of interest to the public at large.

Since the organization of the Board of County Auditors, January 1st, 1920, the duties of its members, the scope of the work of the Board and the volume of business have increased tremendously. In 1920 there was one full-time member, two part-time members and one clerk to carry on the business of the Board. Today the three members devote full time to the work and in addition employ seven clerks, including two accountants, to conduct its work. This increased personnel is necessary because, from time to time, new duties have developed upon this Board until now it does all of the buying for the County except for the Road Commission and the Poor Commission, audits all accounts, audits all departments, has charge of the Tuberculosis Hospital and Farm and the Contagious Hospital, Cement Plant, Garage, and, under the law is custodian of all County buildings, and examines all proposed plats and passes thereon, and the Chairman of this Board is also a member of the Market Committee and Welfare Committee, as well as Secretary of the Special Building Committee, which has completed and equipped, or is now constructing new buildings totaling about \$1,200,000.00 in value. This Board functions throughout the year as your representative in managing and administering the affairs of the County.

A comparison of the business transacted in 1920 with that done this year might be of interest. In 1920 the number of checks issued by this Board was approximately 8,000; this year the number will probably exceed 15,000.

Since the creation of this Board there has been inaugurated a complete requisition and purchase-order system, thereby establishing a central purchasing department. By this method the County is able to save large sums of money by taking advantage of discounts through wholesale purchases.

While reports of the institutions under the control of this Board will follow, it might be well to discuss conditions of these institutions here. The Cement Block Plant has amply justified its existence, since during each year of its operation it has made a profit, has furnished a means of employ of prisoners whose services might not otherwise have been used, has made readily accessible a supply of these blocks for the County's need at a time when there has been a great shortage, and has aided the public at large when other plants have been unable to supply the demand.

Before the erection of the County Garage it was necessary to store cars in various garages and to pay the usual retail price for gasoline, repairs, storage, etc. The first year of operation of the garage shows a saving on these items of more than \$9,000.00. In addition it furnishes a central place for these cars where this Board can supervise and control their use by employees.

While the accommodations of the present Tuberculosis Hospital are inadequate, the Hospital has nevertheless taken excellent care of its patients and with the completion of the fine new hospital now under construction, the usefulness of this department will be greatly increased. Anticipating the completion of the new hospital, the Board has employed prisoners in erecting a Nurses' Home, in installing curbing and in beautifying the hospital grounds.

Previous to the erection of the new Contagious Hospital, it was necessary to hire two buildings at a rental of \$310 per month, engage two corps of nurses and employees to take care of the work of this department. Since the opening of the new Contagious Hospital the inconveniences and expenses of the old arrangement have been obviated and better care and treatment has been given the patients.

The Photostat Department, during the first eight months of this year, has earned for the County more than \$1,400 and has saved the salaries of more clerks, whose services would be necessary under the old system. Moreover, it has commenced to photograph all plats of record for the convenience of the various townships as well as for the general public.

The employment of prisoners by this Board has already been mentioned in connection with the Cement Block Plant and the Tuberculosis Farm. In addition, prisoners have been used at the Jail, County Garage, Court House, Infirmary and Contagious Hospital for janitor work, painting and common labor. The Board wishes to express its appreciation to Sheriff Frank Schram for his co-operation in making possible the employment of these prisoners.

It may be of interest that this Board has by means of questionnaires sent to the other large counties of the State found that with two exceptions our tax rate is the lowest, despite the fact that we have adopted the "pay as you go" plan of building construction. Moreover, we have at present a bonded indebtedness for buildings of only \$225,000.

This Board has instituted a system whereby Justices of the Peace now make reports of, and pay to the county, monthly fees and fines collected by them, making available currently such income.

Since this Board urged the members of the Board of Supervisors to correct indefinite descriptions of lands in their respective townships, the accounting department has been able to reduce the charge-back from \$165,000 two years ago to \$92,000 for this year, and this amount can be reduced very materially in the future if each Supervisor will correct the indefinite descriptions yet remaining.

