

**Data Collection Form for Reporting on
Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education and Nonprofit
For Fiscal Periods Beginning on or after December 26, 2014**

PART I: GENERAL INFORMATION

REPORTID: 793672 VERSION:1

1. Fiscal Period End Date 9/30/2018	2. Type of Uniform Guidance Audit Single Audit
3. Audit Period Covered Annual	If Audit Period Other, then number of months:
4. Auditee Identification Numbers	
a. Auditee Employer Identification Number (EIN) 38-6006063	d. Auditee Data Universal Numbering System (DUNS) Number 10-578-0063
b. Are multiple EINS covered in this report? No	e. Are multiple DUNS covered in this report? No
5. Auditee Information	6. Primary Auditor Information
a. Auditee name COUNTY OF MUSKEGON	a. Audit Firm/Organization Name REHMANN ROBSON, LLC
b. Auditee address (Number and street) 141 E. APPLE AVENUE	b. Audit Firm/Organization EIN 38-3635706
Auditee City MUSKEGON	c. Audit Firm/Organization address (Number and street) 570 SEMINOLE ROAD SUITE 200
Auditee State MI	Audit Firm/Organization City MUSKEGON
Auditee ZIP Code 49442	Audit Firm/Organization State MI
c. Auditee Contact Name DWIGHT D. AVERY, CPA, CGFM	d. Primary Auditor Contact Name PAUL R. MATZ, CPA, CGFM
Auditee Contact Title ACCOUNTING MANAGER	Primary Auditor Contact Title PRINCIPAL
d. Auditee Contact Telephone (231)724-6205	e. Primary Auditor Contact Telephone (231)739-9441
e. Auditee Contact E-mail AVERYDW@CO.MUSKEGON.MI.US	f. Primary Auditor Contact E-mail PAUL.MATZ@REHMANN.COM
	7. Was a secondary auditor used? No