During the present year this Board has retired \$54,000 of Covert Road Bonds due in 1929 and 1930, hereby saving \$7,500 in interest.

The County Treasurer, the Sheriff and Prosecuting Attorney with the co-operation of this Board have been able to collect more than \$33,400 of Dog Taxes.

Since the creation of this Board, it has adopted the plan of withholding from commercial accounts in banks as large an amount as possible which is invested in certificates of Deposit. On these certificates $3\frac{1}{2}\%$ interest is paid instead of 2% on deposits, effecting a substantial gain to the County. The Board requires banks issuing these certificates to furnish depository bonds to protect the County.

Recommendations



1. It will be seen from the accompanying reports of Departments located in the Court House that there is a growing shortage of space in that building. In view of the fact that your Honorable Body and the City Commission have each passed resolutions looking to the erection of new buildings, and in view of the shortage of space already mentioned, this Board respectfully recommends to your Honorable Body that steps be taken at once to the securing of a site, preparation of general plans for a building program and the appropriation of funds to be used ultimately in the erection of a new Court House.

2. The County Jail at present has a daily average of 160 prisoners but has cells to accommodate only 90. Since there is one entire floor of the jail that is not now being utilized, this Board recommends that cell blocks be installed in this space as soon as possible.

3. The County now has in its employ sixty prisoners who work at the Tuberculosis Farm, at the Cement Block Plant and at the county buildings. These men are at present housed in the old infirmary which is entirely inadequate and is a fire trap. This Board therefore recommends that the sum of \$10,000 be appropriated for the purpose of erecting a new dormitory in connection with the Cement Block Factory for the accommodation of 85 men.

4. This Board is now feeding approximately 500 people in the various institutions. This number will doubtless soon be increased to 750. While this Board has saved considerable money in the purchase of supplies, it could effect further savings through purchase of foods at wholesale, if it had a suitable storehouse. This Board therefore respectfully recommends that the sum of \$15,000 be appropriated for the purpose of erecting a suitable warehouse for the storing of meats and other foods, to be located near the Cement Block Plant where a railroad side track is soon to be installed.

5. The law requires that the County have a full-time physician as Superintendent of the Tuberculosis Hospital. This Board therefore recommends that the sum of \$12,000 be appropriated for the purpose of erecting a Superintendent's home on the Tuberculosis Farm.

6. At the present time it is necessary to rent a house in the City of Pontiac for the accommodation of the nurses of the Contagious Hospital and to employ a man to transport them to and from their work. This Board therefore recommends that the sum of \$16,000 be appropriated for the purpose of erecting a Nurses' Home near the Contagious Hospital.

7. It is necessary that steps be taken at once for the equipment of the Tuberculosis Hospital, which is nearing completion. This Board therefore recommends that the sum of \$50,000 be appropriated for this purpose.

8. It will require the sum of \$25,000 to improve the grounds surrounding the Tuberculosis Hospital, the Contagious Hospital and Infirmary. In view however, for the immediate necessity of erecting the new buildings mentioned above, this Board recommends that the sum of \$5,000 be appropriated at this time to commence the work of improving these grounds.

9. In conformity with the custom of the last few years of raising a one-tenth-of-a-mill tax for the Building Fund, this Board recommends the raising of this tax for next year.

10. This Board recommends that the Dog Tax money now in the General Fund for the years 1926 and 1927 be transferred to the Building Fund, so as to take care of the costs of the above buildings.

11. Believing that the Oakland County Fair held at Milford is of real value to the agricultural interests of the County and that it is of great value as an advertising feature to the whole County, and believing that, with some financial assistance, the Fair could greatly increase its scope of usefulness, this Board therefore recommends that your Honorable Body investigate and make such an appropriation as seems necessary to enlarge the fair grounds.

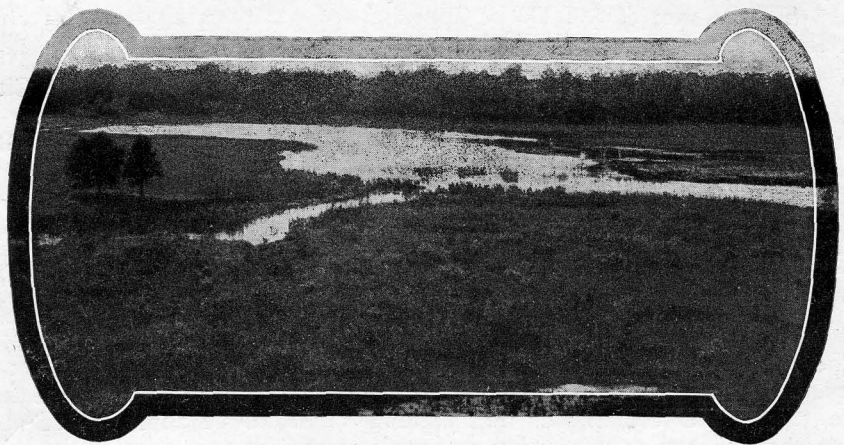
12. This Board recommends the continuance of appropriations to the Boys' and Girls' Clubs, the Home Demonstration Agent and the County Agricultural Agent, since it believes that they have carried out a very helpful and efficient program in the rural communities.

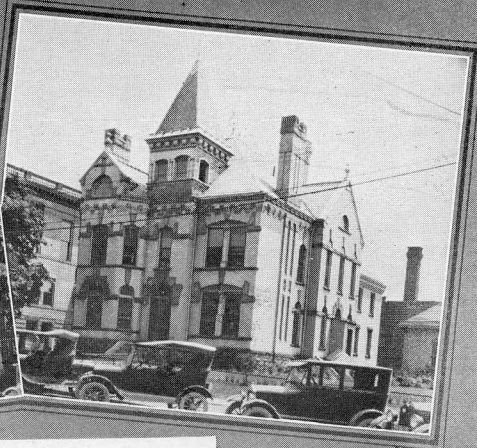
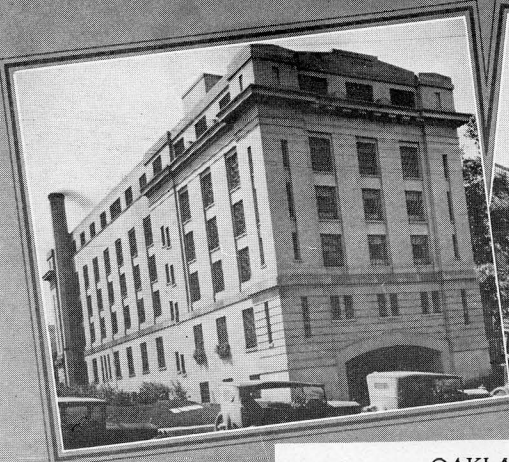
13. Because of the help that these organizations render the County, it is recommended that the appropriations be continued to the Michigan Crippled Children's Home, the Michigan Children's Aid Society and the American Legion Billet.

14. While the County Welfare Committee is making to your Honorable Body a separate report and is asking for a continuance of an appropriation to it, this Board recommends that the appropriation to it be continued.

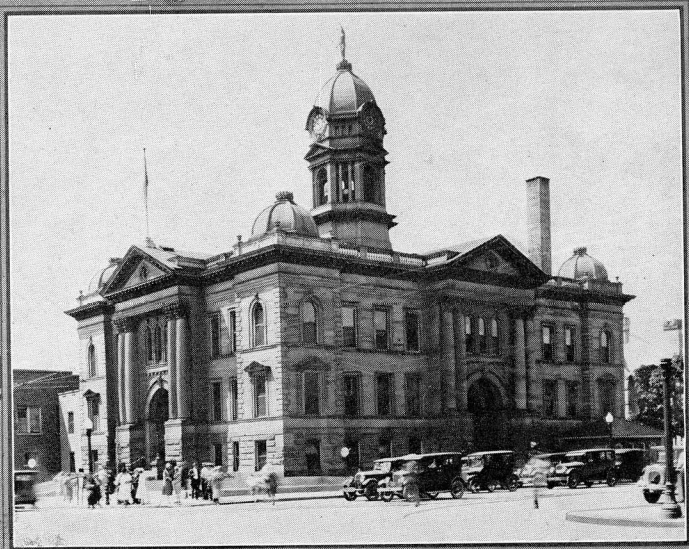
This Board desires to express its appreciation to the Board of Supervisors for its support and co-operation and commends the courage of its members in planning and putting through a building program on a "pay as you go" plan. This Board also extends its thanks to its employees, the heads of the other departments and their employees and to the taxpayers for their support and co-operation.