Part II: FEDERAL AWARDS

1. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR															1. MAJOR PROGRAM INFORMATION AND AUDIT FINDINGS		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(a)	(b)	(c)
CFDA	CFDA Three Digit Extension ²	Additional Award Identification ³	Name of Federal Award	Amount Expended (\$)	Cluster Name	Federal Program Total ⁴	Cluster Total ⁵	Loan/Loan Guarantee (Y/N)	Loan/Loan Outstanding Balance ⁶	Direct Award (Y/N)	Federal Award Source	If column (k) is "N", list identifying number assigned by the Pass-through Entity, if assigned ⁷	Federal Award Passed Through to Subrecipients (Y/N)	If column (n) is "Y", Provide Amount Passed Through	Major Program (Y/N)	If column (a) is "Y", Type of audit report on Major Program ⁸	Number of Audit Findings
1	10	553	SCHOOL BREAKFAST PROGRAM	\$12,629	CHILD NUTRITION CLUSTER	\$12,629	\$37,562	N		N	MICHIGAN DEPARTMENT OF EDUCATION	181970/171970	N		N		0
2	10	555	NATIONAL SCHOOL LUNCH PROGRAM	\$24,933	CHILD NUTRITION CLUSTER	\$24,933	\$37,562	N		N	MICHIGAN DEPARTMENT OF EDUCATION	181960/171960	N		N		0
3	10	557	SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	\$1,069,877	N/A	\$1,069,877		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	182M1003W1003	N		N		0
4	10	665	SCHOOLS AND ROADS - GRANTS TO STATES	\$4,931	FOREST SERVICE SCHOOLS AND ROADS CLUSTER	\$4,931	\$4,931	N		N	MICHIGAN DEPARTMENT OF NATURAL RESOURCES	N/A	Y	\$4,931	N		0
5	11	419	COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	\$3,220	N/A	\$3,220		N		N	WEST MICHIGAN SHORELINE REGIONAL DEVELOPMENT COMMISSION	752419	N		N		0
6	14	218	B-11-UN-26-0008 COMMUNITY DEVELOPMENT BLOCK GRANTS/ENTITLEMENT GRANTS	\$80,700	CDBG - ENTITLEMENT GRANTS CLUSTER	\$80,700	\$80,700	N		Y			N		N		0
7	14	900	MILHB057314 LEAD-BASED PAINT HAZARD CONTROL IN PRIVATELY-OWNED HOUSING	\$197,681	N/A	\$197,681		N		Y			N		N		0
8	15	226	PAYMENTS IN LIEU OF TAXES	\$30,317	N/A	\$30,317		N		Y			N		N		0
9	15	916	OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING	\$30,000	N/A	\$30,000		N		N	MICHIGAN DEPARTMENT OF NATURAL RESOURCES	26-01747	N		N		0
10	16	575	CRIME VICTIM ASSISTANCE	\$54,180	N/A	\$54,180		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	E20180599-00	N		N		0
11	16	606	2019-AP-BX-0190 STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	\$2,587	N/A	\$2,587		N		Y			N		N		0
12	16	738	EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	\$11,200	N/A	\$22,400		N		N	COUNTY OF OTTAWA, MICHIGAN	70834-7-WEMET-18	N		N		0
13	16	738	EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	\$11,200	N/A	\$22,400		N		N	COUNTY OF OTTAWA, MICHIGAN	70834-8-WEMET-18	N		N		0
14	20	505	METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	\$79,218	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$79,218	\$79,218	N		N	MICHIGAN DEPARTMENT OF TRANSPORTATION	2012-0138-P016	N		N		0
15	20	507	MI-90-X670-02 FEDERAL TRANSIT FORMULA GRANTS	\$43,532	FEDERAL TRANSIT CLUSTER	\$2,217,851	\$2,363,953	N		Y			N		Y	U	0
16	20	507	MI-2016-027-00 FEDERAL TRANSIT FORMULA GRANTS	\$45,558	FEDERAL TRANSIT CLUSTER	\$2,217,851	\$2,363,953	N		Y			N		Y	U	0
17	20	507	MI-2017-022-00 FEDERAL TRANSIT FORMULA GRANTS	\$631,037	FEDERAL TRANSIT CLUSTER	\$2,217,851	\$2,363,953	N		Y			N		Y	U	0
18	20	507	MI-2018-025-01-00 FEDERAL TRANSIT FORMULA GRANTS	\$1,429,463	FEDERAL TRANSIT CLUSTER	\$2,217,851	\$2,363,953	N		Y			N		Y	U	0
19	20	507	MI-95-X094-02 FEDERAL TRANSIT FORMULA GRANTS	\$68,261	FEDERAL TRANSIT CLUSTER	\$2,217,851	\$2,363,953	N		Y			N		Y	U	0
20	20	526	MI-2018-025-02-00 BUS AND BUS FACILITIES FORMULA PROGRAM	\$34,139	FEDERAL TRANSIT CLUSTER	\$146,102	\$2,363,953	N		Y			N		Y	U	0
21	20	526	BUS AND BUS FACILITIES FORMULA PROGRAM	\$111,963	FEDERAL TRANSIT CLUSTER	\$146,102	\$2,363,953	N		N	MICHIGAN DEPARTMENT OF TRANSPORTATION	2012-0138-P018	N		Y	U	0
22	20	513	ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	\$20,403	TRANSIT SERVICES PROGRAMS CLUSTER	\$20,403	\$140,403	N		N	MICHIGAN DEPARTMENT OF TRANSPORTATION	2012-0138/P013R2	N		N		0
23	20	521	NEW FREEDOM PROGRAM	\$120,000	TRANSIT SERVICES PROGRAMS CLUSTER	\$120,000	\$140,403	N		N	MICHIGAN DEPARTMENT OF TRANSPORTATION	2017-0104-P05	N		N		0
24	20	600	STATE AND COMMUNITY HIGHWAY SAFETY	\$39,936	HIGHWAY SAFETY CLUSTER	\$39,936	\$69,017	N		N	MICHIGAN STATE POLICE	PT-18-10	N		N		0
25	20	601	ALCOHOL IMPAIRED DRIVING COUNTERMEASURES INCENTIVE GRANTS I	\$7,174	HIGHWAY SAFETY CLUSTER	\$21,486	\$69,017	N		N	MICHIGAN STATE POLICE	AL-18-34	N		N		0
26	20	601	ALCOHOL IMPAIRED DRIVING COUNTERMEASURES INCENTIVE GRANTS I	\$14,312	HIGHWAY SAFETY CLUSTER	\$21,486	\$69,017	N		N	MICHIGAN SUPREME COURT, STATE ADMINISTRATIVE OFFICE	2017-10733	N		N		0
27	20	616	NATIONAL PRIORITY SAFETY PROGRAMS	\$7,595	HIGHWAY SAFETY CLUSTER	\$7,595	\$69,017	N		N	MICHIGAN STATE POLICE	PS-18-03	N		N		0
28	20	703	INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	\$3,983	N/A	\$3,983		N		N	MICHIGAN STATE POLICE	HM-HMP-0558-16-01-00	N		N		0
29	66	472	BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	\$9,014	N/A	\$9,014		N		N	MICHIGAN DEPARTMENT OF ENVIRONMENTAL QUALITY	CU-OOE99308	Y	\$9,014	N		0
30	93	069	PUBLIC HEALTH EMERGENCY PREPAREDNESS	\$133,513	N/A	\$133,513		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NU90TP921906	N		N		0
31	93	268	IMMUNIZATION COOPERATIVE AGREEMENTS	\$144,417	N/A	\$164,512		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	N/A	N		N		0
32	93	268	IMMUNIZATION COOPERATIVE AGREEMENTS	\$14,745	N/A	\$164,512		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NH23IP000752	N		N		0
33	93	268	IMMUNIZATION COOPERATIVE AGREEMENTS	\$5,350	N/A	\$164,512		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NH23IP000752	N		N		0
34	93	539	PPHF CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRA-STRUCTURE AND PERFORMANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	\$67,744	N/A	\$67,744		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	6NH23IP000752	N		N		0
35	93	563	CHILD SUPPORT ENFORCEMENT	\$2,817,986	N/A	\$3,073,955		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	CSCOM17-61003	N		Y	U	0
36	93	563	CHILD SUPPORT ENFORCEMENT	\$255,969	N/A	\$3,073,955		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	CSCOM17-61003	N		Y	U	0
37	93	564	CHILD SUPPORT ENFORCEMENT RESEARCH	\$611,762	N/A	\$611,762		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	CSCOM18-61001	N		N		0
38	93	597	GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	\$4,760	N/A	\$4,760		N		N	MICHIGAN SUPREME COURT, STATE ADMINISTRATIVE OFFICE	SCAO-2018-018	N		N		0
39	93	778	MEDICAL ASSISTANCE PROGRAM	\$125,257	MEDICAID CLUSTER	\$130,095	\$130,095	N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	1805M15ADM	N		N		0
40	93	778	MEDICAL ASSISTANCE PROGRAM	\$4,838	MEDICAID CLUSTER	\$130,095	\$130,095	N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	1805M15MAP	N		N		0
41	93	940	HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	\$755	N/A	\$999		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NU62 P5624530	N		N		0
42	93	940	HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	\$244	N/A	\$999		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NU62 P5003671	N		N		0
43	93	994	MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	\$200,945	N/A	\$200,945		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	B04M31495	N		N		0
44	94	006	AMERICORPS	\$99,516	N/A	\$99,516		N		N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	MACF18-61000	N		N		0
45	95	001	HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	\$353	N/A	\$353		N		N	MICHIGAN STATE POLICE / COUNTY OF OTTAWA, MICHIGAN	N/A	N		N		0
46	97	042	EMERGENCY MANAGEMENT PERFORMANCE GRANTS	\$38,664	N/A	\$38,664		N		N	MICHIGAN STATE POLICE	EMC-2018-EP-00002	N		N		0
47	97	067	HOMELAND SECURITY GRANT PROGRAM	\$29,206	N/A	\$115,851		N		N	WEST MICHIGAN SHORELINE REGIONAL DEVELOPMENT COMMISSION	AAF-R6-2015-80	N		N		0
48	10	704	16-LE-11090400-017 LAW ENFORCEMENT AGREEMENTS	\$3,000	N/A	\$3,000		N		Y			N		N		0
49	97	067	HOMELAND SECURITY GRANT PROGRAM	\$86,645	N/A	\$115,851		N		N	WEST MICHIGAN SHORELINE REGIONAL DEVELOPMENT COMMISSION	AAF-R6-2016-80	N		N		0