OAKLAND COUNTY BOARD of AUDITORS
WILLIS M. BREWER, Chairman.

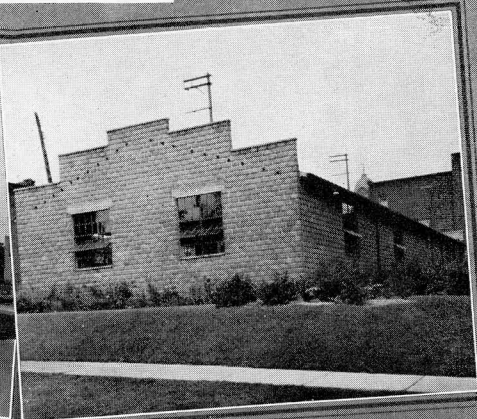
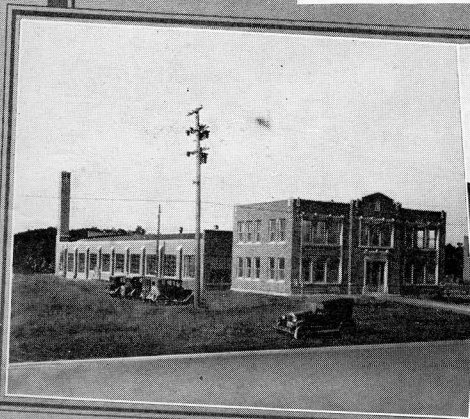




OAKLAND



COUNTY



BUILDINGS

Financial Statement of Funds

Receipts and Disbursements

❖
Fiscal Year Ending August 31, 1926
❖

CASH BALANCE IN VARIOUS FUNDS

August 31, 1926

	OVERDRAFT	BALANCE
General	\$ 59,009.31	
Poor	17,031.08	
Temporary Relief (Poor)		\$ 20,585.20
Library		17,034.50
County Road		139,071.58
Covert Road		726,780.31
Covert Redemption		352,409.07
Drain		1,879,638.01
Revolving Drain		34,166.33
Drain Redemption		71,315.34
Inheritance Tax		3,390.28
Mortgage Tax		18,384.00
State Tax	146.90	
Delinquent Tax		1,186,206.21
Primary School		493,993.13
Teachers Institute		1,545.17
Townships, Cities and Villages.....	216,378.01	
Escheats		6,432.57
Redemption and State Bids.....		82,865.07
Cemetery Trust Fund		5,187.24
Special Trust		1,600.00
May Tax Sale		150,155.48
Bail Bond		21,610.00
Tax Call, 1926	1,536.80	
Detention Home and Poor Farm.....	97,601.87	
Law Library	435.94	
	\$392,139.91	\$5,212,369.49
Less Overdraft		392,139.91
Total Cash		\$4,820,229.58

The General Fund overdraft is due to the reason that the May Tax Sale and April, May and June Delinquent Tax Collections have not been distributed up to the date of this report.

There is due the General Fund from May Tax Sale \$31,928.17 and from Delinquent Tax Collections \$176,317.05, which will give the General Fund a balance of \$149,235.91.

The Townships, Cities and Villages Fund shows an overdraft for the same reason as the General Fund; when the May Tax Sale and Delinquent Tax Funds are distributed this fund will not show an overdraft.

CASH IN VARIOUS BANKS

August 31, 1926



Petty Cash—

County Treasurer	\$	701.31
Register of Deeds		375.00

\$ 1,076.31
674,030.29
463,420.01
139,071.58

Pontiac Commercial & Savings Bank General Acct.....
 Pontiac Commercial & Savings Bank Covert Road Acct....
 Pontiac Commercial & Savings Bank County Road Acct.

Certificates of Deposits—

American State Bank of Ferndale.....	65,000.00
Clarkston State Bank of Clarkston.....	20,000.00
Farmington State Bank of Farmington.....	55,000.00
First State & Savings Bank of Holly.....	30,000.00
First State Bank of Birmingham.....	105,000.00
First National Bank of Birmingham.....	105,000.00
Farmers' State Bank of Milford.....	30,000.00
First National Bank of Rochester.....	45,000.00
First State Bank of Milford.....	30,000.00
First State Bank of Royal Oak.....	400,000.00
Hazel Park State Bank.....	40,000.00
First National Bank of Pontiac.....	820,481.25
Oxford Savings Bank	20,000.00
Peoples State Bank of Farmington.....	25,000.00
Peoples State Bank of Pontiac.....	165,000.00
Pontiac Commercial & Savings Bank.....	1,084,271.34
State Bank of Ortonville.....	15,000.00
The Rochester Savings Bank of Rochester.....	30,000.00
The Royal Oak Savings Bank of Royal Oak.....	400,000.00

3,484,752.59

Savings Account—

Pontiac Commercial & Savings Bank.....	\$	6,071.18
First National Bank of Pontiac.....		6,447.32

12,518.50

State Road Fund—

Farmington State Bank	\$	13,947.16
First State & Savings Bank of Holly.....		31,270.53
First National Bank of Pontiac.....		142.61

45,360.30

Total

\$4,820,229.58

**GENERAL FUND RECEIPTS AND DISBURSEMENTS
FOR EIGHT MONTHS**

FROM JANUARY 1, 1926, TO AUGUST 31, 1926



General Fund Overdraft January 1, 1926.....\$16,677.49

Receipts—

1926 Tax Levy	\$375,850.36
Delinquent Tax Collect	131,873.99
Mortgage Tax	68,796.00
Redemption State Bids.....	29.06
Refund of Money Borrowed by other Funds	3,279.23
From Drain Fund Charge by County Garage	571.56

Collections by Departments—

Treasurer	66,614.36
Clerk	3,527.50
Board of County Auditors.....	28,137.63
Sheriff	2,258.41
	\$680,938.10

Disbursements—

Transfers and Collections.....	19,790.75
Appropriation Disbursements as per at- tached Statement	703,479.17
	\$723,269.92

Overdraft of Disbursements over Receipts.. 42,331.82

Total Overdraft August 31, 1926..... \$59,009.31



GENERAL FUND RECEIPTS

Board of County Auditors—

Justice Court Costs (City).....	\$ 1,669.50
Contagious Hospital Private Patients.....	1,318.31
T. B. Hospital Private Patients.....	500.50
Phone Toll	44.03
Refund on overpaid Vouch.....	749.49
Refund Meat Cutter Infirm.....	75.00
Refund on Insurance	26.00
Refund Grand Jury Investig.....	121.78
Refund Miscellaneous	19.50
Sale of Shrubs	3.50
Received from Board of Children.....	3.00
Sale of Typewriter.....	22.50
Postage	4.52
Sale of Old Furniture:	
County Farm	\$ 9.85
Contagious Hospital	79.50
	89.35

Cement Plant—

Sale of Blocks	\$18,184.75	
Refund on Cement Sacks.....	444.60	
Sand and Gravel75	
		<hr/>
		18,630.10

County Garage—

Sale of Cars	\$ 1,049.23	
Sale of Oil and Gas.....	510.14	
Refund from Oil and Gas.....	945.08	
Car Storage	390.40	
Car Repairs	379.44	
Tires and Tubes.....	986.68	
Old Rubber	45.00	
Old Junk	6.50	
Alcohol20	
Insurance on damaged Cars.....	547.88	
		<hr/>
		4,860.55