Total Federal Awards Expended: -----> \$8,844,712

Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS -

Continued

2. FINANCIAL STATEMENTS

a. Financial Statement Information

i. What were the results of the auditor's determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles (GAAP):

Select any combination:

Unmodified Opinion

ii. What was the special purpose framework? (Select only one)

N/A

iii. Was the special purpose framework used a basis of accounting required by state law?

N/A

iv. What was the auditor's opinion on the special purpose framework? (Select any combination)

N/A

b. Is a "going concern" emphasis-of-matter paragraph included in the auditor's report?

No

c. Is a significant deficiency in internal control disclosed? Yes No

No

d. Is a material weakness in internal control disclosed? Yes No

No

e. Is a material noncompliance disclosed? Yes No

No

3. FEDERAL PROGRAMS

a. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$750,000 or more in Federal awards that have separate Uniform Guidance audits which are not included in this audit? (AICPA Audit Guide)

Yes No

Yes

b. What is the dollar threshold used to distinguish Type A and Type B programs? (Uniform Guidance § 200.518(b)(1))

\$ _____

\$750,000

c. Did the auditee qualify as a low-risk auditee?

(Uniform Guidance § 200.520)

Yes No

No

d. Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to **direct** funding. *Mark (X) all that apply or None .*

If an agency has been selected (see the full list of agencies in Appendix I of the instructions), it will appear in a list in this section. For example, if 39. General Services Administration, 99. Miscellaneous, 68. National Gallery of Art, and 07. Office of National Drug Control Policy are selected, the list will appear in this section as "39, 99, 68, 07".