\$28,137.63

County Treasurer—

Dog Tax	\$34,393.50	
Interest on Daily Balances.....	16,929.63	
Court Costs	11,309.61	
Interest on Certificates of Deposit.....	1,579.86	
Refund from Road Com. for Annual Audit.....	900.00	
Collections by Auditor General.....	430.06	
Tax Refunds City Settlement.....	383.87	
Unclaimed Checks	372.58	
Bond Forfeiture	100.00	
Check Refunds	134.07	
Care of Children Probate Court.....	37.50	
Phone Toll Pay Station.....	34.68	
Change of Name	9.00	
		<hr/>

\$66,614.36

**GENERAL FUND APPROPRIATIONS AND DISBURSEMENTS
FOR EIGHT MONTHS**

FROM JANUARY 1, 1926, TO AUGUST 31, 1926



	Appropriations	Disbursements	Overdraft	Balance
Auditors	\$ 28,300.00	\$ 19,556.27		\$ 8,743.73
Circuit Court	43,500.00	28,844.35		14,655.65
Road Commissioner	14,500.00	9,607.56		4,892.44
Coroner	1,500.00	2,016.77	\$ 516.77	
Treasurer	36,500.00	27,381.06		9,118.94
Clerk	15,000.00	11,369.65		3,630.35
County Buildings	17,000.00	15,495.44		1,504.56
Drain Commissioner	42,800.00	23,165.85		19,634.15
Justice Court	17,500.00	10,704.86		6,795.14
Prosecuting Attorney	20,000.00	12,572.66		7,427.34
Probate Court	22,000.00	14,458.93		7,541.07
School Commissioner	21,400.00	17,300.83		4,099.17
Supervisors' Expense	19,000.00	12,075.04		6,924.96
Superintendent of Poor.....	7,000.00	19,088.89	12,088.89	
Register of Deeds.....	23,600.00	22,199.51		1,400.49
Election Expense	5,000.00	2,066.80		2,933.20
Protection to Game.....	1,500.00	205.54		1,294.46
Sheriff	120,000.00	100,185.95		19,814.05
Retiring Bonds	109,906.25	93,312.50		16,593.75

Contingent Expense:

Sheep and Poultry Claims.....	\$2,135.70
Soldiers' Burials	1,261.50
Telephone Exchange County	
Buildings	2,874.33
Refunds	1,044.71
Births	1,456.75
Expense Collecting Dog Li-	
cense	9,133.30
Supt. of Markets Salary.....	1,800.00
Market Building	6,362.59
County Surveyor	607.21
Laundry	3,443.32
County Normal	1,320.19
Stock Cards	7.00
Ins. Davisburg Property.....	19.00
T. B. Farm.....	8,665.93
Alimony	2,873.81

	25,000.00	43,005.34	18,005.34	
Contagious Diseases	43,700.00	39,940.14		3,759.86
State Institutions	12,000.00	7,728.79		4,271.21
Mothers' Pensions	33,200.00	21,826.00		11,374.00
Michigan Childrens' Aid Society.....	1,500.00	962.50		537.50
Michigan Hospital School.....	2,000.00	1,000.00		1,000.00
Oakland County Fair.....	1,500.00	1,500.00		

Welfare Commission:

Friend of the Court.....	\$5,308.47
Probate Office Circuit Court..	1,010.00
Probate Office Probate Court..	4,440.00
Confidential Exchange	846.44
Oakland Co. Protective League	666.64
Welfare Com. Automobile Exp.	261.56

	Appropriations	Disbursements	Overdraft	Balance
Tuberculosis Hospital	21,000.00	12,533.81		8,466.19
Boys' and Girls' Club.....	23,200.00	21,258.13		1,941.87
Detention Home	2,000.00	716.76		1,283.24
Soldiers' Relief	1,000.00	795.00		205.00
Bee Keepers' Association.....	5,500.00	5,981.46	481.46	
Michigan Tax Conference.....	800.00	423.73		376.27
American Legion Children's Billet.....	492.00			492.00
Equipment for Contagious Hospital.....	1,500.00			1,500.00
Cement Plant Operation.....	75,000.00	61,879.52		13,120.48
New Cement Block Plant.....	20,000.00	28,144.66	8,144.66	
Home Demonstration Agent.....	15,000.00			15,000.00
County Agent	2,000.00	1,933.35		66.65
Garage	3,000.00	1,909.04		1,090.96
		9,447.76	9,447.76	
Totals	\$855,398.25	\$702,594.45	\$48,684.88	\$201,488.68
Less Disbursements	702,594.45		Less O. D.	48,684.88
Balance	\$152,803.80			\$152,803.80

In connection with the above charge to County Garage this account should have credit for \$8,256.92 for repairs and sales, leaving a net overhead Garage Expense of \$1,190.84.

The Cement Plant shows an expenditure over appropriation, which is largely due to the purchase of a new truck at a cost of \$3,538.00 and new equipment \$2,401.41.



**OAKLAND COUNTY
GENERAL OBLIGATION BONDED INDEBTEDNESS
JANUARY 1, 1926**



Date of Issue	Name of Issue	Int. Rate	Balance Outstanding	Due Date
May 22, 1916	Highway Improvement	4½	\$125,000.00	Serially to 1936
Jan. 2, 1917	Highway Improvement	4½	125,000.00	to 1936
Jan. 23, 1917	Highway Improvement	4½	125,000.00	to 1936
Jan. 23, 1917	Highway Improvement	4½	125,000.00	to 1936
Nov. 1, 1920	Oakland County Jail	4½	225,000.00	to 1935
Total			\$725,000.00	

Amount of Bonds and Interest due each year as follows:

Year	Bonds	Interest	Total
1927	\$ 75,000.00	\$ 31,468.75	\$106,468.75
1928	75,000.00	28,031.25	103,031.25
1929	75,000.00	24,593.75	99,593.75
1930	75,000.00	21,156.25	96,156.25
1931	75,000.00	17,718.75	92,718.75
1932	75,000.00	14,281.25	89,281.25
1933	75,000.00	10,843.75	85,843.75
1934	75,000.00	7,406.25	82,406.25
1935	75,000.00	3,968.85	78,968.75
1936	50,000.00	1,125.00	51,125.00
Total	\$725,000.00	\$160,593.75	\$885,593.75

STATEMENT
SHOWING AMOUNT OF COVERT ROAD BONDS AND INTEREST
DUE AND PAYABLE BY YEARS AS FOLLOWS:



Year	Bonds	Interest	Total
1927	\$ 658,815.00	\$224,153.83	\$ 882,968.83
1928	798,465.00	184,384.33	982,849.33
1929	715,400.00	143,111.81	858,511.81
1930	608,500.00	108,818.19	717,318.19
1931	496,000.00	78,981.93	574,981.93
1932	371,000.00	55,695.39	426,695.39
1933	334,500.00	40,269.00	374,769.00
1934	302,500.00	25,524.39	328,024.39
1935	277,500.00	12,261.88	289,761.88
1936	132,000.00	2,975.00	134,975.00
Total	\$4,694,680.00	\$876,176.75	\$5,570,855.75



STATEMENT
OF SPECIAL ASSESSMENT DRAIN BONDS AND COUPONS
DUE EACH SUCCEEDING YEAR



Year	Coupons	Bonds	Total
1927	\$ 194,168.92	\$ 345,623.02	\$ 539,791.94
1928	338,294.10	324,936.88	663,230.98
1929	343,419.28	303,880.24	647,299.52
1930	487,119.46	278,757.60	765,877.06
1931	499,819.64	249,137.96	748,957.60
1932	478,519.82	218,530.82	697,050.64
1933	556,690.00	185,852.50	742,542.50
1934	516,040.00	153,877.50	669,917.50
1935	431,000.00	125,955.00	556,955.00
1936	423,000.00	102,135.00	525,135.00
1937	410,000.00	78,945.00	488,945.00
1938	410,000.00	56,145.00	466,145.00
1939	410,000.00	33,345.00	443,345.00
1940	394,000.00	10,972.50	404,972.50
Total	\$5,892,071.22	\$2,468,094.02	\$8,360,165.24