00 - None

FORM SF-SAC							REPORTID: 793672 VERSION:1							
Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued														
4. FEDERAL AWARD AUDIT FINDINGS														
Schedule of Findings and Questioned Costs														
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
							Compliance Audit Findings ²		Internal Control Audit Findings ²					
Row Number from Part II, Item 1	Federal Awarding Agency Prefix	CFDA Three Digit Extension	Additional Award Identification (Optional)	Name of Federal program	Audit Finding Reference Number (YYYY-###)	Type(s) of Compliance Requirement(s) ¹	Modified Opinion	Other Matters	Material Weakness	Significant Deficiency	Other Audit Findings ²	Questioned Costs	Repeat Audit Finding from Prior Year	If column (m) is "Y", provide Prior Year Audit Finding Reference Numbers
							(Y/N)	(Y/N)	(Y/N)	(Y/N)	(Y/N)	(Y/N)	(Y/N)	

¹ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under 2 CFR 200.516(a)) reported for each Federal program.

- | | | |
|------------------------------------|---|---------------------------------|
| A. Activities allowed or unallowed | F. Equipment and real property management | K. Reserved |
| B. Allowable costs/cost principles | G. Matching, level of effort, earmarking | L. Reporting |
| C. Cash management | H. Period of performance (or availability) of Federal | M. Subrecipient monitoring |
| D. Reserved | I. Procurement and suspension and debarment | N. Special tests and provisions |
| E. Eligibility | J. Program income | P. Other |

² There are 9 valid combinations of "Compliance Audit Findings," "Internal Control Audit Findings," and "Other Audit Findings" for each Federal program with audit findings. (See chart in instructions - Item 4k)

Part IV: CERTIFICATIONS

1. Auditee Certification Statement	2. Auditor Statement
This is to certify that, to the best of my knowledge and belief the following is true and correct. The auditee has:	The data elements and information included in this form are limited to those prescribed by the Uniform Guidance. The information in Part II of this form is the responsibility of the auditee and is based on information included in the reporting package required by the Uniform Guidance. The information included in Part III of this form, except for Part III Item 2(a)(iii), Item 3(d), and Items 4(a) – (d) (when there are audit findings), was transferred by the auditor from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s) or any additional auditing procedures in connection with the completion of this form. A copy of the reporting package required by the Uniform Guidance, which includes the complete auditor's report(s), is required to be made available by the FAC on the FAC web site. It is also available in its entirety from the auditee at the address identified in Part I of this form and on the FAC web site.
<input checked="" type="checkbox"/> ensured that the Form SF-SAC and reporting package does not include protected personally identifiable information (Protected PII) (2 CFR 200.79 and 2 CFR 200.82), or if it does, the Federal Audit Clearinghouse is authorized to publicly post all information contained in this Form SF-SAC and the audit report;	
<input checked="" type="checkbox"/> ensured that the Form SF-SAC and reporting package does not include business identifiable information (BII) as defined below*, or if it does, the Federal Audit Clearinghouse is authorized to publicly post all information contained in this Form SF-SAC and the audit report;	
<input checked="" type="checkbox"/> complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee;	
<input checked="" type="checkbox"/> prepared the data in this form in accordance with 2 CFR Part 200 and the accompanying instructions to this form;	
<input checked="" type="checkbox"/> included all information required to be reported in this form in its entirety and such information is accurate and complete;	
<input checked="" type="checkbox"/> engaged an auditor to perform an audit in accordance with 2 CFR Part 200.500 for the period described in Part I, Items 1 and 3;	
<input checked="" type="checkbox"/> ensured the auditor has completed such audit and issued the signed audit report required by 200.515 which states that the audit has conducted in accordance with the audit requirements of the Uniform Guidance; and	
<input checked="" type="checkbox"/> authorized the FAC to make the Form SF-SAC and reporting package publicly available on a Web site	

*BII consists of information defined in the Freedom of Information Act (FOIA) as "trade secrets and commercial or financial information obtained from a person [that is] privileged or confidential." (5 U.S.C.552(b)(4)). This information is exempt from automatic release under the (b)(4) FOIA exemption. "Commercial" is not confined to records that reveal "basic commercial operations" but includes any records or information in which the submitter has a commercial interest, and can include information submitted by a nonprofit entity.

Auditee Certification	Auditor Signature
3/29/2019	<i>(Date of Electronic Signature)</i>
Name of certifying official	ELECTRONICALLY CERTIFIED: 3/29/2019
DWIGHT D. AVERY, CPA, CCM, CGFM	
Title of certifying official	
ACCOUNTING MANAGER	

List the multiple Employer Identification Numbers (EINs) covered in this report.

ARCHIVED

List the multiple DUNS covered in this report.

ARCHIVED

Part I, Item 8, SECONDARY AUDITORS' CONTACT INFORMATION

Auditor Firm name (a)	Auditor EIN (b)	Auditor address (Number and street) (c)	City (d)	State (e)	ZIP (f)	Contact Name (g)	Title (h)	Auditor contact telephone (i)	Auditor contact FAX (j)	Auditor contact E-mail (k)
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